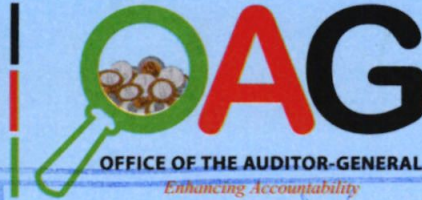


REPUBLIC OF KENYA



REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE 29 JUL 2026

DAY.
WED

TABLED
BY:

Hon. Robert Pukusu.

CLERK AT
THE TABLE

OF

J. Lemirelle.

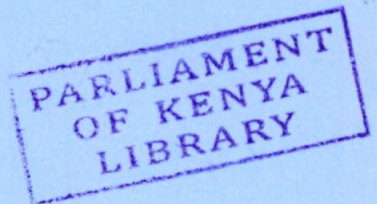
THE AUDITOR-GENERAL

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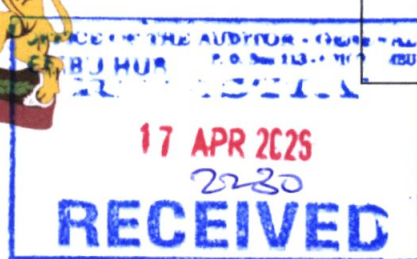
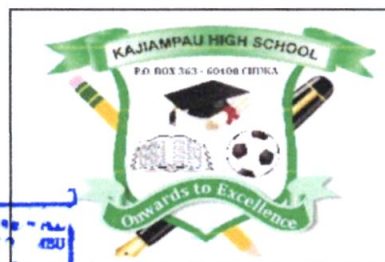
KAJIAMPAU SECONDARY
SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

THARAKA-NITHI COUNTY



Revised 30th June 2024



KAJIAMPAU SECONDARY SCHOOL

P.O BOX 363-60400CHUKA

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

KAJIAMPAU SECONDARY SCHOOL

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

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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	Free Day Secondary School
CBE	Competency Based Establishment

KAJIAMPAU SECONDARY SCHOOL

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

2. Key School Information and Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 13th May 2002 under registration number 13S00300489 and is currently categorized as County public school established, owned or operated by the Government.

The school is a day/boarding school and had 540 numbers of students as at 30th June 2024. It has 4 streams and 21 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	DR. LUCY KARIMI	CHAIRPERSON	1/07/2022
2.	JENNIFER KINYA	SECRETARY-PRINCIPAL	1/07/2022
3.	FRANKLINE GITUMA	PA	1/07/2022
4.	FRIDAH WANJA	MEMBER	1/07/2022
5.	ALEX MAWIRA	SPONSOR	1/07/2022
6.	SALESIO MUTHENGI	MEMBER	1/07/2022
7.	JOHN ELIJAH KITHINJI	MEMBER	1/07/2022
8.	KIRIMI JULIUS MUGAMBI	MEMBER	1/07/2022
9.	DORMAN KAMAU	MEMBER	1/07/2022
10.	LUCY KAJIITA	SPONSOR	1/07/2022
11.	ONESMUS KAMWARA	V/CHAIRMAN	1/07/2022
12.	KEN MUCHOMBA	SPONSOR	1/07/2022
13.	PETER KATHIGA	MEMBER SPECIAL NEED	1/07/2022
14.	KELVIN MWENDA	REP STUDENTS	1/07/2022

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 per
- 21 and 23 of the Basic Education Act, 2013.

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****(c) Committees of the Board**

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	DR. LUCY KARIMI Jennifer Kinya William Gitonga Onesmus Kamwara Regina Kamakia	CHAIRMAN SECRETARY MEMBER MEMBER MEMBER	2
3	Audit	DR. LUCY KARIMI William Gitonga Frankline Gituma Lucy Kajiita Peninah M. Rufo Elijah Kithinji Reginah Gitonga	Chair Person Secretary MEMBER MEMBER MEMBER MEMBER	2
4	Academic Committee	Frankline Gitonga K. Arnord M. Mbaka Penina Muthuri R. Onesmus Mugambi Regina Gitonga Dorman Kamau Jennifer Ngari	Chairperson Sec-Deputy MEMBER MEMBER MEMBER	2
5	Development Committee	Dr. Lucy Karimi Jennifer Kinya Peter Kathiga Boniface Murithi Elijah Kithinji	Chairperson Secretary MEMBER MEMBER MEMBER	2
6	Discipline and welfare Committee	Arnold Mwenda M. Festus Mbabu Nyaga Marion Mwende G. Jennifer Ngari Lloyd John Ntwiga Gitonga M. Lewis Njagi Eric Mbijiwe Muchomba D Joseph Mutura Njoka	Patron CHAIRMAN Secretary Member Member Member MEMBER MEMBER	2
7	Adhoc Committee (if any during the year)	Arnold Mwenda M. Jennifer Ngari Wangeci Nyamu Kallen Gakii Marion Mwende G. Festus Mbabu Nyaga Jennifer Wakiini Hellen Gaceri Mucee Kinyua Victoria Karimi	Chairperson Secretary Dorm Minister Drama Patron HOD Technicals Matron Finance Officer Games Minister	2

KAJIAMPAU SECONDARY SCHOOL

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

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	JENIFFER KINYA	TSC No. 303213
2	Deputy Principal	MUCHOMBA DOMINIC	TSC No. 473929
3	School Account Clerk	HELLEN GACERI MUCEE	ID No. 27331760

(d) Schools contacts

Post Office Box: 363-60400CHUKA
Telephone: xxxxxxxx
E-mail: kajiampauecsch@gmail.com
Website: xxxxxxxx

Face book: xxxxxxx

Twitter: xxxxxxx

(e) School Bankers

Provide details of the school bankers.

1. SCHOOL FUND ACCOUNT

Name of Bank: CO-OPERATIVE BANK

Branch CHUKA

Account Number 01129057807500

2. OPERATIONS ACCOUNT

Name of Bank: EQUITY BANK

Branch CHUKA

Account Number 0210291771311

3. TUITION ACCOUNT

Name of Bank: EQUITY BANK

Branch CHUKA

Account Number 0210291339757

4. INFRASTRUCTURE ACCOUNT

Name of Bank: TRANSNATION SACCO

Branch CHUKA

Account Number 68260900066901

5. DEVELOPMENT ACCOUNT

Name of Bank: SOLUTION SACCO

Branch KATHWANA

Account Number 001007700002

6. Mpesa pay bill No. 400222 attached to SCHOOL FUND ACCOUNT (CO-OPERATIVE BANK ACCOUNT NO. 01129057807500)

(f) Independent Auditors

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

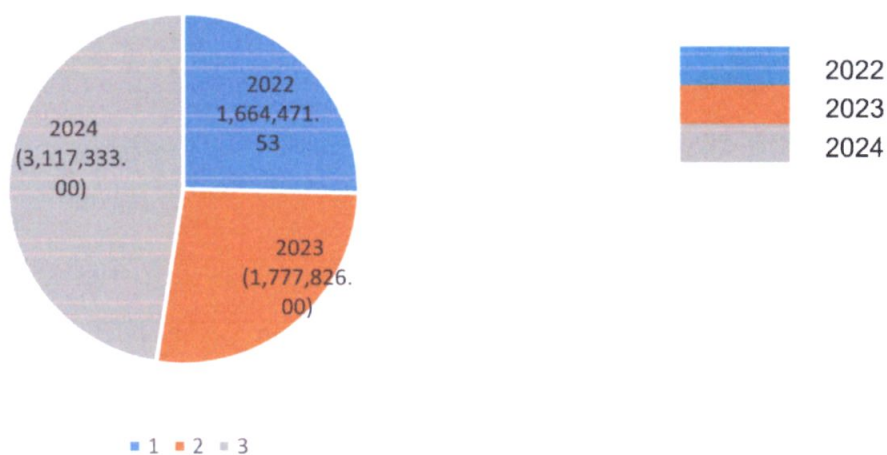
KAJIAMPAU SECONDARY SCHOOL

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

3. Summary Report of Performance of The School

1. SURPLUS /DEFICIT

YEAR	AMOUNT
2022	1,664,471.53
2023	(1,777,826.00)
2024	(3,117,333.00)

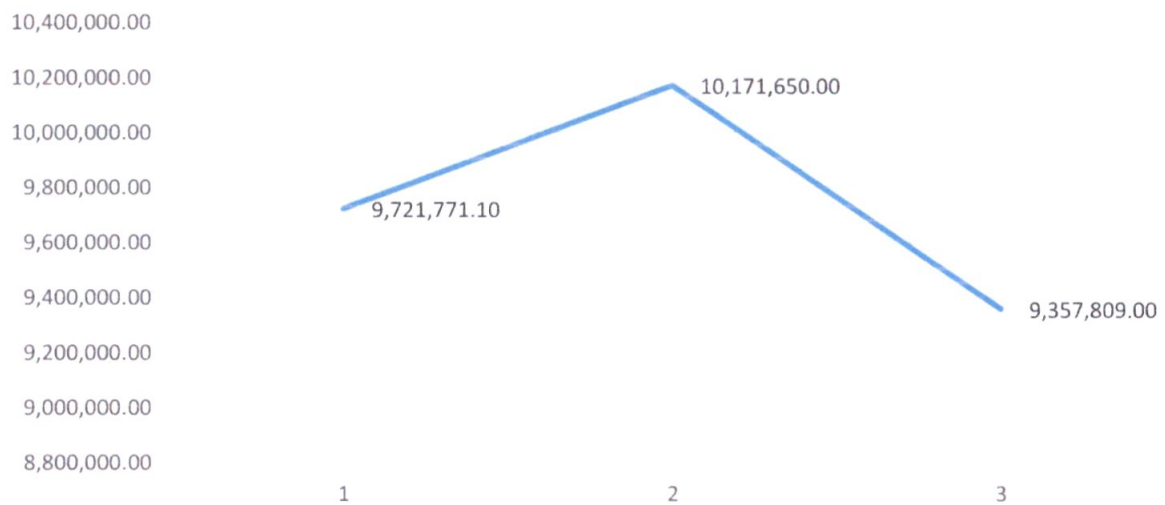
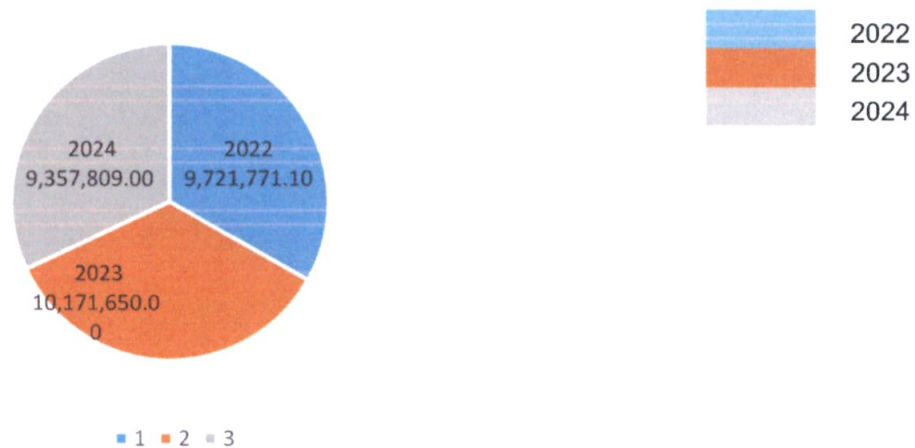


KAJIAMPAU SECONDARY SCHOOL

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

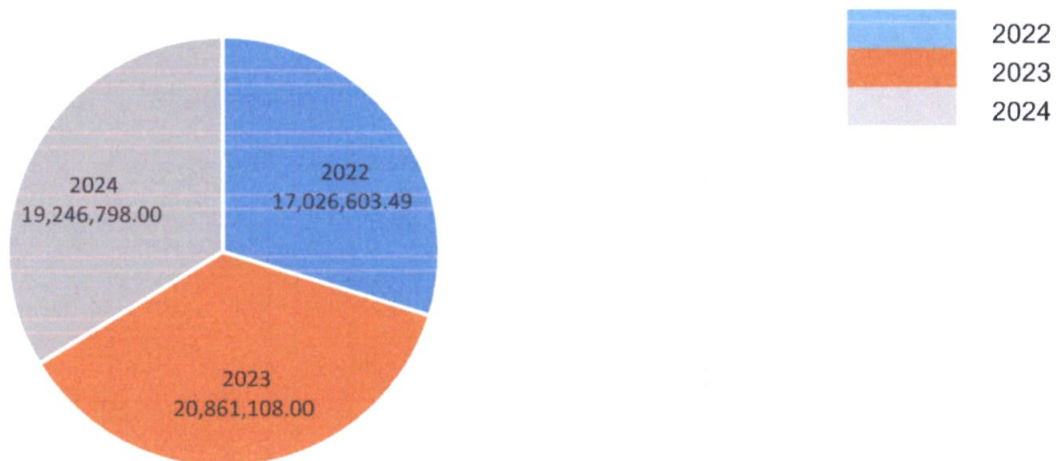
CAPITATION GRANTS FROM MINISTRY

YEAR	AMOUNT
2022	9,721,771.10
2023	10,171,650.00
2024	9,357,809.00



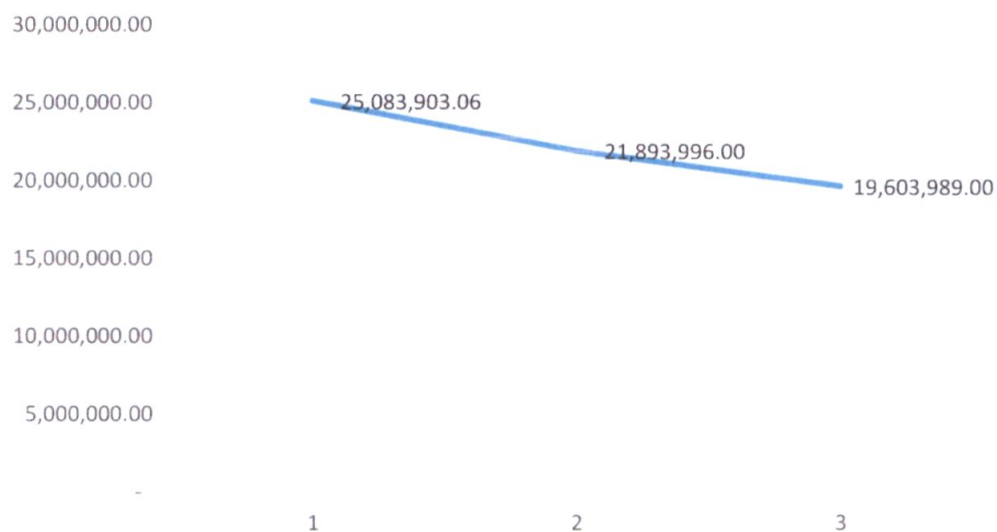
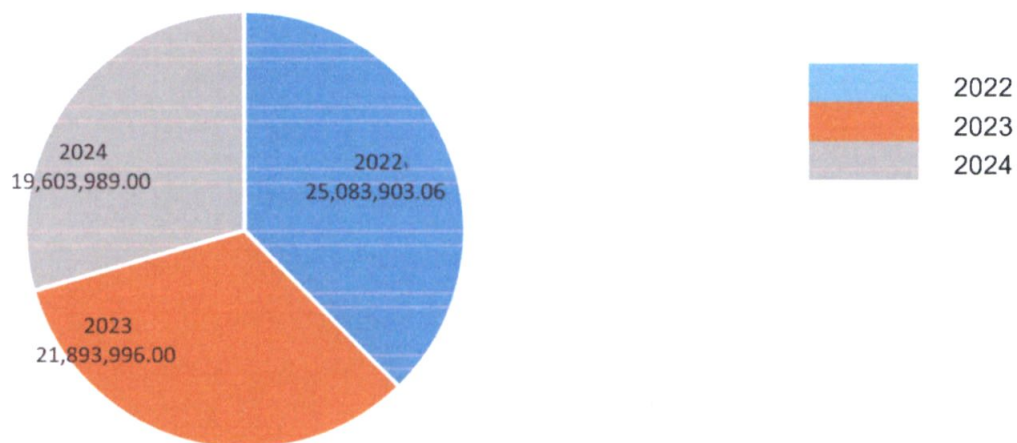
2. GROWTH OF OTHE INCOME

YEAR	AMOUNT
2022	17,026,603.49
2023	20,861,108.00
2024	19,246,798.00



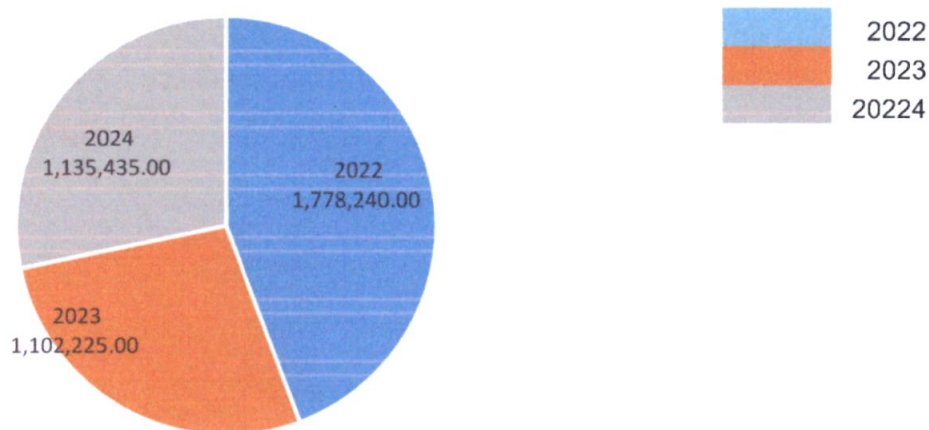
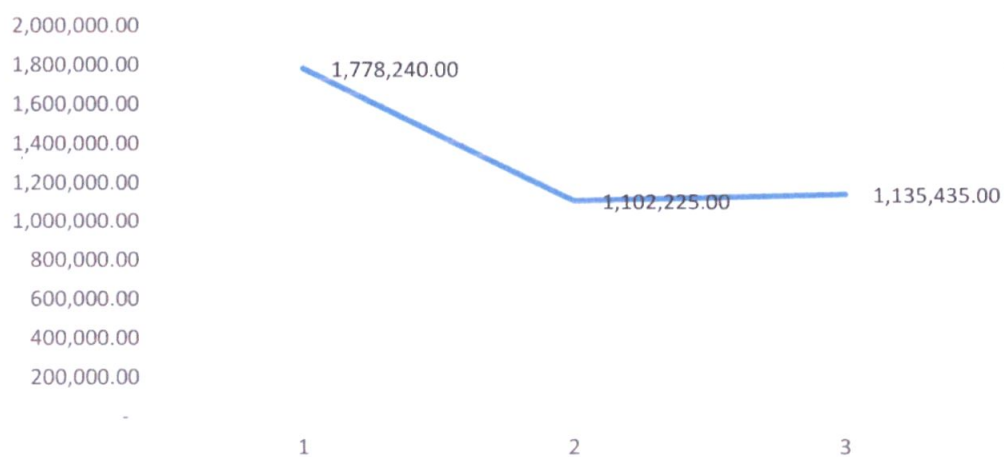
4THREE OVERVIEW EXPENDITURE OF OTHER INCOME

YEAR	AMOUNT
2022	25,083,903.06
2023	21,893,996.00
2024	19,603,989.00



5 MOVEMENT OF DEBTORS

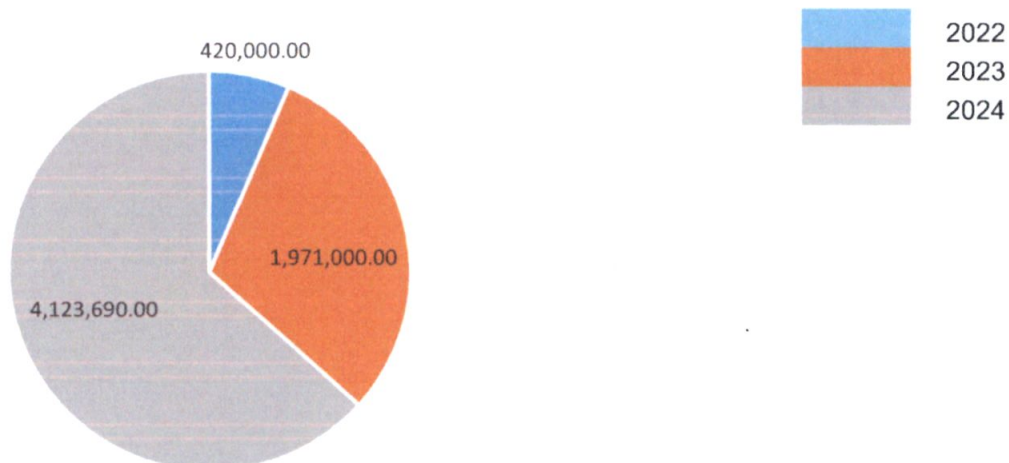
YEAR	AMOUNT
2022	1,778,240.00
2023	1,102,225.00
2024	1,135,435.00

**DEBTORS MOVEMENT FOR THREE YEARS**

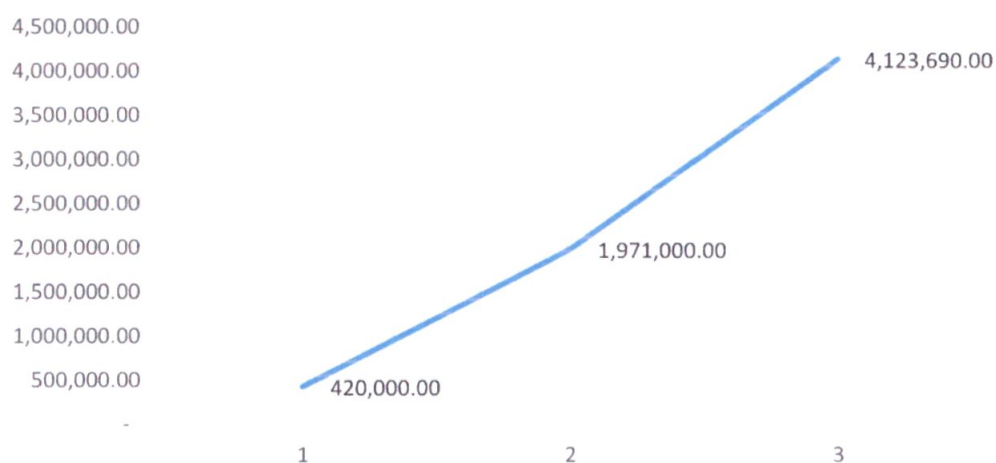
MOVEMENT OF CREDITORS OVER THREE YEARS

YEAR	AMOUNT
2022	420,000.00
2023	1,971,000.00
2024	4,123,690.00

**REPRESENTATION OF CREDITORS
MOVEMENT FOR THREE YEARS**

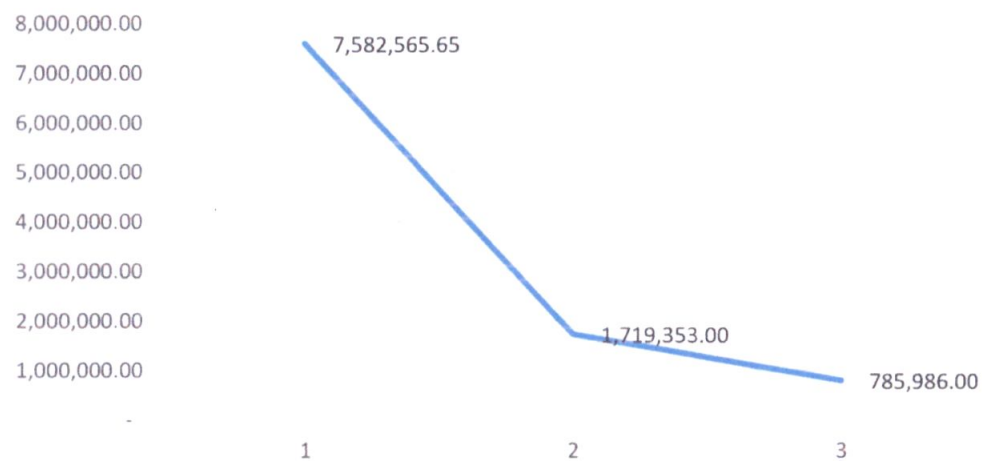


MOVEMENT OF CREDITORS FOR THREE YEARS



7 CASH AND BANK BALANCES OVER THE LAST THREE YEARS

YEAR	AMOUNT
2022	7,582,565.65
2023	1,719,353.00
2024	785,986.00

REPRESENTATION OF CASH AND BANK BALANCES**CASH AND BANK MOVEMENT FOR THREE YEARS**

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

a) Teacher Student ratio: 1:26

The number of TSC teachers employed by subject combinations

REF	NAME	EMPLOYER	SUBJECT COMBINATION	SHORTFALL
1	Jenifer Kinya	TSC	ENG/CRE	
2	Arnold Mwenda Mbaka	TSC	PHY/MATH	
3	Ngai Jenifer Wangeeci	TSC	CHEM/MATHS	
4	Bosco murithi	TSC	CRE/HISTORY	
5	Njue Lewis	TSC	HISTORY/KISWAHILI	
6	Mbae Nancy Makena	TSC	KISW/CRE	
7	Emma Kabethi	TSC	ENG/LIT	
8	Dorman Kamau Kironjo	TSC	HIST/GEO	
9	Elsie Kawira	BOM	ENG/LIT	
10	Joseph Mutura Njoka	TSC	PHY/MATH	
11	Kiria Benson Mutua	TSC	CHEM/MATH	
12	Jackline Gacheri Murithi	TSC	GEO/CRE	
13	Jane Gakii Mwenda	TSC	KISW/HIST	
14	Joseph Kwenga Kirugi	TSC	AGRIC/BIO	
15	Dominic Muchomba Mbijiwe	TSC	GEO/B/S	
16	Linsay Kendi	TSC	KISWAHILI/HISTORY	
17	Karuti Abedingo	TSC	ENG/LIT	
18	Denis Munene	BOM	CHEMISTRY/BIO	
19	Ngatia Damaris	BOM	CHEMISTRY/MATHS	
20	Jeffrian Njeru	TSC	HISTORY/CRE	
21	Obadiah Kibet Kipsang	BOM	BIO/AGRC	

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

a) Mean score in the 2021, 2022 AND 2023 KCSE:

<i>YEAR</i>	<i>ENTRY</i>	<i>MEAN SCORE</i>	<i>REMARKS</i>
2021	110	4.38	<i>Grade improved on Upward trend</i>
2022	158	3.796	
2023			

b) Number of Candidates in the 2021,2022,2023 KCSE:

YEAR	ENORLL
2021	110
2022	158
2023	

C. Capacity of the school

BOYS	GIRLS	TOTAL
256	298	540

STRUCTURE	UNITS	CAPACITY	SHORTFALL
Boys Toilets	3	256	2
Girls Toilets	3	298	nil
Boys Dormitories	4	256	1
Girls Dormitories	5	298	1
Laboratory (Temporal)	1	540	3
Library (Temporal)	1	540	1
Dinning Hall (Temporal)	1	540	1
Computer lab(Temporal)	1	540	2

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Boys Bathrooms	3	256	i
Girls Bathrooms	3	298	2
Adm Block(Temporal)	1	25	1

c) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time

PRINCIPAL
KAJIAMPAU SECONDARY SCHOOL
P. O. Box 363-60400, CHUKA

Date: 13/4/26 Sign: CK-8

School Principal

KAJIAMPAU SECONDARY SCHOOL

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

KAJIAMPAU SECONDARY SCHOOL

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

4. Statement of School Management Responsibility

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

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

The Board of Management of **KAJIAMPAU 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, 2024, and of the school's financial position as at that date.

NAME : DR. LUCY NJAGI

Designation: Chairman, School Board of Management

SIGN : 

Date: 13/4/2026

NAME : JENIFFER KINYA

Designation: School Principal & Secretary to Board of Management

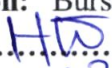
SIGN : 

Date: 13/4/2026



NAME : HELLEN GACERI MUCEE

Designation: Bursar/ Finance Officer

SIGN : 

Date: 13/4/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAJIAMPAU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – THARAKA NITHI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajiampau Secondary School – Tharaka Nithi County set out on pages 1 to 22, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Cash Flows

The statement of cash flows reflects amounts which differ with the corresponding actual amounts on a comparable basis reflected in the statement of budgeted versus actual amounts as detailed below;

Operating Income	Statement of Cash Flows (Kshs.)	Statement of Budgeted Versus Actual (Kshs.)	Variances (Kshs.)
Payments			
payment for tuition	1,120,443	1,118,990	1,453
school fund payments	16,074,764	7,740,739	8,334,025

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

2. Inaccuracies in the Financial Statements

Review of the financial statements revealed misstatements affecting the statements of financial performance, statement of assets and liabilities and statement of cashflows as follows;

- i) The statement of receipts and payments reflects Nil prior year infrastructure payments while the prior year financial statements reflect infrastructure payments amount of Kshs.692,748 leading to a variance of Kshs.692,748.
- ii) The statement of assets and liabilities reflects accounts payable balance of Kshs.4,123,690 while Note 14 to the financial statements discloses accounts payables balance of Kshs.2,199,000 leading to a variance of Kshs.1,924,690.
- iii) The statements of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.1,242,631 and Kshs.8,115,178 respectively while

Note 1 and Note 2 to the financial statements discloses capitation grants for tuition and capitation grants for operations amounts of Kshs.2,193,871 and Kshs.8,320,628 respectively leading to variances of Kshs.951,240 and Kshs.205,450 respectively.

In the circumstances, the accuracy and completeness of the respective amounts and balances could not be confirmed.

3. Lack of Supporting Ledgers

The statement of receipts and payments reflects total receipts and total payments amounts of Kshs.28,604,608 and Kshs.31,721,941 respectively. However, the relevant ledgers to support the breakdown of sub items in the Notes to the financial statement were not provided for audit review.

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

4. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.1,135,435 as disclosed in Note 13 to the financial statements. However, detailed ageing analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.1,135,435 could not be confirmed.

5. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.1,242,631 and Kshs.8,115,178 respectively as disclosed in Note 1 and Note 2 to the financial statements. Review of the National Education Management and information System (NEMIS) capitation disbursements made to the School and the amount receipted by the School revealed total amount of Kshs.5,737,044 leading to unreconciled variance of Kshs.787,639

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounts of Kshs.1,242,631 and Kshs.8,115,178 respectively could not be confirmed.

6. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payable balance of Kshs.4,123,690 as disclosed in Note 14 to the financial statements. However, the balance was not supported by the accounts payable movement schedules, creditors aging analysis and invoices.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.4,123,690 could not be confirmed.

7. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.785,986 which includes bank balances of Kshs.827,364 held in four (4) bank accounts as disclosed in Note 10 to the financial statements. However, review of the documents provided for audit revealed that the school operated another account in a SACCO which had a Kshs.231,651 as per the bank certificate but was not disclosed in the financial statements and the cashbook and monthly bank reconciliation statements for the undisclosed account were also not provided for review.

Further, review of cash books provided for audit for the all the accounts maintained by the school revealed that some entries were done using a pencil contrary to Regulation 16(1) of the Public Finance Management (National Government) Regulations, 2015 which requires financial records and documents shall be written in indelible ink. Further, white wash had been used in correction of cash book entries.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.785,986 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects budgeted actual receipts on a comparable basis of Kshs.33,640,000 and Kshs.24,424,172 leading to under-funding of Kshs.9,215,828 or 27% of the budgeted receipts. Similarly, the School spent an amount of Kshs.28,002,548 against actual receipts amount of Kshs.24,424,172 resulting in an over-utilization of Kshs.3,578,376 or 15% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management are responsible for the Other Information set out on page iii to xx which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.8,115,178 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. The amount includes grants for infrastructure amount is Ksh.1,968,600 for maintenance and improvement of the School's facilities. However, during the year under review, Management transferred Kshs.400,196 to infrastructure account, leaving a balance of Kshs.1,568,404 as at 30 June, 2024 contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021 which requires infrastructure grants as well as maintenance and improvement funds to be transferred to the school infrastructure account within fifteen days upon receipt of the funds in the operations account.

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

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.6,66,616 and Kshs.4,282,789, respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, National Education Management and information System (NEMIS) reported a total number of five hundred and thirteen (513) students while the enrolment records provided by the school indicated a total number of five hundred and seventy-eight (578) students, resulting in an unexplained variance of sixty-five (65) students. As a result the School was under funded by an amount of Kshs.286,604

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

3. Non-Compliance with Procurement Regulations in Acquisition of Goods and Services

The statement of receipts and payments reflects amounts of Kshs.11,641,101 and Kshs.9,407,795 in respect of total receipts and payments respectively. During the audit review of the procurement process for various categories of goods and services conducted via an Invitation to tender, the following material irregularities were observed:

- i) The tender evaluation was conducted by a committee that had not been formally appointed by the Accounting Officer or the School Governing Body. No delegation of authority or appointment letter was provided to confirm the legitimacy of the members who participated in the evaluation process contrary to Regulations 28(2) of Public Procurement and asset Disposal Regulations, 2020 which provides that the accounting officer of a procuring entity shall appoint an evaluation committee for the purposes of carrying out the technical and financial evaluation of the tenders or proposals.
- ii) The evaluation was conducted without any documented or pre-determined evaluation criteria. There was no scoring matrix, technical compliance checklist, or preferential points system applied to assess the bids contrary to Regulations 58(3) of Public Procurement and asset Disposal Regulations, 2020 which provides that the tender evaluation committee shall evaluate the tenders using the evaluation criteria contained in the e-tender document.
- iii) For the bids that were purportedly evaluated, the quotation documents containing the priced offers were not provided for audit verification. Consequently, the prices quoted by bidders could not be confirmed, nor could the accuracy of the evaluation be substantiated contrary to Regulations 58(3) of Public Procurement and asset Disposal Regulations, 2020 which provides that the tender evaluation committee shall evaluate the tenders using the evaluation criteria contained in the e-tender document.
- iv) Several categories received fewer than three (3) bids, violating the principle of competitive bidding. Additionally, certain categories included in the original invitation

to tender were not tendered at all specifically supply of dry firewood, sports equipment's, maize milling and no evidence of re-advertisement was maintained to attract further bids contrary to Regulations 158 of Public Procurement and asset Disposal Regulations, 2020 which provides that Procurement of goods, works and services under these Regulations shall be competitive in accordance with the provisions of Section 157(3)(b) of the Act.

- v) The minutes of the evaluation meeting were incomplete and unsigned by Committee Members. Further, there was no documented professional opinion to attest that the process was fair, equitable, and compliant with procurement regulations Contrary to Section 84(1) of Public Procurement and asset Disposal Act, 2015 which provides that the head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.

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

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

The statement of receipts and payments reflects operations and boarding and school fund payments amount of Kshs.2,212,685 and Kshs.6,473,530 respectively as disclosed in Note 7 and 9 to the financial statements. Included in the expenditure is an amount of Kshs.211,400 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.211,400 could not be confirmed.

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

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

- i) The statement of budget vs Actual amount does not reflect total incomes and total payments amounts
- ii) Approval date is not indicated in the statement of receipts and payments and statements of assets and liabilities

In the circumstance, Management did not comply with the PSASB guidelines and lack of relevant information may affect users' reliance on the financial statements for decision making.

6. Failure to Prepare School Improvement Plan

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

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

7. Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.11,641,101.15 and Kshs.9,407,794.53 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.

8. Lack of a Functional Procurement Unit

During the financial year under review the school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Unconfirmed Ownership and Value of Fixed Assets

Annex 2 to the financial statements - summary of fixed assets register reflects balance carried forward of Kshs.53,863,900 which include land parcel of ksh.10,000,000. However, the 5-hectare parcel of land on which the school is situated, does not have a title deed. Further, the Management did not prepare an updated fixed assets register with details such as serial number, net book value, description of assets and location of the assets.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

2. Lack of Risk Management Policy

During the period under review, the school did not have an approved risk management policy in place contrary to Regulation 165 of the Public Financial Management (National Government) Regulations, 2015, which requires that the Accounting Officer to ensure that the National Government entity develops risk management strategies, including fraud prevention mechanisms and a system of risk management and internal controls to support robust business operations.

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

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

Responsibilities of the Management and 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 governance.

In preparing the financial statements, Management is responsible for assessing the school ability to continue sustaining 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 cease operations.

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 April, 2026

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6. Statement Of Receipts and Payments For the Year Ended 30th June 2024**

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,242,631.00	3,995,103.00
Government grants for operations	2	8,115,178.00	6,176,547.00
Government Grants for infrastructure	3	-	-
School fund income- parents' contributions	4	19,246,798.00	20,925,594.00
Miscellaneous incomes	5	-	
Total Receipts		28,604,608.00	31,097,594.00
Payments			
Tuition	6	2,071,683.00	4,043,445.00
Operations	7	10,046,269.00	6,873,143.00
Infrastructure	8	-	0
Boarding and school fund	9	19,603,989.00	21,893,996
Total Payments		31,721,941.00	32,810,584.00
Surplus/Deficit		(3,117,333.00)	(1,713,340.00)

The school financial statements were approved on _____ 2024 and signed by:

MR. DR. LUCY K. NJAGI**CHAIR BOM**SIGN: DATE: 13/4/26**JENIFFER KINYA****SCHOOL PRINCIPAL/BOM
SECRETARY**SIGN: DATE: 13/4/26**HELLEN GACERI MUCEE****BURSAR/FINANCE
OFFICER**SIGN: DATE: 13/4/2026

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****7. Statement of Assets and Liabilities As At 30th June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	827,364.00	1,774,815.00
Cash balances	11	(41,378.00)	9,024.00
Short term investments	12	-	0
Total cash and cash equivalent		<u>785,986.00</u>	<u>1,783,839.00</u>
Account's receivables	13	1,135,435.00	1,102,225
Total financial assets		1,921,421.00	2,886,064.00
Financial liabilities			
Accounts payable	14	4,123,690.00	1,971,000.00
Net financial assets		(2,202,269.00)	915,064.00
Represented by			
Accumulated fund b/fwd	15	915,064.00	2,628,404.00
Surplus/deficit for the year		(2,202,269.00)	(1,777,826.00)
Net financial position		(2,202,269.00)	915,064.00

The school's financial statements were approved on _____ 2024 and signed by:

DR. LUCY KARIMI**CHAIR BOM**SIGN: 

Date: 13/4/26

MADAM JENIFFER KINYA**School Principal/ Secretary to BOM**SIGN: 

Date: 13/4/26

**HELLEN GACERI****Bursar/ Finance Officer**SIGN: 

Date: 13/4/2026

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****8. Statement of Cash Flows for the Year Ended 30th June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,242,631.00	1,623,863
Government grants for operations		8,115,178.00	6,176,547
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		15,912,363.00	17,852,370.00
Other income			
Total receipts		25,270,173.00	25,652,779.00
Payments			
Cash outflows for tuition		1,120,443.00	1,672,205
Cash outflows for operations		9,072,819.00	6,873,143
Cash outflows Boarding/lunch and school fund payments		16,074,764.00	18,820,772
Total payments		26,268,026.00	27,366,120
Net cash inflow/outflow from operating activities		(997,853.00)	(1,713,340)
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(997,853.00)	(1,713,340.00)
Cash and cash equivalent at beginning of the year		1,783,839.00	3,497,179.00
Cash and cash equivalent at end of the year		785,986.00	1,783,839.00

KAJIAMPAU SECONDARY SCHOOL

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

The school's financial statements were approved on _____ 2024 and signed by:

DR. LUCY KARIMI

CHAIR BOM

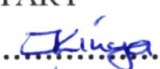
SIGN 

Date: 13/4/26

MADAM JENIFFER KINYA

SCHOOL PRINCIPAL/BOM

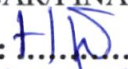
SECRETARY

SIGN 

Date: 13/4/26

HELLEN GACERI

BURSAR/FINANCE OFFICER

SIGN: 

Date: 13/4/2026



KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Stationery	150,000.00	-	150,000.00	143,631.40	95%
Laboratory Equipment	70,000.00	-	70,000.00	68,000.00	97%
Internal Exams	180,000.00	-	180,000.00	159,000.00	88%
Teaching / Learning Materials	30,000.00	-	30,000.00	26,000.00	87%
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments	2,500,000.00	-	2,500,000.00	2,434,553.52	97%
Repairs And Maintenance	1,300,000.00	-	1,300,000.00	1,217,275.52	93%
Local Transport / Travelling	850,000.00	-	850,000.00	811,516.00	95%
Electricity And Water	1,300,000.00	-	1,300,000.00	1,217,278.04	93%
Medical		-			
Administration Costs	1,700,000.00	-	1,700,000.00	1,623,034.30	94%
Activity	850,000.00	-	850,000.00	811,521.00	95%
Gratuity					

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	3,000,000.00		3,000,000.00	2,854,710.00	95%
Repairs And Maintenance	1,200,000.00		1,200,000.00	1,106,540.00	92%
MEDICAL	180,000.00		180,000.00	176,310.00	97%
BUS	130,000.00		130,000.00	121,400.00	93%
BURSARY	800,000.00		800,000.00	792,635.00	99%
Local Transport / Travelling	850,000.00		850,000.00	834,540.00	98%
Electricity And Water	700,000.00		700,000.00	669,490.00	95%
SP	160,000.00		160,000.00	154,075.00	96%
Administration Costs	550,000.00		550,000.00	525,155.00	95%
Activity	490,000.00		490,000.00	475,480.00	97%
ARREARS	-		-	133,900.00	
UNIFORMS	-		-	9,200.00	
EXAM	-		-	6,000.00	
Fee On Boarding Equipment and Stores	9,000,000.00		9,000,000.00	8,052,928.00	90%
5) Miscellaneous Income					

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income					
(6) Expenditure For Tuition					
Stationery	530,000.00		530,000.00	527,990.00	99%
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	350,000.00		350,000.00	341,000.00	97%
Internal Exams					
Teaching / Learning Materials	300,000.00		300,000.00	250,000.00	83%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	3,000,000.00		3,000,000.00	2,725,895.00	91%
Repairs, Maintenance & Improvements	2,700,000.00		2,700,000.00	2,593,474.00	96%
Local Transport / Travelling	5,000.00		5,000.00	4,500.00	90%
Electricity, Water and Conservancy	400,000.00		400,000.00	385,374.00	96%
Medical					
Administration Costs	3,200,000.00		3,200,000.00	3,158,973.70	98%
Activity Expenses	240,000.00		240,000.00	200,000.00	83%
Bank charges	-			4,602.50	
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Personnel Emoluments	1,200,000.00		1,200,000.00	1,015,065.00	85%
Repairs, Maintenance and Improvements	1,000,000.00		1,000,000.00	953,760.00	95%
Local Transport / Travelling	750,000.00		750,000.00	732,650.00	97%
Electricity, Water and Conservancy	1,100,000.00		1,100,000.00	1,082,813.00	98%
Medical Expenses					
Administration Costs	2,400,000.00		2,400,000.00	2,232,577.00	93%
Activity	700,000.00		700,000.00	667,560.00	95%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores					
BURSARY	800,000.00		800,000.00	784,180.00	98%
Insurance Costs	120,000.00		120,000.00	100,646.00	83%
Other Expenses On Investments					
BUS Expenses	130,000.00		130,000.00	121,000.00	93%
Bank Charges				50,488.00	
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals					

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 legislation 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) payable that include deposits and retention and payable 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 recognizes 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 recognize all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognized when the event occurs whether cash is received or not. Expenditure arising from operations is recognized 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 authorized 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 retention 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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. Payable 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 2024.

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****11. Notes to the Financial Statements****1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		162,082.00
stationery	143,631.00	324,771.00
Exercise Books		
Laboratory Equipment	680,000.00	568,350.00
Internal Exams	159,000.00	81,191.00
Teaching / Learning Materials	260,000.00	405,964.00
CHAILKS		81,505.00
Sundry creditors	951,240.00	2,371,240.00
Total	2,193,871.40	3,995,102.75

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,434,554.00	1,508,332.00
Repairs And Maintenance	1,217,276.00	1,206,625.00
Local Transport / Travelling	811,516.00	603,665.00
Electricity And Water	1,217,278.00	904,922.00
infrastructure		
School fund		143,165.00
Sundry creditors	205,450.00	
Administration Costs	1,623,034.00	904,919.00
Activity	811,521.00	904,919.00
Other Vote Heads (specify)*		
Total	8,320,628.38	6,176,547.06

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KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****3 Government Grants for infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance &Improvement		
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Total		

4 School Fund Income -Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	2,854,710.00	2,327,929.00
Repairs and maintenance	1,106,540.00	826,307.00
Local transport / travelling	834,540.00	563,891.00
Electricity and water	669,490.00	750,133.00
Bus hire	121,400.00	38,600.00
Administration costs	525,155.00	742,583.00
Activity	475,480.00	428,646.00
Fee on Boarding Equipment and stores	9,188,363.00	10,635,413.00
bursary	792,635.00	1,481,716.00
UNIFORMS	9,200.00	20,450.00
Arrears	133,900.00	474,050.00
payables	2,199,000.00	1,971,000.00
SP	154,075.00	328,580.00
KNEC	6,000.00	24,700.00
MEDICAL	176,310.00	247,110.00
Total	19,246,798.00	20,861,108.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (<i>specify</i>)*		
Total		

Notes to the Financial Statements (continued)**6 Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		143,290
Stationery	527,990.00	
Reference materials		305,000
Laboratory Equipment	1,164,890.00	2,019,900
Teaching / Learning Materials	377,350.00	1,450,590
Exams And Assessment		59,500
Teachers Guides		
Bank Charges	1,453.00	5,165
Others (<i>chalks</i>)		60,000
Total	2,071,682.50	4,043,445.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,725,895.00	2,868,823
Infrastructure account		
Administration Cost	4,132,423.70	1,844,425
Repairs And Maintenance & Improvements	2,593,474.00	702,030
Local Transport / Travelling	4,500.00	137,000
Electricity And Water	385,374.00	659,475
School fund		
exams		
Exercise books		
Activity Expenses	200,000.00	654,360
Bank charges	4,603.00	7,030

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Other vote heads		
Total	10,046,269.70	6,873,143.00

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Bank charges		
Total		

9 Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,015,065.00	943,571.00
Service Gratuity		
Repairs And Maintenance & Improvements	953,760.00	1,282,015
Local Transport / Travelling	732,650.00	830,920
Electricity And Water	1,082,813.00	631,825.00
bursary	784,180.00	1,481,716.00
Administration Costs	2,232,577.00	2,089,131.00
Activity Expenses	667,560.00	743,140.00
Bank Charges	50,488.00	30,036.00
Arrears	1,135,435.00	
Fee On Boarding Equipment and Stores	8,756,815.00	11,835,195
uniforms		293,800.00
Medical insurance		280.00
Bus maintenance	121,000.00	458,550.00
Receivables	1,971,000.00	1,102,225.00
Insurance	100,646.00	
KNEC		102,800.00
Others vote heads		68,792.00
Total	19,603,989.00	21,893,996.00

Notes to the Financial Statements (continued)

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active		377,820.96	255,632.06
Operations Account	Active		63,299.15	967,439.97
School Fund Account/Boarding	Active		386,244.24	487,257.00
Savings Account				
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account	Active		-	
Total			827,364.35	1,710,329.03

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	(41,378.00)	9,024.00
Total	(41,378.00)	9,024.00

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	1,135,435.00	1,102,225.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		-
Imprest (list/schedule attached)		-
Rent arrears(list/schedule attached)		-
Total	1,135,435.00	1,102,225.00

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	1,135,435.00	100%	1,102,225.00	100%
Between 1- 2 years	-			
Between 2-3 years	-			
Over 3 years	--			
Total (should tie to note 13 a)	1,135,435.00		3,650,357.00	

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,199,000.00	4,342,240.00
Prepaid Fees	-	-
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	2,199,000.00	420,000.00

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	2,199,000.00	100%	4,342,240.00	100%
Between 1- 2 years				-
Between 2-3 years				-
Over 3 years				-
Total (should tie to note 14)	2,199,000.00		4,342,240.00	-

15. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	1,774,815.00	3,389,206.00
Cash Balances	9,024.00	107,973.00
Short Term Investments	-	0
Receivables	1,102,225.00	1,102,225.00
Payables	(1,971,000.00)	(4,342,240.00)
Total	915,064.27	257,164.00

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****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	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
cattle	3	65,000.00	60,000.00
Goats	60	230,000.00	240,000.00
Trees	88	153,500.00	153,500.00
Coffee Or Tea Plantation			
Poultry			
SHEEP			
Total		448,500.00	453,500.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Other important disclosure notes**19 Stock/ Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	102,473.00	202,473.00
Lab consumables	650,000.00	850,000.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	752,473.00	1,052,473.00

KAJIAMPAU SECONDARY SCHOOL

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

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)

PRINCIPAL
KAJIAMPAU SECONDARY SCHOOL
P. O. Box 363-60400, CHUKA
Date: 13/4/2026 Sign: 
Principal

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****12. Annexes****Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. CHUKA LABORATORY	2,483,690.00	01/07/2023	1,659,800.00	823,890.00		NOT PAID
2. EXPAN SUPPLIERS	320,000.00	01/07/2023	142,550.00	177,450.00		NOT PAID
3. SCHOOL PRIDE	762,500.00	01/07/2023	635,150.00	127,350.00		NOT PAID
4. NIFA MUKWANJAGI	5,600,000.00	01/07/2023	3,908,000.00	1,692,000.00		NOT PAID
5. SUPERNOVA	800,000.00	01/07/2023	512,000.00	288,000.00		NOT PAID
6. BIN POINT	21,000.00	01/07/2023	14,000.00	7,000.00		NOT PAID
7. DAVID MURIUKI	610,000.00	01/07/2023	398,000.00	212,000.00		NOT PAID
8. LIJON ENTERPRISES	2,350,000.00	01/07/2023	1,582,000.00	768,000.00		NOT PAID
9. JEL LINK	55,600.00	01/07/2023	27,600.00	28,000.00		NOT PAID
Grand Total	13,002,790.00		8,879,100.00	4,123,690.00		

KAJIAMPAU SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	10,000,0000.00			10,000,000.00
Buildings And Structures	29,195,000.00			29,195,000.00
Motor Vehicles	700,000.00			700,000.00
Office Equipment, Furniture And Fittings	3421200			3,421,200.00
Textbooks	3155700.00			3,155,700.00
ICT Equipment	1014000.00			1,014,000.00
Tools And Apparatus	433500.00			433,500.00
Other Machinery And Equipment	5804500.00			5,804,500.00
Heritage And Cultural Assets				-
Intangible Assets- Soft Ware	140,000.00			
Total	53,863,900.00			53,863,900.00