

REPUBLIC OF KENYA



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REPORT

DATE: 10 JUN 2025

DAY.

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TABLED
BY:

HON. NAOMI WAGO,
DEPUTY CHIP WHIP

CLERK-AT
THE-TABLE:

PERPETUAL, MUIGA.

OF

THE AUDITOR-GENERAL

ON

KIRIMARA HIGH SCHOOL

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

NYERI COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

23 MAY 2025

RECEIVED



Kirimara 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)

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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.

2. Key School Information and Management**(a) Background information**

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

The school was registered in 2.2.2017 under registration number 19S00300079 and is currently categorized as an Extra County, public school established, owned or operated by the Government.

The school is boarding school and had 1115 students as at 30th June 2024. It has 4 streams and 32 teachers of which 4 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	Date of appointment
1	MR PETER KAMAU	Sponsor rep.	Chairman	MAY 2022
2	MR NICHOLUS MUCHEMI	Principal	Secretary - Principal	MAY 2022
3	MR EDWIN MWANGI	Community rep.	Member	MAY 2022
4	MRS ANN GATAMBUKI	Sponsor rep.	Member	MAY 2022
5	MRS MIRIAM MWANGI	Community rep.	Member	MAY 2022
6	MR JAMES GITING'A	Community rep.	Member	MAY 2022
7	MR JESSE KOGI	Community rep.	3 Members	MAY 2022
8	MR JEREMIAH WAHOME	Sponsor rep.	Member	MAY 2022
9	MRS SARAH MWANGI	CEB rep.	Member	MAY 2022
10	MRS PERIS MUTHONI	Special group rep.	3 Members	MAY 2022
11	MRS MARY MURIUKI	Community rep.	Member	MAY 2022
12	DANIEL KAGEMA	Persons with special needs	Member	MAY 2022
13	MARK MURIUKI	Chairperson of students' council	Rep Students	MAY 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr Peter Kamau Mr Nicholus Muchemi Mrs Mary Muriuki Mr Edwin Mwangi Mr Paul Mundia	BOM chairman BOM sec/ Principal Member Member PA chairman	1
2	Audit Committee	Mr Edwin Mwangi Mr Paul Mundia Mrs Sarah Mwangi	Chairman Member Member	1
3	Finance, procurement and general purposes Committee	Mr Edwin Mwangi Mr Paul Mundia Mrs Sarah Mwangi Mr	Chairman Member Member	1
4	Academic Committee	Mrs Mary Muriuki Mrs Miriam Mwangi Mr Paul Mundia	Chair Member Member	1
5	Development Committee	Mr Jesse Kogi Mr Douglas Nyambane	Chair Member	1

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		Mrs Ann Gatambuki Mr Peter Kamau Mr George Nyamu Mr Paul Mundia Mr. Nicholus Muchemi	Member Member Deputyprincipal Member Principal	
6	Discipline and welfare Committee	Mr Daniel Kagema Mrs Ann Gatambuki Mr Jesse Kogi	Chair Member Member	1
7	Human rights and students welfare committee	Mrs Sarah Mwangi Mr Daniel Kagema Mrs Mary Muriuki	Chair Member Member	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	TSC Number
1	Principal	Mr Nicholus Muchemi	291741
2	Deputy Principal	Mr George Nyamu	374578
3	School Bursar	Mrs Milka Kagure	21776357
4	Other (specify)		

(e) Schools contacts

Post Office Box: 51 – 10101 Karatina
 Telephone: 0757 279 705
 E-mail: kirimarahigh@gmail.com
 Website: www.kirimaraghschool.ac.ke

(f) School Bankers

	SCHOOL FUND A/C	TYPE
1.	Name of Bank: KCB Branch: KARATINA Account Number: 1106162161	Current account
	OPERATIONS A/C	
2.	Name of Bank: KCB Branch: KARATINA Account Number: 110552578	Current account
	INFRASTRUCTURE A/C	
3.	Name of Bank: KCB Branch: KARATINA Account Number: 1270901974	Current account
	TUITION A/C	
4.	Name of Bank: KCB Branch: KARATINA Account Number: 1105550524	Current account
	PTA A/C	
5.	Name of Bank: CO-OPERATIVE Branch: KARATINA Account Number: 114105927640	Current account
	FARM A/C	
6.	Name of Bank: TAIFA SACCO Branch: KARATINA Account Number: 8010101523	Savings account
7.	Name of Bank: CDF Branch: KARATINA Account Number: 0011417711400300	Current account

8. MPESA Pay Bill No. Business Number: 522123
Account Number: 39422K
Attached to KCB account number 1106162161

KIRIMARA HIGH SCHOOL

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(g) Independent Auditors

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

KIRIMARA HIGH SCHOOL

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

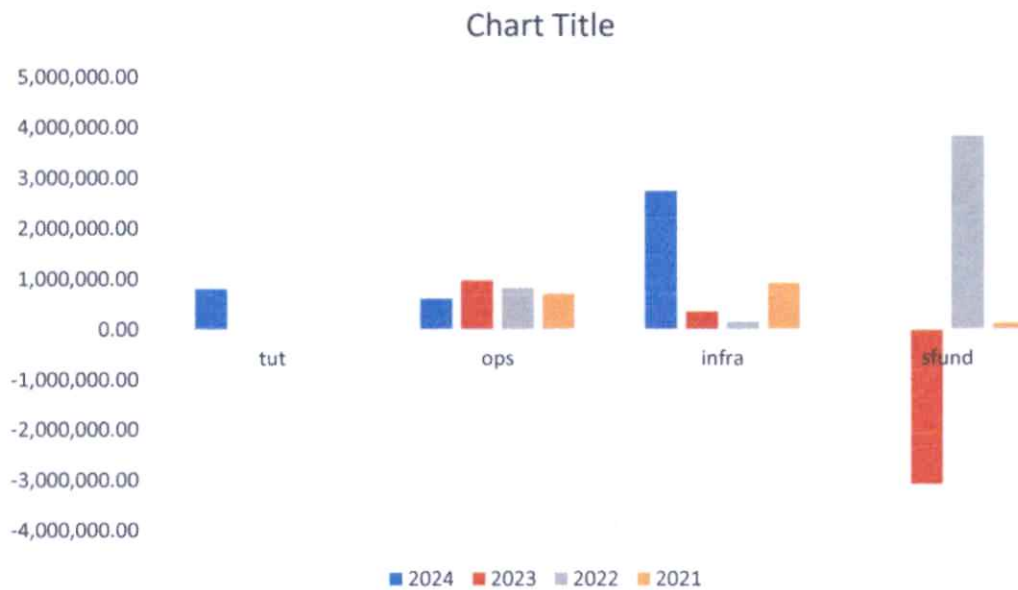
3. Summary Report of Performance of The School

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

a) Financial performance:

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

ACCOUNTS	2024	2023	2022	2021
TUITION ACCOUNT	807,788	7,581	(6,252)	7,530
OPERATIONS ACCOUNT	606,804	970,164	820,608	707,796
INFRASTRUCTURE	2,745,970	358,850	147,370	916,900
SCHOOL FUND ACCOUNT	(2,980,847)	(3,083,223)	3,822,173	124,319
TOTAL	1,216,485	(1,746,628)	4,783,899	1,756,455

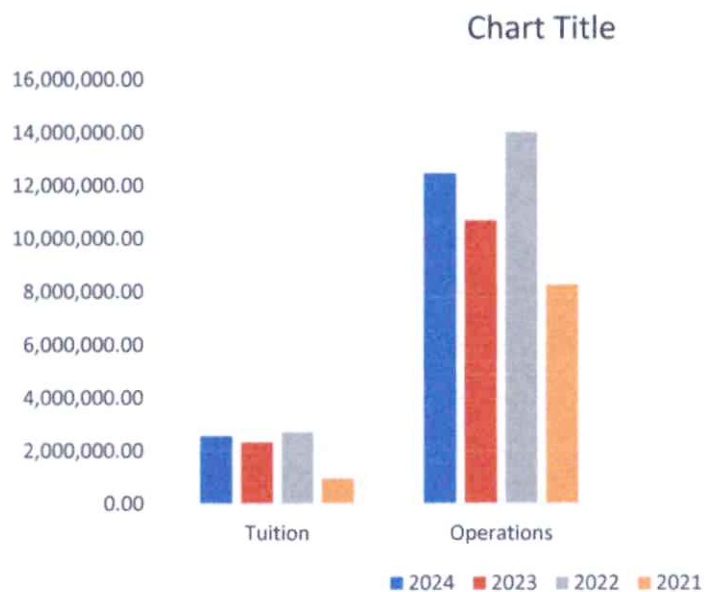


KIRIMARA HIGH SCHOOL

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

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

ACCOUNTS	2024	2023	2022	2021
TUITION ACCOUNT	2,555,975	2,327,596	2,701,651	961,430
OPERATIONS ACCOUNT	12,465,405	10,696,649	14,033,798	8,274,821
TOTAL	15,021,380	13,024,245	16,735,449	9,236,251



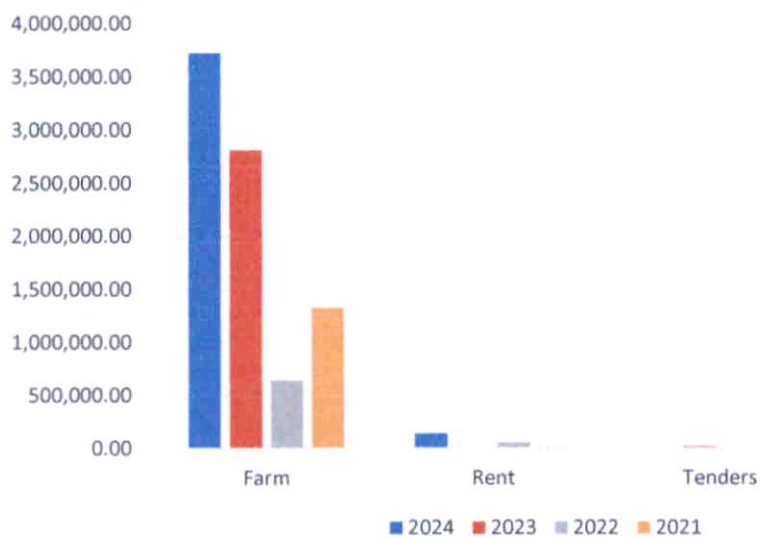
KIRIMARA HIGH SCHOOL

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

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

OTHER INCOMES				
ACCOUNTS	2024	2023	2022	2021
FARM	3,723,983	2,810,817	638,744	1,329,600
RENT INCOME	140,695	-	56,700	14,200
TENDERS	8,000	19,000	-	-
TOTAL	3,872,678	2,829,817	695,444	1,343,800

Chart Title



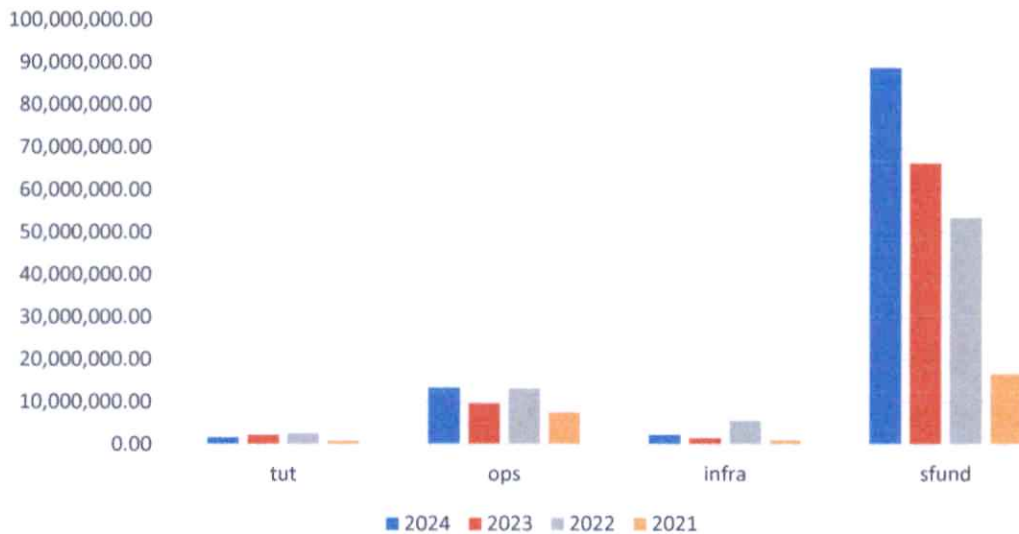
KIRIMARA HIGH SCHOOL

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

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

ACCOUNTS	2024	2023	2022	2021
TUITION ACCOUNT	1,753,458	2,320,015	2,707,903	953,900
OPERATIONS ACCOUNT	13,381,190	9,726,485	13,213,190	7,567,115
INFRASTRUCTURE	2,350,630	1,555,150	5,663,580	1,147,060
SCHOOL FUND ACCOUNT	71,436,108	66,289,966	53,431,854	16,652,165
TOTAL	88,921,386	79,891,616	75,016,527	26,320,240

Chart Title



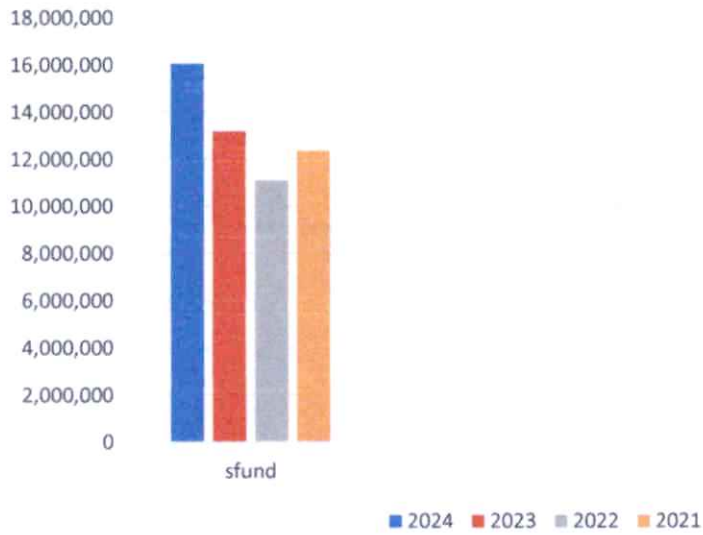
KIRIMARA HIGH SCHOOL

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

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

DEBTORS				
ACCOUNTS	2024	2023	2022	2021
SCHOOL FUND ACCOUNT	16,053,000	13,189,936	11,109,756	12,359,402
TOTAL	16,053,000	13,189,936	11,109,756	12,359,402

Chart Title



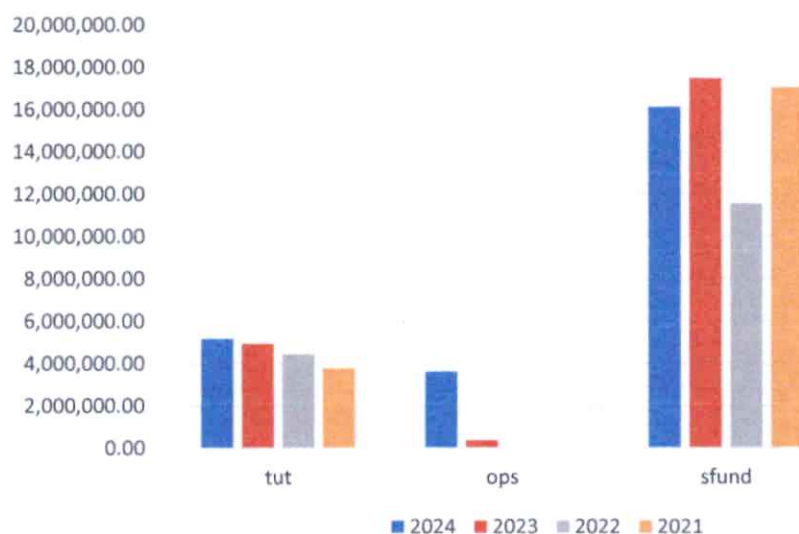
KIRIMARA HIGH SCHOOL

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

- *Movement of creditors of the school over the last three years*

CREDITORS				
ACCOUNTS	2024	2023	2022	2021
TUITION ACCOUNT	5,192,138	4,957,901	4,450,008	3,780,944
OPERATIONS ACCOUNT	3,621,654	367,325	0	0
INFRASTRUCTURE	0	0	0	0
SCHOOL FUND ACCOUNT	16,113,505	17,463,066	11,548,448	17,044,142
TOTAL	24,927,297	22,053,642	15,998,456	20,765,302

Chart Title



KIRIMARA HIGH SCHOOL

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

b) Teacher Student ratio:

Current population of 1115 students with 36 teachers; TSC – 32 while 4 are under BOM.

Ratio is 27:1

T

Number of teachers the school has for each subject

<i>English</i>	-	5
<i>Kiswahili</i>	-	7
<i>Chemistry</i>	-	6
<i>Biology</i>	-	4
<i>History</i>	-	6
<i>Geography</i>	-	6
<i>C.R.E</i>	-	4
<i>Agriculture</i>	-	2
<i>Physics</i>	-	4
<i>Art & Design</i>	-	1

The mean score in the 2023 KCSE:

YEAR	ENTRY	A	A-	B	B	B-	C+	C	C-	D+	D	D-	E	MEAN SCORE	MEAN GRADE
2021	186	0	0	1	6	12	21	37	40	50	17	2	0	5.2903	C-
2022	148	0	0	2	4	12	13	42	41	25	8	1	0	5.5811	C
2023	233	0	1	5	0	11	16	27	56	52	51	11	1	4.707	C-

c) Number of Candidates in the 2023 KCSE:

YEAR	ENTRY
2020	184
2021	186
2022	148
2023	233

d) The capacity of the school:

KIRIMARA HIGH SCHOOL

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

<i>Number of students</i>	-	1115
<i>Number of dormitories</i>	-	8
<i>Number of Laboratories</i>	-	4
<i>Number of classrooms</i>	-	16
<i>Dining hall</i>	-	1
<i>Toilets</i>	-	45

e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
DORMITORY ABLUTION BLOCK	RMI	COMPLETE	3,100,0000	2,350,630	3,905,780



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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

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

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

.....

Name:

Designation: Chairman, School Board of Management

Date:



Name:

Designation: School Principal & Secretary to Board of Management

Date:



Name: *MILYAL DAGUE*

Designation: Bursar/ Finance Officer

Date: *29/9/2024*

REPUBLIC OF KENYA

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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 KIRIMARA HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – NYERI 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 the Kirimara High School - Nyeri County set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kirimara High School - Nyeri County 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 Conclusion

Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects account receivables balance of Kshs.16,053,000 in respect to accounts receivables as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.7,486,270 which had been outstanding for more than three (3) years. However, there was 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.7,486,270 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kirimara High School's Management in accordance with ISSAI 130 on 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

Material Uncertainty Related to Sustainability of Services

The School's statement of assets and liabilities for the year under review reflects total financial liabilities amount of Kshs.24,927,297 and total financial assets amount of Kshs.22,294,883 resulting in a negative working capital of Kshs.2,632,414

In the circumstances, the School's ability to continue offering educational services is in doubt.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, five (5) issues were raised on the Report on Financial Statements, four (4) issues on Lawfulness and Effectiveness in the Use of Public Resources. However, Management had not resolved the issues as at 30 June, 2024 or provided reasons for the delay in resolving the prior year audit issues.

Other Information

The Management is responsible for the Other Information set out on page iii to xvii which comprises Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. 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.

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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects 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. Failure to Transfer and Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects government grants for operations of Kshs.12,465,405 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is

Kshs.7,053,600 in respect of infrastructure grants which was to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.2,000,000 was transferred to infrastructure account, leaving a balance of Kshs.5,053,600 as at 30 June, 2024. Further, the amount of Kshs.2,000,000 was transferred after one month of receipt. This was contrary to The Ministry of Education Circular Ref. No:MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

2. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

3. Long Outstanding Payables

The statement of assets and liabilities as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.24,927,297. However, included in the balance are trade payables balance of Kshs.2,341,978 which had been outstanding for more than three (3) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

In the circumstances, the Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board as follows;

- i. The financial statements were not signed by the Chairperson of the Board of Management.
- ii. The progress on follow up of auditor recommendations section was not completed as required.

- iii. The total budgeted receipts and actuals in the statement of budgeted and actual amounts and the percentage (%) of utilization of miscellaneous income were not disclosed.
- iv. The numbering of Notes in the statements of assets and liabilities were not aligned to the numbering of the Notes in the financial statements as shown below:

Item	Notes as per Statement of Assets and Liabilities	Notes to the Financial Statements
Accounts Receivables	13	12 & 13 b
Accounts Payables	14	13 & 14 a
Accumulated Fund balance	15	14

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

The audit was conducted in accordance with 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.

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 overall governance were not effective.

Basis for Conclusion

1. Frequency of Board Meetings

Review of the Board meeting minutes for the year under review, revealed that the Board committees met only once on 20 January, 2024 contrary to Section 6(1) of the Basic Education Act, 2013 which requires the Board of Management to hold at least three (3) meetings in a year. Further, the minutes of the meeting were not signed.

In the circumstances, the School may not have achieved its strategic objectives.

2. Lack of Land Ownership Documents

Review of documents and records related to land revealed that the School is built on seventy-eight (78) acres of land valued at Kshs.234,000,000. Out of the seventy-eight (78) acres, the School has secured title deeds for 12.7 acres. However, no evidence was provided to demonstrate efforts to acquire additional titles for the remaining pieces of land to avoid potential invasion by unauthorized persons.

In the circumstances, the ownership and 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 processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations.

The 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP 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 also 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

29 May, 2025

KIRIMARA HIGH SCHOOL

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

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

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,555,975	2,327,596
Government grants for operations	2	12,465,405	10,696,649
Government Grants for infrastructure	3	4,594,600	1,914,000
School fund income- parents' contributions	4	55,596,254	56,117,975
Miscellaneous incomes	5	15,087,921	7,088,768
Total Receipts		90,300,155	78,144,988
Payments			
Tuition	6	1,753,458	2,320,015
Operations	7	13,381,190	9,726,485
Infrastructure	8	2,350,630	1,555,150
Boarding and school fund	9	71,436,108	66,289,966
Total Payments		88,921,386	79,891,616
Surplus/Deficit		1,378,769	(1,746,628)

The school financial statements were approved on 29/9 2024 and signed by:

.....

Name:
Chair BOM

Date:



Name:
School Principal/ Secretary to
BOM

Date: **PRINCIPAL**
KIRIMARA HIGH SCHOOL
22 MAY 2025
SIGN:.....
TEL: 0757 279 795
P. O. Box 51 - 10101, KARATINA

.....

Name: Milwa Wague
Bursar/ Finance Officer

Date:


KIRIMARA 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	6,241,857	4616384
Cash balances	11	26	246732
Short term investments	12	-	-
Total cash and cash equivalent		6,241,883	4,863,116
Account's receivables	13	16,053,000	13,189,936
Total financial assets (a)		22,294,883	18,053,052
Financial liabilities			
Accounts payables	14	(24,927,297)	(22,053,642)
Total Financial Labilities (b)		(24,927,297)	(22,053,642)
Net financial assets (a-b)		(2,632,414)	(4,000,590)
Represented by			
Accumulated fund b/fwd	15	(4,011,183)	(2,253,962)
Surplus/deficit for the year		1,378,769	1,746,628
Net Assets		(2,632,414)	(4,000,590)


The school's financial statements were approved on 29/9 2024 and signed by:

..... 

Name: School Principal/ Secretary to BOM

Chair BOM

Date:

..... 

Name: Mihkel Kagame

Bursar/ Finance Officer

Date: 29/9/2024

PRINCIPAL
KIRIMARA HIGH SCHOOL
22 MAY 2025
 SIGN:.....
 TEL: 0757 279 705
 P. O. Box 51 - 12101, KARATINA

KIRIMARA HIGH SCHOOL

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

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,555,975	2,327,596
Government grants for operations	2	12,465,405	10,696,649
Government grants for infrastructure	3	4,594,600	1,914,000
School fund income- parents contributions/ fees	4	55,596,254	56,117,975
Other income	5	15,087,921	7,088,768
Total receipts		90,300,155	78,144,988
Payments			
Cash outflows for tuition	6	1,753,458	2,320,015
Cash outflows for operations	7	13,381,190	9,726,485
Cash outflows for Infrastructure	8	2,350,630	66,289,966
Cash outflows Boarding/lunch and school fund payments	9	71,436,108	1,555,150
Total payments		88,921,386	79,891,6161
Net cash inflow/outflow from operating activities		1,378,969	(1,746,628)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	(197,171)
Repayment of principal borrowings		-	1,943,799
Net cash inflow/outflow from financing activities		-	
Net increase/decrease in cash and cash equivalents		1,378,769	1,943,799
Cash and cash equivalent at beginning of the FY		4,863,114	6,806,915
Cash and cash equivalent at end of the FY		6,241,883	4,863,116

The school's financial statements were approved on 29/9 2024 and signed by:

..... 

Name: School Principal/ Secretary to

Chair BOM

Date:

..... 

Name: MILKEL Kagulo

Bursar/ Finance Officer

Date: 29/9/24



KIRIMARA HIGH SCHOOL

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

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials					
Exercise Books	1,381,000		1,381,000	611,124	44%
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	3,384,600		3,384,600	1,944,851	33%
Exams And Assessment					
Total	4,765,600		4,765,600	2,555,975	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	5,145,000		5,145,000	1,672,041	32%
Repairs And Maintenance	5,250,000		5,250,000	4,044,200	(106%)
Local Transport / Travelling	1,575,000		1,575,000	1,672,041	(31%)
Electricity And Water	1,672,041		1,672,041	1,672,041	
Medical				843,450	
Administration Costs	1,672,041		1,672,041	1,672,041	106%
Activity	827,989		827,989	827,989	50%
Total	1,5195,000		1,5195,000	12,403,805	
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	3,386,250		3,386,250	3,309,341	97%
Repairs And Maintenance	2,100,000		2,100,000	2,092,796	110%
Local Transport / Travelling	3,386,250		3,386,250	3,360,237	99%
Electricity And Water	3,386,250		3,386,250	3,331,071	96%
Medical					
Administration Costs	3,386,250		3,386,250	3,444,341	101%
Development contributions				2,224,566	

KIRIMARA HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Fee On Boarding Equipment and Stores	31,565,966		31,565,966	28,432,444	
PA levis				9,144,079	
Total	45,595,966		45,595,966	55,596,254	
5) Miscellaneous Income					
Loans / Borrowing					
Rent income				140,695	
Income From Farming Activities				3,723,983	
P repayments				2,441,539	
Feeas arrears				4,894,754	
Income From Bus Hire					
Tender forms				8,000	
Salary advance				51,640	
Transfer from savings				529,190	
uniforms				3,298,120	
Total Income				15,087,921	
(6) Expenditure For Tuition					
Exercise Books	1,381,000		1,381,000	611,124	44%
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	3,384,600		3,384,600	1,142,334	33%
Bank Charges					
TOTAL	4,765,600		4,765,600	1,753,458	
(7) Expenditure For Operations					
Personnel Emoluments	5,145,000		5,145,000	3,567,854	144%
Repairs, Maintenance & Improvements	5,250,000		5,250,000	2,697,298	
Local Transport / Travelling	1,575,000		1,575,000	156,850	9.9%
Electricity, Water and Conservancy	1,575,000		1,575,000	2,016,099	12.8%
Administration Costs	1,575,000		1,575,000	1,133,135	7%

KIRIMARA HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity Expenses	1,650,000		1,650,000	309,900	19%
Creditors paid				2,102,752	
Infrastructure transfered				4,094,600	
TOTAL				13,381,190	
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS				2,350,630	
TOTAL				2,350,630	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	3,386,250		3,386,250	4,533,366	138%
Repairs, Maintenance and Improvements	2,100,000		2,100,000	2,697,298	128%
Local Transport / Travelling	3,386,250		3,386,250	6,419,026	189%
Electricity, Water and Conservancy	3,386,250		3,386,250	3,258,417	96%
Creditors paid				10,356,623	
Administration Costs	3,386,250		3,386,250	6,770,687	200%
Activity	275,000		275,000	358,795	130%
Infrastructure				500,000	
Refund				51,582	
Expenses on farm				2,062,302	
Boarding Equipment and Stores	31,565,966		31,565,966	29,244,872	93%
Expenditure For Income Generating Activity				2,062,302	0%
P A expense				2,673,700	
Rent expenses				85,000	
Salary advance				114,000	
uniform				2,310,440	
Totals	47,485,966		47,485,966	71,436,108	117%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of

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

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.

KIRIMARA HIGH SCHOOL

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books	611,124	
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,944,851	2,327,596
Total	2,555,975	2,327,596

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,672,042	2,801,075
Repairs And Maintenance	4,044,200	3,492,000
Local Transport / Travelling	1,672,041	1,166,445
Electricity And Water	1,672,041	1,166,445
Medical	843,450	188,100
Administration Costs	1,672,041	1,346,645
Activity	827,989	344,613
Loan		171,026
Rent	19,600	16,800
Salary advance	42,000	3,500.
Total	12,465,405	10,696,649

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	4,594,600	1,914,000
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	4,594,600	1,914,000

KIRIMARA HIGH SCHOOL

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

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	3,309,341	3,266,636
Repairs and maintenance	2,092,796	2,433,113
Local transport / travelling	3,360,237	3,991,719
Electricity and water	3,331,071	2,520,162
Medical	-	-
Administration costs	3,444,341	5,157,245
Activity	257,380	478,227
Fee on Boarding Equipment and stores	28,432,444	34,229,517
PA Levies*	9,144,079	4,041,356
Development Contributions	2,224,566	
Total	55,59,6254	56,117,975

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	140,695	
Income From Farming Activities	3,723,983	2,810,817
Prepayments	2,441,539	-
Salary Advance	51,640	-
Fees Arrears	4,894,754	3,653,486
Tender forms	8,000	19,000
Damages		163,065
Transfer from savings	529,190	442,400
Uniforms	3,298,120	
Other Income (specify)*		
Total	15,087,921	7,088,768

KIRIMARA HIGH SCHOOL

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

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		430,520
Textbooks		-
Reference materials		-
Laboratory Equipment		359,295
Teaching / Learning Materials	626,875	1,000,200
Exams And Assessment		-
Teachers Guides		-
Bank Charges		-
Creditors Paid	1,126,583	530,000
Total	1,753,488	2,320,015

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,567,854	3,055,107
Service Gratuity	-	-
Administration Cost	1,133,135	359,621
Repairs And Maintenance & Improvements		213,080
Local Transport / Travelling	156,850	244,100
Electricity And Water	2,016,099	1,644,557
Medical		1,819,844
Activity Expenses	309,900	253,000
Creditors Paid	2,102,752	223,176
Transfer to Infrastructure	4,094,600	1,914,000
Total	13,381,190	9,726,485

KIRIMARA HIGH SCHOOL

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

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	2,350,630	1,555,150
Total	2,350,630	1,555,150

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	4,533,366	5,068,547
Repairs And Maintenance & Improvements	2,697,298	3,974,805
Local Transport / Travelling	6,419,026	5,383,987
Electricity And Water	3,258,417	3,718,234
Activity	358,795	729,000
Administration Costs	6,770,687	7,125,079
Infrastructure	500,000	-
Expenses On Farm	2,062,302	2,087,956
Fee On Boarding Equipment and Stores	29,244,872	27,437,783
Rent Expenses	85,000	-
Uniform	2,310,440	-
Creditorspaid	10,356,623	-
Refund	51,582	-
P.A expenses	2,673,700	4,256,125
Salary Advances	114,000	-
Total	71,436,108	66,289,966

KIRIMARA HIGH SCHOOL

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1105550524	815,369	12,853
Operations Account	Active	1105552578	1,630,968	2,512,714
School Fund Account/Boarding	Active	1106162161	474,266	1,213,609
Cooperative Account	Active	01141059276400	162,284	
Savings Account	Active	Taifa Sacco	54,152	17,988
Infrastructural Account	Active	127090197	3,104,820	859,220
Total			6,241,857	4,616,384

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	26	246,732
Total	26	246,732

12 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	15,992,800	13,156,026
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)	60,200	13,910
Total	16,053,000	13,189,936

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,643,506	48%	5,669,756	27%
Between 1- 2 years	802,824	5%		%
Between 2-3 years		%	7,486,270	71%

KIRIMARA HIGH SCHOOL

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

Over 3 years	7,486,270	47%		%
Total (should tie to note 13 a)	15,992,800	100%	13,156,026	100%

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	24,927,297	21,358,413
Prepaid Fees		695,229
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	24,927,297	22,053,642

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	17,154,842	69%	14,001,476	66%
Between 1- 2 years	(415,518)	2%	5,014,959	23%
Between 2-3 years	5,014,959	20%	1,217,718	6%
Over 3 years	2,341,978	9%	1,124,260	5%
Total (should tie to note 14)	24,927,297	100%	21,358,413	100%

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	4,616,382	6,220,990
Cash Balances	246,732	388,753
Receivables	16,055,000	13,189,936
Payables	(24,927,297)	(22,053,642)
Total	(4,011,183)	(2,253,962)

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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.

15 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	8	640,000	640,000
Goats	2	12,000	12,000
Trees	Thousands	Thousands	Thousands
Coffee Or Tea Plantation	2,760	2,760	2,760
Pig	15	220,000	360,000

Other important disclosure notes**16 Stock/ Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	-	926,400
Lab consumables	-	
Farm produce	-	
Medication	-	
Construction Materials	-	
Others (specify)	-	
Total	-	926,4000

KIRIMARA HIGH SCHOOL

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

17 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



Sign and Date
Principal



KIRIMARA HIGH SCHOOL

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

12. 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 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
TUITION VOTEHEAD						
1. Knight book center				2,865,965	2,704,678	stationery
2. Resana stationers				1,647,213	1,334,633	Lab chem
3. Alfya gerial service				475,660	475,660	Grid board
4. Jochu office Equipment				203,300	203,300	photocopier
Sub-Total				5,192,138	4,718,271	
BOARDING VOTEHEAD						
5. Daddy millers Lid				2,825,810	3,490,640	Foodstuffs
6. Ngewa s tores				278,000	537000	beans
7. Jacqwa Enterprice				2,646,000	1,230,400	Foodsuffs
8. Charles maccharia				440,000	1,184,520	Foodstuffs
9. Caroline murugi				197,000	61,500	cabbages
10. Mary Nyawira				31,965		Milk
11. James Muriuki				1,004,400	820,171	B eef
12. Zhero ventures				946,700		Food stuffs
13. Taphen Enterprises				829,500		Foo stuffs

KIRIMARA HIGH SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
14. Nelson Githua				3,662,290	3,097,375	Cabbages&fruits
15. Tabitha Wangari				36,465		milk
16. Eizabeth Warukira				54,175		cabbages
17. Patrick Wanjohi				259,000		Cabbages
18. Caroline murugi				29,770		Milk
19. Margaret Gathoni				70,000	18,000	Eggs
20. Edward Kanugo					52,275	cabbages
21. Nastan limited					524,6000	foodstuffs
Sub-Total				13,311,075	11,016,481	
ELECTRICITY.WATER &CONS VOTEHEAD						
22. Dennis Kariuki				371,000	667,562	Electricity fittings
23. Patrick electricals				998,000	998,000	Electricity fittings
24. Francis wahome				59,980		Electricity repairs
25. KPLC					33500	E/Bill
26. Mawasco					370,720	Water Bill
Sub-Total				1,428,980	2,0703,90	
REPAIR MAINTAIN VOTEHEAD						
27. Josemuka Enterprises				512,960	1,139,310	General repairs
28. Wagenet Enterprice				750,719	985,270	General repairs
28.Flamingo Hardware				661,670	661,670	Hardware

KIRIMARA HIGH SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
29.Spanmax Engeneering					96400	Jiko repairing
30.PeterNgetha					72,480	Hardware/ite ms
Sub Total				1,925,349	2,955,130	
ADMINISTRATION VOTEHEAD						
31. Jeff tech computer service				127,300		Comp acc
32,Puniqa health care				54,100	107,250	medicine
33. E mmy Guard				52,000		Security services
34.Bettertech Net works				5,000		Wifi Network
35. Sonazi Investment					49,500	Fire extinguishers
36. Estaniel Suppliers					48,220	Detergents
SubTotal				238,400	204,970	
PERSONAL EMOLUMENT VOTEHEAD						
37P eter K inyua				367,325		S/gratuity
38.David Ngari					393,171	S/gratuity
UNIFORM						
39. Designknit General supplier				338,580		Student council
40.Weaver Bird garment ltd				2,125,450		Students
SubTotal				2,464,030		Students
GRAND TOTAL				24,927,297	21,358,413	

Annex 2 – Summary of Fixed Assets Register

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land 1		48 ACRES	EST 144,000,000			EST 144,000,000
Land 2		30 ACRES	EST 90,000,000			EST 90,000,000
Buildings and structures			EST 200,000,000			EST 200,000,000
Motor vehicles			EST 5,800,000			EST 5,800,000
Office equipment, furniture and fittings			EST 4,000,000			EST 4,000,000
ICT Equipment, and Other ICT Assets			EST 2,000,000			EST 2,000,000
Tools and apparatus			EST 1,000,000			EST 1,000,000
Textbooks			EST 4,000,000			EST 4,000,000
Other Machinery and Equipment			EST 1,000,000			EST 2,300,000
Heritage and cultural assets			EST 800,000			EST 800,000
Intangible assets- soft ware			EST 80,000			EST 80,000
Total			EST 446,588,000			EST 447,588,000

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