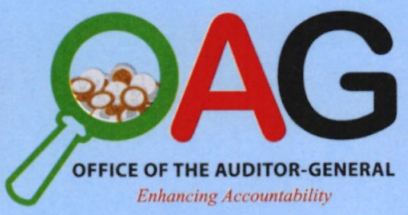
REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

KAJIRE GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2021

TAITA TAVETA COUNTY

Revised 30th June 2021.

HARAMBEE

Kajire Girls Secondary School

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR SIX MONTHS

ENDING

30th June 2021

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

Kajire Girls Secondary School

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For Six Months

For the year ended 30th June 2021

Table of Contents Page

I. 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 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 276 number of students as at 30th June 2021. It has 2 streams and 19 teachers of which 5 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

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 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	**2 out of 2** **2 out of 2** **2 out of 2** **2 out of 2**
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	**2 out of 2** **2 out of 2** **2 out of 2** **2 out of 2**
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 3. Stephen Mwadime 4. Rev. Joyce Msagha	Chairman Secretary/Principal Member Member	0 0 0 0

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

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

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

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	0790264065767	School Fund

1. MPESA Pay Bill No. 522123 attached to 1104830426 bank account

(g) Independent Auditors

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

II. 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

Details	Surplus/Deficit
2021	2,329,242
2020	
2019	

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

Details	2021	2020	2019
Tuition Account	500,849		
Operation Account	3,125,244		
Operation Account	1,524,500		

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

Details	2021	2020	2019
School Fund Account	1,110,963		

A three-year overview of expenditure of the school

Details	2021	2020	2019
Tuition Account	890,449		
Operation Account	2,613,560		
School Fund Account	8,793,872		

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

a) Debtors

Details	Amount
2021	16,216,022
2020	
2019	

b) Creditors

Details	Amount
2021	3,884,733
2020	
2019	

b) **Teacher Student ratio**:

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

Teacher student ratio is 14:276

c) **Mean score in KCSE**:

Details	**2021**	**2020**	**2019**
Mean score	2.7879	2.9375	2.4623

d) Number of Candidates in KCSE:

Details	**2021**	**2020**	**2019**
Candidates	67	81	106

e) **Capacity of the school**:

Details	**2021**	**2020**	**2019**
Enrolment	276	391	408
Dormitories	4	4	4
Dining Hall	0	0	0
Science Laboratory	1	1	1
Computer Laboratory	1	1	1
Toilets	32	32	32

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Decker beds	MoE	Complete	572,000	572,000	-

Sign_____ 09/04/26

School Principal

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

III. 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 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, 2021, and of the school's financial position as at that date.

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

Name: PENINAH MUTHONI
Designation: School Principal& Secretary to Board of Management
Sign:
Date: 09/04/2026

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

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

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

REPUBLIC OF KENYA

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

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

REPORT OF THE AUDITOR-GENERAL ON KAJIRE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - 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 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 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, 2021 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 receipts and payments reflects total receipts and total payments of Kshs.14,627,123 and Kshs.12,297,881 which differ with Kshs.12,114,173 and Kshs.10,680,632 reflected in the statement of cash flows in respect to total receipts and total payments resulting to variances of Kshs.2,512,950 and Kshs.1,617,250 respectively. The differences were not explained or reconciled.

ii. The statement of budgeted versus actual amounts reflects actual receipts and actual payments on comparable basis of Kshs.11,301,879 and Kshs.8,898,808 respectively. However, the actual amounts on comparable basis differ with actual receipts and payments reflected in the statement of cash flows of Kshs.12,114,173 and Kshs.10,108,632 resulting in variances of Kshs.812,294 and Kshs.1,209,824 respectively.

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

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,639,132 as disclosed in Note 8 and Note 9 to the financial statements. Included in the balance are five (5) bank accounts with balances totaling to Kshs.1,612,696 and cash balance of Kshs.26,436. However, the bank balances were not supported by certificates of bank balance and the cash balance was not supported by cash survey report as at 30 June, 2021. Further, review of the bank reconciliation statements for School fund boarding account with a bank balance of Kshs.156,545 revealed outstanding direct deposits of Kshs.96,367 which were not supported by listing of the transactions.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,639,132 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.16,216,022 as disclosed in Note 10 to the financial statements.

However, the balance was not supported by detailed fees arrears schedules and invoices.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.16,216,022 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

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.13,075,920 and Kshs.11,301,879 respectively, resulting in an under-funding of Kshs.1,774,041 or 14% of the budget. However, the School spent an amount of Kshs.8,898,808 against actual receipts of Kshs.11,301,879, resulting in an under-utilization of Kshs.2,403,071 or 21% of actual receipts.

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

2. Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 1 July, 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

My opinion is not modified in respect of these matters.

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 2 to 10 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

During the year under review, Management submitted the financial statements to the Auditor-General for audit on 2 March, 2026 instead of the statutory deadline of 30 September, 2021 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, 2021

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 School fund income – other receipts of Kshs.1,110,963 as disclosed in Note 4 to the financial statements which includes academic programme of Kshs.898,094. Review of the records revealed that the School charged Kshs.2,000 per student to support the programme.

However, the extra charge was not approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE/CONF/G5 dated 26 November, 2019 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 Project – Acquisition of Student Chairs

The statement of receipts and payments reflects payments for operations of

Kshs.2,613,560 as disclosed in Note 6 to the financial statements. Included in this amount is acquisition of assets (student chairs, lockers and beds) of Kshs.572,000 from a local supplier that was not approved by the County Director of Education 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 stipulates the approval levels for School projects. Moreover, the project final hand over report was not provided for audit verification. Additionally, the payment was not supported by approval by a Local Purchase Order, delivery Note, invoice, Inspection and Acceptance Certificates and procurement documents.

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.890,449 as disclosed in Note 5 to the financial statements. Included in this amount is Kshs.437,500 paid to various suppliers for the supply and delivery of stationary. However, Management procured the goods from two suppliers through a direct procurement method. The reasons for the use of the direct procurement was not provided for audit confirmation. This was in violation of Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates 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 a local purchase order or contract, inspection and acceptance certificate and store ledgers.

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

5. Excess Supply of Books

Annex 2 to the financial statements discloses Nil text books balance. However, review of documents provided revealed that the Ministry of Education distributed textbooks to public Secondary Schools through Kenya Institute of Curriculum Development (KICD) and 239 set books received by the School were not issued to Students as the School had already been using alternative literature set books in line with the curriculum requirements at the time resulting in an excess supply of books. The cost of the books received was also not included in Annex 2.

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

6. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations of Kshs.3,125,244 as disclosed in Note 2 to the financial statements. The funds included repairs and maintenance grants of Kshs.1,524,500 from the Ministry of Education credited in the operations bank account meant for transfer to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.945,000 was transferred to infrastructure account, leaving a balance of

Kshs.579,500 contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account fifteen days upon receipt of the funds.

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

7. Failure to Prepare School Improvement Plan

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

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

8. Failure to Prepare Asset Register

Annex 2 to the financial statements reflects Nil balance in respect of summary of fixed asset register. The School in the year under review acquired assets which include double decker beds at Kshs.572,000 that were however not included in the asset register summary in Annex 2 to the financial statements. Further, the School did not maintain an updated fixed assets register contrary to the requirements of Section 143 (1) of Public Finance Management (National Government) Regulations, 2015 requires the Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

In the circumstance, the effectiveness of internal controls in the accounts department was in doubt.

2. Failure to Maintain Petty Cash Register

The statement of receipts and payments reflects boarding and School fund payments of Kshs.8,793,872 as disclosed in Note 7 to the financial statements. Included in this amount were cash payments of Kshs.5,439,140. However, the cash withdrawals, 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, the 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. Long Outstanding and Doubtful Recoverability of Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.16,216,022 as disclosed in Note 10 to the financial statements. Included in the balance is accounts receivable balance of Kshs.10,673,098 which had been outstanding for more than two (2) years. However, evidence of effort put by management to collect the amount was not provided for audit casting doubt on ability to recover the long outstanding accounts receivables balance. There was also no age analysis and policy on the impairment of long outstanding fees arrears.

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

27 April, 2026

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	500,849	
Capitation grants for operations	2	3,125,244	
School Fund Income- Parents' Contributions	3	9,890,067	
School Fund Income- Other receipts	4	1,110,963	
Proceeds from borrowings		-	
TOTAL RECEIPTS		**14,627,123**	
PAYMENTS			
Payments for Tuition	5	890,449	
Payments for operations	6	2,613,560	
Boarding and school fund payments	7	8,793,872	
TOTAL PAYMENTS		**12,297,881**	
SURPLUS/DEFICIT		2,329,242	

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

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

.....	.....	...Date.....Sign.....
Name: SAMSON MGHANGA	**Name:** PENINAH MUTHOKA	**Name:** AMOS MWAKIO
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 09/04/2026	**Date:** 09/04/2026	**Date:** 09/04/2026

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

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,612,696	191,768
Cash Balances	9	26,436	13,823
Short term Investment	10	-	-
Total Cash and cash equivalent		**1,639,132**	**205,591**
Account's receivables	10	16,216,022	15,193,492
TOTAL FINANCIAL ASSETS		**17,855,154**	**15,399,083**
FINANCIAL LIABILITIES			
Accounts Payables	11	3,884,733	3,757,904
NET FINANCIAL ASSETS		**13,970,421**	**11,641,179**
REPRESENTED BY			
Accumulated Fund b/fwd	12	11,641,179	9,019,607
Surplus/Deficit for the year		2,329,242	2,621,572
NET FINANCIAL POSSITION		**13,970,421**	**11,641,179**

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

ACCOUNTS OFFICE
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 80300, VOI
Date.....Sign.....

.....	.....	.....
Name: SAMSON MGHANGA	**Name:** PENINAH MGUTHIDOKA	**Name:** AMOS MWAKIO
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 09/04/2026	**Date:** 09/04/2026	**Date:** 09/04/2026

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

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	500,849	
Capitation grants for operations	2	3,125,244	
School fund income- Parents contributions/ fees	3	7,750,317	
School fund income- other receipts	4	737,763	
Total receipts		**12,114,173**	
Payments			
Payments for Tuition		490,800	
Payments for operations		2,112,460	
Boarding and school fund payments		7,505,372	
Total payments		**10,108,632**	
Net cash flow from operating activities		**2,005,541**	
CASHFLOW FROM INVESTING ACTIVITIES			
Double decker beds		(572,000)	
Net cash flows from Investing Activities		**(572,000)**	
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	
Repayment of principal borrowings		-	
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		**1,433,541**	
Cash and cash equivalent at BEGINNING of the year		**205,591**	
Cash and cash equivalent at END of the year		**1,639,132**	

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

ACCOUNTS OFFICE
KAJIRE GIRLS' SEC. SCHOOL
P. O. Box 507 - 90300, VOI
Date.....Sign.....

Name: SAMSON MUHANGA	**Name:** PENINAH MUTHOKA	**Name:** AMOS MWAKIO
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 09/04/2026	**Date:** 09/04/2026	**Date:** 09/04/2026

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	745,920	0	745,920	500,849	245,071	67
(2) CAPITATION GRANT ON OPERATIONS						
Other Vote heads	1,546,540	0	1,546,540	1,600,744	54,204	104
Repairs and maintenance	1,595,000	0	1,595,000	1,524,500	70,500	96
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	527,000	0	527,000	1,057,474	(530,474)	201
Repairs and maintenance	408,000	0	408,000	234,983	173,017	58
Local transport / travelling	110,500	0	110,500	84,974	25,526	77
Electricity and water	833,000	0	833,000	577,580	255,420	69
Administration costs	314,500	0	314,500	367,562	(53,062)	117
Activity	25,500	0	25,500	64,800	(39,300)	254
Fee on Boarding Equipment and Stores	5,966,560	0	5,966,560	4,611,517		
OTHER INCOME						
Academic Programme	720,000	0	720,000	524,894	195,106	73
Income generating activities-bus	283,400		283,400	152,002		
TOTAL INCOME	**13,075,920**		**13,075,920**	**11,301,879**	**1,774,041**	**86**

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For Six Months

For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	745,920	0	745,920	490,800	225,120	66
Teaching / learning materials						
(2) EXPENDITURE FOR OPERATIONS						
Other Vote heads	1,546,540	0	1,546,540	2,112,460	(565,920)	136
Repairs, maintenance & improvements	1,595,000	0	1,595,000	572,000	1,023,000	36
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	527,000	0	527,000	1,741,408	(1,214,408)	331
Repairs, maintenance and improvements	408,000	0	408,000	225,155	182,845	55
Local transport / travelling	110,500	0	110,500	345,600	(235,100)	312
Electricity, water and conservancy	833,000		833,000	262,480	(570,520)	31
Administration costs	314,500	0	314,500	779,597	(465,097)	247
Activity	25,500	0	25,500	7,500	18,000	29
Academic Programme	720,000	0	720,000	157,400	562,600	22
Boarding Equipment and Stores	5,966,560	0	5,966,560	1,987,651	3,978,909	33
Expenditure for Income Generating Activity-Bus	283,400	0	283,400	216,757	66,643	76
TOTALS	**13,075,920**	-	**13,075,920**	**8,898,808**	**4,177,112**	**68**

IX. 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 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*.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	500,849	
Exercise books	-	
Laboratory equipment	-	
Internal exams	-	
Teaching / learning materials	-	
Chalks	-	
Exams and assessment	-	
Teachers guides	-	
Total	**500,849**	

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Repairs and maintenance	1,524,500	
Other Vote heads	1,600,744	
Personnel emoluments		
Total	**3,125,244**	

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,650,984	
Repairs and maintenance	414,043	
Local transport / travelling	269,154	
Electricity and water	973,650	
Activity	225,250	
Fee on Boarding Equipment and Stores	5,778344	
Administration costs	578,642	
Total	**9,890,067**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Tender	39,000	31,000
Academic programme	898,094	378,916
Income from bus hire	152,002	711,218
Damages	21,867	12,897
Income from farming activities	-	128,021
Students personal items	-	277,150
Total	**1,110,963**	**1,539,202**

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	890,089	459,050
Bank Charges	360	
Total	**890,449**	**459,050**

6 PAYMENTS FOR OPERATION

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1365805	1412843
B.O.M Teachers	-	300,000
Administration costs	197,905	1,355,611
Local transport / travelling	252,650	247,280
Electricity and water	225,200	311,520
Acquisition of Assets	572,000	2,193,282
Medical & Insurance	-	19,965
Activity	-	373,925
Total	**2,613,560**	**6,214,426**

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,924,698	1,390,562
Repairs and maintenance & Improvements	250,755	66,040
Local transport / travelling	369,500	125,700
Electricity and water	493,520	346,089
Academic programme	157,400	243,400
Administration costs	1,259,192	838,953
Activity	19,600	-
Expenses on Income Generating Activities-bus	357,814	742,840
Fee on Boarding Equipment and Stores	3,826,963	5,815,245
Farm expenses	107,600	167,550
Tender	15,900	-
Damages	10,930	-
Medical	-	12,000
Other Vote Heads	-	586,800
TOTAL	**8,793,872**	**10,335,179**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1104829371	27,425	3,375
Operations Account	1104822164	42,563	122,985
School Fund Account/Boarding-KCB	1104830426	156,545	63,822
School Fund Account/Boarding-Equity	0790264065767	36,110	1,033
Infrastructural Account	1139726277	1,350,053	553
Total		1,612,696	191,768

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Operation Account	26,057	106
School Fund account	379	13,717
Total	**26,436**	**13,823**

SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	**-**	**-**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	**16,216,022**	15,193,492
Other non-fees receivables		
Salary advances		
Imprest		
Total	**16,216,022**	**15,193,492**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	3,843,019	2,734,436
Fees arrears for the previous year	1,699,905	
Fees arrears for prior periods (over two years)	10,673,098	12,459,056
Total	**16,216,022**	**15,193,492**

11 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,666,033	3,757,904
Prepaid fees	218,700	
Retention monies		
Total	**3,884,733**	**3,757,904**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	3,449,533	3,541,404
Trade creditors for the previous year	216,500	216,500
Trade creditors for prior periods (over two years)		
Total	**3,666,033**	**3,757,904**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	191,768	26,963
Cash balances	13,823	1,579
Short Term Investments	-	-
Receivables	15,193,492	11,680,560
Payables	3,757,904	2,689,495
Total	**11,641,179**	**9,019,607**

Other important disclosure notes

IPSAS 1 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.

13 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	
Outstanding Leases	-	
Hire purchase	-	
Gratuity and leave provision	-	
Total	-	

14 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		-	
Goats		-	
Trees		-	
Coffee or tea plantation		-	
Poultry		-	
Total		-	

15 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings	-	
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	(-)	(-)
Balance at end of the year	-	-

Other important disclosure notes

16 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings	-	
Stock/ inventory at beginning of the year	-	
Stock/ inventory purchased during the year	-	
Stock/ inventory issued during the year	(-)	
Balance at end of the year	-	

17 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)*

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	B	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Ruth Kalendo				42,270		
5. Agneta Musula				99,000		
6. Moons Clean Water				198,000		
7. Duncan Mmeku				250,400		
8. Josemu Stores				63,000		
9. Blue Diamond Butchery				482,885		
10. Desert Ranger Investments				288,691		
11. Wakio Technocrats				151,145		
12. Jackson Chola				54,920		
13. Dynamic Copy Printers				307,750		
14. Bill Solar Engineering Services				256,000		
15. Digital Sanitation Services				10,800		
16. Ruhence Mbole				202,500		
17. Caleb William				31,200		
18. Grandlab Digital Fixers				45,500		
19. Kenya Power and Lighting Company Limited				38,000		
20. Kilulu Uniforms				41,600		
21. Teachers @Large Concepts				216,500		
22. The Copy Cat Limited				63,840		
23. Multiple Seven Enterprises				293,960		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
24. Taita Taveta Mwalimu Bookshop				34,975		
25. Alphastar Office Supplies				2,880		
26. Litez Computers and Stationery				119,494		
Sub-Total				**3,295,310**		
Supply of services						
27. Dickson Mbole				5,648		
28. Goshen Auto Garage				10,000		
29. Jona Pestcon				16,160		
30. Madison General Insurance (K) Ltd				131,057		
31. Phides Manga				600		
32. Agneta Gombe				600		
33. Stanbry Enterprises				96,000		
34. Purity Mwambai				7,540		
35. Joseph Kimbio				11,447		
36. Priscah Jamre				11,447		
37. Martha Kirombo				19,080		
38. Francis Mwambisi				18,836		
39. Jastine Mwakawa				14,802		
40. Amos Mwakio				27,506		
Sub-Total				**370,723**		
Grand Total				**3,666,033**		

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1			**Donation**	-	-	-
Buildings and structures						
Motor vehicles	**2015**					
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						