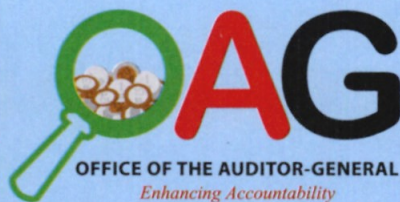


REPUBLIC OF KENYA



REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



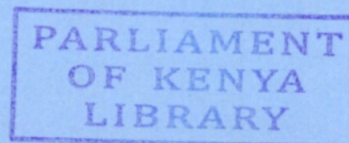
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2026	
DAY. Thursday	
TABLED BY:	Hon. Samuel Chepkongla <i>(on behalf of leader of Majority)</i>
CLERK-AT THE-TABLE:	homsle

REPORT

OF

THE AUDITOR-GENERAL

ON



HON. KHALIF GIRLS SECONDARY SCHOOL

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

WAJIR COUNTY



HON KHALIF GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

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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 Education

2. Key School Information and Management

(b) Back ground information

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

The school was registered in **MARCH/2006** under registration number **GP/A3629/2006** and is currently categorized as a **COUNTY** public school established, owned or operated by the Government.

The school is a boarding school and had **539** number of students as at 30th June 2022. It has 3 streams and **38** teachers of which **13** teachers are employed by the School Board of Management.

(c) 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	FARAH ABDI SAMAN	CHAIRMAN	4 TH MAY 2019
2	OSMAN MUMIN HUSSEIN	SECRETARY - PRINCIPAL	4 TH MAY 2019
3	HABIBA ABDIRAHMAN	MEMBER	4 TH MAY 2019
4	ABDI BILLOW MOHAMED	MEMBER	4 TH MAY 2019
5	RUKIA ABDULLAHI	MEMBER	4 TH MAY 2019
6	HALIMA ABDULLAHI	MEMBER	4 TH MAY 2019
7	ABEY NUNOW	MEMBER	4 TH MAY 2019
8	FARAH ABDI SAMAN	MEMBER – REP CEB	4 TH MAY 2019
9	ABDIHAKIM HUSSEIN	MEMBER REP TEACHERS	4 TH MAY 2019
10	SAADIA YUSUF SHEIKH	3 MEMBERS - SPONSOR	4 TH MAY 2019
11	ABEY MOHAMED	MEMBER - COMMUNITY	4 TH MAY 2019
12	MEYMUNA GAIYE	MEMBER SPECIAL NEEDS	4 TH MAY 2019
13	ZUHURA DAUD	REP STUDENTS	4 TH MAY 2019

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- 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 pupil's 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.

(d) Committees of the Board

Ref :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	MR. FARAH ABDI SAMAN MRS RUKIA ABDULLAHI MR. BIRIK OSMAN	CHAIRPERSON MEMBER MEMBER	3
2	Audit Committee	MR. ABHEY NUNOW MRS HALIMA ABDULLAHI ISMAIL IROBE	MEMBER VICE CHAIRPERSON MEMBER	1
3	Finance, procurement and general purposes Committee	MR. OSMAN MUMIN MR ABASS MAALIM MRS.FARHIYA YUSSUF	SECRETARY MEMBER MEMBER	1
4	Academic Committee	MR ABDIRASHID ABDINOOR MRS HALIMA ABDULLAHI MR. OSMAN MUMIN	MEMBER VICE CHAIRPERSON SECRETARY	3
5	Development Committee	MR. FARAH ABDI SAMAN MR. OSMAN MUMIN MRS RUKIA ABDULLAHI	CHAIRPERSON SECRETARY MEMBER	2

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

(e) School operation Management

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

Ref:	Designation	Name	TSC Number/ID No.
1	Principal	OSMAN MUMIN HUSSEIN	418376
2	Deputy Principal	FARHIYA HUSSEIN	631337
3	School Bursar	ABEY AHMED	24912533

(f) Schools contacts

Post Office Box: 369-70200
Telephone: 0720804947
E-mail: hkgss06@gmail.com

(g) School Bankers

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

1. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105220443 (SCHOOL FUND ACCOUNT)
2. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105189260 (TUITION ACCOUNT)
3. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105189910 (OPERATION ACCOUNT)
4. Name of Bank: KCB
Branch: WAJIR
Account Number: 1212585682 (INFRASTRUCTURE ACCOUNT)

(h) 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:

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

YEAR	SURPLUS	DEFICIT
2018	721,945	
2019/2020	8,472	
2020/2021		660,872

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

YEAR	FDSE GRANTS RECEIVED		TOTAL
	OPERATION (Kshs)	TUITION (Kshs)	(Kshs)
2018	4,424,728	1,865,397	6,290,125
2019/2020	5,078,930	732,930	5,811,860
2020/2021	5,311,976	568,339	5,880,315

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

YEAR	ENROLMENT	CAPITATION PER STUDENT(Kshs)
2018	396	15,884
2019/2020	482	16,473
2020/2021	396	9,846

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

YEAR	PARENTS CONTRIBUTION/FEES (Kshs)
2018	8,940,818
2019/2020	6,018,390
2020/2021	3,928,503
TOTAL	18,887,711

Summary Report of Performance of the School (continued)

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

YEAR	EXPENDITURE INCURRED (Kshs)
2018	8,534,444
2019/2020	5,900,386
2020/2021	6,108,867
TOTAL	20,543,697

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

YEAR	RECIEVABLES (Kshs)	PAYABLES (Kshs)
2018	2,031,238	672,750
2019/2020	3,084,946	234,712
2020/2021	2,054,303	863,752

Movement of cash and bank balances over the last three years

YEAR	CASH & BANK BALANCES	
	Cash	Bank (Kshs)
2018	0	94,851
2019/2020	0	25,667
2020/2021	0	1,024,478

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

Summary Report of Performance of The School (continued)

b) Teacher Student ratio:

Curriculum based establishment (CBE)	Teachers on Duty (TOD)	Shortfall	No. recruited	No. transferred	No. of BOM teachers	Teacher – student ratio
25	10	15	3	2	9	1-53

c) Mean score in the KCSE 2020-2022

YEAR	MEAN SCORE	MEAN GRADE	DEVIATION
2020	5.31	C-	+1.67
2021	5.698	C	+3.88
2022	6.76	C+	1.06

d) Number of Candidates in the 2020-2022 KCSE:

NUMBER OF STUDENTS	YEAR
121	2020
126	2021
116	2022

e) Capacity of the school:

NO. OF STUDENTS	NO. OF DORMITORIES	NO. OF DINNIG HALL	NO. OF LABORATORIES	NO. OF TOILETS/BATHROOMS	OTHER AMENITIES
539	5	1	1	17	Classrooms 16 Admin block 1 Staff house 2 Store 1 Mosque 1 Overhead tanks 4

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECTS UNDERTAKEN 2021/2022	SOURCE OF FUNDS
1. ONE CLASSROOM 2. THREE (NO. 3) VIP TOILETS	FDSE (MI)
ONGOING PROJECTS 2021/2022 1.TWO CLASSROOMS 2.ONE LABORATORY	WORLD BANK(SEQIP)



PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-27000, WAJIB

OSMAN MUMIN HUSSEIN
27/3/2026
School Principal

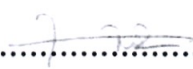
4. Statement of School Management Responsibility

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 HON KHALIF 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).

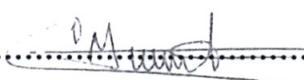
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

FARAH ABDI SAMAN.....

Name:

Designation: Chairman, School Board of Management

Date: 27/3/2026

OSMAN MUMIN HUSSEIN.....

Name:

Designation: School Principal & Secretary to Board of Management

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-27000, Wajir

ABEY AHMED ABDI.....

Name:

Designation: Bursar/Finance Officer

Date: 27/3/2026

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 HON. KHALIF GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – WAJIR 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 Hon. Khalif Girls Secondary School set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory

information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Hon. Khalif Girls Secondary School as at 30 June, 2022 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. Unsupported School Fund Income - Parents Contributions

The statement of receipts and payments reflects school fund income - parents contributions amounting to Kshs.19,685,252 as disclosed in Note 3 to the financial statements. The amount was supported by a schedule indicating the student's name, admission number, the amount to be paid by the student during the year, aggregate amount paid by the student and the outstanding balance. However, the schedule was not supported with other records such as; detailed schedule of fee payment per term, fees payment registers and student billing records.

In the circumstances, the accuracy and completeness of school fund income - parents contributions amounting to Kshs.19,685,252 could not be confirmed.

2. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statement of cash flows reflects total actual receipts and payments of Kshs.23,358,913 and Kshs.22,656,007 respectively. However, the statement of budgeted versus actual amounts reflects total actual receipts and payments of Kshs.21,304,609 and Kshs.21,816,892 respectively, resulting in variances of Kshs.2,054,304 and Kshs.839,115 in receipts and payments respectively.

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

3. Unsupported Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.6,997,209 as disclosed in Note 10 to the financial statements. The balance is in respect of fee arrears. Included in the balance is Kshs.1,348,500 which was outstanding for more than a year. However, the supporting schedules, detailed aging analysis and student billing records were not provided for audit review.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivable balance of Kshs.6,997,209 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Hon. Khalif Girls 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 total receipts budget and actual on a comparable basis of Kshs.28,777,652 and Kshs.21,304,609 respectively, resulting in an under-funding of Kshs.7,473,043 or 26% of the budget. However, the School spent an amount of Kshs.21,816,892 against actual receipts of Kshs.21,304,609, resulting in an over-utilization of Kshs.512,282 or 2% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial statements for Audit

The financial statements for the year ended 30 June, 2022 were submitted to the Auditor-General on 1 September, 2025 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 81 of Public Finance Management Act, 2012 which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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

2. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.7,055,928 as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.2,333,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.2,308,000 was transferred to infrastructure account, leaving a balance of Kshs.25,000 as at 30 June, 2022. Further, the amount of Kshs.2,308,000 was transferred more than 15 days after receipt. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Lack of a Functional Procurement Unit

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.

4. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was 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.

5. Non-Compliance with the Law on Ethnic Diversity in Employment

Review of the payroll revealed that the School had twenty-one (21) employees. However, all employees were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment should have more than one third of its staff from the same ethnic group.

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

6. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.1,560,639 and Kshs.7,055,928 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the year under review, the approved capitation rate per student was Kshs.22,244 which, based on recorded student enrollment, should have translated to total capitation funding of Kshs.10,677,120. However, the School received a total of Kshs.8,616,567 while Kshs.72,144 was retained by the Ministry for Strengthening of Mathematics and Sciences in Secondary Schools (SMASSE) and other co-curricular activities resulting in an under-funding of Kshs.1,988,409.

In the circumstances, the School was underfunded contrary to the Government Policy on Free Day Secondary Education which may have impacted negatively on the planned learning outcomes.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Internal Audit Unit and an Audit Committee. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which provides that every National Government entity shall ensure that it has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an audit committee.

In the circumstances, existence of an effective oversight mechanism, internal checks and balances in the School could not be confirmed.

2. Lack of Risk Management Policy

During the financial year under review, the Management did not establish or implement a risk management policy to identify, assess, and mitigate potential risks. This lack of a formal policy may have exposed the School to unforeseen challenges, vulnerabilities, and inefficiencies in addressing operational, financial, and compliance-related risks. A comprehensive risk management framework would have been critical in safeguarding the School's assets and ensuring long-term sustainability.

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

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.51,418,000 which includes land with a balance of Kshs.8,000,000. However, land ownership documents were not provided for audit. In addition, the fixed asset register maintained was not updated and did not include details of the assets and their values. Further, assets were not tagged for easy of identification.

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

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

Responsibilities of the Management and 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's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

30 April, 2026

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

6. Statement of Receipts and Payments Period to 30th June 2022

Description Of Vote Head	Note	2021-2022	2020- 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,560,639	568,339
Capitation grants for operations	2	7,055,928	5,311,976
School fund income-parents' contributions	3	19,685,252	3,928,503
School fund income-other receipts			
Proceeds from borrowings			
Total Receipts		28,301,819	9,808,818
Payments			
Payments for tuition	4	1,585,170	509,830
Payments for operations	5	7,095,264	3,850,993
Boarding and school fund payments	6	13,136,458	6,108,867
Total Payments		21,816,892	10,469,690
Surplus/Deficit		6,484,927	(660,872)

The school financial statements were approved on 27/3/2026 and signed by:

.....

Name: FARAH A. SAMAN

Chair BOM

Date: 27/3/2026

.....

Name: OSMAN MUMIN
School Principal/ Secretary to
BOM

Date: 27/3/2026

.....

Name: ABEY AHMED

Bursar/Finance Officer

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369 - 70100, WAJIR

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

7. Statement of Financial Assets and Financial Liabilities as at 30TH June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	7	1,727,384	1,024,478
Cash balances	8		
Short term investment	9		
Total cash and cash equivalent		1,727,384	1,024,478
Accounts receivables	10	6,997,209	2,054,303
Total financial assets		8,724,593	3,078,781
Financial liabilities			
Accounts payables	11	24,637	863,752
Net financial assets		8,699,956	2,215,029
Represented by			
Accumulated fund b/fwd	12	2,215,029	2,875,901
Surplus/deficit for the year		6,484,927	(660,872)
Net financial position		8,699,956	2,215,029

The school's financial statements were approved on 27/3/2026 and signed by:



Name: FARAH A. SAMAN

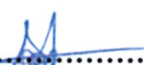
Chair BOM

Date: 27/3/2026



Name: OSMAN MUMIN
School Principal/ Secretary to
BOM

Date: 27/3/2026



Name: ABEY AHMED

Bursar/Finance Officer

Date: 27/3/2026

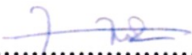
PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369 - 70100, WAJIB

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

8. Statement of Cash Flows for the Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition		1,560,639	568,339
Capitation grants for operations		7,055,928	5,311,976
School fund income-parents contributions/ fees		14,742,346	4,959,146
School fund income-other receipts			-
Total receipts		23,358,913	10,839,461
Payments			
Payments for tuition		1,585,170	509,830
Payments for operations		5,017,264	3,850,993
Boarding and school fund payments		13,975,573	5,479,827
Total payments		20,578,007	9,840,650
Net cash flow from operating activities		2,780,906	998,812
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		(2,078,000)	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		(2,078,000)	-
Cash flow from borrowing activities			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		702,906	998,812
Cash and cash equivalent at beginning of the year		1,024,478	25,667
Cash and cash equivalent at end of the year		1,727,384	1,024,478

The school's financial statements were approved on 27/3/2026 and signed by:


.....

Name: FARAH A. SAMAN

Chair BOM

Date: 27/3/2026


.....

Name: OSMAN MUMIN

School Principal/ Secretary to BOM

Date: 27/3/2026


.....

Name: ABEY AHMED

Bursar/ Finance Officer

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-27900, WAJIR

9. Statement of Budgeted Versus Actual Amounts for the Year Ended 30TH June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Exercise Books	600,000	-	600,000	575,346	24,654	96%
Laboratory Equipment	180,000	-	180,000	162,100	17,900	90%
Internal Exams	270,500	-	270,500	248,275	22,225	92%
Teaching / Learning Materials	520,000		520,000	493,165	26,835	95%
Chalks	30,600	-	30,600	21,053	9,547	69%
Exams And Assessment	-	-	-	-		-
Teachers Guides	70,800	-	70,800	60,700	10,100	86%
SUBTOTALS	1,671,900		1,671,900	1,560,639	111,261	99%
(2) Capitation Grant on Operations						
Personnel Emoluments	3,200,000	-	3,200,000	3,096,000	104,000	97%
Maintenance & Improvement	2,150,000	-	2,150,000	2,078,000	72,000	97%
Local Transport / Travelling	360,500		360,500	342,500	18,000	95%
Electricity And Water	780,000	-	780,000	720,000	60,000	92%
Medical	-	-	-	-		-
Administration Costs	360,000	-	360,000	328,427	31,573	91%
Activity	570,000		570,000	491,000	79,000	86%
SUB TOTALS	7,420,500		7,420,500	7,055,927	364,573	95%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS						
(3) Income For School Fund						
Personal Emoluments	3,500,000		3,500,000	2,806,631	693,369	80%
Repairs And Maintenance	600,000		600,000	437,000	163,000	73%
Local Transport / Travelling	700,000		700,000	420,212	279,788	59%
Electricity And Water	900,000		900,000	666,100	233,900	77%
Medical	-		-	-	-	-
Administration Costs	500,000		500,000	419,100	80,900	84%
Activity						
Fee On Boarding Equipment & Stores	13,485,252		13,485,252	7,939,000	5,546,252	40%
Lunch Programme						
SUB TOTALS	19,685,252		19,685,252	12,688,043	6,997,209	64%
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Income	28,777,652		28,777,652	21,304,609	7,473,043	79%
(1) Expenditure For Tuition						
Exercise Books	600,000	-	600,000	589,200	10,800	98%
Laboratory Equipment	180,000	-	180,000	163,000	17,000	91%
Internal Exams	270,500	-	270,500	250,080	20,420	92%
Teaching / Learning Materials	520,000	-	520,000	492,800	27,200	95%
Chalks	30,600	-	30,600	21,048	9,552	69%
Exams And Assessment						
Teachers Guides	70,800	-	70,800	60,642	10,158	86%
Bank Charges				8,400		
SUB TOTALS	1,671,900		1,671,900	1,585,170	86,730	95%
(2) Expenditure For Operations						
Personnel Emoluments	3,200,000	-	3,200,000	2,999,300	200,702	97%
Maintenance & Improvement	2,150,000	-	2,150,000	2,078,000	72,000	93%
Local Transport / Travelling	360,500	-	360,500	360,600	(100)	100%
Electricity And Water	780,000	-	780,000	796,064	(16,064)	102%
Medical	-	-	-	-	-	-
Administration Costs	360,000	-	360,000	370,500	(10,500)	103%
Activity	570,000	-	570,000	490,800	79,200	86%
Bank Charges					-	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS	7,420,500		7,420,500	7,095,264	325,236	96%
(3)ExpenditureFor School Fund						
Personal Emoluments	3,500,000	-	3,500,000	1,165,476	2,334,524	33%
Repairs And Maintenance	600,000	-	600,000	364,000	136,000	73%
Local Transport / Travelling	700,000	-	700,000	284,300	526,200	35%
Electricity And Water	900,000	-	900,000	432,700	567,300	43%
Medical	-	-	-	-	-	-
Administration Costs	500,000	-	500,000	418,668	81,332	84%
Activity				-	-	-
Fee On Boarding Equipment & Stores	13,485,252		13,485,252	10,471,314	2,818,186	79%
SUB-TOTAL	19,685,252		19,685,252	13,136,458	6,548,794	67%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Totals	28,777,652		28,777,652	21,816,892	6,960,760	76%

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 imprest, salary advances and other receivables and 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 Hon Khalif Girls Secondary 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 Hon. Khalif Girls Secondary 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 recognizes all expenses when the event occurs, and the related cash has actually been paid out by the school.

3. In-kind contributions

In-kind contributions are donations that are made to the Hon. Khalif Girls Secondary 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 Hon. Khalif Girls Secondary School includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

11. Notes to The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020- 2021
	Kshs	Kshs
Textbooks and Reference Materials	-	-
Exercise Books	575,346	155,000
Laboratory Equipment	162,100	123,000
Internal Exams	248,275	59,500
Teaching/Learning Materials	493,165	200,510
Chalks	21,053	10,329
Teachers Guides	60,700	20,100
Total	1,560,639	568,339

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,096,000	2,070,000
Maintenance & Improvement	2,078,000	1,980,000
Local Transport/Travelling	342,500	320,000
Electricity And Water	720,000	400,000
Medical		40,000
Administration Costs	328,427	291,976
Activity	491,000	210,000
Total	7,055,928	5,311,976

3 Parents Contribution/Fees-School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,500,000	480,000
Repairs and maintenance	600,000	96,750
Local transport/travelling	700,000	56,000
Electricity and water	900,000	188,000
Administration costs	500,000	128,000
Fees on boarding, Equipment & Stores	13,485,252	2,979,753
Total	19,685,252	3,928,503

Notes to the Financial Statements (Continued)

4 Payments For Tuition

Description	2021-2022	2020 -2021
	Kshs	Kshs
Textbooks And Reference Materials		-
Exercise Books	589,200	164,300
Laboratory Equipment	163,000	120,900
Internal Exams	250,080	66,440
Teaching/Learning Materials	492,800	149,260
Chalks	21,408	8,450
Exams And Assessment		
Teachers Guides	60,642	
Administration Costs		
Bank Charges	8,040	480
Total	1,585,170	509,830

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to The Financial Statements (Continued)

5 Payments For Operations

Description	2021-2022	2020- 2021
	Kshs	Kshs
Personnel Emoluments	2,998,550	1,201,039
Service Gratuity		
Administration Cost	370,500	146,478
Maintenance & Improvements	2,078,000	1,760,000
Local Transport/Travelling	360,600	150,000
Electricity And Water	796,064	462,100
Medical		50,750
Activity Expenses	490,800	79,300
Bank Charges	750	1,326
Total	7,095,264	3,850,993

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to the Financial Statements (Continued)

6 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,165,476	600,022
Service Gratuity	-	-
Repairs and Maintenance & Improvements	364,000	18,300
Local Transport/Travelling	284,300	50,400
Electricity And Water	432,700	175,278
Medical Expenses	-	-
Administration Costs	418,668	119,000
Fee on Boarding Equipment and Stores	10,471,314	5,145,867
Total	13,136,458	6,108,867

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to the Financial Statements (Continued)

7 Bank Accounts

Name of Bank, Account No.& Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1105189260	35,961	60,492
Operations Account	1105189910	72,405	112,451
School Fund Account/Boarding	1105220443	1,128,535	845,762
Gratuity Account	-	-	-
Parent Association Development Account	-	-	-
Income Generating Activities Account	-	-	-
Infrastructural Account	1212585682	490,483	5,773
Total		1,727,384	1,024,478

8 Cash in Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total	-	-

9 Short Term Investments

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

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to the Financial Statements (Continued)

10 (a)Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	6,997,209	2,054,303
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	6,997,209	2,054,303

10 (b) Ageing analysis

Description	2021-2022	2020 -2021
	Kshs	Kshs
Fees Arrears For Current Year	5,648,709	2,054,303
Fees Arrears ForThe Previous Year	1,348,500	-
Fees Arrears For Prior Periods (Over Two Years)	-	-
Total	6,997,209	2,054,303

11 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	570,250
Prepaid Fees	24,637	293,502
Retention Monies	-	-
Total	24,637	863,752

11 (b) Ageing analysis

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	-	570,250
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	-	570,250

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to the Financial Statements (Continued)

12 Accumulated fund b/fwd

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	1,024,478	25,667
Cash Balances		
Short Term Investments		
Receivables	2,054,303	3,084,946
Payables	(863,752)	(234,712)
Total	2,215,029	2,875,901

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	341	68,000	64,000
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	341	68,000	64,000

16 Borrowings

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

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Other important disclosure notes

17 Stock/Inventory

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

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

18 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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



27/3/2026

Principal

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369 - 70100, WAJIB

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

12. XI Annexes

Annex1-Analysis of Pending Accounts Payable

Supplier Of Goods OrServices	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 23	Outstanding Balance JUNE 22	Comments
	a	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings	-	-	-	-	-	-
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Goods	-	-	-	-	-	-
4. Eagles current enterprises	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Services	-	-	-	-	-	-
7. KPLC (Utility bill)	-	-	-	-	-	-
8. Samis Software Services	-	-	-	-	-	-
9. Wajir Water & Sewerage Co. (utility bill)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Annex2–Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	2001	School	8,000,000	-	-	8,000,000
Land 2	-	-	-	-	-	-
Buildings and Structures	2001-2022	School	17,140,000	2,078,000	-	19,218,000
Motor Vehicles	-	School	-	-	-	-
Office Equipment, Furniture and Fittings	2006-2020	School	3,000,000	-	-	3,000,000
ICT Equipment, and Other ICT Assets	2011-2021	School	500,0000	-	-	500,0000
Tools and Apparatus	2010-2019	School	1,000,0000	-	-	1,000,0000
Textbooks	2006-2021	School	3,400,000	-	-	3,400,000
Other Machinery and Equipment	2007-2021	School	400,000	-	-	400,000
Heritage and Cultural Assets	-	School	-	-	-	-
Intangible Assets-Software	2021	School	240,0000	-	-	240,0000
Total			49,340,000	2,078,000		51,418,000