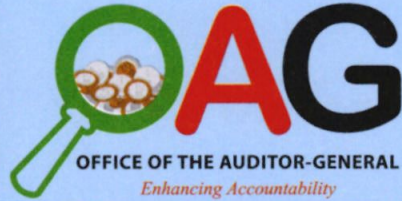


REPUBLIC OF KENYA



REPUBLIC OF KENYA

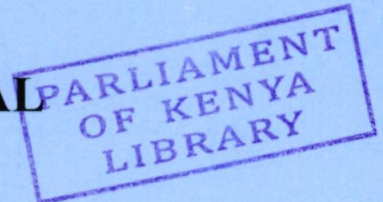


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT:	29 JUL 2026
	DAY. WED.
TABLED BY:	Hon. Robert Pukuse
CLERK-AT TABLE:	J. Lamerelle.

THE AUDITOR-GENERAL



ON

KAJIUNDUTHI HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

THARAKA NITHI COUNTY



KAJIUNDUTHI HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

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

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

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 Tharaka Nithi County, Muthambi Sub-County.

The school was registered in 1969 under registration number 13S00300744 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1336 number of students as at 30th June 2023. It has six streams and 57 teachers of which 10 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	ASHFORD KARANIMWENDA	Chairman	1/1/2019
2	BENSON NJAGI NJERU	Secretary - Principal	23/5/2023
3	DR HUMPREY KIRIMI IRERI	Member	1/1/2019
4	LYDIA KANINI MWANIKI	Member	1/1/2019
5	GEORGE KABURU GILBERT	Member	1/1/2019
6	BURURIA CHABARI	Member	1/1/2019
7	FRANKLINE MWENDA FESTUS	Member	1/1/2019
8	EUSTUS MICHENI RAGWA	Member – Rep CEB	1/1/2019
9	CATHRINE K NGAI	Member Rep Teachers	1/1/2019
10	JANE NYAGA	3 Members - Sponsor	1/1/2019
11	MARANGU M'RAGWA	Member - Community	1/1/2019
12	ALEX KABII MARANGU	Member Special Needs	1/1/2019
13	ISAAC KASEMBELI	Rep Students	1/1/2019
14	LUCY KAGENDO NYAGA	MEMBER COMMUNITY	1/1/2019
15	JULIET ITHIMA NJAGI	Member community	1/1/2019
16	SILAS KARIUKI	PA co-opted	1/1/2019

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Ashford Karani	Chairman	
		Benson Njagi Njeru	Member	
		Humprey kiriti Ileri	Member	
		Lydia Kanini Mwaniki	Member	
		George Kaburu Gilbert	Member	3
2	Audit Committee	Humprey Kiriti Ileri	Chairman	
		Lydia KaniniMwaniki	Secretary	
		Jane Nyaga	Member	
		George Kaburu	Member	
3	Finance,procurement and general purposes Committee			
4	Academic Committee	Bururia Chabari	Chairman	
		Benson Njagi Njeru	Secretary	
		Eliphas mwenda	Member	

		Juliet ithima	Member	
		Lydia kanini	member	
		Micheni marangu	member	
		Juliet Ithima	Member	1
5	Development Committee	Bururia Chabari		
		Ashforf Karani		
		Benson Njagi Njeru	Chairman	
		Lucy kagendo	Secretary	
		Mwenda eliphas	Member	
		Mercy kathia	member	1
6	Discipline and welfare Committee	Dr humprey kirimi	Chairman	
		Lydia mwaniki		
		Jane m.nyaga		
		Cathrine ngaine		
		George kaburu		
		Mercy kathia		
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	BENSON NJAGI NJERU	310844
2	Deputy Principal	MWITI NICHOLAS	314316
3	School Bursar	FLORENCE GATWIRI KIMATHI	ID NO:24768339

(e) Schools contacts

Post Office Box: 150
 Telephone: 0741092008
 E-mail: Kajiunduthi
 Website:
 Facebook:
 Twitter:

(f) School Bankers

1. Name of Bank: KCB BANK
Branch: CHUKA
Account Number: 1103210327
Account name: School Fund
2. Name of Bank: KCB BANK
Branch: CHUKA
Account Number: 1103668587
Account name: School Fund
3. MPESA Pay Bill No. 522123 attached to KCB bank account no 1103668587 school Fund account
4. Name of Bank: CO-OPERATIVE BANK
Branch: CHOGORIA
Account Number: 01129057644500
Account name: School Fund
5. Name of Bank: CO-OPERATIVE BANK
Branch: CHOGORIA
Account Number: 01139057644501
Account name: Infrastructure
6. Name of Bank: CO-OPERATIVE BANK
Branch: CHOGORIA
Account Number: 01139057644500
Account name: Tuition
7. Name of Bank: CO-OPERATIVE BANK
Branch: CHOGORIA
Account Number: 01139057644502
Account name: Operation

(g) Independent Auditors

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

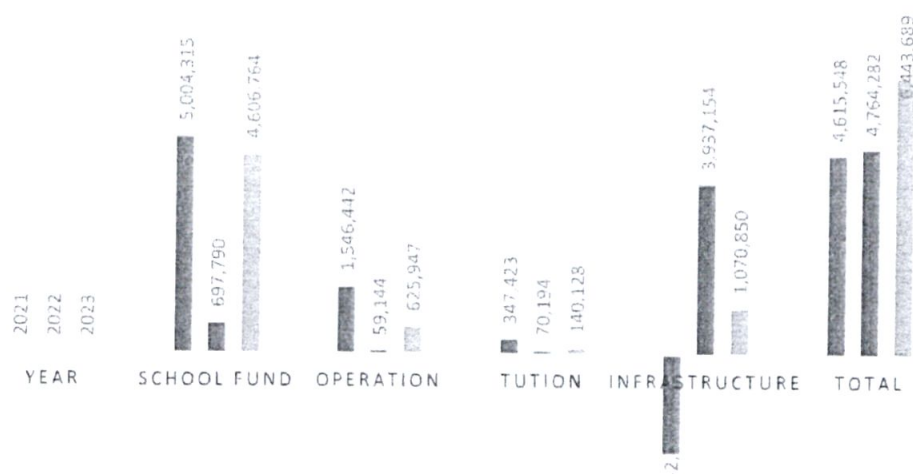
3. Summary Report of Performance of The School

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

a) Financial performance:

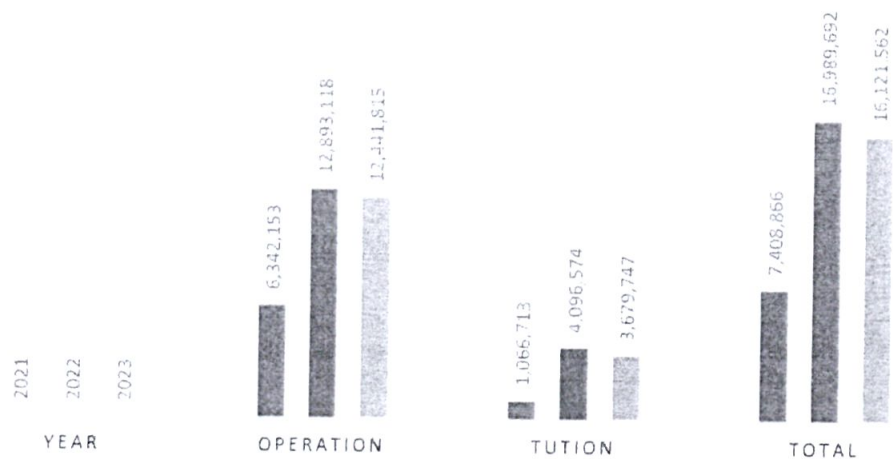
Surplus/ deficit for the year and a comparison of the same for the last three years

Year	School Fund	Operation	Tuition	Infrastructure	Total
2021	5,004,315	1,546,442	347,423	(2,282,632)	4,615,548
2022	697,790	59,144	70,194	3,937,154	4,764,282
2023	4,606,764	625,947	140,128	1,070,850	6,443,689



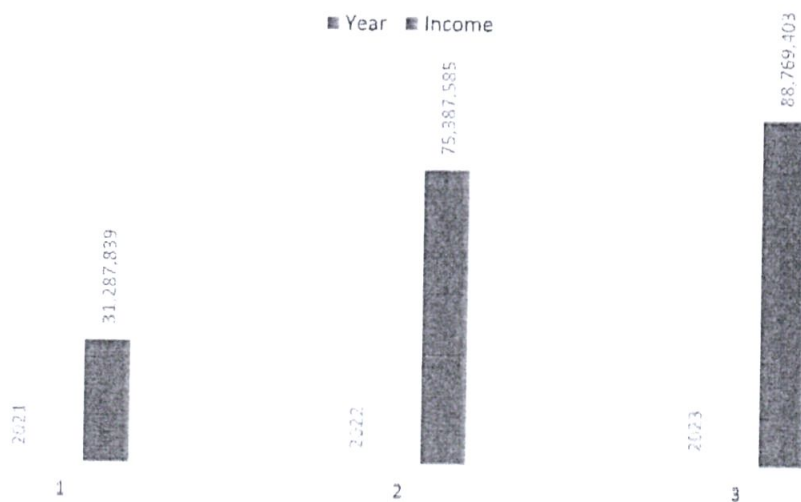
- Capitation grants from the Ministry of Education for the last three years

Year	Operation	Tuition	Total
2021	6,342,153	1,066,713	7,408,866
2022	12,893,118	4,096,574	16,989,692
2023	12,441,815	3,679,747	16,121,562



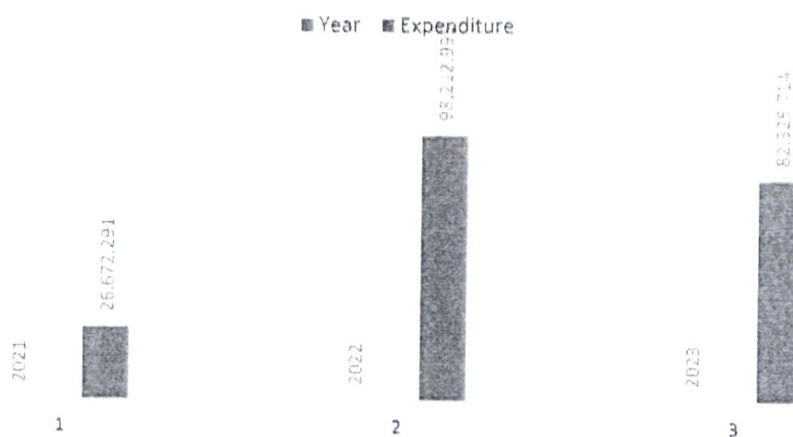
- A three-year overview of growth of other income(s) earned by the school.

Year	Income
2021	31,287,839
2022	75,387,585
2023	88,769,403



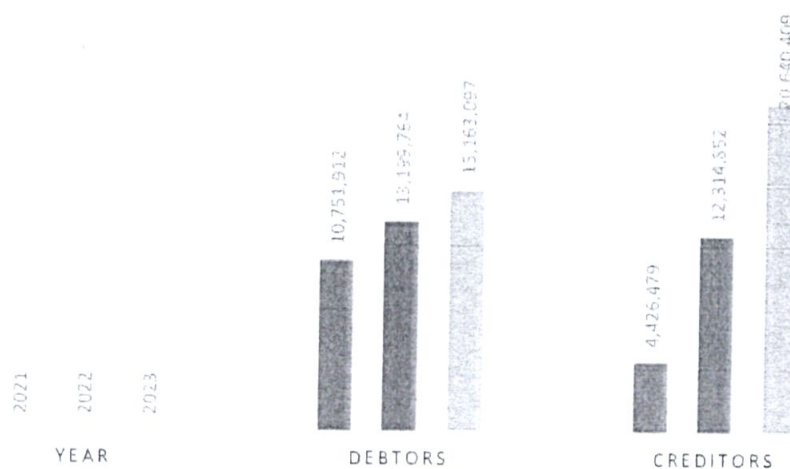
- A three-year overview of growth in expenditure of the school

Year	Expenditure
2021	26,672,291
2022	98,212,995
2023	82,325,714



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

Year	Debtors	Creditors
2021	10,751,912	4,426,479
2022	13,199,764	12,314,852
2023	15,163,097	20,640,409



b) Teacher Student ratio:

NO. OF TSC TEACHERS	NO. OF BOM TEACHERS	TOTAL TEACHERS	TOTAL NO OF STUDENTS	TEACHER STUDENT RATIO
47	10	57	1336	23:1

c) Mean score in the 2022 KCSE:

2020	185	154	6.8	5.9076	-0.8924	DECLINE
2021	274	147	6.8	4.806	-1.994	DECLINE
2022	309	113	6.8	5.0714	0.2654	POSTIVE

d) Number of Candidates in the 2022 KCSE:

2020	185
2021	274
2022	309

e) Capacity of the school:

NO OF STUDENTS	FACILITIES	NO OF FACILITIES	CAPACITY
1336	CLASSROOMS	21	1336
1336	LABORATORY	3	200
1336	LIBRARY	1	40
1336	DINNING HALL	1	800
1336	DORMS	10	980
1336	TOILETS	69	100
1336	BATHROOMS	36	60
1336	URINALS	30METERS	300
1336	COMPUTER LAB	1	253
1336	HOMESCIENCE LAB	1	20
1336	DRAWING AND DESIGN ROOM	1	20

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CBC CLASSROOM	MINISTRY	COMPLETE	788,220	788,220	COMPLETED

.....

School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of *Kajiunduthi 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, 2023, and of the school's financial position as at that date.


.....

Name: Humphrey Kivini

Designation: Chairman, School Board of Management

Date: 21/4/2026


.....

Name: BENSON NJERU

Designation: School Principal & Secretary to Board of Management

Date: 21/4/2026


.....

Name: Florence Gathoni

Designation: Bursar/ Finance Officer

Date: 02/04/26

REPUBLIC OF KENYA

Phone: +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 KAJIUNDUTHI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – THARAKA NITHI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajiunduthi High School set out on pages 1 to 19, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on Kajiunduthi High School for the year ended 30 June, 2023 - Tharaka Nithi County

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 Kajiunduthi High School as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Payments

The statement of receipts and payments reflects total expenditure amount of Kshs.82,325,714. However, review of payment vouchers amounting to Kshs.16,582,286 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports and goods received notes.

In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.16,582,286 could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.14,212,047 as disclosed in Notes 10 and 11 to the financial statements. Included in the balance are six (6) bank accounts with account balances totalling Kshs.14,198,446. However, one bank balance of Kshs 601,872 in a Commercial Bank was not supported by cash books and bank reconciliation statements. In addition, the cash and bank balances were not supported by a signed board of survey report and the two School Fund Accounts shared the same cashbook.

In the circumstances, the accuracy, and completeness of cash and cash equivalents balance of Kshs.14,212,047 could not be confirmed.

3. Long Outstanding and Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.15,163,097 as disclosed in Note 13 to the financial statements. However, accounts receivables of over two (2) years amounting to Kshs.9,769,337 was still outstanding and ageing analysis was not provided for audit.

In the circumstances, the accuracy and recoverability of the accounts receivable balance of Kshs.9,769,337 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final revenue budget and actual on a comparable basis of Kshs.95,803,200 and Kshs.88,769,403 respectively, resulting in an under-funding of Kshs.7,033,797 or 7% of the budget. However, the School spent an amount of Kshs.82,325,714 against actual receipts amounting to Kshs.88,769,403 resulting in an under-utilization of Kshs.6,443,689 or 7% of the actual receipts. Further, other receipts of Kshs.6,604,062 was not budgeted for.

The under-funding and under-utilization have affected the planned activities and may have impacted negatively on service delivery to the school.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page i to xi which comprises Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. 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 effects 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects boarding and school fund payments amount of Kshs.64,969,447 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.381,000 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 from the funds transferred to KESSHA amounting to Kshs.381,000 could not be confirmed.

2. Over-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition, operations and infrastructure amount of Kshs.3,679,747, Kshs.12,441,815 and Kshs.3,071,630, respectively as disclosed in Notes 1, 2 and 3 to the financial statements. During the financial year, NEMIS reported a total number of five thousand three hundred and ninety-four (5,394) students while the enrolment records provided by the School indicated a total number of five thousand three hundred and eighty-four (5,384) students, resulting in an unexplained variance of ten (10) students. As a result of the variances, the School was over-funded by an amount of Kshs.222,440 using a rate of Kshs.22,244 per student.

In the circumstances, the over-funding of the School may have affected service delivery in the other schools.

3. Unconfirmed Students Enrolment Data

The statement of financial performance reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.19,193,192. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS reflected five thousand three hundred and ninety-four (5,394) students while records from the County Director of Education had five thousand three hundred and

eighty-four (5,384) students, resulting in an overfunding of the school by an amount of Kshs.222,440. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, accuracy of the students enrolment data could not be confirmed.

4. Excess Supply of Textbooks

During the year under review, it was noted that the School had not received any textbook distributions from the Ministry of Education through the Kenya Institute of Curriculum Development (KICD) since the year 2022. Further examination of stores records and stock registers revealed that textbooks were issued to all students during the 2022/2023 financial year and still excess textbooks were still held in the school store at the time of audit. The textbooks were confirmed to be obsolete and no longer in use following curriculum changes in set books.

In the circumstances, value for money on the excess text books could not be confirmed.

5. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.20,640,409. However, included in the balance are trade payables balance of Kshs.1,434,856 which had been outstanding for more than a year, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

6. Failure to Prepare School Improvement Plan

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

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

7. Late Transfer of Infrastructure Funds

The statement of receipts and payments reflects infrastructure grants amount of Kshs.3,071,630 as disclosed in Note 3 to the financial statements from the Ministry of

Education transferred from the operations bank account for maintenance and improvement of the school's facilities. Review of the bank statement provided for audit indicated that the amount was transferred sixty-six (66) days late after receipt of the grants in the operations account. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated June 16, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

8. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure amounts of Kshs.82,325,714. However, during the year School Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

9. Lack of a Functional Procurement Unit

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

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

10. Unbalanced Budget

The statement of budget versus actual amounts reflects approved final revenue budget amount of Kshs.95,803,200 against an expenditure budget amount of Kshs.95,692,166 leading to a budget surplus of Kshs.111,034 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

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

11. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 September 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education Circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2023

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter(s) described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Weaknesses in the Board of Management

Review of the minutes of the Executive Board of Management meetings revealed that the minutes of the Board of Management meetings were not signed by the Secretary, the Chairperson and were not supported by attendance register of the members; the audit committee, Finance and procurement committee, did not hold any meeting for the entire period ended June 2023.

In the circumstances, the effectiveness of the governance mechanism at the school could not be confirmed.

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.146,634,447 which includes land with a balance of Kshs.98,194,850. However, the land on which the school is situated lacks title deed in its name. No explanation has been

provided why the Management has not obtained title deed for the School land. Further, the School Management did not prepare an updated fixed assets register and assets at the school were not tagged.

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

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to sustainability of services 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

20 May, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,679,747	4,096,574
Government grants for operations	2	12,441,815	12,893,118
Government Grants for infrastructure	3	3,071,630	5,000,000
School fund income- parents' contributions	4	62,972,149	74,758,200
Miscellaneous incomes	5	6,604,062	6,229,385
Total Receipts		88,769,403	102,977,277
Payments			
Tuition	6	3,539,619	4,026,380
Operations	7	11,815,868	12,833,974
Infrastructure	8	2,000,780	1,062,846
Boarding and school fund	9	64,969,447	80,289,795
Total Payments		82,325,714	98,212,995
Surplus/Deficit		6,443,689	4,764,282

The school financial statements were approved on 2/4/2026 and signed by:



Name: Humphrey Kirimi

Chair BOM

Date: 2/4/2026



Name: Benson Njeru
School Principal/ Secretary to
BOM

Date: 2/4/2026



Name: Florence Gathoni

Bursar/ Finance Officer

Date: 2/4/2026

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	14,198,446	7,725,824
Cash balances	11	13,601	22,534
Short term Investments	12	-	-
Total cash and cash equivalent		14,212,047	7,748,358
Account's receivables	13	15,163,097	13,199,764
Total financial assets		29,355,144	20,948,122
Financial liabilities			
Accounts payables	14	20,640,409	12,314,852
Net financial assets		8,714,735	8,633,270
Represented by			
Accumulated fund b/fwd	15	2,271,046	3,868,988
Surplus/deficit for the year		6,443,689	4,764,282
Net financial position		8,714,735	8,633,270

The school's financial statements were approved on 21/4 2026 and signed by:



Name: Humphrey Kiriini

Chair BOM

Date: 21/4/2026



Name: Benson Njeru
School Principal/ Secretary to
BOM

Date: 21/4/2026



Name: Francis Goto

Bursar/ Finance Officer

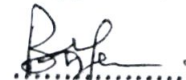
Date: 21/4/2026

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

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,679,738	4,096,574
Government grants for operations		12,441,815	12,893,118
Government grants for infrastructure		3,071,360	5,000,000
School fund income- parents contributions/ fees		62,972,149	74,758,200
Other income		6,604,062	6,229,385
Total receipts		90,151,585	102,977,277
Payments			
Cash outflows for tuition		3,539,619	4,026,380
Cash outflows for operations		11,815,868	12,833,974
Cash outflows for infrastructure		200,780	1,062,846
Cash outflows Boarding/lunch and school fund payments		68,151,629	80,289,795
Total payments		83,707,896	98,212,955
Net cash inflow/outflow from operating activities		6,443,639	4,764,282
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		6,443,689	4,764,282
Cash and cash equivalent at beginning of the FY		7,748,358	3,413,596
Cash and cash equivalent at end of the FY		14,192,047	7,748,358

The school's financial statements were approved on 21/4 2026 and signed by:


 Name: Humphrey Kivini
 Chair BOM
 Date: 21/4/2026


 Name: Benson Njeru
 School Principal/ Secretary to BOM
 Date: 21/4/2026


 Name: Florence Gatawa
 Bursar/ Finance Officer
 Date: 02/4/2026

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

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					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,594,400		5,594,400	3,679,747.60	65.8%
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance	6,750,000		6,750,000	7,194,000	106.6%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
Gratuity					
Other voteheads	12,690,000			9,734,515.70	76.7%

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
			12,690,000		
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments	5,022,000		5,022,000	5,021,784	99.9%
Repairs And Maintenance	10,888,000		10,888,000	4,264,490	39.17%
Local Transport / Travelling	1,053,000		1,053,000	1,083,149	102.9%
Electricity And Water	7,938,000		7,938,000	8,011,580	259.3%
Medical					
Administration Costs	2,997,000		2,997,000	3,137,292	104.7%
Activity	241,650		241,650	276,258	114.3%
SMASSE					
Fee On Boarding Equipment and Stores	40,695,750		40,695,750	45,823,372.25	112.6%
5) Miscellenous Income					
Loans / Borrowing					
Rent income	62,400		62,400	41,300	66.2%

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
Income From Farming Activities	1,521,000		1,521,000	792,650	52.1%
Insurance Compensation					
Income From Posho Mill					
Income From Bus Hire	350,000		350,000	772,500	220.7%
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income					
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,590,300		5,590,300	3,539,619	63.3%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					

KAJIUNDUTHI HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
(7) Expenditure For Operations					
Personnel Emoluments	9,149,431		9,140,431	9,385,541	102.7%
Repairs, Maintenance & Improvements	6,750,000		6,750,000	4,871,630	72.2%
Local Transport / Travelling	1,102,888		1,102,888	0	0%
Electricity, Water and Conservancy	480,000		480,000	109,110	22.7%
Medical					
Administration Costs	1,868,310		1,868,310	4,450	0.2%
Activity Expenses				1,068,220	0%
Graity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments					
Repairs, Maintenance and Improvements	9,887,300		9,887,300	3,516,428	35.6%

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

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
Local Transport / Travelling	1,265,000		1,265,000	3,208,800	259.3%
Electricity, Water and Conservancy	3,298,000		3,298,000	3,104,207	94.1%
Medical Expenses					
Administration Costs	3,839,110		3,839,110	9,114,139	237.4%
Activity	2,448,900		2,448,900	1,794,825	73.3%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	46,248,950		46,248,950	54,256,241	117.3%
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
Rent Expenses	30,000		30,000	71,500	238.3%
School farm	597,000		597,000	482192	80.8%
bus	280,000		280,000	530,690	189.5%
Loan Principal Repayment					
Acquisition Of Assets					
Totals	260,876,069	0	260,876,069	299,827,513	

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. *Overutilization on expenditure budget was as a result of change of commodities upwards and no extra levies was charged to parents to take care of high cost*

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	3,679,747	4,096,574
Others (specify) *		
Total	3,679,747	4,096,574

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance	6,190,000	
Local Transport / Travelling		
Electricity And Water		
Medical	269,600	
Administration Costs		
Activity	778,550	
Other Vote Heads (specify)*	5,199,665	12,893,118
School fund	800,000	
Total	12,441,815	12,893,118

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	3,071,630	5,000,000
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)		
Total	3,071,630	5,000,000

KAJIUNDUTHI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****4 School Fund Income - Parents Contribution/Fees**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	5,021,784	6,328,959
Repairs and maintenance	4,264,490	7,858,840
Local transport / travelling	1,083,149	1,187,043
Electricity and water	8,011,580	9,305,390
Administration costs	3,137,292	8,226,637
Activity	276,258	274,576
Fee on Boarding Equipment and stores	41,177,596	41,576,755
Others (specify)		
Total	62,972,149	74,758,200

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	41,300	93500
Fees for refund	507,564	
Income From Bus Hire	772,500	791,850
School farm	792,650	2,048,210
School clubs	169,900	525,825
Tour	468,365	
Fee prepayment	3,851,783	
Savings account		2,770,000
Total	6,604,062	6,229,385

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	3,538,659	4,025,660
Exams And Assessment		
Teachers Guides		
Bank Charges	960	720
Others (<i>specify</i>)		
Total	3,539,619	4,026,380

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	5,762,458	5,089,031
Service Gratuity		
Administration Cost	4,450	289,580
Repairs And Maintenance & Improvements	4,871,630	6,411,370
Local Transport / Travelling		216,450
Electricity And Water	109,110	107,543
Medical		
Activity Expenses	1,068,220	
Insurance Cost		0
School fund	1,000,000	
Total	11,815,868	12,833,974

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		1,062,846
Purchase of furniture	200,000	
Purchase of equipment		
Purchase of apparatus		
Bank charges	780	
operation	1,800,000	
Total	2,000,780	11,062,846

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,354,440	1,206,699
tour	6,000	
Repairs And Maintenance & Improvements	3,516,428	8,379,605
Local Transport / Travelling	3,208,800	3,162,473
Electricity And Water	3,104,207	4,041,593
Medical Expenses		
Administration Costs	9,114,139	13,795,414
Activity	1,794,825	819,505
Fee On Boarding Equipment and Stores	35,640,123	43,691,563
Rent Expenses	71,500	
School Farm	482,192	988,673
Fees prepayment	4,089,146	
Bus account	530,690	510,550
clubs	281,000	978,255
M&I	2,085,402	
Caution	500.00	
Operation	800,000.00	0
Savings	690,066	2,715,465
TOTAL	64,969,447	80,289,795

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

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139057644500	326,000	185,872
Operations Account	Active	01139057644502	3,138,479	801,364
School Fund Account/Boarding (co-operative bank)	Active	0112905644500	1,008,571	745,285
School fund account/boarding (kcb bank)	Active	1103668587	1,076,339	791,669
Savings account	Active	1103210327	601,872	167,419
Infrastructural Account	Active	01139057644501	8,047,184	5,034,319
Total			14,198,446	7,725,824

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	13,601	22,534
Total	13,601	22,534

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	15,163,097	13,199,765
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	15,163,097	13,199,765

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2023	% of the total	Comparative 2022	% of the total
Less than 1 year	5,393,760	35.6%	4,415,416	33.5%
Between 1- 2 years	1,537,143	10.1%	552,154	4.2%
Between 2-3 years	694,719	4.6%	1,336,663	10.1%
Over 3 years	7,537,475	49.7%	6,895,532	52.2%
Total (should tie to note 13 a)	15,163,097	100%	13,199,765	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	18,745,330	10,241,817
Prepaid Fees	1,895,079	2,073,115
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	20,640,409	12,314,852

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2023	% of the total	Comparative 2022	% of the total
Less than 1 year	17,310,474	97.8%	10,241,817	100%
Between 1- 2 years	1,434,856	2.2%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (should tie to note 14)	18,745,330	100%	10,241,817	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	3,368,586	4,422,410
Cash Balances	45,009	4070
Short Term Investments		
Receivables	13,199,764	3,868,988
Payables	(14,342,313)	(4,426,479)
Total	2,271,046	3,868,989

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	14	1,020,000	141,000
Goats	7	28,000	6,000
Trees	339	22,000	20,500
Coffee Or Tea Plantation			
Poultry			
Pigs	10	70,000	102,000
Total		1,140,000	269,500

18 Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes

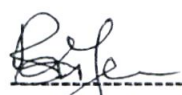
19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	911,821	294,780
Lab consumables	221,636	346,890
Farm produce	0	0
Medication	36,000	67,985
Construction Materials	0	0
stationeries	655,860	257,000

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

KAJUNDUTHI HIGH SCHOOL

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparative 2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. VISION AVENUE LTD	15000	24-11-201	0	15000	15000	
5. SAMSON WANJOHI DUMIA	156000	10-2022	50000	106000	106000	
6. MUGRAPHIC INFORMATION	60950	12-2-22	0	60950	60950	
7. SENYAYAN INVESTMENT	319500	18-7-21	0	0	319500	
8. GOSHEN MEGA SUPPLIES	33336	22-4-22	0	33336	33336	
9. HEMMSOFT SOLUSTIONS	18870	21-10-21	0	18870	18870	
10. GIEMENS	10850	15-9-21	0	10850	10850	
11. THE UNIFORM SHOP	5000	15-10-21	0	5000	5000	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparative 2022	Comments
12. EDWIN NJAGI	5550	14-11-21	0	5550	5550	
13. DOREEN GACERI	457500	10/10/22	200000	257500	257500	
14. WELK GENERAL ENTERPRISES	830000	16-3-23	0	830000	830000	
15. MARKIMU ENTERPRISE	279380	22-5-23	0	279300	279300	
16. FLORA KAINYU	3194000	23-1-23	0	3194000	3194000	
17. SEDA –TECH COMPNY LTD	30000	15-6-23	0	30000	30000	
18. KECHU BOOKSHOP	616570	4-2-23	0	616570	616570	
19. TIMS AUTOCARE GARAGE	129000	5-1-22	0	129000	129000	
20. BIBIANA NJERI NKONGE	20000	10-11-22	0	20000	20000	
21. DAVIS MUGENDI	12600	1-11-22	0	12600	12600	
22. LENHAM ENTERPRISES	1285360	28-2-23	0	1285360	1285360	
23. TAISEC	30500	21-02-22	0	30500	30500	
24. MUGUMAK AGENCIES	29900	31-10-23	0	29900	29900	
25. WIZTEK COMPNY LTD	943875	09-12-2023	0	943875	943875	
26. NJEURU ENGINEERING SERVICS	545925	9-12-22	0	545925	545925	
27. ERIC MWENDA	8500	13-6-22	0	8500	8500	
28. ERIC MUTUGI NYAGA	1500	23-5-22	0	1500	1500	
29. EVELYN MAKANDI KINYUA	15000	24-1-23	0	15000	15000	

KAJIUNDUTHI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparative 2022	Comments
30. .CHUKA AFYA CHEMIST	117570	27-1-23	0	117570	117570	
31. WAMASOAN GENERAL BUILDERS LTD	430080	23-2-23	0	430080	430080	
32. .BERINET ENERPRISES LIMITED	40000	22-3-23	0	40000	40000	
33. .CRISTAL MOVES SOLUTIONS	17000	19-11-22	0	17000	17000	
34. .HOME HEALTH EDUCATIO SERVICE	21000	22-2-23	0	21000	21000	
35. JAMES KIMATHI	63740	22-1-23	0	63740	63740	
36. .KWWA	1111575	21-2-23	0	111575	111575	
37. DESCANA MACHINES INK	1809024	3-2-23	0	1809024	1809024	
38. JOYTECLA KATHONI	858000	20-2-23	0	858000	858000	
39. .KAYOTA INVESTMENTS	358580	31-01-23	0	358580	358580	
40. .NYARUITA GENERAL TRADERS	111000	20-3-23	0	111000	111000	
41. .PATRICK NJERU	151200	25-01-23	0	151200	151200	
42. .AMALANDA SYLVANO	55000	17-03-23	0	55000	55000	
43. .MUGAA PATRICK	65450	22-4-23	0	65450	65450	
44. .IDAH NJERI MBAE	296640	11-4-23	0	296640	296640	
45. .FRANCIS M NJAGI	27500	24-3-23	0	27500	27500	
46. .EMILY MIKUI	836000	15-12-22	0	836000	836000	
47. .WENDY KENDI NTWIGA	103500	30-5023	0	103500	103500	
48. .MAASAI ELECTRICALS	41040	23-1-23	0	41040	41040	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparative 2022	Comments
49. JAAREX SPORTS CENTRE	186400	3-4-23	0	186400	186400	
50. NITHI VENTURES	225000	31-3-23	0	225000	225000	
51. EVERCLEAN EXHAUSTERS	36000	21-4-23	0	36000	36000	
52. AMADO CUPID VENTURES	93600	21-4-23	0	93600	93600	
53. GEOFRY GITAARI MATHAI	35830	7-10-22	0	35830	35830	
54. CECILIA CHURI SALESIO	100000	27-2-23	0	100000	100000	
55. CAMIZANEFA BIG ENTERPRISE	85340	31-3-23	0	85340	85340	
56. MUTHAMBI 4K WATER ASSOCIATIO	11580	1-1-23	0	11580	11580	
57. DPL FESTIVE	1612573	23-2-23	0	1612573	1612573	
58. ALFRED MBAYA	111600	24-4-23	0	111600	111600	
59. KIMKA SUPERMARKET	840380	22-4-23	0	840380	840380	
60. MISSION DAIRY SELF HELP	65082	1-3-23	0	65082	65082	
61. WYCLIFFE MUTISYA	5250	1-4-23	0	5250	5250	
62. JUSTIN ELECTRICALS	18130	22-6-23	0	18130	18130	
63.						
64.						
Sub-Total						
Supply Of Services						
65.						

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparative 2022	Comments
66.						
67.						
Sub-Total						
Grand Total	17,693,124			17,693,124	17,693,124	

KAJIUNDUTHI HIGH SCHOOL

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	98,194,850	NIL	NIL	98,194,850
Buildings And Structures	35,600,000	788,220	N/A	36,388,220
Motor Vehicles	6,372,100	NIL	NIL	6,372,100
Office Equipment, Furniture And Fittings	250,000	NIL	NIL	250,000
Textbooks	1600000	250000	NIL	1,850,000
ICT Equipment	2,710,000	NIL	NIL	2,710,000
Tools And Apparatus	450,000	NIL	NIL	450,000
Other Machinery And Equipment	320,000	NIL	NIL	320,000
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	887,497	NIL	NIL	887,497
Total				146,634,447