

REPUBLIC OF KENYA



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REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

NJONJO GIRLS' HIGH SCHOOL

**FOR THE YEAR
ENDED 30 JUNE, 2021**

LAIKIPIA COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	DAY: Tuesday
BY: Hon. Owen Baya, MP Deputy Majority Leader	
CLERK-AT-THE-TABLE:	Cretine de debet

Revised 30th June 2021.



NJONJO GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

NJONJO GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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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 LAIKIPIA County, Nyahururu Sub-County

The school was registered in 18/12/2019 under registration number 31S30000351 and is currently categorized as a *National* public school established, owned or operated by the Government.

The school is a day/boarding school and had 1265 students as at 30th June 2021. It had 6 streams and 52 teachers of which 8 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	Peter Gichohi Warutere	Chairman	1/06/2019
2	Junis M David	Secretary- Principal	1/06/2019
3	Peter Ole Pelian	Member	1/06/2019
4	Cecilia Mwendu	Member	1/06/2019
5	Ruth Kameri	Member	1/06/2019
6	Lucas Ngochi	Member	1/06/2019
7	John Mugo	Member	1/06/2019
8	Florence Wairimu	Member – Rep CEB	1/06/2019
9	Fredrick Mbutu	Member Rep Teachers	1/06/2019
10	Stephen Ngari Annie Kabugi John Muthee	3 Members - Sponsor	1/06/2019
11	Dickson Wanderi	Member - Community	1/06/2019
12	Ann Kabiru	Member Special Needs	1/06/2019
13	Tilisha Kirobi	Rep Students	1/06/2019

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

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Peter Gichohi Warutere	Chairman	4 out of 4
		Junis M David	Secretary	4 out of 4
		John Mugo	Member	4 out of 4
		Florence Wairimu	Member	4 out of 4
		John Muthee	Member	2 out of 4
2	Audit Committee	Patrick Rop	Chairman	0 out of 0
		Stephen Ngari	Secretary	0 out of 0
		Ruth Kameri	Member	0 out of 0
3	Finance,procurement and general purposes Committee	Stephen Ngari	Chairman	1 out of 1
		Florence Wairimu	Secretary	1 out of 1
		Annie Kabugi	Member	1 out of 1
		Dickson Wanderi	Member	1 out of 1
4	Academic Committee	Peter Warutere	Chairman	1 out of 1
		Fredrick Mbutu	Secretary	1 out of 1
		Ruth Kameri	Member	1 out of 1
		Peter Ole Pelian	Member	1 out of 1
		Cecilia Wambui	Member	1 out of 1
5	Development Committee	John Mugo	Chairman	1 out of 1
		Charity Kathure	Secretary	1 out of 1
		John Muthee	Member	0 out of 1

NJONJO GIRLS HIGH SCHOOL
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For the year ended 30th June 2021

		Annie Kabugi	Member	1 out of 1
		Peter Warutere	Member	1 out of 1
		Junis David	Member	1 out of 1
6	Discipline and welfare Committee	John Muthee	Chairman	0 out of 0
		Cecilia Mende	Secretary	0 out of 0
		Ann Kabiru	Member	0 out of 0
		Jane Kagiri	Member	0 out of 0
		Lucas Ngochi	Member	0 out of 0
7	Adhoc Committee (if any during the year)	none		

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Chief Principal	Junis M David	304840
2	Deputy Principal –Administration	Charity Kathure Kirera	372936
3	Deputy Principal- Academic	Francis Maina Muriuki	376385
4	School Bursar	James Ndungu Wanjohi	ID-25477645

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 811-20300
 Telephone: 0742392103
 E-mail: [**njonjogirls@yahoo.com**](mailto:njonjogirls@yahoo.com)
 Website: [**http://njonjogirls.sc.ke**](http://njonjogirls.sc.ke)

(f) School Bankers

The following school operated 9 bank accounts in the following banks:

- | | | | | |
|-----|--------------------------|------------------------------|--|--|
| 1. | Name of Bank: | KCB | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 1175926655 | | |
| 2. | Name of Bank: | EQUITY | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 0160297534039 | | |
| 3. | Name of Bank: | ABSA | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 0278307034 | | |
| 4. | Name of Bank: | EQUITY | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 0160260565676 | | |
| 5. | Name of Bank: | KCB | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 1209470187 | | |
| 6. | Name of Bank: | KCB | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 1266483608 | | |
| 7. | Name of Bank: | KCB | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 1232489743 | | |
| 8. | Name of Bank: | ABSA | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 0278307042 | | |
| 9. | Name of Bank: | ABSA | | |
| | Branch: | Nyahururu | | |
| | Account Number: | 0278309428 | | |
| 10. | MPESA Paybill No. 522123 | attached to KCB bank account | | |

(g) Independent Auditors

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

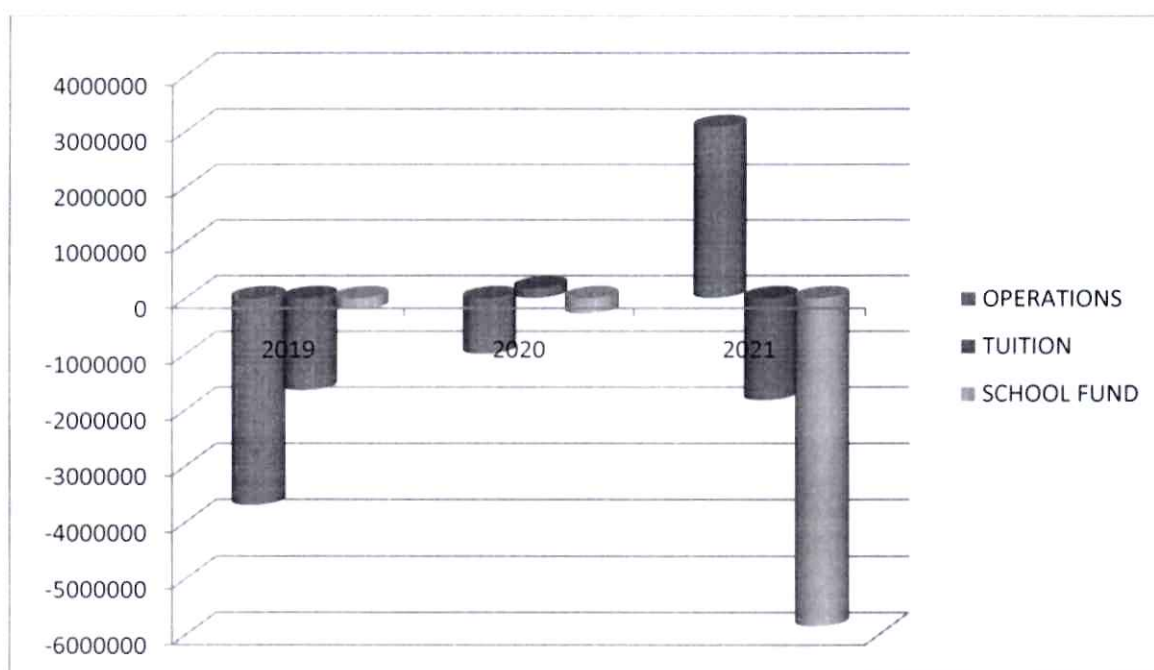
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

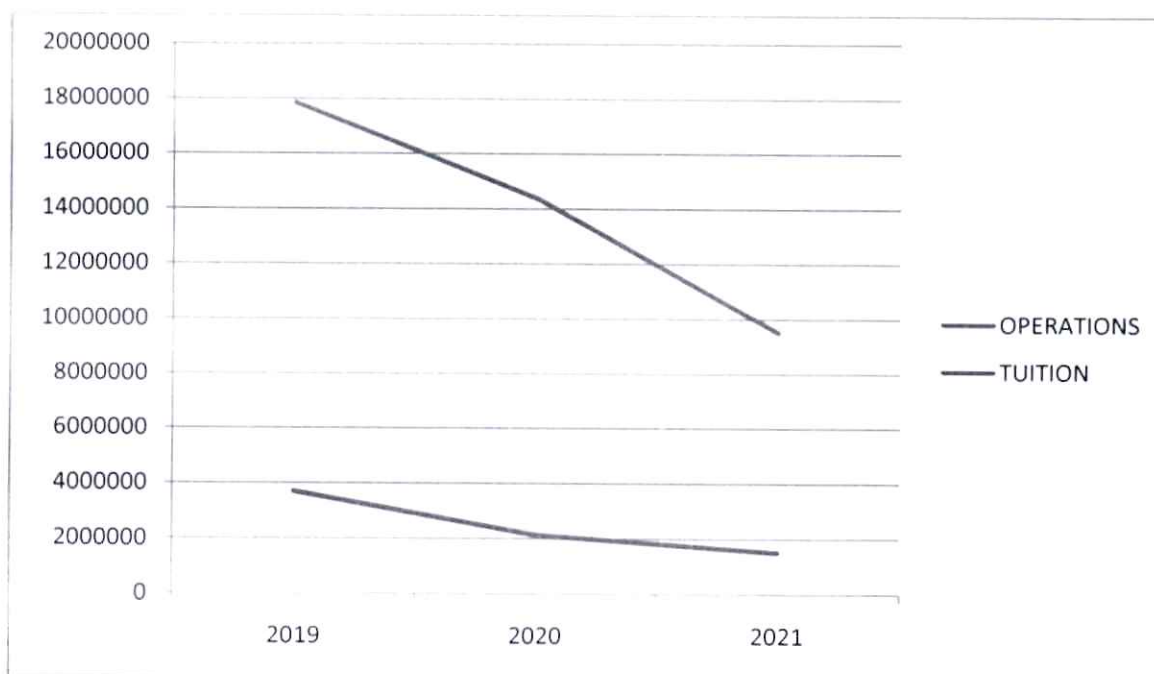
	2019	2020	2021
<i>Operations account</i>	<i>(3,699,140.70)</i>	<i>(1,655,186.20)</i>	<i>(205,328.3)</i>
<i>Tuition account</i>	<i>(1,004,968.1)</i>	<i>175,345.7</i>	<i>(284,604)</i>
<i>School fund account</i>	<i>3,076,516.41</i>	<i>(1,833,178.93)</i>	<i>(5,848,731)</i>



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

YEAR	OPERATION	TUTION
2019	17,840,443.9	3,702,318
2020	14,380,825.8	2,150,142
2021	9,519,091.3	1,524,278

Graphical representation of Capitation grants from the Ministry of Education for the last three years



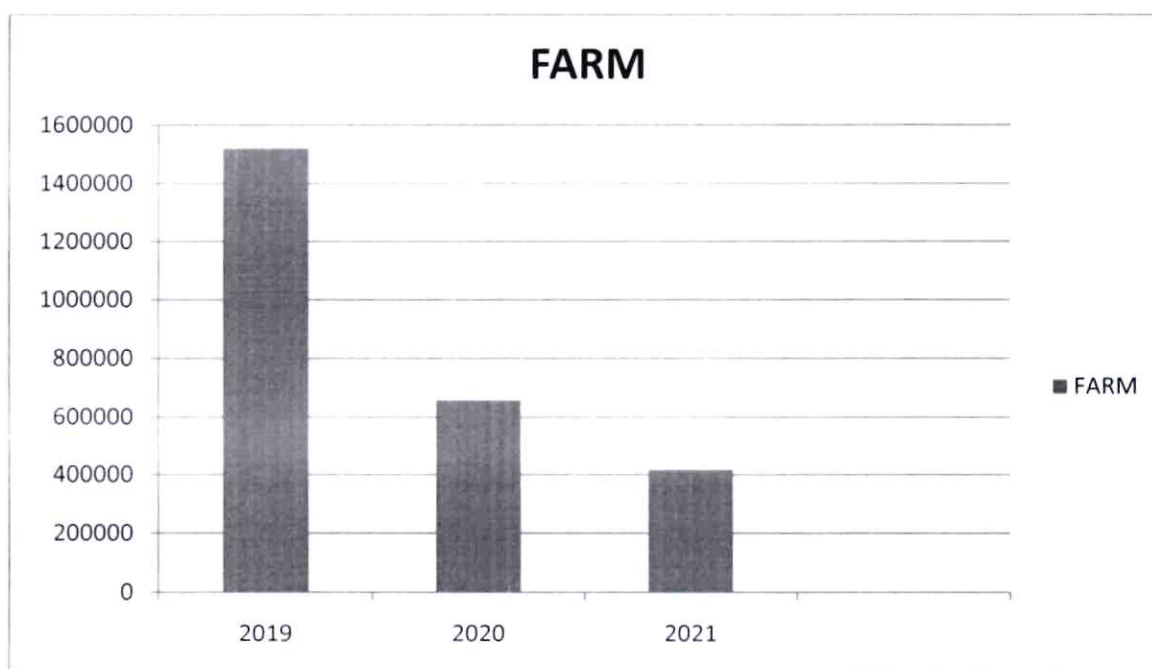
-Ratio of capitation grant per student over the last three years

YEAR	OPERATION	ENROLMENT	RATIO	TUTION	ENROLMENT	RATIO
2019	17,840,443.9	1161	1:15366.45	3,702,318	1161	1:3188.904
2020	14,380,825.8	1149	1:12515.95	2,150,142	1149	1:1871.316
2021	9,519,091.3	1218	1:7815.346	1,524,278	1218	1:1251.46

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

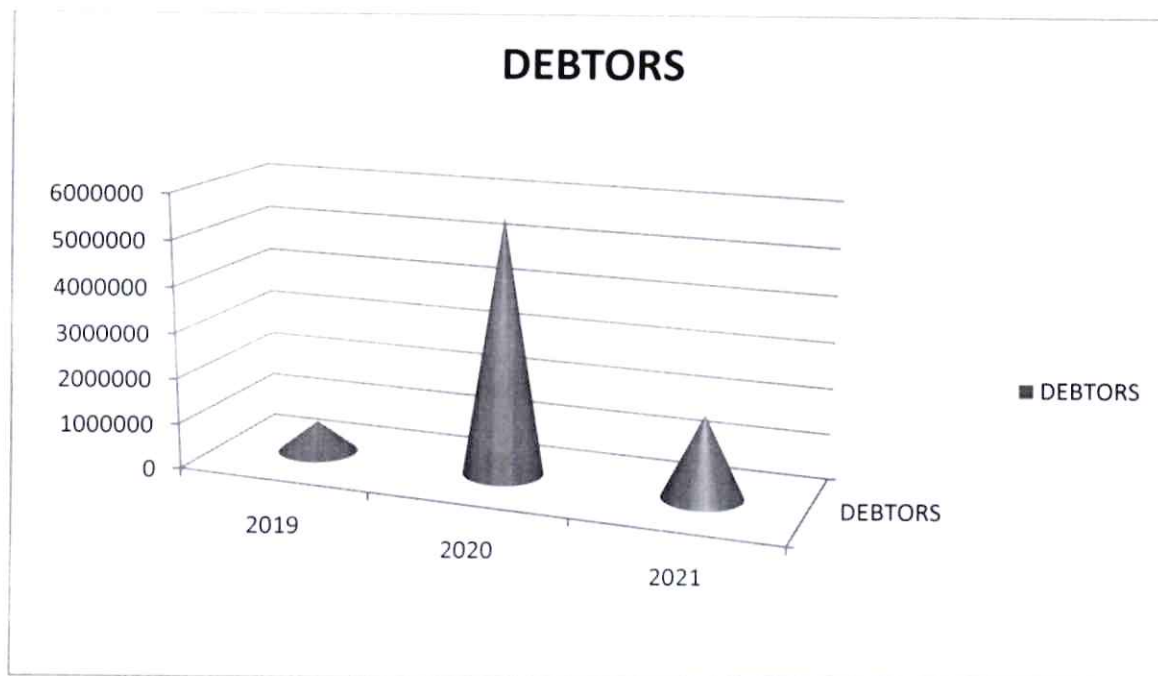
YEAR	FARM
2019	1,520,656
2020	658,500
2021	416,500

Graphical representation of a three-year overview of growth of other income(s) earned by the school



Movement of debtors of the school over the last three years.

<i>YEAR</i>	<i>DEBTORS</i>
2019	687,190
2020	5,600,704
2021	1,807,681



b) **Teacher Student ratio:**

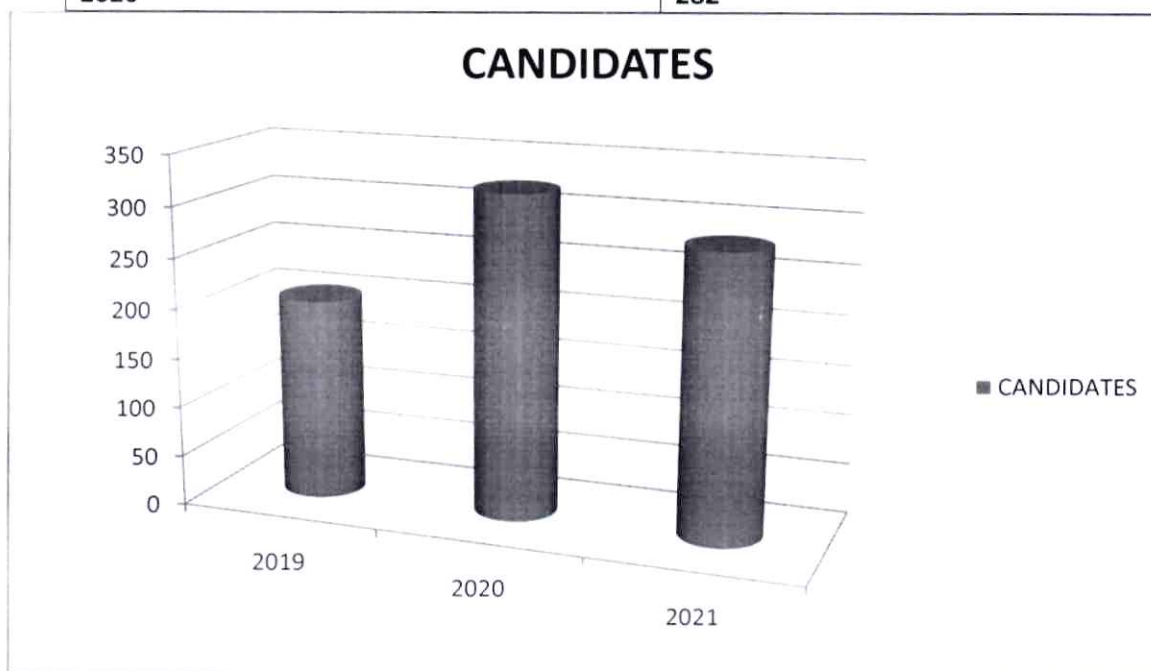
NUMBER OF TEACHERS	NUMBER OF STUDENTS	RATIO
52	1265	1:25

c) **Mean score in the 2020 KCSE:**

YEAR	Cad	A-	B+	B	B-	C+	C	C-	D+	Mean	DEV	Target	University	
2018	203	5	21	40	45	41	27	21	3	7.640	-0.090	8.500	152	74.88%
2019	222	13	35	47	43	52	17	13	2	8.104	0.463	9.000	190	85.59%
2020	282	20	41	71	64	55	23	7	1	8.309	0.205	9.000	251	89.00%

d) **Number of Candidates in the 2020 KCSE:**

YEAR	CADIDATES
2018	203
2019	222
2020	282



e) **Capacity of the school:**

FACILITIES	NUMBER	STUDENTS
<i>DORMITORIES</i>	13 CAPACITY 100 STUDENTS	1265
<i>DINING HALL</i>	1 CAPACITY 2000 STUDENTS	1265
<i>LABORATORIES</i>	6 CAPACITY 450 STUDENTS	1265
<i>TOILETS</i>	130 CAPACITY 10 PER STUDENT	1265
<i>CLASSROOMS</i>	35 CAPACITY 50 STUDENTS	1265
<i>LIBRARY</i>	1 CAPACITY 1500	1265

f) **Development projects carried out by the school:**

	<i>PROJECT</i>	<i>SOURCE</i>	<i>STATUS</i>
1	<i>LABORATORY</i>	<i>PARENTS FEES.</i>	<i>ONGOING</i>
2	<i>CLASSROOM</i>	<i>RMI PARENS FEES.</i>	<i>ONGOING</i>

Sign:



Chief 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 *Nonjo Girls* 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, 2021, and of the school's financial position as at that date.

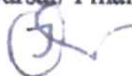
Name: Peter Gichohi Warutere
Designation: Chairman, School Board of Management
Sign:
Date:



Name: Junis M David
Designation: School Chief Principal & Secretary to Board of Management
Sign:
Date:

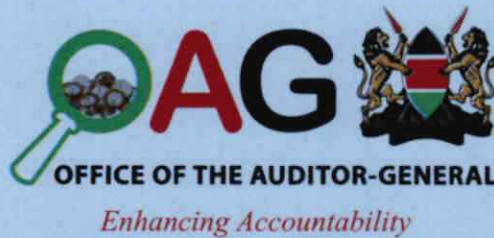


Name: James Ndungu Wanjohi
Designation: Bursar/ Finance Officer
Sign:
Date:



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 NJONJO GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - LAIKIPIA 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazetted 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

Report of the Auditor-General on Njonjo Girls High School for the Six Months Period Ended 30 June, 2021 - Laikipia County

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Njonjo Girls' High School - Laikipia County set out on pages 15 to 34, which comprise the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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 Njonjo Girls' High School - Laikipia County as at 30 June, 2021, and of its financial performance and its cash flows for the period 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. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.25,422,748. Included in the balance are fees arrears balance of Kshs.25,185,812 out of which Kshs.23,265,517 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.

Further, there was no evidence of efforts being made by the School to recover the long outstanding fees arrears. Additionally, aging analysis in Note 11 to the financial statements reveals that Kshs.1,590,239 relates to the period under review. However, the schedule of 2020/2021 fees arrears provided for audit indicated a balance of Kshs.1,807,681 resulting in an unexplained difference of Kshs.217,442.

In the circumstances, the accuracy and full recoverability of the accounts receivables balance of Kshs.25,422,748 could not be confirmed.

2. Unsupported and Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payables balance of Kshs.10,210,909. Included in the balance are trade creditors of Kshs.6,526,703 out of which Kshs.3,096,199 had been outstanding for more than two (2) years and did not form the first charge during the

period as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year. Further, the trade creditors were not supported with invoices, purchase or service orders, delivery notes, award letters, and inspection and acceptance committee certificates. Further, prepaid fees were not supported with detailed ageing analysis and student fees statements.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.10,210,909 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.6,573,585. Included in the balance is Kshs.6,573,213 in respect to bank balances which were not supported with cashbooks, bank statements, bank reconciliation statements and certificate of bank balances, as analyzed in the table below:

Supporting Document not provided for Audit	Accounts not Supported
Cashbooks	KCB school fund account, Equity school fund account, ABSA school fund account, KCB school fund account, Equity school fund account, KCB Infrastructure account, KCB Tuition infrastructure grant account, ABSA operation account, ABSA Tuition account
Bank statements	Equity school fund account, ABSA school fund account, KCB school fund account, Equity school fund account, KCB Infrastructure account, KCB Tuition infrastructure grant account,
Bank reconciliation statements	KCB school fund account, Equity school fund account, ABSA school fund account, KCB school fund account, Equity school fund account, KCB Infrastructure account, KCB Tuition infrastructure grant account, ABSA operation account, ABSA Tuition account
Certificate of bank balances	ABSA school fund account, KCB school fund account, Equity school fund account, ABSA operation account,

In the circumstances, the existence, accuracy and completeness of cash and cash equivalents balance of Kshs.6,573,585 could not be confirmed.

4. Unsupported Biological Assets

Note 17 of the financial statements reflects a balance of Kshs.19,655,000 in respect to biological assets which includes cattle and trees. However, valuation reports, reconciliation statement for the carrying amounts of biological assets between the beginning and end of the period and farm registers were not provided for audit.

In the circumstances, the accuracy, completeness, and valuation of the biological assets balance of Kshs.19,655,000 could not be confirmed.

5. Inaccuracies in Capitation Grants

Review of the National Education Management Information System (NEMIS) capitation grants disbursements against the amount received by the School revealed the following variances:

Account	NEMIS Records (Kshs.)	School Receipts/ Bank Statements (Kshs.)	Variance (Kshs.)
Capitation Grants for Tuition	1,943,258	1,525,423	(417,835)
Capitation Grants for Operations	15,433,386	13,787,940	(1,645,446)

Further, the School Management did not display capitation receipts and the accompanying circular on the school noticeboard and they did not issue individual receipts to the students for the capitation grants received.

In the circumstances, the accuracy and completeness of capitation grants for tuition, operations and infrastructure amounts could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of the Financial Statements to the Auditor-General

During the period under review, Management did not submit the financial statements to the Auditor-General by 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 submitted by 30 September of every year in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Unbalanced Budget

The statement of budgeted versus actual amounts reflects budgeted total income of Kshs.40,929,100 and total budgeted expenditure of Kshs.43,986,000 resulting in an unbalanced budget by Kshs.3,056,900. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that the budget shall be balanced.

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

3. Irregular Transfer of School Funds

Review of the bank statements provided for audit revealed that the School transferred Kshs.999,000 from the school fund account to the tuition account during the period under review. However, no details or purpose for this transfer was provided for audit verification. The virement of funds to other activities is prohibited under the Ministry of Education Circular Ref. MOE.HQS/3/1/44 (2021), which stipulates that tuition funds must only be used for their intended purpose to ensure the delivery of the core mandate of the school.

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

4. Irregular Cash Withdrawals

Examination of the bank statements relating to School fund Account revealed that the school withdrew cash totaling Kshs.2,900,000 for unspecified payments which were not supported with imprest warrants, appropriated authority and documentation contrary to Regulation 104(1) of Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments vouchers of public moneys shall be

properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation. Further, there was no evidence of establishment of a standing imprest facility specifying the maximum amount to be withdrawn under the reimbursement of the standing imprest.

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

5. Lack of a Procurement Function

During the period under review, Management had not put in place a procurement function including the recruitment of a procurement officer, to assist in preparation of procurement documents, giving professional opinion on procurement process and provide guidance on general adherence to procurement laws. This is contrary to Section 45(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall establish systems and procedures to facilitate decision making for procurement and asset disposal. Further, it was noted that Management did not prepare annual procurement plan as part of the annual budget preparation process during the period under review.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

During the period under review, the School had not established an audit committee contrary to the guidelines on the establishment and functions of the audit committees as per Section (61)(2)(d) of the Basic Education Act, 2013 which requires the board of management to establish the audit committee.

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

2. Lack of Risk Management Policy

During the period under review, the school had not established risk management policy contrary to Regulation 165(1) of the Public Finance Management (National Governments) Regulations, 2015 which states that the accounting officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of policies to identify risks and develop mitigating strategies could not be confirmed.

3. Lack of Credit Management Policy

Examination of the bank statements revealed payments totaling Kshs.1,992,858 related to the repayment of a loan. The Board, through minutes dated 06/10/2017, authorized borrowing of Kshs.6,000,000 from Kenya Commercial Bank. However, supporting documents including the names of the parties to the loan agreement, the specific loan amount and currency, detailed terms and conditions of the loan such as interest rates and repayment schedule, evidence of the amount disbursed, the purpose of the loan and its anticipated benefits, and a letter of approval from the County Director of Education authorizing the loan acquisition were not provided for audit. Further, the School lacked a formal credit policy, and no reasonable justification was provided for determining the loan amount borrowed.

In the circumstances, the absence of a credit management policy exposes the school to legal and financial risks, and compromises its ability to achieve its educational objectives effectively.

4. Weaknesses in Information Technology Governance

Review of the School ICT environment revealed the use of various computerized information management systems, including the National Education Management Information System (NEMIS), the Integrated Financial Management System (IFMIS), a library management system, and smart school technologies for student biometric data. However, the school management did not provide an approved ICT policy, disaster recovery plan, or an ICT strategic plan for audit review.

In the circumstances, the School's ability to ensure data integrity, business continuity, and effective ICT Management could not be confirmed.

5. Weaknesses in the Inventory Management System

Review of the inventory management system revealed several weaknesses, including the absence of accountable documents to track inventory in the stores. Further, counter requisition and issue store notes (S11) were improperly maintained with columns of item codes, units of issue, quantities, requisitioner and receiving officer names, and signatures left unfilled. Additionally, stores ledger and stock control registers, including S3 cards, were not updated.

In the circumstances, the effectiveness of the internal controls on inventory management could not be confirmed.

6. Non-Disclosure of Inventory

Note 17 to the financial statements reflects Nil balance in respect to inventory as at 30 June, 2021. However, physical audit verification and review of stores records revealed existence of foodstuff stock at the stores. However, a stock sheet schedule showing the quantity and values for each inventory category was not provided for audit. Further, the institution was yet to develop a policy on stock management and re-order levels.

In the circumstances, effectiveness on internal controls system in place on inventory management could not be confirmed.

6. Non-Maintenance of School Vehicle

During the audit, it was observed that the school vehicle, registration number KAG 738V was in an unroadworthy condition, lacking a valid insurance certificate since 2020 and having not undergone annual mandatory inspections as required. Further, the vehicle had a rusted body frame, a malfunctioning gearbox, and unlockable doors. Additionally, the vehicle was operated without a work ticket, making it impossible to verify the officer responsible for authorizing its use.

In the circumstances, the continued use of the unroadworthy vehicle poses safety risks and reflects non-compliance with motor vehicle operation and maintenance regulations by the School.

7. Management of Scholarships and Bursaries

Review of the management of scholarships and bursaries during the period under review revealed significant gaps and deficiencies. The School failed to identify and report instances of duplicate funding, which could result in some students receiving more financial support than necessary. Additionally, a list of all students who were issued bursaries or scholarships during the period, including their admission numbers and the names of financiers or donors, was not provided for audit review.

In the circumstances, the reliability and completeness of the scholarships and bursaries records at the School could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

16 October, 2024

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2021 Kshs	2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	1,524,278	2,150,142
Capitation grants for operations	2	9,519,091.3	14,380,825.8
School Fund Income- Parents' Contributions	3	25372989	40,845,767
School Fund Income- Other receipts	4	2,398,535	7,795,467
Proceeds from borrowings		-	-
TOTAL RECEIPTS		38,814,893.3	65,172,201.8
PAYMENTS			
Payments for Tuition	5	2,259,232.00	1,974,796.3
Payments for operations	6	5,792,049.60	16,036,012
Boarding and school fund payments	7	33,622,477.72	52,652,060.96
TOTAL PAYMENTS		41,673,759.00	70,662,869.26
SURPLUS/DEFICIT		(2,858,865.70)	(5,490,667.46)

The school financial statements were approved and signed by:

Sign: 
 Name: Peter G Warutere

Sign: 
 Name: Junis M David

Sign: 
 Name: James Ndungu

Chair BOM

School Chief Principal/
 Secretary to BOM

Bursar/
 Finance Officer

Date: 18/8/2021


Date: 18/8/2021

Date: 18/8/2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021


	Note	2021 Kshs	2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	6,573,213.16	6,869,097.02
Cash Balances	9	645	850
Short term Investment	10	0	0
Total Cash and cash equivalent		<u>6,573,585.16</u>	<u>6,869,947.02</u>
Accounts receivables	10	25,422,748	29,108,377
TOTAL FINANCIAL ASSETS		31,996,606.16	35,978,324.02
FINANCIAL LIABILITIES			
Accounts Payables	11	10,210,909	11,335,984
NET FINANCIAL ASSETS		21,785,697.16	24,642,340.02
REPRESENTED BY			
Accumulated Fund b/fwd	12	24,642,340.02	24,642,340.02
Surplus/Deficit for the year		(2,856,642.86)	(5,490,667.46)
NET FINANCIAL POSITION		21,785,697.16	24,642,340.02

The School's financial statements were approved and signed by:

Sign: 
 Name: Peter G Warutere


Chair BOM

Date: 18/8/2021

Sign: 
 Name: Junis M David

School Chief Principal/
 Secretary to BOM

Date: 18/8/2021

Sign: 
 Name: James Ndungu

Bursar/
 Finance Officer

Date: 18/8/2021

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2021	2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,52,4278	2,150,142
Capitation grants for operations	2	9,519,091	14,380,826
School fund income- Parents contributions/ fees	3	31,633,653	40,845,767
School fund income- other receipts	4	2,390,141	7,795,467
Total receipts		45,067,163	65,172,202
Payments			
Payments for Tuition		1,808,882	1,974,796
Payments for operations		9,724,420	16,036,012
Boarding and school fund payments		36,426,416	52,652,061
Total payments		47,959,717	70,662,869
Net cashflow from operating activities		(2,892,554)	(5,490,667)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		1,328,572	-
Net cash flow from financing activities		(1,328,572)	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(2,892,554)	-
Cash and cash equivalent at BEGINNING of the year		6,869,947	-
Cash and cash equivalent at END of the year		6,573,858	6,869,947

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
<i>(1) CAPITATION GRANT ON TUITION</i>							
Textbooks and reference materials	62,200	0	0	62,200	57,450	4,750	92.4%
Exercise books	245,000	0	0	245,000	224,055	20,945	91.5%
Laboratory equipment	60,200	0	0	60,200	57,450	2,750	95.4%
Internal exams	61,500	0	0	61,500	57,450	4,050	93.4%
Teaching / learning materials	1,250,000	0	0	1,250,000	1,127,873	122,127	90.2%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>							
Personnel emoluments	2,700,000	0	0	2,700,000	2,490,204	209,796	92.2%

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Repairs and maintenance	4,700,000	0	0	0	4,700,000	4,359,000	341,000	92.7%▲
Local transport / travelling	650,000	0	0	0	650,000	592,160	57,840	91.1%
Electricity and water	1,200,000	0	0	0	1,200,000	1,095,750	104,250	91.3%
Administration costs	1,050,000	0	0	0	1,050,000	981,977	68,023	93.5%
(3) FEES CHARGED ON PARENTS								
Personnel emoluments	2,950,000	0	0	0	2,950,000	2,782,015	167,985	94.3%
Repairs and maintenance	1,050,000	0	0	0	1,050,000	992,937	57,063	94.6%
Local transport / travelling	900,000	0	0	0	900,000	876,969	23,031	97.4%
Electricity and water	3,700,000	0	0	0	3,700,000	3,376,198	323,802	91.2%
Administration costs	2,080,200	0	0	0	2,080,200	2,061,643	18,557	99.1%
Activity	520,000	0	0	0	520,000	506,984	13,016	97.5%
Fee on Boarding Equipment and Stores	15,600,000	0	0	0	15,600,000	14,966,819	633,181	95.9%
OTHER INCOME								
miscellaneous incomes	2100000	0	0	0	2,100,000	1,971,887	128,113	93.9%
Bank charges	29000	0	0	0	29,000	26,866	2,134	92.6%

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uniforms	21000	0	0	21,000	19,704	-	93.8%
TOTAL INCOME	40,929,100	0	0	40,929,100	38,625,391	2,303,709	94.4%
(1) EXPENDITURE FOR TUITION							
Textbooks and reference materials	0	0	0	0	-	-	-
Exercise books	330,000	0	0	330,000	304,500	25,500	92.27%
Laboratory equipment	700,000	0	0	700,000	694,864	5,136	99.27%
Internal exams	700,000	0	0	700,000	634,670	65,330	90.67%
Teaching / learning materials	480,000	0	0	480,000	475,602	4,398	99.08%
PAYMENTS FOR OPERATIONS							
Administration Cost	6,000	0	0	6,000	5,405	595	90.08%
Repairs and maintenance & improvements	3,500,000	0	0	3,500,000	3,475,232	24,768	99.29%
Personal emolument	5,400,000	0	0	5,400,000	5,055,911	344,089	93.63%
Electricity and water	600,000	0	0	600,000	598,104	1,896	99.68%
BOARDING AND SCHOOL FUND PAYMENTS							
Activity	500,000	0	0	500,000	480,000	20,000	96%
Personnel emoluments	1,600,000	0	0	1,600,000	1,506,125	93,875	94%

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NJONJO GIRLS HIGH SCHOOL
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Repairs and maintenance & Improvements	1,500,000	0	0	1,500,000	1,474,535	25,465	98%
Local transport / travelling	700,000	0	0	700,000	693,800	6,200	99%
Electricity and water	2,600,000	0	0	2,600,000	2,501,323	98,677	96%
Administration costs	1,620,000	0	0	1,620,000	1,512,221	107,779	93%
Fee on Boarding Equipment and Stores	22,500,000	0	0	22,500,000	20,686,148.03	1,813,852	92%
<u>TOTAL</u>	<u>43,986,000</u>	<u>0</u>	<u>0</u>	<u>43,986,000</u>	<u>40,098,440</u>	<u>3,887,560</u>	<u>91%</u>

IX. 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 2021.

NJONJO GIRLS HIGH SCHOOL
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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021 Kshs	2020 Kshs
Textbooks and reference materials	-	-
Exercise books	224,055	929,496
Laboratory equipment	57,450	348,300
Internal exams	57,450	581,646
Teaching / learning materials	1,127,873	116,100
Chalks	-	58,050
Exams and assessment	-	-
Ref/library	57,450	116,100
Total	1,524,278	2,150,142

2 CAPITATION GRANT FOR OPERATIONS

	2021 Kshs	2020 Kshs
Personnel emoluments	2,490,204	3,717,175
Repairs and maintenance	4,359,000	4,644,000
Local transport / travelling	592,159	580,500
Electricity and water	1,095,750	2,081,550
Medical	-	232,200
Administration costs	981,977	2,661,000
Activity	-	464,400
Total	9,519,091	14,380,825

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3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021	2020
	Kshs	Kshs
Boarding equipment & stores	14,290,116	27,751,291
Personnel emoluments	2,910,777	2,965,613
Repairs and maintenance	1,035,487	1,384,370
Local transport / travelling	908,121	2,257,408
Electricity and water	3,520,451	2,069,255
Medical	-	-
Administration costs	2,143,521	3,459,578
Activity	537,250	958,252
Bank charges	27,266	-
Total	25,372,989.00	40,845,767

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021	2020
	Kshs	Kshs
Rent	83,000.00	-
Farm	416,500.00	-
Bursary	1,818,219.00	2,547,980
Uniform	19,704.00	5,247,487
Insurance	61,112.00	-
Total	2,398,535	7,795,467

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5 PAYMENTS FOR TUITION

	2021	2020
	Kshs	Kshs
Textbooks and reference materials	-	211,350
Exercise books	304500	938,307
Laboratory equipment	844460	54,600
Internal exams	634670	607,727
Teaching / learning materials	475602	125,500
Chalks	-	35,500
Bank Charges	-	1,812
Total	2,259,232	1,974,796

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021	2020
	Kshs	Kshs
Personnel emoluments	5,055,910	3,755,222
Service Gratuity		
Administration Cost	5,405	3,407,196
Repairs and maintenance & improvements	132,000	4,644,000
Local transport / travelling	-	450,650
Electricity and water	598,104	3,515,544
Medical	-	13,200
Activity Expenses	-	250,200
Bank Charges	630	
TOTAL	5,792,049	16,036,012

NJONJO GIRLS HIGH SCHOOL
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7 BOARDING AND SCHOOL FUND PAYMENTS

	2021	2020
	Kshs	Kshs
Personnel emoluments	1,506,125.00	3,944,193
Boarding equipment and stores	21,172,405	25,208,533
Repairs and maintenance	1,474,535.00	4,071,883
Local transport / travelling	693,800.00	2,688,431
Electricity and water	2,501,323.00	2,062,960
Administration costs	1,512,221.00	3,712,127
Activity	480,000.00	1,114,785
Bank charges	21,974	11,617
Uniform	249,190.00	4,357,862
Insurance	118,003.00	239,613
Bursary	1,527,302.00	2,547,980
Dev levy	1,328,572.00	1,992,858
Farm	1,037,027.00	1,248,992
TOTAL	33,622,477	52,652,060

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021 Kshs	2020 Kshs
Tuition Account	0278309428	96,402	381,006
Operations Account	0278307042	934,580	1,139,909
School Fund Account/Boarding-KCB	1175926655	1,106,302	2,736,796
School Fund Account/Boarding-ABSA	0278307034	49,556	57,456
School Fund Account/Boarding-EQUITY	0160297534039	299,066	2,410,205
School Fund Account/Boarding-EQUITY	0160260565676	539	539
School Fund Account/Boarding-KCB	1209470187	12,162	1,800
TIG-KCB	1232489743	8,658	8,658
Infrastructural Account-KCB	1266483608	4,065,948	133,578
Total		6,573,213	6,869,947

9 CASH IN HAND

Description	2021 Kshs	2020 Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	645	850
Total	645	850

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 SHORT TERM INVESTMENTS

Description	2021	2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Other investments	-	-
Total	-	-

11 ACCOUNTS RECEIVABLE

Description	2021	2020
	Kshs	Kshs
Fees arrears	25,185,812	28,871,441
Other non-fees receivables	236,936	236,936
Total	25,422,748	29,108,377

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

Description	2021	2020
	Kshs	Kshs
Fees arrears for current year	1,590,239	5,605,924

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Fees arrears for the previous year	330,056	23,265,517
Fees arrears for prior periods (over two years)	23,265,517	-
Total	25,185,812	28,871,441

12 ACCOUNTS PAYABLE

Description	2021 Kshs	2020 Kshs
Trade creditors (See ageing below and appendix 1)	6,526,703	5,954,006
Prepaid fees	2,521,085	4,218,857
Pocket money	256,278	256,278
Bursary fund	402,533	402,533
Caution money	504,310	504,310
Total	10,210,909	11,335,984

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

Description	2021 Kshs	2020 Kshs
Trade creditors for current year	3,430,504	183,443
Trade creditors for the previous year	-	5,770,563
Trade creditors for prior periods (over two years)	3,096,199	-
Total	6,526,703	5,954,006

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021 Kshs	2020 Kshs
Bank balances	6,573,213	6,869,097
Cash balances	645	850
Short Term Investments	-	-
Receivables	25,422,748	29,108,377
Payables	(10,210,909)	(11,335,984)
Total	21,785,697	24,642,340

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

15 Biological assets

Description	Numbers	2021	2020
		Kshs	Kshs
Cattle	11	455,000	355,000
Goats	-	-	-
Trees	6,400	19,200,000	18,906,000
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total		19,655,000	19,261,000

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16 **Borrowings**

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

Other important disclosure notes

17 **Stock/ Inventory**

Description	2021	2020
	KShs	KShs
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

ASSET CLASS	QUANTITY
Land l	75 ACRES
Buildings and structures	31PCS
Motor vehicles	2 BUSES & 1 PICK UP.
Office equipment, furniture and fittings	72PCS
ICT Equipment, and Other ICT Assets	21PCS
Tools and apparatus	40PCS
Textbooks	1,600PCS
Other Machinery and Equipment	10PCS
Heritage and cultural assets	-
Intangible assets- soft ware	4PCS



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25

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