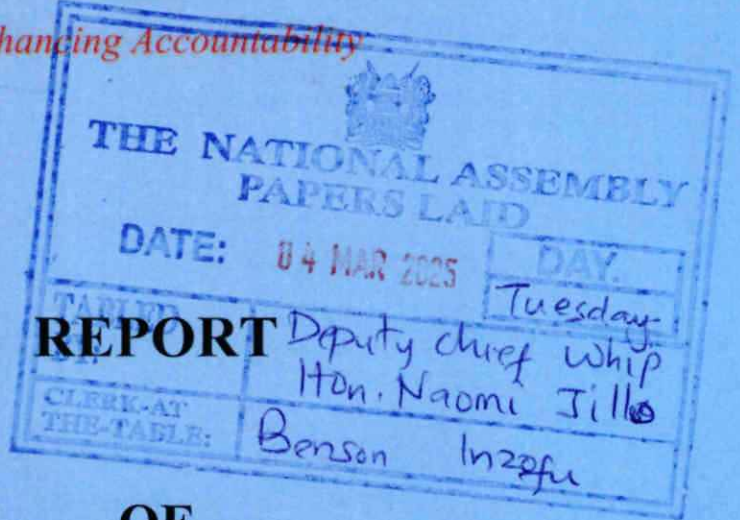


REPUBLIC OF KENYA



Enhancing Accountability



OF

THE AUDITOR-GENERAL

ON

KANJERU GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

KIAMBU COUNTY



KANJERU 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)

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

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KANJERU GIRLS HIGH SCHOOL

Reports and Financial Statements

For the year ended 30th June 2022

I. 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 KIAMBU County, KABETE Sub-County.

The school was registered in AUGUST 2003 under registration number GP/A/2746/2003 and is currently categorized as a SUB-COUNTY public school established, owned or operated by the Government.

The school is a day/boarding school and had 400 number of students as at 30th June 2022. It has 2 streams and 2 streams and 22 teachers of which 3 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	John Mburu Muya	Chairman	May 2022
2	Jane W.Kabiro	Secretary - Principal	May 2022
3	Kihanya Rerai	Member	May 2022
4	Ann Gathi	Member	May 2022
5	Eva Kamau	Member	May 2022
6	Samwel Njau	Member	May 2022
7	Jedidah Mbugua	Member	May 2022
8	Susan Waiyego	Member – Rep CEB	May 2022
9	Annette Tum	Member Rep Teachers	May 2022
	Rev.Mogaka Peter Thitu		
10	Job Mwaura	3 Members - Sponsor	May 2022
11	Peter Waweru	Member - Community	May 2022
12	Kenneth Kabiro	MemberSpecial Needs	May 2022
13	Veralone Tumaini	Rep Students	May 2022

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

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 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.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	John Muya Charity Gitau Job Mwaura Eva Kamau	BOM Chair PA Chair Member Member	
2	Audit Committee	Samwel Njau Elijah Wainaina Jane Kimingi	Chair Member Member	
3	Finance/procurement Committee	Annette Tum Kenneth Kabiro Jane Kimingi	Chair Member Member	
4	Academic Committee	Susan Waiyego Ann Gathi Annette Tum	Chair Member Member	
5	Discipline and welfare Committee	Kihanya Rerai Jane Kimingi Janerose Murira	Chair Member Member	

(d) School operation Management

For the financial year ended *30th June 2022* the School day-to-day management was under the following persons:

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

Ref:	Designation	Name	TSC Number
1	Principal	JANE WANDIA KABIRO	335270
2	Deputy Principal	JANEROSE KINANU	389043
3	School Bursar	LUCY NJERI NGOTHO	1379985

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 1473-00902 KIKUYU
Telephone: 0716 315215
E-mail: kanjerugirlshighschool@gmail.com
Website: N/A
Facebook:
Twitter:

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

1. Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570291920744
2. Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570291740482
3. Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570291742619
4. Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570263833705
5. Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570273409642

(Ensure all banks accounts operated by the school are disclosed and that all pay bill numbers are also disclosed)

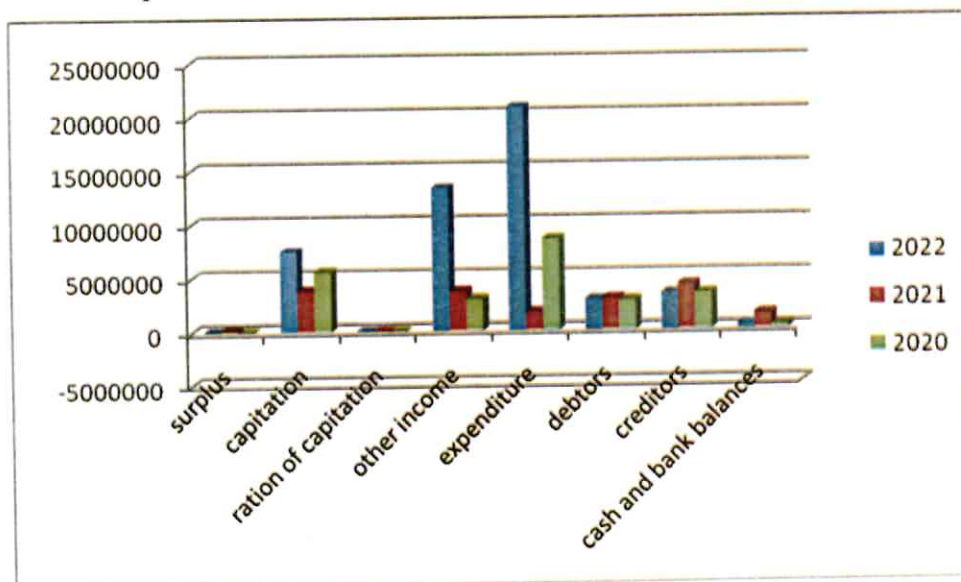
(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance: YEAR 2021/2022



b) Teacher Student ratio:

Posted in 2021	Resigned in 2021	TSC Employed	BOM Employed	Total No of teachers	Student enrolment	Teacher/student ratio
01	00	19	03	22	400	1:18

Mean score in the 2021 KCSE:

YEAR	MEAN SCORE
2021	3.2048
2020	3.7302
2019	3.444

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

c) Number of Candidates in the 2021 KCSE:

YEAR	NO.OF STUDENTS
2021	83
2020	68
2019	93

d) Capacity of the school:

School Enrolment-400

No.of classes -9

Laboratories – 2

Kitchen – 1

Library – 1

Staff Toilets – 6

Students Toilets-16

Store – 1

e) Development projects carried out by the school:

1. Internet installation, CCTV cameras installation & security lights installation
2. Purchase of whiteboards and grid boards
3. Equipping Home Science laboratory

Sign: 

Name: **JANE W.KABIRO.**

School Principal

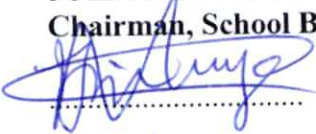
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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 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 *KANJERU 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: **JOHN MBURU MUYA**
Designation: **Chairman, School Board of Management**
Sign: 
Date: 24/7/2024

Name: **JANE WANDIA KABIRO**
Designation: **School Principal & Secretary to Board of Management**
Sign: 
Date: 24/7/2024

Name: **LUCY NJERI NGOTHO**
Designation: **Bursar/ Finance Officer**
Sign: 
Date: 24/7/24

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KANJERU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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 control, 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 Kanjeru Girls High School - Kiambu County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts

for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kanjeru Girls High School - Kiambu County 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 the Public Finance Management Act, 2012 and the Basic Education Act 2013.

Basis for Qualified Opinion

1.0 Unsupported Balances

The statement of receipts and payments reflects capitation grants for operations of Kshs.6,071,827 as disclosed in Note 2 to the financial statements which include Kshs.7,550 on Maintenance Infrastructure Fund and payments for operations of Kshs.7,163,410 as disclosed in Note 6 to the financial statements which include Kshs.3,646,745 on acquisition of assets. However, the MIF receipts and payments for acquisition of assets were not supported with ledgers.

In the circumstances, the accuracy and completeness of the MIF receipts and payments for acquisition of assets of Kshs.7,550 and Kshs.3,646,745 respectively could not be confirmed.

2.0 Unsupported Cash and Cash Equivalents

2.1 Bank Balances

The statement of financial assets and liabilities and Note 8 to the financial statements reflects bank balances of Kshs.422,210 held in five bank accounts which include Kshs.3,347 held in savings accounts. However, Management failed to maintain a cashbook for the savings account and to prepare monthly bank reconciliation statement as required.

2.2 Cash Balances

The statement of financial assets and liabilities and Note 9 to the financial statements reflects cash balances of Kshs.3,888. However, board of cash survey report as at the end of the financial year was not provided to confirm the balances.

In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.426,098 could not be confirmed.

3.0 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.2,841,521 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to

Report of the Auditor-General on Kanjeru Girls High School for the year ended 30 June, 2022 -Kiambu County

Kshs.2,600,221 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs2,841,521 could not be confirmed.

4.0 Under-disbursement of Capitation Grants

The statement of receipts and payments and Notes 1 and 2 reflects capitation grants for tuition and operations of Kshs.1,411,092 and Kshs.6,0721,827 respectively. Review of documents and Ministry of Education (MOE) Circulars for the period under review revealed that the Ministry disbursed capitation at a rate of Kshs.17,792 per student instead of Kshs.22,224 as stipulated in Guidelines for utilization of capitation out of which Kshs.16,041 was received at the school whereas Kshs.1,751 was deducted and remitted to KICD, CEMASTE A and NHIF resulting to an under-disbursement of Kshs.4,452 per student.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to Kshs.1,411,092 and Kshs.6,0721,827 respectively could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kanjeru 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 judgement, 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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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

1.0 Unsupported Procurement

The statement of receipts and payments and Note 6 to the financial statements reflects payment for operations expenditures of Kshs.7,163,410 which include an amount of Kshs.375,390 being payments for supply of stationeries and cleaning materials which were not supported by user requisitions, orders and goods received notes.

In the circumstances, the regularity and occurrence of the procurement of Kshs.375,390 could not be confirmed.

2.0 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.12,299,752 as disclosed in Note 7 to the financial statements. Included in this amount is Kshs.10,294,582 Boarding Equipment and Stores expenditure which includes an amount of Kshs.387,150 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.387,150 could not be confirmed.

3.0 Failure to Transfer Infrastructure Funds from the Operations Account

The statement of receipts and payments reflects operations grants amount of Kshs.6,071,827 as disclosed in Note 2 to the financial statements from the Ministry of Education. Included in the amount is Kshs.2,089,500 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.1,924,500 was transferred to infrastructure account, leaving a balance of Kshs.165,000 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. No: MOE/CONF/G5 of 26 November, 2019 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.

4.0 Long Outstanding Accounts Payable

The statement of financial assets and liabilities and Note 12 to the financial statements reflect a balance of Kshs.3,487,636 as accounts payables which includes prepaid fees of Kshs.123,260 and trade creditors of Kshs.3,364,376. A summary of the aging analysis revealed that trade creditors worth Kshs.2,223,266, or 66% had been outstanding for over two years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

5.0 Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 13 September,2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which 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.

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 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 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Weak Internal Controls

1.1 Processing of Payments

Review of payment vouchers presented for audit revealed internal control weaknesses in payment processing cycle as payment vouchers were not serialized for control purposes;

stamped/labelled as paid to avoid incidences of double payments and supported with budget expenditure controls for items procured.

1.2 Imprests Management and Control

Review of the School's payment records revealed Management did not set maximum amount for standing imprest. In addition, Management paid travelling expenses to staff and incurred office expenses using standing imprest. However, imprest register was not maintained and imprests were not issued through imprest warrants for accountability, control and management.

In the circumstances, effectiveness of internal controls and risk management could not be confirmed.

3.0 Board of Management

3.1 Irregular Tenure of Board Members

Review of the Board of Management constitution and composition revealed that two members of the Board had served for more than two consecutive terms contrary to regulation 39(2) of the Basic Education Regulation, 2015 which states that a Board of Management appointed under this regulation shall remain in office for a term of three years, which shall be renewable for one further term.

3.2 Inactive Audit Committee

Review of the financial statements and the school Board of Management minutes revealed that though the school had established an audit committee, the committee did not meet during the year under review contrary to Regulation 179(1) of the Public Finance Management (National Government), 2015 which requires that the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of governance by the board could not be confirmed

4.0 Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register. However, the detailed fixed assets register showing the period of acquisition for specific assets, disposals, depreciation rates applied and current value of the assets was not provided for audit. In addition, the land where the School is situated does not have a title deed. Further, up-to-date valuation reports for the assets were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 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 those Charged with governance

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

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

Auditor-General's Responsibilities for the Audit

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 controls 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 School's 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 continue 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 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

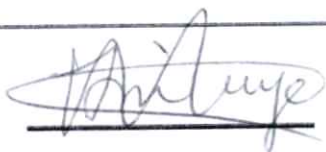
15 January, 2025

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

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,411,092.00	527,237.50
Capitation grants for operations	2	6,071,827.30	3,296,527.00
School Fund Income- Parents' Contributions	3	11,171,884.00	3,497,465.00
School Fund Income- Other receipts	4	2,143,750.00	192,210.00
Proceeds from borrowings		00.0	0.00
TOTAL RECEIPTS		20,798,553.30	7,513,439.50
PAYMENTS			
Payments for Tuition	5	1,357,055.00	834,000.00
Payments for operations	6	7,163,410.00	2,441,356.00
Boarding and school fund payments	7	12,299,752.00	4,065,564.00
TOTAL PAYMENTS		20,820,217.00	7,340,920.00
SURPLUS/DEFICIT		(21,663.70)	172,519.50

Signature: _____



Date: _____

24/07/24

Name: JOHN MUYA MBURU
Chairperson BOM

Signature: _____



Date: _____

24/07/24

Name: JANE W. KABIRO
School Principal/ Secretary BOM

Signature: _____



Date: _____

24/07/24

Name: LUCY N. NGOTHO
Bursar/ Finance Officer

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

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	422,210.45	1,355,657.15
Cash Balances	9	3,888.00	50,479.00
Short term Investment	10	-	-
Total Cash and cash equivalent		426,098.45	1,406,136.15
Account's receivables	11	2,841,521.00	2,934,240.00
TOTAL FINANCIAL ASSETS		3,267,619.45	4,340,376.15
FINANCIAL LIABILITIES			
Accounts Payables	12	3,487,636.00	4,538,729.00
		(220,016.55)	(198,352.85)
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1 st July	13	(198,352.85)	(370,872.35)
Surplus/Deficit for the year		(21,663.70)	172,519.50
NET FINANCIAL POSITION		(220,016.55)	(198,352.85)

Signature: 

Date: 24/7/2024

Name :JOHN MUYA MBURU
Chairperson BOM

Signature: 

Date: 24/7/2024

Name:JANE W.KABIRO
School Principal/ Secretary BOM

Signature: 

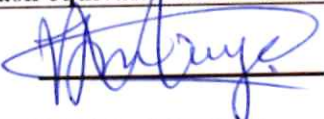
Date: 24/7/24

Name:LUCY N.NGOTHO
Bursar/ Finance Officer

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,411,092.00	527,237.50
Capitation grants for operations	2	6,071,827.30	3,296,527.00
School fund income- Parents contributions/ fees	3	11,024,395.00	3,558,561.00
School fund income- other receipts	4	2,143,750.00	192,210.00
Total receipts		<u>20,651,064.3</u>	<u>7,574,535.5</u>
Payments			
Payments for Tuition		1,410,555.00	535,135.00
Payments for operations		3,613,865.00	1,956,636.00
Boarding and school fund payments		12,959,937.00	3,332,719.00
Total payments		<u>17,984,357.00</u>	<u>5,824,490.00</u>
Net cash flow from operating activities		<u>2,666,707.30</u>	<u>1,750,045.50</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		3,646,745.00	732,200.00
Proceeds from investments			-
Net cash flows from Investing Activities		(3,646,745.00)	(732,200.00)
NET CASHFLOW FROM FINANCING ACTIVITIES		(980,037.70)	1,017,845.50
Proceeds from borrowings/ loans			-
Repayment of principal borrowings		-	-
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(980,037.70)	1,017,845.50
Cash and cash equivalent at BEGINNING of the year		1,406,136.15	388,290.65
Cash and cash equivalent at END of the year		<u>426,098.45</u>	<u>1,406,136.15</u>

Signature: 

Date: 24/7/2024

Name JOHN MUYA MBURU
 Chairperson BOM

Signature: 

Date: 24/7/2024

Name: JANE W. KABIRO
 School Principal/ Secretary BOM

Signature: 

Date: 24/7/24

Name: LUCY N. NGOTHO

KANJERU GIRLS HIGH SCHOOL

Reports and Financial Statements

For the year ended 30th June 2022

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching/learning materials	1,305,600.00		1,305,600	1,411,092	(105,492)	108.1%
					-	
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,860,000.00		1,860,000	2,204,018	(344,018)	118.5%
M.I.F	2,000,000.00		2,000,000	2,104,500	(104,500)	105.2%
Local transport / travelling	799,000.00		799,000	334,903	464,097	41.9%
Electricity ,water and Conservancy	650,000.00	0	650,000	628,078	21,922	96.6%
Medical and Insurance	80,000.00		80,000	93,200	(13,200)	116.5%
Administration costs	451,000.00		451,000	707,128	(256,128)	156.8%
Activity	472,000.00		472,000	-	472,000	0.0%
					-	
(3) FEES CHARGED ON PARENTS						
Fee on Boarding Equipment and Stores	11,188,200.00		11,188,200	11,171,884	16,316	99.9%
OTHER INCOME						
Uniform	2,143,750.00		2,143,750	2,143,750	-	100.0%

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TOTAL INCOME	20,949,550	0	20,949,550	20,798,553	150,996.70	99.3%
(1) EXPENDITURE FOR TUITION						
Teaching/learning materials	1,305,600.00		1,305,600	1,411,092	(105,492)	108.1%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,860,000.00		1,860,000	2,204,018	(344,018)	118.5%
M.I.F	2,000,000.00		2,000,000	2,104,500	(104,500)	105.2%
Local transport / travelling	799,000.00		799,000	334,903	464,097	41.9%
Electricity, water and Conservancy	650,000.00	0	650,000	628,078	21,922	96.6%
Medical and Insurance	80,000.00		80,000	93,200	(13,200)	116.5%
Administration costs	451,000.00		451,000	707,128	(256,128)	156.8%
Activity	472,000.00		472,000	-	472,000	0.0%
(3) FEES CHARGED ON PARENTS						
Fee on Boarding Equipment and Stores	11,188,200.00		11,188,200	11,171,884	16,316	99.9%
OTHER INCOME						
Uniform	2,143,750.00		2,143,750	2,143,750	-	100.0%
TOTAL INCOME	20,949,550	0	20,949,550	20,798,553	150,996.70	99.3%
(1) EXPENDITURE FOR TUITION						
Teaching/learning materials	1,305,600.00		1,305,600	1,357,055		103.9%

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(2) EXPENDITURE FOR OPERATION						
Personnel emoluments	1,860,000		1,860,000	2,001,810	(141,810)	107.6%
Repairs and maintenance	2,000,000		2,000,000	3,646,745	(1,646,745)	182.3%
Local transport / travelling	799,000		799,000	99,660	699,340	12.5%
Electricity and water	650,000		650,000	335,120	314,880	51.6%
Medical	80,000		80,000	-	80,000	0.0%
Administration costs	451,000		451,000	896,925	(445,925)	198.9%
Activity	472,000		472,000	183,150	288,850	38.8%
(3) EXPENDITURE FOR SCHOOL FUND						
Uniform	2,143,750		2,143,750	2,005,170	138,580	94%
Fee on Boarding Equipment and Stores	11,188,200		11,188,200	10,294,582	893,618	92%
TOTAL	20,949,550		20,949,550	20,820,217	180,788.00	99%

IX.

KANJERU GIRLS HIGH SCHOOL

Reports and Financial Statements

For the year ended 30th June 2022

X. 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 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*.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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.

KANJERU GIRLS HIGH SCHOOL
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XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Text books	0.00	0.00
Exercise books	0.00	77,500.00
Laboratory equipments and apparatus	0.00	203,694.00
Teaching/learning materials	1,411,092.00	186,043.50
Chalk	0.00	0.00
Internal exams	0.00	60,000.00
Reference books	0.00	0.00
Total	1,411,092.00	527,237.50

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personal Emoluments	2,196,468.30	798,827.00
Repairs and Maintenance	2,104,500.00	1,594,500.00
Local transport / travelling	334,903.00	386,551.00
Electricity and water	628,078.00	322,899.00
Medical and insurance	93,200.00	6,300.00
MIF	7,550.00	0.00
Administration costs	707,128.00	187,450.00
Activity	0.00	0.00
Total	6,071,827.30	3,296,527.00

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Boarding equipments and stores	11,171,884.00	3,497,465.00
RMI	0.00	0.00
Activity	0.00	0.00
Miscellaneous	0.00	0.00
Local transport/travelling	0.00	0.00
Administration costs	0.00	0.00
Electricity and water	0.00	0.00
Personal Emoluments	0.00	0.00
Total	11,171,884.00	3,497,465.00

KANJERU GIRLS HIGH SCHOOL
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4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
School bus fund	0.00	-
Uniform	2,143,750.00	192,210.00
Total	2,143,750.00	192,210.00

5. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Text books	0.00	0.00
Exercise books	0.00	76,020.00
Laboratory equipments and apparatus	0.00	177,900.00
Teaching/learning materials	1,357,055.00	423,900.00
chalks	0.00	0.00
Internal exams	0.00	156,180.00
Reference books	0.00	0.00
Bank charges	0.00	0.00
Total	1,357,055.00	834,000.00

6. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personal Emoluments	2,001,810.00	806,080.00
Local transport/travelling	99,660.00	312,300.00
Electricity, water and conservancy	335,120.00	157,840.00
Administration costs	896,925.00	259,096.00
Activity Expenses	183,150.00	166,400.00
NHIF	0.00	3,550.00
NSSF	0.00	2,800.00
PAYE	0.00	1,090.00
Acquisition of assets	3,646,745.00	732,200.00
TOTAL	7,163,410.00	2,441,356.00

KANJERU GIRLS HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
B.E.S	10,294,582.00	4,065,564.00
RMI	0.00	0.00
ACTIVITY	0.00	0.00
LT@T	0.00	0.00
ADMIN COSTS	0.00	0.00
EWC	0.00	0.00
BOM teachers	0.00	0.00
Miscellaneous expense	0.00	0.00
Personal emolument	0.00	0.00
Uniform	2,005,170.00	0.00
Service gratuity	0.00	0.00
Acquisition of assets	0.00	0.00
TOTAL	12,299,752.00	4,065,564.00

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	0570291742619	748.00	211.00
Operations Account	0570291740482	13,833.70	151,276.00
School Fund Account	0570291920744	403,802.15	81,448.15
Savings Account	0570263833705	3,346.60	94,347.00
Infrastructural Account	0570273409642	480.00	1,028,375.00
Total		422,210.45	1,355,657.15

9. CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0.00	0.00
Infrastructure account	100.00	(12,,600.00)
Operation Account	699.00	(2,156.00)
School Fund account	3,089.00	65,235.00
Total	3,888.00	50,479.00

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10. SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

11. ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	2,841,521.00	2,934,240.00
Other non-fees receivables	0.00	0.00
Salary advances	0.00	0.00
Total	2,841,521.00	2,934,240.00

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	241,300.00	308,913.00
Fees arrears for the previous year	0.00	416,956.00
Fees arrears for prior periods (over two years)	2,600,221.00	2,208,371.00
Total	2,841,521.00	2,934,240.00

12. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,364,376.00	4,175,261.00
Prepaid fees	123,260.00	363,468.00
Caution money	0.00	0.00
Pocket money	0.00	0.00
Total	3,487,636.00	4,538,729.00

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[Include an ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	0.00	1,951,995.00
Trade creditors for the previous year	1,141,110.00	124,550.00
Trade creditors for prior periods (over two years)	2,223,266.00	2,098,716.00
Total	3,364,376.00	4,175,261.00

13. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	422,210.45	1,355,657.15
Cash balances	3,888.00	50,479.00
Short Term Investments	0.00	0.00
Receivables	2,841,521.00	2,934,240.00
Payables	(3,487,636.00)	(4,538,729.00)
Total	(220,016.55)	(198,352.85)

Other important disclosure notes

IPSAS 1 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.

14. Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire purchase	0.00	0.00
Gratuity and leave provision	0.00	0.00
Total	0.00	0.00

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15. Biological assets

Description	Numbers	2021-2022	2020-2021
		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
Total		0.00	0.00

16. Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings	0.00	0.00
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	0.00	0.00
Balance at end of the year	0.00	0.00

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Other important disclosure notes

17. Stock/ Inventory

Description	Opening Balance in units	Opening balance in kshs.	Purchases during the year in units	Purchases during the year in kshs	Issues during the year in units	Issues During the year in kshs.	Closing balances in units	Closing balances in kshs.
Rice	735kgs	88,200	5481kgs	657,720	6216kgs	7415,920	444kgs	53,280
Dry maize	115kgs	5,750	1080kgs	54,000	1195kgs	59,750	00	00
Cabbages	64kgs	1,920	7378kgs	295,120	7442kgs	297,680	00	00
Onions	19kgs	1,900	719kgs	71,900	738kgs	73,800	00	00
Potatoes	30kgs	1,500	1716kgs	85,800	1746kgs	87,300	6kgs	300
Detergent	200ltrs	16,000	780ltrs	62,400	980ltrs	78,400	20ltrs	1,600
Salt	55pkts	715	242pkts	3,146	297pkts	3,861	18pkts	234
Tissues	130pcs	3,250	800pcs	20,000	772pcs	19,300	158pcs	3,950
Serviettes	1pc	120	36pcs	4,320	24pcs	2,880	13pcs	1,560
Unga ngano	00	00	11pkts	1,540	11pktsd	1,540	00	00
Salad	3ltrs	450	40ltrs	6,000	43ltrs	6,450	00	00
Cooking fat	39kgs	7,995	238kgs	48,790	212kgs	43,460	65kgs	13,325
Tea leaves	7pkts	2,450	68pkts	23,800	54pkts	18,900	14pkts	4,900
Hand wash gel	102kgs	13260	701kgs	91,130	646kgs	83,980	157kgs	20,410
	7pcs	3150	22pcs	9,900	27pcs	12,150	2pcs	900
Bar soap	00	00	25pcs	4,125	11pcs	1,815	14pcs	2,310
Biro pens	200pcs	4,500	260pcs	5,850	190pcs	4,050	270pcs	5,850
Exercise books	24ctns	151,200	20ctns	126,000	39ctns	245,700	5ctns	31,500
Printing papers	215rms	118,250	191rms	105,050	311rms	171,050	95rms	52,250
RISO ink	2 tubes	12,000	14 tubes	84,000	10 tubes	60,000	6 tubes	36,000
RISO masters	2pcs	14,000	14pcs	98,000	10pcs	70,000	6pcs	42,000
Toner2560	2pcs	8,000	00	00	2pcs	8,000	00	00
Toner 4200	2pcs	9,000	2pcs	9,000	4pcs	18,000	00	00
TOTAL								270,369

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

S/NO.	ASSETS	QUANTITY	VALUE
1.	land	5 acres	160M
2.	BUILDINGS AND STRUCTURES		17M
	Classrooms	10	
	Labs	2	6M
	Admn block	1	2.5M
	Modern library	1	3M
	Kitchen	1	3M
	Homescience	1	3M
	Storage room	1	0.M
	Staff toilets	7	3.5M
	Students toilets	16	12
3.	Motor vehicles	0	
4.	OFFICE EQUIPMENT, FURNITURE AND FITTINGS		
	Tables	9	360,000
	Library tables	12	72,0000
	Library Chairs	40	800,000
	Lockers	450	4,500,000
	Chairs	50	250,000
	Others	265	795,000
5.	ICT EQUIPMENTS,AND OTHER ASSETS		
	Computer	12	50,000
	Printer	6	420,000
	Others	6	420,000

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6	TOOLS AND APPARATUS		
	Farm tools-slashers	5	3,000
	Lawn mower	1	4,000
	Others	28	56,000
	LAB EQUIPMENTS-	4805pcs	3,844,000
		68ltrs	136,000
	25gms	12,500	
7.	OTHER MACHINERY AND EQUIPMENT		
	HOME SCIENCE EQUIPMENTS	4	
	Cookers		16,000
	Sewing machines	5	60,000
	Gas cylinders	3	18,000
	Others	18	90,000
	KITCHEN		
	Jikos	4	48,000
Others	13	104,000	
8.	GAMES EQUIPMENTS		
	Balls	2	6,000
	Others	15	18,000