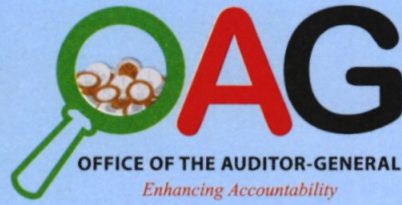


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2026

DAY.
Tuesday

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BY:

Hon. Naoni Wago

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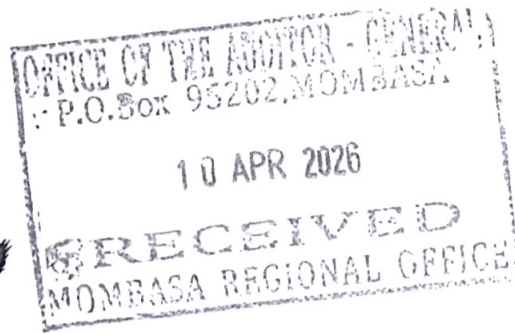
THE AUDITOR-GENERAL

ON

KAJIRE GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

TAITA TAVETA COUNTY



Revised 30th June 2023.



Kajire Girls' Secondary 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 School Education
CPA	Certified Public Accountant
ICPAK	Institute of Certified Public Accountants of Kenya

2. Key School Information and Management

(a) Background information

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

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

The school is a day/boarding school and had 307 number of students as at 30th June 2023. It has 2 streams and 18 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

Kajire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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	1.Dr. Meshack Pongah 2. Peninah N.Wambua 3.Peter Mutinda 4.Francis Machoki 5.Ann Ngundo	BOM Chair Principal PA Chair BOM Member BOM Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1.Francis Mwachoki 2.Patrick Dengo 3.Dr. Meshack Pongah 4. Peninah N.Wambua	Chairperson Member Member Member	0 0 0 0
3	Finance,procurement and general purposes Committee	1.Francis Mwachoki 2.Patrick Dengo 3.Dr. Meshack Pongah 4. Peninah N.Wambua	Chairperson Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1.Emily Kandi 2.Amon Chenja 3.Shadrack Makio 4.Grace Mwahe 5.Linda Mwendu 6. Peninah N.Wambua	Chairperson Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1.Patrick Dengo 2.Peter Mutinda 3.Josephat Mwazo 4.Dr. Meshack Pongah 5.Jane Kianga 6. S.C.D.E Rep' 7. Peninah N.Wambua	Chairperson Member Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	1.Ann Ngundo 2.Jescar Mwakina 3.Zachary Mokua 4.Felicity Komora 5. Linda Mwendu 6. Peninah N.Wambua	Chairpeson Member Member Member Member Member	0 0 0 0 0 0

(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	Peninah N.Wambua	TSC No. 364181
2	Deputy Principal	Jane Ndululu Kianga	TSC No.273880
3	School Bursar	Amos Mtoto Mwakio	ID No.27614641

(e) Schools contacts

Post Office Box: 507-80300 Voi
 Telephone: 0706593159
 E-mail: kajiresec@gmail.com

(f) School Bankers

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

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

Year	Surplus /Deficit
2022-2023	523,017
2021-2022	(2,322,032)
2020-2021	2,329,242

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

Details	2022-2023	2021-2022	2020-2021
Tuition Account	856,568	1,254,245	500,849
Operation Account	2,477,031	3,394,574	3,125,244
Infrastructure Account	1,241,000	2,068,500	1,524,500

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

Details	2022-2023	2021-2022	2020-2021
School Fund Account	347,796	3,465,836	1,110,963

d) A three-year overview of expenditure of the school

Details	2022-2023	2021-2022	2020-2021
Tuition Account	969,513	2,139,634	890,089
Operation Account	2,724,709	4,005,576	2,613,560
Infrastructure Account	1,294,202	2,855,580	572,000
School Fund Account	15,703,212	20,448,574	8,793,872

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

a) Debtors

Details	2022-2023	2021-2022	2020-2021
School Fund Account	17,115,911	15,441,767	16,216,022

b) Creditors

Details	Amount
2022-2023	5,053,434
2021-2022	4,152,467
2020-2021	3,884,733

c) Teacher Student ratio:

S/No.	Name	Subject combination	Shortage
TSC Teachers			
1	Mrs. Peninah Muthoka	Maths/Geo	
2	Mrs. Jane Kianga	Chem/Bio	
3	Mr. Pristone Mwangwale	Kisw/Hist	
4	Mr. Timothy Mulima	Phy/Maths	
5	Mr. Geoffrey Mwangi	Geo/Business	1
6	Mr. Bathlomew Ogari	Phy/Maths	
7	Mrs. Racheal Mwaurah	Kisw/Hist	
8	Ms. Celestine Mndenyi	Eng/Literature	1
9	Ms. Linda Mwendu	Eng/Literature	
10	Mr. Paul Juma	Chem/Bio	
11	Mr. Janes Lando	Bio/Agric	1
12	Mr. James Kimori	Comp/Business	1
13	Ms. Damaris Wambulwa	CRE/Kisw	
14	Mr. Shem Odimu	Maths/Chem	
B.O.M Teachers			
1	Jeremiah Ombasa	Bio/Agric	
2	Dolphine Kwena	Geo/CRE	
3	Mazera Mkalla	Maths/Business	
4	Jonathan Kimbio	Eng/Literature	

Kajire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Teachers that were transferred during the year

S/No.	Name	Subject combination
1	Mr. Ezra Abuga	Hist/CRE

Teacher student ratio 1:22

d) **Mean score in KCSE:**

Details	2023	2022	2021
Mean score	4.0000	2.8673	2.46623

e) **Number of Candidates in KCSE:**

Details	2023	2022	2021
Candidates	59	106	81

f) **Capacity of the school:**

Details	2023	2022	2021
Enrolment	307	381	385
Dormitories	4	4	4
Dining Hall	0	0	0
Science Laboratory	1	1	1
Computer laboratory	1	1	1
Toilets	32	32	32

g) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Staff House completion	Government grants	Complete	952,219	952,219	
Repair of school gate	Government grants	Complete	341,983	341,983	



09/04/2023

.....
School Principal

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

4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

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

.....
Name: **PERIHAT MUTHIKA**
Designation: School Principal & Secretary to Board of Management
Date: 09/04/26

ACCOUNTS OFFICE
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VO;

Date..... Sign: **LAS**
Name: **AMRE MUKAKLO**
Designation: Bursar/ Finance Officer
Date: 09/04/2026

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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAJIRE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - TAITA TAVETA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajire Girls Secondary School - Taita Taveta County set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2023 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 Kajire Girls Secondary 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. Inaccurate Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects final budgeted and actual payments of Kshs.24,278,580 and Kshs.20,298,218 respectively which differ with the recalculated amounts of Kshs.24,271,140 and Kshs.20,619,343 resulting to variances of Kshs.7,440 and Kshs.321,125 respectively. In addition, the statement reflects actual receipts and expenditure on comparable basis of Kshs.20,298,218 and Kshs.20,298,218 which differ with the cash inflows and outflows from operating activities of Kshs.19,361,508 and Kshs.19,611,668 (including cash flows from investing activities) resulting in an unexplained variance of Kshs.936,710 and Kshs.686,550 respectively.

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

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.108,929 as disclosed in Notes 10 and 11 to the financial statements. The balance includes Kshs.19,471 held in five (5) bank accounts which were not supported by certificates of bank balance. Further, the cash balance of Kshs.89,458 was also not supported by cash survey report as at the end of the reporting period.

Further, review of the cash book, bank reconciliation statements and bank statements of the infrastructure bank account revealed that closing balances recorded in the bank reconciliation statements differed with the bank statements balances as indicated below:

Infrastructure Account - 2022/23	Bank Balance as per the Bank Reconciliation Statement (Kshs)	Bank Balance as per the Bank Statements (Kshs)	Variance (Kshs)
July 2022	336,334	10,234	326,100
August 2022	413,115	87,015	326,100
September 2022	344,351	251,251	93,100

Infrastructure Account - 2022/23	Bank Balance as per the Bank Reconciliation Statement (Kshs)	Bank Balance as per the Bank Statements (Kshs)	Variance (Kshs)
October 2022	666,251	642,251	24,000
March 2023	320,872	296,872	24,000
April 2023	372	25,722	(25,350)

In addition, the bank statement reflected cash withdrawals and deposits of Kshs.150,000 and Kshs.452,000 respectively which were not recorded in the cash book and were not part of the reconciling items in the bank reconciliation statement for the month of June 2023.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.108,929 could not be confirmed.

3. Unsupported School Fund Income

The statement of receipts and payments reflects school fund income – parents' contributions of Kshs.16,292,258 as disclosed in Note 4 to the financial statements. However, recalculation of the amounts in the corresponding Note 4 revealed a total of Kshs.13,353,519 resulting in a variance of Kshs.2,938,739. The supporting schedules to the income disclosed in the financial statements were not provided for audit verification. Further, review of documents provided for audit revealed that in the year, the School had 274 boarding learners and 26-day scholars that if invoiced at Kshs.40,535 and Kshs.14,850 respectively as per the fee structure, the total fee accrued for the period would be Kshs.11,492,690 indicating an overstatement of the income by Kshs.4,799,568.

In the circumstances, the accuracy and completeness of the School fund income – parents' contribution of Kshs.16,292,258 could not be confirmed.

4. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivables balance of Kshs.17,115,911 as disclosed in Note 13 to the financial statements. However, the balance was not supported by detailed fees arrears schedule and invoices.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.17,115,911 could not be confirmed.

5. Unsupported Payments

The statement of receipts and payments reflect total payments of Kshs.20,691,636. The amount includes payments in respect of operations, infrastructure and boarding and school fund of Kshs.2,724,709, Kshs.1,294,202 and Kshs.15,703,212 as disclosed in Notes 7, 8 and 9 to the financial statements respectively. However, the supporting schedules/ledgers to the amounts were not provided for audit confirmation.

In the circumstances, the accuracy and completeness of the total payments of Kshs.20,691,636 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kajire Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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.24,278,580 and Kshs.20,298,218 respectively, resulting in an under-funding of Kshs.3,980,362 or 17% of the budget.

The under-funding may have affected implementation of planned activities and impacted negatively on service delivery to the citizens.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion

on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unapproved Fees on Parents Associated Support Programme

The statement of receipts and payments reflect School fund income - parents' contributions of Kshs.16,292,258 as disclosed in Note 4 to the financial statements. Review of documents provided for audit revealed that the School charged an amount of Kshs.4,000 per student to support the programme. However, the extra charge was not approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of free day and secondary education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

2. Long Outstanding Trade Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.5,053,434 as disclosed in Note 14 to the financial statements. Review of the payables aging analysis revealed that payables totalling Kshs.2,696,100 had been outstanding for more than one (1) year. This was against Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'debt service payments shall be a first charge on the Consolidated Fund.

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

3. Failure to Update NEMIS Data

The statement of receipts and payments reflects capitation grants for tuition and operations of Kshs.856,568 and Kshs.2,477,031 as disclosed in Notes 1 and 2 to the financial statements respectively. Review of documents provided for audit revealed that during the first quarter of the financial year, NEMIS reported a total number of three hundred and nineteen (319) students while the enrolment records provided by the School indicated a total number of three hundred and eighty-one (381) students, resulting in an unexplained variance of sixty-two (62) students. As a result, the School was under funded by an amount of Kshs.223,370 during the quarter. This was contrary to Ministry of Education Circular Ref. No: MOE/CNF/G5 2019 paragraph 7.0 which directed that it is the responsibility of the Principal to ensure accurate data is available in NEMIS and every student is fully registered on the platform.

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

4. Supply of Surplus Text Books

Annex 2 to the financial statement disclosed Nil balance of text books. Review of documents and records provided revealed that the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development and the Institute distributed 82 copies of set books (An Artist of the

Floating World) with an unknown cost to the School which were never used by the students since at the time of receipt of the books, the School had started using alternative literature set books in line with the curriculum requirements at the time, hence the 82 copies of set books were not needed.

In the circumstances, value for money on purchase of idle text books could not be confirmed.

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

The statement of receipts and payments reflect payments in respect of operations amounting to Kshs.2,724,709 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.367,930 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.367,930 could not be confirmed.

6. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects Government grants for infrastructure amounting to Kshs.1,241,000 as disclosed in Note 3 to the financial statements This amount was transferred from the Ministry of Education and credited in the operations bank account and was to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.995,000 was transferred to infrastructure account, leaving a balance of Kshs.246,000, contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen days upon receipt of the funds.

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

7. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education operation manual for utilization of learner capitation grant and other school funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

8. Failure to Prepare Asset Register

Annex 2 to the financial statements reflects summary of fixed asset register balance of Kshs.4,270,995 which includes land, buildings and textbooks with Nil values. During the year under review, the School acquired assets which include staff houses and school gate at a cost of Kshs.1,294,202 that were however, not included in the summary of fixed assets register in Annex 2 to the financial statements. Further, the School did not prepare an updated fixed assets against Section 143 (1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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 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 Segregation of Duties in Accounts Department

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

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

2. Failure to Maintain Petty Cash Register

The statement of receipts and payments reflects boarding and school fund payments of Kshs.15,703,212 as disclosed in Note 9 to the financial statements. Included in the amounts were cash payments of Kshs.7,677,862. Review of the cash books revealed that, the cash withdrawals, school fees received in cash and cash payments were recorded in the cash column of the cash book but the School did not maintain a petty

cash register to monitor the movement of the amounts withdrawn for use. With the comingling of the cash received for School fees and the petty cash for School, Management could not control use and confirm accuracy of the petty cash.

In the circumstances, effectiveness of internal controls, risk management and governance could not be confirmed.

3. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.17,115,911 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance is accounts receivables balance of Kshs.11,646,735 or 68% of the amount and Kshs.2,597,944 or 15% of the amount which had been outstanding for more than three (3) and two (2) years respectively. Evidence of effort put by Management to collect the long outstanding receivables was not availed for audit review, casting doubt on full recoverability of the long outstanding accounts receivables.

In the circumstances, effectiveness of internal controls, risk management and governance could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


29 April, 2026

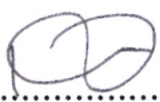
Kajire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description Of Vote Head	Note	2022-2023 Kshs	2021-2022 Kshs
Receipts			
Government grants for tuition	1	856,568	1,254,245
Government grants for operations	2	2,477,031	3,394,574
Government Grants for infrastructure	3	1,241,000	2,068,500
School fund income- parents' contributions	4	16,292,258	16,944,177
Miscellaneous incomes	5	347,796	3,465,836
Total Receipts		21,214,653	27,127,332
Payments			
Tuition	6	969,513	2,139,634
Operations	7	2,724,709	4,005,575
Infrastructure	8	1,294,202	2,855,580
Boarding and school fund	9	15,703,212	20,448,574
Total Payments		20,691,636	29,449,364
Surplus/Deficit		523,017	(2,322,032)

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


Name: Samsow MUTHANGA
Chair BOM
Date: 09/04/2026


Name: PENINAH MUTITOKA
School Principal/ Secretary to BOM
Date: 09/04/2026


ACCOUNTS OFFICER
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOL
Date: 09/04/2026
Name: Amos MWAUKO
Bursar/ Finance Officer
Date: 09/04/2026


PRINCIPAL
KAJIRE GIRLS HIGH SCHOOL
P. O. BOX 507 - 80300, VOL
Date: 09/04/2026
Sign: [Signature]

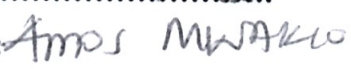
7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	19,471	358,184
Cash balances	11	89,458	905
Short term investments	12	-	-
Total cash and cash equivalent		<u>108,929</u>	<u>359,089</u>
Account's receivables	13	17,115,911	15,441,767
Total financial assets		17,224,840	15,800,856
Financial liabilities			
Accounts payables	14	5,053,434	4,152,467
Net financial assets		12,171,406	11,648,389
Represented by			
Accumulated fund b/fwd	15	11,648,389	13,970,421
Surplus/deficit for the year		523,017	(2,322,032)
Net financial position		12,171,406	11,648,389

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


 Name: Samson Ngethaka
 Chair BOM
 Date: 09/04/2026


 Name: Petihatt Mutitoka
 School Principal/ Secretary to BOM
 Date: 09/04/2026

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

 Name: Amos Mwakilo
 Bursar/ Finance Officer
 Date: 09/04/2026

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

Kajire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

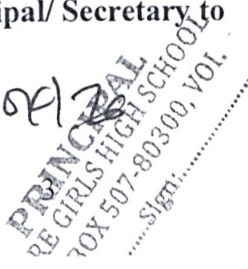
Description	Note	2022-2023 Kshs	2021-2022 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	856,568	1,254,245
Government grants for operations	2	2,477,031	3,394,574
Government grants for infrastructure	3	1,241,000	2,068,500
School fund income- parents contributions/ fees	4	14,439,113	15,209,004
Other income	5	347,796	3,465,836
Total receipts		19,361,508	29,091,299
Payments			
Cash outflows for tuition	6	864,389	1,272,324
Cash outflows for operations	7	2,693,509	4,170,794
Cash outflows Boarding/lunch and school fund payments	9	14,759,568	22,072,644
Total payments		18,317,466	27,515,763
Net cash inflow/outflow from operating activities		1,044,042	1,575,537
Cash flow from investing activities			
Acquisition of assets (Completion of a staff house)	8	(952,219)	-
Repair of school gate	8	(341,983)	-
10 door toilet & repair of 5 classrooms		-	(2,855,580)
Net cash inflow/outflows from investing activities		(1,294,202)	(2,855,580)
Cash flow from Financing activities		-	-
Net increase/decrease in cash and cash equivalents		(250,160)	(1,280,043)
Cash and cash equivalent at beginning of the FY		359,089	1,639,132
Cash and cash equivalent at end of the FY	10	108,929	359,089

The school's financial statements were approved on 09/04 2026 and signed by ACCOUNTS OFFICER
 KAJIRE GIRLS' SEC. SCHOOL
 P. O. Box 507 - 80300, VOI

SAMSON MUTHANJIA
 Name: SAMSON MUTHANJIA
 Chair BOM
 Date: 09/04/2026

PENINATT MUTHANJIA
 Name: PENINATT MUTHANJIA
 School Principal/ Secretary to BOM
 Date: 09/04/2026

AMOS MWAKIO
 Name: AMOS MWAKIO
 Bursar/ Finance Officer
 Date: 09/04/2026



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>					
Teaching / Learning Materials	762,880	-	762,880	894,068	117
<i>(2) Capitation Grant on Operations</i>					
Medical	320,000	-	320,000	64,500	20
Activity	401,920	-	401,920	174,013	43
Other Vote heads	2,734,080	0	2,734,080	2,238,518	82
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	1,600,000	-	1,600,000	1,241,000	78
M&I parents' contribution	-	-	-	-	-
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	1,390,500	-	1,390,500	1,575,596	113
Repairs And Maintenance	540,000	-	540,000	718,962	133
Local Transport / Travelling	247,500	-	247,500	274,797	111
Electricity And Water	1,920,000	-	1,920,000	1,697,907	88
Administration Costs	727,500	-	727,500	589,029	81
Activity	120,000	-	120,000	316,045	263
PA Levies	1,280,000	-	1,280,000	1,075,361	84

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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
Fee On Boarding Equipment and Stores	10,660,200	-	10,660,200	7,993,123	75
PA Levies	1,280,000	-	1,280,000	1,124,599	88
5) Miscellaneous Income					
Income From Bus Hire	294,000	-	294,000	320,700	109
Total Income	24,278,580	-	24,278,580	20,298,218	
(6) Expenditure For Tuition					
Teaching / Learning Materials	762,880	-	762,880	1,006,533	132
Bank Charges	1,440	-	1,440	480	33
(7) Expenditure For Operations					
Other Vote Heads	2,734,080	-	2,734,080	2,176,209	80
Medical	320,000	-	320,000	0	0
Activity Expenses	401,920	-	401,920	545,990	136
(8) Expenditure For infrastructure					
Completion of a staff house	1,000,000	-	1,000,000	952,219	95
Repair of a school gate	600,000	-	600,000	341,983	57
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,390,500	-	1,390,500	3,167,334	228
Repairs, Maintenance and Improvements	540,000	-	540,000	173,428	32
Local Transport / Travelling	247,500	-	247,500	561,508	229

Kajire Girls' Secondary 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
Electricity, Water and Conservancy	1,920,000	-	1,920,000	1,034,788	54
Administration Costs	701,100	-	701,100	634,351	90
Activity	120,000	-	120,000	748,528	623
PA Levies	1,280,000	-	1,280,000	607,037	47
PA Levies	1,280,000	-	1,280,000	486,531	38
Boarding Equipment and Stores	10,660,200	-	10,660,200	7,703,599	72
Expenditure for School Bus	294,000	-	294,000	466,705	158
Bank Charges	17,520	-	17,520	12,120	69
Totals	24,278,580	-	24,278,580	20,298,218	

- i. The overutilization in teaching & learning materials was caused by a huge expenditure in year 2022 KCSE examination materials.
- ii. The under expenditure in other vote heads under operations accounts was because personnel emoluments were mostly paid via school fund account which caused an over expenditure in the latter account
- iii. In medical vote head, under, operations account, nothing was spent because first aid human medicine was purchased using school fund.
- iv. The overutilization in activity was as a result of the Sub-County and County activities yet there was very little money allocated by the Ministry of Education.
- v. The expenditure in the completion of a staff house was occasioned by extra works which were not factored in during budget preparation.
- vi. Under expenditure in the repair of school gate was caused by a deficit of Kes.305,798 which was to be received from the Ministry of Education as per the budget.
- vii. The under expenditure in repairs & maintenance was due to expenditure in local transport & travelling.
- viii. Under expenditure in electricity & water was because the school had harvested rain water during the rainy season.

Kajire Girls' Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

- ix. *Underutilization in PA expenses was because some BOM teachers were employed by TSC in Junior Secondary Schools so the amount allocated for their salaries remained unspent for a few months when the school made replacements.*
- x. *Underutilization in boarding equipment & stores was caused by food rationing because of the high prices of food stuff.*
- xi. *Upward changes in prices of fuel and bus repairs caused an over expenditure in the school bus vote head.*

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	856,568	1,254,245
Total	856,568	1,254,245

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	64,500	76,200
Administration Costs	-	-
Activity	174,013	-
Other Vote Heads (ltt, ewc, admn costs)	2,238,518	3,318,374
Total	2,477,031	3,394,574

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	1,241,000	2,068,500
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Total	1,241,000	2,068,500

Kajire Girls' Secondary School
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4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	1,575,596	1,884,860
Repairs and maintenance	718,962	788,640
Local transport / travelling	274,797	350,398
Electricity and water	1,697,907	2,051,867
Administration costs	589,029	786,011
Activity	316,045	315,016
Fee on Boarding Equipment and stores	8,181,183	10,767,385
Total	16,292,258	16,944,177

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent	8,000	-
Income From Farming Activities	-	24,486
Income From Bus Hire	320,700	864,400
PA Levies	-	2,460,541
Damages	4,096	58,509
Tender	15,000	53,100
Pocket money	-	4,800
Total	347,796	3,465,836

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	969,033	2,138,794
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	480	840
Total	969,513	2,139,634

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,505,566	2,015,910
Service Gratuity	-	-
Administration Cost	306,903	936,500
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	87,800	161,200
Electricity And Water	275,940	891,840
Medical	-	-
Activity Expenses	545,990	-
Bank charges	2,510	126
Total	2,724,709	4,005,576

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Staff house completion	952,219	-
Repair of school gate	341,983	-
10 door toilet	-	897,522
Purchase of furniture	-	70,105
Purchase of science laboratory tables	-	159,125
Renovation of 5 classrooms	-	1,728,828
Drilling of boreholes	-	-
Others (specify)	-	-
Total	1,294,202	2,855,580

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,167,334	2,524,491
Activity expenses	748,528	112,530
Repairs And Maintenance & Improvements	173,428	366,901
Local Transport / Travelling	561,508	718,580
Electricity And Water	1,034,788	1,286,880
Medical Expenses	59,383	55,295
Administration Costs	634,351	1,313,035
Farm expenses	5,050	52,001
Damages	-	-
Expenses On Income Generating Activities-Bus	466,705	1,073,721
Fee On Boarding Equipment and Stores	7,741,069	10,743,892
PA expenses	1,111,068	2,167,948
Tender	-	28,500
Pocket Money	-	4,800
Acquisition Of Assets	-	-
Others (specify)	-	-
Total	15,703,212	20,448,574

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	1104829371	1,526	9,347
Operations Account	Active	1104822164	5,681	2,347
School Fund Account/Boarding	Active	1104830426	263	9,179
School Fund Account/Boarding	Active	0790264065767	11,629	157
Savings Account		-	-	-
Parent Association Development Account		-	-	-
Income Generating Activities Account		-	-	-
Infrastructural Account	Active	1139726277	372	10,234
Total			19,471	31,264

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	89,458	327,825
Total	89,458	327,825

12 Short Term Investments

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

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	17,115,911	15,441,767
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	17,115,911	15,441,767

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	2,871,232	17%	3,795,032	25%
Between 1- 2 years	2,597,944	15%	82,046	1%
Between 2-3 years	3,877,078	23%	1,699,905	11%
Over 3 years	7,769,657	45%	9,864,784	63%
Total (should tie to note 13 a)	17,115,911	100%	15,441,767	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,044,375	4,015,107
Prepaid Fees	9,059	137,360
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	5,053,434	4,152,467

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	2,348,275	47%	3,798,607	95%
Between 1- 2 years	2,479,600	49%	216,500	5%
Between 2-3 years	216,500	4%	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	5,044,375	100%	4,015,107	100%

15 Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Balances	358,184		70,023	
Cash Balances	905		13,823	
Short Term Investments	-		-	
Receivables	15,441,767		17,644,479	
Payables	4,152,467		3,757,904	
Total	11,648,389		13,970,422	

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Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	602	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	602	-	-

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	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	62,671	-
Lab consumables	31,970	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	94,641	-

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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

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

Date: Sign: 09/04/26

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of Goods						
1. Litez Computers & Stationery Limited	467,755	01/07/2022	136,720	331,035	21,000	
2. Voi Epson Centre	207,400	01/07/2022	67,000	140,400	154,600	
3. Multiple Seven Enterprises	904,830	01/07/2022	278,780	626,050	473,710	
4. Teacher@Large Concepts	216,500	01/01/2020	-	216,500	216,500	
5. Alexander Mnjame Mwasalah	100,000	01/01/2021	-	100,000	360,000	
6. Remwesh Investment	131,200	01/07/2022	0	131,200		
7. Desert Ranger Investment	1,790,902	01/01/2021	884,945	905,957	1,006,097	
8. Mvoi Ventures Limited	163,800	01/07/2022	-	163,800	-	
9. Kimwa Safety Solutions	250,000	01/07/2022	100,000	150,000	-	
10. Mmekus Investments	533,763	01/01/2020	100,000	433,763	390,700	
11. Chenga Auto Hardware	136,300	01/07/2022	113,300	23,000	60,850	
12. Kirutai Butchery	493,150	01/01/2021	271,920	221,230	403,480	
13. Digital Sanitation Services	107,800	01/01/2022	-	107,800	0	
14. Rhamkeny Chemicals (EA) Ltd	228,980	01/01/2022	0	228,980	0	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
15. Lukundo Investments	302,030	01/01/2022	-	302,030	84,500	
16. Blue Diamond Butchery		01/01/2021	-	-	212,210	
17. Digital Copy Printers	212,000	01/01/2020	-	212,000	112,000	
18. Joseph Kipande Kimbio	110,800	01/07/2022	0	110,800	0	
19. Defence Wawuda Mwapea	95,925	01/07/2022	27,075	68,850	0	
20. Billsolar Engineering limited	285,000	01/07/2022	-	285,000	-	
21. Dreamliner Agencies Limited	134,500	01/07/2022	-	134,500	0	
22. Jaytee Sports Solutions	29,950	01/07/2022	-	29,950	0	
23. Titus Mwakio	20,800	01/07/2022	14,800	6,000	0	
24. Equator Digital Services	67,650	14/03/2023	-	67,650	0	
25. Buildtect Suppliers & Services	36,300	01/07/2022	8,000	28,300	0	
26. Palmway Chemist	38,253	01/07/2022	18,673	19,580	0	
27. Josmar Fumes and Paints		01/01/2021	-	-	16,600	
28. Gepem Merchants		01/07/2021	-	-	409,300	
29. Rutham Enterprises		01/07/2021	-	-	23,560	
30. Tsavo Auto Garage		01/07/2021	-	-	4,000	
31. Wakio Technocrats		01/07/2021	-	-	66,000	
Grand-Total	7,065,588		2,021,213	5,044,375	4,015,107	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	Donated	-	-	-
Buildings And Structures	-	-	-	-
Motor Vehicles	3,200,000	-	-	3,200,000
Office Equipment, Furniture and Fittings	859,045	-	-	859,045
Textbooks	-	-	-	-
ICT Equipment	209,000	-	-	209,000
Tools And Apparatus	2,950	-	-	2,950
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	4,270,995	-	-	4,270,995