


REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 JUN 2025	DAY: TUESDAY
TABLED BY:	HON. NAOMI WAQO, DEPUTY CHIP WHIP,
CLERK-AT-THE-TABLE:	PERPETUAL MUIGA.

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**BAHARI GIRLS SECONDARY
SCHOOL**

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

KILIFI COUNTY

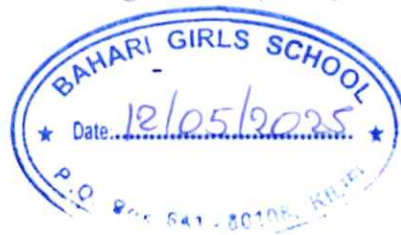


OFFICE OF THE AUDITOR GENERAL
P. O. Box 81543, MOMBASA
12 MAY 2025
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KILIFI REGIONAL OFFICE



BAHARI GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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2. 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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

3. 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 **KILIFI** County, **KILIFI SOUTH** Sub-County.

The school was registered in **JANUARY 1992** under registration number **03S/3000/0180** and is currently categorized as a **NATIONAL** public school established, owned or operated by the Government.

The school is a **boarding** school and had **1557** number of students as at *30th June 2024*. It has 7 streams and **66** teachers of which **31** 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	Prof. Halimu Shauri	Chairman	8.7.2022
2	Mrs. Hamaro M. Sylvano	Secretary - Principal	25.1.2023
3	Md Rita Baya	Member	8.7.2022
4	Mr. Francis Kagema	Member	8.7.2022
5	Mr. Mohammed Mwakuona	Member	8.7.2022
6	Md. Loice Nzuki	Member	8.7.2022
7	Rev. Reuben Katite	Member	8.7.2022
8	Md. Jackline Mughoi Jumbe	Member – Rep CEB	8.7.2022
9	Md. Colleta Mutindi Muendo	Member Rep Teachers	8.7.2022
10	Mr. Mwangi Samuel Mr. Ombima Willis Mr. Assad Shembwana	3 Members - Sponsor	8.7.2022
11	Mr. Shumaa Mwangome	Member - Community	8.7.2022
12	Md. Riziki Mwadena	Member Special Needs	8.7.2022
13	Asha Masika	Rep Students	8.7.2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Prof. Halimu Shauri Mrs Jackline Jumbe Mrs Rita Baya Mrs Hamaro M. Sylvano	Chairman Vice Chairman Member Secretary	3 out of 3
2	Audit Committee	Prof. Halimu Shauri Mrs Hamaro m. Sylvano Mr Willis Ombima Mr Mwango Washe	Chairman Member Member Member	2 out of 2
3	Finance, procurement and general purposes Committee	Prof. Halimu Shauri Mrs Rita Baya Mrs Hamaro M. Sylvano Mrs Jackline Jumbe Francis Kagema Judith Mkambe	Chairman Member Secretary Member Member Member	2 out of 2
4	Academic Committee	Mr. Willis Ombima Mr Mwango Washe Ms. Colleta Muendo Mr. Mohammed Mwakuona	Chairman Member Member Member	3 out of 3
5	Development Committee	Mr. Shumaa Mwangome Ms. Jackline Jumbe Ms. Loice Njuki Mr. Mwango Washe	Chairman Member Member Member	3 out of 3
6	Discipline and welfare Committee	Bishop. Reuben Katite Ms. Riziki Mwedena Mr Assad Shembwana Mrs. Rita Baya	Chairman Member Member Member	1 out of 1
7	Adhoc Committee (if any during the year)	Mr. Shumaa mwangome Ms. Jackline Jumbe Ms. Loice Njuki Mr. Mwango Washe	Chairman Member Member Member	1 out of 1

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Chief Principal	Hamaro M. Sylvano	TSC No. 334851
2	Deputy Principal	Margret Kabibi Karisa	TSC No. 290052
3	Deputy Principal	Patience Mapenzi Kazungu	TSC No. 419465
4	School Bursar	Callence Jumwa Shariff	ICPAK No. ---

(e) Schools contacts

Post Office Box: 641 - 80108, KILIFI
 Telephone: 0797882111
 E-mail: baharigirls@gmail.com

Website: www.baharigirls.sc.ke
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank: KCB
 Branch: KILIFI
 Postal Address: 528-80108, KILIFI

Account Number 1102186112
 Account Number 1102191914
 Account Number 1102192023
 Account Number 1101524413
 Account Number 1101540044
 Account Number 1166282295
 Account Number 1166282155

2. EQUITY BANK

Account Number 1060272879003

3 M-PESA: Pay Bill No. 522123 attached to 1102186112 bank accounts

(g) Independent Auditors

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

4. 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:

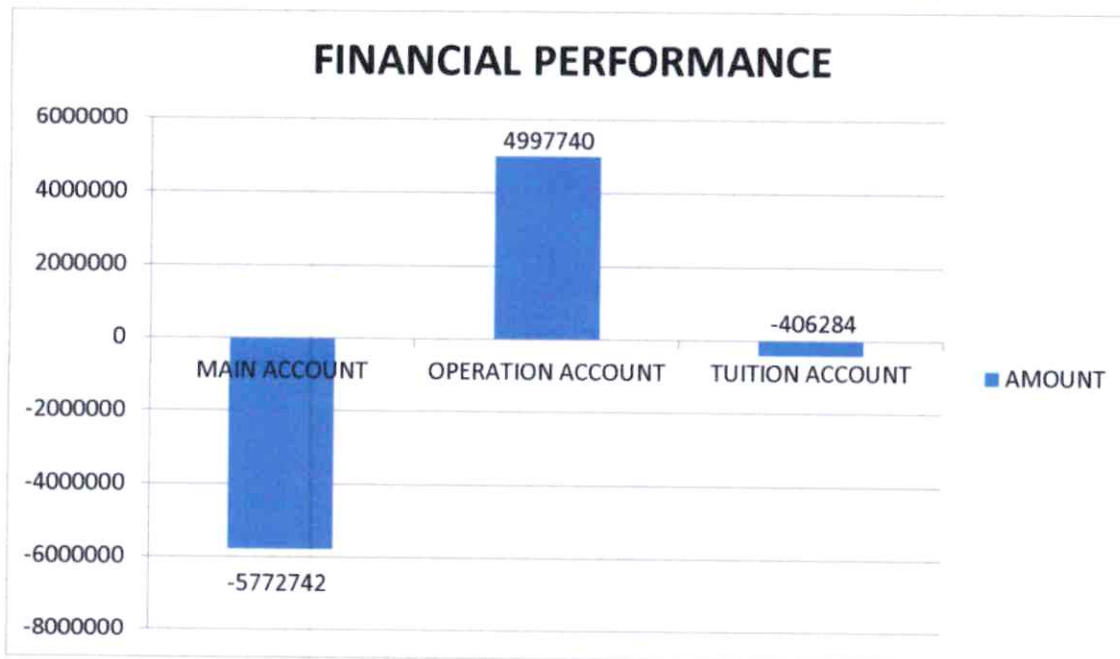
a) Financial performance:

(Under this section, the following information should be given:

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

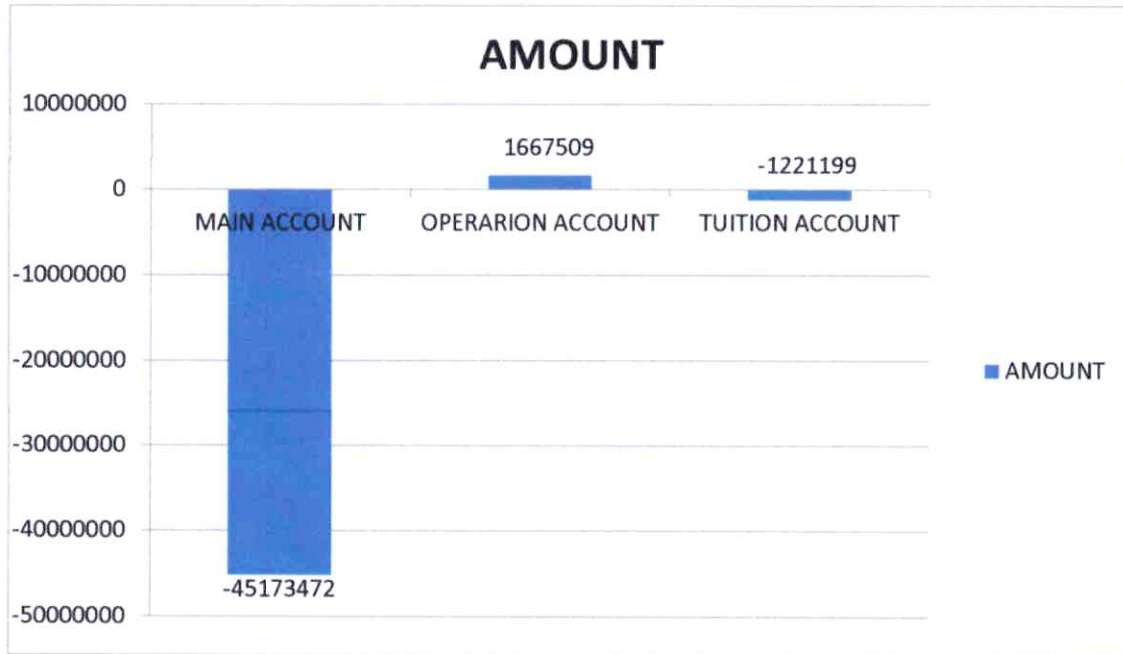
2021

MAIN ACCOUNT	-5,772,742
OPERATIONS ACCOUNT	4,997,740
TUITION ACCOUNT	-406,284



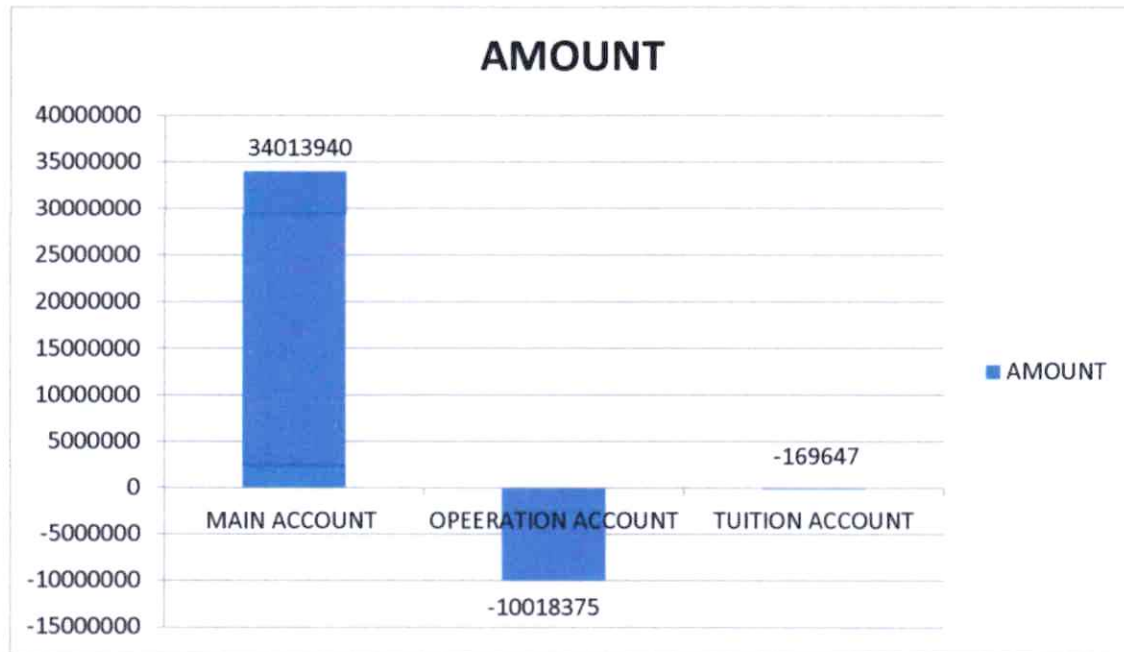
2022

MAIN ACCOUNT	-45,173,472
OPERATION ACCOUNT	1,667,509
TUITION ACCOUNT	-1,221,199



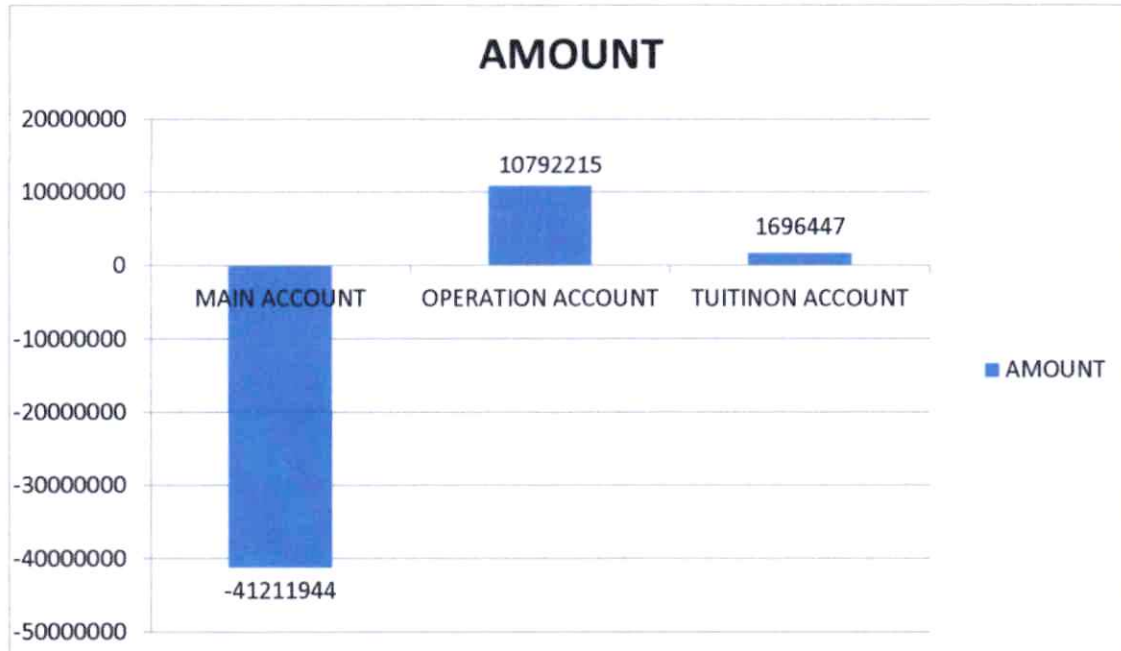
2023

MAIN ACCOUNT	34,013,940
OPERATION ACCOUNT	-10,018,375
TUITION ACCOUNT	-169,647



2024

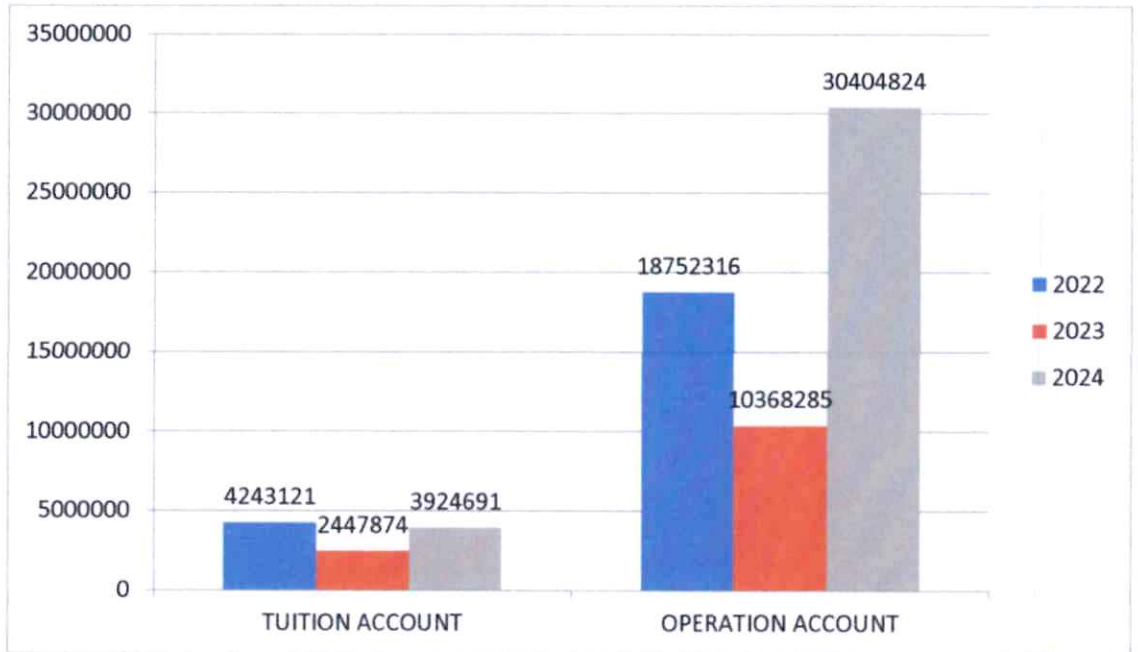
MAIN ACCOUNT	-41,211,944
OPERATION ACCOUNT	10,7 92,215
TUITION ACCOUNT	1,696,447



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

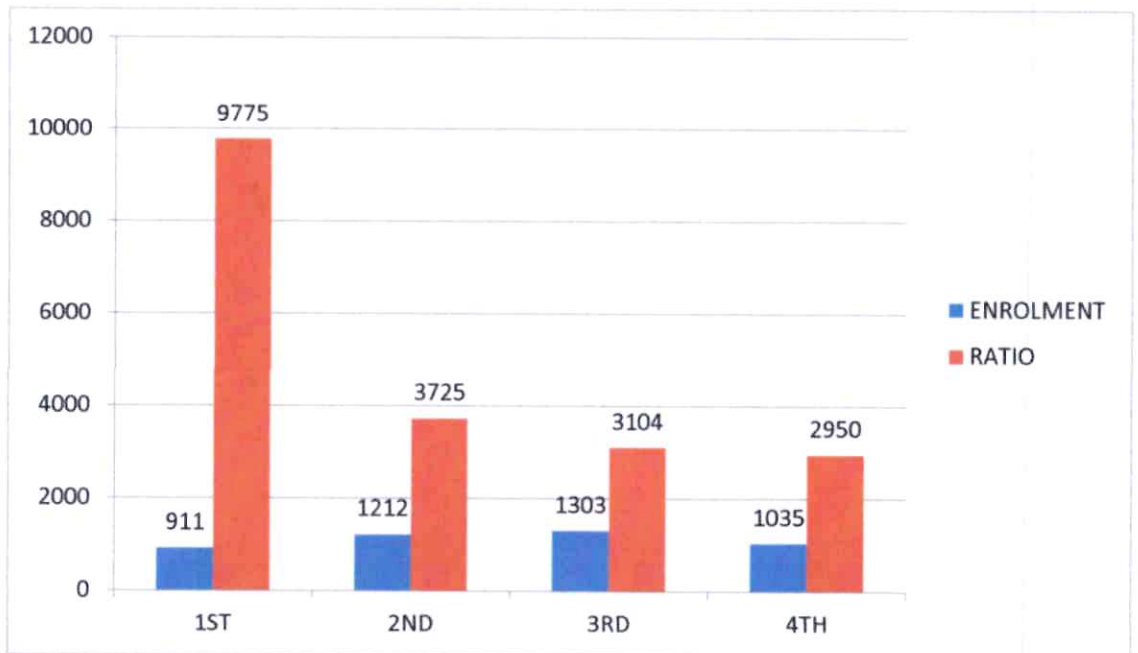
CAPITATION GRANTS	2022	2023	2024
TUITION ACCOUNT	4,243,121	2,447,874	3,924,691
OPERATION ACCOUNT	18,752,316	10,368,285	30,404,824

CAPITATION GRANT FROM Moe

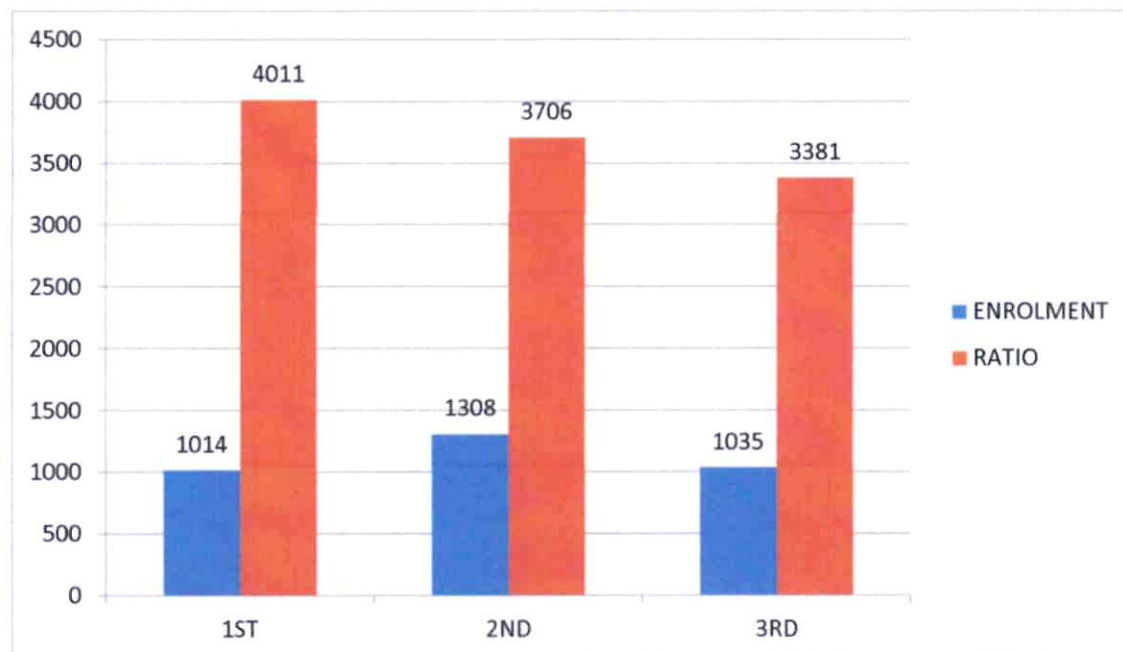


Ratio of capitation grant per student over the last three years

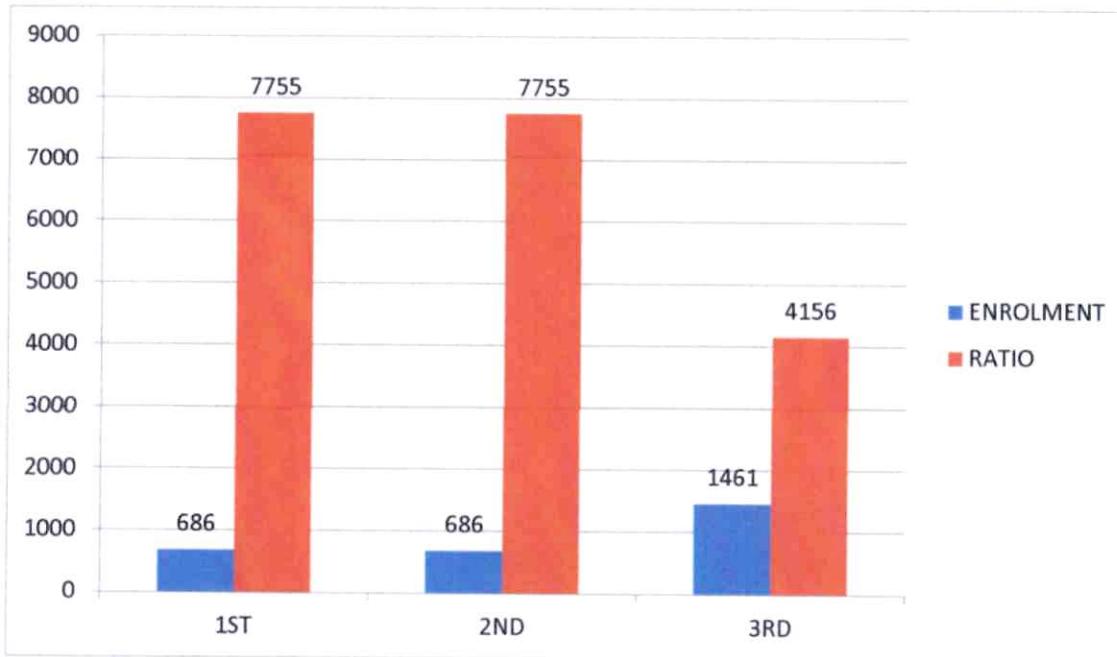
YEAR	TRANCH	ENROLMENT	RATIO
2022	1 ST	911	9,775
	2 ND	1212	3,725
	3 RD	1308	3,104
	4 TH	1035	2,950



YEAR	TRANCH	ENROLMENT	RATIO
2023	1 ST	1014	4011
	2 ND	1308	3706
	3 RD	1035	3381

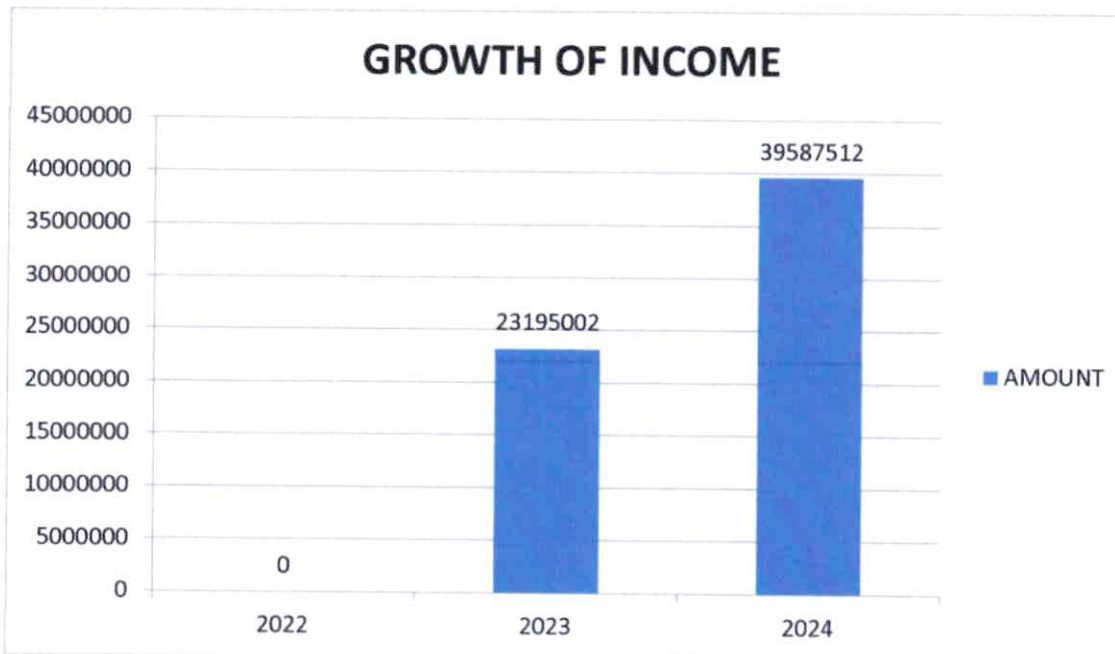


YEAR	TRANCH	ENROLMENT	RATIO
2024	1 ST	686	7755
	2 ND	686	7755
	3 RD	1461	4156



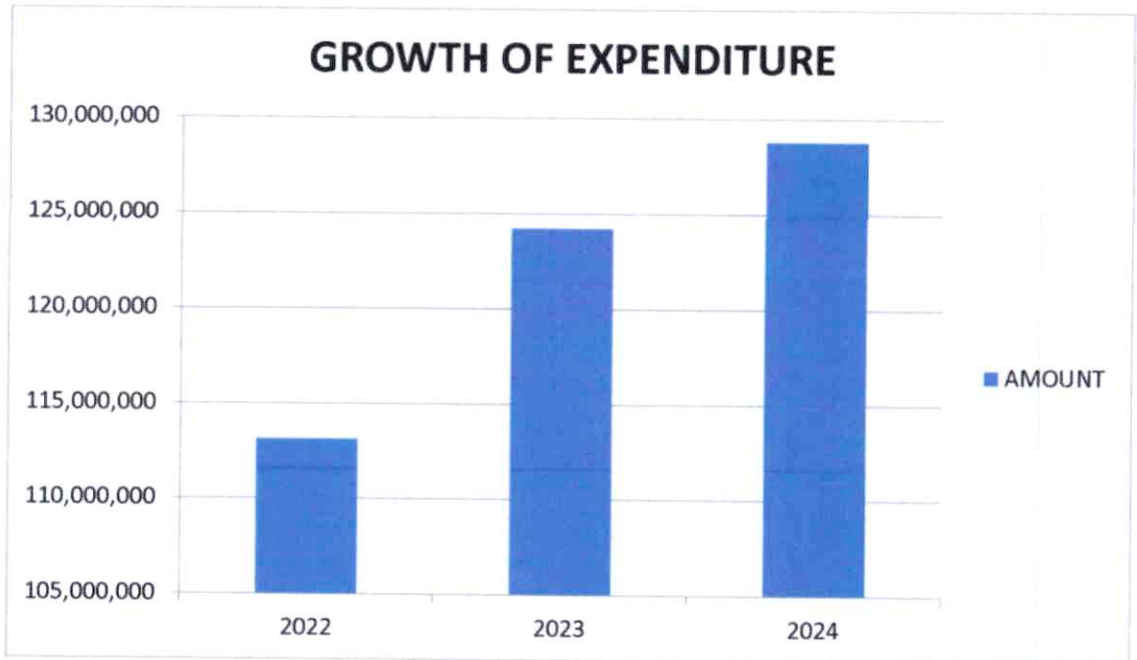
-A three-year overview of growth of other income(s) earned by the school.

MAIN ACCOUNT	2022	2023	2024
	0	23,195,002	30,587,512



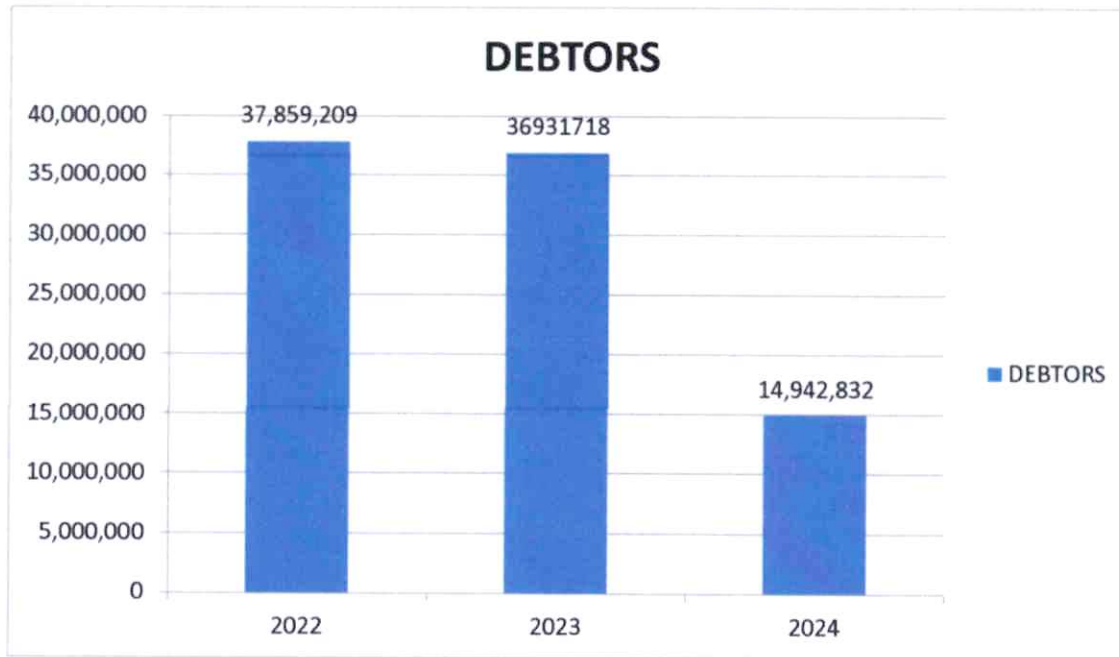
- A three-year overview of growth in expenditure of the school

MAIN ACCOUNT	2022	2023	2024
	113,146,475	124,230,163	128,803,712

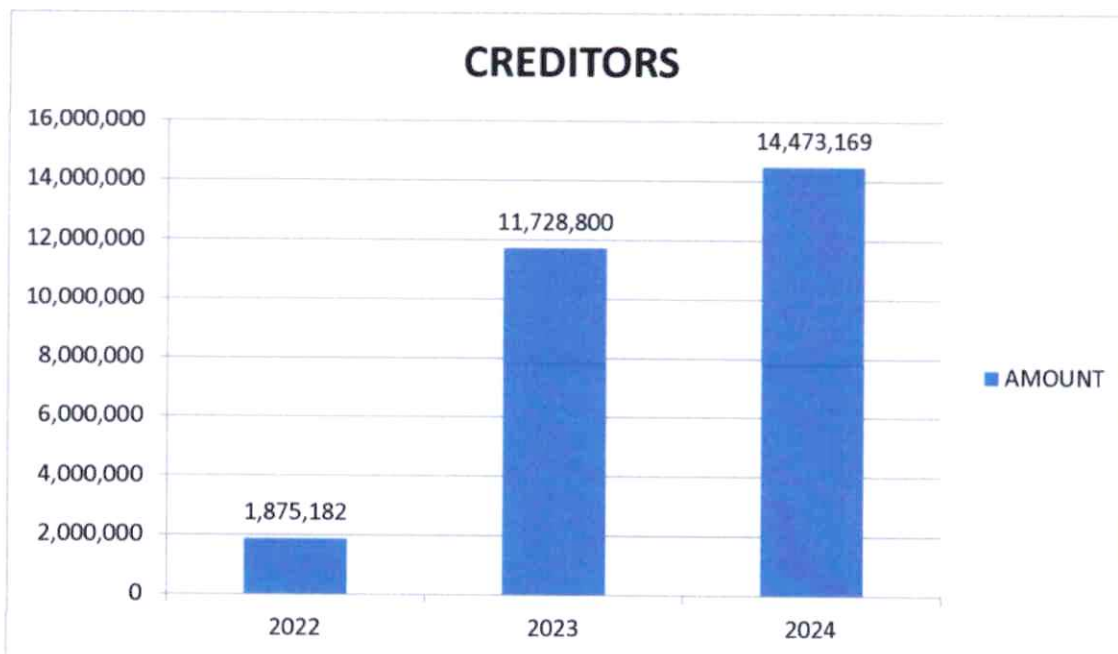


Movement of debtors and creditors of the school over the last three years

DEBTORS	2022	2023	2024
MAIN ACCOUNT	37,859,209	36,931,718	14,942,832



CREDITORS	2022	2023	2024
MAIN ACCOUNT	1, 875, 18	11,728,800	14,473,169



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

b) Teacher Student ratio:

(Include the teacher-to-student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject to indicate shortage/ allocation of resources).

CURRICULUM BASED ESTABLISHMENT (CBE) PART 1

Subject Periods Allocation per Week

SUBJECT	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL LESSONS	TEACHERS REQUIRED
English	42	42	56	56	196	7.2592
Kiswahili	35	35	42	42	154	5.7037
Mathematics	42	42	49	49	182	6.7407
Chemistry	28	28	35	35	126	4.6666
Physics	28	28	15	15	86	3.1851
Biology	28	28	35	35	126	4.6666
Geography	21	21	4	4	50	1.8518
History & Government	21	21	12	12	66	2.4444
CRE	21	21	8	8	68	2.1481
IRE	21	21	8	8	68	2.1481
Agriculture	21	21	4	4	50	1.8518
Home Science	21	21	8	8	58	2.1481
Art Design						
Building Construction						
Wood Work						
Drawing & Design						
Electricity						
Computer Studies	21	21	8	8	58	2.1481
Aviation Technology						
Business Education/Studies	21	21	12	16	70	2.593
Commerce						
Accounting						
Economics						
Typing & Office Practice						
Music						
French						
German	21	21	4	4	50	1.8518
Arabic	21	21	4	4	50	1.8518

PE/Life Skills	7	7	14	14	42	1.5555
GRAND TOTAL						54.814

CURRICULUM BASED ESTABLISHMENT (CBE) –PART 2

1. Shortfalls from establishment

Head teacher	$(27 - 6) \times 1$	21 Periods
Deputy Head teacher	$(27 - 12) \times 2$	30 Periods
H.O.D – Job Group “N”	$(27 - 20) \times 8$	56 Periods
H.O.D – Job Group “M”	$(27 - 20) \times 13$	91 Periods
House Teacher Job-G ‘M’	$(27 -) \times 0$	0 Periods

Total Shortfall 198

2. Number of Teachers required (T.R)

Teachers required from shortfall
T.R $= 198/27$ $= 7.333$
Total T.R $= 54.07 + 7.333$ $= 62.1474(63 \text{ Teachers})$

Teachers Present 35

Teachers Shortage 27

c) The mean score in the 2023 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school’s set score.

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MS	MG
2021	277	0	5	12	33	48	78	60	29	6	6	0	0	7.0361	C+
2022	264	0	3	16	36	43	63	63	34	5	1	0	0	7.0937	C+
2023	260	0	9	26	45	63	54	40	18	4	0	0	0	7.6911	B-

d) Number of Candidates in the 2023 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

YEAR	ENROLMENT
2021	277
2022	264
2023	260

e) The capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

YEAR	ENROLMENT	DORMITORY	TOILETS	DINNING HALL	LABORATORIES
2022	1260	9	98	1	5
2023	1428	9	98	1	5
2024	1557	10	110	1	5
REMARKS	INADEQUATE	ADEQUATE	INADEQUATE	INADEQUATE	INADEQUATE

BAHARI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

(Development projects carried out in the year and on-going projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
DORMITORY	MoE & P.A	GROUND FLOOR COMPLETED	18,139,930	17,500,528	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18,139,930	17,500,528	-

[Signature]
 School Principal

CHIEF PRINCIPAL
BAHARI GIRLS SEC. SCHOOL
P.O. Box 641 - 80108, KILIFI
 Date: 12/6/25 Sign: *[Signature]*

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

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



.....
Name: Professor Halimu Shauri

Designation: Chairman, School Board of Management

Date: 12/5/2025



.....
Name: Hamaro Mary Sylvano

Designation: School Principal & Secretary to Board of Management

Date: 12/5/2025



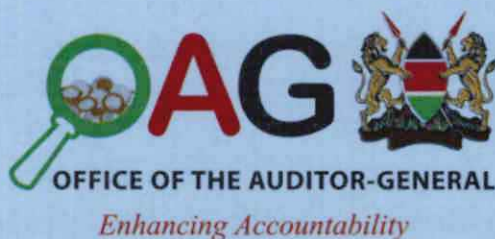
.....
Name: Callence J. Shariff

Designation: Bursar/ Finance Officer

Date: 12/5/2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BAHARI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KILIFI 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 Bahari Girls Secondary School - Kilifi County set out on pages 1 to 24, which comprise the statement of financial assets and financial 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 Bahari Girls Secondary 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 the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects receipts totalling to Kshs.139,588,088 while the statement of budgeted versus actual amounts reflects actual receipts on comparable basis totalling to Kshs.136,304,899 resulting to unexplained variance of Kshs.3,283,189. In addition, the statement of receipts and payments reflects payments under four (4) items made from boarding and school fund as reflected in Note 9 which vary with the corresponding ledger amounts as indicated below:

Particulars	Financial Statement Amount (Kshs)	Supporting Schedules Amount (Kshs)	Variance (Kshs)
PAYE	683,093	734,476	51,383
SACCO	523,200	601,900	78,700
Student ID Card	-	10,000	10,000
House rent	60,913	10,300	50,613

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2. Inaccuracies in the Statement of Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities reflects net financial assets balance of Kshs.98,622,198 while the net assets balance is Kshs.86,157,464 resulting to unreconciled variance of Kshs.12,464,734. Further, the statement reflects cash and cash equivalents balance of Kshs.42,805,318 while the statement of cash flows reflects a

corresponding balance of Kshs.19,302,248 resulting to unreconciled variance of Kshs.23,503,070. In addition, the statement reflects accounts payables balance of Kshs.21,995,640 while Annex 1 on analysis of pending accounts payables reflects Kshs.Nil balance resulting to unreconciled variance of Kshs.21,995,640.

In the circumstances, the accuracy and completeness of the statement of financial assets and financial liabilities could not be confirmed.

3. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.3,440,589 and Kshs.18,399,331 as disclosed in Notes 1 and 2 to the financial statements respectively. However, review of the NEMIS capitation disbursements made to the school revealed an amount of Kshs.19,114,721, resulting to an unexplained variance of Kshs.2,725,199.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.3,440,589 and Kshs.18,399,331 respectively could not be confirmed.

4. Unsupported Miscellaneous Income

The statement of receipts and payments reflects miscellaneous incomes totalling to Kshs.30,156,400 as disclosed in Note 5 to the financial statements. However, the supporting schedule does not indicate information as detailed below:

Particulars	Amount (Kshs)	Missing Information
Loans/borrowings/Bursary	25,245,487	Student name, admin No, class and fee paid through bursary
Rent Income	109,500	List of houses and approved rent per month and tenancy period
Income from farming activities	272,114	Farm statement of receipts and payments
NHIF	535,450	Staff Name, NHIF No and Amount
NSSF	1,752,218	Staff Name, NSSF and Amount
PAYE	683,093	Staff Name, PIN No and Amount
SACCO	523,200	Staff Name, Payroll No and Amount
Tuition Account	19,742	Student name, admin No, class and fee paid
Tender	92,000	Tender No, Supply Name and Fee paid
Other Income Refundable fees	923,596	Student name, admin No, class and fee refunded and authority

Further, bursary and refundable fees relate to tuition fees while NHIF, NSSF, PAYE and Sacco relate to statutory and payroll deductions hence they are wrongly classified as miscellaneous incomes.

In the circumstances, the accuracy and completeness of the miscellaneous incomes amount of Kshs.30,156,400 could not be confirmed.

5. Misclassified Expenditure

The statement of receipts and payments reflects boarding and school fund payments totalling to Kshs.127,761,622 as disclosed in Note 9 to the financial statements. The payments include Kshs.29,977,766 which have been wrongly classified under boarding and school fund as indicated below:

Particulars	Amount (Kshs)	Correct Account
Bursary	25,275,871	School Fund- Parents Contributions
PAYE	683,093	Personnel Emoluments
SACCO	523,200	Personnel Emoluments
Tuition Account	3,495,602	School Fund- Parents Contributions
Total	29,977,766	

Further, bursary amount of Kshs.25,275,871 is reflected both as miscellaneous incomes and expenditure thereby reversing the transaction in the books of account. This treatment does not match income against approved expenditure items.

In the circumstances, the accuracy and completeness of the boarding and school fund expenditure of Kshs.127,761,622 could not be confirmed.

6. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.42,805,318. Included in this balance is bank balances of Kshs.42,671,843 as disclosed in Note 10 to the financial statements. The balances were held in eight (8) bank accounts out of which a balance of Kshs.25,813,193 held in three (3) bank accounts. However, the balance for the three (3) bank account was not supported with cash books, bank reconciliation statements and board of survey report. Further, bank reconciliation statements for the School Fund Account/Boarding account and an account maintained in local bank account were combined instead of being prepared separately.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.42,805,318 could not be confirmed.

7. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.77,812,520 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.26,937,970 which had been outstanding for more than two (2) 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.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.77,812,520 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Bahari Girls Secondary School - Kilifi County 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 receipts budget and actual on a comparable basis of Kshs.118,164,513 and Kshs.136,304,899 respectively, resulting to an over-funding of Kshs.18,140,386 or 15% of the budget. However, the School spent a balance of Kshs.167,102,983 against actual receipts of Kshs.136,304,899 resulting to an over -utilization of Kshs.30,798,084 or 23% of actual receipts.

The over-funding and over-utilization is an indication of inadequate budgetary control.

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 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 Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

Other Information

The Management is responsible for the other information set out on page III, to XXI, which comprise of Key school Information and Management, Summary report of performance of the school and school Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Bahari Girls Secondary School's – Kilifi County 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects operations payment amount of Kshs.19,612,609 as disclosed in Note 7 to the financial statement. Included in the expenditure is an amount of Kshs.150,000 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 transferred to KESSHA amounting to Kshs.150,000 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,440,589 and Kshs.18,399,331 respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand three hundred and sixty-nine (1,369) students while the enrolment records provided by the school indicated a total number of one thousand five hundred and fifty-five (1,555) students, resulting to an unexplained variance of one hundred and eighty-six (186) students. As a result of the variances, the school was under funded by an amount of Kshs.4,137,384.

In the circumstances, the under-funding of the school may have affected service delivery of the school to the students and value for money could not be confirmed.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.21,839,920. 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 ending 30 June, 2024, NEMIS reflected one thousand, three hundred and sixty-nine (1,369) students while records from the County Director of Education had one thousand five hundred and fifty-five (1,555) students, resulting to an underfunding of the School by an amount of Kshs.4,137,384. 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, the school Management did not adhere to the guidelines.

4. Excess Supply of Text Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the institute distributed seven hundred and fifty-eight (758) set books called parliament of owls to the school. However, none of the books were issued to the students since no one was taking the subject resulting to an unexplained excess textbook of seven hundred and fifty-eight (758) books in the school store.

In the circumstances, value for money on the excess seven hundred and fifty-eight (758) text books could not be confirmed.

5. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.18,399,331 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.5,774,190 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, the school did not transfer the Kshs.5,774,190 as at 30 June, 2024 This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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 INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Reports and Dysfunctional Board of Management Audit Committee

Review of records revealed that during the year under review, no reports of the Directorate of Schools Audit Services were discussed and implemented by the Board of Management (BOM) audit sub-committee.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of Ownership Documents

Annex 2 to the financial statements on summary of fixed assets register reflects a balance of Kshs.70,743,320 in respect of fixed assets and intangible assets. Review of the register revealed that the school is built on land donated by a local company. However, the school did not have ownership documents for the land.

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

3. Lack of Adequate Facilities in the School

During the year under review, it was observed that the school did not have adequate dining halls, library, dormitories, bath rooms and stores and there were no provisions for persons with disabilities despite the institution having a student population of one thousand, five hundred and fifty-five (1,555) at the time of audit.

In the circumstances, inadequate facilities negatively affects the achievement of the school's vision and service delivery to students.

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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of an intention to terminate the School or 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 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 ISSAI 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

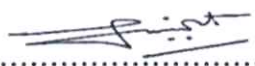
Nairobi

23 May, 2025

7. 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	3,440,589	2,894,476
Government grants for operations	2	18,399,331	12,921,360
Government Grants for infrastructure	3	0	0
School fund income- parents' contributions	4	87,591,768	135,049,101
Miscellaneous incomes	5	30,156,400	23,195,002
Total Receipts		139,588,088	174,059,939
Payments			
Tuition	6	2,228,224	3,064,122
Operations	7	19,612,609	22,939,735
Infrastructure	8	17,500,528	0
Boarding and school fund	9	127,761,622	124,230,163
Total Payments		167,102,983	150,234,020
Surplus/Deficit		(27,514,895)	23,825,918

The school financial statements were approved on 28/9/2024 and signed by:


.....

Name: Prof: Halimu Shauri
Chair BOM

Date: 12/5/2025


.....

Name: Hamaro Mary Sylvano
School Principal/ Secretary to
BOM

Date:




.....

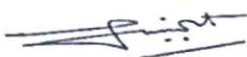
Name: Callance J. Shariff
Bursar/ Finance Officer

Date: 12/5/2025

8. Statement of Assets and Liabilities as At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	42,671,843	46,440,540
Cash balances	11	133,475	297,903
Short term investments	12	0	-
Total cash and cash equivalent		42,805,318	46,738,443
Account's receivables	13	77,812,520	83,392,666
Total financial assets (a)		120,617,838	130,131,109
Financial liabilities		-	-
Accounts payables	14	21,995,640	-
Total Financial Liabilities (b)		21,995,640	16,458,750
Net financial assets (a-b)		98,622,198	113,672,359
Represented by			
Accumulated fund b/fwd.	15	113,672,359	89,846,441
Surplus/deficit for the year		(27,514,895)	23,825,918
Net Assets		86,157,464	113,672,359

The school's financial statements were approved on 28/9/2024 and signed by:


.....

Name: Prof: Halimu Shauri

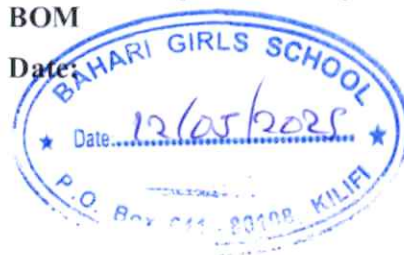
Chair BOM

Date: 12/5/2025


.....

Name: Hamaro Mary Sylvano
School Principal/ Secretary to
BOM

Date:




.....

Name: Callence J. Shariff

Bursar/ Finance Officer

Date: 12/5/2025

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

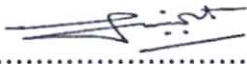
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,440,589	2,894,476
Government grants for operations		18,399,331	12,921,360
Government grants for infrastructure		0	0
School fund income- parents contributions/ fees		87,591,768	135,049,101
Other income		30,156,400	23,195,002
Total receipts		139,588,088	174,059,939
Payments			
Cash outflows for tuition		2,228,224	3,064,122
Cash outflows for operations		19,612,609	22,939,735
Cash outflows Boarding/lunch and school fund payments		127,761,622	124,230,163
Total payments		149,602,455	150,234,020
Net cash inflow/outflow from operating activities		(9,935,667)	23,825,918
Cash flow from investing activities			
Acquisition of assets		(17,500,528)	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(17,500,528)	-
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		(27,436,195)	5,507,592
Cash and cash equivalent at beginning of the FY		46,738,443	41,230,851
Cash and cash equivalent at end of the FY		19,302,248	46,738,443

BAHARI GIRLS SECONDARY SCHOOL
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Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

The school's financial statements were approved on **28/09/2024** and signed by:


.....

Name: Prof: Halimu Shauri

Chair BOM

Date: 12/5/2025


.....

Name: Hamaro Mary Sylvano
School Principal/ Secretary to BOM

Date:




.....

Name: Callence J. Shariff

Bursar/ Finance Officer

Date: 12/5/2025

10. 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					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	478,108	-	478,108	-	0.0%
Exercise Books	1,298,154	-	1,298,154	272,485	21.0%
Laboratory Equipment	1,083,308	-	1,083,308	353,757	32.7%
Internal Exams	217,872	-	217,872	37,500	17.2%
Teaching / Learning Materials	889,644	-	889,644	2,776,847	366.5%
Exams And Assessment (chalk)	45,390	-	45,390	0	0.0%
Sub-Total	4,012,476	-	4,012,476	3,440,589	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	8,972,090	-	8,972,090	4,203,545	46.9%
Repairs And Maintenance	7,565,000	-	7,565,000	5,774,190	85.6%
Local Transport / Travelling	2,420,800	-	2,420,800	0	0.0%
Electricity And Water	1,316,310	-	1,316,310	3,107,336	236.1%
Medical	1,548,525	-	1,548,525	1,548,525	100%
Administration Costs	1,513,000	-	1,513,000	2,365,746	205.4%
Activity	2,269,500	-	2,269,500	1,309,953	57.7%
Gratuity(Ministry)	0	-	0	0	0.0%
VIP				90,036	0.0%
Sub-Total	25,605,225	-	25,605,225	18,399,331	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	12,688,018	-	12,688,018	13,039,123	102.8%
Repairs And Maintenance	3,026,000	-	3,026,000	2,737,275	90.5%
Local Transport / Travelling	3,069,877	-	3,069,877	3,662,722	119.3%
Electricity And Water	6,970,391	-	6,970,391	7,009,288	100.6%
in imp fund	0	-	0	3,896,301	0.0%
Administration Costs	8,093,037	-	8,093,037	7,943,566	98.2%
Activity	1,207,374	-	1,207,374	1,138,156	94.3%
B.O.M Teachers	7,519,610	-	7,519,610	5,966,609	79.3%
Fee On Boarding Equipment and Stores	45,972,505	-	45,972,505	42,198,728	91.8%
Sub-Total	88,546,812	-	88,546,812	87,591,768	
5) Miscellaneous Income					
Bursary				25,245,487	0.0%
Rent income				109,500	0.0%
Income From Farming Activities				272,114	0.0%
Sch ID Cards				0	0.0%

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Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
N.H.F							535,450		0.0%	
N.S.S.F							1,752,218		0.0%	
P.A.Y.E							683,093		0.0%	
SACCO							523,200		0.0%	
TUITION ACCOUNT							19,742		0.0%	
Tender							92,000		0.0%	
Refundable fees							923,596		0.0%	
Sub-Total Income							30,156,400			
Grand Total		118,164,513				118,164,513		136,304,899		
(6) Expenditure For Tuition										
Textbooks	-						-		-	
Reference Materials	478,108		-			478,108		-	0.0%	
Exercise Books	1,298,154		-			1,298,154	1,331,220		102.5%	
Laboratory Equipment	1,083,308		-			1,083,308	419,000		258.5%	
Internal Exams	217,872		-			217,872	75,000		34.4%	
Teaching / Learning Materials	889,644		-			889,644	398,000		44.7%	
Chalks	45,390		-			45,390	-		0.0%	
Exams And Assessment	-		-			-	-		-	
Teachers Guides	-		-			-	-		-	
Administration Costs	-		-			-	-		-	
Bank Charges	-		-			-	5,004		0.0%	
Sub - Total		4,012,476				4,012,476		2,228,224		

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
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	8,972,090	-	8,972,090	-	0.0%
Repairs, Maintenance & Improvements	7,565,000	-	7,565,000	-	0.0%
Local Transport / Travelling	2,420,800	-	2,420,800	2,113,931	87.3%
Electricity, Water and Conservancy	1,316,310	-	1,316,310	1,240,684	94.3
Medical	1,548,525	-	1,548,525	-	0.0%
Administration Costs	1,513,000	-	1,513,000	5,571,419	368.2%
Activity Expenses	2,269,500	-	2,269,500	187,000	8.2%
Infrastructure	-	-	-	1,508,490	0.0%
Ministry	-	-	-	8,982,353	0.0%
Bank Charges	-	-	-	8,732	0.0%
Sub-TOTAL	25,605,225	-	25,605,225	19,612,609	
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	-	-	-	-	-
Construction of DORM(LABOUR)	4,628,780	-	4,628,780	3,971,714	85.8%
Construction of DORMS(MATERIALS)	13,511,150	-	13,511,150	13,524,402	100.1%
Bank Charges	-	-	-	4,412	0.0%
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
Sub Total	18,139,930		18,139,930	17,500,528	
Personnel Emoluments	12,688,018		12,688,018	9,903,567	78.1%

BAHARI GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance and Improvements	3,026,000		3,026,000	847,821	28.0%
Local Transport / Travelling	3,069,877		3,069,877	3,979,002	129.6%
Electricity, Water and Conservancy	6,970,391		6,970,391	5,507,886	79.0%
P.A.Y.E	-		-	683,093	0.0%
Administration Costs	8,093,037		8,093,037	12,330,508	152.4%
Activity	1,207,374		1,207,374	3,994,835	330.9%
B.O.M TEACHERS	7,519,610		7,519,610	8,318,015	110.6%
N.H.I.F	-		-	535,450	0.0%
Boarding Equipment and Stores	45,972,505		45,972,505	48,723,472	106.0%
Expenditure For Income Generating Activity	-		-	1,650,190	0.0%
INF IMP FUND	-		-	50,000	0.0%
BURSARY	-		-	25,275,871	0.0%
Rent Expenses	-		-	60,913	0.0%
Bank Charges	-		-	109,979	0.0%
N.S.S.F	-		-	1,752,218	0.0%
SACCO	-		-	523,200	0.0%
TUITION A/C	-		-	3,495,602	0.0%
TENDER	-		-	20,000	0.0%
Totals	88,546,812		88,546,812	127,761,622	
Grand Total	136,304,443		136,304,443	167,102,983	

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

- i. Xxx*
- ii. Xxx*

11. 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.

12. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	272,485	262,908
Laboratory Equipment	353,757	130,800
Internal Exams	37,500	-
Teaching / Learning Materials	2,776,847	2,054,166
Others (specify)*	-	446,602
Total	3,440,589	2,894,476

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	4,203,545	2,639,147
Repairs And Maintenance	5,774,190	3,266,000
Local Transport / Travelling MINISTRY	0	360,032
Electricity And Water	3,107,336	1,272,969
Medical	1,548,525	232,200
Administration Costs	2,365,746	1,633,000
Activity	1,309,953	464,400
Other Vote Heads (specify)*V.IMP	90,036	3,053,612
Total	18,399,331	12,921,360

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	-	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	-	-

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	13,039,123	7,784,590
Repairs and maintenance	2,737,275	3,717,908
Local transport / travelling	3,662,722	3,938,132
Electricity and water	7,009,288	7,814,947
inf imp fund	3,896,301	-
Administration costs	7,943,566	39,602,594
Activity	1,138,156	2,674,235
Fee on Boarding Equipment and stores	42,198,728	60,487,982
PA Levies*	0	1,162,147
BOM Teachers	5,966,609	7,866,566
Total	87,591,768	135,049,101

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	109,500	195,700
Income From Farming Activities	272,114	1,091,925
N.S.S.F	1,752,218	748,960
NHIF	535,450	547,700
P.A.Y.E	683,093	350,353
Income From Uniform	0	5,500
Fee For Hire of Ground and Equipment	0	7,408
Income From Grants and Donations(BURSARY)	25,245,487	18,936,080
SACCO	523,200	563,300
TENDER	92,000	111,000
STUDENTS ID CARD	0	118,200
Other Income (FEE REFUNDABLE)	923,596	518,876
Prepayments	0	-
TUITION	19,742	-
Total	30,156,400	23,195,002

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from write backs if any.*

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	1,331,220	1,880,450
Textbooks	-	-
Reference materials	-	62,175
Laboratory Equipment	419,000	245,361
Teaching / Learning Materials	398,000	348,580
Exams And Assessment	75,000	77,500
Teachers Guides	-	-
Bank Charges	5,004	3,454
Others (<i>specify</i>)	-	-
Total	2,228,224	2,617,520

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	-	1,119,506
Service Gratuity	-	-
Administration Cost	5,571,419	12,265,277
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	2,113,931	426,101
Electricity And Water	1,240,684	4,461,568
Infrastructure	1,508,490	-
Activity Expenses	187,000	2,109,360
Bank Charges	8,732	4,848
Others (<i>specify</i>) MINISTRY	8,982,353	-
Total	19,612,609	20,386,660

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8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	17,500,528	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	17,500,528	-

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	9,903,567	11,409,439
BURSARY	25,275,871	23,969,080
Repairs And Maintenance & Improvements	847,821	0
Local Transport / Travelling	3,979,002	3,604,461
Electricity And Water	5,507,886	3,740,543
P.A.Y.E	683,093	350,353
Administration Costs	12,330,508	14,885,703
SACCO	523,200	563,300
Bank Charges	109,979	116,915
Expenses On Income Generating Activities**	0	344,516
Fee On Boarding Equipment and Stores	48,723,473	50,009,610
Rent Expenses EXCESS FEES	0	390,817
B.O.M Teachers' Salaries	8,318,015	6,629,225
SCHOOL FARM	1,650,190	1,930,960
SCHOOL ID CARDS	0	109,800
INFRASTRUCTURE	50,000	2,299,445
TENDER	20,000	180,000
N.H.I.F	535,450	547,700
N.S.S.F	1,752,218	748,960
Uniform	0	2,150
Activity expenses	3,994,835	2,397,186
Tuition Account	3,495,602	
House Rent	60,913	
Refundable Fees	0	
Total	127,761,622	124,230,163

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102191914	1,335,837	203,731
Operations Account	Active	1102192023	9,753,410	1,075,017
School Fund Account/Boarding	Active	1102186112	3,322,109	-
Savings Account	Active	1101524413	8,441,775	11,044,693
Parent Association Development Account	Active	1101540044	10,239,936	5,164,267
Personal Emolument Account	Active	1166282155	7,131,482	11,136,844
Infrastructural Account	Active	1166282295	315,460	17,815,988
Equity Bank Account	Active	1060272879003	2,131,834	-
Total			42,671,843	46,440,540

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	133,475	297,903
Total	133,475	297,903

12 Short Term Investments

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

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	77,812,520	83,392,666
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	77,812,520	83,392,666

13 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	14,942,832	%	36,931,718	%
Between 1- 2 years	35,931,718	%	29,649,505	%
Between 2-3 years	24,888,014	%	16,811,447	%
Over 3 years	2,049,956	%	-	%
Total (should tie to note 13 a)	77,812,520	%	83,392,666	%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	14,467,366	11,728,800
Prepaid Fees	7,528,274	4,729,950
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	21,995,640	16,458,750

14a. 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	14,467,366	%	10,945,442	%
Between 1- 2 years	-	%	783,358	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Prepaid fee	7,528,274	%	-	%
Total (should tie to note 14)	21,995,640	%	11,728,800	%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	42,671,843	46,440,540
Cash Balances	133,474	297,903
Short Term Investments	0	0
Receivables	83,574,011	83,392,666
Payables	(22,432,636)	(16,458,750)
Total	103,946,692	113,672,359

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	7,007,640	7,653,880
Others (specify)	-	-
Total	7,007,640	7,653,880

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle		965,000	560,000
Goats		220,000	175,000
Trees		418,000	986,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		1,603,000	1,721,000

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	640,712	1,037,230
Lab consumables	10,150,453	425,439
Farm produce(CLEANING AGENT)	31,600	-
Medication	54,940	-
Construction Materials& FURNITURES	2,853,000	-
Stationery	184,748	577,211
	13,915,453	2,039,880


(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

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)

NB: The management is yet to look at the report.



Sign and Date
Chief Principal

CHIEF PRINCIPAL
BAHARI GIRLS SEC. SCHOOL
P.O. Box 641 - 80108, KILIFI
Date:.....Sign:.....

BAHARI GIRLS SECONDARY SCHOOL
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13. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. DORMITORY	20,046,960	09-08 -2023	20,046,960	-	-	PROJECT COMPLETED
2.	-	-	-	-	-	
3.	-	-	-	-	-	
Sub-Total	20,046,960	-	20,046,960	-	-	
Supply Of Goods						
4.	-	-	-	-	-	
5.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Supply Of Services						
6.	-	-	-	-	-	
7.	-	-	-	-	-	
8.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Grand Total	20,046,960	-	20,046,960	-	-	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	Land Donated by Kilifi Plantation	-	-	Has not been valued
Buildings And Structures	15,686,897	17,500,528	-	33,187,425
Motor Vehicles	4,398,500	0	-	4,398,500
Office Equipment, Furniture and Fittings	350,000	3,380,000	-	3,730,000
Textbooks	-	0	-	0
ICT Equipment	10,193,402	900,000	-	11,093,402
Tools And Apparatus	4,156,570	10,150,453	-	14,307,023
Other Machinery and Equipment	4,026,970	0	-	4,026,970
Heritage And Cultural Assets	-	0	-	0
Intangible Assets- Soft Ware	816,000	0	-	0
Total	39,628,339	31,930,981		70,743,320

(The school should ensure that a detailed fixed assets register is maintained).



