

REPUBLIC OF KENYA



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REPORT

NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2025	DAY: WED.
OF	HON. NAOMI WAQO MP, DEP. MAJORITY WHIP
FILED BY:	MS. MERCY CHUMO.
CLERK-AT THE-TABLE:	

THE AUDITOR-GENERAL

ON

KABARE GIRLS HIGH SCHOOL

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

11

AD





KABARE GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

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 Kirinyaga County, Kirinyaga East Sub-County.

The school was registered in 25/2/2021 under registration number 20S30029 and is currently categorized as a *National* public school established, owned or operated by the Government.

The school is a boarding school and had 1595 number of students as at 30th June 2024. It has 7 streams and 63 teachers of which 10 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	Rev.Dr.Zablon Bundi	Chairman	19/5/2022
2	Mrs.Lilian Muhuni	Secretary - Principal	19/5/2022
3	Dr.Caroline Mwaura	Member	19/5/2022
4	Dr.Samuel Njoroge	Member	19/5/2022
5	Dr.Josephat Bosire	Member	19/5/2022
6	Mrs.Emma Sanguli	Member	19/5/2022
7	Mrs.Alice Kamuri	Member	19/5/2022
8	Dr.Agnes Njeru	Member – Rep CEB	19/5/2022
9	Mr.David Njogu	Member Rep Teachers	19/5/2022
10	Rev.Capt.Susan Kariuki Mr.Joseph Wangai Dr.Zablon Bundi	3 Members - Sponsor	19/5/2022
11	Mr.Joseph Wangai	Member - Community	19/5/2022
12	Mrs.Ann Mwangi	Member Special Needs	19/5/2022
13	Elizabeth Wakasa	Rep Students	19/5/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Dr. Zablon Bundi 2. Mrs Lilian Muhuni 3. Mr. Joseph Wangai 4. Rev. Susan Kariuki 5. Ps Thomas Njoroge/ Mr. Amos Mzenge	Chairman Member " " PA Chairman 2023 PA Chairman 2024	6 out of 6 6 out of 6 6 out of 6 6 out of 6 2 out of 6 2 out of 6
2	Risk and Audit Committee	1. Mrs Emma Sanguli 2. Mrs Lilian Muhuni 3. Mr. Amos Mzenge 4. Dr. Josephat Bosire 5. Ms Wambui Thiga 6. Dr. Caroline Mwaura	Chairperson Secretary Member " " "	2 out of 2 2 out of 2 " " " "
4	Academic Committee	1. Mr. Zaccheaus Kinyua 2. Mrs Lilian Muhuni 3. Dr. Caroline Mwaura 4. Dr. Evanson Muriithi 5. Ps Thomas Njoroge/Mr. Amos Mzenge 6. Dr. Samuel Njoroge 7. Mrs Anne Mwangi 8. Dr. Agnes Njeru 9. Dr. Josephat Bosire 10. Mr. David Njogu 11. Mr. Joseph Wangai	Chairman Secretary ember " PA Chairman 2023/2024 " " " " " " "	3 out of 3 " " " " " " " " " " "

KABARE GIRLS HIGH SCHOOL

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

5	BOM Development/ Procurment and Finance Committee	<ol style="list-style-type: none"> 1. Mr. Joseph Wangai 2. Mrs Lilian Muhuni 3. Dr. Zablon Bundi 4. Rev. Capt Susan Kariuki 5. Ps Thomas Njoroge 6. Ms Alice Kamuri 6. Mr. Amos Mzenge 	Chairman Secretary Member “ “ “ “ “	2 of 2 “ “ “
6	Students Welfare/ Guidance and Counseling and Human Rights	<ol style="list-style-type: none"> 1. Dr. Evans Muriithi 2. Mrs Lilian Muhuni 3. Ms Wambui Thiga 4. Dr. Agnes Njeru 5. Mr. Zaccheaus Kinyua 6. Mrs Emma Sanguli G. 7. Ms Alice Kamuri 8. Mr. Amos Mzenge 	Chairman Secretary Member “ “ “ “ “	1 out of 1 “ “ “ “ “ “

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Lilian R.Wambui Muhuni	TSC No.347233
2	Deputy Principal	Sarah Muthoni Karanja /2023	TSC No.334099
	Deputy Principal	Felistas Kamande/2024	TSC No. 362725
3	Deputy Principal	Julius Mwangi	TSC No.391483
4	School Bursar	Mathew Gitari Njoka	ID No.9187196

(e) Schools contacts

Post Office Box: 69-10200
Telephone: 0720043574
E-mail: kabaregirls@gmail.com

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1131629086
2. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1103528564
3. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1108766048
4. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1104013665
5. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1104036304
6. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1104035782

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7. Name of Bank : Kenya Commercial Bank
Branch : Kerugoya
Account Number: 1227064918
8. M-pesa Pay Bill No - Business No. 522123
Account No. 33914K
Attached to KCB Bank
Account No.1127064918

(g) Independent Auditors

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

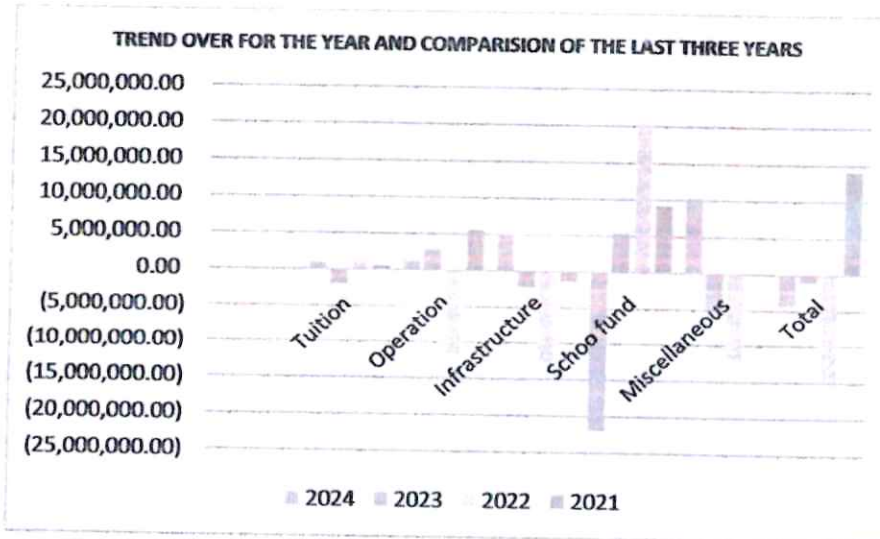
3. Summary Report of Performance of The School

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

a) Financial performance

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

	2024	2023	2022	2021
	Kshs	Kshs	Kshs	Kshs
Tuition	950,231.75	(1,935,372.00)	1,559,725.80	533,128.50
Operation	1,250,329.05	2,861,776.95	(11,809,233.40)	5,571,147.65
Infrastructure	5,054,832.75	(2,106,936.35)	(12,862,957.70)	(1,286,557.70)
School fund	(21,963,150.00)	5,355,791.90	20,342,907.80	9,150,784.85
Miscellaneous	10,363,267.00	(5,163,707.50)	(12,086,140.60)	119,205.00
Total	(4,344,489.45)	(988,447.00)	(14,855,698.10)	14,087,708.30
Increase/decrease	(3,356,044.45)	13,867,251.10	(28,943,406.40)	11,839,541.22



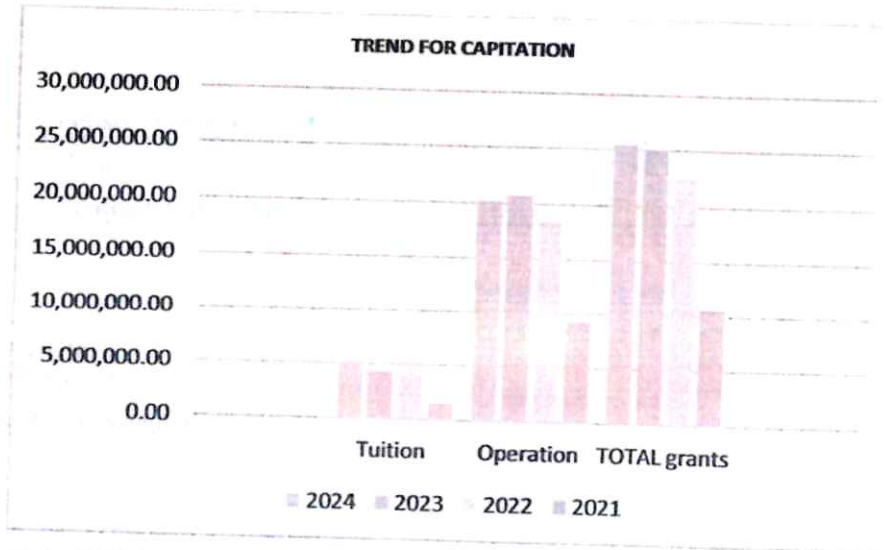
- *Capitation grants from the Ministry of Education for the last three years*

	2024	2023	2022	2021
	Kshs	Kshs	Kshs	Kshs
Tuition	5,257,113.00	4,290,871.00	4,199,173.80	1,475,915.50

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Operation	20,191,028.00	20,710,517.65	18,427,052.30	9,250,142.60
Total	25,448,141.00	25,001,388.65	22,626,226.10	10,726,058.10
Increase/decrease	446,754.00	2,375,162.55	11,900,168.00	(10,112,565.70)

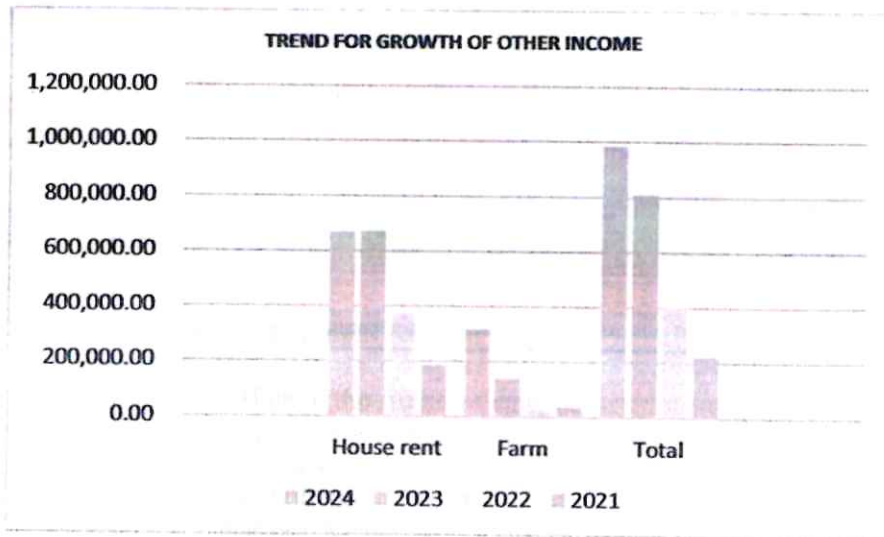


- A three-year overview of growth of other incomes earned by the school.

	2024	2023	2022	2021
	Kshs	Kshs	Kshs	Kshs
House rent	668,354.00	671,203.40	375,660.00	184,545.00
Farming	316,296.00	138,500.00	26,143.50	37,120.00
Total	984,650.00	809,703.40	401,803.50	221,665.00
Increase/decrease	176,750.00	407,899.90	180,138.50	(689,295.95)

KABARE GIRLS HIGH SCHOOL

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

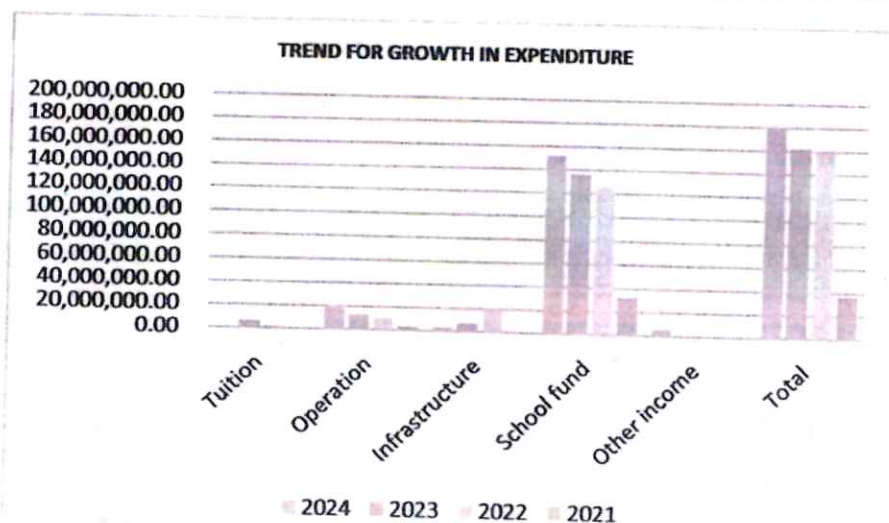


- *A three-year overview of growth in expenditure of the school*

	2024	2023	2022	2021
	Kshs	Kshs	Kshs	Kshs
Tuition	4,306,881.25	6,226,243.00	2,639,448.00	942,787.00
Operation	18,940,698.95	12,716,740.70	10,958,328.00	3,294,279.70
Infrastructure	3,571,007.25	7,238,936.35	19,277,957.00	167,940.80
School fund	151,860,343.74	135,854,592.50	126,012,312.30	31,897,655.15
Other income	5378101	205,380.00	199,060.00	36,260.00
Total	184,057,032.19	162,241,892.55	159,087,105.30	36,338,922.65
Increase/decrease	21,815,139.64	3,154,787.25	122,748,182.65	(17,759,745.67)

KABARE GIRLS HIGH SCHOOL

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



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

	2024	2023	2022	2021
	Kshs	Kshs	Kshs	Kshs
Debtors	26,431,134.15	19,071,785.45	15,060,198.45	8,276,589.45
Creditors	10,998,063.85	7,112,146.65	13,266,977.35	500,409.65



b) Teacher Student ratio:

(Include the teacher-to-student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also

KABARE GIRLS HIGH SCHOOL

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

include how many teachers the school has for each subject to indicate shortage/ allocation of resources).

c) The mean score in the 2023 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2024 KCSE:

year	2023	2022	2021
KCSE Mean score	8.7645	8.7273	8.5646

e) Number of Candidates in the 2024 KCSE:

year	2024	2023	2022	2021
No. of candidates	387	310	275	271

f) The capacity of the school:

No of students	Physical Facilities	No. of Physical facilities
1595	Classrooms	26
	Laboratories	8
	Dining hall	1
	Dormitories	14
	Libraries	1
	Play ground	1
	Admin. Block	1
	H.O.D offices	N/A
	Washrooms	76
	Social hall	1
	Computer	40
	LCD projectors	2
	Laptops	8
	Workshops	3
	Staff houses	57
	Vehicles	3
	Stores	3
	Kitchen	1
	School land	26 Acres

g) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
DRAINAGE	PARENT/GOK	COMPLETE	6,280,974.00	6,647,574	2024



.....
School Principal

KABARE GIRLS HIGH SCHOOL

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

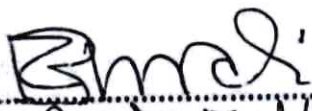
4. Statement of School Management Responsibility


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

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

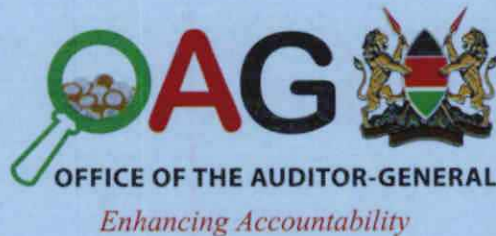

Name: Rev. Dr. Zablon Bundi
Designation: Chairman, School Board of Management
Date: 27/9/2024


Name: LILLIAN WAMBUI NTHURI
Designation: School Principal & Secretary to Board of Management
Date: 27/9/2024


Name: MATTHEW SITARI NJORIKA
Designation: Bursar/ Finance Officer
Date: 07-09-2024

KABARE GIRLS' HIGH SCHOOL
P. O. Box 69 - 10300,
KERUGOYA.
TEL: 020 - 2027340

REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON KABARE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

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 Kabare Girls High School set out on pages 1 to 18, which comprise of the statement of financial assets and liabilities

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and 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 Kabare Girls High 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of assets and liabilities reflects fees arrears balance of Kshs.26,431,134.15 as disclosed in Note 12 to the financial statements. This indicates an increase of Kshs.7,359,348.70 compared with the previous year's figure of Kshs.19,071,785.45. During the year, fees arrears amounting to Kshs.6,536,601 was recovered. However, there was no supporting schedule indicating the payees and amounts recovered from each student.

In addition, the supporting schedules, detailed aging analysis of 1-2 years (Kshs.8,898,496), 2-3 years (Kshs.7,997,325) and over 3 years (Kshs.2,175,964.45) were not provided for audit review.

In the circumstances, the accuracy of the fees arrears balance of Kshs.26,431,134 could not be confirmed.

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.26,431,134 in respect of fees arrears as disclosed in Note 12 to the financial statements. Included in the balance are receivables amounting to Kshs.2,175,964 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.26,431,134 could not be confirmed.

3. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and grants for operations amount of Kshs.5,257,113 and Kshs.20,191,028 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a

total number of one thousand five hundred and forty-seven (1,547) students while the enrolment records provided by the School indicated a total number of one thousand five hundred and ninety five (1,595) students resulting to an unexplained variance of forty eight (48) students. As a result of the variance, the School was underfunded by an amount of Kshs.1,067,712

In the circumstances, the under-funding of the School may have affected service delivery to the school and value for money could not have been achieved.

4. Variance in Tuition Account Balance

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.5,257,113 and Kshs.20,191,028 as disclosed in Notes 1 and 2 to the financial statements respectively. However, analysis of bank statements for tuition account revealed that only Kshs.3,663,257 was received as per the bank statement during the year, However, the financial statement reflects Kshs.5,257,113 resulting to unexplained variance of Kshs.1,593,856.00 as detailed in the table below:

	Date	Amount Received (Kshs.)
1	21 September, 2023	784,131.20
2	09 January, 2024	930,520.50
3	27 March, 2024	930,520.50
4	21 June, 2024	1,018,084.80
Total		3,663,257.00
Financial Statement Figure		5,257,113.00
Variance		1,593,856.00

Further, review of the NEMIS capitation disbursements made to the School revealed an amount of Kshs.25,448,141 being amount receipted by the School, whereas the NEMIS capitation data reflects an amount of Kshs.21,516,245 resulting to an unexplained variance of Kshs.3,931,896 as per the table below:

No	Date	Account	Amount (Kshs.)
1	16 August, 2023	Operations	3,100,765.82
2	16 August, 2023	Tuition	784,131.20
3	09 November, 2023	Operations	10,135,448.96
4	09 November, 2023	Tuition	1,861,041.00
5	09 April, 2024	Operations	4,616,773.20
6	09 April, 2024	Tuition	1,018,084.80
Total			21,516,244.98
Financial Statement Figure			25,448,141.00
Variance			3,931,896.00

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.5,257,113 and Kshs.20,191,028 respectively could not be confirmed.

5. Personnel Emoluments

The statement of receipts and payments reflects boarding and school fund balance of Kshs.161,013,425.74 as disclosed in Note 9.b to the financial statements. Included in the balance are personnel emoluments – Non-Teaching Staff (Operations) balance of Kshs.3,336,818.95 under Note 7 and Kshs.12,765,713.04 under boarding and school fund as disclosed in Note 9 to the financial statements.

However, payroll analysis and cashbook payments for the year 2023/2024 for compensation to Non-Teaching Staff, revealed total compensation for the year amounting to Kshs.12,122,314.34 while the financial statement reflects None Teaching Staff emoluments balance of Kshs.12,765,713.04 resulting to an unexplained or an unreconciled variance of Kshs.643,398.57 as shown below:

Month	Non-Teaching Staff (Kshs.)	Subordinate Staff (Kshs.)	Total (Kshs.)
July, 2023	391,831.00	244,581.00	636,412.00
August, 2023	605,534.00	283,583.00	889,117.00
September, 2023	1,024,303.68	907,148.00	1,931,451.68
October, 2023	318,388.00	237,552.00	555,940.00
November, 2023	325,788.00	223,402.00	549,190.00
December, 2023	808,285.64	503,115.11	1,311,400.75
January, 2024	12,230.00		12,230.00
February, 2024	549,853.00		549,853.00
March, 2024	1,680,888.00		1,680,888.00
April, 2024	899,790.00		899,790.00
May, 2024	1,016,242.00		1,016,242.00
June, 2024	2,089,800.00		2,089,800.00
Total	9,722,933.32	2,399,381.11	12,122,314.43
F/S Figure			12,765,713.04
Variance			643,398.57

In the circumstances, the accuracy and completeness of personnel emoluments balance could not be confirmed.

6. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.37,300,206.30 as disclosed in Note 10 and 11 to the financial statements. Audit review of bank certificates provided for audit revealed that two bank accounts were undisclosed in the financial statements.

The bank accounts comprise of KCB bank school fees collection account number 1131629086 with a balance of Kshs.5,097,868.48 and KCB bank bakery account number 1313998125 with a balance of Kshs.2,386,468.90 totalling Kshs.7,484,337.38 as at

30 June, 2024. As a result, the bank balances have been understated by Kshs.7,484,337.38.

Further, it was also observed that the cash books for the six accounts disclosed had been posted and balanced but had not been counter signed by the accounting unit as required by law and the balances were not supported by board of survey reports.

In the circumstances, the completeness and accuracy of the bank balances of Kshs.36,587,987.15 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.109,939,574 and Kshs.134,278,153 respectively, resulting to an over-funding of Kshs.24,338,579 or 22% of the budget. However, the School spent a balance of Kshs.154,884,452 against actual receipts of Kshs.134,278,153 resulting to an over-utilization of Kshs.20,606,299 or 15% of actual receipts.

The over-funding and over-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

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 were no key audit matters to report in the year under review.

Other Matter

1. Pending bills

Annex 1 to the financial statements indicate pending bills amounting to Kshs.5,992,951. Failure to settle bills within the year they relate to distorts the subsequent financial year's budget which they have to be charged.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public

Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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. Appointment of Board Members

Review of board records maintained by the School indicate that a total of thirteen (13) board members were appointed by the County Education Board and given appointment letters dated 24 May, 2022 for term of three (3) years effective 19 May, 2022. However, no evidence has been provided by the management indicating that the boards members accepted in writing as requested in the letters of appointment.

The board members therefore were in breach of the conditions of appointment.

2. Excess Supply of Books

During the year 2023/2024 under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed sixteen thousand three hundred and ninety-five (16,395) books to the School while the students requirement was

eleven thousand nine hundred and thirteen (11,913) books, resulting to an unexplained excess of four thousand five hundred and fifty six (4,556) books as shown below:

Excess Textbooks				
No	Subject	Quantity	No. of Students	Excess
1	Kiswahili	1,964	1,595	369
2	English	1,925	1,595	330
3	Maths	1,961	1,595	366
4	French	145	116	29
5	Biology	1,805	1,595	210
6	Physics	1,477	765	712
7	Business	796	809	-
8	Agriculture	506	567	-
9	Computer	692	549	143
10	History	1,343	959	384
11	Geography	1,295	840	455
12	CRE	2,486	928	1,558
		16,395	11,913	4,556

In addition, set books received in the financial year 2023/2024 were seven thousand eight hundred and eighty-two (7,882) while books issued were three thousand five hundred and seventy (3,570) with an excess of four thousand three hundred and twelve (4,312) books still lying in the store as shown below:

Excess Set books				
No	Subject	Quantity	No. of Students	Excess
1	Kiswahili	5108	2,142	2,966
2	English	2774	1,428	1,346
		7,882	3,570	4,312

Further, one thousand four hundred and ninety (1,490) set books received in 2021/2022 financial year were still lying in the store unused.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.161,013.426 as disclosed in Note 9(b) to the financial statements. Included in the expenditure is an amount of Kshs.728,775 transferred to Kenya Secondary School Heads Association (KESSHA) as shown below:

Date	Payee	Amount (Kshs.)
31/1/2024	KESSHA	24,000
31/1/2024	KESSHA	444,475
1/2/2024	Kirinyaga East KESSHA	55,000
1/4/2024	KESSHA	75,100
1/4/2024	KESSHA	130,200
	Total	728,775

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.728,775 could not be confirmed.

4. School Environmental Health and Safety

As reported in the previous year's audit report, the School buildings and structures are roofed with asbestos roofing material that were installed over 30 years ago. Asbestos has been listed as hazardous substance and its threshold limit values are given, therefore these rules apply to all workplaces where asbestos is present.

As at the time of the audit in April, 2025, even though the school made an application to have the matter resolved, no evidence has been provided on any action taken by the Ministry of Education to solve the issue of asbestos roofing. This means that the students as well as other stakeholders, continue being exposed to the hazardous effects of the asbestos roofing.

Management was therefore in contravention of factories and other places of work (Hazardous substances) rules, 2007.

5. Excess Payment for Construction and Completion of Waste and Soil Water Drainage Improvement Works

The statement of receipts and payments reflects infrastructure balance of Kshs.3,371,007 as disclosed in Note 8 to the financial statements. Included in the balance is construction of drainage system balance of Kshs.2,628,039.

The project was awarded to a construction company on 20 June, 2023 at a contract sum of Kshs.6,280,974. However total amount certified and paid to date is Kshs.6,840,736 resulting to an overpayment of Kshs.559,762. In addition, provisional sums in the bills of quantities (BQ) of Kshs.500,000 allocated to the project were not accounted for.

In the circumstances, the regularity of the expenditure on the drainage system could not be confirmed.

6. Excess Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.20,191,028 as disclosed in Note 2 to the financial statements from the Ministry of

Education credited in the operations bank account. Included in the amount is Kshs.5,822,400.00 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, Kshs.5,877,800.00 was transferred to infrastructure account, resulting to an excess amount of Kshs.55,400.00 as shown below:

Account	Date	Amount Received	Amount to be Transferred to Infrastructure	Amount Transferred	Variance
Operations	11/9/2023	10,135,448.00	3,094,000.00	3,094,000.00	
	8/16/2023	3,100,765.00	1,236,800.00	1,236,800.00	
	6/21/2024	4,616,773.20	1,491,600.00	1,547,000.00	(55,400.00)
Total		17,852,986.20	5,822,400.00	5,877,800.00	(55,400.00)

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

7. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, operations and infrastructure grants totalling Kshs.34,073,981. Comparison of data from National Education Management and information System (NEMIS) with records from the School revealed that during the financial year 2023/2024, NEMIS reflected one thousand five hundred forty-seven (1,547) students while records from the school had one thousand five hundred and ninety-five (1,595) students, resulting to an underfunding of the School by an amount of Kshs.1,067,712. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 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, under-funding of the School may have affected service delivery to the students.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. School Improvement Plan

1.1 Lack of a Strategic Plan

Review of the records of the School has not provided evidence indicating that the school has a strategic plan in place. Without a strategic plan, it is not possible to confirm that the School will have an effective framework for implementing programmes and activities in the School.

1.2 Maintenance of Manual Records Without Adequate Backup

Review of the School's operations revealed that the financial and accounting records are managed and maintained manually as most records could not be exported in soft. Financial reports, ledgers, trial balance, budgets and financial statements are prepared manually and there was no evidence of backup. Therefore, the School's records are prone to errors and loss.

In the circumstances, the School's operating environment is exposed to interruptions and loss of critical information in case of disaster.

1.3 Poorly Maintained Classrooms

During physical inspection of the School in April, 2025, it was observed that several classrooms were in a state of disrepair. Specifically, the floors of the classrooms had developed potholes and were notably rough. This condition presents multiple concerns as follows:

- a) **Cleanliness:** The poor state of the flooring makes it significantly difficult to clean the classrooms effectively, thereby affecting overall hygiene and general tidiness.
- b) **Learning Environment:** The current condition raises serious concerns regarding the safety, comfort, and overall conduciveness of the learning environment. The deteriorating infrastructure may negatively impact the students' ability to focus and participate fully in learning activities.
- c) **Institutional Mandate:** As an educational institution, there is a core responsibility to provide a safe, healthy, and supportive learning environment. The current state of the classrooms falls short of this mandate.

At the time of audit in April, 2025, there was no clear documentation or explanation as to why the School management has allowed the deterioration of the classroom infrastructure to persist. There appears to be lack of a proactive maintenance plan or prioritization of infrastructure within the School's operational strategy.

The current condition of the classrooms is not aligned with the institution's mission to provide a conducive learning environment. Immediate and strategic action is necessary to address the issues and prevent further deterioration.

2. School Bakery

The statement of receipts and payments show miscellaneous income of Kshs.15,741,368 as shown in Note 5 to the financial statements. However, review of the bakery records for the year under review indicate a total net production for the year under review of 154,840 pieces of bread. The selling price per piece is Kshs.65 resulting to total income of Kshs.10,064,600. The balance in the financial statements of Kshs.14,756,718 is overstated by Kshs.4,692,118. As a result, the accuracy of the financial statements could therefore not be confirmed.

Kabare Girls bakery was established as an income-generating and support facility, with an assumed benefit of providing affordable, quality bread to students. However, the audit revealed that, bread from the bakery is sold to students at market prices, offering no subsidized benefit as there is no evidence of a subsidized pricing model or any form of discount offered to students.

Further, though the bakery operational costs appear to be less than the disclosed income, the bakery input costs such as flour, energy, labor, equipment maintenance are high and recurrent, but only limited expenditure data is recorded.

In addition, utility costs such as electricity and water are not clearly apportioned to reflect bakery-specific consumption.

It is therefore not possible to establish whether the bakery is breaking-even or consuming funds of the School.

3. Non-Disclosure of Biological Assets

Note 15 to the financial statements shows summary of biological assets which include cattle, trees and pigs. However, the assets values have not been indicated. It has therefore not been possible to confirm the quantified value of the biological assets belonging to the School.

4. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity should assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for 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

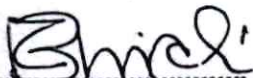
05 June, 2025


KABARE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024


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

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	5,257,113.00	4,290,871.00
Government grants for operations	2	20,191,028.00	15,578,517.65
Government Grants for infrastructure	3	8,625,840.00	5,132,000.00
School fund income- parents' contributions	4(b)	133,672,175.34	126,213,123.50
Miscellaneous incomes	5	15,741,367.90	10,038,933.40
Total Receipts		183,487,524.24	161,253,445.55
Payments			
Tuition	6	4,306,881.25	6,226,243.00
Operations	7	18,940,698.95	12,716,740.70
Infrastructure	8	3,571,007.25	7,238,936.35
Boarding and school fund	9(b)	161,013,425.74	136,059,972.50
Total Payments		187,832,013.19	162,241,892.55
Surplus/Deficit		(4,344,488.95)	(988,447.00)

The school financial statements were approved on 27-09-2024 and signed by:


 Name: **Dr. Zeph Bunde**
 Chair BOM


 Name: **Eunice W. Mwangi**
 School Principal/ Secretary to BOM


 Name: **MARGARET SINDI NJIKA**
 Bursar/ Finance Officer

Date: 27/9/2024 Date: 27/09/24

Date: 27-09-2024

KABARE GIRLS' HIGH SCHOOL
 P. O. Box 69 - 10300,
 KERUGOYA.
 TEL: 020 - 2027340

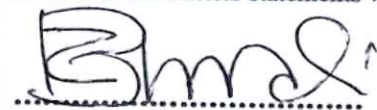
KABARE GIRLS HIGH SCHOOL

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

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	36,587,987.15	42,838,204.60
Cash balances	11	712,219.15	2,279,922.15
Total cash and cash equivalent		37,300,206.30	45,118,126.75
Account's receivables	12	26,431,134.15	19,071,785.45
Total financial assets (a)		63,731,340.45	64,189,912.20
Financial liabilities			
Accounts payables	13	10,998,063.85	7,112,146.65
Total Financial Liabilities (b)		52,733,276.60	57,077,765.55
Net financial assets (a-b)			
Represented by			
Accumulated fund b/fwd	15	57,077,765.55	58,066,212.55
Surplus/deficit for the year		(4,344,488.95)	(988,447.00)
		52,733,276.60	57,077,765.55

The school's financial statements were approved on 27-09-2024 and signed by:



Name: Dr. Zablon Bundi

Chair BOM


Date: 27/9/2024



Name: LILIAN W. MUTHOO

School Principal/ Secretary to BOM

Date: 27/09/24



Name: MATHEW GITARI NJORIKA

Bursar/ Finance Officer

Date: 27-09-2024

KABARE GIRLS HIGH SCHOOL

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

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	5,257,113.00	4,290,871.00
Government grants for operations	2	20,191,028.00	15,578,517.65
Government grants for infrastructure	3	8,625,840.00	5,132,000.00
School fund income- parents contributions/ fees	4	126,423,762.84	126,595,303.50
Other income	5	15,741,367.90	10,038,933.40
Total receipts		176,239,111.74	161,635,625.55
Payments			
Cash outflows for tuition	6	4,306,881.25	6,226,243.00
Cash outflows for operations	7	18,940,698.95	12,716,740.70
Cash outflows Boarding/lunch and school fund payments	9	157,238,444.74	146,608,570.20
Total payments		180,486,024.94	165,551,553.90
Net cash inflow/outflow from operating activities		(4,246,913.20)	(3,915,928.35)
Cash flow from investing activities			
Acquisition of assets		(3,571,007.25)	(7,238,936.35)
Net cash inflow/outflows from investing activities	8	(3,571,007.25)	(7,238,936.35)
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(7,817,920.45)	(11,154,864.70)
Cash and cash equivalent at beginning of the 2024		45,118,126.75	56,272,991.45
Cash and cash equivalent at end of the 2024		37,300,206.30	45,118,126.75

The above presentation of the cash flow statement uses the direct method of cash flow presentation.

The school's financial statements were approved on 27.07.2024 and signed by:

[Signature]

Name: **Jr. Zablou**
Chair BOM

Date: **27/9/2024**

[Signature]

Name: **Lilian W. Muthuri**
School Principal/ Secretary to BOM

Date: **27/9/2024**

[Signature]

Name: **MATHIAS GITANI NJOKA**
Bursar/ Finance Officer

Date: **27.09.2024**

KABARE GIRLS' HIGH SCHOOL
P. O. Box 69 - 10300,
KERUGOYA.
TEL: 020 - 2027340

KABARE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Teaching/learning materials	5,925,920.00	0.00	5,925,920.00	3,663,257.00	62%
<i>(2) Capitation Grant on Operations</i>					
Electricity And Water	2,169,553.00	0.00	2,169,553.00	2,472,448.00	114%
Local Transport / Travelling	582,482.00	0.00	582,482.00	1,100,000.00	189%
Repairs And Maintenance	6,415,000.00	0.00	6,415,000.00	5,571,840.00	88%
Personal emolument	7,383,656.00	0.00	7,383,656.00	5,236,801.00	71%
Admin cost	1,924,500.00	0.00	1,924,500.00	2,414,790.00	126%
Activity	1,924,500.00	0.00	1,924,500.00	1,845,150.00	96%
<i>(3) Fees Charged on Parents</i>					
Personnel emoluments	1,0337,683.00	0.00	10,337,683.00	9,734,325.00	94%
Repairs and maintenance	3,080,000.00	0.00	3,080,000.00	3,688,802.00	120%
Local transport / travelling	4,620,000.00	0.00	4,620,000.00	5,735,688.00	124%
Electricity and water	9,705,080.00	0.00	9,705,080.00	9,923,505.00	102%
Administration costs	7,849,380.00	0.00	7,849,380.00	11,015,275.00	140%
Activity	1,228,920.00	0.00	1,228,920.00	1,176,568.00	96%
Fee on Boarding Equipment and Stores	46792900	0.00	46,792,900	70,699,705.00	151%

KABARE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Total Income	109,939,574.00	0.00	109,939,574.00	134,278,153.00	122%
(5) Expenditure For Tuition					
Teaching/Learning materials	5,925,920	0	5,925,920	3,779,190	64%
(6) Expenditure For Operations					
Repair,maintaince & improvement	6,415,000	0	6,415,000	6,903,496	108%
Local transport & travelling	582,482	0	582,482	474,695	81%
Administation cost	1,924,500	0	1,924,500	1,777,436	92%
Electricity water & conservancy	2,169,553	0	2,169,553	1,632,688	75%
Activity	1,924,500	0	1,924,500	1,765,565	92%
P.E Non teaching staff	7,383,656	0	7,383,656	3,336,819	45%
(9) Expenditure For school fund/lunch/boarding					
P.E Non teaching staff	10,337,683	0	10,337,683	12,765,713	123%
Board equipment & store	46,792,900	0	46,792,900	73,673,434	157%
Local trasport & travelling	4,620,000	0	4,620,000	10,641,580	230%
Electricity water & conservancy	9,705,080	0	9,705,080	8,199,659	84%
Administration costs	7,849,380	0	7,849,380	19,301,435	246%
Repair maintance & improvement	3,080,000	0	3,080,000	6,238,975	203%
Trade creditors	4,393,767	0	4,393,767	4,393,767	100%
Totals	113,104,421	0	113,104,421	154,884,452	136%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

KABARE GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2023-2024	2022-2024
	Kshs	Kshs
Teaching/learning materials	3,663,257.00	4,290,871.00
School fund	1,593,856.00	0.00
Total	5,257,113.00	4,290,871.00

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Repair, maintance & improvement	5,571,840.00	2,461,362.95
Local transport & travelling	1,100,000.00	734,540.00
Administation cost	2,414,789.50	4,807,092.00
Electricity water & conservancy	2,472,447.50	1,593,418.70
Activity	1,845,150.00	1,371,080.00
P.E Non teaching staff	5,236,801.00	2,734,054.00
P.E Supporting teaching staff	0.00	1,876,970.00
School fund	1,550,000.00	0.00
Total	20,191,028.00	15,578,517.65

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of Dormitory	0.00	5,132,000.00
Repair maintance & improvement	6,625,840.00	0.00
Ablution block	2,000,000.00	0.00
Total	8,625,840.00	5,132,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
P.E Non teaching staff	9,734,324.89	6,476,594.75

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Description	2023-2024	2022-2023
	Kshs	Kshs
P.E Support staff	-	4,219,356.75
Board equipment & store	70,699,704.50	77,220,757.00
Local trasport & travelling	5,735,688.00	5,863,382.00
Electricity water & conservancy	9,923,505.20	13,161,904.00
Administration costs	11,015,275.00	11,400,349.00
Repair maintance & improvement	3,688,802.20	6,088,026.00
University form	9,043.00	204,479.00
Activity	1,176,568.00	1,578,275.00
Harambee	289,232.85	-
Bursary	6,985,018.20	-
Oeration	600,000.00	-
Tuition	30,000.00	-
Debtors fees	6,536,601.00	-
4(a)Total	126,423,762.84	126,213,123.50
Receipt and Payment adjustment		
add debtors fees arrears 2024	13,895,949.70	-
add prepaid fees 2023	4,393,767.00	-
less fees debtors fees 2024	(6,536,601.00)	-
less prepaid fees 2024	(4,504,703.20)	-
4(b)Total	133,672,175.34	126,213,123.50

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
House rent	668,353.90	671,203.40
Harambee	-	505,599.00
Bursary	-	8,713,531.00
Farm activities	316,296.00	138,500.00
Clubs money	-	10,100.00
Bakery	14,756,718.00	-
Total	15,741,367.90	10,038,933.40

KABARE GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6 Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Teaching/Learning materials	3,779,190.00	6,222,442.00
Administration costs	9,641.25	-
School fund	518,050.00	-
Bank charges	-	3,801.00
Total	4,306,881.25	6,226,243.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Repair, maintenance & improvement	6,903,496.00	1,120.00
Local transport & travelling	474,695.00	364,683.00
Administration cost	1,777,436.00	4,802,092.00
Electricity water & conservancy	1,632,688.00	1,583,975.70
Activity	1,765,565.00	1,364,525.00
P.E Non teaching staff	3,336,818.95	2,726,598.00
P.E Supporting teaching staff	0.00	1,873,747.00
Ablution block	2,000,000.00	0.00
School fund	1,050,000.00	0.00
Total	18,940,698.95	12,716,740.70

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of dormitory	-	7,234,793.35
Administration cost	4,748.25	4,143.00
Repair maintenance & improvement	938,220.00	-
Drainage system	2,628,039.00	-
TOTAL	3,571,007.25	7,238,936.35

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
P.E Non teaching staff	12,765,713.04	6,274,783.35
P.E Support staff	-	4,062,900.00
Board equipment & store	73,673,433.60	72,667,926.00
Local transport & travelling	10,641,580.00	5,911,322.00
Electricity water & conservancy	8,199,659.00	13,201,751.25
Administration costs	19,301,434.90	11,492,809.00
Repair maintenance & improvement	6,238,975.00	5,540,882.00
University form	-	133,500.00
Activity	723,159.00	1,571,458.00
Harambee	-	2,994,324.90
Bursary	6,985,018.20	8,713,531.00
Farm activities	214,840.00	205,380.00
Club money	179,340.00	235,195.00
Bakery	5,163,261.00	3,054,210.00
Drainage	3,391,438.00	-
Operation	1,550,000.00	-
Tuition	1,598,856.00	-
Trade creditors	2,217,970.00	-
Fees creditors	4,393,767.00	-
9(a)TOTAL	157,238,444.74	136,059,972.50
add trade creditors 2024	5,992,951.00	-
less creditors paid 2024	(2,217,970.00)	-
9(b)TOTAL	161,013,425.74	-

KABARE GIRLS HIGH SCHOOL

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/ Dormant		Kshs	Kshs
Tuition Account	ACTIVE	1104035782	1,154,292.85	204,061.10
Operations Account	ACTIVE	1104036304	5,271,205.10	4,020,876.05
School Fund Account/Boarding	ACTIVE	1104013665	2,498,786.25	2,668,745.15
Savings A/c 1103528564-General	ACTIVE	1103528564	20,676,448.25	34,028,207.25
Savings A/c 1108766048-Rent	ACTIVE	1108766048	256,506.60	240,399.70
Infrastructural Account	ACTIVE	1227064918	6,730,748.10	1,675,915.35
Total			36,587,987.15	42,838,204.60

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	712,219.15	2,279,922.15
Total	712,219.15	2,279,922.15

12 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	26,431,134.15	19,071,785.45
Total	26,431,134.15	19,071,785.45

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	2023-2024	% of the total	2022-2023	% of the total

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Less than 1 year	13,895,949.70	47%	8,898,496.00	47%
Between 1- 2 years	8,898,496.00	34%	7,997,325.00	42%
Between 2-3 years	7,997,325.00	-	-	-
Over 3 years	2,175,964.45	11%	7,062,873.45	4%
Less fees arrears recovered	(6,536,601.00)		(4,886,909.00)	
Total (should tie to note 13 a)	26,431,134.15		19,071,785.45	

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,992,951.00	2,217,970.00
Prepaid Fees	4,504,703.20	4,393,767.00
Caution money	500,409.65	500,409.65
Total	10,998,063.85	7,112,146.65

KABARE GIRLS HIGH SCHOOL

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14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs	% of the total	Kshs	% of the total
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	5,992,951.00	100%	2,217,970.00	100%
Between 1- 2 years	2,217,970.00		7,467,265.70	
Between 2-3 years	-		-	
Over 3 years	-		-	
Less creditors paid during the year	(2,217,970.00)		(7,467,265.70)	
Total (should tie to note 1')	5,992,951.00		2,217,970.00	

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	42,838,204.60	56,069,955.30
Cash Balances	2,279,922.15	203,036.15
Receivables	19,071,785.45	15,060,198.45
Payables	(7,112,146.65)	(13,266,977.35)
Total	57,077,765.55	58,066,212.55

KABARE GIRLS HIGH SCHOOL

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Other important disclosure notes

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

15 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	5	VALUED	NOT VALUED
Goats	-	-	-
Trees	4,000	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify) PIGS	23	NOT VALUED	NOT VALUED
Total	4028	-	-

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

Description	Amount Current FY	Amount Comparative FY
	Kshs	Kshs
Food stuffs	Xx	Xx
Lab consumables	Xx	Xx
Farm produce	Xx	Xx
Medication	Xx	Xx
Construction Materials	Xx	Xx
Others (specify)	Xx	Xx
	Xx	Xx

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

KABARE GIRLS HIGH SCHOOL

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

17 Progress On Follow Up of Auditor's 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)

 23/09/24

Sign and Date
Principal

KABARE GIRLS HIGH SCHOOL
 Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total						

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	NOT VALUED	-	-	NOT VALUED
Buildings And Structures	263,700,000.00	6,647,574.00	-	270,347,574.00
Motor Vehicles	11,090,000.00	-	-	11,090,000.00
Office Equipment, Furniture and Fittings	1,050,000.00	-	-	1,050,000.00
Textbooks	4,956,250.00	-	-	4,956,250.00
ICT Equipment	4,500,000.00	-	-	4,500,000.00
Tools And Apparatus				
Other Machinery and Equipment	7,050,000.00	-	-	7,050,000.00
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total	292,346,250.00	6,647,574.00		298,993,824.00

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

MARABE GIRLS HIGH SCHOOL

Debtors As At 30-6-2024

Form 1	1,895,599.75
Form 2	2,866,696.00
Form 3	4,156,597.00
Form 4	4,977,056.95
	<u>13,895,949.70</u>

Prepaid Fees As at 30-6-2024

Form 1	863,803.20
Form 2	1,029,106.00
Form 3	1,381,528.00
Form 4	1,230,266.00
	<u>4,504,703.20</u>

KABARE GIRLS HIGH SCHOOL
TRADE AND GENERAL CREDITORS

S/No	Name	Invoice/RT No	Voucher	Amount
1	Kutus Auto H/Ware	6336, 6337, 6338, 6339, 6340, 6341	RMI	85,195.00
3	Performance Parts	12220, 12752	LIT	67,662.00
4	Mwaga Focus Printers Ltd	1174, 1162	ADM Cost	89,050.00
5	Kathari Pharmacy	258	ADM Cost	16,960.00
6	Optium Chem	028	A. Costs	192,400.00
7	Digital Space & Electronics	012,002,004,001	E.W.C	45,700.00
8	Kutus Jupiter M Garage	888	LIT	33,350.00
9	Brita Limited	175,250,170,174	ADM Cost	382,600.00
10	Diester Enterprises	377	ADM Cost	45,800.00
11	Kabare Water Project	1389	E.W.C	32,250.00
12	Triomax Dynamik	2497	ADM Cost	35,000.00
13	Jacob Mwaniki	42	BES	315,000.00
14	Florence W. Githinji	10	B.E.S	479,950.00
15	Emily Muthoni Nyaga	001	B.E.S	165,000.00
16	Jocinta Kagendo	164	B.E.S	136,800.00
17	Charpet Venture	411	BES	270,280.00
18	Alice Wakaria	94	B.E.S	42,800.00
19	Sarah Walebu		B.E.S	126,500.00
20	Ms DK Macheri	1391, 1393, 1396	B.E.S	51,000.00
21	Jacqwa Enterprises	20640	B.E.S	1,280,000.00
22	Kirima Slopes Dairy	20240601-20240630	BES	305,100.00
23	Hudmoon Arts	0267	Activity	250,000.00
24	Riskin Ltd	023	E.W.C	20,000.00
25	Kutus Auto H/Ware	6299	ADM Cost	1,353,255.00
26	Apple Networking System Ltd	April 05/2024	ADM Cost	57,536.00
		Total		5,992,951.00
Summary of Creditors				
1	A. Cost			
2	B.E.S		2,172,601.00	
3	L.T & T		3,286,193.00	
4	Activity		101,012.00	
5	EWC		250,000.00	
6	RMI		97,950.00	
			85,195.00	
			5,992,951.00	