

REPUBLIC OF KENYA

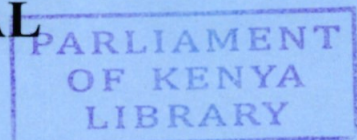


REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2026	DAY. Thursday
TABLED BY:	Hon. Samuel Cheptonga
CLERK-AT THE-TABLE:	On behalf of leader of Majority homa

THE AUDITOR-GENERAL

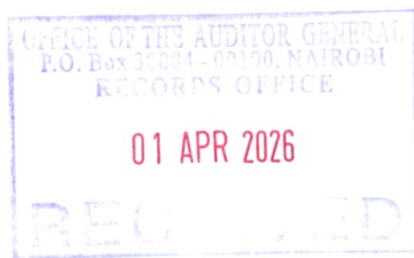


ON

HON. KHALIF GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

WAJIR COUNTY



HON KHALIF GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2021



HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2021

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1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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

2. Key School Information and Management

(b) Back ground information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **WAJIR** County, **WAJIR WEST** Sub-County

The school was registered in **MARCH/2006** under registration number **GP/A3629/2006** and is currently categorized as a **COUNTY** public school established, owned or operated by the Government.

The school is a boarding school and had **396** number of students as at 30th June 2021. It has 2 streams and **13 TSC** Teachers while **7** teachers were employed by the School Board of Management.

(c) 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	FARAH ABDI SAMAN	CHAIRMAN	4TH MAY 2019
2	OSMAN MUMIN HUSSEIN	SECRETARY - PRINCIPAL	4TH MAY 2019
3	HABIBA ABDIRAHMAN	MEMBER	4TH MAY 2019
4	ABDI BILLOW MOHAMED	MEMBER	4TH MAY 2019
5	RUKIA ABDULLAHI	MEMBER	4TH MAY 2019
6	HALIMA ABDULLAHI	MEMBER	4TH MAY 2019
7	ABEY NUNOW	MEMBER	4TH MAY 2019
8	FARAH ABDI SAMAN	MEMBER – REP CEB	4TH MAY 2019
9	ABDIHAKIM HUSSEIN	MEMBER REP TEACHERS	4TH MAY 2019
10	SAADIA YUSUF SHEIKH	3 MEMBERS - SPONSOR	4TH MAY 2019
11	ABEY MOHAMED	MEMBER - COMMUNITY	4TH MAY 2019
12	MEYMUNA GAIYE	MEMBER SPECIAL NEEDS	4TH MAY 2019
13	ZUHURA DAUD	REP STUDENTS	4TH MAY 2019

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupil's 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.

(d) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	MR. FARAH ABDI SAMAN	CHAIRPERSON	2
		MRS RUKIA ABDULLAHI	MEMBER	
		MR. BIRIK OSMAN	MEMBER	
2	Audit Committee	MR. ABEY NUNOW	MEMBER	1
		MRS HALIMA ABDULLAHI	VICE C/PERSON	
		ISMAIL IROBE	MEMBER	
3	Finance, procurement and general purposes Committee	MR. OSMAN MUMIN	SECRETARY	1
		MR ABASS MAALIM	MEMBER	
		MRS.FARHIYA YUSSUF	MEMBER	
4	Academic Committee	MR A. ABDINOOR	MEMBER	2
		MRS HALIMA ABDULLAHI	VICE C/PERSON	
		MR. OSMAN MUMIN	SECRETARY	
5	Development Committee	MR. FARAH ABDI SAMAN	CHAIRPERSON	1
		MR. OSMAN MUMIN	SECRETARY	
		MRS RUKIA ABDULLAHI	MEMBER	

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2021

(e) 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/ID No.
1	Principal	OSMAN MUMIN HUSSEIN	418376
2	Deputy Principal	FARHIYA HUSSEIN	631337
3	School Bursar	ABEY AHMED	24912533

(f) Schools contacts

Post Office Box: 369-70200
Telephone: 0720804947
E-mail: hkgss06@gmail.com

(g) School Bankers

The following school operated 4 numbers of bank accounts in the following banks:

1. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105220443 (SCHOOL FUND ACCOUNT)
2. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105189260 (TUITION ACCOUNT)
3. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105189910 (OPERATION ACCOUNT)
4. Name of Bank: KCB
Branch: WAJIR
Account Number: 1212585682 (INFRASTRUCTURE ACCOUNT)

(h) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O.Box30084
GPO 00100
Nairobi, Kenya

HON KHALIF GIRLS SECONDARY SCHOOL
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3. Summary Report of Performance of The School

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

a) Financial performance:

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

YEAR	SURPLUS	DEFICIT
2017	-	361,450
2018	721,495	-
2019/2020	8,472	-

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

YEAR	FDSE GRANTS RECEIVED		TOTAL
	OPERATION (Kshs)	TUITION (Kshs)	(Kshs)
2017	2,960,992	1,473,600	4,434,592
2018	4,424,727	1,865,395	6,290,122
2019/2020	5,078,930	732,930	5,811,860

- Ratio of capitation grant per student over the last three years

YEAR	ENROLMENT	CAPITATION PER STUDENT (Kshs)
2017	353	11,843
2018	396	15,884
2019/2020	482	16,473

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

YEAR	PARENTS CONTRIBUTION/FEEs (Kshs)
2017	8,978,240
2018	8,940,818
2019/2020	6,018,390
TOTAL	23,937,448

Summary Report of Performance of The School (continued)

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

YEAR	EXPENDITURE INCURRED (Kshs)
2017	8,680,274
2018	8,534,444
2019/2020	5,900,386
TOTAL	23,115,104

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

YEAR	RECIEVABLES (Kshs)	PAYABLES (Kshs)
2017	2,678,139	1,077,798
2018	2,031,238	672,750
2019/2020	3,084,946	234,712

- **Movement of cash and bank balances over the last three years**

YEAR	CASH & BANK BALANCES	
	Cash	Bank (Kshs)
2017	0	39,938
2018	0	94,851
2019/2020	0	25,667

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2021

Summary Report of Performance of The School (continued)

b) Teacher Student ratio:

Curriculum based establishment	Teachers on Duty	Shortfall	No.recruited	No. transferred	No. of BOM teachers	Teacher /student ratio
20	13	7	1	1	7	1-60

c) Mean score in the KCSE 2017-2019

YEAR	MEAN GRADE	DEVIATION
2017	C-	+1.67
2018	C	+3.88
2019	C+	1.06

d) Number of Candidates in the 2017-2019 KCSE:

NUMBER OF STUDENTS	YEAR
121	2017
126	2018
116	2019

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Summary Report of Performance of The School (continued)

e) Capacity of the school:

NO. OF STUDENTS	NO. OF DORMITORIES	NO. OF DINNIG HALL	NO. OF LABORATORIES	NO. OF TOILETS/BATHROOMS	OTHER AMENITIES
396	5	1	1	12	Classrooms 13 Admin block 1 Staff house 2 Store 1 Mosque 1 Overhead tanks 4

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Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECTS UNDERTAKEN 2020/2021	SOURCE OF FUNDS
1. TWO CLASSROOMS	MI/TIG

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 364, 79704, WAJIB



OSMAN MUMIN HUSSEIN
27/3/2026
School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of Hon Khalif Girls' Secondary 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, 2021, and of the school's financial position as at that date.

FARAH ABDI SAMAN.....

Name:

Designation: Chairman, School Board of Management

Date: 27/3/2026

OSMAN MUMIN HUSSEIN.....

Name:

Designation: School Principal & Secretary to Board of Management

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-70100, WAJIB

ABEY AHMED ABDI.....

Name:

Designation: Bursar/Finance Officer

Date: 27/3/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON HON. KHALIF GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – WAJIR 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 Hon. Khalif Girls Secondary School set out on pages 1 to 21, which comprise of the statement of assets and 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 Hon. Khalif Girls Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported School Fund Income - Parents Contributions

The statement of receipts and payments reflects school fund income - parents contributions amounting to Kshs.3,928,503 as disclosed in Note 3 to the financial statements. The amount was supported by a schedule indicating the student's name, admission number, the amount to be paid by the student during the year, aggregate amount paid by the student and the outstanding balance. However, the schedule was not supported with other records such as detailed schedule of fee payment per term, fees payment registers and student billing records.

In the circumstances, the accuracy and completeness of school fund income - parents contributions amounting to Kshs.3,928,503 could not be confirmed.

2. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statements of cash flows reflect total actual receipts and payments of Kshs.10,839,461 and Kshs.9,840,650 respectively. However, the statement of budgeted versus actual amounts reflects total actual receipts and payments of Kshs.7,754,515 and Kshs.10,469,690 respectively, resulting in variances of Kshs.3,084,946 and Kshs.629,040 in receipts and payments respectively.

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

3. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivables balance of Kshs.2,054,303 as disclosed in Note 11 to the financial statements. The balance was in respect of students' fees arrears. However, the balance was not supported by a detailed schedule, detailed aging analysis and copies of student billing reports.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivable balance of Kshs.2,054,303 could not be confirmed.

4. Unsupported Accounts Payables Balance

The statement of assets and liabilities reflects accounts payables balance of Kshs.863,752 as disclosed in Note 12 to the financial statements. However, the balance includes Kshs.30,000, Kshs.40,250, Kshs.331,774 and Kshs.168,228 in respect of Kenya Power and Lighting Company, Wajir Water and Sewerage Company Limited, Board of Management staff/teachers' salaries and a local supplier respectively which were not supported by invoices or supplier statements.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.863,752 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.10,053,503 and Kshs.7,754,515 respectively, resulting in an under-funding of Kshs.2,298,988 or 23% of the budget. However, the School spent an amount of Kshs.10,469,690 against actual receipts of Kshs.7,754,515 resulting in an over-utilization of Kshs.2,715,175 or 35% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on the operations of the School while spending on unrealized funds may have contributed to accumulation of payables.

My opinion is not modified in respect of this matter.

Other Matter

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.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Management presented the annual report and financial statements covering one year from July, 2020 to June, 2021, contrary to PSASB guidelines on implementation of IPSAS by secondary schools in Kenya, dated 20 August, 2021, which required the first financial statements after adoption of IPSAS to be presented for eighteen months from 1 January, 2020 to 30 June, 2021. Further, no disclosure was made on change of financial statements from calendar year to government fiscal year or lack of comparability due to longer period covered by the current period.

In the circumstances, the financial statements did not comply with the Public Sector Accounting Standards Board guideline.

2. Late Submission of the Financial Statements

The financial statements for the year ended 30 June, 2021 were submitted to the Auditor-General on 1 September, 2025 instead of the statutory deadline of

30 September 2021. This was contrary to Section 81 of Public Finance Management Act, 2012 which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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

3. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.5,311,976 as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.1,965,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.1,762,000 was transferred to infrastructure account, leaving a balance of Kshs.203,000 as at 30 June, 2021. Further the amount of Kshs.1,762,000 was transferred over 15 days upon receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

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

The statement of receipts and payments reflects payments for operations amounting to Kshs.3,850,993 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.79,300 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.79,300 could not be confirmed.

5. Lack of Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

6. 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 Ministry of Education guidelines.

7. Non-Compliance with the Law on Ethnic Diversity in Employment

Review of the payroll revealed that the School had twenty one (21) employees. However, all the employees were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment should have more than one third of its staff from the same ethnic group.

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

8. Under-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.568,339 and Kshs.5,311,976 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the year under review, the approved capitation rate per student was Kshs.22,244 which, based on recorded student enrollment, should have translated to total capitation funding of Kshs.9,720,628. However, the School received a total of Kshs.5,880,315 while Kshs.65,681 was retained by the Ministry for Strengthening of Mathematics and Sciences in Secondary Schools (SMASSE) and other co-curricular activities resulting in an under-funding of Kshs.3,774,632.

In the circumstances, the School was underfunded contrary to the Government Policy on Free Day Secondary Education which may have impacted negatively on the planned learning outcomes.

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 Internal Unit and Audit Committee

During the year under review, the School did not have an Internal Audit Unit and an Audit Committee. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which provides that every National Government entity shall ensure that it has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an audit committee.

In the circumstances, existence of an effective oversight mechanism, internal checks and balances in the School could not be confirmed.

2. Lack of Risk Management Policy

During the financial year under review, the Management did not establish or implement a risk management policy to identify, assess, and mitigate potential risks. This lack of a formal policy may have exposed the School to unforeseen challenges, vulnerabilities, and inefficiencies in addressing operational, financial and compliance related risks. A comprehensive risk management framework would have been critical in safeguarding the School's assets and ensuring long-term sustainability.

In the circumstances, the effectiveness of risk management systems at the School could not be confirmed.

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.49,340,000 which includes land with a balance of Kshs.8,000,000. However, land ownership documents were not provided for audit. In addition, the fixed asset register maintained was not updated and did not include details of the assets and the values. Further, assets were not tagged for easier identification.

In the circumstances, the existence of effective internal controls in management of assets could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an

effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 April, 2026

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2021

6. Statement of Receipts and Payments Period to 30th June 2021

Description Of Vote Head	Note	2020- 2021	2020- 2019
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	568,339	732,930
Capitation grants for operations	2	5,311,976	5,078,930
School fund income-parents' contributions	3	3,928,503	6,018,390
School fund income-other receipts	4	-	-
Proceeds from borrowings			
Total Receipts		9,808,818	11,830,250
Payments			
Payments for tuition	5	509,830	733,060
Payments for operations	6	3,850,993	5,188,330
Boarding and school fund payments	7	6,108,867	5,900,386
Total Payments		10,469,690	11,821,776
Surplus/Deficit		(660,872)	8,472

The school financial statements were approved on 27/3/2026 and signed by:

.....

Name: FARAH A. SAMAN

Chair BOM

Date: 27/3/2026

.....

Name: OSMAN MUMIN
School Principal/ Secretary to
BOM

Date: 27/3/2026

.....

Name: ABEY AHMED

Bursar/Finance Officer

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-270200, WAJIB

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

7. Statement of Financial Assets and Financial Liabilities as at 30TH June 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,024,478	25,667
Cash balances	9	-	-
Short term investment	10	-	-
Total cash and cash equivalent		1,024,478	25,667
Accounts receivables	11	2,054,303	3,084,94
Total financial assets		3,078,781	3,110,61
Financial liabilities			
Accounts payables	12	863,752	234,712
Net financial assets		2,215,029	2,875,90
Represented by			
Accumulated fund b/fwd	13	2,875,901	2,867,427
Surplus/deficit for the year		(660,873)	8472
Net financial position		2,215,029	2,875,901

The school's financial statements were approved on 27/3/2026 and signed by:

.....
Name: FARAH A. SAMAN

Chair BOM

Date: 27/3/2026

.....
Name: OSMAN MUMIN

School Principal/ Secretary to
BOM

Date: 27/3/2026

.....
Name: ABEY AHMED

Bursar/Finance Officer

Date: 27/3/2026

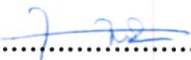
PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369-27000, WAJIB

8. Statement of Cash Flows for the Period Ended 30th June 2021

Description	Notes	2020-2021	2019-2020
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	-	568,339	732,930
Capitation grants for operations	-	5,311,976	5,078,930
School fund income-parents contributions/ fees	-	4,959,146	2,815,440
School fund income-other receipts	-	-	
Total receipts	-	10,839,461	8,627,300
Payments	-		
Payments for tuition	-	509,830	733,060
Payments for operations	-	3,850,993	5,188,330
Boarding and school fund payments	-	5,479,827	2,690,040
Total payments		9,840,650	8,611,430
Net cash flow from operating activities		998,811	15,870
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	
Cash flow from borrowing activities			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	
Net increase in cash and cash equivalents		998,811	15,870
Cash and cash equivalent at beginning of the year		25,667	9,797
Cash and cash equivalent at end of the year	-	1,024,478	25,667

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

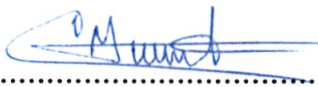
The school's financial statements were approved on 27/3/2026 and signed by:



.....
Name: FARAH A. SAMAN

Chair BOM

Date: 27/3/2026



.....
Name: OSMAN MUMIN HUSSEIN

School Principal/ Secretary to BOM

Date: 27/3/2026



.....
Name : ABEY AHMED ABDI

Bursar/ Finance Officer

Date: 27/3/2026

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369 - 79000, WAJIB

9. 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	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Exercise Books	180,000	-	180,000	155,000	25,000	86%
Laboratory Equipment	150,000	-	150,000	123,000	27,000	82%
Internal Exams	70,000	-	70,000	59,500	10,500	85%
Teaching / Learning Materials	250,000		250,000	200,510	49,490	80%
Chalks	40,000	-	40,000	10,329	29,671	26%
Exams And Assessment	-	-	-	-		
Teachers Guides	15,000	-	15,000	20,100	(5,100)	134%
SUB TOTALS	705,000		705,000	568,339	136,561	81%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,100,000	-	2,100,000	2,070,000	30,000	97%
Maintenance & Improvement	2,000,000	-	2,000,000	1,980,000	20,000	97%
Local Transport / Travelling	320,000		320,000	320,000	-	100%
Electricity And Water	440,000	-	440,000	400,000	40,000	90%
Medical	60,000	-	60,000	40,000	20,000	66%
Administration Costs	300,000	-	300,000	291,976	8,024	97%
Activity	200,000		200,000	210,000	(10,000)	98%
SUB TOTALS	5,420,000		5,420,000	5,311,976	108,024	98%

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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	Kshs	Kshs
SUB TOTALS						
(3) Income For School Fund						
Personal Emoluments	480,000	-	480,000	220,000	260,000	45%
Repairs And Maintenance	96,750	-	96,750	45,000	51,750	47%
Local Transport / Travelling	56,000	-	56,000	18,000	38,000	32%
Electricity And Water	188,000	-	188,000	120,000	68,000	64%
Medical	-	-	-	-	-	-
Administration Costs	128,000	-	128,000	112,000	16,000	88%
Activity	-	-	-	-	-	-
Fee On Boarding Equipment & Store						
Lunch Programme						
SUB TOTALS	3,928,503		3,928,503	1,874,200	2,054,303	48%
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-

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	Kshs	Kshs
Total Income	10,053,503		10,053,503	7,754,515	2,298,988	77%
(1) Expenditure For Tuition						
Exercise Books	180,000	-	180,000	164,300	15,700	82%
Laboratory Equipment	150,000	-	150,000	120,900	29,100	67%
Internal Exams	70,000	-	70,000	66,440	3,560	67%
Teaching / Learning Materials	250,000		250,000	149,260	100,740	90%
Chalks	40,000	-	40,000	8,450	31,550	56%
Exams And Assessment	-	-	-	-	-	0%
Teachers Guides	15,000	-	15,000	-	15,000	63%
Bank Charges	-		-	480	-	
SUB TOTALS	705,000		705,000	509,830	195,650	95%
(2) Expenditure For Operations						
Personnel Emoluments	2,100,000	-	2,100,000	1,201,039	898,961	57%
Maintenance & Improvement	2,000,000	-	2,000,000	1,760,000	240,000	88%
Local Transport / Travelling	320,000		320,000	150,000	170,000	88%
Electricity And Water	440,000	-	440,000	462,100	(22,100)	115%
Medical	60,000		60,000	50,750	9,250	85%
Administration Costs	300,000	-	300,000	146,478	153,522	49%
Activity	200,000		200,000	79,300	120,700	40%
Bank charges				1,326	-	

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	Kshs	Kshs
SUB TOTALS	5,420,000		5,420,000	3,850,993	1,569,007	72%
(3)Expenditure For School Fund						
Personal Emoluments	480,000	-	480,000	600,022	(120,022)	125%
Repairs And Maintenance	96,750	-	96,750	18,300	78,450	18%
Local Transport / Travelling	56,000	-	56,000	50,400	5,600	90%
Electricity And Water	188,000	-	188,000	175,278	12,722	93%
Medical	-	-	-	-	-	-
Administration Costs	128,000	-	128,000	119,000	9,000	93%
Activity	-	-	-	-	-	-
Fee On Boarding Equipment & Store	2,979,753		2,979,753	5,145,867	(2,166,114)	173%
SUB-TOTAL	3,928,503		3,928,503	6,108,867	(2,180,364)	155%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-

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	Kshs	Kshs
Totals	10,053,503		10,053,503	10,469,690	(416,187)	104%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and 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 Hon Khalif Girls Secondary 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 Hon. Khalif Girls Secondary School recognizes 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 recognizes 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 Hon. Khalif Secondary 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 Hon. Khalif Girls Secondary 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 authorized 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 apportion of contracted services and works pending fulfillment 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 Hon Khalif Girls Secondary School budget was approved by the School Board of Management. 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.

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

11. Notes to The Financial Statements

1 Capitation Grant for Tuition

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Textbooks and Reference Materials	-	-
Exercise Books	155,000	150,000
Laboratory Equipment	123,000	100,000
Internal Exams	59,500	50,000
Teaching/Learning Materials	200,510	400,000
Chalks	10,329	22,930
Teachers Guides	20,100	10,000
Total	568,339	732,930

2 Capitation Grant for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	2,070,000	2,000,000
Maintenance & Improvement	1,980,000	1,913,000
Local Transport/Travelling	320,000	300,000
Electricity And Water	400,000	400,000
Medical	40,000	
Administration Costs	291,976	265,930
Activity	210,000	200,000
Total	5,311,976	5,078,930

3 Parents Contribution/Fees-School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	480,000	1,275,644
Repairs and maintenance	96,750	178,400
Local transport/travelling	56,000	81,360
Electricity and water	188,000	289,950
Medical		
Administration costs	128,000	270,198
Activity		
Fees on boarding, Equipment & Stores	2,979,753	3,922,838
Total	3,928,503	6,018,390

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Notes to the Financial Statements (Continued)

4 Other Receipts–School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	-	-

5 Payments For Tuition

Description	2020 -2021	2019 -2020
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	164,300	148,000
Laboratory Equipment	120,900	103,000
Internal Exams	66,440	47,000
Teaching/Learning Materials	149,260	403,060
Chalks	8,450	22,260
Exams And Assessment		
Teachers Guides		9,500
Administration Costs		
Bank Charges	480	240
Total	509,830	733,060

HON KHALIF GIRLS' SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Notes to The Financial Statements (Continued)

6 Payments For Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	1,201,039	1,984,000
Service Gratuity		
Administration Cost	146,478	264,330
Maintenance & Improvements	1,760,000	1,922,000
Local Transport/Travelling	150,000	388,000
Electricity And Water	462,100	436,000
Medical	50,750	
Activity Expenses	79,300	194,000
Bank Charges	1,326	
Total	3,850,993	5,188,330

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Notes to the Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	600,022	2,478,712
Service Gratuity	-	-
Repairs and Maintenance & Improvements	18,300	166,550
Local Transport/Travelling	50,400	70,500
Electricity And Water	175,278	291,600
Medical Expenses	-	-
Administration Costs	119,000	235,621
Fee on Boarding Equipment and Stores	5,145,867	2,657,403
Total	6,108,867	5,900,386

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

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	1105189260	60,492	1,983
Operations Account	1105189910	112,451	1,392
School Fund Account/Boarding	1105220443	845,762	17,193
Gratuity Account	-	-	-
Parent Association Development Account	-	-	-
Income Generating Activities Account		-	-
Infrastructural Account	1212585682	5,773	5,099
Total		1,024,478	25,667

9 Cash in Hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total	-	-

10 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)

11 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	2,054,303	3,084,946
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	2,054,303	3,084,946

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears For Current Year	2,054,303	1,834,608
Fees Arrears For The Previous Year	-	1,250,338
Fees Arrears For Prior Periods (Over Two Years)	-	-
Total	2,054,303	3,084,946

12 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	570,250	234,712
Prepaid Fees	293,502	-
Retention Monies	-	-
Total	863,752	234,712

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors for Current Year	570,250	234,712
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over 2 Years)	-	-
Total	570,250	234,712

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Notes to the Financial Statements (Continued)

13 Accumulated fund b/fwd

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	25,667	9,797
Cash Balances	-	-
Short Term Investments	-	-
Receivables	3,084,946	3,469,207
Payables	(234,712)	(710,880)
Total	2,875,901	2,768,124

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.

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	341	68,200	64,000
Coffee Or Tea Plantation			
Poultry			
Total	341	68,200	64,000

16 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	-	-

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Other important disclosure notes

17 Stock/Inventory

Description	2020-2021	2019-2020
	Kshs	Kshs
b)Inventory	-	-
Stock/inventory at beginning of the year	-	-
Stock/inventory purchased during they ear	-	-
Stock/inventory issued during the year	-	-
Balance at end of the year	-	-

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

18 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)



27/3/2026

Principal

PRINCIPAL
HON KHALIF GIRLS' SEC SCHOOL
P.O. Box 369 - 79700, WAJIB

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

12. XI Annexes

Annex1-Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 2021	Outstanding Balance JUNE 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. Eagles Current Enterprises	168,228	2021	0	168,228	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Services	-	-	-	-	-	-
7. KPLC (Utility bill)	30,000	2021	0	30,000	-	-
8. BOM Staff/Teachers salary	234,712	2020	234,712	0	234,712	-
9. BOM Staff/Teachers salary	331,722	2021	0	331,722	-	-
10. Wajir Water & Sewerage Co. (utility bill)	40,250	2021	0	40,250	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	804,962	-	234,712	570,250	234,712	-

HON KHALIF GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2021

Annex2–Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	2001	School	8,000,000	-	-	8,000,000
Land 2	-	-	-	-	-	-
Buildings and Structures	2001-2022	School	17,140,000	-	-	17,140,000
Motor Vehicles	-	-	-	-	-	-
Office Equipment, Furniture and Fittings	2006-2020	School	3,000,000	-	-	3,000,000
ICT Equipment, and Other ICT Assets	2011-2021	School	500,0000	-	-	500,0000
Tools and Apparatus	2010-2019	School	1,000,0000	-	-	800,0000
Textbooks	2006-2021	School	3,400,000	-	-	3,400,000
Other Machinery and Equipment	2007-2021	School	400,000	-	-	400,000
Heritage and Cultural Assets	-	School	-	-	-	-
Intangible Assets-Software	2021	School	240,0000	-	-	240,0000
Total			49,340,000			49,340,000