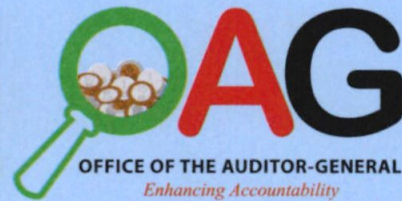


REPUBLIC OF KENYA



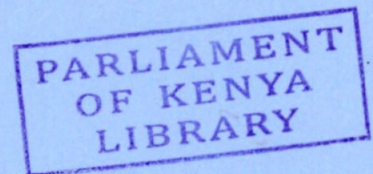
REPORT

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

OF

THE AUDITOR-GENERAL

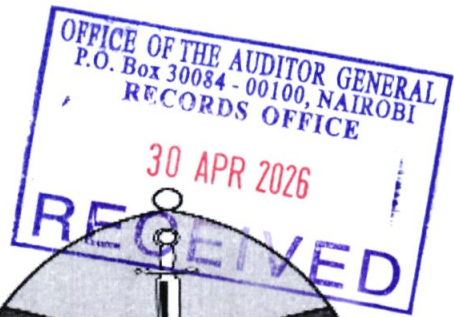
ON



**KAHUHIA GIRLS
HIGH SCHOOL**

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

MURANG'A COUNTY



KAHUHIA GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

KAHUHIA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

KAHUHIA GIRLS HIGH SCHOOL

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

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Murang'a County, Kahuro Sub-County.

The school was registered in 15th February, 2018 under registration number 21S30000218 and is currently categorized as an extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1,844 number of students as at 30th June 2024. It has 8 stream and 64 teachers of which 9 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. Joyce Ndegwa	Chairperson	15/02/2022
2.	Mrs. Naomi Njihia	Secretary - Principal	15/02/2022
3.	Grace Thuku	Member Special Needs	15/02/2022
4.	Arch. Elias Kamotho	Rep. Local Community	15/02/2022
5.	Dr. Gonye P.M. Joseph	Local Community Representative	15/02/2022
6.	Lucy Njeri Mbira	Local Community Representative	15/02/2022
7.	Bishop George Kariuki	Local Community Representative	15/02/2022
8.	Carolyne S. Mwangi	Local Community Representative	15/02/2022
9.	Arch. Aidah Munano	Local Community Representative	15/02/2022
10.	Ishmael W. Muya	Teachers Representative	15/02/2022
11.	Prof. Wachira	Sponsor Representative	15/02/2022
12.	Rev. Samuel Ndirangu	Sponsor Representative	15/02/2022
13.	Simon K. Mwaura	Sponsor Representative	15/02/2022
14.	Charles Njenga	Special Interest Group	15/02/2022
15.	Hon. Gerishon Nyagia	Sponsor Representative	15/02/2022
16.	Catherine Wangechi M.	Student Representative	15/02/2022

SCHOOL INFORMATION AND MANAGEMENT

The function of the School Board of Management includes:

- 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 paragraph 21 and 23 of the Basic Education Act, 2013.

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	Executive Committee	Dr. Joyce Ndegwa Mrs. Naomi Njihia Prof. Muturi Wachira Adv. Charles Njenga Dr. Gonye P.M. Joseph	Chairperson Secretary Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
2.	Finance, Procurement and General Purposes Committee	Prof. Wachira Muturi Hon. Reuben Nyagia Lucy Mbira Charles Njenga Grace Njoroge Dr. Joyce Ndegwa Mrs. Naomi Njihia	Chairperson Member Member Member Member Ex-Official Secretary	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
3.	Academic Committee	Hon. Nyagia Reuben James Gichuki Grace Njoroge Grace Thuku Carolyne Mwangi Dr. Joyce Ndegwa Mrs. Naomi Njihia	Chairperson Secretary Member Member Member Ex-Official Ex-Official	4 out of 4 4 out of 4 4 out of 4 4 out of 4 4 out of 4 4 out of 4 4 out of 4
4.	Development Committee	Arch. Aidah Munano Md. Lilian Nkonge Arch. Elias Kamotho Eng. Symon Mwaura Dr. Gonye Joseph Mr. P. Mungai Dr. Joyce Ndegwa Mrs. Naomi Njihia	Chairperson Secretary Member Member Member SCDE Ex-Official Ex-Official	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 3 out of 3
5.	Discipline and Welfare Committee	Grace Njoroge Lilian Nkonge Md. Eva Kimachas Rev. Samuel Ndirangu Eng. Symon Mwaura Dr. Joyce Ndegwa Mrs. Naomi Njihia	Chairperson Secretary Member Member Member Ex-Official Ex-Official	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
6.	Audit Committee	Bishop George Kariuki Dr. Gonye P.M Grace Njoroge Arch. Elias Kamotho Hon. Nyagia Reuben Naomi Njihia Joyce Ndegwa	Chairperson Member Member Member Member Secretary Ex-Official	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2

KAHUHIA GIRLS HIGH SCHOOL

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

(d) School Operation Management

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

Ref:	Designation	Name	TSC Number
1.	SeniorPrincipal	Mrs. Naomi N. Njihia	321848
2.	Deputy Principal Administration	Mrs. Lilian Nkonge	380094
3.	Deputy Principal Academic	James N. Gichuki	413604
4.	School Bursar	Mrs. Martha W. Gichure	14641042 (ID)

(e) Schools contacts

Post Office Box: 66 – 10206 Kahuhia.

Telephone No. 0799141438

E-mail Address: kahuhiagirls@gmail.com

(f) School Bankers

The school operated 6 bank accounts and an Mpesa Paybill in the following banks: -

1. Name of Bank : Equity Bank Murang'a Branch
Account Name : Kahuhia Girls High School(School Fund Account)
Account Number : 0220290472107
2. Name of Bank : Equity Bank Murang'a Branch
Account Name : Kahuhia Girls High School(Infrastructure Account)
Account Number : 0220272820495
3. Name of Bank : Equity Bank Murang'a Branch
Account Name : Kahuhia Girls High School (Tuition Account)
Account Number : 0220291405247
4. Name of Bank : KCB Murang'a Branch (School Fund Account)
Account Name : Kahuhia Girls High School
Account Number : 1108562965
5. Name of Bank : KCB Murang'a Branch
Account Name : Kahuhia Girls High School (Operations Account)
Account Number : 1107187737
6. Name of Bank : Co-Operative Bank, Murang'a Branch
Account Name : Kahuhia Girls High School
Account Number : 01100553357001

M – Pesa Pay Bill No. 522123

Account Number :31482K

KAHUHIA GIRLS HIGH SCHOOL

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

(g) Independent Auditors

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

KAHUHIA GIRLS HIGH SCHOOL

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

3. Summary Report of Performance of The School

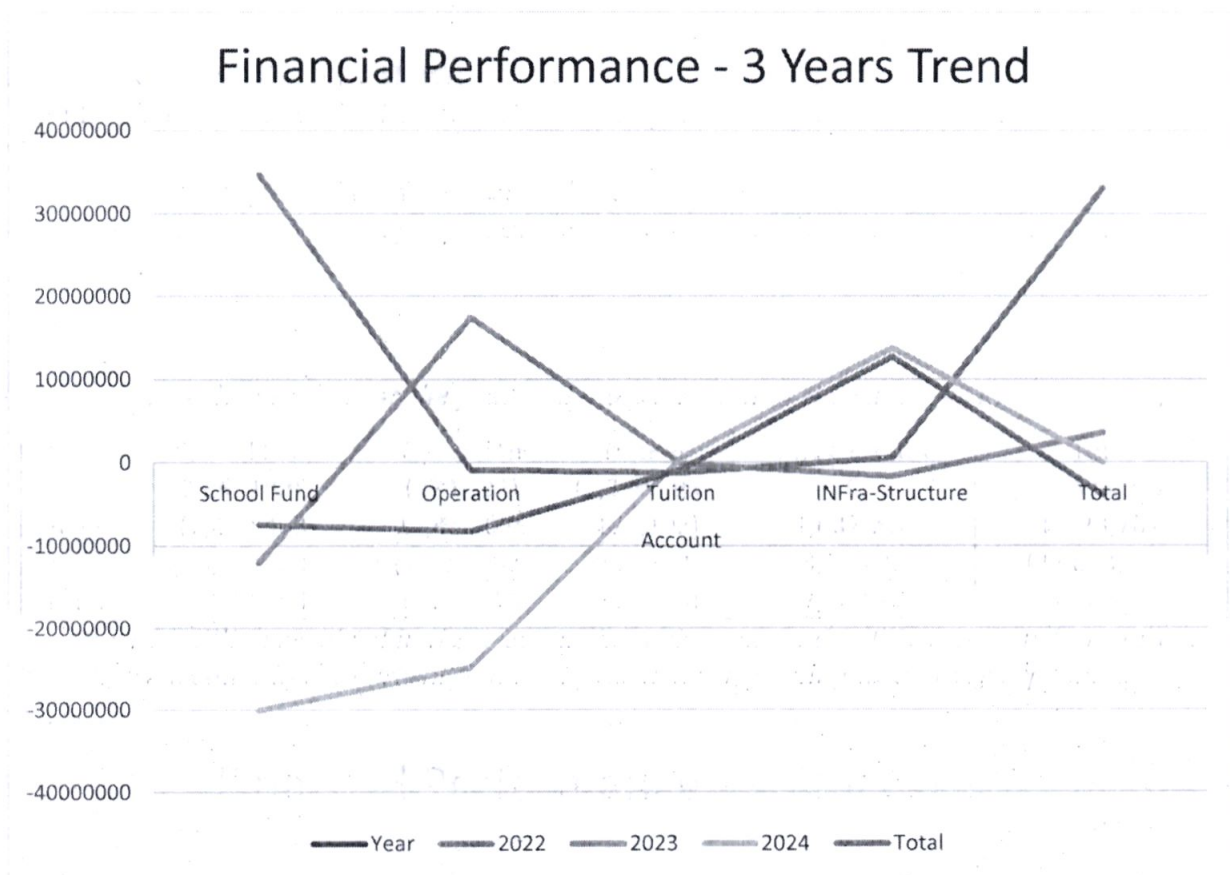
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

Year	School Fund	Operation	Tuition	Infrastructure	Total
2022	34,611,597	(879,122)	(1,320,693)	0	32,411,782
2023	(7,480,463)	17,461,035	(174,102)	(1,682,708)	8,123,761
2024	(30,061,488)	(7,087,207)	544,832	13,770,780	(22,833,083)
Total	(2,930,354)	9,494,706	(949,963)	12,088,072	17,702,460

Note: Ksh.15million received in the previous financial year under TIG was transferred from Operations account in the current financial year hence reflecting as an over expenditure.

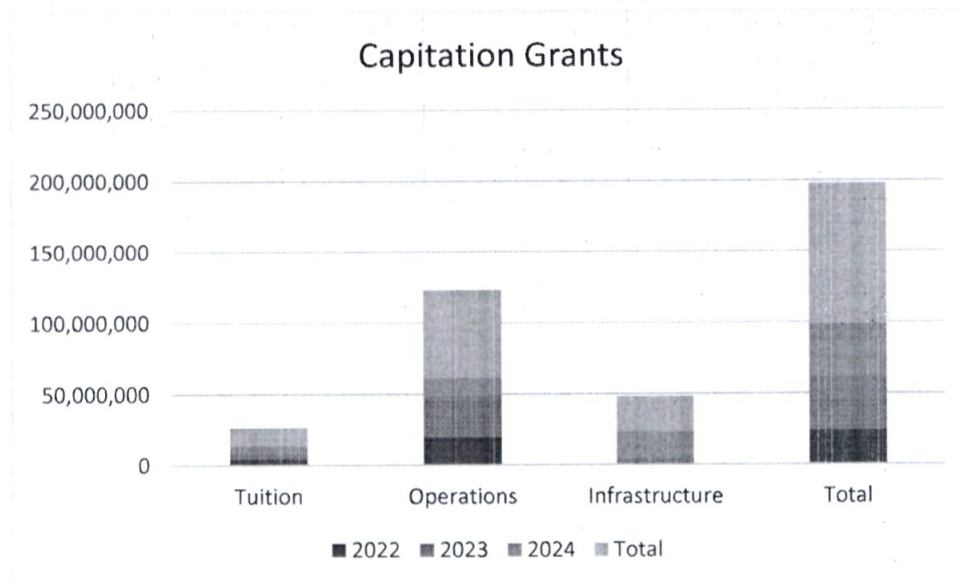


- Capitation grants from the Ministry of Education for the last three years

Year	Tuition	Operations	Infrastructure	Total
2022	4,481,457	19,672,527		24,153,984
2023	4,118,025	28,787,958	4,481,000	37,386,983
2024	4,696,224	13,040,907	19,548,000	37,285,131
Total	13,295,706	61,501,392	24,029,000	98,826,098

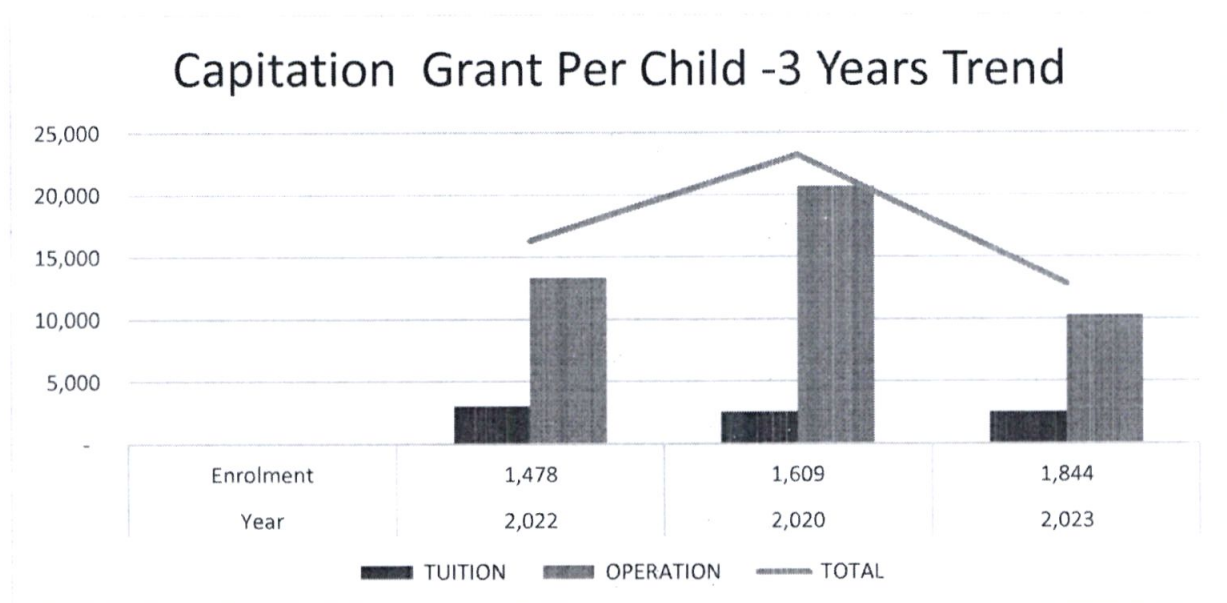
KAHUHIA GIRLS HIGH SCHOOL

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



- *Capitation grants for the last three years.*

Year	Enrolment	Tuition	Operations	Total
2022	1,478	3,032	13,310	16,342
2020	1,609	2,559	20,677	23,236
2023	1,844	2,547	10,289	12,836



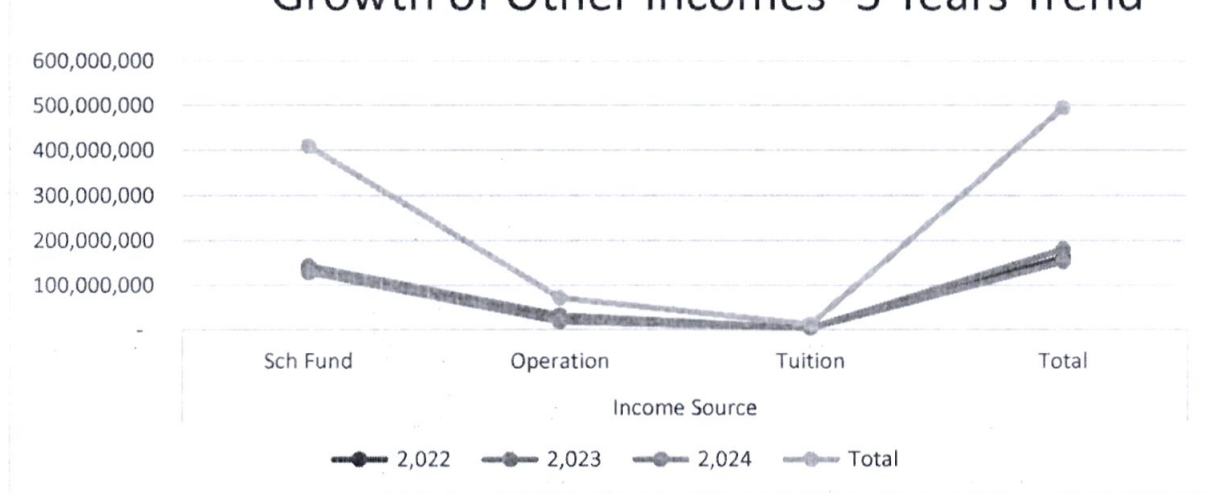
KAHUHIA GIRLS HIGH SCHOOL

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

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

Year	School Fund	Operation	Tuition	Total
2022	137,611,597	19,672,527	4,481,457	161,765,581
2023	143,302,973	33,268,958	4,118,025	180,689,956
2024	128,692,342	18,972,907	4,696,224	152,361,473
Total	409,606,912	71,914,392	13,295,706	494,817,010

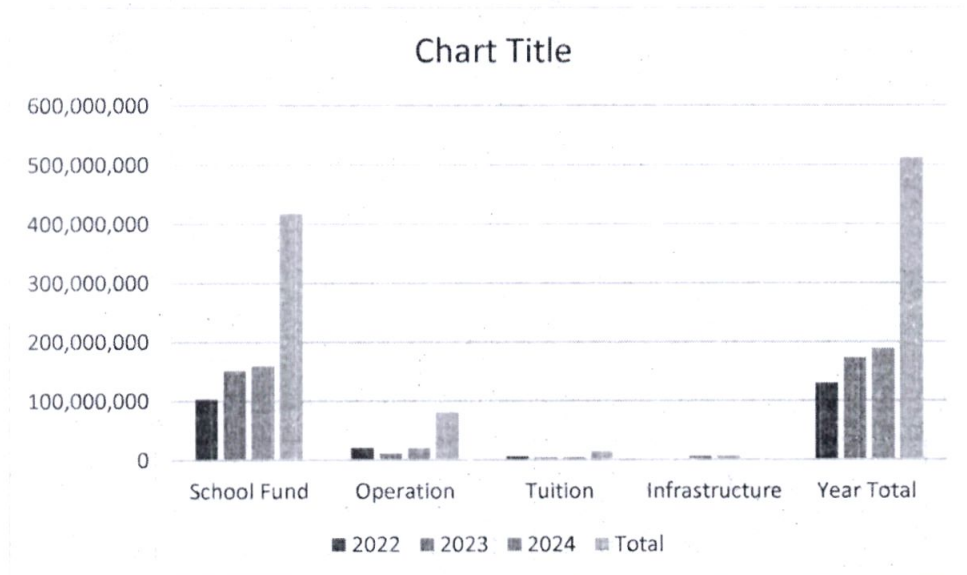
Growth of Other Incomes -3 Years Trend



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

Year	School Fund	Operation	Tuition	Infrastructure	Year Total
2022	103,034,714	20,551,649	5,802,150		129,388,513
2023	150,783,426	11,326,923	4,292,128	6,163,708	172,566,185
2024	158,753,830	20,128,114	4,151,392	5,777,220	188,810,556
Total	417,124,544	80,182,083	14,245,670	11,940,928	511,552,297

Chart Title

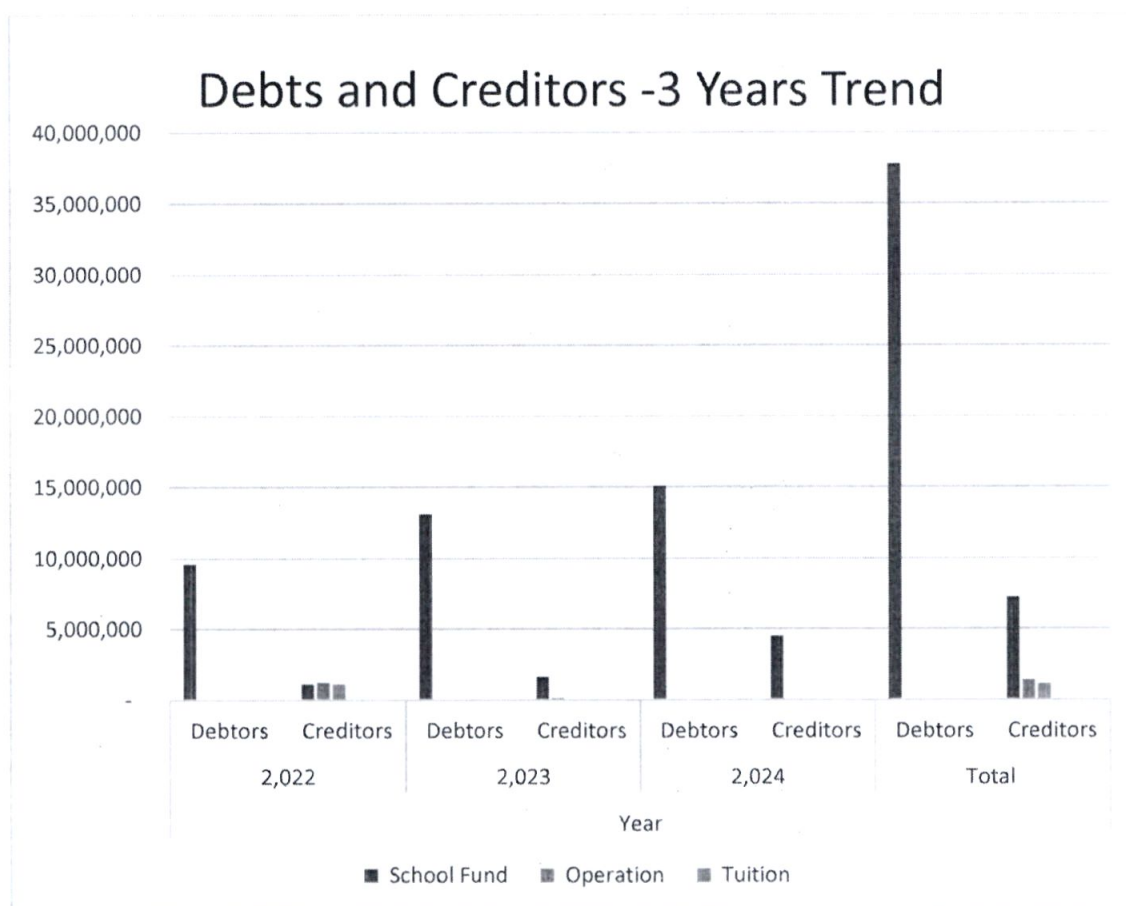


KAHUHIA GIRLS HIGH SCHOOL

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

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

Year		School Fund	Operation	Tuition	Year Total
2022	Debtors	12,462,536	-	-	12,462,536
	Creditors	1,124,854	1,245,841	1,125,850	3,496,545
2023	Debtors	19,052,186	-	-	19,052,186
	Creditors	17,189,679	121,918	-	17,311,597
2024	Debtors	6,879,440	-	-	6,879,440
	Creditors	19,422,926	-	-	19,422,926
Total	Debtors	38,394,162	-	-	37,760,210
	Creditors	37,859,377	1,367,759	1,125,850	40,352,986



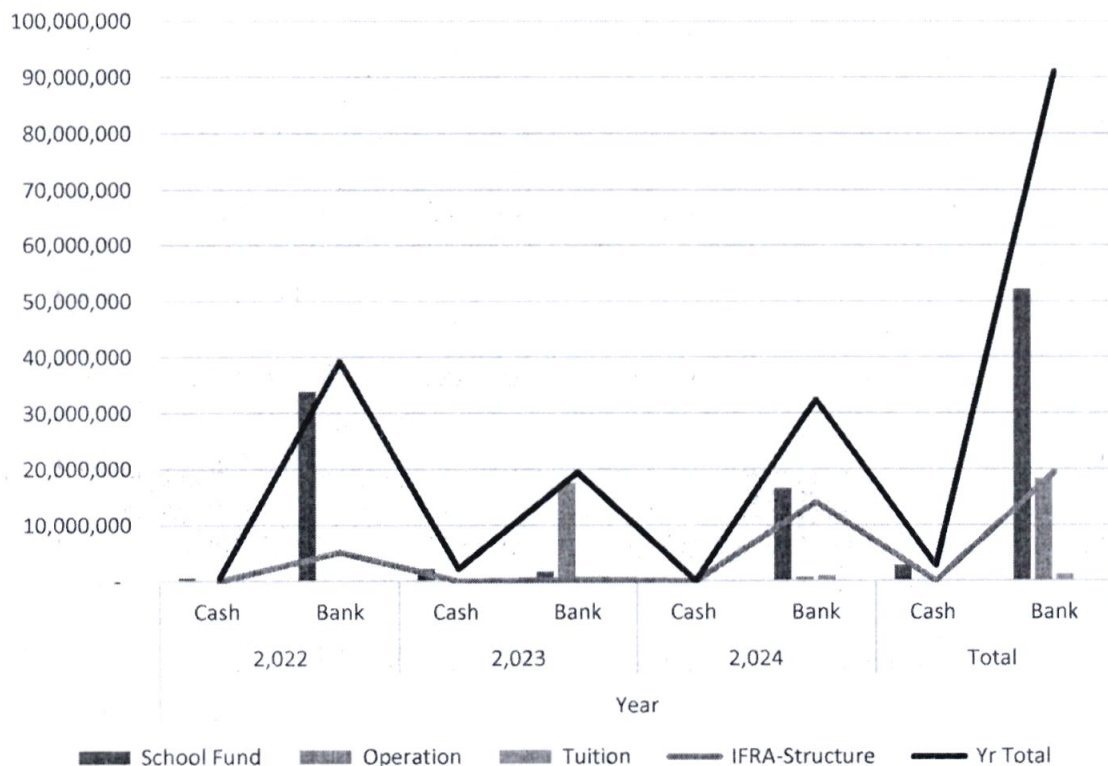
KAHUHIA GIRLS HIGH SCHOOL

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

- Movement of cash and bank balances

Year		School Fund	Operation	Tuition	Infrastructure	Year Total
2022	Cash	573,582	-	-	-	573,582
	Bank	36,090,570	5,722	183,674	5,146,622	41,426,588
2023	Cash	2,195,332	-	-	-	2,195,332
	Bank	33,695,543	17,466,758	9,573	271,552	51,443,425
2024	Cash	14,860	-	-	-	14,860
	Bank	29,259,490	787,796	979,739	14,047,864	45,074,889
Total	Cash	2,784,044	-	-	-	2,783,774
	Bank	99,045,603	18,260,276	1,172,986	19,466,038	137,944,903

Cash and Bank Balances -3 Years Trend



KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****b) Teacher Student ratio:**

Ratio of students to Teachers	
Total enrolment	1,844
Total No of Teachers	64
Students: Teachers ratio	1:29

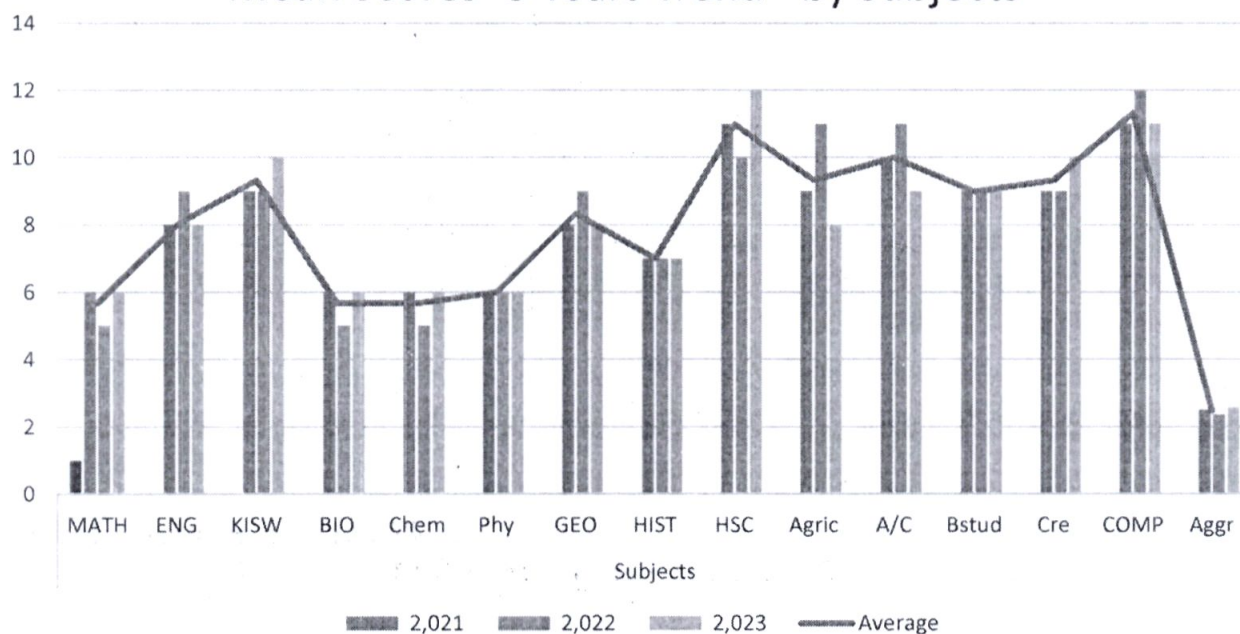
Teachers Turnover	
No of teachers recruited in the year	0
No of teachers transferred inwards in the year	0
No of teachers transferred outwards in the year	0
Net inflow of teachers	0

Teachers Employment	
No of teachers required by CBE	65
No of teachers employed by TSC	55
Shortage / Surplus No of teachers before BOM teachers	10
No of teachers employed by BOM	9
Net Shortage / Surplus No of teachers	1

c) The mean score in the school

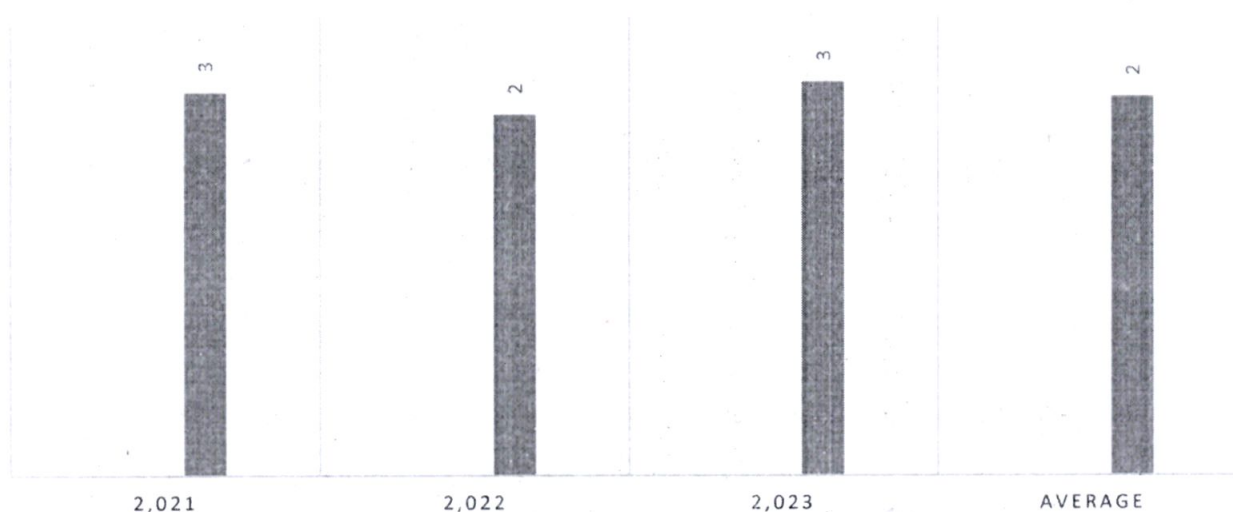
YEAR	MATH	ENG	KISW	BIO	Chem	Phy	GEO	HIST	HSC	Agric	A/C	Bstud	Cre	COMP
2021	6	8	9	6	6	6	8	7	11	9	10	9	9	11
2022	5	9	9	5	5	6	9	7	10	11	11	9	9	12
2023	6	8	10	6	6	6	8	7	12	8	9	9	10	11

Mean Scores -3 Years Trend- by subjects



MEAN SCORES -3 YEARS TREND- BY AGGREGATE MEAN

■ 2,023 ■ Aggr



a) Number of Candidates in the 2023 KCSE:

2023	2022	2021
365	295	275

b) The capacity of the school:

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Area	Means of Infrastructure measurement	Quantity of Infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	Number of classes	33	31	2
Laboratories	Number of laboratories	5	4	1
Toilet Doors	Number of toilet doors	80	60	20
Dining Hall	Number of students well seated	1800	1,200	600
Library	Number of students well seated	600	300	300
Staffroom	Number of teachers well seated	60	48	12
Staff Houses	Number of Staff When Properly Housed	20	8	12

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

c) Development projects carried out by the school:

Projects Analysis	
Name of Project	
	CONSTRUCTION OF MULTIPURPOSE HALL
Estimated (BQ) Cost	19,283,327.00
Source(s) of Funding	Donation/IMF
Contract Cost	17,460,560.00
Start Date of project	8 TH March, 2024
Expected Completion date	15 TH March, 2025
Status	Ongoing
Amount paid	Nil
Amount due on project	17,460,560.00
Comment on Project Success	<i>Construction of Multipurpose Hall Ongoing.</i>

.....
PRINCIPAL
KAHUHIA GIRLS HIGH SCHOOL
Box 66 - 10206, KAHUHIA
School Principal
DATE: 28/4/26 SIGN:

KAHUHIA GIRLS HIGH SCHOOL

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

4. Statement of School Management Responsibility

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

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

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

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

.....
Name: Adv. Ruth Muirure
Designation: Chairperson, School Board of Management
Date: 28.04.2026



.....
Name: Mrs. Naomi Njima
Designation: School Principal & Secretary to Board of Management
Date: 28/4/26



.....
Name: Ms. Martha W. Gichure
Designation: Bursar/ Finance Officer
Date:

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 KAHUHIA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – MURANGA 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 Kahuhia Girls High School set out on pages 1 to 17, which comprise of the statement of assets and liabilities as at

30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kahuhia Girls High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.45,089,749 as disclosed in Note 10 and Note 11 to the financial statements. The balance relates to six (6) bank accounts with a total balance of Kshs.45,074,889 and a cash balance of Kshs.14,860. However, the bank balances were not supported by bank reconciliation statements. In addition, the School maintained one cash book for the two school fund accounts with a total balance of Kshs.29,247,330 and it was not possible to establish the individual fund account balance.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.45,089,749 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter 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 xvii 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 conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.13,040,907 as disclosed in Note 2 to the financial statements from the Ministry of Education, which was credited to the operations bank account. Included in the amount was Kshs.5,932,000 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for the maintenance and improvement of the school's facilities. However, the transfer was not made within 15 days after receipt of the funds. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/dated 16 June, 2021 which directed that infrastructure grants, as well as maintenance and improvement funds, should be transferred to the school infrastructure account within fifteen (15) days upon receipt in the operations account.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations of Kshs.4,696,224 and Kshs.13,040,907, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand two hundred and eighty (1,280) students while the enrolment records provided by the school indicated a total number of one thousand eight hundred and fifty (1,850) students, resulting in an unexplained variance of five hundred and seventy (570) students. As a result of the variances, the school was under-funded by an amount of Kshs.2,361,096

In the circumstances, the over-funding of the school may have resulted in misallocation of scarce public resources from priority needs.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects amounts of Kshs.4,696,224 and Kshs.13,040,907 in respect of capitation grants for tuition and operations respectively. 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 2023/2024, NEMIS reflected one thousand two hundred and eighty (1,280) students while records from the school data had one thousand eight hundred and fifty (1,850) students, resulting in unexplained variance of five hundred and seventy (570) students. 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 comply with the Ministry of Education directives.

4. Unapproved Fees on Parents Association Support Programme

Review of records revealed that the School charged amounts of Kshs.14,398,800 for remedial, Kshs.29,088,764 for development cost, Kshs.746,850 for endowment and Kshs.2,448,046 for administration, all totalling Kshs.46,682,460 to support the Parent Association Programme. However, the Programme was not approved by the Ministry of Education through the County Education Board contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.158,753,830 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,081,160 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, the value for money for money transferred to KESSHA amounting to Kshs.1,081,160 could not be confirmed.

6. Irregularities in Procurement Processes

Review of the School's procurement processes revealed the following irregularities;

6.1. Lack of Structured Procurement Processes

During the year under review, the School did not adhere to established procurement procedures, as evidenced by use of inappropriate procurement methods including reliance on direct procurement which circumvented competitive bidding, lack of key committees and procurement reports, including evaluation, inspection, and acceptance reports. Further, no market surveys were conducted. This was contrary to Section 44 (2) (d) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall ensure proper documentation of procurement proceedings and safe custody of all procurement records in accordance with the Act.

6.2. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(1) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

6.3. Payments Without Electronic Tax Invoices

Review of sampled payment vouchers for boarding and school fund revealed that payments for supplies amounting to Kshs.45,363,906 were not supported with electronic tax invoices contrary to the provisions of Regulations 6(1) of Value Added Tax (Electronic Tax Invoices) Regulations, 2020. Further, Management did not withhold Value Added Tax (VAT) on the taxable payments which is an offense under Section 42(4c) of Tax Procedures Act, 2015.

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

7. Undercharged Rental Income

Review of records and discussions with Management revealed that the School owns twenty-two (22) staff housing units comprising two-bedroom and three-bedroom houses. The School charges Kshs.680 and Kshs.880 for a two-bedroom and three-bedroom house respectively. During the year under review, the School generated rental income amounting to Ksh.238,580. However, the units are leased at rates significantly below prevailing market rates and Management could not provide a clear basis for the charges applied. Further, the School had not executed formal tenancy agreements with the occupants, and therefore the enforceability of the occupancy arrangements could not be ascertained.

In the circumstances, value for money from the use of the School houses could not be confirmed.

8. Excess Supply of Text Books

As reported in the prior period, 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 one thousand two hundred and forty-nine (1,249) textbooks to the school while only seven hundred and eighty-three (783) books were issued to the students, resulting in four hundred and forty-six (446) excess textbooks in the school's store that were no longer in use.

In the circumstances, value for money on the excess four hundred and forty-six (446) text books could not be confirmed.

9. Long Outstanding Payables

The statement of assets and liabilities reflects payables balance of Kshs.19,422,926 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables balance of Kshs.6,604,190 which had been outstanding for more than a year, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in

the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,879,440 in respect of fees arrears as disclosed in Note 13 to the financial statements. Review of the ageing analysis Note 13(b) of the receivables in the financial statements indicates that long outstanding debts amounting to Kshs.1,333,184 had remained unpaid for more than a year. In addition, no policy on debt recovery was provided for audit casting doubt on the recoverability of the accounts receivable balance.

In the circumstances, the accuracy and recoverability of the accounts receivables balance could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

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

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

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

21 May, 2026



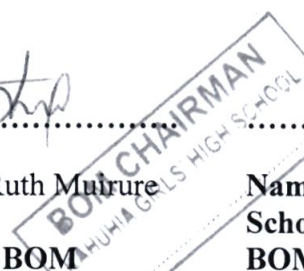
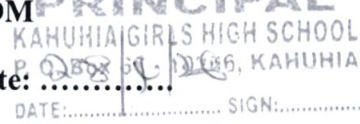
KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6. Statement Of Receipts and Payments for the Year Ended 30th June 2024**

Description of Vote Head	Note	2023-2024 Kshs	2022-2023 Kshs
Receipts			
Government Grants for Tuition	1.	4,696,224	4,118,025.75
Government Grants for Operations	2.	13,040,907.20	28,787,957.85
Government Grants for Infrastructure	3.	19,548,000	4,481,000
School Fund Income- Parents' Contributions	4.	117,830,299	107,731,457
Miscellaneous incomes	5.	10,862,043	35,571,516
Total Receipts		165,977,473.20	180,689,956.60
Payments			
Tuition	6.	4,151,392.50	4,292,128
Operations	7.	20,128,114	11,326,923
Infrastructure	8.	5,777,220	6,163,708
Boarding and School Fund	9.	158,753,830	150,783,426
Total Payments		188,810,556	172,566,195
Surplus/Deficit		(22,833,083)	8,123,761

The school financial statements were approved on 22/4/26 2024 and signed by:


.....
Name: Adv. Ruth Muirure
Chairperson BOM
Date: 22.04.2024


.....
Name: Mrs. Naomi Njihia
School Principal/ Secretary to BOM
Date: 22.04.2024

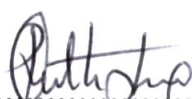



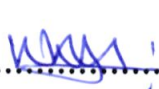

.....
Name: Ms. Martha Gichure
Bursar/ Finance Officer
Date: 22/4/26

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****7. Statement of Assets and Liabilities As at 30th June 2024**

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank Balances	10.	45,074,889	51,443,425
Cash Balances	11.	14,860	2,195,332
Total cash and cash equivalent		<u>45,089,749</u>	<u>53,638,757</u>
Account's Receivables	13.	6,879,440	19,052,186
Total financial assets (a)		51,969,189	72,690,943
Financial liabilities			
Accounts Payables	14.	19,422,926	17,311,597
Total Financial Liabilities (b)			
Net financial assets (a-b)		32,546,263	55,379,346
Represented by			
Accumulated fund b/fwd	15.	55,379,346	47,255,585
Surplus/deficit for the year		(22,833,083)	8,123,781
Net Assets		32,546,263	55,379,346

The school's financial statements were approved on 28/4/24 2025 and signed by:


 Name: Adv. Ruth Muriure
 Chairperson BOM
 Date: 28/4/2026


 Name: Mrs. Naomi Njihia
 School Principal/ Secretary to BOM
 Date: 28/4/2026


 Name: Ms. Martha Gichure
 Bursar/ Finance Officer
 Date: 28/4/2026

KAHUHIA GIRLS HIGH SCHOOL

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

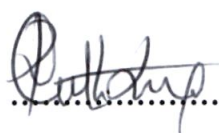
8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Cash from Operating Activities			
Receipts			
Government Grants for Tuition	1.	4,696,224	4,118,026
Government Grants for Operations	2.	13,040,907	28,787,958
Government Grants for Infrastructure	3.	19,548,000	4,481,000
School Fund Income- Parents Contributions	4.	117,830,299	107,731,457
Miscellaneous Income	5.	10,862,043	35,571,516
Total receipts		165,977,473	180,689,957
Payments			
Cash Outflows for Tuition	6.	4,151,393	4,292,128
Cash Outflows for Operations	7.	20,128,114	11,326,923
Infrastructure Account	8.	5,777,220	6,163,708
Cash outflows Boarding and School Fund Payments	9.	144,469,754	147,268,611
Total payments		174,526,481	169,051,370
Net cash inflow/outflow from operating activities		(8,549,008)	11,638,587
Net increase/decrease in cash and cash equivalents		(8,549,008)	11,638,587
Cash and cash equivalent at beginning of the FY		53,638,757	42,000,170
Cash and cash equivalent at end of the FY		45,089,749	53,638,757

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 cashflow as recommended by PSASB).

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



Name: Adv. Ruth Muijire

Chairperson BOM

Date: 27.06.2026



Name: Mrs. Naomi Njiria
School Principal/ Secretary to BOM

Date: 28/4/26

Name

: Ms. Martha Gichure

Bursar/ Finance Officer

Date:

KAHUHIA GIRLS HIGH SCHOOL

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

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Grants on Tuition					
Tuition Account	3,735,200.00	0.00	3,735,200.00	3,735,200.00	100%
T&L Materials	961,024.00	0.00	961,024.00	961,024.00	100%
(2) Grants on Operations					
Personnel Emoluments	6,372,687.00	0.00	6,372,687.00	6,372,687.00	100%
Electricity and Water	965,737.00	0.00	965,737.00	900,000.00	94%
Transport and Travel	1,669,371.00	0.00	1,669,371.00	1,650,000.00	99%
Administration	2,500,000.00	0.00	2,500,000.00	2,500,000.00	100%
Activity	336,475.00	0.00	336,475.00	330,000.00	98%
Other Vote Heads	502,998.00	0.00	502,998.00	500,000.00	99%
M&I	788,220.00	0.00	788,220.00	788,220.00	100%
Repairs and Maintenance	23,694,397.00	0.00	23,694,397.00	5,932,000.00	25%
3) FDSE for infrastructure Fund					
Maintenance & Improvement M.o.E	19,548,000.00	0.00	19,548,000.00	19,548,000.00	100%
(4) Fees Charged on Parents					
Personnel Emoluments	8,382,710.00	0.00	8,382,710.00	8,382,710.00	100%
Repairs and Maintenance	3,404,232.00	0.00	3,404,232.00	3,484,859.00	102%
Transport and Travel	2,801,661.00	0.00	2,801,661.00	2,087,825.00	85%
Electricity and Water	7,955,000.00	0.00	7,955,000.00	8,415,222.00	105%
Farm	1,813,520.00	0.00	1,813,520.00	1,813,520.00	100%
Administration	4,893,846.00	0.00	4,893,846.00	4,840,423.00	98%
Development	29,088,764.00	0.00	29,088,764.00	16,765,001.00	58%
Activity	1,988,440.00	0.00	1,988,440.00	1,602,878.00	88%
Uniform	3,941,762.00	0.00	3,941,762.00	3,941,762.00	100%
Lagos Team	1,452,360.00	0.00	1,452,360.00	1,438,170.00	99%
KNEC	10,030,159.00	0.00	10,030,159.00	10,030,159.00	100%
Boarding Equipment and Stores	73,787,072.00	0.00	73,787,072.00	70,309,619.00	96%
(6) Tuition Expenditure					

KAHUHIA GIRLS HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Tuition Account	3,735,200.00	0.00	3,735,200.00	3,725,770.00	99%
T&L Materials	961,024.00	0.00	961,024.00	425,335.00	45%
(7) Operations Expenses					
Personnel Emoluments	6,372,687.00	0.00	6,372,687.00	5,568,092.00	88%
Electricity and Water	965,737.00	0.00	965,737.00	965,737.00	100%
Transport and Travel	1,669,371.00	0.00	1,669,371.00	1,669,371.00	100%
Administration Costs	2,500,000.00	0.00	2,500,000.00	2,448,046.00	98%
Activity	336,475.00	0.00	336,475.00	336,475.00	100%
Other Vote Heads	502,998.00	0.00	502,998.00	502,998.00	100%
M&I	788,220.00	0.00	788,220.00	788,220.00	100%
Repairs and Maintenance	23,694,397.00	0.00	23,694,397.00	23,694,397.00	100%
(8) Infrastructure Expenses					
Multi-Purpose Hall	17,460,560.00	0.00	17,460,560.00	0.00	0.00
Construction of Biodigester	2,241,000.00	0.00	2,241,000.00	2,241,000.00	100%
Construction of Dormitory	121,918.00	0.00	121,918.00	121,918.00	100%
Purchase of Furniture	3,414,302.00	0.00	3,414,302.00	3,414,302.00	100%
(9) Expenditure For school fund					
Personnel Emoluments	8,382,710.00	0.00	8,382,710.00	8,170,471.00	98%
Repairs and Maintenance	7,404,232.00	0.00	7,404,232.00	7,404,232.00	100%
Electricity and Water	7,374,232.00	0.00	7,374,232.00	7,374,232.00	100%
Transport and Travel	2,801,661.00	0.00	2,801,661.00	2,801,661.00	100%
Farm	1,813,520.00	0.00	1,813,520.00	1,432,670.00	80%
Administration	4,893,846.00	0.00	4,893,846.00	4,893,846.00	100%
Development	29,088,764.00	0.00	29,088,764.00	29,088,764.00	100%
Activity	1,988,440.00	0.00	1,988,440.00	1,988,440.00	100%
Uniform	3,941,762.00	0.00	3,941,762.00	3,632,150.00	92%
Lagos Team	1,452,360.00	0.00	1,452,360.00	1,452,360.00	100%
KNEC	10,030,159.00	0.00	10,030,159.00	8,534,962.00	85%
Boarding Equipment and Stores	73,787,072.00	0.00	73,787,072.00	70,309,619.00	96%
Totals Expenditure	214,032,867.00		214,032,867.00	192,985,068.00	

KAHUHIA GIRLS HIGH SCHOOL

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

{Notes on Budget utilization }

Repair&Maintenance received little grant hence low %. Construction of Multi purpose hall dah not started hence 0% utilization. Kneec variance marks the margin made out of the exercise.

The farm recorded low production in the current financial year.

Persona Emoluments was affected by failure of students to clear school fees.

KAHUHIA GIRLS HIGH SCHOOL

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

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

KAHUHIA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	3,735,200	0.00
Teaching / Learning Materials	961,024	4,118,026
Total	4,696,224	4,118,026

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	6,372,687	1,210,000
Repairs and Maintenance	-	6,103,000
Transport and Travel	1,650,000	720,000
Electricity and Water	900,000	640,000
I&M	788,220	0.00
Medical	0.0	149,600
Administration Costs	2,500,000	218,000
Activity	330,000	299,200
Donations	0.00	15,000,000
Others	500,000	4,448,158
Total	13,040,907	28,787,958

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	19,548,000	4,481,000
Total	19,548,000	4,481,000

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****4 School Fund Income - Parents Contribution/Fees**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	7,604,039	6,333,581
Repairs and Maintenance	3,427,867	3,976,047
Transport and Travel	1,956,680	1,704,014
Electricity and Water	8,445,130	8,813,106
Administration	3,606,823	4,883,918
Activity	573,549	604,734
Uniform	1,537,126	0.00
Endowment	867,510	0.00
Parents Teachers Association	0.00	44,200
Boarding Equipment and Stores	61,576,873	68,264,761
Fees Arrears	15,056,309	13,107,096
Development	13,178,393	17,481,288
Total	117,830,299	107,731,457

4a) PARENTS CONTRIBUTION/FEES-SCHOOL FUND ACCOUNT NOTES TO CASHFLOW

Description	2023-2024	2022-2023
	Kshs	Kshs
Reported in the Cashflow Statement	102,773,990	94,624,361
Add: Fees Arrears Adjustments	15,056,309	13,107,096
Reported in Receipt and Payment	117,830,299	107,731,457

KAHUHIA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
KNEC	10,030,159	0.00
School Farm	831,884	1,397,580
Lagos Team	0.0	100,000
Uniform	0.00	6,069,688
Development	0.00	17,481,288
Insurance	0.00	18
Advance	0.00	12,900
Administration Block	0.00	0.00
Endowment Fund	0.00	1,483,369
House Rent	0.00	45,910
Bakery	0.00	8,885,363
Student Identification Card	0.00	95,400
Total	10,862,043	35,571,516

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	3,725,770	0.00
Teaching / Learning Materials	425,335	4,292,128
Bank Charges	288	0.00
Total	4,151,393	4,292,128

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	10,947,426	2,691,639
Administration Cost	3,666,401	2,591,318
Transport and Travel	1,669,371	1,394,092
Electricity and Water	738,607	1,339,347
Medical and Insurance	0.00	60,000
Infrastructure Fund	2,428,220	0.00
Other Vote heads	325,496	0.00
Activity Expenses	336,475	3,250,527
Bank charges	16,118	0.00
Total	20,128,114	11,326,923

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	0.00	6,041,790
Construction of Biodigester	2,241,000	0.00
Construction of Dormitory	121,918	0.00
Purchase of Furniture	3,414,302	0.00
Total	5,777,220	6,041,790

9 Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	4,843,298	21,803,933
Caution	12,000	7,800
Repairs and Maintenance	32,096,815	3,939,284
Transport and Travel	2,801,661	4,315,573
Electricity and Water	7,404,232	6,086,777
Prepayments	0.00	6,892,030
Development	0.00	10,559,898
Uniform	3,632,150	7,288,020
Lagos Team	1,452,360	0.00
KNEC	8,534,962	0.00
Farm	4,759,843	1,804,050
Endowment	0.00	4,290,000
Administration Costs	4,893,846	6,772,574
Bakery	6,845,780	2,942,419
Boarding Equipment and Stores	73,787,072	71,323,588
Insurance	866,055	480,670
Activity	6,772,756	2,189,820
Advance	30,000	87,000
Bank Charges	21,000	0.00
Total	158,753,830	150,783,436

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024 Kshs	2022-2023 Kshs
Tuition Account	Active	0220291405247	979,739	9,573
Operations Account	Active	1107187737	787,796	17,466,758
Equity Account	Active	00220290472107	16,561,710	1,701,264
KCB Account	Active	1108562965	12,685,620	31,994,279
Co-Operative Bank	Active	01100553357001	12,160	0.00
Infrastructural Account	Active	0220272820495	14,047,864	271,552
Total			45,074,889	51,443,425

11 Cash in Hand

Description	2023-2024 Kshs	2022-2023 Kshs
School Fund Account	14,860	2,195,332
Total	14,860	2,195,332

12 Short Term Investments

Description	2023-2024 Kshs	2022-2023 Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

Notes to the Financial Statements (continued)**13 Accounts Receivable**

Description	2023-2024 Kshs	2022-2023 Kshs
Fees Arrears	2,687,881	19,052,186
KNEC Arrears	4,066,559	0.00

KAHUHIA GIRLS HIGH SCHOOL

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

Rent arrears	125,000	0.00
Total	6,879,440	19,052,186

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	15,056,309	92%	13,107,096	42%
Recoveries	13,701,612	0.00	11,440,926	0.00
Between 1- 2 years	1,333,184	8%	9,596,805	32%
Between 2-3 years	0.00	0.00	2,000,000	6%
Over 3 years	0.00	0.00	5,789,211	20%
Total (should tie to note 13 a)	2,687,881	100%	19,052,186	100%

14 Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Trade Creditors (See Ageing Below and Appendix 1)	14,935,170		14,154,389	
Prepaid Fees	4,487,756		3,157,208	
Total	19,422,926		17,311,597	

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	8,330,980	56%	10,657,844	75%
Between 1 and 2 yrs	6,604,190	44%	3,496,545	25%
Total (should tie to note 14)	14,935,170	100%	14,154,389	100%

Notes to the Financial Statements (continued)

15 Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Bank Balances	51,443,425	41,426,588
Cash Balances	2,195,332	573,582
Receivables	19,052,186	12,462,536
Payables	(17,311,597)	(7,207,121)
Total	55,379,346	47,255,585

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	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattles	5	420,000	400,000
Calves	5	85,000	125,000
Trees	800	8,000,000	8,000,000
Total		8,505,000	8,525,000

18 Borrowings

Description	2023-2024	2022-2023
	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Balance at the end of the year	0.00	0.00

KAHUHIA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

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

Description		2023-2024 KShs	2022-2023 KShs
a) Stock Inventories			
ITEM	QUANTITY		AMOUNT
Rice	10 bags	45,000.00	9,000.00
Maize	20 bags	150,000.00	15,000.00
Beans	23 bags	149,500.00	33,000.00
Porridge flour	12 bags	90,000.00	15,000.00
Sugar	10 bags	75,000.0	30,000.00
Cooking oil	4 cans	30,400.00	38,000.00
Salt	40 bales	48,000.00	4,800.00
Tea Leaves	5 carton	12,000.00	2,400.00
Balance at end of the year		559,900.00	147,200.00

KAHUHIA GIRLS HIGH SCHOOL

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

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
KAHUHIA GIRLS HIGH SCHOOL
Box 66 - 10206, KAHUHIA
DATE: 28/4/20 SIGN:

KAHUHIA GIRLS HIGH SCHOOL

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Number of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
1. QUARTZ ENTERPRISES	251,685.00	1 st May, 2024		251,685.00		To be paid by 30 th September 2024.
2. LANES	127,450.00	17 th February, 2024		127,450.00		To be paid by 30 th September 2024.
3. LIZAM ENTERPRISES	7,193,215.00	13 th June, 2024		7,193,215.00		To be paid by 30 th September 2024.
4. LIMATEC	173,650.00	30 th March 2024		173,650.00		To be paid by 30 th September 2024.
5. PETER MICHAEL IRUNGU	30,000.00	15 th February 2024		30,000.00		To be paid by 30 th September 2024.
6. CIFAO MOTORS	85,784.00	10 th April, 2024		85,784.00		To be paid by 30 th September 2024.
7. MARTIN KIMALYA	30,000.00	16 th February, 2024		30,000.00		To be paid by 30 th September 2024.
8. QUICKBOOKS SOLUTIONS	30,000.00	18 th June, 2024		30,000.00		To be paid by 30 th September 2024.
9. LUMU CLEANING & HEALTH CARE	83,700.00	1 st June, 2024		83,700.00		To be paid by 30 th September 2024.
10. THE COPYCAT	325,496.00	31 st May, 2024		325,496.00		To be paid by 30 th September 2024.
Grand Total	8,330,980.00			8,330,980.00		

KAHUHIA GIRLS HIGH SCHOOL

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

Annex 2 – Summary of Fixed Assets Register

Land & Buildings Register

S/No.	Description/ Name of building	Tag	Quantity	Location	Estimated Value	Additions	Total value	Depreciations	Write offs	Net book value
1	Freehold land		37.3 acres		149,200,000.00					149,200,000.00
2	Classrooms	Jan- 26	26		58,588,000.00		58,588,000.00	1,171,760.00	nil	57,416,240.00
3	Bakery	27	1		1,200,000.00		1,200,000.00	24,000.00	nil	1,176,000.00
4	LABORATORIES Bio/Chem	28 - 33	6		29,000,000.00		29,000,000.00	580,000.00	nil	28,420,000.00
5	Offices	34 - 37	4		5,200,000.00		5,200,000.00	104,000.00	nil	5,096,000.00
6	Special rooms	38 - 39	2		4,100,000.00		4,100,000.00	82,000.00	nil	4,018,000.00
7	Dormitories	19- 29	19		137,100,000.00		137,100,000.00	2,742,000.00	nil	134,358,000.00
8	Dining hall	30	1		15,000,000.00		15,000,000.00	300,000.00	nil	14,700,000.00
9	Kitchen	31	1		1,400,000.00		1,400,000.00	28,000.00	nil	1,372,000.00
10	Vestry	32	1		460,000.00		460,000.00	9,200.00	nil	450,800.00
11	Canteen	33	1		350,000.00		350,000.00	7,000.00	nil	343,000.00
12	Ablution Blocks	34- 42	9		9,500,000.00		9,500,000.00	190,000.00	nil	9,310,000.00
13	Staff houses	43- 64	22		28,000,000.00		28,000,000.00	560,000.00	nil	27,440,000.00
14	Dispensary	65	1		3,100,000.00		3,100,000.00	62,000.00		3,038,000.00
15	Stores	66- 68	3		1,600,000.00		1,600,000.00	32,000.00		1,568,000.00
16	Chapel	69	1		4,300,000.00		4,300,000.00	86,000.00		4,214,000.00
	TOTAL							5,977,960.00		442,120,040.00

KAHUHIA GIRLS HIGH SCHOOL

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

Plant & Machinery Register

	Asset Description	Tag	Make & Model	Current Location	Estimated value	Annual depreciation	Net Book Value	Date of disposal	Disposal value
1	Generator	1			400000	100000	300,000.00		
2	Water Pump	2			1800000	450000	1,350,000.00		
3	Vegetable Cutter	3			380000	95000	285,000.00		
4	Bread Slicer	4			105000	26250	78,750.00		
5	Chaff cutter	5			48000	12000	36,000.00		
6	Electric mixer	6			600000	150000	450,000.00		
7	Electric proofer	7			400000	100000	300,000.00		
8	weigh electric machine	8			24000	6000	18,000.00		
9	Boiler				260000	65000	195,000.00		
	TOTAL					1004250	3,012,750.00		

Motor vehicle

	Vehicle Registration No.	Tag	Engine No.	Chassis No.	Make & Model	Year of purchase	Estimated cost	Depreciation rate	Annual depreciation	Netbook value	Date of disposal	Disposal value
1	KCT 511Y	1	2KD5MB02 4860	JTFSS22P400 1188702	TOYOTA HIACE	2020	4300000	25%	1,075,000.00	3,225,000.00		
2	KBW 156 V	2	CNE220584 0	MB1PAEFC6 CENKO200	LEYLAND ASKOK	2013	2812500	25%	703,125.00	2,109,375.00		
3	KBN 265E	3	419762	JALFWR23R A7000018	ISUZU	2010	4512500	25%	1,128,125.00	3,384,375.00		
	TOTAL								2,906,250.00	8,718,750.00		

KAHUHIA GIRLS HIGH SCHOOL

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

OFFICE EQUIPMENT

	Asset Description	Quantity	Tag number	Make & Model	Purchase amount	Depreciation rate	Annual depreciation	Netbook value	Date of disposal	Disposal value
1	Desktop computer	23	01 to 23		690000	30%	207,000.00	483,000.00		
2	television	9	24 - 32		540000	30%	162,000.00	378,000.00		
3	photoprinters	3	33 - 35	rise EZ 230E	1260000	30%	378,000.00	882,000.00		
4	laptop	1	36		35000	30%	10,500.00	24,500.00		
5	printer	9	37 - 45		540000	30%	162,000.00	378,000.00		
6	ups	13	46 - 57		845000	30%	253,500.00	591,500.00		
7	office phone	2	58-59		12000	30%	3,600.00	8,400.00		
8	projector	2	60-61	SONY	80000	30%	24,000.00	56,000.00		
9	projector screen	1	62		36000	30%	10,800.00	25,200.00		
10	refrigerator	1	63	ramtons	50000	30%	15,000.00	35,000.00		
11	water dispenser	4	64 - 67		22000	30%	6,600.00	15,400.00		
12	microwave	1	68	ramtons	8000	30%	2,400.00	5,600.00		
13	deep freezer	3	69 - 71		225000	30%	67,500.00	157,500.00		
14	cookers	7	72 - 78		385000	30%	115,500.00	269,500.00		
15	sewing machines	17	79 - 96		425000	30%	127,500.00	297,500.00		
16	PA mixer	1	97		150000	30%	45,000.00	105,000.00		
17	sound bar	1	98		45000	30%	13,500.00	31,500.00		
18	Energy saver jiko	8	99 - 107		2240000	30%	672,000.00	1,568,000.00		
	TOTAL						2,276,400.00	5,311,600.00		

KAHUHIA GIRLS HIGH SCHOOL

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

FURNITURE AND FITTINGS

	Asset Description	Quantity	Serial number	Tag number	Make & Model	Date of Delivery / installation	Current Location	Estimated value	Depreciation rate	Annual depreciation	Net Book Value	Date of disposal	Disposal value
1	Sofa set	20		1 to 20			common room	380000	12.50%	47,500.00	332,500.00		
2	Teachers Desks	29		21 to 50			Admin, Staffroom, HOD office	174000	12.50%	21,750.00	152,250.00		
3	Office Tables	19		51 to 70			Acc clerk, Deputy I & II, Admin	57000	12.50%	7,125.00	49,875.00		
4	Benches	302		71 to 373			Dining hall, HOD office, common room	1510000	12.50%	188,750.00	1,321,250.00		
5	Aluminum Tables	193		374 to 566			Dining Hall, Common room, staffroom, Kitchen	1351000	12.50%	168,875.00	1,182,125.00		
6	Teachers Chairs	72		567 to 638			HOD office, Staffroom, Admin	288000	12.50%	36,000.00	252,000.00		
7	Office Chairs	37		639 to 675			Admin, HOD Offices, Library	148000	12.50%	18,500.00	129,500.00		
8	Plastic Chairs	75		676 to 679			Deputy Principal Academic	46500	12.50%	5,812.50	40,687.50		
9	Swivel Chair	1		679 to 680			HOD offices	20000	12.50%	2,500.00	17,500.00		
10	Wooden Cupboard	17		700 to 716			HOD office, Admin, Library	102000	12.50%	12,750.00	89,250.00		
11	Metallic Cupboard	8		717 to 724			Kitchen, HOD office, Admin	96000	12.50%	12,000.00	84,000.00		
12	Metallic Cabinets	20		725 to 744			Kitchen, office Kitchen, Admin	60000	12.50%	7,500.00	52,500.00		
13	Wooden Cabinets	1		745 to 846			Reception	8000	12.50%	1,000.00	7,000.00		
14	Trophies	102		847			Reception	204000	12.50%	25,500.00	178,500.00		

KAHUHIA GIRLS HIGH SCHOOL

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

16	Trophies Stand	1	848		Reception	30000	12.50%	3,750.00	26,250.00		
17	Side Drawers	2	849 - 850		Principal Office	11000	12.50%	1,375.00	9,625.00		
18	Coffee Tables	2	851 - 852		Admin	8000	12.50%	1,000.00	7,000.00		
19	Tender Boxes	3	853		Admin	6000	12.50%	750.00	5,250.00		
20	In -Tray	1	854		Admin	1200	12.50%	150.00	1,050.00		
21	Out -Tray	1	855		Admin	1200	12.50%	150.00	1,050.00		
22	Metallic shelves	31	856 - 886		Admin, Kitchen, HOD offices	77500	12.50%	9,687.50	67,812.50		
23	Wooden Shelves	16	887 - 902		Staffroom, Library, Office Kitchen	57600	12.50%	7,200.00	50,400.00		
24	Library Desks	11	903 - 913		Library	49500	12.50%	6,187.50	43,312.50		
25	Student Chairs	1650	914 - 4713		Form 1 - Form 4, Technical Rooms, Labs, Library	3877500	12.50%	484,687.50	3,392,812.50		
26	Student Desks	2345	4714 - 7058		Form 1 - form 4	5280000	12.50%	660,000.00	4,620,000.00		
27	Working Bench	2	7059 - 7060		Bakery	12600	12.50%	1,575.00	11,025.00		
28	Trolley	5	7061 - 7065		Library, Kitchen	18000	12.50%	2,250.00	15,750.00		
29	Metal Locker	11	7066 - 7076		HOD office, Admin, Library	49500	12.50%	6,187.50	43,312.50		
30	Safe	1	7777		Bursar office	60000	12.50%	7,500.00	52,500.00		
31	Wooden Bed (dispensary)	6	7778 - 7790			21000	12.50%	2,625.00	18,375.00		
32	Double Decker Beds	1894	7791 - 9684		Dorm 1 - Dorm 18	13985500	12.50%	1,748,187.50	12,237,312.50		
33	Lab sitting stools	250	9685 -		Biology, Physics, Chemistry, Home science labs	2125000	12.50%	265,625.00	1,859,375.00		
34	DryErase Whiteboard	31	11001-11003		Classrooms	558000	12.50%	69,750.00	488,250.00		

KAHUHIA GIRLS HIGH SCHOOL

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

5	GraphBoard	31	11004-11006		Classrooms	186000	12.50%	23,250.00	162,750.00		
6	Classroom Teachers stands	31	11007-11040		Classrooms	86800	12.50%	10,850.00	75,950.00		
7	Dinning Table	25	11041-11050		Dinning Tables	112500	12.50%	14,062.50	98,437.50		
	TOTAL	TOTAL						3,882,362.50	27,176,537.50		

Biological Assets

	Asset Description	Tag	Quantity	Current Location	Esimated value	Disposal value
1	COWS		6		900000	
2	TREES		150		3000000	
3	PIGS		16		286000	
4	HEIFERS		4		180000	
	TOTAL				4366000	



REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT (FIFTH SESSION)

NA. L&P.2026/LOM (052)

July 29, 2026

PAPERS LAID

Hon. Speaker, I beg to lay the following Papers on the Table of the House, today,
Wednesday 29th July, 2026 (Morning Sitting): -

- A. Revised Version of Legal Notice No. 27 of 2026 relating to the Civil Aviation (Certification of Air Navigation Service Providers) Regulations, 2026, Explanatory Memoranda, Evidence of stakeholder consultation and public participation Report of Stakeholder on the Regulations from the Ministry of Roads and Transport;
- B. Report to Parliament on all New Loans contracted by Government from 1st January 2026 to 30th April 2026 from the National Treasury;
- C. Price Stability Target and the Economic Policy of the Government from the National Treasury;
- D. Revised 2025 Medium Term Debt Management Strategy (MTDS) from the National Treasury;
- E. Report for the Fourth Quarter of the National Government Constituencies Development Fund for the financial year 2025/2026;
- F. Implementation Status of Public Accounts Committee recommendations on National Government Accounts for financial year 2022/2023 – Treasury Memorandum from the National Treasury;
- G. Annual Report of the Insurance Industry for 2024 from the Insurance Regulatory Authority;
- H. Thirty-Sixth Bi-Annual Report of the Monetary Policy Committee for April 2026 from the National Treasury;
- I. Bi-Annual Report of the Commission on Administrative Justice for the period July to December 2025; and
- J. Reports of the Auditor-General and Financial Statements for the years ended 30th June 2021, 30th June 2022, 30th June 2023, 30th June 2024 and 30th June 2025 and the certificates therein in respect of the following –
 - (1) Huruma Girls High School;
 - (2) Kahuhia Girls High School;
 - (3) Kajiampau Secondary School;
 - (4) Kajiunduthi High School;
 - (5) Karii Kamburi Secondary School;
 - (6) Kiurani Boys' High School;

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- (7) Lanet Secondary School;
- (8) Maara Girls Secondary School;
- (9) Maparasha Secondary School;
- (10) MCK Kisima 78 Secondary School - Isiolo;
- (11) Menzamwenye Secondary School;
- (12) Mukuuni Boys High School;
- (13) Naivasha Girls' Secondary School;
- (14) Ndathi Secondary School;
- (15) Nyakiambi Girls Secondary School;
- (16) Riamukurwe Secondary School;
- (17) Shalety Mixed Day Secondary School;
- (18) St. Francis Assis Kiunguni Secondary School;
- (19) St. Mary Magdalene Girls' Secondary School - Thicingi; and
- (20) Uhuru Secondary School.

(LEADER OF THE MAJORITY PARTY)
