

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 JUN 2025	DAY: TUESDAY
TABLED BY:	HON. NAOMI WAZU, DEPUTY CHIP WHIP,
CLERK-AT-THE-TABLE:	AHH SHIBUKO

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REPORT

OF

THE AUDITOR-GENERAL

ON

**KYONDONI GIRLS'
HIGH SCHOOL**

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

KITUI COUNTY



KYONDONI GIRLS' HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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

2. Key School Information and Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in **31/1/1980** under registration number **H/A/103/81** and is currently categorized as a **Extra County** public school established, owned or operated by the Government.

The school is a day/boarding school and had **1008** number of students as at 30th June 2024. It has **6** streams and **49** teachers of which **15** 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	Mr. Felix Ndoi	Chairman	4/5/2022
2	Mrs. Apphia Somba	Secretary - Principal	4/5/2022
3	Mr. Lawrence Nzau	Vice Chairman	4/5/2022
4	Mr. Oscar Ngotho	Member	4/5/2022
5	Mrs. Lydia Musau	Member	4/5/2022
6	Ms. Liz Wanja	Member	4/5/2022
7	Mr. David Musyoki	Member	4/5/2022
8	Ms. Janet Mutia	Member – Rep CEB	4/5/2022
9	Mr. Joseph Matei	Member Rep Teachers	4/5/2022
10	Rev. Sylvester Nzeka	3 Members - Sponsor	4/5/2022
11	Ms. Irene Kathini	Member - Community	4/5/2022
12	Mrs. Agnes Ngina	Member Special Needs	4/5/2022
13	Esther Odara	Rep Students	4/5/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr.Felix Ndoi Mr. Lawrence Nzau Mrs. Apphia Somba Mr. David Musyoki Mrs. Lydia Musau	Bom Chairman Vice Chairman Secretary/Principal P.A Chairman Member	2 out of 4 2 out of 4 2 out of 4 2 out of 4 2 out of 4
2	Audit Committee	Mr. Oscar Ngotho Mr. David Musyoki Ms. Janet Mutia Ms. Liz Wanja Mrs. Apphia Somba	Chairman Vice Chairman Secretary Member Member	2 out of 4 2 out of 4 2 out of 4 2 out of 4 2 out of 4
3	Finance,procurement and general purposes Committee	Mr. Felix Ndoi Mr. Lawrence Nzau Mrs. Apphia Somba Mr. David Musyoki Mrs. Lydia Musau	Bom Chairman Vice Bom Chairman Secretary Bom /Principal P.A. Chairman Member	2 out of 4 2 out of 4 2 out of 4 2 out of 4 2 out of 4
4	Academic Committee	Ms. Irene Kathini Mrs . Mary Mwinzi Ms. Janet Mutia Mr. David Musyoki Mr. joseph Matei	Chair person Memebr Member Member Teacher Rep	3 out of 4 3 out of 4 3 out of 4 3 out of 4 3 out of 4

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5	Development Committee	Mr. Lawrence Nzau Mr. David Musyoki Mr. Felix Ndoi Mrs. Apphia somba Mr. Joseph Matei	Chairman Member Member Principal/member Member	3 out of 4 3 out of 4 3 out of 4 3 out of 4 3 out of 4
6	Discipline and welfare Committee	Rev. Silvester Nzeka Mr. Oscar Ngotho Ms. Liz Wanja Ms. Agnes Ngina Mrs. Apphia somba	Chairman Member Member Member Principal /Member	3 out of 4 3 out of 4 3 out of 4 3 out of 4 3 out of 4
7	Adhoc Committee (if any during the year)	Mr. Joseph Matei Mrs. Judith kimeu Mrs. Nancy micah Mr. Kilonzo Michael Mr. Philip Mativo	Chairman Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	MRS. APPHIA SOMBA	TSC No.362730
2	Deputy Principal- Adminstration	MRS. JUDDITH KIMEU	TSC No.214576
3.	Deputy Principal- Academics	MRS. STELLA KYALO	TSC No. 436992
4.	School Bursar	MR. PHILIP K. MATIVO	ICPAK No.

(e) Schools contacts

Post Office Box: P.O BOX 78-90205 KABATI KITUI
 Telephone: 0114198935
 E-mail: a.i.ckyondonigirlssec@gmail.com
 Website: 0
 Facebook: 0
 Twitter: 0

(f) School Bankers

School bank details:

1. Name of Bank: National Bank
 Branch: Kitui
 Account no. 01021051510601
2. Name of Bank: National Bank
 Branch: Kitui
 Account no. 01021051510602
3. Name of Bank: National Bank
 Branch: Kitui
 Account no. 01025051510600
4. Name of Bank: National Bank
 Branch: Kitui
 Account no. 01242051510600
5. Name of Bank: National Bank
 Branch: Kitui
 Account no. 01022216284700
6. Name of Bank: National Bank
 Branch: Kitui
 Account no. 0102224441600
7. MPESA Paybill No. 579814 Attached to NATIONAL BANK

(g) Independent Auditors

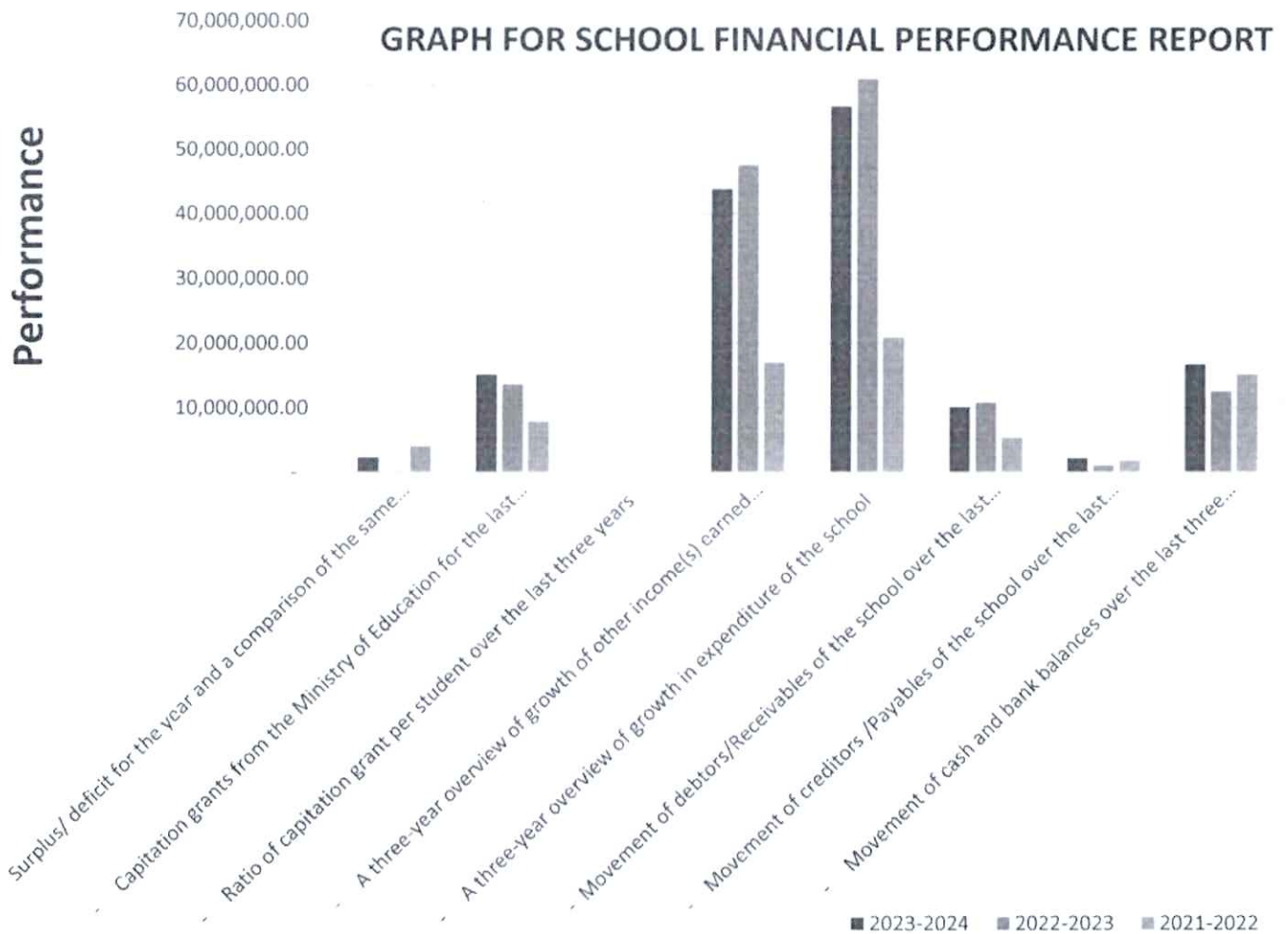
Office of the Auditor General
 Anniversary Towers, University Way
 P.O. Box 30084
 GPO 00100
 Nairobi, Kenya

KYONDONI GIRLS' HIGH SCHOOL
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II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

The following is a table summary report of the performance of the school

a) Financial performance:	2023-2024	2022-2023	2021-2022
- Surplus/ deficit for the year and a comparison of the same for the last three years	2,342,730.60	215,549.25	3,182,094.40
- Capitation grants from the Ministry of Education for the last three years	15,130,302.25	13,657,191.65	15,796,356.40
- Ratio of capitation grant per student over the last three years	15,010.00	14,685.00	16,824.61
- A three-year overview of growth of other income(s) earned by the school.	43,820,641.00	47,551,196.00	53,869,535.00
- A three-year overview of growth in expenditure of the school	56,608,212.65	60,992,838.40	66,483,797.00
- Movement of debtors/Receivables of the school over the last three years	10,096,604.25	10,835,239.25	7,104,984.00
- Movement of creditors /Payables of the school over the last three years	2,212,,815.00	1,101,095.00	3,844,360.00
- Movement of cash and bank balances over the last three years	16,546,454.94	12,470,011.82	18,727,982.82



KYONDONI GIRLS' HIGH SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2024
KYONDONI GIRLS' HIGH SCHOOL
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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:

	EXPECTED STANDARD	2023-2024
b) Teachers Capacity		
The teacher to student ratio		
Number of teachers recruited and posted to the school within the year	15	2
Number of teachers that were transferred/ retired during the period		0
Number of teachers employed by TSC	34	
Number of teachers employed by BOM.	15	
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources		
SUBJECTS		NO.of Teachers
MATHS	12	9
ENGLISH	8	6
KISWAHILI	9	9
CHEMISTRY	7	2
PHYSICS	4	1
BIOLOGY	6	4
HISTORY	6	6
CRE	8	7
AGRICULTURE	3	2
BUSINESS STUDIES	4	4
GEOGRAPHY	6	4
COMPUTER STUDIES	2	1
c) Mean score KCSE:		6.688
performance of the school for each over the last three years		
Number of students that have since transitioned to institutions of higher learning.	140	109
KCSE Mean score	7.00	6.688
comment on improvement or otherwise as compared to the school's set score.	GOOD	GOOD
d) Number of Candidates in the 2023 KCSE:		
Number of candidates sitting for KCSE over the last three years.		202

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.....SECONDARY SCHOOL
Annual Report and Financial Statements
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II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL-Continued

e) Capacity of the school:		
Number of students in the school		1008
Number of Class Rooms		25
Number of Dormitories		5
Number of Dinning hall,		1
Number of Laboratories,		5
Number of Toilets		48
Other amenities.i.e Library		1

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:

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

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*

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

b) Teacher Student ratio:

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

c) The mean score in the 20XX KCSE:

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

d) Number of Candidates in the 20XX KCSE:

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

e) The capacity of the school:

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

f) Development projects carried out by the school:

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

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CBC Classrooms	M.O.E	Completed	1,576,440.00	1,576,440.00	August 2023
Laboratory Renovation	M.O.E	Completed	1,095,760.00	1,095,760.00	June 2024
12 Door Students Pit Latrine	M.O.E	Almost complete	1,500,520.00	1,381,504.00	August 2024

APPHIA SOMBA


 School Principal

PRINCIPAL
 KYONDONI GIRLS' SEC. SCHOOL
 P.O. Box 78 - 90205, KADATI-KITUI
 13/5/2025

4. Statement of School Management Responsibility

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

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

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

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

F. M. NDO

.....
Name: MR. FELIX M. NDO

Designation: Chairman, School Board of Management

Date: 13/05/2025

A. SOMBA

.....
Name: MRS. APPHIA SOMBA

Designation: School Principal & Secretary to Board of Management

Date: 13/05/2025

P. MATIVO

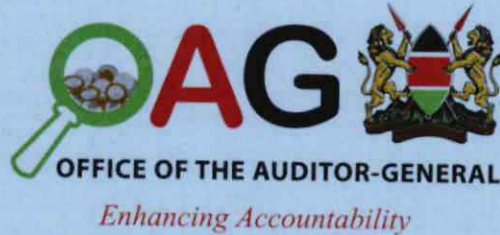
.....
Name: MR. PHILIP K. MATIVO

Designation: Bursar/ Finance Officer

Date: 13/05/2025

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KYONDONI GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KITUI 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.
- 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 Kyondoni Girls' High School – Kitui County set out on pages 1 to 21, which comprise of the statement of assets and

Report of the Auditor-General on Kyondoni Girls' High School for the year ended 30 June, 2024- Kitui County

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

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

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.10,096,604 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs. 6,305,168 which have been outstanding for more than three (3) years. However, there is no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.10,096,604 could not be confirmed.

2. Unreconciled Differences Between Amounts Reflected in the Statement of Receipts and Payments and Statement of Cash Flows

Comparison of the amounts reported in the statement of receipts and payments and amounts reported in the statement of cash flows revealed unreconciled variances as detailed in the table below;

Item	Amount Reported in the Statement of Receipts and Payments Kshs.	Amounts Reported in the Statement of Cash Flows Kshs.	Unreconciled Difference Kshs.
Grants from Operations	9,150,396	7,903,690	1,246,706
Grants from Infrastructure	3,662,800	5,239,240	(1,576,440)
Special Fund Income – Parents Contributions/ fees	41,998,796	50,461,288	(8,462,492)
Tuition Payments	2,795,570	2,271,560	524,010
Operations Payments	8,003,381	6,731,675	1,271,706
Infrastructure payments	2,596,590	4,054,004	(1,457,414)
Boarding and School Fund payments	43,212,682	50,492,845	(7,280,163)

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

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

Emphasis of Matter

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.57,684,760 and Kshs.55,552,658 respectively, resulting to an under-funding of Kshs.2,132,102 or 4% of the budget. However, the School spent a total of Kshs.53,336,016 against actual receipts of Kshs.55,552,658, resulting to an underutilization of Kshs. 2,216,642 or 4% of actual receipts.

The underutilization affected the planned activities and may have impacted negatively on service delivery at the school.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit

or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

The statement of receipts and payments reflects operations payments amount of Kshs.8,003,381 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.928,028 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.928,028 could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was 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.

3. Excess Supply of Textbooks

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed two thousand eight hundred and forty-four (2,844) books to the School while only two thousand six hundred and

eighty-three (2,683) books were issued to the students, resulting to an unexplained excess text books of one hundred and sixty-one (161) books in the School store.

In the circumstances, value for money on the excess one hundred and sixty-one (161) text books could not be confirmed.

4. Late Submission of Financial Statements for Audit

The financial statements for the year under review were submitted for audit on 10 April 2025, instead of the statutory deadline of 30 September, 2024. This was contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 which requires that not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Frequency of Meetings of Committees of the Board

During the year under review, the Board of Management and six (6) Committees of the Board were constituted. However, the Committees of the Board did not meet the minimum required threshold of at least four (4) meetings in a year yet the Board of Management is supposed to direct the School in achieving its strategic objectives.

In the circumstances, the effectiveness of the School's governance could not be confirmed and the School may not achieve its strategic objectives.

2. Lack of Land Ownership Documents

Annex 2 to the financial statements on summary of fixed assets register does not disclose the values of the fixed assets. In addition, the School has been occupying land whose estimated size is 7.27 Hectares. However, land ownership documents were not provided for audit.

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

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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

30 May, 2025

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,317,106.00	2,532,582.00
Government grants for operations	2	9,150,396.25	7,414,609.65
Government Grants for infrastructure	3	3,662,800.00	3,710,000.00
School fund income- parents' contributions	4	41,998,796.00	46,147,986.00
Miscellaneous incomes	5	1,821,845.00	1,403,210.00
Total Receipts		58,950,943.25	61,208,387.65
Payments			
Tuition	6	2,795,569.65	2,131,060.00
Operations	7	8,003,381.00	7,989,010.00
Infrastructure	8	2,596,580.00	781,910.00
Boarding and school fund	9	43,212,682.00	50,090,858.40
Total Payments		56,608,212.65	60,992,838.40
Surplus/Deficit		2,342,730.60	215,549.25

The school financial statements were approved on 13/05/2025 and signed by:

F. NDOJ
.....

Name: MR. FELIX M. NDOJ

Chair BOM

Date: 13/05/2025

A. SOMBA
.....

Name: MRS. APPHIA SOMBA
School Principal/ Secretary to
BOM

Date: 13/05/2025

PHILIP K. MASTRO
.....

Name: MR. PHILIP K. MASTRO

Bursar/ Finance Officer

Date: 13/05/2025

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

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	16,546,454.94	12,289,768.34
Cash balances	11	116,642.48	180,243.48
Short term investments	12		
Total cash and cash equivalent		16,663,097.42	12,470,011.82
Account's receivables	13	10,096,604.25	10,835,239.25
Total financial assets (a)		26,759,701.67	23,305,251.07
Financial liabilities			
Accounts payables	14	2,212,815.00	1,101,095.00
Total Financial Liabilities (b)		2,212,815.00	1,105,095.00
Net financial assets (a-b)		24,546,886.67	22,204,156.07
Represented by			
Accumulated fund b/fwd	15	22,204,156.07	21,988,606.82
Surplus/deficit for the year		2,342,730.60	215,549.25
Net Assets		24,546,886.67	22,204,156.07

The school's financial statements were approved on 13/05/2025 and signed by:

Fhunde

Name: MR. FELIX M. NDOU

Chair BOM

Date: 13/05/2025

[Signature]

Name: MRS. APPIA SOMBA
 School Principal/ Secretary to BOM

Date: 13/05/2025
PRINCIPAL
 KYONDONI GIRLS' SEC. SCHOOL
 P.O. Box 78 - 90205, KADATI-KITUI

[Signature]

Name: MR. PHILIP K. MATIVO

Bursar/ Finance Officer

Date: 13/05/2025

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



Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,317,106.00	2,532,582.00
Government grants for operations		7,903,690.25	7,487,792.35
Government grants for infrastructure		5,239,240.00	3,710,000.00
School fund income- parents contributions/ fees		50,461,288.00	44,411,627.17
Other income		1,821,845.00	1,403,210.00
Total receipts		67,743,169.25	59,545,211.52
Payments			
Cash outflows for tuition		2,271,559.65	2,531,300.00
Cash outflows for operations		6,731,675.00	8,062,192.00
Cash outflows Boarding/lunch and school fund payments		50,492,845.00	51,867,307.52
Total payments		59,496,079.65	62,460,799.52
Net cash inflow/outflow from operating activities		8,247,089.60	(2,915,588.00)
Cash flow from investing activities			
Acquisition of assets		(4,054,004.00)	(3,416,183.00)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(4,054,004.00)	(3,416,183.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		4,193,085.60	(6,257,971.00)
Cash and cash equivalent at beginning of the 2023		12,470,011.82	18,727,982.82
Cash and cash equivalent at end of the 2024		<u>16,663,097.42</u>	12,470,011.82

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

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

The school's financial statements were approved on 13/05/ 2025 and signed by:

<u>Phunde</u>		
Name: <u>MR. FELIX M. NDO</u>	Name: <u>MRS. APPHIA SOMBA</u>	Name: <u>MR. PHILIP K. MAFANO</u>
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: <u>13/05/2025</u>	Date: <u>13/05/2025</u>	Date: <u>13/05/2025</u>

PRINCIPAL
KYONDONI GIRLS' SEC. SCHOOL
P. O. box 78 - 90205, KAUATI-KITUI

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	3,317,454.00		3,317,454.00	2,317,106.00	70%
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance	4,430,000.00		4,430,000.00	3,662,800.00	83 %
Local Transport / Travelling					
Electricity And Water					
Medical	812,820.00		812,820.00	758,400.00	93%
Administration Costs					
Activity	712,380.00		712,380.00	748,789.90	105%
Othervoteheads	10,153,560.00		10,153,560.00	6,066,766.40	60%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	2,367,160.00		2,367,160.00	2,873,537.00	121%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Other voteheads	12,043,800.00		12,043,800.00	12,997,058.00	108%
Administration Costs					
Activity	237,500.00		237,500.00	304,815.00	128%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	23,610,086.00		23,610,086.00	25,823,386.00	109%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-

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
Insurance Compensation	-	-	-	-	-
	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
TOTAL	57,684,760.00	-	57,684,760.00	55,552,658.30	96%
<i>(6) Expenditure For Tuition</i>					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,317,454.00		3,317,454.00	2,795,569.65	84%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
<i>(7) Expenditure For Operations</i>					

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
Personnel Emoluments					
Repairs, Maintenance & Improvements	4,430,000.00		4,430,000.00	2,596,280.00	81%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical	812,820.00		812,820.00	156,918.00	19%
Administration Costs					
Activity Expenses	712,380.00		712,380.00	1,158,438.00	163%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
Othervoteheads	10,153,560.00		10,153,560.00	5,106,355.00	50%
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments					

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
Repairs, Maintenance and Improvements	2,367,160.00	-	2,367,160.00	2,292,340.00	97%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	237,500.00	-	237,500.00	1,114,822.00	469%
Gratuity	-	-	-	-	-
Othervoteheads	12,043,800.00	-	12,043,800.00	16,146,990.00	134%
Boarding Equipment and Stores	23,610,086.00	-	23,610,086.00	21,968,304.00	93%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	57,684,760.00		57,684,760.00	53,336,016.65	92%

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

- i) Prices of Building materials was fair compared to previous year leading to under utilization of 97% in RMI Votehead.
- ii) The over utilization of 134% in othervoteheads was caused by increase in prices of fuel which also Led Electricity to go up and also the factor of paying Bom teachers.
- iii) The over utilization of 469% in Activity votehead was caused by may school teams which qualified to Regional level and Music team to national level/Activity levies paid.
- iv) The School managed to procure cheap maize and Beans in the Market which led to under utilization of 93% in BES Votehead.

9. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

10. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,317,106.00	2,532,582.00
Others (<i>specify</i>)*		
Total	2,317,106.00	2,532,582.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,627,340.61	-
Repairs And Maintenance	-	-
Local Transport / Travelling	910,015.18	-
Electricity And Water	1,437,392.41	-
Medical	758,400.00	187,200.00
Administration Costs	1,092,018.17	-
Activity	748,789.88	521,950.00
CBC classrooms	1,576,440.00	-
Other voteheads	-	6,705,459.65
Total	9,150,396.25	7,414,609.65

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	3,662,800.00	3,710,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (<i>specify</i>)(NGCDF and County govt.	-	-
Total	3,662,800.00	3,710,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	2,873,537.00	2,278,314.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	50,476.00
Administration costs	-	-
Activity	304,815.00	300,445.00
Fee on Boarding Equipment and stores	25,823,386.00	29,073,807.00
PA Levies*	-	-
Other voteheads	12,997,058.00	14,444,944.00
Total	41,998,796.00	46,147,986.00

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

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	119,500.00	139,000.00
Income From Farming Activities	-	-
Insurance Compensation	-	-
Miscellaneous	-	89,300.00
Income From Farm and Water	542,795.00	399,860.00
Income From Bus Hire	815,150.00	657,050.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Special diet	242,400.00	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Income from Tender fees	102,000.00	118,000.00
Total	1,821,845.00	1,403,210.00

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

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

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

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	783,599.65	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	699,020.00	-
Teaching / Learning Materials	1,274,860.00	2,129,370.00
Exams And Assessment	37,500.00	-
Teachers Guides	-	-
Bank Charges	590.00	1,690.00
Others (<i>specify</i>)	-	-
Total	2,795,569.65	2,131,060.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,049,429.00	-
Service Gratuity	-	-
Administration Cost	1,650,636.00	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	43,000.00	-
Electricity And Water	1,368,290.00	-
Medical	156,918.00	111,915.00
Activity Expenses	1,158,438.00	1,534,775.00
Insurance Cost	-	-
CBC Classrooms	1,576,440.00	-
Bank charges	230.00	1,690.00
Other voteheads	-	6,340,630.00
Total	8,003,381.00	7,989,010.00

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintainance and Improvement	-	781,910.00
Construction of classrooms	-	-
Construction of students pit latrine/Laboratory renovation	2,596,280.00	-
Bank charges	300.00	-
Others (specify)	-	-
Total	2,596,580.00	781,910.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements	2,292,340.00	2,696,520.00
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		50,476.13
Activity Expenses	1,114,822.00	536,395.00
Staff Motivation	-	1,849,185.97
Bus Hire	874,986.00	708,066.90
R/D Cheques	162,740.00	-
Fee On Boarding Equipment and Stores	21,968,304.00	22,525,145.00
Rent Expenses	66,910.00	90,962.00
Special Diet	236,550.00	-
Caution Money	-	48,540.00
Bank Charges	9,780.00	11,710.00
Farm and Water	303,260.00	347,780.00
Acquisition Of Assets(school Van)		4,948,279.80
Other voteheads	16,146,990.00	16,179,597.60
Tender Expenses	36,000.00	14,300.00
Miscelleneous	-	83,900.00
Total	43,212,682.00	50,090,858.40

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01025051510600	57,524.77	11,978.42
Operations Account	Active	010210515106102	2,800,039.60	515,674.35
School Fund Account/Boarding	Active	01021051510601	9,720,666.70	8,007,127.70
Savings Account	Active	01242051510600	441,604.57	300,404.57
Parent Association Development Account	-			
CDF Account	Active	01022204441600	3,430.00	3,430.00
Income Generating Activities Account	-			
Infrastructural Account	Active	01022216284700	3,523,189.30	3,451,153.30
Total			16,546,454.94	12,289,768.34

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	116,642.48	180,243.48
Total	116,642.48	180,243.48

12 Short Term Investments

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

KYONDONI GIRLS' HIGH SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2024**13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	9,990,500.25	10,743,389.25
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	36,104.00	21,850.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	70,000.00	70,000.00
Total	10,096,604.25	10,835,239.25

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-204	% of the total	2022-2023	% of the total
Less than 1 year	3,503,496.00	34.70%	4,412,908.25	40.73%
Between 1- 2 years	287,940.25	2.85%	2,875,462.00	26.54%
Between 2-3 years				%
Over 3 years	6,305,168.00	62.45%	3,546,869.00	32.73%
Total (should tie to note 13 a)	10,096,604.25	100%	10,835,239.25	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	779,026.00	134,500.00
Prepaid Fees	1,288,932.00	821,738.00
Retention Monies		-
Unpaid salaries and statutory deductions	-	-
Caution money	144,857.00	144,857.00
Other payables (<i>specify</i>)		
Total	2,212,815.00	1,101,095.00

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	Comparative 2022-2023	% of the total
Less than 1 year	1,956,958.00	88.44%	956,238.00	89.03%
Between 1- 2 years	111,000.00	5.02%	144,857.00	4.76%
Caution money	144,857.00	6.54%		
Between 2-3 years	-	-		-
Over 3 years	-	-		-
Total (should tie to note 14)	2,212,815.00	100%	1,101,095.00	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	16,546,454.94	12,289,768.34
Cash Balances	116,642.48	180,243.48
Short Term Investments	-	-
Receivables	10,096,604.25	10,835,239.25
Payables	(2,212,815.00)	(1,101,095.00)
Total	24,546,886.67	22,204,156.07

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	4	200,000.00	200,000.00
Goats	-	-	-
Trees	705	300,000.00	300,000.00
Coffee Or Tea Plantation	-	-	-
Poultry (Turkey)	1	1,750.00	3,500.00
Rabbits	24	8,000.00	8,000.00
Others (specify)	-	-	-
Total		509,750.00	511,500.00

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	1,427,249.00	591,613.00
Lab consumables	526,966.32	424,936.00
Lab Apparatus	3,534,367.00	3,491,006.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Stationery	425,629.00	280,429.00
Total	5,914,211.32	4,787,984.00

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

KYONDONI GIRLS' HIGH SCHOOL

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

20 Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Long outstanding account receivable	The Management notes the observation and promises make an effort to recover the outstanding receivables .Despite challenge where there is order from the Ministry to release the certificates	Not Resolved	DecemberYear 2026
2.	Inaccuracies of Students Enrolment data	The Management noted the resolved to engage the Ministry of Education in cleaning up students Data register	Resolved	April 2025
3.	Budgetary Control and Performance	The Management notes the observation and clarifies that the under utilization of 4,962,132 Was due to price control while procuring goods and services. Still some of the funds were crossing over to Financial year as prepaid fees	Resolved	July Year 2024
4.	Lack of separation in Accounting in Accounting for other receipts	The Management promised to move with speed to do the separation in Accounting for other receipts	Resolved	July Year 2024
5.	Lack of procurement plan	The Management noted the observation and Resolved of preparation of procurement plan in subsequent year	Resolved	July Year 2023
6.	Irregular transfer of Funds to KSSHA	The Management noted the Observation and will engage the Ministry for further guidance on how to fund Kssha Activities	Not resolved	December Year 2025
7.	Excess Distribution of set books to the School	The management will ensure an updated SIDP going forward	Not resolved	December Year 2025
8.	Late Submission of Financial Statements	The Management noted the observation and resolved to empower the Accounts department staffs through attending Workshops and other training	Not Resolved	August Year 2025
9.	Non- Compliance with PSASB	The Management notes the observation and promises to comply	Not Resolved	July Year 2024
10	Lack of Ownership Documents	The Management notes the Observation and clarifies that processing of title deed is in progress with NLC	Not Resolved	December Year 2025


 Sign and Date
 Principal
PRINCIPAL
 KYONDONI GIRLS' SEC. SCHOOL
 P.O. Box 74 - 90005, Kisumu
 13/5/2025

KYONDONI GIRLS' HIGH SCHOOL

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11. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. KAKEANI GEN. SUPPLIES	1,500,520.00		1,381,504.00	119,016.00		Retention to be paid when due
2.						
3.						
Sub-Total	1,500,520.00		1,381,504.00	119,016.00		
Supply Of Goods						
4. LYMARMAR GEN. SUPPLIES	261,000.00		150,000.00		111,000.00	To cleared immediately
5. JUPHILIN ENTERPRISES	464,070.00		9,210.00	454,860.00		To cleared immediately
6.BARMAD ENTERPRISES	69,150.00			69,150.00		To cleared immediately
Sub Total	794,220.00		159,210.00	635,010.00		
Supply Of Services						
7.SHACCS TECHNOLOGY	275,000.00		250,000.00	25,000.00		To cleared immediately
Sub-Total	1,069,220.00		409,210.00	660,010.00		
Grand Total	2,569,740.00		1,790,714.00	668,026.00	111,000.00	

KYONDONI GIRLS' HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Annex 2 – Summary of Fixed Assets Register**

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	7.11 HA			
Buildings And Structures	138			
Motor Vehicles	2			
Office Equipment, Furniture and Fittings	3150			
Textbooks				
ICT Equipment	61			
Tools And Apparatus	14			
Other Machinery and Equipment	12			
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	2			
Total				

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