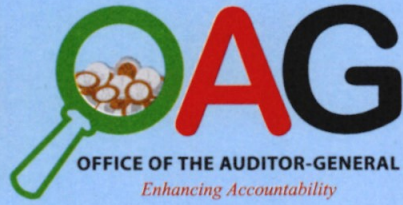


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2026

DAY.

Tuesday

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED
BY:

Hon. Ngeuni Wago

CLERK-AT
THE-TABLE:

Mchaw

THE AUDITOR-GENERAL

ON

KAJIRE GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

TAITA TAVETA COUNTY

Revised 30th June 2022.



Kajire Girls Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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 Schools Education

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 394 number of students as at 30th June 2022. It has 2 streams and 19 teachers of which 6 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 – Special Needs	18/06/2019
2	Peninah N. Wambua	Secretary – Principal	21/05/2021
3	Stellah Ngarai	Member – Community	18/06/2019
4	Wabosha Kamatta	Member – Community	18/06/2019
5	Ezra Mwaluda	Member – Community	18/06/2019
6	Peter Mutinda	Member – Co-opted	18/06/2019
7	Florence Mwasi	Member – Community	18/06/2019
8	Stephen Mwadime	Member – Community	18/06/2019
9	Bryson Mwambi	Member – Rep CEB	18/06/2019
10	Timothy Mulima	Member - Rep Teachers	18/06/2019
11	Rev. Joyce Msagha	Member – Sponsor	18/06/2019
12	Phenny Kele	Member – Sponsor	18/06/2019
13	Dr. Cromwel Mwakirung	Member – Sponsor	18/06/2019
14	Holliness Mwachenga	Member - Rep Students	18/06/2019
15	Patrick Dengo	Member - Special Group	18/06/2019

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Dr. Meshack Pongah 2. Peninah N. Wambua 3. Stellah Ngarai 4. Patrick Dengo	B.O.M Chairman Principal B.O.M Member B.O.M Member	4 out of 4 4 out of 4 4 out of 4 4 out of 4
2	Audit Committee	1. Wabosha Kamatta 2. Ezara Mwaluda 3. Dr. Meshack Pongah 4. Peninah N. Wambua	Chairman Member Member Member	0 0 0 0
3	Finance, procurement and general purposes Committee	1. Patrick Dengo 2. Dr. Meshack Pongah 3. Stellah Ngarai 4. Peninah N. Wambua	Chairman Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1. Dr. Meshack Pongah 2. Timothy Mulima 3. Stellah Ngarai 4. Peninah N. Wambua	Chairman Member Member Member	4 out of 4 4 out of 4 4 out of 4 4 out of 4
5	Development Committee	1. Bryson Mwambi 2. Peninah N. Wambua 3. Dr. Meshack Pongah 4. Rebecca Nyambu 5. Peter Mutinda 6. Patrick Dengo 7. Sylvetser Kiilu	Chairman Secretary Member Member Member Member S.C.D.E Rep'	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
6	Discipline and welfare Committee	1. Bryson Mwambi 2. Peninah N. Wambua	Chairman Secretary/Principal	0 0

Kajire Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

		3. Stephen Mwadime	Member	0
		4. Rev. Joyce Msagha	Member	0

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Peninah N. Wambua	364181
2	Deputy Principal	Rebecca Nyambu	170318
3	School Bursar	Amos M. Mwakio	ID No. 27614641

(e) Schools contacts

Post Office Box: 507
 Telephone: 0706593159
 E-mail: kajiresec@gmail.com
 Website:
 Facebook:
 Twitter:

(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
2021-2022	(2,322,032)
2020-2021	2,329,242
2019-2020	

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

Details	2021-2022	2020-2021	2019-2020
Tuition Account	1,254,245	500,849	
Operation Account	3,394,574	3,125,244	
Infrastructure Account	2,068,500	1,524,500	

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

Details	2021-2022	2020-2021	2019-2020
School Fund Account	3,465,836	1,110,963	

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

Details	2021-2022	2020-2021	2019-2020
Tuition Account	2,139,634	890,089	
Operation Account	4,005,576	2,613,560	
Infrastructure Account	2,855,580	572,000	
School Fund Account	20,448,574	8,793,872	

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

Details	2021-2022	2020-2021	2019-2020
School Fund Account	15,441,767	16,216,022	

b) Creditors

Details	Amount
2021-2022	4,152,467
2020-2021	3,884,733
2019-2020	

f) Teacher Student ratio:

S/No.	Name	Subject combination	Shortage
TSC Teachers			
1	Mrs. Peninah Muthoka	Maths/Geo	
2	Mrs. Jane Kianga	Chem/Bio	
3	Mrs. Racheal Mwaurah	Kisw/Hist	
4	Mr. Geoffrey Mwangi	Geo/Business	
5	Mr. Ezra Abuga	His/CRE	
6	Ms. Linda Mwende	Eng/Literature	
7	Mr. Timothy Mulima	Phy/Maths	
8	Mr. James Kimori	Comp/Business	1
9	Mr. Pristone Mwangwale	Kisw/Hist	
10	Mr. Janes Lando	Bio/Agric	1
11	Mr. Paul Juma	Chem/Bio	1
12	Mr. Bathlomew Ogari	Phy/Maths	
13	Ms. Genevieve Sikolia	Eng/Literature	
B.O.M Teachers			
1	Mazera Mkalla	Math/Chem	
2	Judy Mainga	Eng/Literature	
3	Jonathan Kimbio	Eng/Literature	
4	Jeremiah Ombasa	Bio/Agric	
5	Dolphine Kwena	CRE/Hist	
6	Daniel Wemali	Music	

Teacher student ratio is 13:310

g) Mean score in KCSE:

Details	2021-2022	2020-2021	2019-2020
Mean score	2.8673	2.7879	2.9375

h) Number of Candidates in KCSE:

Details	2021-2022	2020-2021	2019-2020
Candidates	106	67	81

i) Capacity of the school:

Details	2021-2022	2020-2021	2019-2020
Enrolment	310	276	391
Dormitories	4	4	4
Dining Hall	0	0	0
Science Laboratory	1	1	1
Computer Laboratory	1	1	1
Toilets	32	32	32

j) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Renovation of classrooms	MoE	Complete	1,728,828	1,728,828	N/A
10 door toilet	MoE	Complete	897,522	897,522	N/A
Office furniture	MoE	Complete	70,105	70,105	N/A
Science laboratory tables	MoE	Complete	159,125	159,125	N/A



09/04/2026

.....
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, 2022, and of the school's financial position as at that date.

Samson

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

[Signature]

Name: *PERINAH MUTHIKA*
Designation: School Principal & Secretary to Board of Management
Date: *09/04/2026*

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

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

Date:..... Sign:.....

Name: *AMOS MURUKU*
Designation: Bursar/ Finance Officer
Date: *09/04/2026*

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, 2022 - 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 12 to 29, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 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, 2022 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. Inaccuracies of the Financial Statements

- i. The statement of budgeted versus actual amounts reflects final budgeted and actual total income amounts of Kshs.24,815,108 and Kshs.22,289,005 respectively which differ with the recalculated amounts of Kshs.24,734,048 and Kshs.23,153,415 resulting to variances of Kshs.81,060 and Kshs.864,410 respectively. Further, the statement of cashflows reflects cash inflows and cash outflows of Kshs.29,091,299 and Kshs.27,515,763 in respect of cash from operating activities respectively. The amounts differ with actual receipts and actual payments of Kshs.22,289,005 and Kshs.26,960,252 as reflected in the statement of budgeted versus actual amounts resulting in unexplained variances of Kshs.6,802,294 and Kshs.555,511 respectively.
- ii. The statement of cash flows reflects cash and cash equivalents at the end of the year of Kshs.359,089 which includes total receipts of Kshs.29,091,299. However, recalculation of the amount revealed total receipts of Kshs.25,392,159 resulting to an unreconciled variance of Kshs.3,699,140. Further, recalculation of the net increase/decrease in cash and cash equivalents reflects Kshs.4,979,183 instead of the reported Kshs.1,280,043 and final cash and cash equivalents of Kshs.(3,340,051) instead of the reported Kshs.359,089. The variances were not explained.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Cash and Cash Equivalents

2.1. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.359,089 as disclosed in Notes 10 and 11 to the financial statements. However, the banks and cash balances of Kshs.358,184 and Kshs.905 differs with Kshs.31,264 and Kshs.327,825 reflected on Notes 10 and 11 respectively.

Further, the bank balances were not supported by certificates of bank balance and the cash balance of Kshs.905 was not supported with a cash survey report.

2.2. Inaccurate Bank Reconciliation Statements

Review of the cash book, bank reconciliation statements and bank statements for school fund boarding account with bank balance of Kshs.157 revealed balance as per the bank statement of Kshs.977 in the bank reconciliation statement resulting to a variance of Kshs.820. Further, review of the records revealed payments on diverse dates totaling to Kshs.124,000 recorded in the bank statement not in the cash book but were omitted in the bank reconciliation statement.

In addition, review of the cash book, bank reconciliation statements and bank statements of the infrastructure account revealed a balance of Kshs.336,334 which differ with the reported balance of Kshs.10,234 resulting in a variance of Kshs.326,100. Further, review of the bank statements revealed cash withdrawals totalling Kshs.632,000 and cash deposits of Kshs.303,900 recorded in the bank statements that were not recorded in the cash book and were not reported as reconciling items in the bank reconciliation statement.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.359,089 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.15,441,767 as disclosed in Note 13 to the financial statements. However, the balance was not supported by detailed fees arrears schedules, aging analysis and issued invoices.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.15,441,767 could not be confirmed.

4. Unsupported Receipts and Payments

The statement of receipts and payments reflects total receipts and total payments of Kshs.27,127,332 and Kshs.29,449,364 respectively which includes school fund income - parents contribution and payments in respect of operations and boarding and school fund of Kshs.16,944,177, Kshs.4,005,576 and Kshs.20,448,575 as disclosed in Notes 4, 7 and 9 to the financial statements. However, the receipts and payments were not supported by schedules/ledgers.

In the circumstances, the accuracy and completeness total income and total payments of Kshs.27,127,332 and Kshs.29,449,364 could not be confirmed.

5. Understatement of Infrastructure Payments

The statement of receipts and payments reflects payments for infrastructure of Kshs.2,855,580 as disclosed in Note 8 to the financial statements. Included in the payments is Kshs.897,522 paid for the construction of 10-door VIP toilet. However, review of payment vouchers provided for audit revealed that management paid

Kshs.1,330,772 for material and construction of the toilets leading to understatement of the payments for infrastructure by Kshs.433,250.

In the circumstances, the accuracy and completeness of the infrastructure payments of Kshs.2,855,580 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.24,815,108 and Kshs.22,289,005 respectively, resulting in an under-funding of Kshs.2,526,103 or 10% of the budget. However, the School spent an amount of Kshs.26,960,252 against actual receipts of Kshs.22,289,005, resulting in an over-utilization of Kshs.4,671,247 or 21% of actual receipts.

The underfunding 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 x 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. Late Submission of Financial Statements

Management submitted the financial statements to the Auditor-General for audit on 2 March, 2026 instead of the statutory deadline of 30 September, 2022 contrary to Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements and Ministry of Education Circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022.

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

2. Unapproved Fees on Parents Associated Support Programme

The statement of receipts and payments reflect other miscellaneous income of Kshs.3,465,836 as disclosed in Note 5 to the financial statements, which includes parents' association levies of Kshs.2,460,541. Review of documents provided for audit revealed that the School charged an unapproved amount of Kshs.6,000 per student to support the programme. The extra levy was not approved by the Ministry of Education through the County Education Board and 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 law.

3. Unapproved School Development and Improvement Projects

The statement of receipts and payments reflects payments for infrastructure of Kshs.2,855,580 as disclosed in Note 8 to the financial statements. Included in the payments is Kshs.897,522 and Kshs.1,728,828 paid for the construction of 10-door VIP toilet and renovation of five classrooms respectively. However, management got

approval to spend Kshs.897,522 instead of actual amount spent of Kshs.1,330,772 resulting to over expenditure by Kshs.433,250. No evidence of approval for the renovation of the classrooms and extra payments was provided for audit confirmation. This was contrary to Ministry of Education Circular Ref. No. MOE.HQS/3/6/36 dated 14 January, 2021 that sets the Implementation Guidelines for School Projects Under Maintenance and Improvement Fund (M&IF) and Economic Stimulus Programme (ESP) and which stipulates the approval levels for school projects.

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

4. Direct Procurement of Teaching and Learning Materials

The statement of receipts and payments reflects tuition expenditure of Kshs.2,139,434 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.1,394,464 paid to various suppliers for supply of teaching and learning materials on diverse dates. However, Management procured the goods from the suppliers through direct procurement without any justification contrary to Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that where an accounting officer uses direct procurement, the procuring entity to record the reasons upon which it makes a determination that the relevant condition set out in section 103 of the Act has been satisfied. Further, the payments were not supported with Local Purchase Orders or contracts, inspection and acceptance certificate and store ledgers.

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

5. Irregularity in the Management of Local Travels and Transport Payments

The statement of receipts and payments reflects boarding and School fund payments of Kshs.20,448,574 as disclosed in Note 9 to the financial statements which includes local transport and travelling expenses of Kshs.718,580. Review of payment vouchers provided for audit revealed that payments totalling Kshs.303,500 were made before the approvals for the travel activities was obtained. Further, the amounts were not issued on signed imprest warrants neither were they recorded in the imprest register. The amounts issued were not surrendered and the expenditure was recognized on issuance of the funds. This was contrary to Regulations 93 (3) of the Public Finance Management (National Government) Regulations, 2015 which states that temporary imprests to be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

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

6. Excess Supply of Books

Annex 2 to the financial statement disclosed Nil balance of text books. However, review of documents provided for audit revealed that the Ministry of Education distributed text books to public Secondary Schools through Kenya Institute of Curriculum Development (KICD). Review of records revealed that the Institute distributed 239 copies of set books (The Pearl) and 74 copies of set books (An Artist of the Floating World) yet the School had already started using an alternative literature

set book, in line with the curriculum requirements at the time resulting in an excess supply of 313 copies of set books. The cost of the books received were also not included in annex 2.

In the circumstance, the School may not have realized value for money spent on the purchase of the books.

7. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects government grants for infrastructure of Kshs.2,068,500 as disclosed in Note 3 to the financial statements. The amount was transferred from the Ministry of Education and credited to the operations bank account for transfer to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,512,500 was transferred to infrastructure account, leaving a balance of Kshs.556,000, 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 to be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds.

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

8. 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 a government directive.

9. Failure to Prepare Asset Register

Annex 2 to the financial statements reflects summary of fixed asset register whose costs were not indicated. Review of documents provided for audit revealed that in the year under review the School acquired assets valued at Kshs.2,855,580 that were however, not included in the summary of fixed assets register at Annex 2 to the financial statements. Further, the School did not prepare an updated fixed assets contrary to 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 circumstance, the existence of effective measures in the management of assets could not be confirmed.

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 internal controls 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 cash books 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 School fund payments of Kshs.20,448,575. Included in the amounts were cash payment totalling Kshs.14,215,950. However, the cash withdrawals, the School fees received in cash and cash payments were recorded in the cash column of the cash book and 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, the effectiveness in the management of cash collections and payments could not be confirmed.

3. Ineffective Internal Audit Function

Review of documents provided for audit revealed that during the year under review the School internal auditor did not conduct any internal audit as there were no internal audits reports provided for audit confirmation. The internal audit calendar was also not provided for audit and the Board Audit Committee held no meeting during the year.

In the circumstances, the effectiveness of the internal audit function could not be confirmed.

4. Long Outstanding Receivables

The statement of financial assets and liabilities and Note 13 to the financial statements reflects accounts receivables balance of Kshs.15,441,767. Included in the balance is fees arrears balance of Kshs.1,699,905 and Kshs.9,864,784 which had been outstanding for more than two (2) and three (3) years respectively. Evidence of effort put by management to collect the amount was not availed for audit additionally, there was no age analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management 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 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

28 April, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,254,245	500,849
Government grants for operations	2	3,394,574	1,600,744
Government Grants for infrastructure	3	2,068,500	1,524,500
School fund income- parents' contributions	4	16,944,177	9,890,067
Miscellaneous incomes	5	3,465,836	1,110,967
Total Receipts		27,127,332	14,627,123
Payments			
Tuition	6	2,139,634	890,449
Operations	7	4,005,576	2,041,560
Infrastructure	8	2,855,580	572,000
Boarding and school fund	9	20,448,574	8,793,872
Total Payments		29,449,364	12,297,881
Surplus/Deficit		(2,322,032)	2,329,242

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

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

Date.....Sign.....

SARW



Name: Samson MGHANGA
Chair BOM

Name: PERCIVAL MUTINDI
School Principal/ Secretary to BOM

Name: AMOS MWAKIO
Bursar/ Finance Officer

Date: 09/04/2026

Date: 09/04/2026

Date: 09/04/2026

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

Kajire Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	358,184	1,612,696
Cash balances	11	905	26,436
Short term investments	12	-	-
Total cash and cash equivalent		<u>359,089</u>	<u>1,639,132</u>
Account's receivables	13	15,441,767	16,216,022
Total financial assets		15,800,856	17,855,154
Financial liabilities			
Accounts payables	14	4,152,467	3,884,733
Net financial assets		11,648,389	13,970,421
Represented by			
Accumulated fund b/fwd	15	13,970,421	11,641,179
Surplus/deficit for the year		(2,322,032)	2,329,242
Net financial position		11,648,389	13,970,421

The school's financial statements were approved on 09/04 2022 and signed by **ACCOUNTS OFFICER**
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOI

SAMSON
 Name: **SAMSON MUKITANGA**
 Chair BOM
 Date: 09/04/2022

[Signature]
 Name: **PENINAT MUKITOKA**
 School Principal/ Secretary to
 BOM
 Date: 09/04/2022

[Signature]
 Name: **AMOS MWAKIO**
 Bursar/ Finance Officer
 Date: 09/04/2022

PRINCIPAL
KAJIRE GIRLS HIGH SCHOOL
P. O. BOX 507-80300, VOI.
 Date: 13 Sign: [Signature]

8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,254,245	500,849
Government grants for operations		3,394,574	1,600,744
Government grants for infrastructure		2,068,500	1,524,500
School fund income- parents contributions/ fees		15,209,004	7,750,317
Other income		3,465,836	737,763
Total receipts		29,091,299	12,114,173
Payments			
Cash outflows for tuition		1,272,324	490,800
Cash outflows for operations		4,170,794	2,112,460
Cash outflows Boarding/lunch and school fund payments		22,072,644	7,505,372
Total payments		27,515,762	10,108,632
Net cash inflow/outflow from operating activities		1,575,537	2,005,541
Cash flow from investing activities			
Double decker beds			(572,000)
10 door toilet and repair of 5 classrooms		(2,855,580)	
Net cash inflow/outflows from investing activities		(2,855,580)	(572,000)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(1,280,043)	1,433,541
Cash and cash equivalent at beginning of the FY		1,639,132	205,591
Cash and cash equivalent at end of the FY		359,089	1,639,132

The school's financial statements were approved on 09/04/2022 and signed by: GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOI

SAMSON

[Signature]

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

Date: Sign: *AS*

Name: *SAMSON MGHANGA*

Name: *PERDINANT MUTHOKA*
School Principal/ Secretary to BOM

Name: *AMOS MWAKIO*

Chair BOM

BOM

Bursar/ Finance Officer

Date: *09/04/2022*

Date: *09/04/2022*

Date: *09/04/2022*

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	762,880		762,880	1,254,245	164
Exercise Books					
<i>(2) Capitation Grant on Operations</i>					
Other Vote Heads	3,136,000		3,136,000	3,318,374	105
Medical	320,000		320,000	76,200	24
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	1,600,000		1,600,000	2,068,500	129
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	2,835,968		2,835,968	1,531,889	54
Repairs And Maintenance	768,000		768,000	682,655	89
Local Transport / Travelling	208,000		208,000	313,413	151
Electricity And Water	1,568,000		1,568,000	1,762,026	112
Administration Costs	592,000		592,000	674,346	114
Activity	48,000		48,000	287,166	598
Fee On Boarding Equipment and Stores	9,755,200		9,755,200	8,339,650	85

Kajire Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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
5) Miscellaneous Income					
PA Levies	2,480,000		2,480,000	1,980,541	79
Expenditure For Income Generating Activity-bus	660,000		660,000	864,400	131
Total Income	24,815,108		24,815,108	22,289,005	90
(6) Expenditure For Tuition					
Text books & Reference Materials	762,880		762,880	1,254,245	164
Bank Charges	1,060		1,060	840	220
(7) Expenditure For Operations					
Other Vote Heads	3,136,000		3,136,000	4,005,576	128
Medical	320,000		320,000	-	0
(8) Expenditure For infrastructure					
Toilet & Renovation of classrooms	1,600,000		1,600,000	2,855,580	178
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,835,968		2,835,968	2,511,451	89
Repairs And Maintenance	768,000		768,000	358,501	47
Local Transport / Travelling	208,000		208,000	711,530	342
Electricity And Water	1,568,000		1,568,000	1,260,880	80
Administration Costs	592,000		592,000	1,092,364	184
Activity	48,000		48,000	111,880	233
PA Levies	1,280,000		1,280,000	2,167,948	169

Annual Report and Financial Statements For the year ended 30th June 2022

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
Boarding Equipment and Stores	9,755,200		9,755,200	8,317,388	85
Expenditure For Income Generating Activity-bus	660,000		660,000	1,008,871	153
PA Levies	1,280,000		1,280,000	1,303,198	102
Totals	24,815,108		24,815,108	26,960,252	107

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 2022.

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Reference Materials	1,254,245	500,849
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Total	1,254,245	500,849

2 Government Grants for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Medical and insurance	76,200	
Other Vote Heads (Admn costs, Ewc, Ltt)	3,318,374	1,600,744
Total	3,394,574	1,600,744

3 Government Grants for infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Maintenance & Improvement	2,068,500	1,524,500
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Total	2,068,500	1,524,500

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,884,860	1,650,984
Repairs and maintenance	788,640	414,043
Local transport / travelling	350,398	269,154
Electricity and water	2,051,867	973,650
Administration costs	786,011	578,642

Kajire Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

Description	2021-2022	2020-2021
	Kshs	Kshs
Activity	315,016	225,250
Fee on Boarding Equipment and stores	10,767,385	5,778,344
Total	16,944,177	9,890,067

5 Miscellaneous Incomes

Description	2021-2022	2020-2021
	Kshs	Kshs
Tender	53,100	39,000
Income from bus hire	864,400	152,002
Damages	58,509	21,867
Farm sales	24,486	-
Pocket money	4,800	-
PA Levies	2,460,541	898,094
Total	3,465,836	1,110,963

Notes to the Financial Statements (continued)

6 Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / Learning Materials	2,138,794	890,089
Exams And Assessment		
Teachers Guides		
Bank Charges	840	360
Total	2,139,634	890,449

7 Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,015,910	1,365,805
Administration Cost	936,500	197,905
Local transport / travelling	161,200	252,650
Electricity and water	891,840	225,200
Bank charges	126	-
Total	4,005,576	2,041,560

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Decker beds	-	572,000
10 door toilet	897,522	
Purchase of furniture	70,105	
Purchase of science laboratory tables	159,125	
Renovation of 5 classrooms	1,728,828	
Total	2,855,580	572,000

9 Boarding And School Fund

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,524,491	1,924,698
Repairs And Maintenance & Improvements	366,901	250,755
Local Transport / Travelling	718,580	369,500
Electricity And Water	1,286,880	493,520
Medical Expenses	55,295	-
Administration Costs	1,313,035	1,259,192
Farm expenses	52,001	107,600
Expenses On Income Generating Activities-bus	1,073,721	357,814
Fee On Boarding Equipment and Stores	10,743,892	3,826,963
Activity Expenses	112,530	19,600
PA expenses	2,167,948	157,400
Tender	28,500	15,900
Damages	-	10,930
Pocket money	4,800	-
Total	20,448,574	8,793,872

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021-2022	2020-2021
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104829371	9,347	27,425
Operations Account	Active	1104822164	2,347	42,563
School Fund Account/Boarding-KCB	Active	1104830426	9,179	127,765
School Fund Account/Boarding-Equity	Active	0790264065767	157	64,890
Infrastructural Account	Active	1139726277	10,234	1,350,053
Total			31,264	1,612,696

11 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Notes and Coins	327,825	26,436
Total	327,825	26,436

12 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	15,441,767	16,216,022
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	15,441,767	16,216,022

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	2021-2022	% of the total	2020-2021	% of the total
Less than 1 year	3,795,032	25%	3,843,019	24%
Between 1- 2 years	82,046	1%	1,699,905	10%
Between 2-3 years	1,699,905	11%	2,734,436	17%
Over 3 years	9,864,784	63%	7,938,662	49%
Total (should tie to note 13 a)	15,441,767	100%	16,216,022	100%

14 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,015,107	3,666,033
Prepaid Fees	137,360	218,700
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	4,152,467	3,884,733

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	2021-2022	% of the total	2020-2021	% of the total
Less than 1 year	3,798,607	95%	3,449,533	94%
Between 1- 2 years	216,500	5%	216,500	6%
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	4,015,107	100%	3,666,033	100%

15 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	70,023	
Cash Balances	13,824	
Short Term Investments	-	
Receivables	17,644,479	
Payables	3,757,904	
Total	13,970,422	

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	2021-2022	2020-2021
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

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	2021-2022	2020-2021
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

Kajire Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

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

09/06/26

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 2022

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Ruth Kalendo					42,270	
2. Agneta Musula					99,000	
3. Moons Clean Water					198,000	
4. Duncan Mmeku				390,700	250,400	
5. Josemu Stores					63,000	
6. Blue Diamond Butchery					482,885	
7. Desert Ranger Investments				1,006,097	288,691	
8. Wakio Technocrats				66,000	151,145	
9. Jackson Chola					54,920	
10. Dynamic Copy Printers				112,000	307,750	
11. Bill Solar Engineering Services					256,000	
12. Digital Sanitation Srvices					10,800	
13. Ruhence Mbole					202,500	
14. Caleb William					31,200	
15. Grandlab Digital Fixers					45,500	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
16. Kenya Power and Lighting Company Limited					38,000	
17. Kilulu Uniforms					41,600	
18. Teachers @Large Concepts				216,500	216,500	
19. The Copy Cat Limited					63,840	
20. Multiple Seven Enterprises				473,710	293,960	
21. Taita Taveta Mwalimu Bookshop					34,975	
22. Alphastar Office Supplies					2,880	
23. Litez Computers and Stationery				21,000	119,494	
24. Gepem Merchants				409,300		
25. Josmar Fumes and paints				16,600		
26. Chenga Auto Hardware				60,850		
27. Kirutai Butchery				403,480		
28. Rutham Enterprises				23,560		
29. Tsavo Auto Garage				4,000		
30. Lukundo Investments				84,500		
31. Blue Diamond Butchery				212,210		
32. Voi Epsom Centre				154,600		
33. Alexander Mwasalah				360,000		
Sub-Total				4,015,107	3,295,310	
Supply Of Services						
34. Dickson Mbole					5,648	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
35. Goshen Auto Garage					10,000	
36. Jona Pestcon					16,160	
37. Madison General Insurance (K) Ltd					131,057	
38. Phides Manga					600	
39. Agneta Gombe					600	
40. Stanbry Enterprises					96,000	
41. Purity Mwambai					7,540	
42. Joseph Kimbio					11,447	
43. Priscah Jamre					11,447	
44. Martha Kirombo					19,080	
45. Francis Mwambisi					18,836	
46. Jastine Mwakawa					14,802	
47. Amos Mwakio					27,506	
Sub-Total					370,723	
Grand Total				4,015,107	3,666,033	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land	Donation			
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				