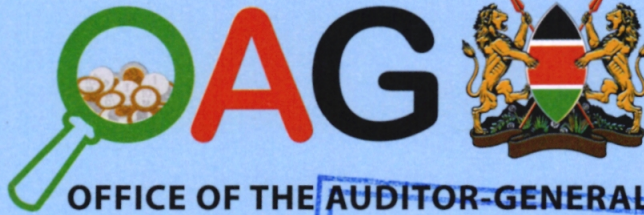


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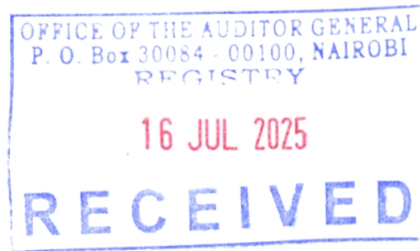
THE NATIONAL ASSEMBLY
PAPERS LAID
REPORT: 30 JUL 2025 DAY.
Wednesday
Tabled BY: Deputy Majority leader
CHon. Owen Baya, (BS, MP)
OF Irene Nduku

THE AUDITOR-GENERAL

ON

KATHIANI GIRLS' HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**



KATHIANI GIRLS' HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

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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 located in Machakos County, Kathiani Sub-County

The school was registered on 18/07/2017 under registration number 1653000287 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1411 number of students as at 30 June 2024. It has 21 streams as tabulated below;

S/NO.	FORM	NO. OF STREAMS
1	4	6
2	3	5
3	2	5
4	1	5
	TOTAL	21

and 43 teachers of which 13 teachers are employed by the School Board of Management.

• Brief History

Kathiani Girls' High School was conceived by the local leaders led by the Late Rtd. General J. K. Mulinge in the Mid 1990's with the objective of expanding the opportunities of the girl-child in Kathiani and Kenya as a whole.

Due to sustained development in all key performance indicators such as academic, discipline, management style and availability of space for expansion, the school was in 2011 earmarked by Ministry of Education for elevation to National School status representing a Girls' School in Machakos County. This has since been actualized in 2015.

Vision

"To be the leading centre of academic excellence that produces an all-round citizen."

Mission

To provide quality and relevant education by imparting knowledge for service and better lives."

Core Values

The BOM, P.A, staff and students are committed to the following set of core values:

- i. Discipline
- ii. Teamwork
- iii. Self-drive
- iv. Neatness
- v. Excellence

Kathiani Girls' High School
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Motto

Enter to learn, leave to serve.

Current Physical Facilities

The construction of the physical facilities for the school commenced in 1995 initially through community efforts (Harambee) with significant contributions from Community Development Trust Fund – European Union, DANIDA, Safaricom Foundation and Constituency Development Fund Kathiani Constituency. After elevation to National School status the National Government through the Ministry of Education has supported the school through the School Infrastructure funds.

The Board of Management in conjunction with the local community and well-wishers have put up the current physical facilities. In addition, Parents Association contributions and ordinary school revenue has been used to acquire the current facilities as listed below:-

Classrooms	-	21 No. 6 more required
Administration block	-	1 No. (with the principal's office, Deputy Principal (Administration) Secretary, Accounts and Deputy principal (Academics) offices)
Staffroom	-	1 No. Furnished. More Departmental offices required.
Dormitories	-	8 No. Need to complete the mega dormitory under construction to decongest the existing ones
Science lab	-	3 No. Equipped, 2 more required.
Library	-	1 No. 250 chairs, 27 work tables, 20 double Shelving units, 6 computer tables. More chairs and tables required
Dining Hall	-	1 No. 504 chairs, 51 tables more tables and Chairs required
Kitchen	-	1 No. Equipped
Matrons house	-	1 No. A separate store required
Staff Quarters	-	2 unit hosting 4 teachers, 10 more units required
Computer Lab	-	1 No. Furnishing required with more computers required
Home Science Lab	-	1 No. Equipping and furnishing required urgently
Students Desks & Chairs	-	1420 Desks, 1420 chairs
Water Tank	-	1 No. Masonry, 5No. plastic, more plastic tanks needed
School Bus	-	1 No. (51 seater Isuzu) Scania bus and a Van Needed
30KVA Generator	-	1 No. Powerful one needed to light the whole school & run the bakery
90,000 Septic Tank	-	1 No. Adequate

Enrolment

The school admitted the first two (2) streams of 80 students in 1999 and has grown to 1411 students in 2024. The school is five (5) streams in forms 1, 2 & 3 and six (6) streams in form 4.

The most critical areas are as follows;

- There is need for completion of the mega dormitory in construction to decongest the existing ones.
- b) An additional 6 classrooms in view of the 6th stream and decongest the existing ones.

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

- c) Two more Science Laboratories also needed.
- d) More Computers and furnishing the computer Laboratory required.
- e) Equipping and furnishing the Home Science Laboratory is required.
- f) 10 units Staff houses.

Priority School Needs

The Board of Management has identified priority needs which have a direct impact on learning and student welfare as per the attached brief. In view of this, we request support from Ministry of Education for the following:

No	Items	Cost Kshs
1.	Construction of 2 nd floor of the Mega dormitory and roofing	19,146,865.00
2.	6 (six) classrooms	12,327,240.00
3.	Equipping 1 Computer laboratory & 1 Home Science	19,037,315.00
4.	20 Units teaching staff houses	60,000,000.00
5.	5 units Non-teaching staff houses	5,000,000.00
	TOTAL	115,511,420.00

Management

The school has been managed by a dedicated Board of Management team led by Amb. Rtd. Maj. Gen. J. M. Mulinge since inception upto 27th February, 2009. Mr. John N. Kithete, took over the leadership up to June 2019. The current BOM Chairman is Mr. Daniel M. Yumbya. The School Principal is Mrs. Damaris M. Munyao. It has a teaching staff of 43 and 29 support staff.

Co-Curricular Activities

The school is very active in co-curricular activities. For example, students have reached the national level in Music festivals, Drama, Rugby, swimming, County level in ball games and National level in Science Congress. The school is also quite active in athletics.

Clubs and Societies

Wildlife	Red Cross
Journalism	Muslim Society
Drama	Seventh Day Adventist
Integrity	Scouts Movement
Science	Young Christian Society
Creative Arts (Talanta Club)	Christian Union
English & Debating	Mathematics
Entrepreneurship	Amani

Curriculum Offered For Kenya Certificate Of Secondary Education

101 English	312 Geography
102 Kiswahili	313 Christian Religious Education
121 Mathematics	443 Agriculture
231 Biology	451 Computer Studies
232 Physics	501 French
233 Chemistry	565 Business Studies
311 History & Government	451 Home Science

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

Conclusion

The School intends to be a premier and model academic institution producing all round citizens able to cope with the requirements of a modern society in an ambient environment. For this to be achieved we request support from all the stakeholders to assist the school realize its aspirations and vision.

We specifically request the Ministry of Education to fund the school in infrastructure because we are over 100% transition rates. The Teachers Service Commission to provide more teachers to the school this being the only Girls National School in Machakos County.

(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	Mr. Daniel Yumbya	Chairman	May 2022
2	Mrs. Damaris Munyao	Secretary – Chief Principal	May 2022
3	Mr. Jones Masila	Member	May 2022
4	Mr. Onesmus Ituo	Member	May 2022
5	Mrs. Grace Wanjiku Njoroge	Member	May 2022
6	Ms Ruth Mutanu	Member Rep Teachers	May 2022
7	Ms. Hellen Jonathan	Sponsor	May 2022
8	Mr. Steve Kivuva	Sponsor	May 2022
9	Mr. Victor Mwiu	Sponsor	May 2022
10	Mr. John Nzioka	Member Special Needs	May 2022
11	Grace Wanjiku Gachie	Rep Students	May 2022
12	Mrs. Beth Kitheka	Member	May 2022
13	Mrs. Diana Mutisya	Member	May 2022
14	Adv. Mark Makau	Member	May 2022
15	Dr. Grace Muluki Munguti	Member	May 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.

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

- 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	Mr. Daniel Yumbya Mrs. Beth Kitheka Mr. Jones Masila Mr. Victor Kimweli Mrs. Damaris Munyao	Chairman Member Member Member Secretary	4 out of 6
2	Audit Committee	Mrs. Diana Musembi Mrs. Grace Njoroge Mr. Onesmus Ituo Mrs. Beth Kitheka	Chairperson Member Member Member	4 out of 6
3	Finance, procurement and general purposes Committee	Mr. Victor Mwiu Adv Mutua Makau Eng. Eric Nzola Mr. Steve Kivuva Dr. Grace Munguti	Chairman Member Member Member Member	5 out of 6
4	Academic Committee	Ms. Hellen Jonathan Eng. Eric Nzola Mr. Onesmus Ituo Ms Ruth Mutanu Mr. Victor Mwiu Mr. John Nzioka	Chairperson Member Member Member Member Member	4 out of 6
5	School Infrastructure committee	Mr. Steve Kivuva Mr. Daniel Yumbya Ms Grace Munguti Eng. Eric Nzola	Chairman BOM Chairman Member	4 out of 6
6	Discipline and welfare Committee	Adv. Mutua Makau Ms Ruth Mutanu Mrs. Grace Njoroge Mr. John Nzioka Mrs. Diana Mutisya	Chairman Member Member Member Member	3 out of 6
7	Adhoc Committee (if any during the	None		

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

year)			
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(d) School Operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref	Designation	Name	TSC Number
1	Chief Principal	Damaris Nzoka	335335
2	Deputy Principal-Adminstration	Josphine M Mutua	335336
3	Deputy principal -academics	Inoti Lucy Gakii	255174
4	School Bursar	Samson Kioko	17612 (ICPAK)

(e) Schools contacts

Post Office Box: 168- 90105 Kathiani
 Telephone: 0728 393 218
 E-mail: kathianigirlshigh@gmail.com
 Website: kathianigirls.sc.ke
 Facebook:
 Twitter:

(f) School Bankers

The school operated 7(seven) number of bank accounts in the following banks:

S/No.	Name of Bank	Branch	Account Number
1	Kenya Commercial Bank	Machakos	1108310826
2	Kenya Commercial Bank	Machakos	1106283937
3	Kenya Commercial Bank	Machakos	1106285425
4	Kenya Commercial Bank	Machakos	1106408276
5	Kenya Commercial Bank	Machakos	1161228551
6	Equity bank	Machakos	0600263556330
7	Lipa Karo Pay Bill No.522123 40154K Kenya Commercial Bank	Machakos	attached to account Number 1108310826

(g) Independent Auditors

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

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

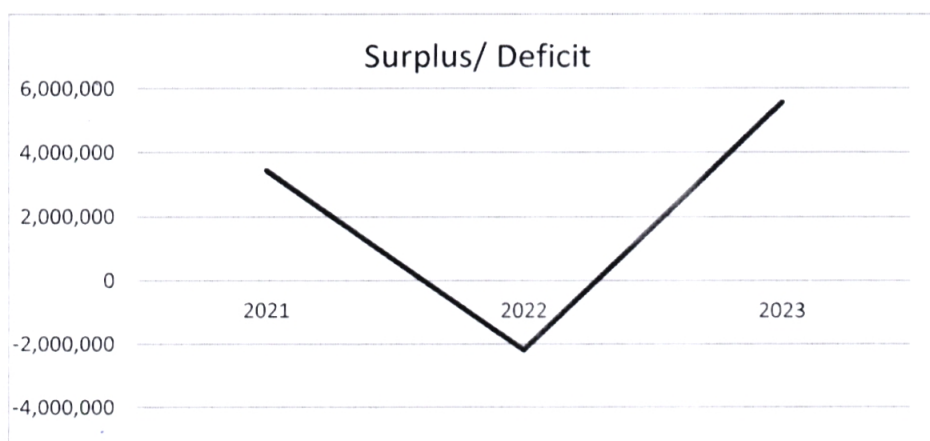
3. Summary Report of Performance of The School

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

a) Financial performance:

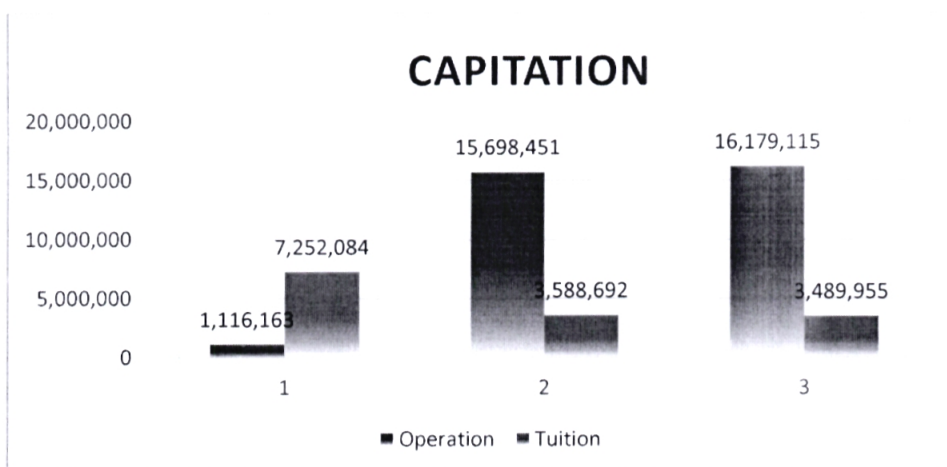
i). Surplus/ Deficit For The Year And A Comparison Of The Same For The Last Three Years

Year	2021	2022	2023
Surplus/ Deficit	3,436,499	-2,181,006	5,555,074



ii). Capitation grants from the Ministry of Education for the last three years

Year	2021	2022	2023
Operation	1,116,163	15,698,451	16,179,115
Tuition	7,252,084	3,588,692	3,489,955



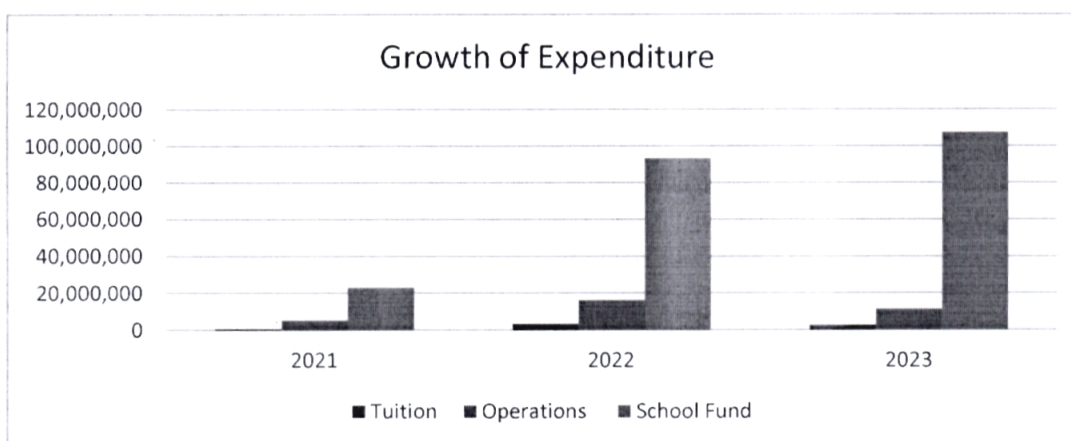
Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

iii). A Three-Year Overview Of Growth Of Other Income(S) Earned By The School.

Year	2021	2022	2023
Other Income	-		

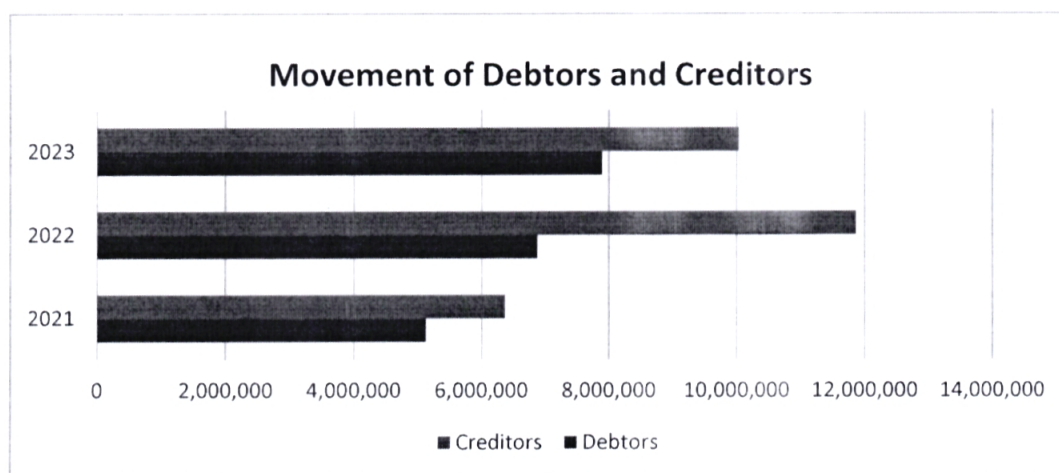
iv). A Three-Year Overview Of Growth In Expenditure Of The School

Year	2021	2022	2023
Tuition	776,446	3,600,076	2,886,067
Operations	5,398,080	16,364,940	11,539,007
School Fund	23,303,016	93,459,655	107,553,135
Expenditure	29,477,542	113,424,671	121,978,209



v). Movement Of Debtors And Creditors Of The School Over The Last Three Years

Year	2021	2022	2023
Debtors	5,127,247	6,879,110	7,899,649
Creditors	6,371,684	11,858,615	10,032,398



Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

b) Teacher Student ratio:

The teacher to student ratio is one teacher to 33 students (1:33) within the year, 2 teachers were recruited and posted to the school, while 2 were transferred/ retired during the period, and seven (7) teachers were employed by BOM. The School has 43 teachers out of which 30 are employed by the TSC and 13 by Board.

Under Staffing

The school has a Curriculum Based Establishment of 48. The current number of Teachers Service Commission employed teachers is 30 and thus an understaffing of 18 as detailed below.

S/NO.	SUBJECT COMBINATION	NO. REQUIRED
1.	CHEMISTRY/BIOLOGY	3
2.	BIOLOGY/MATHEMATICS	1
3.	BIOLOGY / AGRICULTURE	1
4.	PHYSICS/MATHEMATICS	2
5.	GEOGRAPHY / HISTORY	1
6.	GEOGRAPHY/ BUSINESS STUDIES	1
7.	HISTORY / C.R.E	1
8.	C.R.E/KISWAHILI	2
9.	BUSINESS STUDIES/MATHEMATICS	1
10.	HOME SCIENCE	1
11.	ENGLISH/LITERATURE	1
12.	KISWAHILI/GEOGRAPHY	2
13.	KISWAHILI/CRE	1
	TOTAL	18

In view of the above, the Board of Management is requesting for consideration for more teachers in order to uplift the academic standard of the school.

c) The mean score in the 2023 KCSE:

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	P	Y	MEAN	GRADE
2023	305	1	8	48	107	81	40	17	3	0	0	0	0	0	0	0	8.4852	B
2022	170	1	9	38	82	20	14	5	0	1	0	0	0	0	0	0	9.1235	B
2021	159	0	3	23	36	34	35	20	5	2	1	0	0	0	0	0	7.924	B-
2020	175	1	4	25	41	51	28	17	7	0	0	1	0	0	0	0	8.1029	B-
2019	178	0	1	7	15	32	36	38	37	7	5	0	0	0	0	0	6.6347	C+
2018	121	0	0	4	14	20	17	29	26	1	0	1	0	0	0	0	6.53	C+
2017	109	0	0	0	2	16	15	25	32	17	1	1	0	0	0	0	5.8165	C

X – Absentee Y – Irregularity P - Pending

Performance Comments

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

As indicated in the table above, the School achieved a mean score of 8.4852 in the 2023 Kenya Certificate of Secondary Education results. From this performance, 93.46% of the candidates (285) achieved the minimum University entry grade of C+ and above.

d) Number of Candidates in the 2023 KCSE:

Year	No. Of Students	Transition to University %
2023	305	93.46%
2022	170	96.47%
2021	159	82.39%
2020	175	86%

e) The Capacity Of The School:

Facility Name	Number of Facility	Number of Students	Facility to Student Ratio
Classrooms	21	1411	1:67
Dormitories	8	1411	1:176
Dining hall	1	1411	1:1411
Toilets	57	1411	1:24
Science Laboratory	3	1411	1:1411
Library	1	1411	1:1411
Computer laboratory	1	1411	1:1411
Student Desks & Chairs	1420	1411	1:1

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory 1 st Floor	FSE - Infrastructure	On-going	8,505,000.00	5,414,000	2025-2026

.....
 School Principal

THE SECRETARY
 BOARD OF MANAGEMENT
 KATHIANI GIRLS HIGH SCHOOL

.....14 JUL 2025

Sign:.....
 P. O. Box 168-90105, KATHIANI.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



.....
Name: Yumbya Daniel
Designation: Chairman, School Board of Management
Date: 14 July 2025



.....
Name: Damaris Munyao (Mrs)
Designation: School Principal & Secretary to Board of Management
Date: 14 July 2025

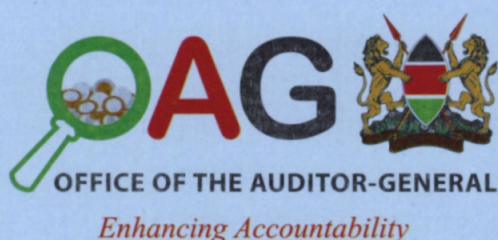




.....
Name: Samson K. Muange
Designation: Bursar/ Finance Officer
Date: 14 July 2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KATHIANI GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

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 aim to address the Auditor-General's statutory roles and responsibilities 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 financial statements of Kathiani Girls' High School set out on pages 1 to 17, which comprise of the statement of assets and liabilities as at 30 June, 2024, and

the statement of receipts and payments, statement of cash flows and statement of 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 Kathiani Girls' High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with, the Public Finance Management Act, 2012 and Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of assets and liabilities and Note 12 to the financial statements reflects accounts receivables balance of Kshs.10,799,640 in respect of fees arrears. Included in the balance are receivables amounting to Kshs.1,736,463 which had been outstanding for more than one (1) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

Further, Note 5 to the financial statements reflects miscellaneous incomes amount of Kshs.13,318,719. Included in the balance is Kshs.28,000 in respect to rent income collected out of the budgeted amount of Kshs.144,000. The balance of Kshs.116,000 was not collected despite the four (4) staff houses being occupied by teachers during the year under review.

In the circumstances, the accuracy and completeness of accounts receivable balance of Kshs.10,799,640 could not be confirmed.

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects a summary of fixed assets register. As reported in previous year, the ownership of the 4.1 hectares land occupied by the School is under Machakos County Government who are the trustee. The School was given allotment letter on 27 June, 1995 reference file No. 172496 for the 4.1 hectares. Although there has been effort to obtain the title, the transfer of ownership has not been finalized. Additionally, the same piece of land is also occupied by other government entities including the Sub County Headquarter, the Kenya Police and the Ministry of Education among others.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kathiani Girls' High School Management in

accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

The Management are responsible for the other information set out on page iii to xiii which comprises 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

The annual report and financial statements for year ended 30 June, 2024 were submitted to the Office of the Auditor-General on 15 April, 2025, approximately (6) months after the statutory deadline of 30 September, 2023 contrary to Section 149 (2)(k) of the Public Finance Management Act, 2012 which requires the accounting officer to prepare annual financial statements and submit to the Auditor-General not later than three months after the end of each financial year for audit.

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

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

The statement of receipts and payments and Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.85,900,400. Included in the expenditure is Kshs.402,000 transferred to Kenya Secondary School Heads Association. 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, Management was in breach of the law.

3. Long Outstanding Accounts Payables

The statement of assets and liabilities and Note 13 to the financial statements reflects payables balance of Kshs.12,932,621. However, included in the balance are trade payables balance of Kshs.327,707 which had been outstanding for more than one (1) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.'

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Incomplete Fixed Assets Register

Annex 2 to the financial statements reflects nil balance in respect to fixed assets. Physical verification carried out revealed that the School owned fixed assets such as land, buildings, motor vehicle, furniture's, equipment and textbooks. However, review of fixed assets register provided revealed that details on assets such as date of purchase, cost, serial numbers (if any) and location of the assets were not included in the register.

In the circumstances, the security and location of fixed 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 Board of Directors

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 the 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 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.

The Board of Directors is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and

systems are in place to address key roles and responsibilities in relation to 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 for 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, SBS
AUDITOR-GENERAL

Nairobi

23 July, 2025

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,575,222	3,489,955
Government grants for operations	2	18,241,079	16,179,115
Government Grants for infrastructure	3	5,414,000	-
School fund income- parents' contributions	4	69,086,882	107,864,214
Miscellaneous incomes	5	13,318,719	-
Total Receipts		109,635,902	127,533,283
Payments			
Tuition	6	3,064,251	2,886,067
Operations	7	19,476,891	11,539,007
Infrastructure	8	3,714,546	-
Boarding and school fund	9	85,900,400	107,553,135
Total Payments		112,156,088	121,978,209
Surplus/Deficit		(2,520,186)	5,555,074

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

.....
Yumbya Daniel

Name: Yumbya Daniel

Chair BOM

Date: 14 July, 2025

THE SECRETARY
BOARD OF MANAGEMENT
KATHIANI GIRLS' HIGH SCHOOL
Damaris Munyao
14 JUL 2025
School Principal/Secretary to BOM
P. O. Box 189/9005 KATHIANI

Name: Damaris Munyao (Mrs)

School Principal/Secretary to BOM

Date: 14 July, 2025

.....
Samson K. Muange

Name: Samson K. Muange

Bursar/ Finance Officer


Date: 14 July, 2025

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	12,495,050	15,300,393
Cash balances	11	513,619	228,230
Total cash and cash equivalent		13,008,669	15,528,623
Account's receivables	12	10,799,640	7,899,649
Total financial assets (a)		23,808,309	23,428,272
Financial liabilities			
Accounts payables	13	12,932,621	10,032,398
Total Financial Liabilities (b)		12,932,621	10,032,398
Net financial assets (a-b)		10,875,688	13,395,874
Represented by			
Accumulated fund b/fwd	14	13,395,874	7,840,799
Surplus/deficit for the year		(2,520,186)	5,555,074
Net Assets		10,875,688	13,395,873

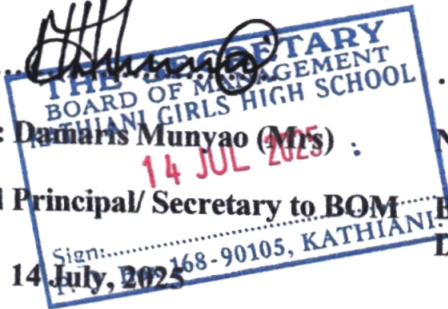
The school's financial statements were approved on _____ 2024 and signed by:


 Name: Yumbya Daniel

Chair BOM

Date: 14 July, 2025


 Name: Damaris Munyao (M/S)
 School Principal/ Secretary to BOM
 Date: 14 July, 2025




 Name: Samson K. Muange

Bursar/ Finance Officer

Date: 14 July, 2025

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,575,222	3,489,955
Government grants for operations		18,241,079	16,179,115
Government grants for infrastructure		5,414,000	-
School fund income- parents contributions/ fees		69,086,882	107,864,214
Other income		13,318,719	-
Total receipts		109,635,902	127,533,283
Payments			
Cash outflows for tuition		3,064,251	2,886,067
Cash outflows for operations		19,476,891	11,539,007
Cashflow from Infrastructure		3,714,546	
Cash outflows Boarding/lunch and school fund payments		85,900,400	-
Total payments		112,156,088	14,425,074
Net cash inflow/outflow from operating activities		(2,520,186)	113,108,209
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(2,520,186)	113,108,209
Cash and cash equivalent at beginning of the FY		15,528,623	
Cash and cash equivalent at end of the FY		13,008,437	113,108,209

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

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

.....
Name: Yumbya Daniel
Chair BOM
Date: 14 July, 2025

.....
Name: Damaris Munyao (Mrs)
School Principal/ Secretary to BOM
Date: 14 July, 2025

SECRETARY
BOARD OF MANAGEMENT
KATHIANI GIRLS HIGH SCHOOL
14 JUL 2025
P. O. Box 168-90105, KATHIANI.

.....
Name: Samson K. Muange
Bursar/ Finance Officer
Date: 14 July, 2025

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,937,280	-	2,937,280	3,575,222	122%
Sub Total	2,937,280	-	2,937,280	3,575,222	122%
(2) Capitation Grant on Operations					
Personnel Emoluments	-	-	-	1,139,073	
Repairs And Maintenance	6,850,000	-	6,850,000	5,672,100	83%
Local Transport / Travelling	-	-	-	569,537	
Electricity And Water	-	-	-	939,735	
Medical	890,500	-	890,500	1,210,725	136%
Administration Costs	-	-	-	199,338	!
Activity	2,055,000	-	2,055,000	1,165,386	57%
CBC				788,040	
Other Vote Heads (LTT/EWC/Admin/PE)	12,878,000		12,878,000	6,557,145	51%
Sub Total	22,673,500	-	22,673,500	18,241,079	80%
3) FDSE for infrastructure					
Maintenance & Improvement	-	-	-	5,414,000	
Total	-	-	-	5,414,000	
(4) Fees Charged on Parents					
Personnel emoluments	-	-	-	8,483,821	

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs and maintenance	2,740,000	-	2,740,000	2,401,029	88%
Local transport / travelling	-	-	-	3,178,617	
Electricity and water	-	-	-	7,642,352	
Administration costs	-	-	-	5,469,529	
Activity	1,093,260	-	1,093,260	973,009	89%
Fee on Boarding Equipment and stores	41,627,450	-	41,627,450	40,938,525	98%
Others(LTT/EWC/Admin/PE)	27,906,900	-	27,906,900	-	0%
Sub Total	73,367,610	-	73,367,610	69,086,882	94%
5) Miscellaneous Income					
Rent Income	144,000	-	144,000	-	0%
Tender Fees	-	-	-	36,000	
Bursary	-	-	-	560,391	
Prepayment	-	-	-	5,533,838	
Uniform			-	379,560	
Arrears				6,789,730	
Other Income Sch. Eaving cert. Replacement, KNEC,T/AC)*				19,200	
Sub Total	144,000	-	144,000	13,318,719	9249%
Total Income	99,122,390	-	99,122,390	109,635,902	111%
(6) Expenditure For Tuition					
Laboratory Equipment	-	-	-	100,000	
Teaching / Learning Materials	2,937,280	-	2,937,280	2,959,300	101%
Bank Charges				4,951	
Sub Total	2,937,280	-	2,937,280	3,064,251	104%

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	-	-	-	4,807,044	
Repairs And Maintenance	6,850,000	-	6,850,000	1,948,560	28%
Electricity And Water	-	-	-	52,000	
Medical	890,500	-	890,500	100,155	11%
Administration Costs	-	-	-	2,146,133	
Activity	2,055,000	-	2,055,000	1,089,525	53%
CBC	-	-	-	712,660	
Infrastructure	-	-	-	5,414,000	
Bank Charges	-	-	-	5,647	
Other Vote Heads (LTT/EWC/Admin/PE)	12,878,000	-	12,878,000	3,201,168	25%
Sub Total	22,673,500	-	22,673,500	19,476,891	86%
(8) Expenditure For infrastructure					
Construction of dormitory	-	-	-	3,710,060	
Bank Charges	-	-	-	4,486	
Sub Total	-	-	-	3,714,546	
(9) Expenditure For school fund/lunch/boarding					
Personnel emoluments	-	-	-	5,325,674	
Repairs and maintenance	2,740,000	-	2,740,000	1,994,765	73%
Local transport / travelling	-	-	-	3,766,955	
Electricity and water	-	-	-	2,420,328	
Administration costs	-	-	-	8,775,710	
Activity	1,093,260	-	1,093,260	505,310	46%
Fee on Boarding Equipment and stores	41,627,450	-	41,627,450	60,676,109	146%

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Others(LTT/EWC/Admin/PE)	27,906,900	-	27,906,900	-	0%
Uniform	-	-	-	1,133,325	
Bank Charges	-	-	-	79,734	
Development Fee	144,000	-	144,000	516,400	359%
Bursary	-	-	-	560,391	
Others (KNEC				145,700	
Sub Total	73,511,610	-	73,511,610	85,900,400	117%
Totals	99,122,390	-	99,122,390	112,156,088	113%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs, and the related cash has been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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 2024.

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Teaching / Learning Materials	3,575,222	3,489,955
Total	3,575,222	3,489,955

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,139,073	3,752,602
Repairs And Maintenance	5,672,100	1,370,000
Local Transport / Travelling	569,537	-
Electricity And Water	939,735	-
Medical	1,210,725	250,100
Administration Costs	199,338	-
Activity	1,165,386	1,146,212
CBC	788,040	
Infrastructure	-	3,690,000
Bank Charges	-	
Other Vote Heads (LTT/EWC/Admin/PE)	6,557,145	5,970,201
Total	18,241,079	16,179,115

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	5,414,000	-
	-	-
Total	5,414,000	-

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	8,483,821	11,731,535
Repairs and maintenance	2,401,029	4,075,815
Local transport / travelling	3,178,617	-
Electricity and water	7,642,352	11,187,207
Medical		-
Administration costs	5,469,529	-
Activity	973,009	1,315,523
Fee on Boarding Equipment and stores	40,938,525	56,482,398
Others(LTT/EWC/Admin/PE)		11,581,120
Development Fees		4,378,572
Rent Income		28,000
Uniform		7,041,344
KNEC		42,700
Total	69,086,882	107,864,214

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Tender Fees	36,000	-
Bursary	560,391	-
Prepayment	5,533,838	-
Uniform	379,560	-
Arrears	6,789,730	-
KNEC		-
Other Income Sch. Eaving cert. Replacement, KNEC,T/AC)*	19,200	-
Total	13,318,719	-

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

Description	2023-2024 Kshs	2022-2023 Kshs
Exercise Books		477,964
Laboratory Equipment	100,000	1,125,895
Teaching / Learning Materials	2,959,300	356,000
Exams And Assessment		923,250
Bank Charges	4,951	2,958
Total	3,064,251	2,886,067

7 Operations

Description	2023-2024 Kshs	2022-2023 Kshs
Personnel Emoluments	4,807,044	2,138,363
Repairs And Maintenance	1,948,560	632,410
Electricity And Water	52,000	-
Medical	100,155	-
Administration Costs	2,146,133	-
Activity	1,089,525	734,030
CBC	712,660	-
Infrastructure	5,414,000	3,667,348
Bank Charges	5,647	1,470
Other Vote Heads (LTT/EWC/Admin/PE)	3,201,168	4,365,386
Total	19,476,891	11,539,007

8 Infrastructure

Description	2023-2024 Kshs	2022-2023 Kshs
Construction of dormitory	3,710,060	-
Bank Charges	4,486	-
Total	3,714,546	-

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

9 Boarding And School Fund

Description	Current 2023-2024	Comparative FY 2022-2023
Description	Kshs	Kshs
Personnel emoluments	5,325,674	6,713,219
Repairs and maintenance	1,994,765	4,755,711
Local transport / travelling	3,766,955	-
Electricity and water	2,420,328	4,739,840
Administration costs	8,775,710	-
Activity	505,310	2,841,864
Fee on Boarding Equipment and stores	60,676,109	56,628,948
Other Vote Heads		14,392,287
Uniform	1,133,325	8,191,593
Bank Charges	79,734	90,273
Development Fee	516,400	9,199,400
Bursary	560,391	-
Others (KNEC	145,700	-
Total	85,900,400	107,553,135

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1106283937	1,126,977.15	616,006
Operations Account	Active	1106285425	3,120,459.80	4,356,271.60
School Fund Account/Boarding	Active	1108310826	5,858,454.77	10,224,328.18
Development Account	Closed		-	78,579.21
Equity Account	Active	600263556330	664,496.01	
Infrastructural Account	Active	1161228551	1,724,661.77	25,208
Total			12,495,050	15,300,393

11 Cash In Hand

Description	2023-2024	2022-2023
Notes and Coins	513,619	228,230
Total	513,619	228,230

Kathiani Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2024

12 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	10,319,640	7,419,649
Other Non-Fees Receivables	480,000	480,000
Total	10,799,640	7,899,649

12 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,063,177	84%	7,419,649	94%
Between 1- 2 years	1,256,463	12%	480,000	6%
Between 2-3 years	480,000	4%	-	
Over 3 years				
Total (should tie to note 12 a)	10,799,640	100%	7,899,649	100%

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	7,398,783	6,833,619
Prepaid Fees	5,533,838	3,198,779
Total	12,932,621	10,032,398

13a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	12,604,914	97%	10,032,398	100%
Between 1- 2 years	327,707	3%		
Between 2-3 years				

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Over 3 years				
Total (should tie to note 13)	12,932,621	100%	10,032,398	100%

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	15,300,393	7,835,739
Cash Balances	228,230	5,060
Receivables	7,899,649	-
Payables	-	10,032,398
Total	13,395,874	7,840,799

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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.

15 Biological Assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Trees	1689	3,337,375	-
Total	1689	3,337,375	-

16 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	1,689,840	1,240,040
Lab consumables	428,216	340,410
Medication	133,225	-
Total	2,251,281	1,580,450

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17 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 Auditors Report of 30 June 2023	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1	Inaccuracies in the Financial statements	Reconciliation is ongoing	Resolved	31 August 2025
2	Variances in Accounts Payables	Reconciliation is ongoing	Resolved	31 August 2025
Other Matter				
	Unresolved prior year matters	The school is waiting for the responsible institutions for advice	Resolved	31 December 2025
Report On Lawfulness And Effectiveness In The Use Of Public Resources				
1	Late Submission of Financial statements	The School will endeavour to adhere to timelines	Not Resolved	31 August 2025
2	Outstanding Accounts payables	This was due to less collection of fees	Not Resolved	31 December 2025
3	Unconfirmed Student Enrolment Data	Reconciliation of the data is ongoing	Not Resolved	31 August 2025
Report On Lawfulness And Effectiveness In The Use Of Public Resources				
1	Incomplete Fixed Assets Register	Updating of assets register is on going	Not Resolved	31 August 2025
2	Excess Board Members representation	Membership has been reduced to 14 (excluding the Principal)	Resolved	
3	Lack of Internal audit Function and Audit Committee	The School relies on Internal auditors from the Ministry of Education	Resolved	
4	Lack of ownership Documents	Process of acquiring the ownership documents is ongoing	Not Resolved	31 December 2025

14 July 2024
Principal

THE SECRETARY
BOARD OF MANAGEMENT
KATHIANI GIRLS HIGH SCHOOL
 14 JUL 2025
 Sign:.....
 P. O. Box 168-90105, KATHIANI.

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2024	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
• Damsons Contractors					800,450	
Sub-Total					800,450	
Supply of goods						
• Beta Bakers Ltd		July 2023			1,482,105	
• Lynex General Supplies		"			92,625	
• Jasonax Agencies		"			199,500	
5. Victory Quality School Uniform		"			169,000	
6. Naomi Mwikali Mwanthi		"			117,500	
7. Penic Office Supplies		"			173,790	
8. Goshen Mega Suppliers Ltd		"			120,000	
9. Jit Investments		"			766,270	
10. Front face Consultants		"			1,001,500	
11. Italian Hardwares		"			388,475	
Sub-Total					4,510,765	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2024	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of services						
12. Kathiani Water and sanitation		“			91,625	
13. Victory Electrical & Rewinders		“			16,000	
14. Sir John Bosco & Sons		“			609,500	
15. Sir John Bosco & sons		July 2023			140,000	
16. Kenya Power & Lighting Co.		“			71,429	
17. Shaccs Technologies		July 2023			200,000	
18. Leccs Wood		“			333,215	
19. Gimwa Electricals		“			17,000	
20. Tracker Ventures		“			143,500	
21. Trinity Enterprises		“			137,592	
22 Leccs wood technology					327,707	
Sub-Total					2,087,568	
Grand Total					7,398,783	

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Annex 2 – Summary of Fixed Assets Register

Asset class	Item Description	Location	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land 1	administration block and school area					
Land 2	Play ground					
Buildings and structures	Dormitory 16 Staff room 1 Admn office1 library 1 Laboratories3 Computer lab 1 Home science lab1 Classrooms 16					
Motor vehicles	1 bus					
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment	1-Generator 2 Borehole					

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Asset class	Item Description	Location	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
	3/potato feeler 4 cabbage cutter Cctv cameras and control computer					
Heritage and cultural assets	Music/Drama costumes boards of administrators					
Intangible assets- soft ware	List attached					
Total						