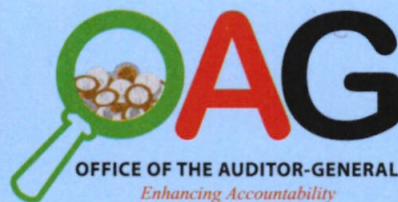


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED
BY:

HON. MARIANE KITANY

CLERK-AT
THE-TABLE:

ON BEHALF OF LOM

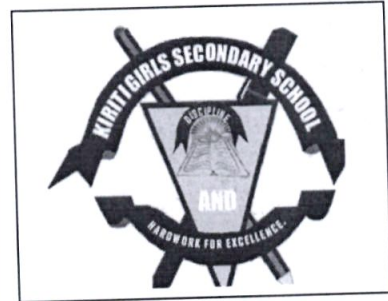
RUTH NG'ENYO

KIRITI GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

MURANG'A COUNTY

Revised 30th June 2025.



KIRITI GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards
(IPSAS), Accrual Basis.



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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Murang'a County, Mathioya Sub-County.

The school was registered in 1975 under registration number GA/A/323/84 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 328 number of students as at 30th June 2025. It has 2 streams and 19 teachers of which 1 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	JOSEPH NGAAI KABUGU	Chairperson	25/3/2025
2	MARY MUTHONI MWANGI	Secretary - Principal	25/3/2025
3	JOYCE WANJIKU MUNGAI	Member -Rep community	25/3/2025
4	MARGRET WANGARI WANJIRU	Member -Rep community	25/3/2025
5	STEPHEN MURIITHI GACHAMBA	Member -Rep community	25/3/2025
6	WANJUGU CHARLES MUCHIRI	Member -Rep community	25/3/2025
7	ERICK WANJALA CIURI	Member -Rep community	25/3/2025
8	SERAH WAMBUI MWANGI	Member -Rep community	25/3/2025
9	SAMMY KABURU	Member-Rep Teachers	25/3/2025
10	REV KARUMWA	Member-Rep Sponsor	25/3/2025
11	PAULINE NYANGUTU	Member-Rep Sponsor	25/3/2025
12	EVA GICHUKI	Member-Rep Sponsor	25/3/2025
13	WANJIKU GEOFFREY MWANGI	Member-Rep Special groups	25/3/2025
14	ROBINSON GAKIRI	Member-Rep Special needs	25/3/2025
15	MERCY KARITI	Member-Rep students	25/3/2025

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. 2. 3 4	Joseph Ngai James Mwangi Margret Wangari Mary Muthoni	Chairperson Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
2	Audit Committee 1. 2. 3	Serah Wambui Margaret Wambui Wanjara Ciuri	Member Member Member	1 out of 1 1 out of 1 1 out of 1
3	Finance,procurement and general purposes Committee 1. 2. 3 4	Joseph Ngai Ciuri Wanjala Margaret Wanjeru Sammy Kaburu	Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1

4	Academic Committee 1. 2. 3 4	Robinson Gakiri Ciuri Wanjala Margret Karenju Sammy Karenju	Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee 1. 2. 3 4	Geofry Mwangi Charles Muchiri Joseph Ngai James Mwangi	Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
7	Human rights and students welfare 1. 2. 3	Pauline Murithia Eva Gichuki Stephen Gachamba	Member Member Member	1 out of 1 1 out of 1 1 out of 1

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	MARY MUTHONI KIHARA	TSC No.348489
2	Deputy Principal	JANE IRUNGU	TSC No. 395742
3	School Bursar	EUNICE NYAMBURA NJERU	ID. 26633950

(e) Schools contacts

Post Office Box 120 -10204, Kiriaini
Telephone:0795809111
E-mail: kiritigirls@gmail.com
Website:WWW.kiritigirls.sc.ke
Facebook:kiritigirls
Twitter:none

(f) School Bankers

1. Name of Bank, Equity
Branch: Kiria-ini
Account Number: 0050293895693
School fund account
2. Name of Bank: KCB Bank
Branch:Kiria-ini
Account Number: 1104820226
Tuition fund account
3. Name of Bank KCB Bank
Branch:Kiria-ini
Account Number :1104824507
Operations fund account
4. Name of Bank: KCB Bank
Branch:Kiria-ini
Account Number:1104697068
Mapato account
5. Name of Bank: Equity Bank
Branch:Kiria-ini
Account Number:0050263815651
NG-CDF account

6. Name of Bank: Equity Bank
Branch: Kiria-ini
Account Number: 0050284814548
NG-CDF account

(g) 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

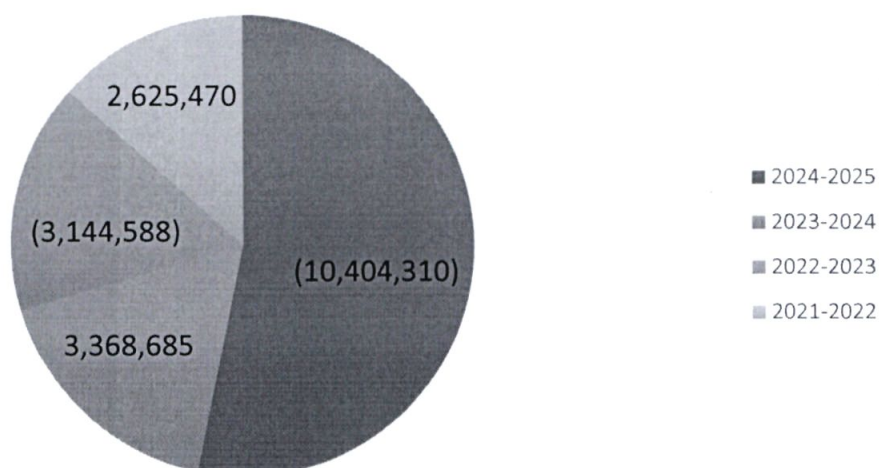
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

Year	2024-2025	2023-2024	2022-2023	2021-2022
Amount (Kshs)	(10,404,310)	3,368,685	(3,144,588)	2,625,470

Surplus/(Deficit)

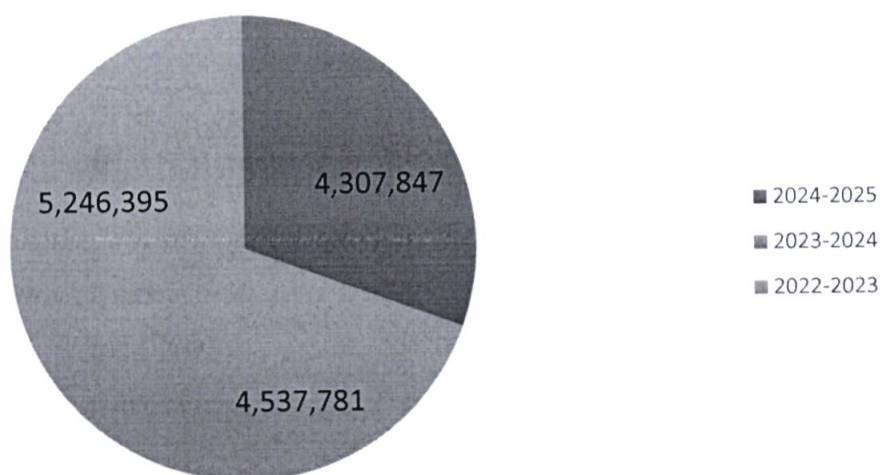


Capitation grants from the Ministry of Education for the last three years

ii) Operations Capitation grants

Year	2024-2025	2023-2024	2022-2023
Amount (Kshs)	4,307,847	4,537,781	5,246,395

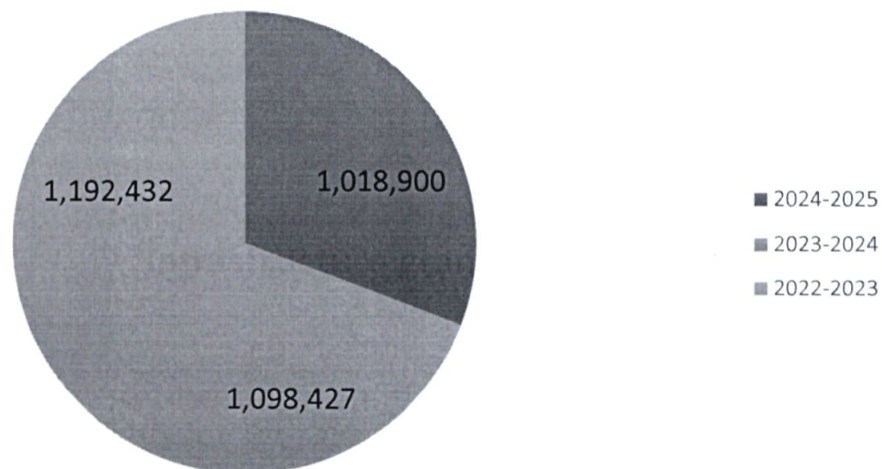
Operatons capitation grants



iii) Tuition capitation grants

Year	2024-2025	2023-2024	2022-2023
Amount (Kshs)	1,018,900	1,098,427	1,192,432

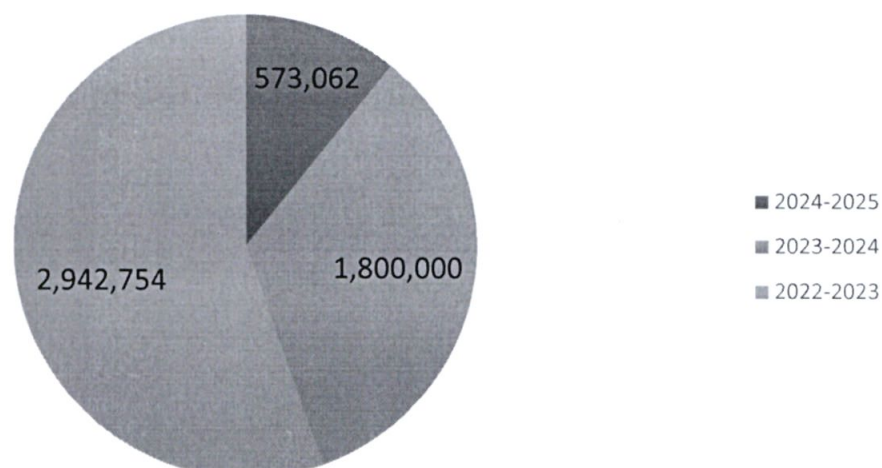
Tuition capitation grants



iv) Infrastructure grants

Year	2024-2025	2023-2024	2022-2023
Amount (Kshs)	573,062	1,800,000	2,942,754

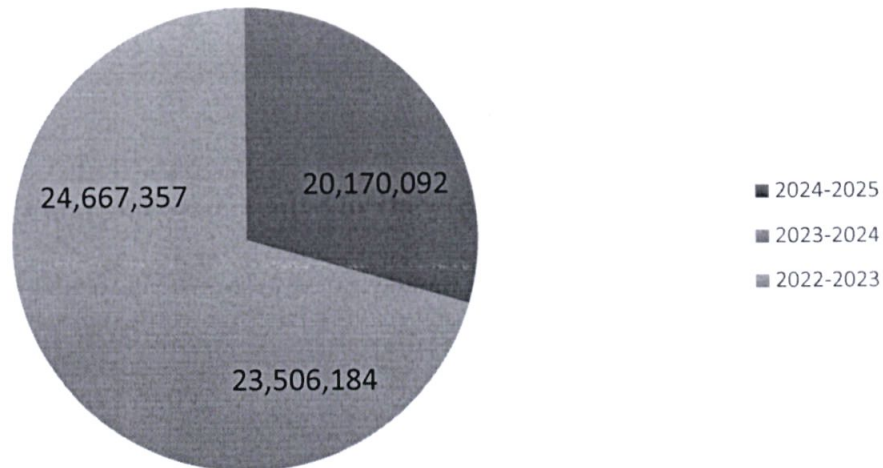
Infrastructure grants



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

Year	2024-2025	2023-2024	2022-2023
Amount Ksh	20,170,092	23,506,184	24,667,357

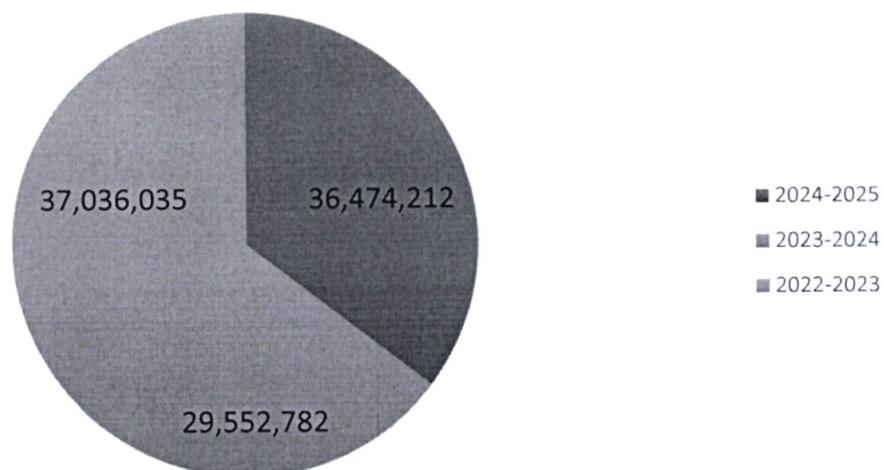
Other incomes



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

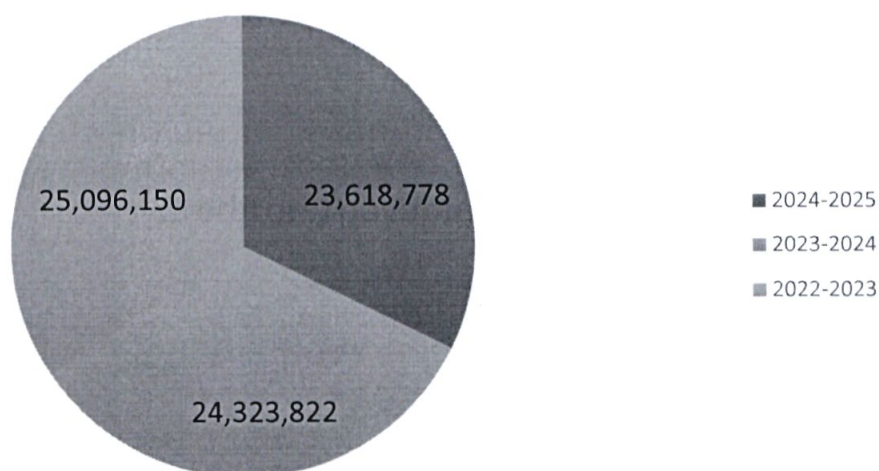
Year	2024-2025	2023-2024	2022-2023
Amount Ksh	36,474,212	29,554,692	37,036,035

Expenditure

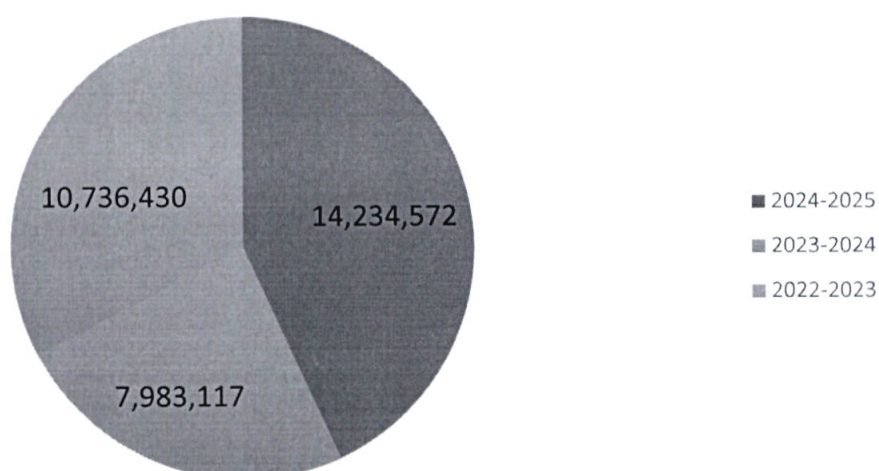


vi) Movement of debtors /receivables of the school over the last three years

Year	2024-2025	2023-2024	2022-2023
Amount Ksh	23,618,778	24,323,822	25,096,150

Debtors/Receivables*vii) Movement of creditors/payables of the School over the last three years*

Year	2024-2025	2023-2024	2022-2023
Amount Ksh	14,234,572	7,983,117	10,736,430

Creditors/payables

a) Teacher Student ratio:

Number of teachers posted to School within the year	
Number of teachers transferred during the year	
Number of teachers employed by TSC	18
Number of teachers employed by BOM	1
TOTAL	19
Subject teachers	
Business & Maths	1
Maths & Physics	1
Biology & Chemistry	2
Geography & Maths	1
Kiswahili & CRE	2
Biology & Agriculture	1
Chemistry & Maths	1
English/Literature	3
History /CRE	2
H/SC/Biology	1
Geography and CRE	2
Business and Geography	1
Chemistry and physics	1
Total	19
Students	328

b) Mean Score and Number of Candidates

KCSE Performance academic year 2022

A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	CANDIDATES	M.S.S
			1	0	5	14	20	34	11	1	0	86	4.67

KCSE Performance academic year 2023

A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	CANDIDATES	M.S.S
			1	3	7	9	28	15	10	1		74	4.64

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

KCSE Performance academic year 2024

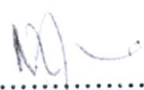
A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	CANDIDATES	M.S.S
			1	1	3	16	31	34	20	10		116	4.353

c) Capacity of the school:

	NO
Classroom	10
Laboratories	2
Dining hall	1
Dormitories	4
Kitchen	1
Stores	2
Toilets	24

d) Development projects carried out by the school:

	Source of funds	Start	Amount (KSh)	Amount (KSh)	Balance
Reroofing of classroom	Ministry of education				
Rehabilitation of sewerline	Ministry of education				


 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 *Kiriti Girls Secondary Schools* 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, 2025, and of the school's financial position as at that date.

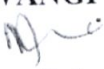
JOSEPH NGAAI

Name: 

Designation: Chairman, School Board of Management

Date: 18/4/26

MARY MWANGI

Name: 

Designation: School Principal & Secretary to Board of Management

Date: 18/4/26



EUNICE NJERU

Name: 

Designation: Bursar/ Finance Officer

Date: 18/4/26



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KIRITI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - MURANG'A 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 transitional IPSAS financial statements of Kiriti Girls Secondary School set out on pages 1 to 20, which comprise of the statement of assets

and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of comparison 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 matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kiriti Girls Secondary School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Capitation Grants

The statement of financial performance reflects total receipts of Kshs.26,069,902 which includes capitation grants for tuition of Kshs.1,018,900, capitation grant for operations of Kshs.4,307,847 and capitation grant for infrastructure of Kshs.573,062 as disclosed in Note 1, Note 2 and Note 3 to the financial statements respectively. Audit of receipts revealed the following inaccuracies;

1.1 Inaccuracies in the Capitation Grants for Operation

The statement of financial performance reflects capitation grant for operations of Kshs.4,307,847 and as disclosed in Note 2 to the financial statements respectively. Audit comparison of the reported capitation grants for operations receipts of Kshs.4,307,847 and receipts in the bank statements for the year under review revealed total receipts of Kshs.4,307,847 were deposited in the operation bank account, out of which Kshs.498,300 were transferred to infrastructure account as reported in Note 3 to the financial statements leaving an amount of Kshs.3,809,547 as receipts for capitation grant for operations. However, the reported balance of capitation grant for operation of Kshs.4,307,847 is at variance with remaining bank statement balance of Kshs.3,809,537 by overstatement of receipts by Kshs.498,300.

1.2 Inaccuracies in the Capitation Grants for Infrastructure

The statement of financial performance reflects capitation grant for infrastructure of Kshs.573,062 as disclosed in Note 3 to the financial statements. Review of the capitation bank statement for infrastructure reflects receipts of Kshs.498,300 from operation account and Kshs.2,500 direct deposits totaling to Kshs.500,800 which is at variance with the

reported financial statement balance of Kshs.573,062 by overstated capitation grants for Infrastructure by Kshs.72,762.

In the circumstances, the accuracy and completeness of Government capitation grants for operations and infrastructure could not be confirmed.

2. Inaccuracies in the Miscellaneous Income

Statement of financial performance and as disclosed in Note 5 to the financial statement reflect Kshs.1,277,293 in respect of miscellaneous income. The balance includes income from farming activities of Kshs.527,545. Audit review of bank statement for income generating activities reflects receipts of Kshs.338,950 which is at variance with the reported balance of Kshs.527,545 by unsupported receipts of Kshs.188,955.

Further, the miscellaneous income balance includes receipts specified as clubs of Kshs.338,854. However, the amount does not relate to miscellaneous income but deposits held on behalf of the student club.

In addition, the miscellaneous income balance includes income specified as deposits (operation account) of Kshs.266,000 the source of the receipts has not been substantiated.

In the circumstances, the accuracy and completeness of miscellaneous income could not be confirmed.

3. Inaccuracies in the Bank Balance

The statement of financial position reflects negative bank balances of Kshs.122,438 as disclosed in Note 10 to the financial statements which includes a negative bank balance of Kshs.132,942 in respect of School fund bank account which is an indication of overdrawn cash book. As reported in the previous year, School management explained the over drawn of cashbook as historical issue occasioned by unrecognized income in the previous years. However, the unrecognized previous year income has not been substantiated.

In the circumstances, the accuracy and completeness of bank balances could not be confirmed.

4. Unsupported Trade Creditors

The statement of financial position reflects account payable balance of Kshs.14,234,572 as disclosed in Note 14 to the financial statements which includes a balance of Kshs.13,206,448 in respect of trade creditors. Audit review of the trade creditors revealed;

- i. The opening trade creditors reflect a balance of Kshs.7,106,689. The balance includes trade payables balance of Kshs.4,564,174 relating to prior years which has not been supported with analysis and documentation.

- ii. Note 14 to the financial statements reflects a balance of Kshs.13,206,448 in respect of trade creditors while the corresponding annex 2 to the financial statements on pending account payables analysis reflects Kshs.6,916,246 resulting undisclosed balance of Kshs.6,290,202 in the Annex to the financial statement.

In the circumstances, the accuracy and completeness of the trade creditors balance could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final budgeted receipts and actual on a comparable basis of Kshs.27,452,050 and Kshs.25,218,401 respectively, resulting to under-funding of Kshs.2,233,649 or 8% of the receipts.

The under-funding of budgeted funds affected the planned activities and may have impacted negatively on service delivery to the School.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the 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 Matter

1. Unresolved Prior Year Audit Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the School in 2024/2025 revealed that the following six (6) matters remained unresolved.

No.	Financial Year	Audit Issue
1.	2022/2023	Overdrawn Cash Book
2.	2022/2023	Long Outstanding Accounts Receivables
3.	2022/2023	Unsupported Payables
4.	2022/2023	Long Outstanding Payables
5.	2022/2023	Lack of Land Ownership Documents

2. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects expenditure on operations and boarding and School Fund of Kshs.5,650,517 and Kshs.25,897,345 as disclosed in Note 7 and 9 to the financial statements respectively. The payments includes Kshs.486,780 transferred to Kenya Secondary School Heads Association (KESSHA), a private welfare organization that draws its membership from School Principals and is not subject to PFM Act, 2012 or any other public finance regulations. The organization is not defined in Government Funding and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal controls systems to manage the funds transferred by schools.

In the circumstances, value for money amounting to Kshs.486,780 transferred to KESSHA could not be confirmed.

2. Failure to Transfer of Infrastructure Funds from Operations Bank Account

Statement of financial performance reflect Government grant for operations of Kshs.4,307,847 as disclosed in Note 2 to the financial statements. During the year under review the School received Kshs.4,307,848 in the operation account out of which Kshs.917,750 was meant for repairs, maintenance and improvement. However, as at the time of audit the School had not transferred funds to infrastructure account contrary to requirements of clause 3(2) Ministry of education circular Ref. No. HQS/3/13/3.

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

3. Underfunding of Capitation Grants

The statement of financial performance reflects Government grants for tuition, operations and infrastructure of Kshs.1,018,900, Kshs.4,307,847 and Kshs.573,062 respectively as disclosed in Note 1, Note 2 and Note 3 to the financial statements. According to bank statement the School received Kshs.5,326,748 as total capitation received during the year under review. During the year under review the School had an average population of three hundred and seventy-seven (377) students and therefore an expected capitation amounting to Kshs.8,385,988 at the rate of Kshs.22,244 per student. However, the School received Kshs.5,326,748 resulting to under-funding of Kshs.3,059,240.

In the circumstances, under-funding of the School may have affected service delivery to the students.

4. Unconfirmed Students Enrolment Data

Comparison of data from National Education Management and information System (NEMIS) reflected an average record three hundred seventy-one (371) students while the School's records indicated an average of three hundred seventy-seven (377) students resulting to an average variance of six (6) students. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 19/10/2017 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

5. Non-Deduction and Remittance of Capacity Building Levy

The statement of financial performance reflects total expenditure of Kshs.36,474,212 which includes an amount of Kshs.4,921,300 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that the School did not make any deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

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

6. Long outstanding Trade Payables

The statement of financial position and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.14,234,572. However, included in the balance are trade payables balance of Kshs.14,206,448 which have been outstanding for more than one (1) year. This is contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

7. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public Secondary Schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed the following;

- i. The School on 18 July, 2023 received one hundred twenty-three (123) books (The Samaritan) for form four (4) class. However, according to form four class register there were seventy-six (76) students resulting to forty-seven (47) excess books. While on 21 February, 2023 two hundred fifty-three (253) set book (GK Fathers of Nations) were supplied to the School against one hundred ninety-six (196). This resulted in an excess of fifty-seven (57) books.

- ii. Further, the School on 25 May, 2024, received one hundred fifty-one (151) Kiswahili form 3 books. However, number of students in 2024 were one hundred thirty-two (132), leading to an excess supply of nineteen (19) books.
- iii. In addition, on 30 May 2025, the School donated some books to Amani Sosian High School.

Further, some books issued in the financial year 2024/2025 were still lying in the store as they were no longer in use.

In the circumstances, value for money on the excess textbooks could not be confirmed.

8. Compliance with Law on Affirmative Action

Review of the staff records revealed that the total number of BOM staff in the School were fourteen (14) were from a dominant ethnic community in Kenya indication an establishment of 100% in favor of one ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

9. School Facilities with Hazardous Asbestos Roofing

Physical verification of the School's infrastructure conducted on 26 March, 2026 revealed science laboratory building still had the hazardous asbestos roofing. This is contrary to Ministry of Environment, Climate Change and Forestry circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on the removal of asbestos roofing by Government agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the roofing.

10. Ineffective Management of Bursary

During the year under review, Management provided schedule of bursaries received by the school totaling Kshs.2,305,377. However, review of receipted fees allocated from bursary disbursements indicate a total amount of Kshs.3,089,025 resulting to receipted bursaries amounting to Kshs.783,648 not supported by evidence of disbursements. In addition, bursary cheques totaling Kshs.76,000 were banked in the school fund account but the same was not allocated to the beneficiary student as receipts and therefore remained unaccounted.

In the circumstances, the effectiveness of bursary management could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects 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. Long Outstanding Receivables

The statement of financial position reflects accounts receivable balance of Kshs.23,618,778 as disclosed in Note 13 to the financial statements. The balance includes Kshs.23,616,778 in respect of fees arrears. Review of the ageing analysis of the fee's arrears revealed that Kshs.22,336,528 representing ninety five percent (95%) of the total fees arrears has been outstanding for a period exceeding one (1) year.

Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the effectiveness of internal controls over debt management could not be confirmed.

2. Weakness in Ledger Records Management

During the year under review, the Management of the School maintained monthly ledgers for tuition, operation, infrastructure and boarding and School fund account. However, the monthly ledgers reflected total balances of transactions for each month instead of the individual entries for each transaction.

In the circumstances, effectiveness of internal controls over monthly ledger transactions and balances could not be confirmed.

3. Failure to Establish Human Resource Policies and Staff Establishment

Review of the School's governance and administrative records revealed that the Board of Management had not developed or approved key human resource management instruments, including: a staff establishment outlining approved staffing positions; Career progression guidelines for non-teaching staff; and a formal Human Resource policy to guide recruitment, promotion, discipline, and BOM staff.

In the circumstances, effectiveness of internal controls on human resource management in the School could not be confirmed.

4. Appointment of Board Members Beyond Term Limit

Review of School Board of Management records indicates that the current Board was appointed on 25 March, 2025 as per the notice Ref:MGA/CTY/GEN/BOM/MATH/SEC/226/VOL.II/012. However, one (1) of the persons appointed to the Board had previously served the maximum two (2) terms and was therefore irregularly nominated and reappointed to serve a third term. Notably, the said Board member has also been appointed to serve as the Chairperson of the Board.

In the circumstances, effectiveness of Governance in the School could not be confirmed.

5. Lack of Policy Framework on Farming Activities

Review of farm activities audit documentation revealed that the School owns four (4) housing units, three (3) dairy cows and a tea farm from which the miscellaneous revenues are earned. However, the audit observed that the School Board has not established a policy framework to govern investments in farming and livestock activities. In addition, the School maintained inadequate records for the miscellaneous income.

In the circumstances, the effectiveness of internal controls on farming activities could not be confirmed.

6. Lack of Land Ownership Document

As previously reported, the School is built on two (2) parcels of land and has been occupying since its existence. However, the land is owned by the Defunct Murang'a County Council and Kiriti Mixed Secondary School trust represented by the two (2) individual trustees. However, the School does not have any ownership document.

In the circumstances, the ownership of the land where the School is established 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 Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Accrual 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.

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

Auditor-General's Responsibilities for the Audit

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

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025 Kshs	2023-2024 Kshs
Revenue			
Government grants for tuition	1	1,018,900	1,098,427
Government grants for operations	2	4,307,847	4,537,781
Government grants for infrastructure	3	573,062	1,800,000
School Fund Income- Parents' Contributions	4	18,892,799	21,998,355
Miscellaneous income	5	1,277,293	1,505,919
TOTAL REVENUE		26,069,902	30,940,482
EXPENDITURE			
Payments for Tuition	6	1,267,468	797,447
Payments for operations	7	5,650,517	3,266,654
Payments for infrastructure	8	3,658,883	2,184,187
Boarding and school fund payments	9	25,897,345	23,304,495
TOTAL EXPENDITURE		36,474,212	29,552,782
SURPLUS/DEFICIT		(10,404,310)	1,387,700
Increase/decrease in accounts receivables			(772,328)
Increase/decrease in accounts payables			2,753,313
Balance			3,368,685

The school financial statements were approved on 18/4/2026 and signed by:

JOSEPH NGAAI

Name: 

Chair BOM

Date: 18/4/26

MARY MWANGI

Name: 

School Principal/ Secretary to
BOM

Date: 18/4/26

EUNICE NJERU

Name: 

Bursar/ Finance Officer

Date: 18/4/26



7. Statement of Financial position As At 30th June 2025

		Kenya Shs	US\$
Financial Assets			
Cash and cash equivalents			
Bank Balances	10	(122,438)	3,323,603
Cash Balances	11	3,614	5,384
Short term Investment	12	-	-
Total Cash and Cash Equivalents		(118,824)	3,328,987
Account's receivables	13	23,618,778	24,323,822
TOTAL FINANCIAL ASSETS (a)		23,499,954	27,652,809
FINANCIAL LIABILITIES			
Accounts Payable	14	14,234,572	7,983,117
TOTAL FINANCIAL LIABILITIES (b)		14,234,572	7,983,117
NET FINANCIAL ASSETS (a-b)		9,265,381	19,669,692
REPRESENTED BY			
Fund balance b/fwd 1st July 2024	15	19,669,692	16,301,007
Surplus/Deficit for the year		(10,404,310)	3,368,685
NET FINANCIAL POSITION		9,265,381	19,669,692

The school's financial statements were approved on 18/4/2026 and signed by:

JOSEPH NGAAI

Name:

Chair BOM

Date: 18/4/26

MARY MWANGI

Name:

School Principal/ Secretary to BOM

Date: 18/4/26

EUNICE NJERU

Name:

Bursar/ Finance Officer

Date: 18/4/26



KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description		2024/2025	2023/2024
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,018,900	1,098,427
Government grants for operations	2	4,307,847	4,537,781
Government grants for infrastructure	3	573,062	1,800,000
School fund income- Parents contributions/ fees	4	19,749,539	21,998,355
Miscellaneous incomes	5	1,277,293	1,505,919
Total receipts		26,926,642	30,940,482
Payments			
Cash outflows for Tuition	6	1,357,468	797,447
Cash outflows for operations	7	6,107,102	3,266,654
Cash outflows for infrastructure	8	3,658,883	2,184,187
Cash outflows for School fund	9	19,251,001	23,304,495
Total payments		30,374,453	29,552,782
Net cash flow from operating activities		(3,447,811)	1,387,700
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,447,811)	1,387,700
Cash and cash equivalent at BEGINNING of the year		3,328,987	1,941,287
Cash and cash equivalent at END of the year		(118,824)	3,328,987

The school's financial statements were approved on 18/4/2026 and signed by:

JOSEPH NGAAI

Name: 

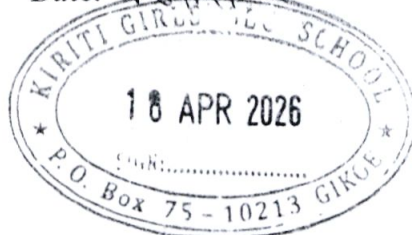
Chair BOM

Date: 18/4/26

MARY MWANGI

Name: 
School Principal/ Secretary to BOM

Date: 18/4/26



EUNICE NJERU

Name: 

Bursar/ Finance Officer

Date: 18/4/26



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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					
(1) Capitation Grant on Tuition					
Reference Materials	1,131,000		1,131,000	1,018,900	90%
	1,131,000		1,131,000	1,018,900	90%
(2) Capitation Grant on Operations			-		
Personnel emoluments	936,000		936,000	1,287,437	138%
Repairs, maintenance and improvement	1,950,000		1,950,000	1,249,750	64%
Local transport and travelling	780,000		780,000	154,813	20%
Electricity, water and conservancy	624,000		624,000	468,578	75%
Medical			-	375,840	
Administration costs	780,000		780,000	523,479	67%
Activity	585,000		585,000	247,950	42%
	5,655,000		5,655,000	4,307,847	76%
(3) Fees Charged on Parents					
Personnel emoluments	1,209,000		1,209,000	1,248,699	103%
Boarding, equipment and stores	13,254,150		13,254,150	12,767,334	96%
Repairs, maintenance and improvement	936,000		936,000	826,070	88%
Local transport and travelling	253,500		253,500	378,664	149%
Electricity, water and conservancy	1,911,000		1,911,000	1,618,099	85%
Development	1,170,000		1,170,000	292,723	25%
Administration costs	721,500		721,500	1,706,460	237%
Activity	58,500		58,500	43,410	74%
	19,513,650		19,513,650	18,881,459	97%

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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
4) Miscellaneous Income					
Rent Income	76,800		76,800	143,795	187%
				338,854	
Income From Farming Activities	1,075,600		1,075,600	527,545	49%
	1,152,400		1,152,400	1,010,194	88%
Total Income	27,452,050		27,452,050	25,218,401	92%
(5) Expenditure For Tuition					
Teaching and Learning Materials	1,131,000		1,131,000	1,266,000	112%
Bank charges				1,468	
	1,131,000		1,131,000	1,267,468	112%
			-		
(6) Expenditure For Operations			-		
Personnel Emoluments	936,000		936,000	1,818,912	194%
Administration Cost	780,000		780,000	2,058,025	264%
Repairs ,Maintenance and Improvements	1,950,000		1,950,000	642,230	33%
Local Transport and Travelling	780,000		780,000	329,306	42%
Electricity, Water and conservancy	624,000		624,000	230,420	37%
Activity Expenses	585,000		585,000	566,475	97%
Bank charges				5,149	
	5,655,000		5,655,000	5,650,517	100%
Infrastructure					
Re-roofing and others				3,473,293	
Bank charges infrastructure				1,625	
NG-CDF grants				112,229	
NG-CDF grants,pmc				71,736	
			-	3,658,883	

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
(7) Expenditure For school fund/boarding					
Personnel Emoluments	1,209,000		1,209,000	2,112,810	175%
Repairs And Maintenance & Improvements	936,000		936,000	1,176,669	126%
Local Transport and Travelling	253,500		253,500	1,244,792	491%
Electricity, Water and conservancy	1,911,000		1,911,000	1,626,011	85%
Administration Costs	721,500		721,500	3,899,546	540%
Activity	58,500		58,500	178,915	306%
Development	1,170,000		1,170,000	268,900	23%
Fee On Boarding Equipment and Stores	11,254,000		11,254,000	14,422,074	128%
Sundry creditors	1,000,000		1,000,000		
Farm	430,000		430,000	592,450	138%
Farm(Mapato)			-	349,000	
Bank charges school fund				22,568	
Bank charges mapato account			-	3,610	
	18,943,500		18,943,500	25,897,345	137%
TOTAL	25,729,500		25,729,500	36,474,212	142%

1) Personnel emoluments ,Local transport and travelling& Administration ,grants received for operations was lower than expected which was due to reduced capitation received from government.

2)Infrastructure fund -The school was unable to transfer all infrastructure grant so as finance operations cost after capitation receivable reduced and the operations cost either remained constant or increased.

3) Personnel emoluments receivable from students on school fund was lower than expected due to decreased population. The school was relying revenue from 3 classes that is form 2, form 3 & form 4 instead of 4.

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements. The following elements are not fully compliance with IPSAS accrual, Inventories, motor vehicle, biological assets, land and buildings also assets such as office machines and other fixed and movable assets.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 2025.

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching and learning materials	1,018,900	1,098,427
Total	1,018,900	1,098,427

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,287,437	2,184,490
Repairs, maintenance and improvement	1,249,750	939,900
Local transport and travelling	154,813	171,000
Electricity, water and conservancy	468,578	381,251
Medical	375,840	366,975
Administration costs	523,479	137,570
Activity	247,950	356,595
Total	4,307,847	4,537,781

*KIRITI GIRLS SECONDARY SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025****3 Government Grants for infrastructure**

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance and improvement(infrastructure)	500,800	800,000
NG-CDF grants,pmc	72,262	
Maintenance and improvement-Re-Roofing(infrastructure)	-	1,000,000
Total	573,062	1,800,000

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,248,699	1,184,490
Boarding, equipment and stores	12,767,334	11,682,855
Repairs, maintenance and improvement	826,070	888,494
Local transport and travelling	378,664	327,062
Electricity, water and conservancy	1,618,099	1,878,120
Development	292,723	1,361,583
Administration costs	1,706,460	1,626,154
uniform	11,340	1,450
Activity	43,410	51,715
Arrears		2,996,432
Total	18,892,799	21,998,355

Description	2024-2025	2023-2024
Cash flow statement	Kshs	Kshs
Reported Fees revenue	18,892,799	
Less unpaid accrued fees	(1,280,250)	
Less prepaid fees recognised within the period	(876,428)	
Add prepaid fees within the period	1,028,124	
Add accrued fees collected within the period	1,985,294	
Total Cash flow statement	19,749,539	

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	143,795	81,000
Income From Farming Activities	527,545	815,919
Clubs	338,854	-
Writebacks(operations account)	1,099	-
Deposits(Operations account)	266,000	9,000
Deposits(tuition account)		-
School fund(infrastructure)		600,000
Write backs		1,910
Total	1,277,293	1,507,829

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching and Learning Materials	1,266,000	368,830
Bank Charges	1,468	2,507
Total	1,267,468	371,337

Description	2024-2025	2023-2024
	Kshs	Kshs
Reported Accrued Payments	1,267,468	
Less accrued Creditors	-	
Add previous creditors paid within the period	90,000	
Total cashflow statement	1,357,468	

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,818,912	2,412,398
Administration Cost	2,058,025	149,782
Repairs ,Maintenance and Improvements	642,230	-
Local Transport and Travelling	329,306	170,578
Electricity, Water and conservancy	230,420	376,806
Activity Expenses	566,475	159,000
Bank charges	5,149	
TOTAL	5,650,517	3,268,564

Description	2024-2025	2023-2024
	Kshs	Kshs
Reported Payments	5,650,517	
Less accrued Creditors	-	
Add previous creditors paid within the period	456,585	
Total cashflow statement	6,107,102	

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Re-roofing and others(infrastructure)	3,473,293	1,432,665
Bank charges infrastructure	1,625	10,430
NG-CDF grants	112,229	641,092
NG-CDF grants,pmc	71,736	
Creditors(infrastructure)		100,000
Total	3,658,883	2,184,187

Description	2024-2025	2023-2024
	Kshs	Kshs
Reported Payments	3,658,883	
Less accrued Creditors	-	-
Add previous creditors paid within the period	-	
Total cashflow statement	3,658,883	

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,112,810	1,070,495
Repairs And Maintenance & Improvements	1,176,669	442,340
Local Transport and Travelling	1,244,792	1,341,873
Electricity, Water and conservancy	1,626,011	1,238,406
Administration Costs	3,899,546	2,230,638
Bank charges		34,753
Activity	178,915	500,330
Development	268,900	600,000
Clubs	-	5,440

*KIRITI GIRLS SECONDARY SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025**

Fee On Boarding Equipment and Stores	14,422,074	13,919,809
Uniform	-	-
Farm	592,450	598,164
Farm(Mapato)	349,000	
Bank charges Main account	22,568	
Bank charges Mapato	3,610	
creditors		1,322,248
TOTAL	25,897,345	23,304,495

Description	2024-2025	2023-2024
	Kshs	Kshs
Reported Payment	25,897,345	
Less accrued Creditors	(6,916,246)	
Add previous creditors paid within the period	269,902	
Add decrease in advances issued to staff		
Total cashflow statement	19,251,001	

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account, KCB	Active	1104820226	1,598	340,166
Operations Account, KCB	Active	1104824507	1,831	1,533,987
School Fund Account/Equity	Active	0050293895693	(132,942)	(1,657,201)
Infrastructure Account, KCB	Active	1212841980	935	2,975,052
Farm Account, KCB	Active	1104697068	4,981	18,737
NG-CDF account, Equity	Active	0050263815651	634	112,863
NG-CDF account, Equity, Pmc	Active	0050284814548	526	
Total			(122,438)	3,323,603

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
School Fund account	1,801	3,571
Operation account	1,813	1,813
Total	3,614	5,384

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

*KIRITI GIRLS SECONDARY SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025**

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	23,616,778	24,321,822
Other Non-Fees Receivables		
Salary Advances	2,000	2,000
Total	23,618,778	24,323,822

15 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Fees arrears less than 1 year	1,280,250	5%	2,224,104	9%
Fees arrears between 1-2 years	238,810	1%	274,813	1%
Fees arrears between 2-3 years	274,813	1%	2,164,296	9%
Fees arrears over 3 years	21,822,905	92%	19,658,609	81%
Total(note 15 a)	23,616,778	100%	24,321,822	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	13,206,448	7,106,689
Prepaid Fees	1,028,124	876,428
Total	14,234,572	7,983,117

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

16a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Trade creditors less than 1 year	6,916,246	80%	1,152,062	16%
Trade creditors between 1-2 years	799,880	9%	1,390,453	20%
Trade creditors between 2-3 years	941,148	11%	392,074	6%
Trade creditors over 3 years	4,549,174		4,172,100	1
Total(note 16)	13,206,448	100%	7,106,689	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank balances	3,323,603	1,927,908
Cash balances	5,384	13,379
Receivables	24,323,822	25,096,150
Payables	(7,983,117)	(10,736,430)
Total	19,669,692	16,301,007

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	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	4		
Goats	5		
Trees	5000		
Coffee Or Tea Plantation	6000		
Total			

18 Borrowings

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

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	447,180	522,378
Stationeries and Lab	1,083,710	855,180
Total	1,530,890	1,377,558

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)
4.7.1	Lack of fixed assets register	Management will put in internal control system that will ensure fixed asset register is maintained.	Resolved	
4.9	Account receivables	The management was access long outstanding students receivable to determine they exsistance and which can be collected and those that uncollectable to consider writing off when reporting for financial year 2023-2024	Not resolved	
4.6	Account payables	The management will access payables to determine which are genuine to consider writing off when reporting for financial year 2023-2024	Resolved	
4.7.1	Lack of ownership documents	Management will liars with ministry of education for registration	Not resolved	The management have initiated the process of having

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Item	Description of the asset	Management Committee	Status	Remarks
		update		title deed transferred under its name ,and matter is under court of law.see attached copy of advocate.

Sign and Date
Principal



KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Summary of Accounts Payable	Original Amount	Date Due	Amount Paid To Date	Outstanding Balance 2023-2024	Outstanding Balance 2024-2025	Remarks
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Construction Of Buildings						
1.						
2.						
Sub-Total						
Supply Of Goods						
3. Appetree	328,200	2023-2024		328,200		
4. Jalu suppliers	713,950	2022-2023	50,000	513,950		
5. Amos Kimari	1,030,350	2022-2023	100,000	893,300	37,050	
6. Lumu cleaning	243,600	2024-2025		243,600		
7. Charles Masiva	176,889	2024-2025		176,889		
8. Archman stationers	409,840	2023-2024		318,120	91,720	
9. Paliz hardware	263,600	2024-2025		263,600		
10. Jesinka enterprises	32,800	2024-2025		32,800		
11. Belons enterprises	415,100	2024-2025		415,100		
12. Karurumo	15,000	2024-2025		15,000		
13. Coffee bee	6,500	2024-2025		6,500		
14. Gatamathi water and sanitation	197,945	2024-2025		197,945		
15. Grace Waigwe	11,025	2024-2025		11,025		
16. Houston fabrics	141,400	2024-2025		141,400		
17. Samuna detergents	186,000	2024-2025		186,000		
18. Spanmax	380,000	2024-2025		380,000		
19. Notam	1,261,295	2024-2025		1,261,295		
20. Kiriti Secondary	12,000	2024-2025		12,000		

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
21. Gem enterprises	49,200	2024-2025		49,200		
22. Kiriti secondary	16,000	2024-2025		16,000		
23. Stephen Kinja	5,700	2024-2025		5,700		
24. Regina Theuri	225,700	2024-2025		225,700		
Sub-Total	6,122,094		150,000	5,693,324	128,770	
Supply Of Services						
25. Petter Maina atogarage	642,282	2023-2024	100,000	362,072	180,210	
26. Appletree	348,400	2022-2024			348,400	
27. Gacharageini hardware	229,450	2024-2025		229,450		
28. Gestener assessories	61,500	2024-2025		61,500		
29. High chem chemicals	57,000	2024-2025		57,000		
30. Peter Kihumba	65,752	2024-2025		65,752		
31. NSSF	447,148	2024-2025		447,148		
32. James Kamau	100,000	2023-2024			100,000	
33. Gestner	42,500	2023-2024			42,500	
34.						
Sub-Total	1,994,032		100,000	1,222,922	671,110	
Grand Total	8,116,126		250,000	6,916,246	799,880	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land 1	20,000,000			20,000,000
Buildings and structures	10,000,000			10,000,000
Motor vehicles,	2,000,000			2,000,000
Office equipment, furniture and fittings	5,000,000			5,000,000
Lockers	700,000			700,000

KIRITI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Chairs	500,000			500,000
Television sets	150,000			150,000
Text books	5000,000			5000,000
Computers	3000,000			3000,000
printers	300,000			300,000
Generator	500,000			500,000
Software	300,000			300,000
Total	46,750,000			46,750,000



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NAIROBI

OAG/NYRI/KIRITI/GSS/2024/2025/ (22)

08 July, 2026

Mr. Samuel Josephat Njoroge
Clerk of the National Assembly
Parliament Buildings
P.O. Box 41842 - 00100
NAIROBI

① H 70
② SL
for tabling
27/7/26

10/07/26

Dear Mr. Njoroge

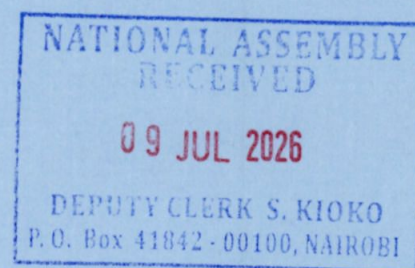
REPORT OF THE AUDITOR-GENERAL ON KIRITI GIRLS SECONDARY SCHOOL FOR THE YEARS ENDED 30 JUNE, 2021 TO 2025 – MURANG'A COUNTY

I transmit the report of the Auditor-General on the examination and audit of Kiriti Girls Secondary School for the years ended 30 June, 2021 to 2025 – Murang'a County in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

CPA Evelyn Kauna
For: AUDITOR-GENERAL

Copy to: Dr. Chris Kiptoo, PhD., CBS
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI



Mr. John Lekakeny Ololtuuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P. O. Box 30040-00100
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Mary Muthoni Mwangi
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