

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUL 2025

DAY.
Wednesday

PARLIAMENT
OF KENYA
LIBRARY

TABLED BY: Hon. Owen Baya CBS, MP
Deputy Majority Leader
CLERK-AT-THE-TABLE: Corina

OF

THE AUDITOR-GENERAL

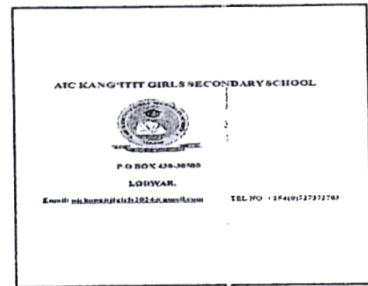
ON

AIC KANG'ITIT GIRLS SECONDARY
SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

TURKANA COUNTY

Revised 30th June 2024.



AIC KANG'ITIT 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)

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School.....	vi
4. Statement of School Management Responsibility	xi
5. Report Of The Independent Auditors (<i>To be attached</i>).....	xii
6. Statement Of Receipts and Payments for the Year Ended 30 th June 2024	1
7. Statement of Assets and Liabilities As At 30 th June 2024.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2024.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024	5
10. Significant Accounting Policies.....	11
11. Notes To the Financial Statements.....	13
12. Annexes.....	28

1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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 Turkana County, Turkana East Sub-County.

The school was registered on 15th May 2014 under registration number PU/S/2/239/14 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 421 number of students as at 30th June 2024. It has two (2) streams and eighteen (18) teachers of which five (5) 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	ISAAC KEBO	Chairman	14/05/2022
2	CLARE EBENYO	Secretary - Principal	11/05/2023
3	CHRISTINE LOKAI	Member	14/05/2022
4	VIVIAN ASINYEN	Member	14/05/2022
5	ABRAHAM KEMBOI	Member	14/05/2022
6	PHYLIS EPUR	Member	14/05/2022
7	REGINA MANA	Member	14/05/2022
8	MILDRED EROT	Member	14/05/2022
9	JAMES EWOTON	Member	14/05/2022
10	JOSEPH AKOLONYO	PTA Chair	14/05/2022
11	LUCY EKWEE	Member – Rep CEB	14/05/2022
12	CHESUT REUBEN	Member Rep Teachers	14/05/2022
13	JOSEPH ETABO	3 Members - Sponsor	14/05/2022
14	JASSAI SILALE	Member - Community	14/05/2022
15	SIMON LOJAO	Member Special Needs	14/05/2022
16	MARK ETOLE	Rep Students	14/05/2022

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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.ISAAC KEBO 2.CHRISTINE LOKAI 3.JAMES EWOTON 4. CLARE EBENYO	BOM CHAIR BOM V.CHAIR SIGNATORY BOM SECRETARY	3
2	Audit Committee	JAMES EWOTON	CHAIRPERSON	1
3	Finance,procurement and general purposes Committee	KEBO ISAAC	CHAIRPERSON	1
4	Academic Committee	CLARE EBENYO	CHAIRPERSON	3
5	Development Committee	PHYLIS ECHWA	CHAIRPERSON	1
6	Discipline and welfare Committee	JOSEPH AKOLONYO	CHAIRPERSON	1

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

7	Adhoc Committee (Quality & Environment Committee)	ETABO JOSEPH	CHAIRPERSON	1
8	Adhoc Committee (Human Rights & Students Welfare)	CHRISTINE LOKAI	CHAIRPERSON	1

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	CLARE AREGAE EBENYO	TSC No. 543857
2	Deputy Principal	KEVIN LOMOJNG LOKUI	TSC No. 703972
3	School Bursar	BABU ERNEST TEMBA	ID No. 29898734
4	Other (specify)		

(d) Schools contacts

Post Office Box: 430-30500 LODWAR
Telephone: 0727372703
E-mail: aickangititgirls2024@gmail.com
Website: -
Facebook: -
Twitter: -

(e) School Bankers

Provide details of the school bankers.

1. Name of Bank: KCB (Kenya Commercial Bank)
Branch: Lodwar
Account Number:
 - i. 1107179351 – Boarding Account
 - ii. 1107179076 – Operations Account
 - iii. 1107107970 – Tuitions Account
 - iv. 1294487620 – Infrastructure Account

2. M-Pesa Paybill: KCB (Kenya Commercial Bank)
Paybill No. 522522
Account 7527019

Postal Address. 430-30500 Lodwar

(f) Independent Auditors

Office of the Auditor General

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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:

(Under this section, the following information should be given:

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

<i>ACCOUNT</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>TUITIONS</i>	<i>1075862</i>	<i>904276</i>	<i>882490</i>
<i>OPERATIONS</i>	<i>4614757</i>	<i>3973826</i>	<i>3394643</i>
<i>INFRASTRUCTURE</i>	<i>0</i>	<i>0</i>	<i>1059375</i>
<i>BOARDING/SCH FUND</i>	<i>18876085</i>	<i>16112010</i>	<i>12931693</i>

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

<i>ACCOUNT</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>TUITIONS</i>	<i>1075862</i>	<i>904276</i>	<i>882490</i>
<i>OPERATIONS</i>	<i>4614757</i>	<i>3973826</i>	<i>3394643</i>
<i>INFRASTRUCTURE</i>	<i>0</i>	<i>0</i>	<i>1059375</i>

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

<i>ACCOUNT</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>BOARDING/SCH FUND</i>	<i>18876085</i>	<i>16112010</i>	<i>12931693</i>

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

<i>ACCOUNT</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>TUITIONS</i>	<i>1084355</i>	<i>1761164</i>	<i>608456</i>
<i>OPERATIONS</i>	<i>5021886</i>	<i>4303528</i>	<i>3360841</i>
<i>INFRASTRUCTURE</i>	<i>0</i>	<i>491662</i>	<i>705841</i>
<i>BOARDING/SCH FUND</i>	<i>14867556</i>	<i>15220488</i>	<i>14126777</i>

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

<i>YEAR</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>CREDITORS</i>	<i>28810</i>	<i>1564686</i>	<i>495895</i>

- *Movement of cash and bank balances over the last three years*

<i>- ACCOUNT</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>TUITIONS: Bank</i>	<i>94652</i>	<i>37865</i>	<i>311899</i>
<i>OPERATIONS: Cash</i>	<i>94614</i>	<i>4146</i>	<i>486917</i>
<i>Bank</i>	<i>4902</i>	<i>98893</i>	<i>3899</i>
<i>INFRASTRUCTURE</i>	<i>367000</i>	<i>583338</i>	<i>987927</i>
<i>BOARDING/SCH FUND: Cash</i>	<i>186840</i>	<i>103361</i>	<i>1974244</i>
<i>Bank</i>	<i>138208</i>	<i>(248949)</i>	<i>293105</i>

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

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

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

<i>Teachers/Students Ratio</i>	<i>1:24</i>
<i>New Recruitments: TSC</i>	<i>1</i>
<i>Contract</i>	<i>0</i>
<i>BOM</i>	<i>5</i>
<i>Transferred: TSC</i>	<i>1</i>
<i>Contract</i>	<i>0</i>
<i>BOM</i>	<i>4</i>
<i>Teachers per Subject: English</i>	<i>3</i>
<i>Maths</i>	<i>5</i>
<i>Kiswahili</i>	<i>5</i>
<i>Chemistry</i>	<i>2</i>
<i>Biology</i>	<i>2</i>
<i>Physics</i>	<i>3</i>
<i>CRE</i>	<i>2</i>
<i>Geography</i>	<i>2</i>
<i>History</i>	<i>3</i>
<i>Business Studies</i>	<i>2</i>
<i>Agriculture</i>	<i>1</i>
<i>Home Science</i>	<i>None</i>
<i>Computer</i>	<i>None</i>

c) The mean score in the 2024 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.

<i>YEAR</i>	<i>No. of Candidate</i>	<i>Mean Grade</i>	<i>Transition to Higher Institutions</i>
<i>2020</i>	<i>66</i>	<i>4.167</i>	<i>42</i>
<i>2021</i>	<i>96</i>	<i>3.94</i>	<i>57</i>
<i>2022</i>	<i>73</i>	<i>6.137</i>	<i>70</i>
<i>2023</i>	<i>81</i>	<i>3.728</i>	<i>42</i>

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

d) Number of Candidates in the 2024 KCSE:

e) *Tabulated the number of candidates sitting for KCSE over the last three years in the table above.*

<i>YEAR</i>	<i>No. of Candidate</i>
2020	66
2021	96
2022	73
2023	81

f) The capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

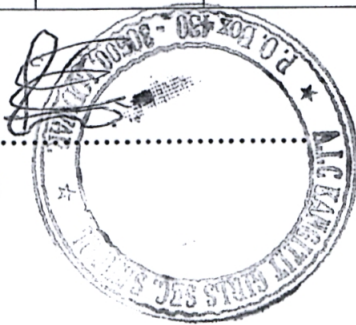
<i>No. Of Students</i>	<i>Facility</i>	<i>Capacity</i>
421	<i>Dorms 5</i>	70
421	<i>Laboratory 4</i>	30 during KCSE
421	<i>Dining Hall</i>	200
421	<i>Toilets 20</i>	22
421	<i>Classrooms 9</i>	45
421	<i>Library 1</i>	100

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

- g) Development projects carried out by the school:**
(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
STUDEDENTS' 4DOOR PIT LATRINE	MOE (MI)	COMPLETED	1,185,520.00	704,500.00	4 MONTHS

.....
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 *AIC Kang'itit Girls Secondary 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: Isaac Kebo

Designation: Chairman, School Board of Management

Date:



.....
Name: Clare Ebenyo

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: Babu Temba

Designation: Bursar/ Finance Officer

Date:

12/05/2025



REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON AIC KANG'ITIT GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – TURKANA 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 AIC Kang'itit Girls Secondary School set out on pages 1 to 27, which comprises 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 AIC Kang'itit Girls Secondary School - Turkana County as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements prepared and presented for audit had the following inaccuracies:

1.1 Inaccurate Opening Balances

Review of the financial statements submitted for audit revealed unexplained variance in the opening balances with the previous year certified balances as detailed below;

Description	Note	Amount as per certified financial statements 2022-2023	Comparative Amount as per the submitted financial statements
		Kshs.	Kshs.
Miscellaneous incomes	5	926,250	915,750
Surplus/Deficit		776,229	786,730
Accounts payables	14	4,568,015	4,566,015
Accumulated fund b/fwd	15	13,450,366	9,245,519

1.2 Unbalanced Statement of Assets and Liabilities

The statement of assets and liabilities net financial assets balance of Kshs.15,768,218 was at variance with the accumulated fund balance of Kshs.12,579,119. The resultant variance of Kshs.3,189,099 has not been explained or reconciled.

1.3 Variance Between Financial Statements and Schedules

The financial statements submitted for audit were at variance with supporting schedules as detailed below;

Description	Amount as per financial statements	Amount as per supporting schedules	Variance
Receipts	Kshs.	Kshs.	Kshs.
Government grant for operations	3,394,643	4,270,848	-876,205
Government grant for infrastructure	1,059,375	1,107,400	-48,025
School fund income-parents contribution	11,617,196	12,931,693	-1,314,497
Payments			
Operations	3,360,841	5,124,321	(1,763,480)
Infrastructure	705,811	1,344,081	(638,270)
Boarding and school fund	14,126,777	14,711,553	(584,776)

1.4 Inaccuracies in Cash and Cash Equivalents

The statement of cash flows reflects cash and cash equivalents balance of Kshs.4,250,257 as at 30 June, 2024 which differs with the recomputed amount of Kshs.243,237 by unexplained variance of Kshs.4,007,020. Further, the statement of cash flows balance of Kshs.4,250,257 differs with the balance of Kshs.4,253,257 reflected in the statement of assets and liabilities by unexplained variance of Kshs.3,000. In addition, the short-term investments amount of Kshs.195,266 was not explained or supported with any documentation.

1.5 Incomplete Summary of Fixed Assets Register

Annex 2 – Summary of Fixed Assets Register reflected nil balances or unvalued assets and further omitted additions of Kshs.705,811 reflected under infrastructure expenses. In addition, the summary did not reflect the total balances as per the assets category.

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

2. Unconfirmed Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.15,613,108 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.10,730,876 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance. Further, the balance included receivables amounting to Kshs.67,640 in respect to rent arrears from staff quarters. However, the supporting rates applicable and ageing analysis were not provided for audit review.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.15,613,108 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects actual receipts and actual expenditure of Kshs.21,795,336 and Kshs.17,041,639 respectively resulting to an under expenditure amounting to Kshs.4,753,697 or approximately 12% of the budget.

The underutilization 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 matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on page iii to xi which comprise of key entity information and management, summary report of performance of the School and statement of Management's responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the school's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 14 January, 2025 instead of the statutory deadline of 30 September, 2024. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the Schools' financial statements should be ready by 30 September, 2024 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. 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.14,126,777 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.344,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.344,000 could not be confirmed.

3. Accounts Payables – Long Outstanding Creditors

The statement of assets and liabilities reflects accounts payable amount of Kshs.4,098,146 as disclosed in Note 14 to the financial statements. Included in the balance are trade payables amounting to Kshs.3,139,399 out of which Kshs.2,695,484 had been outstanding for more than 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, the School Management was in breach of the law.

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

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

Page	Observations
5-10	Statement of comparison of budget and actual amounts lacks budget Notes which provides a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%.
20	Accounts receivables - salary advance, imprest and rent arrears was not supported with a schedule as required by the template
23	Other important disclosure Notes - Inventory was populated with detailed listing of inventories instead of total balances with details being included in the stock taking reports
	Other important disclosure Notes - Progress on Follow Up of Auditor's Recommendations was blank hence omitting unresolved previous year audit issues and implementation status contrary to the reporting template
30-33	Annex 2 – Summary of Fixed Assets Register – excludes summary of major assets category, Historical Cost b/d, additions during the year, Disposals during the year, Historical Cost c/f. The comprehensive details of the assets should be included in the assets register with cost tying to the summary and breakdown including details like date of purchase, costs, serial numbers number, engine and chassis number, tagging number and other relevant details

In the circumstances, the financial statements do not comply with the requirements of the PSASB guidelines. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) 3000 and ISSAI 4000. The Standards requires 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 THE 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 matters described in the Basis for Conclusion on internal controls, risk management and overall governance section of my report, I confirm

that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Assets Ownership Documents

It was established that the School is built on land measuring fifty-two (52) acres donated by the African Inland Church (AIC). However, the title deed to the land was not provided for audit. Further, it was established that the School has a motorcycle whose logbook was not provided to confirm ownership.

In the circumstances, the ownership of the assets could not be confirmed.

2. Incomplete Fixed Asset Register

Audit verification revealed that details in the assets register were not complete with required information such as the location, computers or electronics serial numbers, vehicles registration, engine and chassis numbers, assets conditions, models and makes including acquisition costs for some items, opening balances at the start of the year, disposals and the closing balances at the end of the year. Further, the assets have not been tagged for identification purposes.

In the circumstances, the existence of effective internal controls over assets management could not be confirmed.

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 (1) priority area in each of the four (4) 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 Ministry policy.

4. Lack of a Board Charter and Board Work Plan

The Management did not prepare annual Board ALMANAC and submit to State Corporations Advisory Committee (SCAC) detailing the organization's annual work plan, statutory obligations of the Board and available budget. Further, the Board did not carry out an annual evaluation of its performance resulting in an evaluation report with recommendations for implementation.

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

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) 2315 and 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 The Board of Management

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

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

26 June, 2025

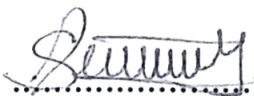
AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

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

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	882490	904276
Government grants for operations	2	3394643	3973826
Government Grants for infrastructure	3	1059375	0.00
School fund income- parents' contributions	4	11617196	15196260
Miscellaneous incomes	5	1314497	915750
Total Receipts		18268201	20990112
Payments			
Tuition	6	608456	1761164
Operations	7	3360841	4303528
Infrastructure	8	705811	491662
Boarding and school fund	9	14126777	15220488
Total Payments		18801885	21776842
Surplus/Deficit		(533684)	(786730)

The school financial statements were approved on _____ 2024 and signed by:



Name: Isaac Kebo

Chair BOM

Date:



Name: Clare Ebenyo
School Principal/ Secretary to BOM

Date:



Name: Babu Temba
Bursar/ Finance Officer

Date: 12/05/2024



AIC KANG'ITIT 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	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3760987	474147
Cash balances	11	297004	107507
Short term investments	12	195266	195266
Total cash and cash equivalent		4253257	776920
Account's receivables	13	15613108	15934898
Total financial assets (a)		19866365	17711818
Financial liabilities			
Accounts payables	14	4098147	4566015
Total Financial Labilities (b)		4098147	4566015
Net financial assets (a-b)		15768218	13145803
Represented by			
Accumulated fund b/fwd	15	13112803	9245519
Surplus/deficit for the year		(533684)	(786730)
Net Assets		12579119	8458789

The school's financial statements were approved on _____ 2024 and signed by:



Name: Isaac Kebo

Chair BOM

Date:



Name: Clare Ebenyo
 School Principal/ Secretary to
 BOM

Date:



Name: Babu Teriba
 Bursar/ Finance Officer

Date: 12/05/2025



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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	882490	904276
Government grants for operations	2	3394643	3973826
Government grants for infrastructure	3	1059375	0.00
School fund income- parents contributions/ fees	4	11617196	15196260
Other income	5	1314497	915750
Total receipts		18268201	20990112
Payments			
Cash outflows for tuition	6	608456	1761164
Cash outflows for operations	7	3360841	4303528
Cash outflows for Infrastructure	8	705811	491662
Cash outflows Boarding/lunch and school fund payments	9	14126777	15220488
Total payments		18801885	21776842
Net cash inflow/outflow from operating activities		(533684)	(786730)
Cash flow from investing activities			
Acquisition of assets		(0.00)	(0.00)
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		(0.00)	(0.00)
Net cash inflow/outflows from investing activities		0.00	0.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		(0.00)	(0.00)
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(533684)	(786730)
Cash and cash equivalent at beginning of the FY		776921	1081482
Cash and cash equivalent at end of the FY		4250257	776920

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on _____ 2024 and signed by:



Name: Isaac Kebo

Chair BOM

Date:



Name: Clare Ebenyo
School Principal/ Secretary to BOM

Date:



Name: Babu Teriba
Bursar/ Finance Officer

Date:



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					
(1) Capitation Grant on Tuition					
Reference Materials	30,000.00	(30,000.00)	0.00	0.00	0%
Exercise Books	300,000.00	(300,000.00)	0.00	0.00	0%
Laboratory Equipment	481,100.00	(481,100.00)	0.00	0.00	0%
Internal Exams	90,000.00	(90,000.00)	0.00	0.00	0%
Teaching / Learning Materials	416,692.00	465,798.20	882,490.20	882,490.20	100%
Exams And Assessment	0.00	0.00	0.00	0.00	0%
	1,317,792.00	(435,301.80)	882,490.20	882,490.20	100%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,272,000.00	(285,675.90)	986,324.10	986,324.10	100%
Repairs And Maintenance	318,000.00	(53,156.30)	264,843.70	264,843.70	100%
Local Transport / Travelling	636,000.00	(142,837.90)	493,162.10	493,162.10	100%
Electricity And Water	508,800.00	(114,270.40)	394,529.60	394,529.60	100%
Insurance(Property & Medical)	636,000.00	(278,805.60)	357,194.40	357,194.40	100%
Administration Costs	572,400.00	(128,554.20)	443,845.80	443,845.80	100%
Activity	477,000.00	(205,426.60)	271,573.40	271,573.40	100%
Gratuity	0.00	0.00	0.00	0.00	100%
	4,420,200.00	(1,208,726.90)	3,211,473.10	3,211,473.10	100%

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
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,272,000.00	(212,625.40)	1,059,374.60	1,059,374.60	100%
M&I parents' contribution	0.00	0.00	0.00	0.00	0%
Economic Stimulus Programs	0.00	0.00	0.00	0.00	0%
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	0%
Administration Block	0.00	0.00	0.00	0.00	0%
	1,272,000.00	(212,625.40)	1,059,374.60	1,059,374.60	100%
(4) Fees Charged on Parents					
Personnel Emoluments	2,101,550.00	0.00	2,101,550.00	2,621,650.00	124.7%
Repairs And Maintenance	536,350.00	0.00	536,350.00	661,550.00	123.3%
Local Transport / Travelling	878,100.00	0.00	878,100.00	1,088,150.00	123.9%
Electricity And Water	910,000.00	0.00	910,000.00	1,115,900.00	122.6%
Insurance(Property & Medical)	263,666.00	0.00	263,666.00	328,672.00	125.7%
Administration Costs	1,008,900.00	0.00	1,008,900.00	1,267,300.00	125.6%
Activity	276,350.00	0.00	276,350.00	342,300.00	123.9%
SMASSE	0.00	0.00	0.00	0.00	0%
Fee On Boarding Equipment and Stores	6,870,900.00	0.00	6,870,900.00	8,964,386.00	130.5%
	12,845,816.00	0.00	12,845,816.00	16,389,908.00	127.9%
5) Miscellaneous Income					
Loans / Borrowing	0.00	0.00	0.00	0.00	0%
Rent income	0.00	106,340.00	106,340.00	56,533.00	53.5%
Income From Farming Activities	0.00	0.00	0.00	0.00	0%

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Insurance Compensation	0.00	0.00	0.00	0.00	0%
Income From Posho Mill	0.00	0.00	0.00	0.00	0%
Income From Bus Hire	0.00	173,557.00	173,557.00	173,557.00	100%
Fee For Hire of Ground and Equipment	0.00	0.00	0.00	0.00	0%
Interest Income	0.00	0.00	0.00	0.00	0%
Tender	0.00	22,000.00	22,000.00	22,000.00	100%
Income From Any Other Investment	0.00	0.00	0.00	0.00	0%
	0.00	301,897.00	301,897.00	252,090.00	83%
Total Income	19,855,808.00	-1,554,757.10	18,301,050.90	21,795,335.90	119.1%
(6) Expenditure For Tuition					
Textbooks	0.00	0.00	0.00	0.00	0%
Reference Materials	15,000.00	0.00	15,000.00	0.00	0%
Exercise Books	300,000.00	0.00	300,000.00	183,000	61%
Laboratory Equipment	481,100.00	0.00	481,100.00	186,380.00	x
Internal Exams	90,000.00	0.00	90,000.00	0.00	0%
Teaching / Learning Materials	323,092.00	0.00	323,092.00	260,500.00	80.6%
Chalks	93,600.00	0.00	93,600.00	0.00	0%
Exams And Assessment	0.00	0.00	0.00	0.00	0%
Teachers Guides	15,000.00	0.00	15,000.00	0.00	0%
Administration Costs	0.00	0.00	0.00	0.00	0%
Bank Charges	0.00	2,575.75	2,575.75	2,575.75	100%
	1,317,792.00	2,575.75	1,320,367.75	632,455.75	47.9%

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	1,272,000.00	0.00	1,272,000.00	895,465.00	x
Repairs, Maintenance & Improvements	318,000.00	0.00	318,000.00	340,800.00	x
Local Transport / Travelling	636,000.00	0.00	636,000.00	191,627.00	x
Electricity, Water and Conservancy	508,800.00	0.00	508,800.00	31,234.00	x
Insurance(Property & Medical)	636,000.00	0.00	636,000.00	0.00	x
Administration Costs	572,000.00	10,470.00	582,470.00	1,482,900.00	x
Activity Expenses	477,000.00	0.00	477,000.00	9,378.00	x
Gratuity	0.00	0.00	0.00	0.00	x
SMASSE	0.00	0.00	0.00	0.00	x
	4,419,800.00	10,470.00	4,430,270.00	2,951,404.00	
(8) Expenditure For infrastructure					
Construction of Ablution Block	696,070.00	0.00	696,070.00	704,500.00	
Construction of classrooms	0.00	0.00	0.00	0.00	x
Construction of LAB	0.00	0.00	0.00	0.00	x
Construction of DORMS	0.00	0.00	0.00	0.00	x
Purchase of furniture	0.00	0.00	0.00	0.00	x
Purchase of equipment	0.00	0.00	0.00	0.00	x
Purchase of machinery	0.00	0.00	0.00	0.00	x
Bank Charges	0.00	1,311.00	1,311.00	1,311.00	
	696,070.00	1,311.00	697,381.00	705,811.00	

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,101,550.00	0.00	2,101,550.00	2,617,865.00	124.6%
Repairs, Maintenance and Improvements	536,350.00	0.00	536,350.00	357,980.00	66.7%
Local Transport / Travelling	878,100.00	0.00	878,100.00	999,592.00	113.8%
Electricity, Water and Conservancy	910,000.00	0.00	910,000.00	809,323.00	88.9%
Medical Expenses	0.00	0.00	0.00	0.00	0%
Administration Costs	1,008,900.00	0.00	1,008,900.00	1,667,547.00	165.3%
Activity	276,350.00	0.00	276,350.00	729,140.00	263.8%
Gratuity	0.00	0.00	0.00	0.00	0%
Lunch Programme	0.00	0.00	0.00	0.00	0%
Boarding Equipment and Stores	6,870,900.00	0.00	6,870,900.00	5,265,802.00	76.6%
Expenditure For Income Generating Activity	0.00	173,400.00	173,400.00	144,557.00	83.4%
Tender	0.00	22,000.00	22,000.00	22,000.00	100%
Insurance Costs(Property & Medical)	263,666.00	0.00	263,666.00	125,000.00	47.4%
Other Expenses On Investments	0.00	0.00	0.00	0.00	0%
Rent Expenses	0.00	106,340.00	106,340.00	0.00	0%
Bank Charges	0.00	13,162.25	13,162.25	13,162.25	100%x
Loan Interest Repayment	0.00	0.00	0.00	0.00	0%
Loan Principal Repayment	0.00	0.00	0.00	0.00	0%
Acquisition Of Assets	0.00	0.00	0.00	0.00	0%
	12,845,816.00	314,902.25	13,160,718.25	12,751,968.25	96.9%

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Totals	19,279,478.00	329,259.00	19,608,737.00	17,041,639.00	86.9%

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

- i. Xxx
- ii. Xxx

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 20XX.

AIC KANG'ITIT 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
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0.00	0
Internal Exams	0	0
Teaching / Learning Materials	882490	904276
Others (<i>specify</i>)*	0	0
Total	882490	904276

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	986324	1091760
Repairs And Maintenance	264844	1353000
Local Transport / Travelling	493162	438186
Electricity And Water	394530	524240
Insurance (Medical & Property)	357194	33400
Administration Costs	443846	386356
Activity	271573	118475
Other Vote Heads – BES	0.00	18409
– Rent Income	4200	
– NSSF Recovery	134270	
– NHIF Recovery	40700	
– Advance Recovery	4000	
Total	3394643	3973826

**Include others as per MOE circulars*

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1059375	0
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (specify)(NGCDF and County govt.	0	0
Total	1059375	0

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	1948686	1941800
Repairs and maintenance	460450	815200
Local transport / travelling	775500	1225200
Electricity and water	788800	1425200
Insurance (Medical & Property)	236122	637794
Administration costs	932600	1226700
Activity	240850	406200
Fee on Boarding Equipment and stores	6234188	7518166
PA Levies*	0	0
Others (specify)	0	0
Total	11617196	15196260

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	34500	61033
Income From Farming Activities	0	0
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	173400	59200
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0
Loans/Borrowings*	0	0
Other Income - <i>School ID</i>	0	45000
- Tender	22000	10500
- Prepaid Fees	775807	0
- NSSF Recovery	193890	0
- NHIF Recovery	56900	0
- Advance Recovery	58000	0
- Suspense Income	0	740017
Total	1314497	915750

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	183000	0
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	186380	0
Teaching / Learning Materials	236500	1272340
Exams And Assessment	0	0
Teachers Guides	0	0
Bank Charges	2576	3624
Others <i>accounts expenses</i>	0	485200
Total	608456	1751164

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	895465	75438
Service Gratuity	0	0
Administration Cost	1308330	563260
Repairs And Maintenance & Improvements	340800	1289500
Local Transport / Travelling	191627	154000
Electricity And Water	31234	300000
Medical	0	0
Activity Expenses	9378	29760
Insurance Cost (Property & Medical)	0	100000
Others <i>accounts expenses</i>	0	950000
Sundry Creditors	398566	0
NSSF Remittance	134270	0
NHIF Remittance	40700	0
Bank Charges	10471	11570
Total	3360841	4303528

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	0	0
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others – Ablution Block	704500	489450
Bank Charges	1311	2212
Total	705811	491662

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2617865	2429846
Service Gratuity	0	0
Repairs And Maintenance & Improvements	257980	386740
Local Transport / Travelling	994692	889251
Electricity And Water	782648	882051
Medical Expenses	0	0
Administration Costs	1642547	1523335
Lunch Programme	0	0
Bank Charges	13162	15927
Expenses On Income Generating Activities**	144557	55200
Fee On Boarding Equipment and Stores	5166562	7526284
Rent Expenses	0	0
Insurance Cost (<i>Life Property</i>)	125000	284250
School ID Cards	0.00	64500
Activity	729140	59184
Acquisition Of Assets	0	0
Tenders	22000	12000
Others accounts expenses	0.00	551920
Fees Prepayments Transfers	482434	0

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

NSSF Remittance	193890	0
NHIF Remittance	56900	0
Advance	62000	0
Sundry Creditors	835400	0
Total	14126777	15220488

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1107107970	311899	37865
Operations Account	Active	1107179076	486917	98893
School Fund Account/Boarding	Active	1107179351	1974244	(248949)
Savings Account	-	-	0	0
Parent Association Development Account	-	-	0	0
Income Generating Activities Account	-	-	0	0
Infrastructural Account	Active	1294487620	987927	586338
Total			3760987	474147

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	297004	107507
Total	297004	107507

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	195266	195266
Total	195266	195266

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	15503588	14317801
Other Non-Fees Receivables		2559484
Salary Advances (list/schedule attached)	10000	10000
Imprest (list/schedule attached)	25000	17000
Nssf	6880	6880
Rent arrears (list/schedule attached)	67640	13733
Total	15613108	16934898

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	Comparative 2022-2023	% of the total
Less than 1 year	4772712	30.8%	5293044	37%
Between 1- 2 years	5293044	34.1%	4472700	31.2%
Between 2-3 years	4472700	28.8%	481704	3.7%
Over 3 years	965132	6.2%	4070353	28.4%
Total (should tie to note 13 a)	15503588	100%	14317801	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3139399	3900640
Prepaid Fees	801248	507875
Retention Monies	140400	140400
Unpaid salaries and statutory deductions	17100	17100
Caution money	0	0
Other payables (<i>specify</i>)	0	0
Total	4098147	4566015

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	Comparative 2022-2023	% of the total
Less than 1 year	443915	14.1%	2184686	56%
Between 1- 2 years	2184686	69.6%	28810	0.7%
Between 2-3 years	28810	0.9%	278800	7.1%
Over 3 years	481988	15.4%	1408344	36.1%
Total (should tie to note 14)	3139399	100%	3900640	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	474147	604762
Cash Balances	107507	282454
Short Term Investments	195266	195266
Receivables	16934898	10286708
Payables	(4599015)	(2123671)
Total	13112803	9245519

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	-	0.00	0.00
Goats	-	0.00	0.00
Trees	-	0.00	0.00
Coffee Or Tea Plantation	-	0.00	0.00
Poultry	-	0.00	0.00
Others (specify)	-	0.00	0.00
Total	-	0.00	0.00

18 Borrowings

Description	2023-2024	2022-2023
	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	(0.00)	(0.00)
Balance at the end of the year	0.00	0.00

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	xx	xx
1. Maize	1223Kgs	973Kgs
2. Beans	6.5Kgs	722Kgs
3. Steel Wools	17Pcs	24Pcs
4. Omo	1.3Kgs	15Kgs
5. Bar Soap	9Bars	13Bars
6. Onions	1Kg	4Kgs
7. Match Boxes	72Pcs	160Pcs
8. Rice	826.5Kgs	235Kgs
9. Powder Milk	4.75Kgs	Nil
10. Salt	6.5Kgs	5.2Kgs
11. Tea Leaves	8850GmS	150GMS
12. Sugar	15kgs	130.5Kgs
13. Cooking Oil	37.5Ltrs	61Ltrs
Stationeries	xx	xx
1. Chalks	45Pkts	20Pkts
2. Red Pens	130Pcs	150Pcs
3. Blue Pens	20Pcs	50Pcs
4. Consumable Ledger S1	2Pcs	1Pcs
5. Consumable Ledger S2	3Pcs	1Pcs
6. Master Roll DX2430	13Pcs	5Pcs
7. Laserjet Toner 85A	2Pcs	2Pcs
8. Epson Ink	14Pcs	Nil
9. Office Glue	2PCS	1pc
10. Office Pins	2Pkts	2Pkts
11. Staple Pins(Small)	11Pkts	1Pkt
12. Staple Pins(Heavy Duty)	4Pkts	2Pkts
13. Marker Pens(White Board)	8Pcs	4Pcs
14. Fullscaps	2Reams	3Reams

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

15. Files	11Pcs	5Pcs
16. Carbon Papers	1Ream	1Ream
17. Copy P.Ink Black DX2430	16Tubes	14Tubes
18. Binding Tapes	4Pcs	1PC
19. Masking Tapes	Nil	5Pcs
20. Wite Out	1Pc	2Pcs
21. Manila Papers	20Pcs	Nil
22. Stamp Pads Ink	1Pc	2Pcs
23. Counter Books 3Quire	5Pcs	4Pcs
24. Chalk Board Dusters	2pcs	2pcs
25. Office Extension Cables	1Pc	Nil
26. Envelopes	60Pcs	Nil
27. Executive Pens	2Pcs	Nil
28. Ledger Books	1Pc	Nil
29. Permanent Marker	6Pcs	Nil
Lab consumables	xx	xx
1. First aid box	1Pc	1Pc
2. Mortor & Pestle	30Pcs	30Pcs
3. Test tube holders	50Pcs	50Pcs
4. Spatulas	50Pcs	50Pcs
5. Stored Specimens	5Bottles	5Bottles
6. Charts	10Pcs	10Pcs
7. Wooden Splints	1Pkt	1Pkt
8. Bunsen Burner	20Pcs	20Pcs
9. Ammeters	10Pcs	10Pcs
10. Voltmeters	10Pcs	10Pcs
11. Galvanometers	10Pcs	10Pcs
12. Vernier Calipers	10Pcs	10Pcs
13. Micrometer screw gauge	10Pcs	10Pcs
14. Meter Rulers	20Pcs	20Pcs
15. Rheostat	3Pcs	3Pcs
16. Connecting Wires	1Roll	1Roll
17. Resistance Wires	1Pcs	10Pcs
18. White Drawing Boards	10Pcs	10Pcs
19. Compass	10Pcs	10Pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

20. Magnets	10Pcs	10Pcs
21. Cell Holders	10Pcs	10Pcs
22. Candles	1Pkt	1Pkt
23. Marbles	1Pkt	1Pkt
24. Optical Pins	2Pkts	2Pkts
25. Boiling tubes	300Pcs	198Pcs
26. Test tubes	300Pcs	200Pcs
27. Glass Beakers	608Pcs	608Pcs
28. Conical Flask	311Pcs	309Pcs
29. Measuring Cylinders	110Pcs	107Pcs
30. Stop Watches	70Pcs	50Pcs
31. Thermometers	80Pcs	65Pcs
32. Burettes	100Pcs	65Pcs
33. Pipettes	100Pcs	82Pcs
34. Sulphuric Aci	1.9Ltrs	1.9Ltrs
35. Hydrochloric Acid	1.3Ltrs	1.3Ltrs
36. Nitric Acid	2.1Ltrs	2.1Ltrs
37. Ammonia Solution	1.5Ltrs	1.5Ltrs
38. Absolute Ethanol	0.5Ltrs	0.5Ltrs
39. Pure Glycerol	2.5Ltrs	2.5Ltrs
40. Turpentine	1Ltr	1Ltr
41. Benedict Solutions	1.5Ltrs	1.5Ltrs
42. Oxalic Acid	500Gms	500Gms
43. D.C.P.I.P	1Gm	1Gm
44. Copper Sulphate	200Gms	200Gms
45. Sodium Hydrogen Carbonate	300Gms	300Gms
46. Lead Nitrate	50Gms	50Gms
47. Sodium Chloride	110Gms	110Gms
48. Potassium Metal	100Gms	100Gms
49. Iron Fillings	30Gms	30Gms
50. Sodium Metal	95Gms	95Gms
Farm produce	xx	xx
Medication	xx	xx

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Construction Materials	xx	xx
Others (specify)	xx	xx
1. Solar Panels	87Pcs	87Pcs
2. Batteries	17Pcs	17Pcs
3. Games Kits & Uniforms	34Pairs	34Pairs
4. Football Boots	24Pairs	24Pairs
5. Hockey Sticks	16Pcs	16Pcs
6. Other Assorted Games Items	26Pcs	26Pcs
Text books	xx	xx
1. English Text Books	1001pcs	1001pcs
2. Kiswahili Text Books	1015pcs	1015pcs
3. Maths Text Books	967pcs	967pcs
4. Biology Text Books	915pcs	756pcs
5. Chemistry Text Books	918pcs	695pcs
6. Physics Text Books	954pcs	605pcs
7. Agriculture Text Books	441pcs	441pcs
8. Business Studies Text Books	826pcs	727pcs
9. Computer Text Books	27pcs	27pcs
10. Home science Text Books	170pcs	170pcs
11. History Text Books	684pcs	673pcs
12. Geography Text Books	733pcs	642pcs
13. CRE Text Books	1166pcs	914pcs
14. Chozi La Heri	187pcs	187pcs
15. Tumbo Lisiloshiba	187pcs	187pcs
16. Adolls House	187pcs	187pcs
17. Inheritance	187pcs	187pcs
18. Bloosoms of Sound	187pcs	187pcs
19. The Pearl	187pcs	187pcs
20. Memories We Lost	187pcs	187pcs
21. Kigogo	187pcs	187pcs
22. Exercise Books	915pcs	462pcs
23. Printing Papers	60reams	35reams
24. Silent Song	137pcs	137pcs
25. Artist of The Floating World	119pcs	119pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

26. Bembea Ya Maisha	137pcs	137pcs
27. Mapambasuko Ya Machweo	137pcs	137pcs
28. Nguu Za Jadi	163pcs	163pcs
29. Parliament of Owls	163pcs	163pcs
30. Samaritan	163pcs	163pcs
31. Fathers of Nations	163pcs	163pcs
	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) **Progress On Follow Up of Auditor Recommendations**

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

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

 Sign and Date
 Principal

AIC KANG'ITIT GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
1. NEW-GENERATION TECH SOLUTIONS	51980	24/2/2023		51980	301980	
2. CEN-WANJOS ENTERPRISES					200000	
3. PAULINE EMASE EKOMWA	66040	15/5/2024		66040	264040	
4. JANE NGITIRA EDETE					171200	
5. JOSEPH NACHURO					19400	
6. ETOGO ENTERPRISES LTD					100000	
7. MTUMISHI GENERAL SHOP					30000	
8. ANGEL GABRIEL BUSINESS CENTER					22500	

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
9. LOKEREDIO ALVONCE					6000	
10. NEGIME ENTERPRISES CO. LTD	24000	18/6/2024		24000		
11. SHANTAI COMPUTERS & ELECTRONICS	313300	13/05/2024	149200	164100		
12. NGAMANAT GENERAL SUPPLIES LTD	448000	24/4/2024	414800	33200		
Sub-Total	903320		564000	339320	1115120	
Supply Of Services						
1. KPLC					423766	
2. LOKORI WATER SERVICE PROVIDER	26675			26675	15000	
3. LOKEREDIO ALVONCE	4900	6/5/2024		4900	10800	
4. CEN-WANJOS ENTERPRISES	108000	30/1/2024	8000	100000		
5. ALVINCY-SOFT SYSTEMS	25000	15/5/2024		25000		
Sub-Total	164575		8000	156575	449566	
Grand Total	1067895		572000	495895	1564686	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost/Value (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost/Value (Kshs) 30 th June 2024
Land 1	-	Lokori-Turkana East	52 Acres	Nil	Nil	52 Acres

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land 2	-	-		Nil	Nil	
Buildings And Structures	-	School Compound	27buildings	Nil	Nil	27buildings
Lavatories	-	School Compound	31doors	4doors	4doors	31doors
Washrooms	-	School Compound	41cubes	Nil	Nil	41cubes
Motor Vehicles	-	School Compound	2vihecles	Nil	Nil	2vihecles
Posho Mill	04/04/2024	School Store	Nil	1	Nil	1
Motor Bike	04/04/2024	School Store	Nil	1	Nil	1
Office Equipment, Furniture And Fittings	-	Administration & Departmental Offices	386	Nil	Nil	386
Beds	-	Dorms & Staff Quarters	401	48	Nil	449
Lockers & Chairs	-	Classrooms	373	Nil	Nil	373
ICT Equipment, And Other ICT Assets – System Units & Monitors	-	Computers Lad, Administration &	24Pcs	Nil	Nil	24Pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
		Departmental Offices				
ICT Equipment, And Other ICT Assets - Projectors		Computers Lad, Administration & Departmental Offices	3Pcs	Nil	Nil	3Pcs
ICT Equipment, And Other ICT Assets – Solar Computers		Computers Lad, Administration & Departmental Offices	20Pcs	Nil	Nil	20Pcs
ICT Equipment, And Other ICT Assets – Type Writers		Computers Lad, Administration & Departmental Offices	15Pcs	Nil	Nil	15Pcs
ICT Equipment, And Other ICT Assets - Printers		Computers Lad, Administration & Departmental	5Pcs	Nil	Nil	5Pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
		Offices				
ICT Equipment, And Other ICT Assets - Laptops		Computers Lad, Administration & Departmental Offices	3Pcs	Nil	Nil	3Pcs
ICT Equipment, And Other ICT Assets – Sumsung Ipads		Computers Lad, Administration & Departmental Offices	5Pcs	Nil	Nil	5Pcs
Benches	-	Dining Hall	38	Nil	Nil	38
Electronics	-	Administration, Classrooms & Dorms	7	Nil	Nil	7
Ripple Tank	-	Laboratories	1Pc	Nil	Nil	1Pc
Tripod Stand	-	Biology & Chemistry Laboratories	50Pcs	Nil	Nil	50Pcs

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Weighing Balance	-	Biology & Chemistry Laboratories	8Pcs	Nil	Nil	8Pcs
Electroscopes		Biology & Chemistry Laboratories	3Pcs	Nil	Nil	3Pcs
		Biology & Chemistry Laboratories				
		Biology & Chemistry Laboratories				
		Biology & Chemistry Laboratories				
		Biology & Chemistry Laboratories				
		Biology & Chemistry Laboratories				
		Biology & Chemistry Laboratories				

AIC KANG'ITIT GIRLS SECONDARY SCHOOL

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
		Biology & Chemistry Laboratories				
Gas Cylinders	-	H/science, Biology & Chemistry Laboratories	17pcs	Nil	Nil	17pcs
Gas Cookers	-	H/science, Laboratory	7pcs	Nil	Nil	7pcs
Sewing Machines	-	H/science, Laboratory	22pcs	Nil	Nil	22pcs
Deep Freezer	-	Administration	1pc	Nil	Nil	1pc
Other Machinery And Equipment	-	Store	3pcs	Nil	Nil	3pcs
Heritage And Cultural Assets	-	Games Department	Nil	Nil	Nil	Nil
Borehole	-	School Compound	1	Nil	Nil	1
Intangible Assets- Soft Ware	-	D.O.S Department	1	Nil	Nil	1
Total	-	-	-	-	-	-