

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2026

DAY,

Tuesday

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TABLED
BY:

Hr. Naoni Wago

CLERK-AT
THE-TABLE:

Melaw

THE AUDITOR-GENERAL

ON

KAJIRE GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

TAITA TAVETA COUNTY

Revised 30th June 2024.



Kajire Girl's Secondary 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 in Taita Taveta County, Voi Sub-County.

The school was registered in 08/2012 under registration number PU/5/9053/12 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day and boarding school and had 331 number of students as at 30th June 2024. It has 2 streams and 17 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. Meshack Mwandoe Pongah	Chairman-sponsor	04/08/2022
2	Peninah N. Wambua	Secretary - Principal	04/08/2022
3	Francis Mwaleghu Mwachoki	Member - Community	04/08/2022
4	Grace Mwahe	Member - Community	04/08/2022
5	Andrew Mdambi Keke	Member - Community	04/08/2022
6	Zachary Mokuia Magoro	Member- Community	04/08/2022
7	Hope Mbala Mwakaju	Member- Community	04/08/2022
8	Amon Chenja Mwajumwa	Member- Community	04/08/2022
9	Emily Kandi Otieno	Member – Rep CEB	04/08/2022
10	Lidah Mwende Wamela	Member Rep Teachers	04/08/2022
11	Josphat Mwazo Mwasi	Member - Sponsor	04/08/2022
12	Josphat Manjewa Mwakanyi	Member - Sponsor	04/08/2022
13	Jescar Mruku mwakina	Member Special Needs	04/08/2022
14	Anne Mutindi Ngundo	Member Special Group	04/08/2022
15	Rodline Mlale	Rep Students	01/01/2024
16	Peter Mutinda	Member -Co-opted	04/08/2022
17	Patrick Mnjau	Member -Co-opted	04/08/2022
18	Shadrack Mwakio	Member -Co-opted	04/08/2022

Kajire Girl's Secondary School

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

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	1.Dr. Meshack Pongah 2.Peninah N.Wambua 3.Peter Mutinda 4.Francis Machoki 5.Ann Ngundo	BOM Chair Principal PA Chair BOM Member BOM Member	3 out of 3 3 out of 3 3 out of 3 2 out of 3 3 out of 3
2	Audit Committee	1.Francis Mwachoki 2.Patrick Dengo 3.Dr. Meshack Pongah 4. Peninah N.Wambua	Chairperson Member Member	0 0 0 0
3	Finance,procurement and general purposes Committee	1.Francis Mwachoki 2.Patrick Dengo 3.Dr. Meshack Pongah 4. Peninah N.Wambua	Chairperson Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1.Emily Kandi 2.Amon Chenja 3.Shadrack Makio 4.Grace Mwahe 5.Linda Mwende 6. Peninah N.Wambua	Chairperson Member Member Member Member Member	1 out of 1 1 out of 1 0 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1.Patrick Dengo 2.Peter Mutinda 3.Josephat Mwazo 4.Dr. Meshack Pongah 5.Jane Kianga 6.S.C.D.E Rep' 7. Peninah N.Wambua	Chairperson Member Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	1.Ann Ngundo 2.Jescar Mwakina 3.Zachary Mokua 4.Rodline Mlale 5. Linda Mwende 6.Peninah N.Wambua	Chairpeson Member Member Member Member Member	0 0 0 0 0 0

d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Peninah N. Wambua	TSC No.364181
2	Deputy Principal	Jane N. Kianga	TSC No.273880
3	School Bursar	Amos M. Mwakio	ID No. 27614641

(a) Schools contacts

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

(b) School Bankers

Name of Bank	Branch	Account Number	Account Name
Kenya Commercial Bank	Voi	1104830426	School Fund
Kenya Commercial Bank	Voi	1104822164	Operation
Kenya Commercial Bank	Voi	1104829371	Tuition
Kenya Commercial Bank	Voi	1139726277	Infrastructure
Equity Bank Limited	Voi	0790284852388	School Bus
Equity Bank Limited	Voi	0790264065767	School Fund

(c) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

b) Financial performance:

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

Year	Surplus /Deficit
2023-2024	545,754
2022-2023	523,017
2021-2022	(2,322,032)

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

Details	2023-2024	2022-2023	2021-2022
Tuition Account	744,313	856,568	1,254,245
Operation Account	2,433,675	2,477,031	3,394,574
Infrastructure Account	1,177,100	1,241,000	2,068,500

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

Details	2023-2024	2022-2023	2021-2022
School Fund Account	1,277,100	347,796	3,465,836

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

Details	2023-2024	2022-2023	2021-2022
Tuition Account	870,186	969,513	2,139,634
Operation Account	2,124,182	2,724,709	4,005,576
Infrastructure Account	300,000	1,294,202	2,855,580
School Fund Account	16,439,178	15,703,212	20,448,574

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

a) Debtors

Details	2023-2024	2022-2023	2021-2022
School Fund Account	17,447,484	17,115,911	15,441,767

b) Creditors

Details	Amount
2023-2024	5,308,835
2022-2023	5,053,434
2021-2022	4,152,467

c) Teacher Student ratio:

S/No.	Name	Subject combination	Shortage
TSC Teachers			
1	Mrs. Peninah Muthoka	Maths/Geo	
2	Mrs. Jane Kianga	Chem/Bio	
3	Mr. Pristone Mwangwale	Kisw/Hist	
4	Mr. Timothy Mulima	Phy/Maths	
5	Mr. Geoffrey Mwangi	Geo/Business	1
6	Mr. Bathlomew Ogari	Phy/Maths	
7	Mrs. Racheal Mwaurah	Kisw/Hist	
8	Ms. Celestine Mndenyi	Eng/Literature	1
9	Ms. Linda Mwende	Eng/Literature	
10	Mr. Paul Juma	Chem/Bio	
11	Mr. Janes Lando	Bio/Agric	1
12	Mr. James Kimori	Comp/Business	1
13	Ms. Damaris Wambulwa	CRE/Kisw	
14	Mr. Shem Odimu	Maths/Chem	
B.O.M Teachers			
1	Lynet Mkanga	Maths/Chem	
2	Benson Kamau	Bio/Agric	

3	Faith Biwott	Kisw/Hist	
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Teacher student ratio is 1:24

g) The mean score in KCSE:

Details	2024	2023	2022
Mean score	3.8370	4.0	2.8673

h) Number of Candidates in KCSE:

Details	2024	2023	2022
Candidates	74	59	99

i) The capacity of the school:

Details	2024	2023	2022
Enrolment	331	280	307
Dormitories	4	4	4
Dining Hall	0	0	0
Science Laboratory	1	1	1
Computer Laboratory	1	1	1
Toilets	32	32	32

j) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Replacement of bus engine	MoE	Complete	300,000	300,000	N/A


 09/07/2024
 School Principal

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

4. Statement of School Management Responsibility

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

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

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

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

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


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

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

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

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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KAJIRE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - TAITA TAVETA COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajire Girls Secondary School - Taita Taveta County set out on pages 1 to 17, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajire Girls Secondary School as at 30 June, 2024 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. Inaccurate Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects actual receipts and payments of Kshs.20,129,200 and Kshs.19,494,351 which differ with actual cash inflows and cash outflows from operating activities of Kshs.19,749,925 and Kshs.19,279,503 (including cash flow investing activities) resulting in unreconciled variances of Kshs.379,275 and Kshs.214,848 respectively. Further, the statement reflects total actual expenditure of Kshs.19,494,351 which differs with the recalculated amounts of Kshs.18,929,351 by Kshs.565,000.

In the circumstance, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.578,511 as disclosed in Notes 10 and 11 to the financial statements. The balance includes Kshs.446,198 held in six (6) bank accounts which were not supported by certificates of bank balance while the cash balance of Kshs.132,313 was not supported by cash survey report. Further, the balance recorded under tuition account of Kshs.29,787 differed with the cash book balance of Kshs.44,787 resulting in an unreconciled variance Kshs.14,990

Further, review of the bank reconciliation and bank statements for school fund/boarding account revealed that the bank reconciliation reflected a cash book balance of Kshs.75,725 and direct deposits of Kshs.392,782 as the reconciling items. However, cheques totalling to Kshs.228,935 recorded in the cash book for the months of May 2024 and June 2024 were not recorded in the bank statements as at 30 June, 2024 and were not shown as outstanding items in the June 2024 bank reconciliation. Additionally, the breakdown of the direct deposits of Kshs.392,782 was not provided for audit verification.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.578,511 could not be confirmed.

3. Unsupported School Fund Expenditures

The statement of receipts and payments reflects operations and boarding and school fund payments of Kshs.2,124,182 and Kshs.16,439,178 as disclosed in Note 7 and Note 9 to the financial statements respectively. However, the supporting schedules to these expenditures were not provided for audit review.

In the circumstances, the accuracy and completeness of the expenditures totalling Kshs.18,563,360 on operations and boarding and school fund could not be confirmed.

4. Unsupported School Fund Income – Parents' Contributions

The statement of receipts and payments reflects school fund income – parents' contributions of Kshs.14,696,372 as disclosed in Note 4 to the financial statements. Included in this amount is School fees of Kshs.12,558,030 and parents association levies of Kshs.2,138,342 which were not supported by schedules. Further, review of student records revealed that in the year, the School had 286 boarding learners and 35-day scholars that if invoiced at Kshs.40,535 and Kshs.14,850 as per the fee structure respectively, the total fee accrued for the period would be Kshs.12,112,760 indicating an unreconciled the variance of Kshs.445,270.

In the circumstances, the accuracy and completeness of the school fund income – parents' contribution of Kshs.14,696,372 could not be confirmed.

5. Unsupported Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.17,447,484 as disclosed in Note 13 to the financial statements. However, the supporting schedules and issued invoices were not provided for audit review. Further, included in the balance is accounts receivable balance of Kshs.14,142,842 which had been outstanding for more than two (2) years. Evidence of effort put by Management to collect the amount was not provided for audit casting doubt on full recoverability of the long outstanding accounts receivables balance.

In the circumstances, the accuracy, valuation and recoverability of the long outstanding receivables totalling Kshs.14,142,842 could not be confirmed.

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

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 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. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects School fund income - parents contributions of Kshs.14,696,372 as disclosed in Note 4 to the financial statements. The amount includes parents' association levies of Kshs.2,138,342. Review of documents provided for audit revealed that the School charged an amount of Kshs.6,000 per student to support the programme. However, no evidence of approval by the Ministry of Education through the County Education Board was provided for audit confirmation. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2024 on guidelines on implementation of free day and secondary education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

2. Unapproved Infrastructure Project – Replacement of School Bus Engine

The statement of receipts and payments reflects infrastructure payments of Kshs.300,000 as disclosed in Note 8 to the financial statements. The amount was paid to a local contractor as advance payment for the replacement of the School bus engine

at a cost of Kshs.1,398,329 as per invoice issued of 23 November, 2023. However, the payment was not supported by contract, advance payment guarantee, pre and post inspection mechanical inspection reports from the State Department of Transport while a total of Kshs.1,100,000 had been paid to the contractor during the year under review. Further, the project was not approved by the County Director of Education contrary to Ministry of Education Circular Ref. No. MOE.HQS/3/6/36 dated 14 January, 2024 that sets the Implementation Guidelines for School Projects Under Maintenance and Improvement Fund (M&IF) and Economic Stimulus Programme (ESP) and stipulates the approval levels for school projects.

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

3. Direct Procurement of Teaching and Learning Materials

The statement of receipts and payments reflects tuition expenditure of Kshs.870,186 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.292,000 paid to a local company for the supply and delivery of laboratory chemicals on diverse dates. However, Management uncompetitively procured the goods from the supplier through direct procurement. No evidence was provided for audit confirmation to justify the use of the direct procurement contrary to Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that where an accounting officer uses direct procurement, the procuring entity to record the reasons upon which it makes a determination that the relevant condition set out in section 103 of the Act has been satisfied. Further, the payments were not supported with Local Purchase Orders or contracts, inspection and acceptance certificate and store ledgers.

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

4. Long Outstanding Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.5,308,835 as disclosed in Note 14 to the financial statements. The balance includes accounts payables totalling Kshs.1,336,086 which had been outstanding for more than two (2) years. No evidence was provided to explain why Management did not treat these payments as a first charge during the year, as required by law contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that debt service payments shall be a first charge on the Consolidated Fund.

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

5. Non-Compliance with Law on Data Protection

The School's financial transactions are managed using Microsoft excel application system which captures students and parents' personal information such as; name; phone number; photos and location. However, the School has not been registered with the Data Commissioner as a data controller or data processor as required by the Act against Section 18(1) of the Data Protection Act, 2019 that stipulates that no person shall act as a data controller or data processor unless registered with the Data Commissioner.

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

6. Irregularity in the Management of Local Travels and Transport

The statement of receipts and payments reflects boarding and school fund payments of Kshs.16,439,178 as disclosed in Note 9 to the financial statements. Included in this expenditure is local transport and travelling of Kshs.537,450. Review of payment vouchers totaling Kshs.107,900 provided for audit revealed that the payments were made before the approvals for the activities were obtained. Further, the amounts were not issued on signed imprest warrants neither were they recorded in the imprest register and were equally not surrendered/ accounted for and the expenditure was recognized on issuance of the funds. This was contrary to Regulations 93 (3) of the Public Finance Management (National Government) Regulations which requires temporary imprests be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

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

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

The statement of receipts and payments reflects operations expenditure of Kshs.2,124,182 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.221,500 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.221,500 could not be confirmed.

8. Failure to Prepare Asset Register

Annex 2 to the financial statements reflects summary of fixed asset register balance of Kshs.3,570,995 which includes land, buildings and textbooks with Nil values. Audit review revealed the assets in the comparative year was Kshs.4,270,995. The additional assets acquired of Kshs.1,294,202 in the comparative year and Kshs.1,398,000 in the year under review were however not included in the summary of fixed assets register in Annex 2 to the financial statements. Further, the School did not prepare an updated fixed assets against Section 143 (1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

9. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education operation

manual for utilization of learner capitation grant and other School funds, which requires Schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of a government directive.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Segregation of Duties in Accounts Department

Review of documents provided for audit and enquiries from Management revealed that the School had only one officer working in the accounts department who was responsible for handling and recording cash payments and receipts, making payments and preparing reconciliations indicating lack of segregation of duties. Additionally, all the cashbooks and bank reconciliation statements were not checked and signed by the Principal of the School.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

2. Failure to Maintain Petty Cash Register

The statement of receipts and payments reflects school fund payments of Kshs.16,439,178 as disclosed in Note 9 to the financial statements which includes cash payments totalling Kshs.7,677,862. However, the cash withdrawals, school fees received in cash and cash payments were recorded in the cash column of the cash book but the School did not maintain a petty cash register to monitor the movement of the amounts withdrawn for use. The comingling of the cash received for school fees and the petty cash hindered the controls and the confirmation of accuracy of the petty cash.

In the circumstances, the effectiveness in the management of cash collections and payments 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, SBS
AUDITOR-GENERAL

Nairobi

30 April, 2026

Kajire Girl's Secondary 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	744,313	856,568
Government grants for operations	2	2,433,675	2,477,031
Government Grants for infrastructure	3	1,177,100	1,241,000
School fund income- parents' contributions	4	14,696,372	16,292,258
Miscellaneous incomes	5	1,227,840	347,796
Total Receipts		20,279,300	21,214,653
Payments			
Tuition	6	870,186	969,513
Operations	7	2,124,182	2,724,709
Infrastructure	8	300,000	1,294,202
Boarding and school fund	9	16,439,178	15,703,212
Total Payments		19,733,546	20,691,636
Surplus/Deficit		545,754	523,017

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

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

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

SAMSON MGHANGA

PENINATH MUTHOKA

Name: SAMSON MGHANGA
Chair BOM

Name: PENINATH MUTHOKA
School Principal/ Secretary to
BOM

Name: AMOS MWAKIO
Bursar/ Finance Officer

Date: 09/04/2026

Date: 09/04/2026

Date: 09/04/2026

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

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	446,198	19,471
Cash balances	11	132,313	89,458
Short term investments	12	-	-
Total cash and cash equivalent		578,511	108,929
Account's receivables	13	17,447,484	17,115,911
Total financial assets (a)		18,025,995	17,224,840
Financial liabilities			
Accounts payables	14	5,308,835	5,053,434
Total Financial Liabilities (b)		5,308,835	5,053,434
Net financial assets (a-b)		12,717,160	12,171,406
Represented by			
Accumulated fund b/fwd	15	12,171,406	11,648,389
Surplus/deficit for the year		545,754	523,017
Net Assets		12,717,160	12,171,406

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

SAMSON MGHANHA
Name: SAMSON MGHANHA

Chair BOM

Date: 09/04/2026

PETITAH MUTHIGA
Name: PETITAH MUTHIGA
School Principal/ Secretary to
BOM

Date: 09/04/2026

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

Date: Sign: AMOS MWAKIO

Name: AMOS MWAKIO

Bursar/ Finance Officer

Date: 09/04/2026

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

Kajire Girl's Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

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		744,313	856,568
Government grants for operations		2,433,675	2,477,031
Government grants for infrastructure		1,177,100	1,241,000
School fund income- parents contributions/ fees		14,166,997	14,439,113
Other income		1,227,840	347,796
Total receipts		19,749,925	19,361,508
Payments			
Cash outflows for tuition		716,051	864,389
Cash outflows for operations		2,359,182	2,693,509
Cash outflows Boarding/lunch and school fund payments		15,904,270	14,759,568
Total payments		18,979,503	(18,317,466)
Net cash inflow/outflow from operating activities		770,422	1,044,042
Cash flow from investing activities			
Acquisition of assets (Completion of a staff house)		-	(952,219)
Repair of school gate		-	(341,983)
Replacement of bus engine		(300,000)	
Net cash inflow/outflows from investing activities		(300,000)	(1,294,202)
Cash flow from Financing activities			
		-	-
Net increase/decrease in cash and cash equivalents		470,422	(250,160)
Cash and cash equivalent at beginning of the FY		108,089	359,089
Cash and cash equivalent at end of the FY		578,511	108,929

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

.....
Name: Samson Muthwaka

Chair BOM

Date: 09/04/2026

.....
Name: PENI HAT MUTHOKA
School Principal/ Secretary to BOM

Date: 09/04/2026

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

.....
Date: Sign: AMS

Name: Amos Muthwaka

Bursar/ Finance Officer

Date: 09/04/2026

Principal's Stamp: KAJIRE GIRLS' SEC. SCHOOL, P. O. BOX 507 - 80300, V.O. Date: 09/04/2026

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>					
Teaching / Learning Materials	715,200	0	715,200	744,313	104
<i>(2) Capitation Grant on Operations</i>					
Other Vote heads	2,563,200	0	2,563,200	1,948,303	76
Medical	300,000	0	300,000	244,575	82
Activity	376,800	0	376,800	240,797	64
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	1,500,000	0	1,500,000	1,177,100	78
M&I parents' contribution	-	-	-	-	-
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	868,000	-	868,000	1,307,831	151
Repairs And Maintenance	672,000	-	672,000	1,178,985	175
Local Transport / Travelling	182,000	-	182,000	237,097	130
Electricity And Water	1,372,000	-	1,372,000	1,528,547	111
Administration Costs	518,000	-	518,000	583,559	113
Activity	42,000	-	42,000	403,460	961

Kajire Girl's Secondary 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
PA Levies	1,800,000	-	1,800,000	2,013,242	112
Fee On Boarding Equipment and Stores	8,098,800	-	8,098,800	7,318,551	90
5) Miscellaneous Income					
Rent income	-			2,000	
Income From Bus Hire	-			1,200,840	
Total Income	19,008,000	-	19,008,000	20,129,200	
(6) Expenditure For Tuition					
Teaching / Learning Materials	715,200	-	715,200	868,551	121
Bank Charges	1,440	-	1,440	1,635	114
(7) Expenditure For Operations					
Personnel Emoluments	1,126,500	-	1,126,500	1,550,017	138
Local Transport / Travelling	399,900	-	399,900	83,000	21
Electricity, Water and Conservancy	375,600	-	375,600	218,340	58
Administration Costs	661,200	-	661,200	48,480	7
Activity Expenses	376,800	-	376,800	221,500	59
(8) Expenditure For infrastructure					
Replacement of bus engine	1,500,000		1,500,000	300,000	20
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	868,000	-	868,000	2,868,655	330

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
Repairs, Maintenance and Improvements	672,000	-	672,000	23,880	4
Local Transport / Travelling	182,000	-	182,000	537,450	295
Electricity, Water and Conservancy	1,372,000	-	1,372,000	255,840	19
Medical Expenses		-		45,785	
Administration Costs	518,000	-	518,000	561,849	108
Activity	42,000	-	42,000	1,339,719	3,190
PA Levies	1,800,000	-	1,800,000	1,087,899	60
Boarding Equipment and Stores	8,098,800	-	8,098,800	6,988,681	86
Expenditure For Income Generating Activity- School Bus		-		1,914,638	
Bank Charges	16,320	-	16,320	13,432	82
Totals	18,725,760	-	18,725,760	19,494,351	

- i. Vote heads which had a utilization of 90% and below was mainly because of the payment of creditors

8. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

9. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Internal Exams	-	-
Teaching / Learning Materials	744,313	856,568
Total	744,313	856,568

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Medical	244,575	64,500
Activity	240,797	174,013
Other Vote Heads (ewc, ltt, admn costs,p/emol)	1,948,303	2,238,518
Total	2,433,675	2,477,031

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1,177,100	1,241,000
Transition infrastructure grants	-	-
Total	1,177,100	1,241,000

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	1,307,831	1,575,596
Repairs and maintenance	1,178,985	718,962
Local transport / travelling	237,097	274,797
Electricity and water	1,528,547	1,697,907
Administration costs	583,559	589,029
Activity	403,460	316,045
Fee on Boarding Equipment and stores	7,318,551	8,181,183

Kajire Girl's Secondary School

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

Description	2023-2024	2022-2023
	Kshs	Kshs
PA Levies*	2,138,342	2,938,739
Total	14,696,372	16,292,258

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	2,000	8,000
Income From Bus Hire	1,200,840	320,700
Damages	-	4,096
Tender	25,000	15,000
Total	1,227,840	347,796

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Teaching / Learning Materials	868,551	969,033
Bank Charges	1,635	480
Total	870,186	969,513

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,550,017	1,505,566
Administration Cost	48,480	306,903
Local Transport / Travelling	83,000	87,800
Electricity And Water	218,340	275,940
Activity Expenses	221,500	545,990
Bank charges	2,845	2,510
Total	2,124,182	2,724,709

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Staff house completion	-	952,219
Repair of school gate	-	341,983
Replacement of bus engine	300,000	-
Total	300,000	1,294,202

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,868,655	3,167,334
Activity expenses	1,339,719	748,528
Repairs And Maintenance & Improvements	23,880	173,428
Local Transport / Travelling	537,450	561,508
Electricity And Water	255,840	1,034,788

Kajire Girl's Secondary School

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Medical Expenses	45,785	59,383
Administration Costs	561,849	634,351
Farm expenses	66,650	5,050
Bank Charges	13,432	-
Expenses On Income Generating Activities	1,847,988	466,705
Fee On Boarding Equipment and Stores	7,779,031	7,741,069
Damages	-	-
Tender	11,000	-
PA expenses	1,087,899	1,111,068
Total	16,439,178	15,703,212

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104829371	29,787	1,526
Operations Account	Active	1104822164	(335)	5,681
School Fund Account/Boarding	Active	1104830426	75,725	263
School Fund Account/Boarding	Active	0790264065767	10,759	11,629
School Bus Account	Active	0790284852388	4,580	-
Infrastructural Account	Active	1139726277	325,682	372
Total			446,198	19,471

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	132,313	89,458
Total	132,313	89,458

12 Short Term Investments

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

Kajire Girl's Secondary School
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13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	17,447,484	17,115,911
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	17,447,484	17,115,911

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	2,152,042	12%	2,871,232	17%
Between 1- 2 years	1,152,600	7%	2,597,944	15%
Between 2-3 years	6,373,586	37%	3,877,078	23%
Over 3 years	7,769,256	44%	7,769,657	45%
Total (should tie to note 13 a)	17,447,484	100%	17,115,911	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,941,637	5,044,375
Prepaid Fees	367,198	9,059
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Total	5,308,835	5,053,434

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	2,251,979	46%	2,348,275	47%
Between 1- 2 years	1,353,572	27%	2,479,600	49%
Between 2-3 years	1,164,086	24%	216,500	4%
Over 3 years	172,000	3%	-	0%
Total (should tie to note 14)	4,941,637	100%	5,044,375	100%

15 Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	19,471		70,023	
Cash Balances	89,458		13,823	
Receivables	17,115,911		17,644,479	
Payables	5,053,434		3,757,904	
Total	12,171,406		13,970,422	

Kajire Girl's Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	950		
Coffee Or Tea Plantation	-	-	
Poultry	-	-	-
Total	950	-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	335	-
Repayments during the year	(-)	(-)
Balance at the end of the year	335	-

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	35,256	62,671
Lab consumables	107,420	31,970
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	142,676	94,641

20 Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Principal

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

Kajire Girl's Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

10. 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	
Supply of Goods						
1. Tavevo Water & Sewerage	69,000	01/01/2024	57,000	12,000	-	Fully paid
2. Desert Ranger Investment	1,790,902	02/11/2022	1,516,796	274,106	905,957	Partly paid
3. Kimwa Safety Solutions	250,000	01/07/2022	150,000	100,000	150,000	Partly paid
4. Joseph Kipande Kimbio	110,800	01/07/2022	79,200	31,600	110,800	
5. Mmekus Investments	1,032,956	01/07/2022	567,526	465,430	433,763	
6. Chenga Auto Hardware	136,300	01/07/2022	94,600	41,700	23,000	Fully paid
7. Kirutai Butchery	713,050	01/01/2021	323,970	389,080	221,230	
8. Digital Sanitation Services	246,000	01/07/2022	50,000	196,000	107,800	
9. Rhamkey Chemicals (EA) LTD	228,980	01/07/2022	84,980	144,000	228,980	
10. Lukundo Investments	302,030	01/07/2022	50,670	251,360	302,030	Partly paid
11. Roadview Butchery	93,030	01/07/2023	-	93,030	-	
12. Thika Motor Dealers	1,398,329	23/11/2023	1,100,000	298,329	-	
13. Digital Copy Printers	495,000	01/01/2020	383,000	112,000	212,000	
14. Fame Merchants	200,000	02/02/2024	-	200,000	-	Fully paid

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
15. Baraka Detergents	37,590	01/07/2023	-	37,590	-	
16. Derfla Enterprises	35,860	01/07/2023	-	35,860	-	
17. Billsolar Engineering limited	285,000	01/01/2020	155,000	130,000	285,000	
18. Dreamliner Agencies Limited	134,500	01/07/2022	-	134,500	134,500	
19. Mvoi Ventures Hardware	163,800	01/07/2022	-	553,180	163,800	
20. Litez Computers and Stationery LTD	467,755	01/07/2022	186,080	281,675	331,035	Partly paid
21. Remwesh Investment	253,200	01/07/2022	157,000	96,200	131,200	Partly paid
22. Voi Epson Centre	435,400	01/07/2022	140,400	295,000	140,400	
23. Multiple Seven Enterprises	1,272,325	01/07/2022	805,328	466,997	626,050	Partly paid
24. Teachers @ Large Concepts	216,500	01/01/2020	44,500	172,000	216,500	Partly paid
25. Talent Press Limited	30,000	15/05/2024	-	30,000	-	
26. Alexander Mnjame Mwasalah	300,000	01/01/2021	200,000	100,000	100,000	Partly paid
27. Defence Wawuda Mwapea	95,925	01/07/2022	27,075	-	68,850	
28. Jaytee Sports Solutions	29,950	01/07/2022	-	-	29,950	
29. Titus Mwakio	20,800	01/07/2022	14,800	-	6,000	
30. Equator Digital Services	67,650	14/03/2023	-	-	67,650	
31. Buildtect Suppliers & Services	36,300	01/07/2021	8,000	-	28,300	
32. Palmway Chemist	38,253	01/07/2022	18,673	-	19,580	
Grand Total	11,087,687		6,146,050	4,941,637	5,044,375	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	Donated	-	-	-
Buildings And Structures	-	-	-	-
Motor Vehicles	2,500,000	-	-	2,500,000
Office Equipment, Furniture and Fittings	859,045	-	-	859,045
Textbooks	-	-	-	-
ICT Equipment	209,000	-	-	209,000
Tools And Apparatus	2,950	-	-	2,950
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	3,570,995	-	-	3,570,995

