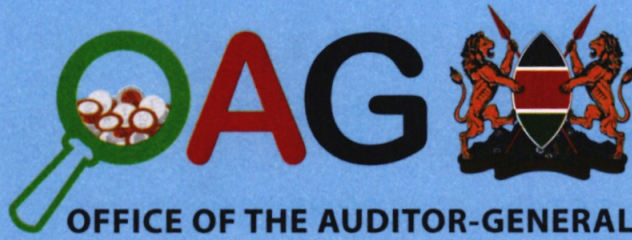


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

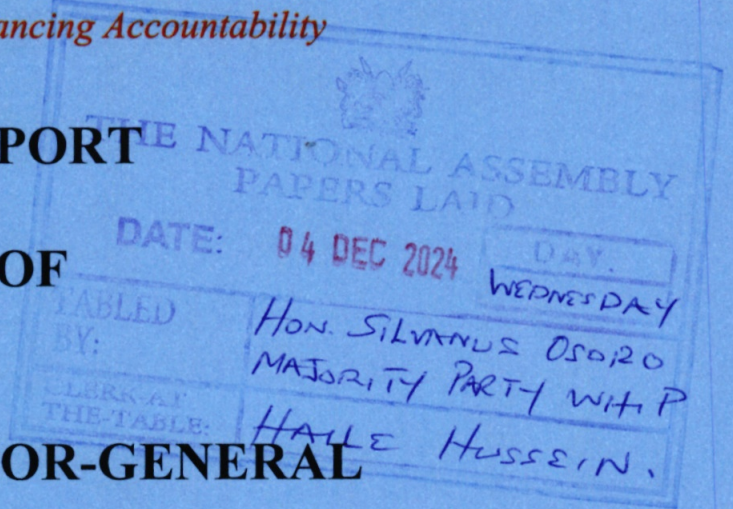
THE AUDITOR-GENERAL

ON

JOMO KENYATTA GIRLS HIGH SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2022

NAKURU COUNTY





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30684 - 00100, NAIROBI
REGISTRY

20 SEP 2024

RECEIVED



JOMO KENYATTA GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

JOMO KENYATTA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

1. Acronyms and Glossary of Terms

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

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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 located in Nakuru County, Nakuru North Sub-County

The school was registered in 02/2016 under registration number 32S30000076 and is currently categorized as an extra county public school established, owned and operated by the Government.

The school is a boarding school and had **1442** number of students as at **30th June 2022**. It has **Seven (7)** streams and 35 teachers of which 13 teachers are employed by the School Board of Management.

(a) 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:

Sno	Name of Board Member	Designation	Date of appointment
1	Francis Wanjama	Chairman	2019
2	Jane Wanja Mureithi	Secretary- Principal	2021
3	Caroline Celina Wambui	Member	2019
4	William Gitonga	Member	2019
5	Lowry Njogu	Member	2019
6	Ann Njambi	Member	2019
7	Nathan Gitau	Member	2019
8	Joyce Njoki	Member – Rep CEB	2019
9	Juliah Githinji	Member Rep Teachers	2019
10	Francis Wanjama, Samuel Kanja, Millicent Wahome	3 Members - Sponsor	2019
11	Samuel Mugo	Member - Community	2019
12	Nahshon Ng'ang'a	Member Special Needs	2019
13	Nancy Ngendo	Rep Students	2019

JOMO KENYATTA GIRLS HIGH SCHOOL

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

(b) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Francis wanjama	Senior assistant registrar	2
		Samuel Kanja	Church projects co-ordinator	
		Jane W. Mureithi	Senior principal	
		Nahashon Ng'ang'a	Retired teache	
		Julius Kiberekenya	Businessman	
2	Audit Committee	William Gitonga Sammy Njuguna Lowry Njogu Ann Macharia	Businessman Businessman Retired banker Business	2
3	Finance,procurement and general purposes Committee	Joyce Marigi Samuel Kanja Samuel Mugo Nahshon Ng'ang'a Jane Wanja Mureithi	Retired banker Church projects co-ordinator Contractor Retired teacher Principal	2
4	Academic Committee	Dr Caroline Wambui Millicent Wahome Joseph Thuku Nahshon Ng'ang'a Jane Wanja Mureithi	Lecturer Retired teacher Hotelian Retired teacher Principal	3
5	Development Committee	Joyce Marigi Samuel Kanja Samuel Mugo Nahshon Ng'ang'a Jane Wanja Mureithi	Retired banker Church projects co-ordinator Contractor	3

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

School operation Management

For the financial year ended 30th June 2023 the school day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Jane Wanja Mureithi	TSC No. 324772
2	Deputy Principal-Administration	Rahab Mwangi	TSC No. 372210
4	Finance Officer	Annrose Maina	ID No. 21828601

(b) Schools contacts

Post Office Box: 2581-20100; Nakuru
Mobile Number: 0792015999
E-mail: jkgs2010@gmail.com
Website: www.jomokenyattagirls.sc.ke

(c) School Bankers

The school operates 7 bank accounts and 1 Pay bill number as follows:

<u>Name of Bank</u>	<u>Account Number</u>	<u>Branch</u>	<u>Postal Address</u>
1. Tuition Account – KCB	1177817403	Nakuru	2581-20100
2. Operations Account – KCB	1177817381	Nakuru	2581-20100
3. Infrastructure Account – KCB	1210998696	Nakuru	2581-20100
4. School Fund Account – KCB	1177817365	Nakuru	2581-20100
5. Farm Account – KCB	1177817411	Nakuru	2581-20100
6. Savings Account – KCB	1177817454	Nakuru	2581-20100
7. School Fund Account – Equity	0130271823906	Nakuru	2581-20100
8. Mpesa paybill no. 522123 attached to 1177817365 KCB account			2581-20100

(c) Independent Auditors

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

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

			Retired teacher Principal	
6	Discipline and welfare Committee	Dr Caroline Wambui Millicent Wahome Joseph Thuku Nahshon Ng'ang'a Jane Wanja Mureithi	Lecturer Retired teacher Hotelian Retired teacher Principal	3
		<u>ADHOC OPENING TENDER COMMITTEE</u> 1. Paul Waithaka 2. Faith Jerotich 3. Joyce Waitiki 4. Phyllis Njeri 5. Lucy Kanja	Teacher Teacher Teacher Storekeeper Secretary	2
		<u>ADHOC AWARDING/EVALUATION TENDER COMMITTEE</u> - 1. Rahab Mwangi 2. Miriam Maina 3. Faith Mwaura 4. Annrose Wambui 5. Hellen Maina 6. Simeon Chesang	D/Principal Teacher Teacher Bursar Cateress Teacher	2
		<u>ASSET DISPOSAL COMMITTEE</u> 1. Rahab Mwangi 2. Julia Githinji 3. Sailas Monene 4. Simeon Chesang 5. Simon Thuku 6. Annrose Wambui 7. Lucy Kanja	Teacher Teacher Teacher Teacher Teacher Bursar Secretary	2
		<u>TENDER INSPECTION AND ACCEPTANCE COMMITTEE</u> 1. Rahab Mwangi 2. Simon Thuku 3. Annrose Wambui 4. Julia Githinji 5. Hellen Maina 6. Rahab Wambui 7. Phyllis Njeri	D/Principal Teacher Bursar Teacher Cateress Nurse Storekeeper	4

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

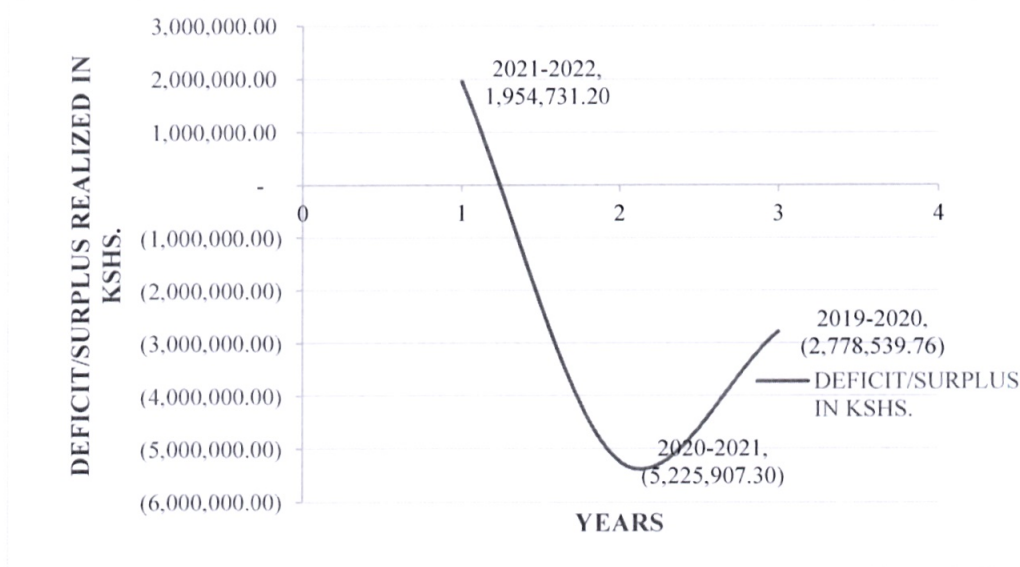
3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

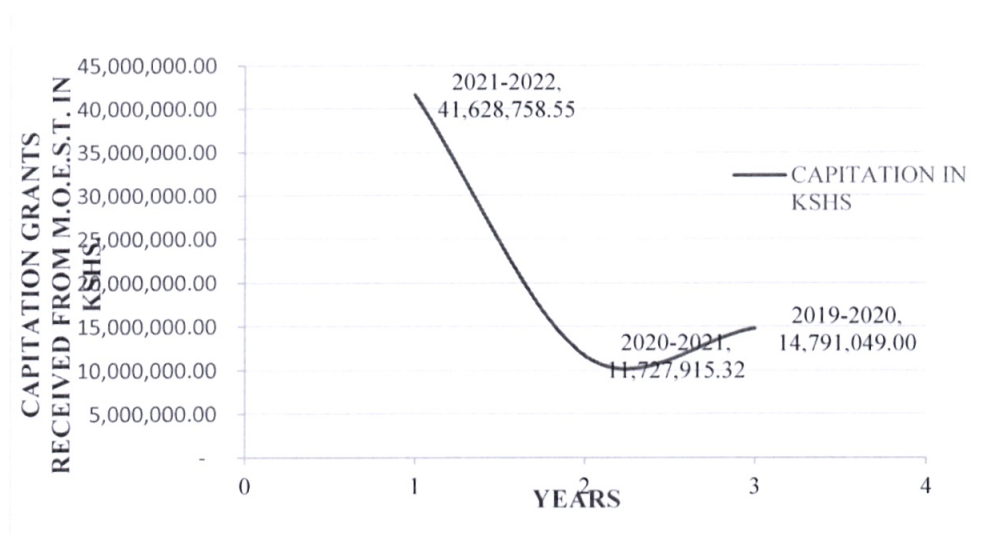
- Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	2021-2022	2020-2021	2019-2020
MOVEMENT IN SURPLUS/DEFICIT IN KSHS	1,954,731.20	(5,225,907.30)	(2,778,539.76)



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

YEAR	2021-2022	2020-2021	2019 - 2020
CAPITATION IN KSHS	41,628,758.55	11,727,915.32	14,791,049.00

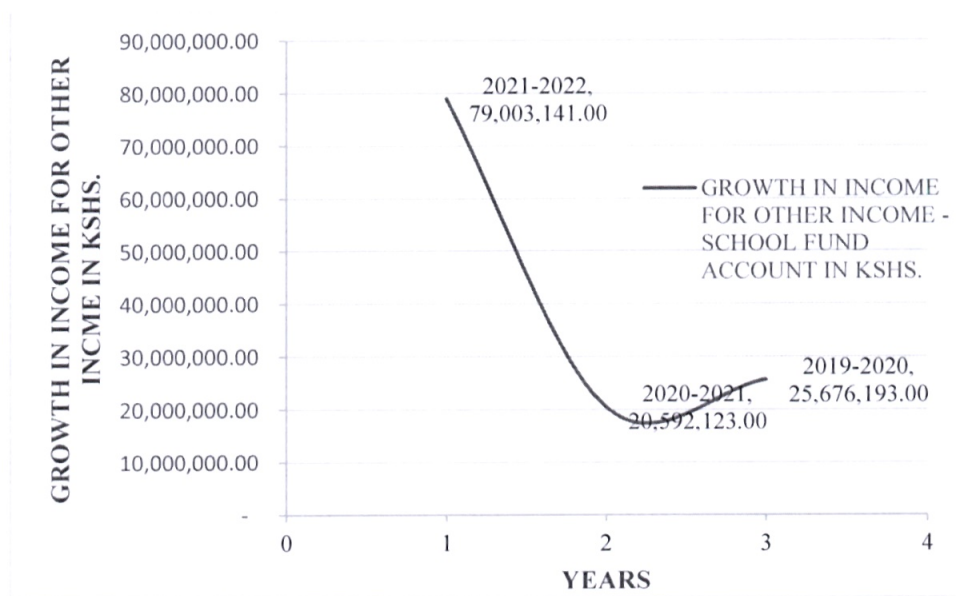


JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

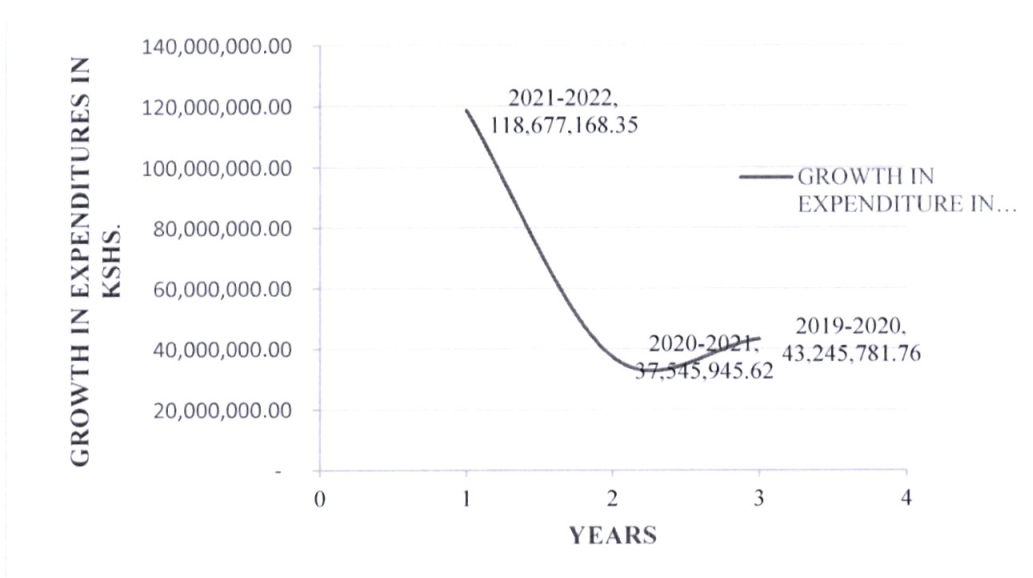
- A three-year overview of growth of other income(s) earned by the school.

YEARS	2021-2022	2020-2021	2020-2019
GROWTH IN INCOME FOR OTHER INCOME - SCHOOL FUND ACCOUNT	79,003,141.00	20,592,123.00	25,676,193.00



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

YEARS	2021-2022	2020-2021	2019 - 2020
GROWTH IN EXPENDITURE IN KSHS.	118,677,168.35	37,545,945.62	43,245,781.76

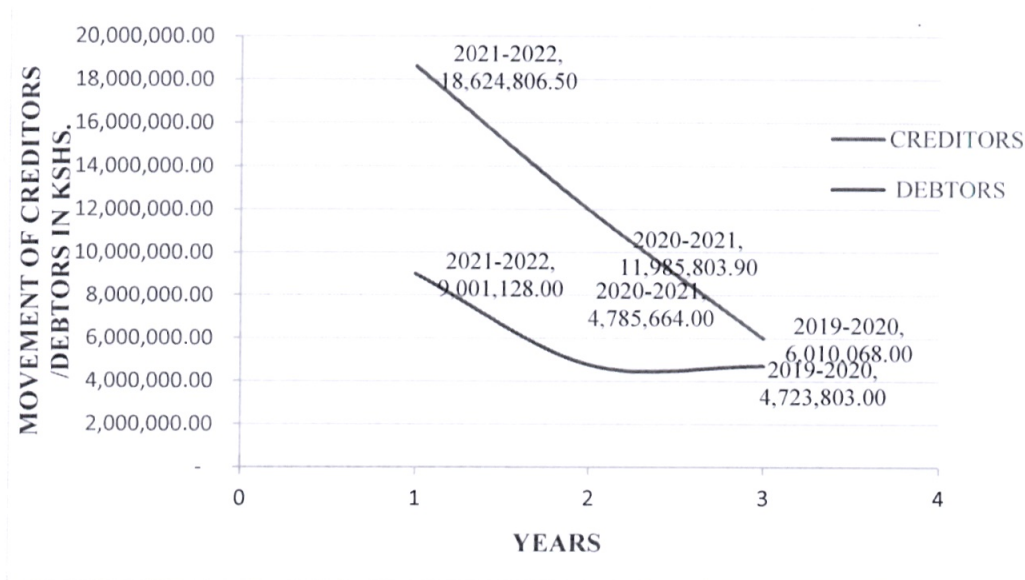


JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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

YEARS	2021-2022	2020-2021	2019 - 2020
CREDITORS	18,624,806.50	11,985,803.90	6,010,068.00
DEBTORS	9,001,128.00	4,785,664.00	4,723,803.00



b) TEACHER STUDENT RATIO:

No. of students	1442
No of teachers	35
Teacher to the student	1:41
No. of teachers recruited and posted in 2022	2
No. of teachers that transferred /retired	0
No. of teachers employed by TSC	22
No. of teachers employed by B.O.M	13

SHORTAGE OF TEACHERS PER SUBJECT

COMBINATION	NUMBER
English/Literature	1
Maths/Physics	2
Maths/Chem	2
Bio/Chem	2

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Bio/Agric	1
Kisw/Geo	1
Kisw/C.R.E	1
Bst/Geo	2
Kisw/Hist	1
Total	13

c) Mean score in the 2021,2020,2019,2018 KCSE:

Year	Mean score	No. of student on higher learning	Target
2021	6.69	146	8.60
2020	7.32	88	8.21
2019	7.24	60	7.75
2018	6.82	58	7.50

d) Number of Candidates in the 2021,2020,2019,2018 KCSE:

Year	No. of candidates
2021	270
2020	130
2019	98
2018	116

e) Capacity of the school:

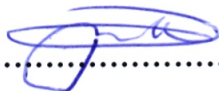
Facility	Number	Student capacity	Actual students	Excess students
Dormitories	8	800	1442	642
Dining hall	1	1000	1442	442
Laboratories	2	600	1442	842
Toilets	66	1283	1442	159
Bathrooms	49	800	1442	642

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

f) Development projects carried out by the school:

DEVELOPMENT PROJECTS					
SNO	PROJECT	SOURCE OF FUNDS	YEAR	APPROVED AMOUNT	STATUS
				KSHS	
1	Twin lab and Classrooms	Maintenance & Improvement	2022	25,838,765.00	In progress
2	Storied dormitory	Parents, Harambee	2022	39,968,270.00	In progress
Total		-		65,807,035.00	-



School Principal



JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

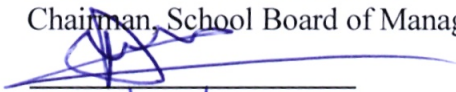
4. Statement of School Management Responsibility

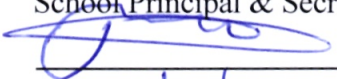
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

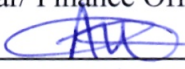
The Board of Management of **JOMO KENYATTA GIRLS HIGH SCHOOL** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2022, and of the school's financial position as at that date.

Name: MR. DAVID WAMUKURU
Designation: Chairman, School Board of Management
Sign: 
Date: 17/09/24

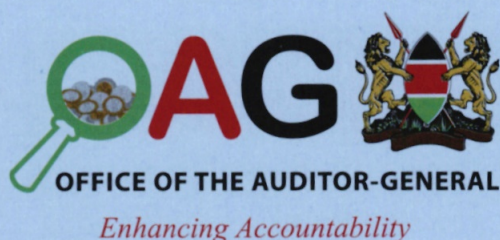
Name: MD. JANE WANJA MUREITHI
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 17/09/24



Name: MD. ANNROSE MAINA
Designation: Bursar/ Finance Officer
Sign: 
Date: 17/09/24

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NAKURU COUNTY

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for the intended purpose.
- 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Jomo Kenyatta Girls High School – Nakuru County set out on pages 1 to 20 which comprise of the statement of assets and liabilities as at 30 June, 2022, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomo Kenyatta Girls High School as at 30 June, 2022 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 and the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Payments

The statement of receipts and payments reflects operations amount of Kshs.12,526,702 as disclosed in Note 7 to the financial statements, which includes Kshs.8,796,222 relating to personnel emoluments. However, the personal files of the staff did not include their appointment letters to confirm their employment status.

In the circumstances, the completeness and propriety of the expenditure of Kshs.8,796,222 incurred on personnel emoluments could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

During the year under review, the School had an approved receipts budget and actual on comparable basis amounts of Kshs.103,322,100 and Kshs.120,631,900 respectively, resulting to over funding of Kshs.17,409,800 or 17% of the budget. Similarly, the School spent an amount of Kshs.118,677,168 against a final receipt of Kshs.120,631,900

resulting to an under expenditure of Kshs.1,954,732 or 2 % of the actual receipts. The overfunding of the budget without approval and under expenditure may have affected the implementation of planned activities for the School and this may have impacted negatively on service delivery to the public.

2. Poor Financial Performance

The statement of assets and liabilities reflects total financial assets of Kshs.16,559,862 against total financial liabilities of Kshs.18,624,807 resulting to a negative working capital of Kshs.2,064,945. In the circumstances, the School was not able to meet its financial obligations as and when they fell due.

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. Failure to Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.12,341,130 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.6,389,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.4,781,000 was transferred to infrastructure account, leaving a balance of Kshs.1,608,000 as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref.No:MOE.HQS/3/13/3 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

2. Non-Compliance to the Public Procurement and Disposal Act for the Construction of a Storey Dormitory

During the year under review, the School advertised for construction of a storey dormitory. However, the advertisement was not placed in the dedicated Government tender portals, its own website or in two newspapers of nationwide circulation as required by Section 96(2) of the Public Procurement and Asset Disposal Act, 2015. Further, members of the

evaluation committee did not fill individual score sheets as required by Regulation 31(2) of the Public Procurement and Asset Disposal Regulations, 2020.

The tender was awarded to a local construction company on 4 February, 2022 at a contract price of Kshs.39,968,270. However, the unsuccessful bidders were not notified as required by Section 87(3) of the Public Procurement and Asset Disposal Act, 2015. Further, the contract was signed on 8 February, 2022, 4 days after notification of the award contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that a written contract should be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification. In addition, the signed contract did not disclose the project start date, project period, project manager and witnesses. The contractor did not also provide a performance security as required by Section 142(1) of the Act.

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

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.81,424,833 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.566,300 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.566,300 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The Standard 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 are in compliance, 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 control, 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 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 overall governance.

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition, to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk Management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 November, 2024

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	4,404,128.10	1,827,089.57
Government grants for operations	2	12,341,130.45	5,912,825.75
Government Grants for infrastructure	3	24,883,500.00	3,988,000.00
School fund income- parents' contributions	4	76,903,411.00	20,160,933.00
Miscellaneous incomes	5	2,099,730.00	431,190.00
Total Receipts		120,631,899.55	32,320,038.32
Payments			
Tuition	6	4,300,633.00	1,828,546.82
Operations	7	12,526,702.25	5,952,713.80
Infrastructure	8	20,425,000.00	2,400,000.00
Boarding and school fund	9	81,424,833.10	27,364,685.00
Total Payments		118,677,168.35	37,545,945.62
Surplus/Deficit		1,954,731.20	(5,225,907.30)

The school financial statements were approved on _____ 2022 and signed by:

Name: DAVID K. KHAMUKURU Name: JANE W. MUREITHI Name: ANNEBAST X. NAINA
 Chairman, BoM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Sign: [Signature] Sign: [Signature] Sign: [Signature]
 Date: 17/09/24 Date: 17/09/24 Date: 17/09/24




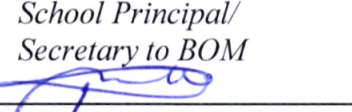

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
CASH AND CASH EQUIVALENTS			
Bank balances	10	7,509,100.39	3,172,952.59
Cash balances	11	49,634.00	7,512.00
Short term investments	12	-	-
Total cash and cash equivalent		7,558,734.39	3,180,464.59
Account's receivables	13	9,001,128.00	4,785,664.00
TOTAL FINANCIAL ASSETS		16,559,862.39	7,966,128.59
FINANCIAL LIABILITIES			
Accounts payables	14	18,624,806.50	11,985,803.90
NET FINANCIAL ASSETS		<u>(2,064,944.11)</u>	<u>(4,019,675.31)</u>
REPRESENTED BY			
Accumulated fund b/fwd	15	(4,019,675.31)	1,206,231.99
Surplus/deficit for the year		1,954,731.20	(5,225,907.30)
NET FINANCIAL POSITION		<u>(2,064,944.11)</u>	<u>(4,019,675.31)</u>

The school financial statements were approved on _____ 2022 and signed by:

Name: DAVID K. HANUKUWA **Name:** JANE K. MUREITHI **Name:** ANN ROSE S. MAINA
 Chairman, BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
Sign:  **Sign:**  **Sign:** 
Date: 17/09/2024 **Date:** 17/09/24 **Date:** 17/09/24



JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	4,404,128.10	1,827,089.57
Government grants for operations	2	12,341,130.45	5,912,825.75
Government grants for infrastructure	3	24,883,500.00	3,988,000.00
School fund income-parents contribution/fees	4	78,367,933.50	24,318,513.90
Other income	5	2,099,730.00	431,190.00
Total receipts		122,096,422.05	36,477,619.22
Payments			
Cash outflows for tuition	6	4,300,633.00	1,995,569.82
Cash outflows for operations	7	12,526,702.25	5,952,713.80
Cash outflows for Boarding/ school fund payments	9	80,465,817.00	25,441,368.00
Total Payments		97,293,152.25	33,389,651.62
Net cash flow from operating activities		24,803,269.80	3,087,967.60
Cash flow from investing activities			
Acquisition of assets		4,300,633.00	1,995,569.82
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		4,300,633.00	1,995,569.82
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		4,378,269.80	687,967.60
Cash and cash equivalent at beginning of the FY		3,180,464.59	2,492,496.99
Cash and cash equivalent at end of the FY		7,558,734.39	3,180,464.59

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

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

The school financial statements were approved on _____ 2022 and signed by:

Name: <u>DAVID K. KAMUKURU</u>	Name: <u>JANE W. MUKITHI</u>	Name: <u>ANDROSE W. MAINA</u>
Chairman, BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>
Date: <u>17/09/24</u>	Date: <u>17/09/24</u>	Date: <u>17/09/24</u>



JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Tuition	-	-	-	-	0.00	
Exercise books	1,020,950.00	-	1,020,950.00	807,100.41	213,849.59	79.05%
Laboratory equipments and apparatus	922,100.00	-	922,100.00	540,325.87	381,774.13	58.60%
Teaching/learning materials	1,708,100.00	-	1,708,100.00	980,541.46	727,558.54	57.41%
Library materials	-	-	-	-	-	
Internal exams	1,722,050.00	-	1,722,050.00	764,917.09	957,132.91	44.42%
Reference books	-	-	-	1,311,243.27	(1,311,243.27)	
Inter account transfers- Boarding	-	-	-	-	-	
Inter account transfers- Operations	-	-	-	-	-	
Sub totals	5,373,200.00	-	5,373,200.00	4,404,128.10	969,071.90	81.96%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
EWC	2,132,550.00	-	2,132,550.00	1,526,819.00	605,731.00	71.60%
LT @T	1,620,950.00	-	1,620,950.00	524,647.70	1,096,302.30	32.37%
RMI	-	-	-	-	-	
Personal emolument	7,872,450.00	-	7,872,450.00	8,321,751.50	(449,301.50)	105.71%
Admin cost	1,939,050.00	-	1,939,050.00	1,710,670.00	228,380.00	88.22%
Activity	1,032,500.00	-	1,032,500.00	-	1,032,500.00	0.00%
Medical and insurance	310,000.00	-	310,000.00	257,242.25	52,757.75	82.98%
Infrastructure Grant	-	-	-	-	-	
Insurance	-	-	-	-	-	
Inter Account Borrowing-Lunch	-	-	-	-	-	
Sub totals	14,907,500.00	-	14,907,500.00	12,341,130.45	2,566,369.55	82.78%
<i>(3) FDSE FOR INFRASTRUCTURE</i>						
Maintenance and Improvement	7,140,000.00	-	7,140,000.00	6,083,500.00	1,056,500.00	85.20%

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Transition infrastructure Grants	-	-	-	-	-	-
Administration block	-	-	-	-	-	-
Economic stimulus grants	-	-	-	-	-	-
Repair Maintenance & Improvement - School Fund Account	12,388,100.00	-	12,388,100.00	18,800,000.00	(6,411,900.00)	151.76%
Others(NGCDF,County government)	-	-	-	-	-	-
Sub total	19,528,100.00	-	19,528,100.00	24,883,500.00	(5,355,400.00)	127.42%
(4) FEES CHARGED ON PARENTS						
Boarding	44,870,750.00	-	44,870,750.00	49,522,974.00	(4,652,224.00)	110.37%
Inter Account transfers Operations	-	-	-	-	-	-
Fee Arrears	-	-	-	6,536,094.00	(6,536,094.00)	
Repairs and Maintenance	-	-	-	-	-	#DIV/0!
Personal Emoluments	6,775,050.00	-	6,775,050.00	6,842,333.00	(67,283.00)	100.99%
LTT	723,100.00	-	723,100.00	1,529,541.00	(806,441.00)	211.53%
Activity	1,858,450.00	-	1,858,450.00	682,108.00	1,176,342.00	
EWC	2,858,450.00	-	2,858,450.00	7,323,931.00	(4,465,481.00)	256.22%
Admin costs	4,727,500.00	-	4,727,500.00	4,466,430.00	261,070.00	94.48%
Rent income	-	-	-	-	-	-
Sub total	61,813,300.00	-	61,813,300.00	76,903,411.00		124.41%
(5) MISCELLANEOUS INCOME						
Rent income	300,000.00	-	300,000.00	-	300,000.00	0.00%
Income from farming activities	800,000.00	-	800,000.00	1,857,180.00	(1,057,180.00)	232.15%
Insurance compensation	-	-	-	-	-	-
Income from posho mill	-	-	-	-	-	-
Income from bus hire	100,000.00	-	100,000.00	95,800.00	4,200.00	95.80%
Fee for hire of ground and equipment	300,000.00	-	300,000.00	67,750.00	232,250.00	22.58%
Income from grants and donations	-	-	-	-	-	-
Tender	100,000.00	-	100,000.00	79,000.00	21,000.00	79.00%
Accommodation	-	-	-	-	-	-
SUB TOTAL	1,600,000.00	-	1,600,000.00	2,099,730.00	(499,730.00)	131.23%
GRAND TOTAL INCOME	103,222,100.00	-	103,222,100.00	120,631,899.55	(17,409,799.55)	116.87%
(1) EXPENDITURE FOR TUITION						

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Tuition	-	-	-	-	-	
Exercise books	1,020,950.00	-	1,020,950.00	1,100,000.00	(79,050.00)	107.74%
Laboratory equipments and apparatus	922,100.00	-	922,100.00	860,625.00	61,475.00	93.33%
Teaching/learning materials	1,708,100.00	-	1,708,100.00	589,380.00	1,118,720.00	34.51%
chalks	-	-	-	-	-	
Internal exams	1,722,050.00	-	1,722,050.00	1,582,287.00	139,763.00	91.88%
Library materials	-	-	-	162,571.00	(162,571.00)	
Bank charges	-	-	-	5,770.00	(5,770.00)	
Creditors	-	-	-	-	-	
sub totals	5,373,200.00	-	5,373,200.00	4,300,633.00	1,072,567.00	80.04%
PAYMENTS FOR OPERATIONS						
EWC	2,132,550.00	-	2,132,550.00	1,475,605.00	656,945.00	69.19%
LT @T	1,620,950.00	-	1,620,950.00	429,302.00	1,191,648.00	26.48%
RMI	-	-	-	-	-	
Personal emolument	7,872,450.00	-	7,872,450.00	8,796,222.00	(923,772.00)	111.73%
Admin cost	1,939,050.00	-	1,939,050.00	1,702,100.00	236,950.00	87.78%
Activity	1,032,500.00	-	1,032,500.00	-	1,032,500.00	0.00%
Medical and insurance	310,000.00	-	310,000.00	122,262.25	187,737.75	39.44%
Creditors	-	-	-	-	-	
Insurance	-	-	-	-	-	
Inter Account Borrowing-Lunch	-	-	-	-	-	
Bank charges	-	-	-	1,211.00	(1,211.00)	
Inter Account Borrowing-Lunch	-	-	-	-	-	
SUBTOTALS	14,907,500.00	-	14,907,500.00	12,526,702.25	2,380,797.75	84.03%
INFRASTRUCTURE PAYMENTS						
Construction of classrooms	-	-	-	-	-	
Construction of twin laboratory & Classrooms	4,500,000.00	-	4,500,000.00	16,225,000.00	(11,725,000.00)	360.56%
construction of dormitory	15,028,100.00	-	15,028,100.00	4,200,000.00	10,828,100.00	27.95%
Purchase of furniture	-	-	-	-	-	
Purchase of equipment	-	-	-	-	-	
Purchase of apparatus	-	-	-	-	-	
	-	-	-	-	-	

JOMO KENYATTA GIRLS HIGH SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2022

SUBTOTALS	19,528,100.00	-	19,528,100.00	20,425,000.00	(896,900.00)	104.59%
BOARDING AND SCHOOL FUND PAYMENTS						
Activity	1,858,450.00	-	1,858,450.00	811,230.00	1,047,220.00	43.65%
Academic improvement	-	-	-	-	-	
Bus hire	-	-	-	-	-	
Farm expenses	800,000.00	-	800,000.00	1,047,226.00	(247,226.00)	130.90%
Bursary	-	-	-	-	-	
Inter-Account Borrowing-Operation	-	-	-	-	-	
Personnel emoluments	6,775,050.00	-	6,775,050.00	2,107,780.00	4,667,270.00	31.11%
Inter-Account Borrowing-Tuition	-	-	-	-	-	
Repairs and maintenance & Improvements	-	-	-	-	-	
Local transport / travelling	723,100.00	-	723,100.00	2,157,038.00	(1,433,938.00)	298.30%
Electricity and water	2,858,450.00	-	2,858,450.00	3,863,127.10	(1,004,677.10)	135.15%
Medical Expenses	-	-	-	-	-	
Administration costs	4,727,500.00	-	4,727,500.00	3,107,750.00	1,619,750.00	65.74%
Fee on Boarding Equipment and Stores	44,870,750.00	-	44,870,750.00	56,749,650.00	(11,878,900.00)	126.47%
Creditors	-	-	-	11,517,032.00	(11,517,032.00)	
Bank charges	-	-	-	-	-	
Expenses on income generating activities	85,000.00	-	85,000.00	64,000.00	21,000.00	75.29%
NHIF	-	-	-	-	-	
insurance	-	-	-	-	-	
NSSF	-	-	-	-	-	
SUBTOTALS	62,698,300.00	-	62,698,300.00	81,424,833.10	(18,726,533.10)	129.87%
TOTAL	102,507,100.00	-	102,507,100.00	118,677,168.35	(16,170,068.35)	115.77%

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

- i. There was increase in enrolment leading to more funds received enabling over expenditure.
- ii. The school had been under funded by the ministry of education leading to less funds received.

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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 the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually 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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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 2022.

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

11. NOTES TO THE FINANCIAL STATEMENTS

1 Government Grants for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise books	807,100.41	218,561.25
Laboratory equipments and apparatus	540,325.87	157,050.75
Teaching/learning materials	980,541.46	291,083.00
Library materials	-	1,046,631.94
Internal exams	764,917.09	-
Reference books	1,311,243.27	113,762.63
Total	4,404,128.10	1,827,089.57

2 Government Grants for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	8,321,751.50	2,925,283.77
Repairs And Maintenance	-	-
Local Transport / Travelling	524,647.70	462,740.54
Electricity And Water	1,526,819.00	1,068,031.44
Medical	257,242.25	772,705.95
Administration Costs	1,710,670.00	684,064.05
Activity	-	-
Insurance	-	-
Total	12,341,130.45	5,912,825.75

3 Government Grants for infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Maintenance & Improvement	6,083,500.00	2,988,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Others (NG-CDF)	-	-
Repair Maintenance & Improvement - School Fund Account	11,665,000.00	18,800,000.00
Total	24,883,500.00	3,988,000.00

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022 Kshs	2020-2021 Kshs
Personnel emoluments	6,842,333.00	2,584,998.00
Repairs and maintenance	-	-
Local transport / travelling	1,529,541.00	358,765.00
Electricity and water	7,323,931.00	1,704,383.00
Medical	-	-
Administration costs	4,466,430.00	1,022,528.00
Activity	682,108.00	111,800.00
Fee on Boarding Equipment and stores	49,522,974.00	13,773,490.00
Arrears	6,536,094.00	604,969.00
PA Levies*	-	-
Others (specify)	-	-
Total	76,903,411.00	20,160,933.00

5 Miscellaneous Incomes

Description	2021-2022 Kshs	2020-2021 Kshs
Rent Income	-	12,500.00
Income From Farming Activities	1,857,180.00	392,690.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	95,800.00	-
Fee For Hire of Ground and Equipment	67,750.00	10,000.00
Income From Grants and Donations*	-	-
Accommodation	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Tender	79,000.00	16,000.00
Total	2,099,730.00	431,190.00

JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****6 Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise books	1,100,000.00	210,573.00
Textbooks and reference materials	162,571.00	830,672.82
Reference Materials	-	-
Laboratory equipment	860,625.00	132,878.00
Internal exams	1,582,287.00	544,234.00
Teaching / learning materials	589,380.00	106,250.00
Exams and Assessment	-	-
Teachers guides	-	-
Creditors	-	-
Bank Charges	5,770.00	3,939.00
Total	4,300,633.00	1,828,546.82

7 Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	8,796,222.00	3,945,108.00
Service Gratuity	-	-
Administration Cost	1,702,100.00	556,117.85
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	429,302.00	200,000.00
Electricity And Water	1,475,605.00	478,030.00
Medical	122,262.25	772,705.95
Activity Expenses	-	-
Creditors	-	-
Insurance Cost	-	-
Bank Charges	1,211.00	752.00
Total	12,526,702.25	5,952,713.80

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8 Infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Construction of classrooms	-	-
Construction of twin laboratory & Classrooms	16,225,000.00	2,400,000.00
Construction of dormitory	4,200,000.00	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of Borehole Pump	-	-
Creditors	-	-
Total	20,425,000.00	2,400,000.00

9 Boarding and School Fund

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,107,780.00	2,342,488.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	2,157,038.00	419,217.00
Electricity And Water	3,863,127.10	1,445,319.00
Medical Expenses	-	-
Administration Costs	3,107,750.00	991,241.00
Lunch Programme	-	-
Bank Charges	-	-
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	56,749,650.00	13,529,651.00
Creditors	11,517,032.00	8,206,667.00
Farm Expenses	1,047,226.00	422,102.00
Insurance Cost (<i>Life Property</i>)	-	-
Bus Hire	-	-
Activity	811,230.00	8,000.00
Bus Hires	-	-
Acquisition Of Assets	-	-
Tender	64,000.00	-
Total	81,424,833.10	27,364,685.00

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10 Bank Accounts

Account Name & Currency	Status Active/De- mised	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	Active	1177817403	107,811.15	4,316.05
Operations Account	Active	1177817381	41,995.40	26,356.20
School Fund Account/Boarding- Equity Bank	Active	0130271823906	170,120.42	1,320,515.42
School Fund Account/Boarding- KCB Bank	Active	1177817365	211,019.27	99,117.77
Savings Account	Active	1177817454	130,660.10	130,660.10
Income generating activities Account - Farm Account	Active	1177817411	802,925.50	4,581.50
Infrastructural Account	Active	1210998696	6,044,568.55	1,587,405.55
NG-CDF Account	Active		-	-
Total			7,509,100.39	3,172,952.59

11 Cash In Hand

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	-	-
M & I Account	-	-
Operation Account	-	-
Farm Account	11,610.00	-
School Fund account	38,024.00	7,512.00
Total	49,634.00	7,512.00

12 Short Term Investments

Description	2021-2022 Kshs	2020-2021 Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****13 Accounts Receivable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	9,001,128.00	4,785,664.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	9,001,128.00	4,785,664.00

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	2021-2022	% of the total	2020-2021	% of the total
Less than 1 year	6,536,094.00	73%	604,969.00	13%
Between 1- 2 years	1,520,500.00	17%	3,452,250.00	72%
Between 2-3 years	388,550.00	4%	402,550.00	8%
Over 3 years	555,984.00	6%	325,895.00	7%
Total (should tie to note 13 a)	9,001,128.00	100%	4,785,664.00	100%

14 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,517,032.00	8,206,667.00
Prepaid Fees	5,679,986.50	2,351,348.90
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	1,427,788.00	1,427,788.00
Other payables (<i>specify</i>)	-	-
Total	18,624,806.50	11,985,803.90

JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****14a. Ageing Analysis of Accounts Payable**

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	2021-2022	% of the total	2020-2021	% of the total
Less than 1 Year	11,517,032.00	100%	8,206,667.00	100%
Between 1 - 2 years	-	-	-	-
Between 2 - 3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	11,517,032.00	100%	8,206,667.00	100%

15 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	3,172,952.59	2,492,356.99
Cash Balances	7,512.00	140.00
Short Term Investments	-	-
Receivables	4,785,664.00	4,723,803.00
Payables	(11,985,803.90)	(6,010,068.00)
Total	(4,019,675.31)	1,206,231.99

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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	2021-2022	2020-2021
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	28	-	-
Goats	-	-	-
Trees	2803	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
Total	2831	-	-

18 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
Stock inventory at the beginning of the year	3478168.15	2188529.50
Stock inventory purchased during the year	26022915.70	6969048.00
Stock inventory issued during the year	25234090.75	5679409.35
Balance at the end of the year	4266993.10	3478168.15

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

20 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal



JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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 2020-2021	Outstanding Balance Comparative 2021-2022	Comments
		Ksh	Ksh	Ksh		
Construction Of Buildings						
1.		-	-	-		
Sub-Total		-	-	-		
Supply Of Goods						
1. Gilanis Supermarket	512,118.00	-	-	-	512,118.00	
2. Nanstep Hardware	1,346,105.00	-	-	-	1,346,105.00	
3. Dweb Technology	2,000.00	-	-	-	2,000.00	
4. Joseph Macharia Muturi	23,310.00	-	-	-	23,310.00	
5. Esther Njeri Thiong'o (Miracle Ent.)	163,070.00				163,070.00	
6. Joseph Kamau Githu	313,775.00	-	-	-	313,775.00	
7. Kinamba Evans Enterprises	205,575.00	-	-	-	205,575.00	
8. Mache Hardware and Stores	69,310.00	-	-	-	69,310.00	
9. Lumu Cleaning and Health care	28,800.00	-	-	-	28,800.00	
10. Poly Energy Saver	1,155,350.00	-	-	-	1,155,350.00	
11. White Horse Hygiene Services	30,000.00	-	-	-	30,000.00	

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current 2022	Outstanding Balance Comparison 2021/2022	Comments
12. Namsams Enterprises (E.A)	32,800.00	-	-	-	32,800.00	
13. Kenya National Trading Co. Ltd	1,980,000.00	-	-	-	1,980,000.00	
14. Sideway Welding and Fabricators	640,000.00	-	-	-	640,000.00	
15. Patmat Bookshop Ltd	2,861,262.00	-	-	-	2,861,262.00	
16. Mugumo Agrovet	212,450.00	-	-	-	212,450.00	
17. Lee Enterprises	72,700.00	-	-	-	72,700.00	
18. Jacinta W. Mwangi	25,500.00	-	-	-	25,500.00	
19. Keziah Karanja	3,800.00	-	-	-	3,800.00	
20. Valley Serve	174,380.00	-	-	-	174,380.00	
21. Maryland Technologies	449,725.00	-	-	-	449,725.00	
22. Copycate Enterprises Ltd	94,380.00	-	-	-	94,380.00	
23. Bumwama Supply	399,175.00	-	-	-	399,175.00	
24. Devashish Enterprises	323,525.00	-	-	-	323,525.00	
25. Streamline concepts	82,000.00	-	-	-	82,000.00	
26. Spac Electricals	29,260.00	-	-	-	29,260.00	
27. Dumaso Sewing Machines	7,090.00	-	-	-	7,090.00	
28. Hakisc Petroleum Dealers	91,710.00	-	-	-	91,710.00	
29. Zen Pharmaceuticals	170,862.00	-	-	-	170,862.00	
30. Erasco Agencies	17,000.00	-	-	-	17,000.00	

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2020-2021	Outstanding Balance Comparison 2021-2022	Comments
31. White Horse Hygiene Services	30,000.00	-	-	-	30,000.00	
TOTAL	11,517,032.00	-	-	-	11,517,032.00	
	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Grand Total	11,517,032.00	-	-	-	11,517,032.00	

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary of Fixed Assets Register

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

Asset Class	Historical Cost at 1 st July 2021 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost at 30 th June 2022 (Kshs)
Land 1 – TITLE DEED NO.	- 10.07 Hectares Needs valuation	0	0	0
<i>Buildings and structures</i>	Needs valuation	20,425,000.00	0	20,425,000.00
Motor vehicles	3205000	0	0	3205000
<i>Office equipment, furniture and fittings</i>	13315100	5035000	0	18350100
<i>ICT Equipment, and Other ICT Assets</i>	2174246	846000	0	3020246
<i>Tools and apparatus</i>	691979	1832919	0	2524898
Textbooks	7856680	614800	0	8471480
Other Machinery and Equipment	4371150	1160500	0	5531650
Heritage and cultural assets	0	0	0	0
<i>Intangible Assets – Soft Ware</i>	250000	96000	0	346000

JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Asset Class	Historical Cost of (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of (Kshs) 30 th June 2022
Total	31864155	30010219	0	61874374