

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF


THE AUDITOR-GENERAL

ON

**AIC KANG'ITIT GIRLS SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

TURKANA COUNTY

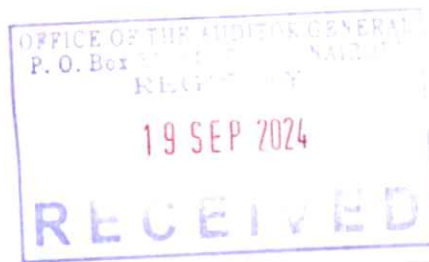
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 MAR 2025	
DAY: Tuesday	
TABLED BY:	Hon. Owen Baya, MP Deputy Majority Leader
CLERK-AT THE-TABLE:	Gretrude chebet

100

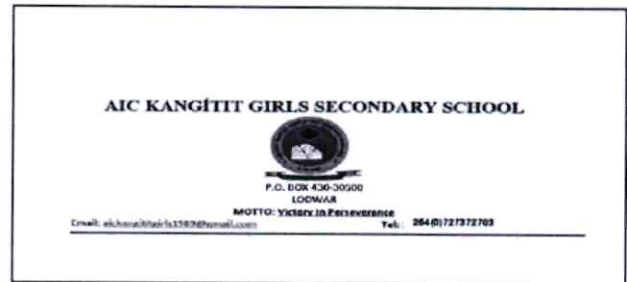
100

100





Revised 30th June 2023.



AIC KANG'ITIT GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

(Leave this page blank)

Table of Contents	Page
1. Acronyms and Glossary of Terms.....	ii
2. Key School Information and Management.....	iii
3. Summary Report of Performance of The School.....	vi
4. Statement of School Management Responsibility.....	x
5. Report of the Independent Auditors (<i>To be attached</i>).....	xi
6. Statement of Receipts and Payments for the Year Ended 30 th June 2023.....	1
7. Statement of Assets and Liabilities as at 30 th June 2023.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023.....	3
9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30 th June 2023.....	5
10. Significant Accounting Policies.....	11
11. Notes To The Financial Statements.....	13
12. Annexes.....	24

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Turkana County, Turkana East Sub-County.

The school was registered on 15th May 2014 under registration number PU/S/2/239/14 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 320 number of students as at 30th June 2023. It has 2 streams and 17 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	ISAAC KEBO	Chairman	14/05/2022
2	CLARE EBENYO	Secretary - Principal	11/05/2023
3	CHRISTINE LOKAI	Member	14/05/2022
4	VIVIAN ASINYEN	Member	14/05/2022
5	ABRAHAM KEMBOI	Member	14/05/2022
6	PHYLIS EPUR	Member	14/05/2022
7	REGINA MANA	Member	14/05/2022
8	MILDRED EROT	Member	14/05/2022
9	JAMES EWOTON	Member	14/05/2022
10	JOSEPH AKOLONYO	PTA Chair	14/05/2022
11	LUICE EKWEE	Member – Rep CEB	14/05/2022
12	CHESUT REUBEN	Member Rep Teachers	14/05/2022
13	JOSEPH ETABO	3 Members - Sponsor	14/05/2022
14	JASSAI SILALE	Member - Community	14/05/2022
15	SIMON LOJAO	Member Special Needs	14/05/2022
16	MARK ETOLE	Rep Students	14/05/2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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.ISAAC KEBO 2.CHRISTINE LOKAI 3.JAMES EWOTON 4. CLARE EBENYON	BOM CHAIR BOM V.CHAIR SIGNATORY BOM SECRETARY	3
2	Audit Committee	JAMES EWOTON	CHAIRPERSON	1
3	Finance,procurement and general purposes Committee	RAGINA MANA	CHAIRPERSON	1
4	Academic Committee	ISAAC KEBO	CHAIRPERSON	3
5	Development Committee	PHYLIS EPUR	CHAIRPERSON	3
6	Discipline and welfare Committee	JOSSIAH SILALE	CHAIRPERSON	3
7	Adhoc Committee (if any during the year)			

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	CLARE EBENYO	543857
2	Deputy Principal	KEVIN LOMOJONG LOKUI	703972
3	School Bursar	BABU ERNEST TEMBA	29898734
4	Other (specify)	-	-

(e) Schools contacts

Post Office Box: 430-30500 LODWAR
Telephone: 0727372703
E-mail: aickangitit1989@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

Provide details of the school bankers.

- Name of Bank: KCB(Kenya Commercial Bank)
Branch: Lodwar
Account Number: i). 1107179351 – Boarding Account
ii) 1107179076 – Operations Account
iii) 1107107970 – Tuitions Account
iv) 1294487620 – Infrastructure Account
- M-Pesa Paybill: KCB(Kenya Commercial Bank)
Paybill No. 522522
Account 7527019

Postal Address. 430-30500 LODWAR

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

(Under this section, the following information should be given:

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

ACCOUNT	2020	2021	2022	2023
TUITIONS	(230,136.00)	97,680.50	(8,493.00)	(1,123,607.75)
OPERATIONS	20,772.00	1,136,211.20	687,505.40	(113,010.10)
INFRASTRUCTURE			(89,554.00)	871,338.00
BOARDING/SCH FUND	1,586,131.00	240,154.00	4,785,639.60	825,125.20

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

ACCOUNT	2020	2021	2022	2023
TUITIONS	601,490.00	368,668.50	1,075,862.00	904,276.25
OPERATIONS	2,117,725.00	2,481,518.20	2,945,507.40	2,592,417.90
INFRASTRUCTURE			1,669,250.00	1,363,000.00

- *A three-year overview of growth of other income(s) earned by the school.*

ACCOUNT	2020	2021	2022	2023
BOARDING/SCH FUND	8,889,456.00	4,256,301.00	18,994,084.60	15,513,693.00

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

ACCOUNT	2020	2021	2022	2023
TUITIONS	831,626.00	270,988.00	1,084,355.00	2,027,884.00
OPERATIONS	2,096,953.00	1,345,307.00	2,258,002.00	2,705,428.00
INFRASTRUCTURE			1,758,804.00	491,662.00
BOARDING/SCH FUND	7,303,325.00	4,016,147.00	14,208,445.00	14,688,567.80

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

YEAR	2020	2021	2022	2023
CREDITORS	862,930.00	278,800.00	28,810.00	1,564,686.00

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

- ACCOUNT	2020	2021	2022	2023
TUITIONS: Bank	4,464.80	103,145.30	94,652.30	37,864.55
OPERATIONS: Cash	NIL	(43,000.00)	94,614.00	4,146.00
Bank	3,033.15	632,964.35	4,901.75	98,892.65
INFRASTRUCTURE			367,000.00	583,338.00
BOARDING/SCH FUND: Cash	97,752.10	43,626.10	186,840.10	103,361.10
Bank	(321,201.90)	(108,585.90)	138,208.10	(248,948.70)

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

Teachers/Students Ratio	1:19
New Recruitments: TSC	3
Contract	0
BOM	4
Transferred: TSC	2
Contract	1
BOM	4
Teachers per Subject: English	3
Maths	5
Kiswahili	2

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

<i>Chemistry</i>	<i>3</i>
<i>Biology</i>	<i>4</i>
<i>Physics</i>	<i>3</i>
<i>CRE</i>	<i>2</i>
<i>Geography</i>	<i>1</i>
<i>History</i>	<i>4</i>
<i>Business Studies</i>	<i>2</i>
<i>Agriculture</i>	<i>1</i>
<i>Home Science</i>	<i>None</i>
<i>Computer</i>	<i>None</i>

c) Mean score in the 2023 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

<i>YEAR</i>	<i>No. of Candidate</i>	<i>Mean Grade</i>	<i>Transition to Higher Institutions</i>
<i>2020</i>	<i>66</i>	<i>4.167</i>	<i>42</i>
<i>2021</i>	<i>96</i>	<i>3.94</i>	<i>57</i>
<i>2022</i>	<i>73</i>	<i>6.137</i>	<i>70</i>
<i>2023</i>	<i>81</i>		

d) Number of Candidates in the 2023 KCSE:

Tabulated the number of candidates sitting for KCSE over the last three years in the table above.

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

e) Capacity of the school:

<i>No. Of Students</i>	<i>Facility</i>	<i>Capacity</i>
320	Dorms 5	70
320	Laboratory 4	30 during KCSE
320	Dining Hall	200
320	Toilets 20	22
320	Classrooms 8	45
320	Library 1	100

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
STUDEEDENTS' 4DOOR PIT LATRINE	MOE (MI)	IN PROGRESS	1,185,520.00	489,450.00	4 MONTHS



.....
School Principal

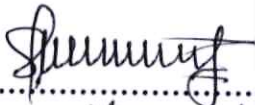
4. Statement of School Management Responsibility

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

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

The Board of Management of *AIC Kang'itit Girls Secondary 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, 2023, and of the school's financial position as at that date.



.....
Name: KERBO ISAAC

Designation: Chairman, School Board of Management

Date: 30/08/2024 ,



.....
Name: CLAVE EBERITO

Designation: School Principal & Secretary to Board of Management

Date: 30/08/24



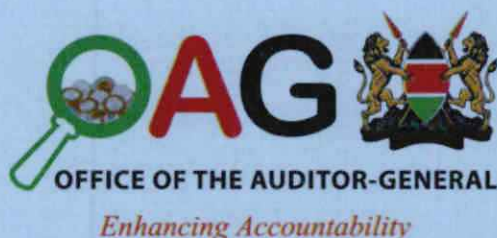
.....
Name: Babu Tamba

Designation: Bursar/ Finance Officer

Date: 30/08/2024

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 AIC KANG'ITIT GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – TURKANA 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 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of AIC Kang'itit Girls Secondary School – Turkana County set out on pages 1 to 23, which comprise of the statement of

Report of the Auditor-General on AIC Kang'itit Girls Secondary School for the year ended 30 June, 2023 - Turkana County

financial assets and financial liabilities as at 30 June, 2023, 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 notes 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 the AIC Kang'itit Girls Secondary School – Turkana County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Receipts and Payments

The statement of receipts and payments for the year ended 30 June, 2023 reflects total receipts and total payments amount of Kshs.21,000,613.15 and Kshs.21,776,841.80 respectively. However, schedules, ledgers and individual receipts documents for government grants for tuition, operations and infrastructure, school fund income and miscellaneous income, and payment documents for tuition, operations, infrastructure and boarding and school fund payments were not provided for audit review.

In the circumstances, the accuracy and completeness of the total receipts and total payments amount of Kshs.21,000,613.15 and Kshs.21,776,841.80 respectively could not be confirmed.

2. Unsupported Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities as at 30 June, 2023 reflects total financial assets and total financial liabilities balances of Kshs.17,711,818 and Kshs.4,568,014.90 respectively. However, schedules, ledgers, bank statements, certificate of bank balances, board of survey report and certificates for bank balances, cash balances and accounts payable were not provided for audit review.

In the circumstances, the accuracy and completeness of the financial assets and financial liabilities amount of Kshs.17,711,818 and Kshs.4,568,014.90 respectively could not be confirmed.

3. Long Outstanding Fees Arrears

Note 13 to the financial statements reflects fees arrears balance of Kshs.14,317,800.95 out of which Kshs.4,552,056.95 had remained outstanding for over two (2) years. However, the School Management did not demonstrate efforts made to recover the long outstanding fees. Further, a detailed list and students' fees statements to support the fees arrears balance were not provided for audit review.

In the circumstances, the accuracy, completeness and recoverability of fees arrears balance of Kshs.14,317,800.95 could not be confirmed.

4. Unsupported Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts payable balance of Kshs.4,568,014.90 which includes trade creditors balance of Kshs.3,902,639.90 that were not supported by a detailed list, supporting control ledger, commitment documents and inspection certificates on delivery were not provided for audit review.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.4,568,014.90 could not be confirmed.

5. Unaccounted for Tuition Payments

Note 6 to the financial statements reflects tuition payments amounting to Kshs.1,761,164. However, examination of payment vouchers amounting Kshs.800,000 revealed that the School Management made payments without proper supporting documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificates of payments.

In the circumstances, the regularity, accuracy and completeness of tuition payments to Kshs.1,761,164 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of AIC Kang'itit Girls Secondary School Management in accordance with ISSAI 130 on 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 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, 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 the Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2023. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

2. Unapproved Expenditure

The statement of budgeted versus actual amounts reflects final budgeted payments of Kshs.17,936,794.15 and actual payments of Kshs.21,776,841.80 resulting in an over expenditure of Kshs.4,840,047.65 or approximately 27% of the budget which was not approved or budgeted for.

In the circumstances, the regularity of the excess expenditure of Kshs.4,840,047.65 could not be confirmed.

3. Lack of a Procurement Plan

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 (1) 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, the School Management was in breach of the law.

4. Overdrawn Bank Account

The statement of financial assets and liabilities reflects cash and cash equivalent balance of Kshs.776,920 which includes Kshs.474,146 as bank balances as disclosed in Notes 10 to financial statements. However, the school fund/ boarding account had an overdrawn balance of Kshs.248,948 contrary to the requirements of Section 28(4)(5) of the Public Financial Management Act, 2012.

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

5. Failure to Bank School Fees Received in Cash

The audit noted instances where the School received cash payments for school fees from parents, as confirmed through interviews with the Principal and the Bursar. However, the School Management did not provide documentation to account for the cash received and failed to bank the school fees received in cash contrary to Regulation 64(4) of Public Finance Management (National Government) Regulations, 2015.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.15,220,487.80 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.451,000 transferred to Kenya Secondary Schools 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.451,000 could not be confirmed.

7. Use of Cash to Procure Goods, Works and Services

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.15,220,487.80 as disclosed in Note 9 to the financial statements. Audit revealed that the School Management withdrew and used cash amounting to Kshs.1,380,000 to purchase goods and services instead of procuring using other suitable methods contrary to Section 107(a) of the Public Procurement and Disposal Act, 2015. Further, the goods procured were not taken on charge by the person responsible for the stores.

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

8. Failure to Prepare School Improvement Plan

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

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

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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 overall governance were not effective.

Basis for Conclusion

1. Weaknesses in Asset Management

Review of School documents revealed that the School did not maintain an updated asset register. The provided schedules lacked details of name, description, serial number, value, source of funding, location, additions, disposals, status and custodian of each asset. Further, the assets were not tagged for easy identification neither were there valuation reports for the School assets reported in the financial statements.

In the circumstances, safety and accountability of the School's assets may not be guaranteed.

2. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects the summary of fixed asset register amounting to Kshs.45,100,295 which includes land valued at Kshs.18,260,000. However, ownership documents for the School's piece of land which was donated by the AIC Church were not provided for audit review.

In the circumstances, the existence of an effective mechanism to safeguard the assets could not be confirmed.

3. Ineffective Audit Committee and Lack of Internal Audit Function

During the year under review, the School had an audit committee in place. However, its functionality and effectiveness could not be verified as the Committee's meeting minutes were not provided for audit. Further, the School Management had not established an internal audit unit, as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the existence of an effective oversight mechanism to ensure efficient system of internal controls could not be confirmed.

4. Unconfirmed Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between National Education Management Information System (NEMIS) data and School records on the enrolment of students in the year under review. NEMIS reported total

student enrolment number of three hundred and thirty four (334) students while School's records indicated a total of three hundred and twenty (320) students which resulted to an over funding of Kshs.80,306. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, accuracy and completeness of student enrolment data could not be confirmed.

5. Non-Disclosure of School's Inventory

Note 19 to the financial statements on other important disclosures reflected Nil balances for inventory at the beginning of the year, inventory purchased during the year, inventory issued during the year, and the balance at the end of the year. Further, stock verification which involves the physical counting, measuring, and weighing of all stock items and recording the results, was not conducted by the School during the year under review.

In the circumstances, the existence and completeness of the stock/inventory could not be confirmed.

6. Inadequacies of the School's Board of Management

Examination of the Board of Management records for the period under review revealed that the Board did not have a work plan or schedule of activities. Further, minutes for Board's sub committees and qualifications and copies of the educational certificates of the Board Members were not provided for audit review.

In the circumstances, the School did not benefit from the services of an effective Board of Management.

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 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 operations.

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

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

The Board of Directors is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 controls 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

Report of the Auditor-General on AIC Kang'itit Girls Secondary School for the year ended 30 June, 2023 - Turkana County

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 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

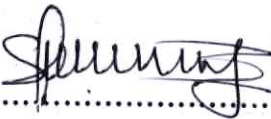
Nairobi

14 October, 2024

6. Statement of Receipts and Payments for the Year Ended 30th June 2023

Particulars	Note	2022-2023	2023-2024
Receipts			
Government grants for tuition	1	904,276.25	1,075,862.00
Government grants for operations	2	3,973,826.90	4,614,757.40
Government Grants for infrastructure	3	0.00	0.00
School fund income- parents' contributions	4	15,196,260.00	8,415,354.00
Miscellaneous incomes	5	926,250.00	10,460,730.60
Total Receipts		21,000,613.15	24,566,704.00
Payments			
Tuition	6	1,761,164.00	1,084,355.00
Operations	7	4,303,528.00	5,021,885.00
Infrastructure	8	491,662.00	0.00
Boarding and school fund	9	15,220,487.80	14,867,555.60
Total Payments		21,776,841.80	20,973,796.60
Surplus/Deficit		(776,228.65)	3,592,907.40

The school financial statements were approved on _____ 2023 and signed by:


.....

Name: KERO KAAC

Chair BCM

Date: 30/08/2024


.....

Name: CLARE EBENYO
School Principal/ Secretary to
BOM

Date: 30/8/2024


.....

Name: Babu Temba

Bursar/ Finance Officer

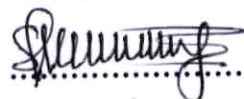
Date: 30/08/2024

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
 Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities as at 30th June 2023

Description	2023	2022	2021
Financial Assets			
Cash and cash equivalents			
Bank balances	10	474,146.50	604,762.15
Cash balances	11	107,507.10	281,454.10
Short term investments	12	195,266.45	195,266.45
Total cash and cash equivalent		776,920.05	1,081,482.70
Account's receivables	13	16,934,897.95	14,318,382.95
Total financial assets		17,711,818.00	15,404,865.65
Financial liabilities			
Accounts payables	14	4,568,014.90	2,450,504.90
Net financial assets		13,145,803.10	12,949,360.75
Represented by			
Accumulated fund b/fwd	15	13,450,365.75	12,949,360.75
Surplus/deficit for the year		(776,228.65)	3,592,907.40
Net financial position		14,226,594.40	9,356,453.35

The school's financial statements were approved on _____ 2023 and signed by:



Name: KEBO ISAAC

Chair BOM

Date: 30/08/2024



Name: CLARE EBERTO
 School Principal/ Secretary to
 BOM

Date: 30/08/24



Name: Babu Tamba
 Bursar/ Finance Officer

Date: 30/08/2024

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	904,276.25	1,075,862.00
Government grants for operations	2	3,973,826.90	4,614,757.40
Government grants for infrastructure	3	0.00	0.00
School fund income- parents contributions/ fees	4	15,196,260.00	8,415,354.00
Other income	5	926,250.00	10,460,730.60
Total receipts		21,000,613.15	24,566,704.00
Payments			
Cash outflows for tuition	6	1,761,164.00	1,084,355.00
Cash outflows for operations	7	4,303,528.00	5,021,886.00
Cash outflows for Infrastructure	8	491,662.00	0.00
Cash outflows Boarding/lunch and school fund payments	9	15,220,487.80	14,867,555.60
Total payments		21,776,841.80	20,973,796.60
Net cash inflow/outflow from operating activities		(776,228.65)	3,592,907.40
Cash flow from investing activities			
Acquisition of assets		(0.00)	(0.00)
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		(0.00)	(0.00)
Net cash inflow/outflows from investing activities		0.00	0.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(776,228.65)	1,108,850.70
Cash and cash equivalent at beginning of the FY		1,081,482.70	823,416.30
Cash and cash equivalent at end of the FY		<u>776,920.05</u>	1,081,482.70

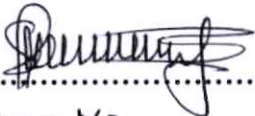
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

The school's financial statements were approved on _____ 2023 and signed by:


.....

Name: KESO UAAE

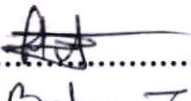
Chair BOM

Date: 30/08/2024


.....
ELADE EBERYO

Name:
School Principal/ Secretary to
BOM

Date: 30/08/24


.....

Name: Babu Tomba

Bursar/ Finance Officer

Date: 30/08/2024

9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2023

Receipt/Expense/Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Textbooks	0.00	0.00	0.00	0.00	0%
Reference Materials	16,380.00	-16,380.00	0.00	0.00	0%
Exercise Books	250,000.00	-250,000.00	0.00	0.00	0%
Laboratory Equipment	500,000.00	-500,000.00	0.00	0.00	0%
Internal Exams	416,720.00	-416,720.00	0.00	0.00	0%
Teachers Guide	16,380.00	-16,380.00	0.00	0.00	0%
Teaching / Learning Materials	262,360.00	642,016.25	904,376.25	904,376.25	100%
Chalks	30,000.00	-30,000.00	0.00	0.00	0%
Exams And Assessment	0.00	0.00	0.00	0.00	0%
	1,491,840.00	-587,463.75	904,376.25	904,376.25	100%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,440,000.00	-348,240.25	1,091,759.75	1,091,759.75	100%
Repairs And Maintenance	360,000.00	-360,000.00	0.00	0.00	0%
Local Transport / Travelling	720,000.00	-281,813.65	438,186.35	438,186.35	100%
Electricity And Water	576,000.00	-51,759.60	524,240.40	524,240.40	100%
Insurance (Medical & Property)	720,000.00	-686,600.00	33,400.00	33,400.00	100%
Administration Costs	648,000.00	-261,643.60	386,356.40	386,356.40	100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	540,000.00	-421,525.00	118,475.00	118,475.00	100%
Gratuity	0.00	0.00	0.00	0.00	0%
SMASSE	0.00	0.00	0.00	0.00	0%
	4,974,000	2,411,582.10	2,592,417.90	2,592,417.90	100%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,440,000	-77,000.00	1,363,000.00	1,363,000.00	100%
M&I parents' contribution	0.00	0.00	0.00	0.00	0%
Economic Stimulus Programs	0.00	0.00	0.00	0.00	0%
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	0%
Administration Block	0.00	0.00	0.00	0.00	0%
	1,440,000.00	77,000.00	1,363,000.00	1,363,000.00	100%
(4) Fees Charged on Parents					
Personnel Emoluments	1,710,000.00	0.00	1,710,000.00	1,941,800.00	113.6%
Repairs And Maintenance	720,000.00	0.00	720,000.00	815,200.00	113.2%
Local Transport / Travelling	1,080,000.00	0.00	1,080,000.00	1,225,200.00	113.4%
Electricity And Water	1,260,000.00	0.00	1,260,000.00	1,425,200.00	113.1%
Insurance (Medical & Property)	564,480.00	0.00	564,480.00	637,794.00	113%
Administration Costs	1,080,000.00	0.00	1,080,000.00	1,226,700.00	113.6%
Activity	360,000.00	0.00	360,000.00	406,200.00	112.8%
Fee On Boarding Equipment and Stores	6,480,000.00	0.00	6,480,000.00	7,518,166.00	116%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Caution Fee	0.00	0.00	0.00	45,000.00	100%
Students' ID Cards	0.00	0.00	0.00	45,000.00	100%
	13,254,480.00	0.00	13,254,480.00	15,286,260.00	115.3%
5) Miscellaneous Income					
Loans / Borrowing	0.00	0.00	0.00	0.00	0%
Rent income	0.00	0.00	0.00	57,733.00	100%
Income From Farming Activities	0.00	0.00	0.00	0.00	0%
Insurance Compensation	0.00	0.00	0.00	0.00	0%
Income From Posho Mill	0.00	0.00	0.00	0.00	0%
Income From Bus Hire	0.00	0.00	0.00	59,200.00	100%
Fee For Hire of Ground and Equipment	0.00	0.00	0.00	0.00	0%
Interest Income	0.00	0.00	0.00	0.00	0%
Income From Any Other Investment	0.00	0.00	0.00	0.00	0%
Tender	0.00	0.00	0.00	10,500.00	100%
	0.00	0.00	0.00	127,433.00	100%
Total Income	21,160,320.00	1,901,118.35	18,114,274.15	20,273,487.15	111.9%
(6) Expenditure For Tuition					
Textbooks	0.00	0.00	0.00	0.00	0%
Reference Materials	16,380.00	-16,380.00	0.00	0.00	0%

Receipt/Expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual On Comparable Basis d	% Of Utilization e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Exercise Books	250,000.00	-250,000.00	0.00	0.00	0%
Laboratory Equipment	500,000.00	-500,000.00	0.00	0.00	0%
Internal Exams	416,720.00	-416,720.00	0.00	0.00	0%
Teaching / Learning Materials	262,360.00	642,016.25	904,376.25	1,272,340.00	140.7%
Chalks/Dusters	30,000.00	-30,000.00	0.00	0.00	0%
Exams And Assessment	0.00	0.00	0.00	0.00	0%
Teachers Guides	16,380.00	-16,380.00	0.00	0.00	0%
Bank Charges	0.00	0.00	0.00	3,624.00	100%
	1,491,840.00	-587,463.75	904,376.25	1,275,964.00	141.1%%
(7) Expenditure For Operations					
Personnel Emoluments	1,440,000.00	-348,240.25	1,091,759.75	715,138.00	65.5%
Repairs, Maintenance & Improvements	0.00	0.00	0.00	176,500.00	100%
Local Transport / Travelling	720,000.00	-281,813.65	438,186.35	154,000.00	35.1%
Electricity, Water and Conservancy	576,000.00	-51,759.60	524,240.40	300,000.00	57.2%
Insurance (Medical & Property)	720,000.00	-686,600.00	33,400.00	100,000.00	299.4%
Administration Costs	648,000.00	-261,643.60	386,356.40	563,260.00	145.8%
Activity Expenses	540,000.00	-421,525.00	118,475.00	219,760.00	185.5%
Bank Charges	0.00	0.00	0.00	11,570.00	100%
Gratuity	0.00	0.00	0.00	0.00	0%
SMASSE	0.00	0.00	0.00	0.00	0%
	4,644,000.00	-2,051,582.10	2,592,417.90	2,240,228.00	86.4%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c
	Kshs	Kshs	Kshs	Kshs	Kshs
(8) Expenditure For infrastructure					
Ablution Block	1,185,520.00	0.00	1,185,520.00	489,450.00	41.3%
Construction of classrooms	0.00	0.00	0.00	0.00	0%
Construction of LAB	0.00	0.00	0.00	0.00	0%
Construction of DORMS	0.00	0.00	0.00	0.00	0%
Purchase of furniture	0.00	0.00	0.00	0.00	0%
Purchase of equipment	0.00	0.00	0.00	0.00	0%
Purchase of machinery	0.00	0.00	0.00	0.00	0%
Bank Charges	0.00	0.00	0.00	2,212.00	x
	1,185,520.00	0.00	1,185,520.00	491,662.00	41.5%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,710,000.00	0.00	1,710,000.00	2,429,846.00	142.1%
Repairs, Maintenance and Improvements	720,000.00	0.00	720,000.00	386,740.00	53.7%
Local Transport / Travelling	1,080,000.00	0.00	1,080,000.00	889,251.00	82.3%
Electricity, Water and Conservancy	1,260,000.00	0.00	1,260,000.00	882,051.00	70%
Insurance (Medical & Property Expenses)	564,480.00	0.00	564,480.00	284,250.00	50.4%
Administration Costs	1,080,000.00	0.00	1,080,000.00	1,523,335.00	141%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	360,000.00	0.00	360,000.00	599,184.00	166.4%
Gratuity	0.00	0.00	0.00	0.00	0%
Lunch Programme	0.00	0.00	0.00	0.00	0%
Boarding Equipment and Stores	6,480,000.00	0.00	6,480,000.00	7,526,284.00	116.1%
Expenditure For Income Generating Activity	0.00	0.00	0.00	55,200.00	100%x
Insurance Costs	0.00	0.00	0.00	0.00	0%
Other Expenses On Investments	0.00	0.00	0.00	0.00	0%
Rent Expenses	0.00	0.00	0.00	0.00	0%
Bank Charges	0.00	0.00	0.00	15,926.80	100%x
Loan Interest Repayment	0.00	0.00	0.00	0.00	0%
Loan Principal Repayment	0.00	0.00	0.00	0.00	0%
Acquisition Of Assets	0.00	0.00	0.00	0.00	0%
Caution Fee	0.00	0.00	0.00	0.00	0%
Students' ID Cards	0.00	0.00	0.00	64,500.00	100%x
Tender	0.00	0.00	0.00	12,000.00	100%x
	13,254,480.00	0.00	13,254,480.00	14,668,567.80	110.8%
Total Expenditure	20,575,840.00	-2,639,045.85	17,936,794.15	18,676,421.80	104.1%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to 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.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. 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 2023.

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books	0.00	0.00
Laboratory Equipment	0.00	0.00
Internal Exams	0.00	0.00
Teaching / Learning Materials	904,276.25	1,075,862.00
Chalks/Dusters	0.00	0.00
Total	904,276.25	1,075,862.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,091,759.75	1,369,374.10
Repairs And Maintenance	1,363,000.00	1,669,250.00
Local Transport / Travelling	438,186.35	379,318.50
Electricity And Water	524,240.40	749,765.10
Insurance (Medical & Property)	33,400.00	73,000.00
Administration Costs	386,356.40	374,049.70
Activity	118,475.00	0.00
Other accounts income	18,409.00	0.00
Total	3,973,826.90	4,614,757.40

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	0.00	0.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00
Other (specify)(NGCDF and County govt.	0.00	0.00
Total	0.00	0.00

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	
	KShs	
Personnel emoluments	1,941,800.00	2,095,905.00
Repairs and maintenance	815,200.00	963,480.00
Local transport / travelling	1,225,200.00	1,293,111.00
Electricity and water	1,425,200.00	1,454,925.00
Medical	0.00	8,864.00
Administration costs	1,226,700.00	1,275,726.00
Activity	406,200.00	482,602.00
Fee on Boarding Equipment and stores	7,518,166.00	0.00
School ID Card	0.00	93,000.00
Insurance (Med & Property)	637,794.00	747,741.00
Total	15,196,260.00	8,415,354.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2022-2023		2021-2022	
	KShs		KShs	
Fees on Boarding Equipment and Stores	0.00		9,839,956	
Rent Income	61,033.00		71,533.00	
Income From Farming Activities	0.00		0.00	
Insurance Compensation	0.00		0.00	
Income From Posho Mill	0.00		0.00	
Income From Bus Hire	59,200.00		0.00	
External Exams	0.00		78,200.00	
Fee For Hire of Ground and Equipment	0.00		0.00	
Income From Grants and Donations*	0.00		450,041.60	
School ID Cards	45,000.00		0.00	
Tender	10,500.00		21,000.00	
Suspense income	740,017.00		0.00	
Interest Income	0.00		0.00	
Dividends Income	0.00		0.00	
Loans/Borrowings*	0.00		0.00	
Other Income (Tenders)*	10,500.00		0.00	
Total	926,250.00		10,460,730.60	

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

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	0.00	100,000.00
Textbooks	0.00	0.00
Reference materials	0.00	0.00
Laboratory Equipment	0.00	0.00
Teaching / Learning Materials	1,272,340.00	779,885.00
Exams And Assessment	0.0	203,000.00
Teachers Guides	0.0	0.00
Bank Charges	3,624.00	1,470.00
Others <i>accounts expenses</i>	485,200.00	0.00
Total	1,761,164.00	1,084,355.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	715,438.00	798,171.00
Service Gratuity	0.00	0.00
Administration Cost	563,260.00	693,528.00
Repairs And Maintenance & Improvements	1,289,500.00	2,113,804.00
Local Transport / Travelling	154,000.00	297,900.00
Electricity And Water	300,000.00	468,403.00
Medical	0.00	0.00
Activity Expenses	219,760.00	0.00
Insurance Cost	100,000.00	0.00
Others <i>accounts expenses</i>	950,000.00	650,080.00
Bank Charges	11,570.00	0.00
Total	4,303,528.00	5,021,886.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	KSh	KSh
Construction of classrooms	0.00	0.00
Construction of laboratory	0.00	0.00
Construction of dormitory	0.00	0.00
Purchase of furniture	0.00	0.00
Purchase of equipment	0.00	0.00
Purchase of apparatus	0.00	0.00
Drilling of boreholes	0.00	0.00
Ablution Block	489,450.00	0.00
Others (Bank Charges)	2,212.00	0.00
Total	491,662.00	0.00

9 Boarding And School Fund

Description	2022-2023	2021-2022
Personnel Emoluments	2,429,846.00	2,256,400.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	386,740.00	127,130.00
Local Transport / Travelling	889,251.00	1,504,392.00
Electricity And Water	882,051.00	996,709.00
Medical Expenses	0.00	35,890.00
Administration Costs	1,523,335.00	1,388,613.00
Lunch Programme	0.00	0.00
Bank Charges	15,926.80	0.00
Expenses On Income Generating Activities**	55,200.00	0.00
Fee On Boarding Equipment and Stores	7,526,284.00	7,077,020.00
Rent Expenses	0.00	0.00
Insurance Cost (Life Property)	284,250.00	229,150.00
Loan Principal Repayment	0.00	0.00
Loan Interest Repayment	0.00	0.00
Acquisition Of Assets	0.00	0.00
PA expenses	0.00	0.00
Others (Activity)	599,184.00	4,000.00
School ID Cards	64,500.00	48,900.00
Tenders	12,000.00	12,000.00
Other accounts expenses	551,920.00	659,110.00
Grants & Donations	0.00	450,041.60
External Exams	0.00	78,200.00
Total	15,220,487.80	14,867,555.60

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		KShs	KShs
Tuition Account		1107107970	37,864.55	94,652.30
Operations Account		1107179076	98,892.65	4,901.75
Infrastructure Account		1294487620	586,338.00	367,000.00
School Fund Account/Boarding		1107179351	(248,948.65)	138,208.10
Savings Account			0.00	0.00
Parent Association Development Account			0.00	0.00
Income Generating Activities Account			0.00	0.00
Infrastructural Account			0.00	0.00
Total			474,146.50	604,762.15

11 Cash In Hand

Description	2022-2023	2021-2022
	KShs	KShs
Notes and Coins	107,507.10	281,454.10
Total	107,507.10	281,454.10

12 Short Term Investments

Description	2022-2023	2021-2022
	KShs	KShs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	195,266.45	195,266.45
Total	195,266.45	195,266.45

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023		2021-2022	
	KSh		KSh	
Fees Arrears	14,317,800.95		11,690,765.95	
Other Non-Fees Receivables	2,569,484.00		2,569,484.00	
Salary Advances (list/schedule attached)	10,000.00		30,000.00	
Nhif	0.00		0.00	
Nssf	6,880.00		0.00	
Imprest (list/schedule attached)	17,000.00		8,000	
Rent arrears (list/schedule attached)	13,733.00		20,133.00	
Total	16,934,897.95		14,318,382.95	

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	2022-2023	% of the total	2021-2022	% of the total
Fees arrears for current year	5,293,044.00	37%	4,472,700.00	38.3%
Fees arrears for previous year	4,472,700.00	31.2%	481,704.00	4.1%
Fee arrears for prior periods (over two years)	4,552,056.95	31.9%	6,736,361.95	54.6%
Total (should tie to note 13 a)	14,317,800.95	100%	11,690,765.95	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	KSh	KSh
Trade Creditors (See Ageing Below and Appendix 1)	3,902,639.90	1,744,763.90
Prepaid Fees	507,875.00	588,561.00
Retention Monies/Bank overdraft	140,400.00	95,400.00
Unpaid salaries and statutory deductions	0.00	0.00
Nhif	17,100.00	19,300.00
Nssf	0.00	2,480.00
Total	4,568,014.90	2,450,504.90

Notes to the Financial Statements (continued)**14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Current FY	% of the total	Comparative FY	% of the total
Trade creditors for current year	2,184,686.00	56%	28,810.00	1.65%
Trade creditors for previous year	28,810.00	0.7%	278,800.00	15.98%
Trade creditors for prior periods(over two years)	1,689,143.90	43.3%	1,437,153.90	82.37%
Total (should tie to note 14)	3,902,639.90	100%	1,744,763.90	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	KSh	KSh
Bank Balances	606,762.15	604,762.15
Cash Balances	281,454.10	281,454.10
Short Term Investments	195,266.45	195,266.45
Receivables	16,934,897.95	14,318,382.95
Payables	(4,568,014.90)	(2,450,504.90)
Total	13,450,365.75	12,949,360.75

Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	KSh	KSh
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		KSh	KSh
Cattle		0.00	0.00
Goats		0.00	0.00
Trees		0.00	0.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		0.00	0.00

18 Borrowings

Description	KSh	KSh
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	(0.00)	(0.00)
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Food stuffs	0.00		0.00	
Lab consumables	0.00		0.00	
Farm produce	0.00		0.00	
Medication	0.00		0.00	
Construction Materials	0.00		0.00	
Others (specify)	0.00		0.00	
	0.00		0.00	

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 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)
	N/A			

 31/8/24

Sign and Date
Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods & Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	A	B	C	D	E	
	KShs	KShs	KShs	KShs	KShs	
Construction Of Buildings						
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Goods						
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Services						
6.	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposal during the year (Kshs)	Historical Cost c/l (Kshs) 30 th June 2023
Land 1	-	Lokori-Turkana East	52 Acres	Nil	Nil	52 Acres
Land 2	-	-	-	Nil	Nil	
Buildings And Structures	-	School Compound	27buildings	Nil	Nil	27buildings
Lavatories	-	School Compound	31doors	4doors	4doors	31doors
Washrooms	-	School Compound	41cubes	Nil	Nil	41cubes
Motor Vehicles	-	School Compound	2viheecles	Nil	Nil	2viheecles
Office Equipment, Furniture And Fittings	-	Administration & Departmental Offices	386	Nil	Nil	386
Beds	-	Dorms & Staff Quarters	401	Nil	Nil	401
Lockers & Chairs	-	Classrooms	373	Nil	Nil	373

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of (Kshs) 30 th June 2023
ICT Equipment, And Other ICT Assets	-	Computers Lad, Administration & Departmental Offices	101	Nil	Nil	101
Benches	-	Dining Hall	38	Nil	Nil	38
Electronics	-	Administration, Classrooms & Dorms	7	Nil	Nil	7
Tools And Apparatus	-	Laboratories	3,716 items	3items	1item	3,718 items
Chemicals – Acids, Indicators & Solutions	-	Biology & Chemistry Laboratories	9.75litres	6litres	11.5litres	4.25litres
Chemicals - Solids	-	Biology & Chemistry Laboratories	4330gms	Nil	1580gms	2750gms
Distilled Water	-	Biology & Chemistry Laboratories	Nil	400litres	400littres	Nil
Solar Panels	-	Administration, Classrooms, Store Dining Hall & Dorms	87pcs	Nil	Nil	87pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) - 1 st July 2022	Additions during the year (Kshs)	Deposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Batteries	-	Administration, Classrooms Dining Hall & Dorms	17pcs	Nil	Nil	17pcs
Gas Cylinders	-	H/science, Biology & Chemistry Laboratories	17pcs	Nil	Nil	17pcs
Gas Cookers	-	H/science, Laboratory	7pcs	Nil	Nil	7pcs
Sewing Machines	-	H/science, Laboratory	22pcs	Nil	Nil	22pcs
Deep Freezer	-	Administration	1pc	Nil	Nil	1pc
Other Machinery And Equipment	-	Store	3pcs	Nil	Nil	3pcs
Heritage And Cultural Assets	-			Nil	Nil	
Borehole	-	School Compound	1	Nil	Nil	1
Games Kits & Uniforms	-	Games Department	34 pairs	Nil	Nil	34 pairs
Football Boots	-	Games Department	24 pairs	Nil	Nil	24 pairs
Hockey Sticks	-	Games Department	16pcs	Nil	Nil	16pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Assets	Date purchased	Location	Historical Cost (KShs) 1 st July 2022	Additions during the year (KShs)	Disposal during the year (KShs)	Historical Cost (KShs) 30 th June 2023
Other Games Items	-	Games Department	26pcs	Nil	6pcs	20pcs
Intangible Assets- Soft Ware	-	D.O.S Department	1	Nil	Nil	1
English Text Books	-	Library	1001pcs	Nil	Nil	1001pcs
Kiswahili Text Books	-	Library	1015pcs	Nil	Nil	1015pcs
Maths Text Books	-	Library	967pcs	Nil	Nil	967pcs
Biology Text Books	-	Library	756pcs	Nil	Nil	756pcs
Chemistry Text Books	-	Library	695pcs	Nil	Nil	695pcs
Physics Text Books	-	Library	605pcs	Nil	Nil	605pcs
Agriculture Text Books	-	Library	441pcs	Nil	Nil	441pcs
Business Studies Text Books	-	Library	727pcs	Nil	Nil	727pcs
Computer Text Books	-	Library	27pcs	Nil	Nil	27pcs
Home science Text Books	-	Library	170pcs	Nil	Nil	170pcs
History Text Books	-	Library	673pcs	Nil	Nil	673pcs
Geography Text Books	-	Library	642pcs	Nil	Nil	642pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased	Location	Historical Cost (KShs) 1 st July 2022	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost (KShs) 30 th June 2023
CRE Text Books	-	Library	914pcs	Nil	Nil	914pcs
Chози La Heri	-	Library	187pcs	Nil	Nil	187pcs
Tumbo Lisiloshiba	-	Library	187pcs	Nil	Nil	187pcs
Adolls House	-	Library	187pcs	Nil	Nil	187pcs
Inheritance	-	Library	187pcs	Nil	Nil	187pcs
Blossoms of Sound	-	Library	187pcs	Nil	Nil	187pcs
The Pearl	-	Library	187pcs	Nil	Nil	187pcs
Memories We Lost	-	Library	187pcs	Nil	Nil	187pcs
Kigogo	-	Library	187pcs	Nil	Nil	187pcs
Exercise Books	-	Library	132pcs	990pcs	660pcs	462pcs
Printing Papers	-	Library	60reams	270reams	295reams	35reams
Silent Song	-	Library	48pcs	89pcs	Nil	137pcs
Artist of The Floating World	-	Library	40pcs	79pcs	Nil	119pcs
Bembea Ya Maisha	-	Library	48pcs	89pcs	Nil	137pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased	Location	Historical Cost (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 30 th June 2023
Mapambasuko Ya Machweo	-	Library	48pcs	89pcs	Nil	137pcs
Nguu Za Jadi	-	Library	Nil	163pcs	Nil	163pcs
Parliament of Owls	-	Library	Nil	163pcs	Nil	163pcs
Samaritan	-	Library	Nil	163pcs	Nil	163pcs
Fathers of Nations	-	Library	Nil	163pcs	Nil	163pcs
Chalks	-	Administration	10pkts	100pkts	90pkts	20pkts
Red Pens	-	Administration	105pcs	200pcs	155pcs	150pcs
Blue Pens	-	Administration	12pcs	200pcs	162pcs	50pcs
Consumable Ledger S1	-	Administration	1pc	2pcs	2pcs	1pc
Consumable Ledger S2	-	Administration	Nil	3pcs	2pcs	1pc
Class Registers	-	Administration	Nil	4pcs	4pcs	Nil
Master Roll DX2430 Copy Printer Stencil Paper	-	Administration	Nil	36pcs	31pcs	5pcs
Laserjet Printer Toner 85A	-	Administration	1pc	6pcs	5pcs	2pcs
Office Glue	-	Administration	2pcs	Nil	1pc	1pc

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Assets	Date purchased	Location	Original cost (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 30 th June 2023
Office Pins	-	Administration	1pk	6pkts	5pkts	2pkts
Staple Pins (Small)	-	Administration	1pkt	12pkts	12pkts	1pkt
Staple Pins (Heavy Duty Stapler)	-	Administration	1pkt	6pkts	5pkts	2pkts
Class Fees Register	-	Administration	Nil	4pcs	4pcs	Nil
Marker Pens (White Board)	-	Administration	8pcs	8pcs	12pcs	4pcs
FoolsCaps	-	Administration	2reams	10reams	9reams	3reams
Files	-	Administration	5pcs	30pcs	30pcs	5pcs
Carbon Papers	-	Administration	1ream	2reams	2reams	1ream
Copy Printer Ink Black DX2430	-	Administration	Nil	52tubes	38tubes	14tubes
Binding Cello tapes	-	Administration	1pc	2pcs	2pcs	1pc
Masking Tapes	-	Administration	10pcs	10pcs	15pcs	5pcs
Wite Out	-	Administration	Nil	5pcs	3pcs	2pcs
Stamp Pads Ink	-	Administration	1pc	3pcs	2pcs	2pcs
Counter Books 3Quire	-	Administration	Nil	20pcs	14pcs	4pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

ASSETS	Date (month/year)	Location	Historical Cost (Kshs) 1 st July 2022	Additions during the year (Kshs)	Deposals during the year (Kshs)	Historical Cost (Kshs) 30 th June 2023
Chalk Board Dusters	-	Administration	2pcs	8pcs	8pcs	2pcs
Library Circulation Desk Books	-	Administration	1pc	Nil	1pc	Nil
Office Extension Cables	-	Administration	Nil	Nil	Nil	Nil
Maize	-	Store	2164kgs	17370kgs	18561kgs	973kgs
Beans	-	Store	3068kgs	2700kgs	5046kgs	722kgs
Cooking Oil	-	Store	Nil	710litres	649litres	61litres
Sugar	-	Store	451kgs	2150kgs	2470.5kgs	130.5kgs
Tea Leaves	-	Store	3815gms	25500gms	29165gms	150gms
Salt	-	Store	96.2kgs	372kgs	463kgs	5.2kgs
Powdered Milk	-	Store	Nil	131kgs	131kgs	Nil
Bar Soap	-	Store	6bars	72bars	65bars	13bars
Omo	-	Store	10kgs	120kgs	115kgs	15kgs
Steel Wool	-	Store	40pcs	150pcs	166pcs	24pcs
Maize Flour	-	Store	52kgs	7937kgs	7984kgs	5kgs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Assets	Disc disposed	Location	Historical Cost at (KShs) 1 st July 2022	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost at (KShs) 30 th June 2023
Onions	-	Store	12.5kgs	330kgs	338.5kgs	4kgs
Tomatoes	-	Store	Nil	345kgs	345kgs	Nil
Cabbages	-	Store	Nil	975hds	975hds	Nil
Potatoes	-	Store	Nil	494kgs	494kgs	Nil
Green Grams	-	Store	Nil	435kgs	435kgs	Nil
Loaves of Bread	-	Store	Nil	300pcs	300pcs	Nil
Fruits	-	Store	Nil	41nets	41nets	Nil
Brushes	-	Store	Nil	Nil	Nil	Nil
Match Boxes	-	Store	1300pcs	100pcs	1240pcs	160pcs
Rice	-	Store	275kgs	3750kgs	3790kgs	235kgs
Sukuma Wiki	-	Store	Nil	3600bundles	3600bundles	Nil
Total	-	-	-	-	-	-

