

REPUBLIC OF KENYA

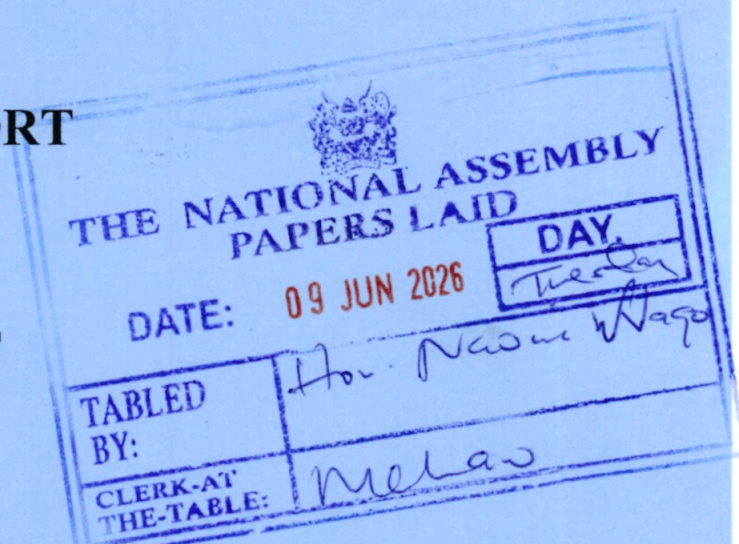
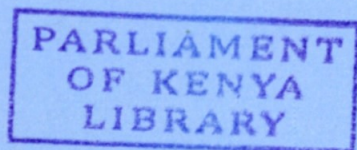


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

ON

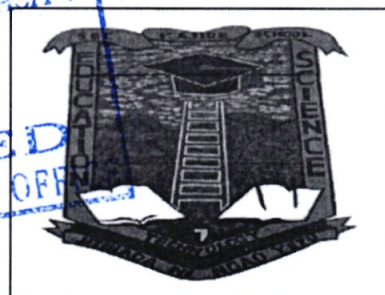
KAJIRE GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

TAITA TAVETA COUNTY



Revised 30th June 2025.



Kajire Girls' Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in 08/2012 under registration number PU/5/9053/12 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day/boarding school and had 331 number of students as at 30th June 2025. It has 2 streams and 17 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. Meshack Mwandoe Pongah	Chairman – Sponsor	04/08/2022
2	Peninah N.Wambua	Secretary – Principal	04/08/2022
3	Francis Mwaleghu Mwachoki	Member – Community	04/08/2022
4	Grace Mwahe	Member – Community	04/08/2022
5	Andrew Mdambi Keke	Member – Community	04/08/2022
6	Zachary Mokuia Magoro	Member – Community	04/08/2022
7	Hope Mbala Mwakaju	Member – Community	04/08/2022
8	Amon Chenja Mwanjmwa	Member – Community	04/08/2022
9	Emily Kandi Otieno	Member – Rep CEB	04/08/2022
10	Lindah Mwende Wamela	Member - Rep Teachers	04/08/2022
11	Josphat Mwazo Mwasi	Member – Sponsor	04/08/2022
12	Josphat Manjewa Mwakanyi	Member – Sponsor	04/08/2022
13	Jescar Mruku Mwakina	Member - Special Needs	04/08/2022
14	Anne Mutindi Ngundo	Member - Special Group	04/08/2022
15	Adeline Masenga	Member - Rep Students	01/01/2025
16	Peter Mutinda	Member – Co-opted	04/08/2022
17	Patrick Mnjau	Member – Co-opted	04/08/2022
18	Shadrack Mwakio	Member – Co-opted	04/08/2022

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, of 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Dr. Meshack Pongah 2.Peninah N.Wambua 3. Peter Mutinda 4. Francis Mwachoki 5. Ann Ngundo	B.O.M Chairman Principal P.A Chairman B.O.M Member B.O.M Member	3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1.Francis Mwachoki 2. Patrick Dengo 3. Dr. Meshack Pongah 4. Peninah N.Wambua	Chairman Member Member Member	0 0 0 0
3	Finance,procurement and general purposes Committee	1.Francis Mwachoki 2. Patrick Dengo 3. Dr. Meshack Pongah 4. Peninah N.Wambua	Chairman Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1.Emily Kandi 2.Amon Chenja 3. Shadrack Mwakio 4. Grace Mwahe 5.Lindah Mwende 6. Peninah N.Wambua	Chairperson Member Member Member Member Member	1 out of 1 1 out of 1 0 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1.Patrick Dengo 2. Peter Mutinda 3. Josphat Mwazo 4. Dr. Meshack Pongah 5. Jane Kianga 6. S.C.D.E Rep' 7. Peninah N.Wambua	Chairperson Member Member Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
6	Discipline and welfare Committee	1.Ann Ngundo 2.Jescar Mwakina 3. Zachary Mokua 4. Adeline Masenga 5. Lindah Mwende 6. Peninah N.Wambua	Chairperson Member Member Rep Student Rep Teachers Member	0 0 0 0 0 0

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Peninah N. Wambua	TSC No. 364181
2	Deputy Principal	Jane N. Kianga	TSC No. 273880
3	School Bursar	Amos M. Mwakio	ID. No. 27614641

(e) Schools contacts

Post Office Box: 507
 Telephone: 0706593159
 E-mail: kajire@gmail

(f) School Bankers

Name of Bank	Branch	Account Number	Account Name
Kenya Commercial Bank	Voi	1104830426	School Fund
Kenya Commercial Bank	Voi	1104822164	Operation
Kenya Commercial Bank	Voi	1104829371	Tuition
Kenya Commercial Bank	Voi	1139726277	Infrastructure
Kenya Commercial Bank	Voi	1291108149	Gratuity
Equity Bank Limited	Voi	0790284852388	School Bus
Equity Bank Limited	Voi	0790264065767	School Fund

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

Year	Surplus/Deficit
2024-2025	(2,924,389)
2023-2024	545,754
2022-2023	523,017

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

Details	2024-2025	2023-2024	2022-2023
Tuition Account	806,609	744,313	856,568
Operation Account	2,414,978	2,433,675	2,477,031
Infrastructure Account	988,250	1,177,100	1,241,000

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

Details	2024-2025	2023-2024	2022-2023
School Fund Account	2,250,058	1,227,840	347,796

A three-year overview of expenditure of the school

Details	2024-2025	2023-2024	2022-2023
Tuition Account	1,248,988	870,186	969,513
Operation Account	4,252,920	2,124,182	2,724,709
Infrastructure Account	613,862	300,000	1,294,202
School Fund Account	13,816,456	16,439,178	15,703,212

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

a) Debtors

Details	2024-2025	2023-2024	2022-2023
School Fund Account	16,793,695	17,447,484	17,115,911

b) Creditors

Year	Amount
2024-2025	7,341,894
2023-2024	5,308,835
2022-2023	5,053,434

b) Teacher Student ratio:

S/No.	Name	Subject combination	Shortage
TSC Teachers			
1	Mrs. Peninah Muthoka	Maths/Geo	
2	Mrs. Jane Kianga	Chem/Bio	
3	Mr. Pristone Mwangwale	Kisw/Hist	
4	Mr. Timothy Mulima	Phy/Maths	
5	Mr. Geoffrey Mwangi	Geo/Business	1
6	Mr. Bathlomew Ogari	Phy/Maths	
7	Mrs. Racheal Mwaurah	Kisw/Hist	
8	Mr. Nicholus Mbuvi	Eng/Literature	1
9	Ms. Linda Mwende	Eng/Literature	
10	Ms. Hildah Kulola	Chem/Bio	
11	Mr. Janes Lando	Bio/Agric	1
12	Mr. James Kimori	Comp/Business	1
13	Ms. Damaris Wambulwa	CRE/Kisw	
14	Mr. Shem Odimu	Maths/Chem	
B.O.M Teachers			
1	Lynet Mkanga	Maths/Geo	
2	Benson Kamau	Bio/Agric	

3	Faith Biwott	His/CRE	
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Teacher student ratio is 1:24

c) The mean score in KCSE:

Details	2025	2024	2023
Mean score	4.2067	3.837	4.0

d) Number of Candidates in KCSE:

Details	2025	2024	2023
Candidates	58	74	59

e) The capacity of the school:

Details	2025	2024	2023
Enrolment	331	331	280
Dormitories	4	4	4
Dining Hall	0	0	0
Science Laboratory	1	1	1
Computer Laboratory	1	1	1
Toilets	32	32	32

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Repair of classroom	MoE	Complete	60,750	60,750	N/A
Repair of Ablution	MoE	Complete	184,290	184,290	N/A
Renovation of dormitory	MoE	Complete	368,822	368,822	N/A
Staff House	Donation	Complete	1,692,958	1,692,958	N/A



09/04/2026

School Principal

PRINCIPAL
 KAJIRE GIRLS HIGH SCHOOL
 P.O. BOX 507-80300, VOL.
 Date:..... Sign:.....

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 Kajire Girls' Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Accrual 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, 2025, and of the school's financial position as at that date.

.....
Name: **SAMSON MATHANGA**
Designation: Chairman, School Board of Management
Date: 09/04/2026

.....
Name: **PENINAH MUTHOKA**
Designation: School Principal & Secretary to Board of Management
Date: 09/04/2026

ACCOUNTS OFFICER
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOI

Date: Sign: **AS**
.....
Name: **AMOS MWAHIA**
Designation: Bursar/ Finance Officer
Date: 09/04/2026

PRINCIPAL
KAJIRE GIRLS' SEC. SCHOOL
P. O. BOX 507-80300 VOI
Date: Sign:

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 KAJIRE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - TAITA TAVETA 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 transitional IPSAS financial statements of Kajire Girls Secondary School - Taita Taveta County set out on pages 1 to 18, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kajire Girls Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccurate Statement of Budget Verses Actual Amounts

The statement of budgeted versus actual amounts reflects actual income on comparable basis of Kshs.17,036,575 which differ with recalculated amount of Kshs.13,641,911 resulting to a variance of Kshs.3,394,664. Further, the statement reflects final budgeted and actual expenditure of Kshs.16,354,168 and Kshs.17,408,422 which differ with recalculated amounts of Kshs.16,297,797 and Kshs.17,989,831 resulting in unexplained variances of Kshs.56,401 and Kshs.581,409 respectively.

In the circumstances, the accuracy and completeness of the statement of budget verses actual amounts could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.140,970 as disclosed in Notes 10 and 11 to the financial statements which includes Kshs.14,861 held in seven (7) bank accounts which was not supported by certificates of bank balance. Further, the cash balance of Kshs.126,109 was not supported by cash survey report as at 30 June, 2025.

Further, review of the cash book, bank reconciliation statements and bank statements for the school fund boarding account with a balance of Kshs.430 revealed that cheques totaling to Kshs.406,600 were not recorded in the bank statement and cheques totaling to Kshs.448,389 recorded in the bank statement had not been recorded in the in the cash book. However, these transactions were omitted from the list of reconciling items in the bank reconciliation statement as at 30 June, 2025.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.140,970 could not be confirmed.

3. Unsupported School Fund Income – Parents’ Contribution

The statement of financial performance reflects School fund income – parents’ contributions of Kshs.10,547,942 as disclosed in Note 4 to the financial statements. However, the reported income was not supported by schedules. Further, review of documents provided for audit revealed that the School had 213 boarding learners and 30 day-scholars that if invoiced at Kshs.40,535 and Kshs.14,850 as per the fee structure respectively, the total fee accrued for the period would be Kshs.9,079,455 as compared to the reported amount of Kshs.10,547,942 less parents association levies of Kshs.891,180 resulting to a variance of Kshs.577,307.

In the circumstances, the accuracy and completeness of the school fund income – parents contribution of Kshs.10,547,942 could not be confirmed.

4. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivables balance of Kshs.16,993,695 as disclosed in Note 13 to the financial statements. However, the balance was not supported by detailed fee arrears schedules and issued invoices.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.16,993,695 could not be confirmed.

5. Unsupported Expenditure

The statement of financial performance reflects expenditure in respect of operations and infrastructure of Kshs.4,252,920 and Kshs.613,862 as disclosed in Notes 7 and 8 to the financial statements respectively. However, review of documents provided for audit revealed that sampled payments in respect of operations and infrastructure totalling Kshs.762,445 and Kshs.201,402 respectively were not supported with local purchase orders, delivery notes, inspection reports and goods received notes.

In the circumstances, the accuracy and completeness of expenditure totalling Kshs.963,847 could not be confirmed.

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

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the

full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

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 xi 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 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. Unapproved Fees on Parents Associated Support programme

The statement of financial performance reflects school fund income - parents' contributions of Kshs.10,547,942 as disclosed in Note 4 to the financial statements which includes Parents Association Support Programme of Kshs.891,180. Review of documents provided for audit revealed that the School charged an amount of

Kshs.2,000 per student to support the programme. However, evidence of approved by the Ministry of Education through the County Education Board was not provided for audit confirmation contrary to the Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

2. Unapproved Project – Renovation of Dormitory

The statement of financial performance reflects infrastructure expenditure of Kshs.613,862 as disclosed in Note 8 to the financial statements. The amount includes Kshs.315,160 paid to a local contractor for the renovation of a dormitory. However, no evidence was provided for audit confirmation to show that the project was approved by the County Director of Education. This was contrary to Ministry of Education Circular Ref. No. MOE.HQS/3/6/36 dated 14 January, 2021 that sets the Implementation Guidelines for School Projects Under Maintenance and Improvement Fund (M&IF) and Economic Stimulus Programme (ESP) and stipulates the approval levels for school projects. Moreover, the project final hand over report was not provided for audit verification.

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

3. Direct Procurement of Teaching and Learning Materials

The statement of financial performance reflects tuition expenditure of Kshs.1,248,988 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.373,085 paid to a local supplier for the supply and delivery of laboratory chemicals through direct procurement. No evidence was provided for audit confirmation to justify the use of the direct procurement contrary to Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that where an accounting officer uses direct procurement, the procuring entity to record the reasons upon which it makes a determination that the relevant condition set out in section 103 of the Act has been satisfied. Further, the payments were not supported with Local Purchase Orders or contracts, inspection and acceptance certificate and store ledgers.

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

4. Long Outstanding Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.7,341,894 as disclosed in Note 14 to the financial statements. The payables balance includes Kshs.2,624,977 which has been outstanding for more than one (1) year. No evidence was provided to explain why management did not treat these payments as a first charge during the year, as required by law contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that debt service payments shall be a first charge on the Consolidated Fund.

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

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

The statement of financial performance reflects operations expenditure of Kshs.4,252,920 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.476,120 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.476,120 could not be confirmed.

6. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of financial performance reflects government infrastructure grants amount of Kshs.988,250 as disclosed in Note 3 to the financial statements. The funds were deposited in the operations account for transfer to the infrastructure accounts as required. However, only Kshs.587,000 was transferred to infrastructure account leaving a balance of Kshs.401,250 as at 30 June, 2025 contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen days upon receipt of the funds.

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

7. 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 guidelines.

8. Failure to Prepare Asset Register

Annex 2 to the financial statements reflects summary of fixed asset register balance of Kshs.3,570,995 which includes land, buildings and textbooks with Nil values. The School in the year under review acquired assets which include staff houses of Kshs.1,623,697 and a new engine for the School bus of Kshs.1,398,329 that were however not included in the asset register summary in Annex 2 to the financial statements. Further, the School did not prepare an updated fixed assets against

Section 143 (1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstance, 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 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. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.16,993,695 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables balance of Kshs.15,193,642 or 89% of the amount which had been outstanding for more than two (2) years. Evidence of effort put by Management to collect the outstanding receivables was not provided for audit casting doubt on full recoverability of the long outstanding accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

2. Lack of Segregation of Duties

Review of documents provided for audit and enquires from management revealed that the School had only one officer working in the accounts department who was responsible for handling and recording cash payments and receipts, making payments and preparing reconciliations indicating lack of segregation of duties. Additionally, all the cashbooks and bank reconciliation statements were not checked and signed by the principal of the school.

In the circumstances, the effectiveness of internal controls and 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 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 (Accrual 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

04 May, 2026

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	806,609	744,313
Government grants for operations	2	2,414,978	2,433,675
Government Grants for infrastructure	3	988,250	1,177,100
School fund income- parents' contributions	4	10,547,942	14,696,372
Miscellaneous incomes	5	2,250,058	1,227,840
Total Revenue		17,007,837	20,279,300
Expenditure			
Tuition	6	1,248,988	870,186
Operations	7	4,252,920	2,124,182
Infrastructure	8	613,862	300,000
Boarding and school fund	9	13,816,456	16,439,178
Total Expenditure		19,932,226	19,733,546
Surplus/Deficit		(2,924,389)	545,754

The school financial statements were approved on 09/04/2026 and signed by:

SAMSON MUTHOKA

Name: SAMSON MUTHOKA

Chair BOM

Date: 09/04/2026

PENINAH MUTHOKA

Name: PENINAH MUTHOKA
School Principal/ Secretary to
BOM

Date: 09/04/2026

ACCOUNTS OFFICER
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOT

Date: Sign: AMOS MWAZIO

Name: AMOS MWAZIO

Bursar/ Finance Officer

Date: 09/04/2026

PRINCIPAL
KAJIRE GIRLS' SEC. SCHOOL
P. O. BOX 507-80300, VOT.
Date: Sign:

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	14,861	446,198
Cash balances	11	126,109	132,313
Short term investments	12	-	-
Total cash and cash equivalent		140,970	578,511
Account's receivables	13	16,993,695	17,447,484
Total financial assets (a)		17,134,665	18,025,995
Financial liabilities			
Accounts payables	14	7,341,894	5,308,835
Total Financial Labilities (b)		7,341,894	5,308,835
Net financial assets (a-b)		9,792,771	12,717,160
Represented by			
Accumulated fund b/fwd	15	12,717,160	12,171,406
Surplus/deficit for the year		(2,924,389)	545,754
Net Assets		9,792,771	12,717,160

The school's financial statements were approved on 09/04/2026 and signed by:

SAMSON MGHANGA

Name: SAMSON MGHANGA

Chair BOM

Date: 09/04/2026

PENINAH MUTEKA

Name: PENINAH MUTEKA
School Principal/ Secretary to
BOM

Date: 09/04/2026

ACCOUNTS OFFICER
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOI

Date: 09/04/2026 Sign: AMS

Name: AMS MUKACHO

Bursar/ Finance Officer

Date: 09/04/2026

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025 Kshs	2023-2024 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		806,609	744,313
Government grants for operations		2,414,978	2,433,675
Government grants for infrastructure		988,250	1,177,100
School fund income- parents contributions/ fees		10,719,670	14,166,997
Other income		2,107,068	1,227,840
Total receipts		17,036,575	19,749,925
Payments			
Cash outflows for tuition		835,525	716,051
Cash outflows for operations		2,723,056	2,359,182
Cash outflows Boarding/lunch and school fund payments		13,338,223	15,904,270
Total payments		16,896,804	18,979,503
Net cash inflow/outflow from operating activities		139,771	770,422
Cash flow from investing activities			
Repair of Class, Ablution block and dormitory		(577,312)	-
Bus engine		-	(300,000)
Net cash inflow/outflows from investing activities		(577,312)	(300,000)
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		-	
Net increase/decrease in cash and cash equivalents		(437,541)	470,422
Cash and cash equivalent at beginning of the FY		578,511	108,089
Cash and cash equivalent at end of the FY		140,970	578,511

The school's financial statements were approved on 09/04/2026 and signed by:

SAMSON MGHANGA

Name: SAMSON MGHANGA

Chair BOM

Date: 09/04/2026

PENINAH MUTHOKA

Name: PENINAH MUTHOKA
School Principal/ Secretary to
BOM

Date: 09/04/2026

ACCOUNTS OFFICER
KJIRE GIRLS' SEC. SCHOOL
P.O. Box 507 - 80300, VOI

Date: Sign: AMOS MWAHIMO

Name: AMOS MWAHIMO

Bursar/ Finance Officer

Date: 09/04/2026

PRINCIPAL
KJIRE GIRLS' SEC. SCHOOL
P.O. BOX 507-80300, VOI
Date: Sign:

Kjire Girls' Secondary School

Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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					
Teaching / Learning Materials	761,768	-	761,768	806,609	106
(2) Capitation Grant on Operations					
Other Vote Heads	2,635,755	-	2,635,755	1,929,668	73
Medical	252,510	-	252,510	291,430	115
Activity	279,090	-	279,090	193,880	69
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,063,200	-	1,063,200	988,250	93
M&I parents' contribution	489,950	-	489,950	320,329	65
(4) Fees Charged on Parents					
Personnel Emoluments	2,158,560	-	2,158,560	1,560,366	72
Local Transport / Travelling	349,799	-	349,799	242,602	69
Electricity And Water	1,189,550	-	1,189,550	873,568	73
Administration Costs	406,200	-	406,200	308,637	76
Activity	473,343	-	473,343	348,927	74
Fee On Boarding Equipment and Stores	4,963,064	-	4,963,064	4,205,266	85

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
5) Miscellaneous Income					
PA Levies	2,156,000	(1,506,000)	650,000	841,130	129
Income From Bus Hire	681,379	-	681,379	731,249	107
Total Income	17,860,168	(1,506,000)	16,354,168	17,036,575	83
(6) Expenditure For Tuition					
Teaching / Learning Materials	761,768	-	761,768	1,248,988	164
(7) Expenditure For Operations					
Other Vote Heads	2,635,755	-	2,635,755	3,706,153	141
Medical	252,510	-	252,510	22,050	9
Activity	279,090	-	279,090	519,711	186
(8) Expenditure For infrastructure					
Maintenance & Improvement MoE	1,063,200	-	1,063,200	613,862	58
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,158,560	-	2,158,560	1,256,051	58
Repairs, Maintenance and Improvements	489,950	-	489,950	88,308	18
Local Transport / Travelling	349,799	-	349,799	797,272	228
Electricity, Water and Conservancy	1,189,550	-	1,189,550	355,295	30
Administration Costs	406,200	-	349,799	562,487	161

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	473,343	-	473,343	418,945	89
Boarding Equipment and Stores	4,963,064	-	4,963,064	6,739,395	136
Expenditure For Income Generating Activity	681,379	-	681,379	731,249	107
PA Levies	2,156,000	(1,506,000)	650,000	930,065	143
Totals	17,860,168	(1,506,000)	16,354,168	17,408,422	110

- i. The overutilization in teaching and learning materials was because the school had to procure laboratory chemicals for KCSE and exercise books yet funds that were meant for that purpose were not enough.
- ii. The overutilization in the operation account was mainly due to under capitation.
- iii. The underutilization in operation account was because the school did not take an insurance cover over its properties because the quotations received for the said purpose were exorbitant.
- iv. The underutilization in maintenance and improvement was caused by lack of transfers to the infrastructure account.
- v. The overutilization in boarding stores and equipment funds was mainly due to increase in prices of commodities.

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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 2026.

Kjire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	806,609	744,313
Total	806,609	744,313

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Medical	291,430	244,575
Activity	193,880	240,797
Other Vote Heads (Ewc, Ltt, Admn Costs, P/E)	1,929,668	1,948,303
Total	2,414,978	2,433,675

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	988,250	1,177,100
Total	988,250	1,177,100

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,743,217	1,307,831
Repairs and maintenance	414,351	1,178,985
Local transport / travelling	284,246	237,097
Electricity and water	1,005,671	1,528,547
Administration costs	366,723	583,559
Activity	410,588	403,460
Fee on Boarding Equipment and stores	5,431,966	7,318,551
PA Levies*	891,180	2,138,342
Total	10,547,942	14,696,372

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	-	2,000
Income From Bus Hire	541,100	1,200,840
Tender	16,000	25,000
Donation	1,692,958	-
Total	2,250,058	1,227,840

Kjire Girls' Secondary School
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6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,247,458	868,551
Bank Charges	1,530	1,635
Total	1,248,988	870,186

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	3,008,333	1,550,017
Administration Cost	53,320	48,480
Local Transport / Travelling	159,300	83,000
Electricity And Water	485,200	218,340
Medical	22,050	-
Activity Expenses	519,711	221,500
Bank charges	5,006	2,845
Total	4,252,920	2,124,182

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Replacement of bus engine	-	300,000
Renovation of dormitory	368,822	-
Repair of one classroom	60,750	-
Renovation of Ablution Block	184,290	-
Total	613,862	300,000

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,256,051	2,868,655
Activity expenses	418,945	1,339,719
Repairs And Maintenance & Improvements	88,308	23,880
Local Transport / Travelling	797,272	537,450
Electricity And Water	355,295	255,840

Medical Expenses	1,550	45,785
Administration Costs	562,487	561,849
Farm expenses	104,150	66,650
Bank Charges	31,590	13,432
Expenses On Income Generating Activities	731,249	1,847,988
Fee On Boarding Equipment and Stores	6,905,797	7,779,031
Tender	10,000	11,000
Acquisition Of Assets-Staff House	1,623,697	-
PA expenses	930,065	1,087,899
Total	13,816,456	16,439,178

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104829371	871	29,787
Operations Account	Active	1104822164	2,327	(335)
School Fund Account/Boarding	Active	1104830426	351	75,725
School Fund Account /Boarding	Active	0790264065767	430	10,759
Gratuity Account	Active	129110149	4,431	-
School Bus Account	Active	0790284852388	2,702	4,580
Infrastructural Account	Active	1139726277	3,749	325,682
Total			14,861	446,198

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	126,109	132,313
Total	126,109	132,313

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Total	-	-

Kjire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	16,993,695	17,447,484
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	16,993,695	17,447,484

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	1,411,886	7%	2,152,042	12%
Between 1- 2 years	388,167	2%	1,152,600	7%
Between 2-3 years	6,303,586	38%	6,373,586	37%
Over 3 years	8,890,056	53%	7,769,256	44%
Total (should tie to note 13 a)	16,993,695	100%	17,447,484	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	7,041,166	4,941,637
Prepaid Fees	300,728	367,198
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables	-	-
Total	7,341,894	5,308,835

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	4,416,189	63%	2,251,979	46%
Between 1- 2 years	1,747,765	25%	1,353,572	27%
Between 2-3 years	439,106	6%	1,164,086	24%
Over 3 years	438,106	6%	172,000	3%
Total (should tie to note 14)	7,041,166	100%	4,941,637	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	446,198	19,471
Cash Balances	132,313	89,458
Short Term Investments	-	-
Receivables	17,447,484	17,115,911
Payables	(5,308,835)	(5,053,434)
Total	12,717,160	12,171,406

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	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	335
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
Balance at the end of the year	-	335

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	77,638	35,256
Lab consumables	65,890	107,420
Farm produce	-	-
Medication	4,210	-
Construction Materials	-	-
	147,738	142,676

Kjire Girls' Secondary School

Annual Report and Financial Statements For the year ended 30th June 2025

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)



Sign and Date
Principal

09/04/26

PRINCIPAL
KAJIRE GIRLS HIGH SCHOOL
P. O. BOX 507-80300, VOL.
Date:..... Sign:.....

Kjire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Neochosen Traders Limited	516,562	01/08/2024	415,767	100,795	-	
Sub-Total	516,562		415,767	100,795	-	
Supply Of Goods						
2. Tavevo Water & Sewerage Company Limited	107,000	01/07/2024	-	107,000	12,000	
3. Desert Ranger Investments	1,790,902	02/11/2022	1,581,796	209,106	274,106	
4. Kimwa Safety Solutions	250,000	01/07/2022	200,000	50,000	100,000	
5. Mmekus Investments	1,032,956	01/07/2022	631,847	401,109	465,430	
6. Chenga Auto Hardware	136,300	01/07/2022	136,300	-	41,700	
7. Kirutai Butchery	713,050	01/01/2021	294,670	418,380	389,080	
8. Digital Sanitation Services	317,650	01/07/2023	130,000	187,650	196,000	
9. Rhamkeny Chemical (EA) Limited	228,980	01/07/2022	160,980	68,000	144,000	
10. Lukundo Investments	302,030	01/07/2022	302,030	-	251,360	
11. Road view Butchery	93,030	01/07/2023	-	93,030	93,030	
12. Thika Motor Dealers	1,398,329	23/11/2023	1,260,000	138,329	298,329	

Kjire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
13. Digital Copy Printers	495,000	01/01/2020	383,000	112,000	112,000	
14. Fame Merchants	200,000	02/02/2024	200,000	-	200,000	
15. Baraka Detergents	37,590	01/07/2023	-	37,590	37,590	
16. Derfla Enterprises	35,860	01/07/2023	-	-	35,860	
17. Billsolar Engineering Limited	285,000	01/01/2020	155,000	130,000	130,000	
18. Dreamsliner Agencies Limited	141,500	01/07/2022	70,000	71,500	134,500	
19. Mvoi Ventures Hardware Limited	553,180	01/07/2023	72,560	480,620	553,180	
20. Litez Computers and Stationery Limited	281,675	01/07/2023	281,675	-	281,675	
21. Remwesh Investments	253,200	01/07/2022	253,200	-	96,200	
22. Voi Epon Centre	435,400	01/07/2022	320,400	115,000	295,000	
23. Multiple Seven Enterprises	1,272,325	01/07/2022	381,925	890,400	466,997	
24. Teacher @ Large Concepts	216,500	01/01/2020	117,500	99,000	172,000	
25. Talent Press Limited	30,000	15/05/2024	-	30,000	30,000	
26. Rebecca Wanjiru Kagwema	300,000	01/01/2021	250,000	50,000	100,000	
27. Shiteshi Investments	792,210	01/07/2024	200,000	592,210	-	
28. Tmighulo Enterprises	134,850	01/07/2024	-	134,850	-	
29. Mombasa Road General Suppliers	958,135	01/07/2024	200,000	758,135	-	
30. Serah Wachia Mngoro	14,490	01/07/2024	-	14,490	-	
31. Buildtect Supplies & Services	45,360	01/01/2025	18,300	27,060	-	
32. Orestar Chemist	14,900	01/05/2025	14,200	700	-	

Kjire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
33. Berakam Suppliers	20,000	01/05/2025	-	20,000	-	
34. Highmark Services	90,000	01/05/2025	-	90,000	-	
35. Wakio Technocrats	76,000	01/07/2024	-	76,000	-	
36. Brighton Mwangombe	30,000	01/07/2024	20,000	10,000	-	
37. Babarozy Butchery	12,000	01/07/2024	-	12,000	-	
38. Goshen Auto Garage	125,000	01/05/2025	50,000	75,000	-	
39. Joseph Kimbio	110,800	01/07/2022	79,200	-	31,600	
Sub-Total	13,331,202		7,832,043	5,499,159	4,941,637	
Supply Of Services						
40. Joyce Nganyi	25,050	01/07/2024	-	25,050	-	
41. Priscah Mghoi Jamre	165,070		-	165,070	-	
42. Amos Mwakio	50,076		-	50,076	-	
43. Jane Sogha	51,920		-	51,920	-	
44. Martha Kirombo	40,490		-	40,490	-	
45. Francis Mwambisi	28,362		-	28,362	-	
46. Joseph Kimbio	30,470		-	30,470	-	
47. Petite Lungui	33,690		-	33,690	-	
48. Gloria Mwangwale	35,690		-	35,690	-	
49. Joyce Manga	36,912		-	36,912	-	
50. Sarah Mngoro	30,136		-	30,136	-	

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
51. Jastine Mwaluma	29,322		-	29,322	-	
52. James Tari	28,668		-	28,668	-	
53. Timothy Goya	29,996		-	29,996	-	
54. National Social Security Fund	447,334		-	447,334	-	
55. Social Health Authority	7,833		-	7,833	-	
56. National Industrial Training Authority	600		-	600	-	
57. Commissioner of Domestic Taxes	6,202		-	6,202	-	
58. Commissioner of Domestic Taxes	142,312		-	142,312	-	
59. Kenya Unio of Domestic Health Edu Inst Union	8,636		-	8,636	-	
60. Kajire Sec School Workers Welfare Group	146,800		-	146,800	-	
61. Voi District Sec Schols Heads Association	65,643		-	65,643	-	
Sub-Total	1,441,214			1,441,212	-	
Grand Total	15,288,976		8,247,810	7,041,166	4,941,637	

Kjire Girls' Secondary School
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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	Donated	-	-	-
Buildings And Structures	-	-	-	-
Motor Vehicles	2,500,000	-	-	2,500,000
Office Equipment, Furniture and Fittings	859,045	-	-	859,045
Textbooks	-	-	-	-
ICT Equipment	209,000	-	-	209,000
Tools And Apparatus	2,950	-	-	2,950
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	3,570,995	-	-	3,570,995

