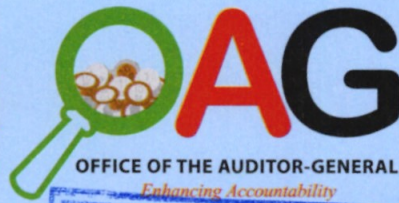


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY. Thur.
TABLED BY:	Hon. Owen Baya, MP Dep Leader of the Majority Party
CLERK-AT THE-TABLE:	M. Chuma

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

KISAJU DIPAK GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

KAJIADO COUNTY



KISAJU DIPAK GIRLS 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 Kajiado County, Isinya Sub-County.

The school was registered in 15/12/2015 under registration number 34S3000031 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day/boarding school and had 467 number of students as at 30th June 2024. It has 8 streams and 12 teachers of which 6 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:

1	Noel Tayiai	Chairman	2022
2	Carolyne Sempeyio	Secretary- Principal	2021
3	Catherine Korir	Member	2023
4	Allan Tipanko	Member	2022
5	Mercy Sanayian	Member	2022
6	Kenneth Kamumbu	Member	2022
7	John Kipain	Member	2022
8	Daniel Siinket	Member – Rep CEB	2022
9	Rhoda Mutisya	Member Rep Teachers	2022
10	1.Dipak Shah 2.Rose Katita 3.Mohamed Sempele	3 Members - Sponsor	2022
11	Solomon Meeki	Member - Community	2022
12	Gideon Mberia	MemberSpecial Needs	2022
13	Janet Kapaiko	Rep Students	2022

The functions of the School Board of Management are to:

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

(c) Committee

No.	Name of Committee	Name of Members	Designation	Number of Members
1	Executive Committee	1.Noel Tayiai 2.Carolyne Sempeyio 3. Solomon Meeki 4. Keneth Kamumbu 5. Mercy Sanayian	Chair Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 2 out of 3 3 out of 3
2	Audit Committee	Mercy Sanayian Denis Sekut Allan Tipanko Solomon Meeki	Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2
3	Finance,procurement and general purposes Committee	Keneth Kamumbu Carolyne Sempeyio Noel Tayiai Mercy Sanayian Allan Tipanko Carolyne Sempeyio Denis Sekut	Member Member Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	Rhoda Mutisya FR.Francis Mberia Rose Katita John Kipain Keneth Kamumbu Catherine Korir Carolyne Sempeyio	Member Member Member Member Member Member Member	3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3 2 out of 3
5	Development Committee/SIC	Dipak Premchard shah Carolyne Sempeyio Noel Tayiai Mohamed Sempele Keneth Kamumbu Daniel Sinket	Member Member Member Member Member Member	3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	Rose Katita Carolyne Sempeyio John Kipain Allan Tipanko Catherine Korir Daniel Siinket	Member Member Member Member Member Member	2 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3

(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	Carolyn Sempeyio	TSC No.538571
2	Deputy Principal	Catherine Korir	TSC No. 324366
3	School Bursar		ICPAK No.
4	Other (specify)		

(e) Schools contacts

Post Office Box: 983-00242
Telephone: 0725803352
E-mail: KisajuDipaksecondary@gmail.com
Website: NA
Facebook: NA
Twitter: NA

(f) School Bankers

Provide details of the school bankers.

Name of Bank: KCB
Branch: KITENGELA
Postal Address.

Name of Bank: COOPERATIVE
Branch: KITENGELA
Postal Address

(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:

	YEAR 2024	YEAR 2023	YEAR 2022
Surplus/ deficit	6,088,132.15	466,000	5,357,400.20
Capitation grants from the Ministry of Education	4,384,802.90	4,276,135	6,810,229
A three-year overview of growth of other income(s)	0	0	0
A three-year overview of growth in expenditure	21,524,266.50	26,237,161	17,970,400.20
movement of creditors	4,931,426	4,340,748	2,059,270
Movement of debtors of the school	10,309,177.40	6,822,637	3,565,472
Movement of cash and bank balances	5,248,070.40	1,439,990.25	2,076,554.25
Ratio of capitation grant per student	1:9,389		

b) Teacher Student ratio:

S/NO	DESCRIPTION	NUMBER
1	Teachers employed by TSC	12
2	Teachers employed by Bom	6
3	Total number of students	467
4	Teacher to student ratio	1:25
5	Teachers recruited & posted within the year	3
6	Teachers transferred/retired during the year	2

c) The mean score in the KCSE

S/N	Year	CANDIDATES	GRADE/M.SCORE
1	2024	NA	NA
2	2023	61	3.72D+
3	2022	61	3.16 D

d) The capacity of the school:

Facilities	No.
kitchen-	1
Laboratory	1
Dorm capacity	467
Toilets	32 doors
Dining hall	1
classrooms	16

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

c) Development projects carried out by the school:

Standard laboratory	Ministry of education	ONGOING	8,242,751.20	8,242,751.20	

PRINCIPAL

KISAJU DIPAK SEC. SCHOOL
P. O. Box 983 - 00242, KITENGELA

.....
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 Kisaju Dipak girls secondary accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

.....
Name: Noel Tayiai
Designation: Chairman, School Board of Management
Date: 31/3/24

.....
Name: Carolyne Sempeyio
Designation: School Principal & Secretary to Board of Management
Date: 31/3/24

.....
Name:
Designation: Bursar/ Finance Officer
Date: 31/3/24

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 KISAJU DIPAK GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KAJIADO 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 Kisaju Dipak Girls Secondary School set out on pages 1 to 14, 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

Report of the Auditor-General on Kisaju Dipak Girls Secondary School for the year ended 30 June, 2024 - Kajiado County

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 Kisaju Dipak Girls Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

Review of the financial statements revealed misstatements as follows;

- i. Comparison between the statement of receipts and payments and summary report of performance of the School reflects surplus/deficit variance as detailed below;

Year	Financial Statements Amount (Kshs)	Summary Report Amount (Kshs)	Variance (Kshs)
2022/2023	339,133	466,000	(126,867)
2021/2022	5,555,221	5,357,400	197,821

- ii. Comparison between the statement of receipts and payments and summary report of performance of the School reflects capitation grants from the Ministry variance as detailed below;

Year	Financial Statements Amount (Kshs)	Summary Report Amount (Kshs)	Variance (Kshs)
2023/2024	6,559,462	4,384,803	2,174,659
2022/2023	7,861,838	4,276,135	3,585,703

- iii. Further, the statement of receipts and payments reflects growth in other incomes for the financial years 2023/2024, 2022/2023 and 2021/2022 amounts of Kshs.21,052,937, Kshs.18,841,323 and Kshs.16,517,326 respectively, which differs with nil balances in the summary report of performance;
- iv. Comparison between the statement of receipts and payments and summary report of performance of the School reflects growth in expenditure variance as detailed below;

Year	Financial Statements Amount (Kshs)	Summary Report Amount (Kshs)	Variance (Kshs)
2022/2023	26,364,028	26,237,162	126,866
2021/2022	17,772,334	17,970,400	(198,066)

- v. Further, summary report of performance of the School reflects 2023/2024 debtors balance of Kshs.10,309,177 which differs with the statement of receipts and payments balance of Kshs.9,693,377 resulting in an unreconciled variance of Kshs.615,800;
- vi. Recast of the statement of budgeted versus actual amounts reflects variances between the original and final budget as detailed below;

Receipt/Expenses	Original Budget Amount (Kshs)	Final Budget Amount (Kshs)	Variance (Kshs)
Repairs and Maintenance	500,000	0	500,000
Teaching / Learning Materials	1,000,000	0	1,000,000
Electricity, Water and Conservancy	400,000	0	400,000
Activity Expenses	100,000	0	100,000
Construction of Classrooms	2,000,000	0	2,000,000

- vii. The statement of cash flows reflects boarding and school fund payments of Kshs.1,061,894 while the statement of receipts and payments reflects an amount of Kshs.16,992,303, resulting in an unexplained variance of Kshs.15,930,409;
- viii. The statement of cash flows reflects total payments and net cash inflow/outflows from operating activities amounts of Kshs.16,992,303 and Kshs.6,088,132, while the re-casted amount is Kshs.4,531,964 and Kshs.23,080,435 respectively, resulting in unexplained variances of Kshs.3,470,070 and Kshs.16,992,303;
- ix. The statement of cash flows reflects net increase in cash and cash equivalents balance of Kshs.4,410,751, while the re-casted amount is Kshs.3,808,080, resulting in an unexplained variance of Kshs.602,671;
- x. Comparison between the statement of budgeted versus actual amounts and notes to the financial statements revealed unexplained variances as detailed below;

Receipts	Statements of Receipts and Payments Amount (Kshs)	Statement of Budgeted Versus Actual Amounts (Kshs)	Variance (Kshs)
Capitation grant on tuition	1,100,956	946,000	154,956
Capitation grant on operation	3,403,907	3,833,832	(429,925)
Fee Charged on parents – school fund receipts	21,052,937	15,471,607	5,581,330
Expenditures			

Receipts	Statements of Receipts and Payments Amount (Kshs)	Statement of Budgeted Versus Actual Amounts (Kshs)	Variance (Ksh)
Expenditure for tuition	1,704,118	725,000	979,118
Expenditures for operations	1,765,952	2,600,202	(834,250)
Expenditure for infrastructure	1,061,613	602,389	459,224
Expenditure for school fund	16,992,303	15,797,588	1,194,715

- xi. Recast of the statement of budget versus actuals revealed unexplained variances as detailed below;

Item	Original Budget (Kshs)	Final Budget (Kshs)
Total receipts		
Recast amount	25,654,600	25,654,600
Statement amount	26,154,600	26,154,600
Variance	500,000	500,000
Total Payments		
Recast amount	21,800,000	21,800,000
Statement amount	25,300,000	25,300,000
Variance	(3,500,000)	(3,500,000)

- xii. Notes 4, 5 and 6 to the financial statements reflects prior year school fund income- parents contribution/fees, payments for tuition and operations amounts of Kshs.19,670,026, Kshs.2,550,658 and Kshs.2,885,940, while the re-casted amount is Kshs.19,084,026, Kshs.7,251,158 and Kshs.2,901,390, respectively, resulting in unexplained variances of Kshs.586,000, Kshs.4,700,500 and Kshs.15,450;
- xiii. Further, Note 4 to the financial statements reflects prior year school fund income- parents contribution/fees amount of Kshs.19,670,026 while the statement of receipts and payments reflects amounts of Kshs.2,757,000, resulting in an unexplained variance of Kshs.16,913,026;

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

2. Non-Recognition of Accrued Income - Parents' Contributions

The statement of receipts and payments reflects school fund income parents' contribution amount of Kshs.21,052,937 as disclosed in Notes 4 to the financial statements. Review of the supporting schedules and records provided revealed that the School failed to apply the accrual principle of accounting in recognition of the income reported for the period and instead, reported the income on cash basis. This was contrary to the matching

concept and IPSAS accrual principle which requires recognition of income regardless of when cash is received.

In the circumstances, the existence, accuracy and completeness of the school fund income parents' contribution and other receipts amounting to Kshs.21,052,937 could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,248,070 as disclosed in Notes 10 and 11 to the financial statements. However, the following anomalies were noted;

- i. Board of survey report as at 30 June, 2024 confirming the cashbook balances for all the bank and cash accounts were not provided for audit;
- ii. Monthly bank reconciliations for all the bank accounts were not done;
- iii. Cashbooks for all the accounts were not reviewed and approved by way of signing at the end of the financial period by a senior official;
- iv. Certificates of bank balances for all bank accounts were not provided for audit;
- v. Some entries in the cashbook are made in pencil instead of a permanent ink;
- vi. Cancellation of entries in the cashbook using a pen.

In the circumstances, the accuracy, completeness of cash and cash equivalents balance of Kshs.5,248,070 could not be confirmed.

4. Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.9,693,377 while Note 2(a) to the financial statements reflects a balance of Kshs.10,339,177, resulting in an unexplained variance of Kshs.645,800. Further, supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.9,693,377 could not be confirmed.

5. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.4,931,426. However, Management did not provide supporting ledgers, invoices, LPOs/LSOs, delivery notes and goods received notes to support the payable.

In the circumstances, the accuracy, existence and completeness of payable balance of Kshs.4,931,426 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kisaju Dipak 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 of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects payments for operations amount of Kshs.1,765,952 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.338,000 transferred to National, County and sub-county 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.338,000 could not be confirmed.

2. Lack of Functional Procurement Unit

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

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

3. Failure to Prepare School Improvement Plan

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

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

4. Non-Compliance with Law on Ethnic Composition

Analysis of the staff list and payroll provided for audit review revealed that the School Management did not comply with the National Cohesion and Integration Act, 2008 as pertains to public entities having a diverse representation of staff since one ethnic community constituted 50% of the total workforce of ten (10) employees.

Further, out of the ten (10) staff, none represented persons living with disabilities, contrary to the requirement of Section 13 of Persons with Disabilities Act, 2003.

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

5. Long Outstanding Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.4,931,426. However, included in the balance are trade payable balance of Kshs.2,857,122 or 58% which had been outstanding for over one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that; an Accounting Officer shall not commence any procurement proceedings until

satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

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

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

- i. Notes numbering in the statement of assets and liabilities is not aligned to the notes to the financial statements;
- ii. Notes 12 to note 15 to the financial statements are incorrectly presented after the progress on follow up of auditor recommendations page;
- iii. Annex 1 and 2 on the analysis of pending accounts payable and the summary of fixed assets register respectively, are not updated in the financial statement.

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 matter 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. Irregularities in Board of Management

Review of the Board of Management files revealed that nine (9) members of the Board of Management did not have minimum qualification of a degree as requirement by Regulation 6(b) of the Basic Education Regulation, 2015. Further, two (2) of the Board members were omitted in the list of Board members in the financial statements under Key information and management.

In the circumstances overall governance of the school could not be confirmed.

2. Weakness in Management of Textbooks

During the year under review, the Ministry of Education distributed textbooks to the School through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the School did not maintain a receipt and issue register for all the text books received from the Ministry of Education and those issued to students. Further, textbook inventory analysis showing the text books received from the Ministry, text books issued to the students, number of books collected, number of books not returned and balance in stock was not provided for audit review. In addition, Management did not disclose measures and policies which have been put in place for recovery and management of all the lost textbooks and to eliminate/reduce loss of textbooks.

In the circumstances, it was not possible to confirm existence of effective internal controls in respect of management of text books.

3. Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.9,693,377. Included in the balance are accounts receivable balance of Kshs.8,140,940 or 84%. However, the disclosure Note is indicated as Note 2(a) instead of Note 13. Further, as disclosed in Notes to the financial statements, the balance of Kshs.8,140,940 had been outstanding for more than one (1) year. In addition, there was no age analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

4. Failure to Update the Fixed Assets Register

Annex 2 on summary of fixed assets register in the financial statement reflects a list of school assets. The annexure failed to disclose the historical costs of the assets and any additions or disposals during the year under review. Further, the assets could not be confirmed since the asset register was not updated to reflect the correct values, status and location of the assets.

In the circumstances, the un-updated fixed assets register may compromise the safe custody of assets due to lack of proper tracking and accountability.

5. Weakness in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets nil balance which includes a parcel of land with no historical balance. However, land ownership documents were not provided for audit.

In the circumstances, the ownership of the asset 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 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 (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.

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

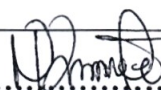
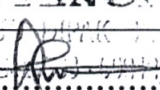
07 May, 2026

KISAJU DIPAK GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 20246. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Receipts/Paid	Sl No	2023-2024 Receipts	2022-2023 Receipts
Receipts			
Government grants for tuition	1	1,100,956	1,044,951
Government grants for operations	2	3,403,906	3,231,184
Government Grants for infrastructure	3	2,054,600	3,585,703
School fund income- parents' contributions	4	21,052,937	2,757,000
Miscellaneous incomes	5	-	16,084,323
Total Receipts		27,612,399	26,703,161
Payments			
Tuition	6	1,704,118	2,550,658
Operations	7	1,765,952	2,885,940
Infrastructure	8	1,061,894	2,848,798
Boarding and school fund	9	16,992,303	18,078,632
Total Payments		21,524,267	26,364,028
Surplus/Deficit		6,088,132	339,133

The school financial statements were approved on 31/3/ 2026 and signed by:

	 PRINCIPAL KISAJU DIPAK GIRLS SECONDARY SCHOOL P.O. BOX 14444, KAMPALA	
Name: Noel Tayiai	Name: Carolyne Sempeyio	Name:
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 31/3/26	Date: 31/3/26	Date: 31/3/26

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

Description	Notes	2023	2024
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,019,248	1,420,766
Cash balances	11	228,822	19,224
Total cash and cash equivalent		5,248,070	1,439,990
Account's receivables	13	9,693,377	6,822,647
Total financial assets (a)		14,941,447	8,262,637
Financial liabilities			
Accounts payables	14	4,931,426	4,340,748
Total Financial Liabilities (b)			
Net financial assets (a-b)		10,010,021	3,921,889
Represented by			
Accumulated fund b/fwd	15	3,921,889	3,582,756
Surplus/deficit for the year		6,088,132	339,133
Net Assets		10,010,021	3,921,889

The school's financial statements were approved on 31/3/2026 and signed by:

PRINCIPAL

KISAJU DIPAK SEC. SCHOOL

P. O. Box 983 - 00242, KITENGELA

.....		
Name: Noel Tayiai	Name: Carolyn Sempeyio	Name: Alex Raria
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 31/3/26	Date: 31/3/26	Date: 31/3/26

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

Description	Notes	2023-2024	2022-2023
		Rs.	Rs.
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,100,956	1,044,951
Government grants for operations		3,403,906	3,231,184
Government grants for infrastructure		2,054,600	2,757,000
School fund income- parents contributions/ fees		21,052,937	16,733,951
Other income		-	-
Total receipts		27,612,399	23,767,086
Payments			
Cash outflows for tuition		1,704,118	1,019,383
Cash outflows for operations		1,765,952	2,870,490
Cash outflows Boarding/lunch and school fund payments		1,061,894	17,923,827
Total payments		16,992,303	21,813,700
Net cash inflow/outflow from operating activities		6,088,132	1,953,386
Cash flow from investing activities			
Acquisition of assets		(602,670)	-2,463,083
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(602,670)	-2,463,083
		-	
Cash flow from Financing activities		-	
Proceeds from borrowings/ loans	18	-	
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		4,410,751	509,697
Cash and cash equivalent at beginning of the FY		1,439,990	1,949,687
Cash and cash equivalent at end of the FY		5,248,070	1,439,990.

The school's financial statements were approved on 31/3 / 2026 and signed by:

KISAJU DIPAK GIRLS SECONDARY SCHOOL

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

PRINCIPAL

KISAJU DIPAK SEC. SCHOOL

P. O. Box 20242 KITENGELA

.....		
Name: Noel Tayiai	Name: Carolyn Sempeyio	Name:
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 31/3/2026	Date: 31/3/2026	Date: 31/3/2026

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

Receipts/Expenditure Item	Budgeted Amount	Actual Amount	Total Budget	Actual Amount	% of Budget
	US\$	US\$	US\$	US\$	%
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	1,000,000.00	0.00	1,000,000.00	946,000.00	94%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,000,000	0.00	1,000,000	666,098	67%
Repairs And Maintenance	500,000.00	0.00	500,000	271,469.00	54%
Local Transport / Travelling	900,000.00	0.00	900,000	781,544.00	86%
Electricity And Water	500,000.00	0.00	500,000	319,542	64%
Administration Costs	2,000,000	0.00	2,000,000	1,697,133	84%
Activity	100,000.00	0.00	100,000	98,046.00	98%
3) FDSE for infrastructure					
Maintenance &Improvement MoE	2,054,600.00	0.00	2,054,600.00	2,054,600.00	100%
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	2,500,000.00	-	2,500,000.00	2,357,263.00	94%
Repairs And Maintenance	500,000.00	-	-	271,469.00	54%
Local Transport / Travelling	-	-	-	-	-

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Particulars	Budget	Actual	Budget	Actual	Percentage
Electricity And Water	1,000,000	-	1,000,000	781,544.00	78%
Administration Costs	2,000,000	-	2,000,000	1,697,133	84%
Activity	100,000.00	-	100,000	98,046.00	98%
Fee On Boarding Equipment and Stores	12,000,000	-	12,000,000	10,266,152	85%
Total Income	26,154,600		26,154,600	22,306,039	
(6) Expenditure For Tuition					
Teaching / Learning Materials	1,000,000.00	-	-	725,000.	72%
(7) Expenditure For Operations					
Personnel Emoluments	1,200,000	-	1,200,000	946,000	78%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	200,000.00	-	200,000	141,750	70%
Electricity, Water and Conservancy	400,000.00	-	-	327,702	81%
Medical	-	-	-	-	-
Administration Costs	1,200,000.00	0.00	1,200,000	1,151,090	96%
Activity Expenses	100,000.00			33,660	33%
(8) Expenditure For infrastructure					
Construction of classrooms	2,000,000.00	-	-	602,389	30%
Construction of LAB	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,500,000.00	-	2,500,000.00	1,036,385	41%

KISAJU DIPAK GIRLS SECONDARY SCHOOL

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

Project / Item	Budgeted Amount	Actual Amount	Final Budget	Actual Amount	% of Budget
	Shs	Shs	Shs	Shs	%
Repairs, Maintenance and Improvements	1,200,000	-	1,200,000	993,500	82%
Local Transport / Travelling	400,000	-	400,000	287,000	71%
Electricity, Water and Conservancy	400,000	-	400,000	274,900	68%
Administration Costs	2,000,000	-	2,000,000	2,519,222	125%
Activity	700,000.00	-	700,000	623,960.00	89%
Boarding Equipment and Stores	12,000,000	0.00	12,000,000	10,062,621	84%
Totals	25,300,000	-	25,300,000	19,725,179	-

i. *Payment of fees not paid 100%*

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which

are readily convertible to known amounts of cash and are subject to an insignificant risk of 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.

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Rs.000	Rs.000
Teaching / Learning Materials	1,100,956	1,011,641
Others (specify)*	-	33,311
Total	1,100,956	1,044,951

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Rs.000	Rs.000
Personnel Emoluments	411,706	-
Local Transport / Travelling	492,180	-
Electricity And Water	666,098	-
Medical	648,000	38,900
Administration Costs	620,743	-
Activity	565,180	77,800
Other Vote Heads (specify)*	-	3,114,484
Total	3,403,906	3,231,184

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Rs.000	Rs.000
Maintenance &Improvement	2,054,600	2,757,000
Total	2,054,600	2,757,000

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income -Parents Contribution/Fees

Description	2023/2024	2022/2023
Personnel emoluments	2,357,263	1,864,570
Repairs and maintenance	971,469	202,022
Local transport / travelling	781,544	338,785
Electricity and water	-	65,807
Medical	2,697,133	-
Administration costs	326,980	450,924
Activity	999,046	77,595
Fee on Boarding Equipment and stores	12,919,502	16,084,323
Total	21,052,937	19,670,026

5 Tuition

Description	2023/2024	2022/2023
Exercise Books	-	5,222,775
Reference materials	1,702,680	-
Laboratory Equipment	-	960,810
Teaching / Learning Materials	-	663,190
Exams And Assessment	-	30,000
Bank Charges	1,438	858.00
Others (<i>specify</i>)	-	373,525
Total	1,704,118	2,550,658

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

6 Payment for Operations

Description	2023-2024 (KShs)	2022-2023 (KShs)
Personnel Emoluments	316,840	-
Administration Cost	327,702	-
Repairs And Maintenance & Improvements	946,000	349,400
Local Transport / Travelling	-	-
Electricity And Water	33,660	-
Medical	141,750	-
Activity Expenses	-	415,840
Insurance Cost	-	15,450
Others -PE LTT EWC ADMNI		2,120,700
Total	1,765,952	2,885,940

7 Payment for Infrastructure

Description	2023-2024 (KShs)	2022-2023 (KShs)
Construction of classrooms	1,061,613	0.00
Others (specify)	281	2,848,798
Total	1,061,894	2,848,798

8 Payment for Boarding And School Fund

Description	2023-2024 (KShs)	2022-2023 (KShs)
Personnel Emoluments	1,036,385	1,243,060
Repairs And Maintenance & Improvements	993,500	3,228,640
Local Transport / Travelling	287,000	466,350
Electricity And Water	274,900	343,749
Administration Costs	2,519,222	1,311,187
Fee On Boarding Equipment and Stores	11,257,334	10,916,699
Activity	623,960	42,280
Others (specify)	0.00	399,950
Total	16,992,303	1,795,1765

KISAJU DIPAK GIRLS 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.

9 Biological assets

Description	2023/2024	2022/2023	2021/2022
Trees	2,700	-	-
Total	2,700	-	-

10 Stock/ Inventory

Description	2023/2024	2022/2023	2021/2022
Food stuffs	154,000	-	-
Lab consumables	123,000	-	-
	-	-	-

11 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.

No.	Description of issues	Management comments	Auditor's response

PRINCIPAL

KISAJU DIPAK SEC. SCHOOL
P. O. Box 983 - 00242, KITENGELA

Sign and Date
Principal

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

12. Bank Accounts

Account Name/Description	Account Type	Bank Account Number	2023-2024 IS 18	2022-2023 IS 18
Tuition Account	Active	1183090218	370,149	49,631
Operations Account	Active	1183090129	1,857,319	388,828
School Fund Account/Boarding	Active	1285760387	867,579	462,071
Savings Account	Active	01139288508000	212,871	60,836
Infrastructural Account			1,711,330	459,400
Total			5,019,248	1,420,766

1. Cash In Hand

Description	2023-2024 IS 18	2022-2023 IS 18
Notes and Coins	228,822	19,224
Total	228,822	19,224

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

2.a) Accounts Receivable

Fees Arrears	10,339,177	6,822,647
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00	0.00
Total	9,693,377	6,822,647

b) Ageing Analysis of Accounts Receivable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,552,437	78 %	5,031,266	%
Between 1- 2 years	3,995,359	77 %	647,823	%
Between 2-3 years	3,647,823	65 %	1,143,558	%
Over 3 years	497,758	0%	-	
Total (should tie to note 13 a)	9,693,377	%	6,822,647.00	%

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

3. Accounts Payable

Description	2023/2024	2022/2023
	Rs/ke	Rs/ke
Trade Creditors (See Ageing Below and Appendix 1)	4,931,426	3,694,948
Prepaid Fees	-	645,800
Total	4,931,426	4,340,748

b. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Rs/ke	Rs/ke	Rs/ke	Rs/ke
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,074,304	%	2,452,978	%
Between 1- 2 years	1,615,152	54 %	801,970	%
Between 2-3 years	801,970	65 %	440,000	%
Over 3 years	440,000	0 %	0.00	%
Total (should tie to note 14)	4,931,426	%	3,694,948	%

4. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Rs/ke	Rs/ke
Bank Balances	1,420,766	1,949,687
Cash Balances	19,224	0.00
Receivables	6,822,647	3,565,472
Payables	-4,340,748	(2,059,270)
Total	3,921,889	3,455,889

KISAJU DIPAK GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

13. Annexes

Annex I - Analysis of Pending Accounts Payable

Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						

KISAJU DIPAK GIRLS SECONDARY SCHOOL

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

Supplier Or Source Of Purchase	Original Amount	Date of Acquisition	Original Cost	Depreciation	Carrying Amount	Comments
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Estimated Cost	Estimated Useful Life	Estimated Residual Value	Estimated Depreciation
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

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