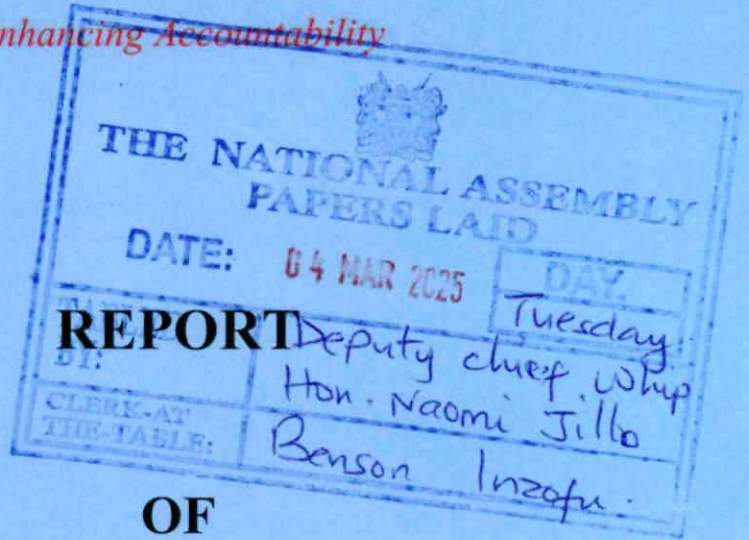


REPUBLIC OF KENYA



Enhancing Accountability



OF

THE AUDITOR-GENERAL

ON

KANJERU GIRLS HIGH SCHOOL

FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021

KIAMBU COUNTY



KANJERU GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE SIX MONTHS PERIOD ENDED
30TH JUNE, 2021**

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 period 1st January-30th June 2021

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KANJERU GIRLS HIGH SCHOOL
Reports and Financial Statements
For the period 1st January-30th June 2021

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 2021*. 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 2019
2	Jane W.Kabiro	Secretary - Principal	17 th May 2021
3	Charity Gitau	Member	May 2019
4	Christopher Kung'u	Member	May 2019
5	Job Mwaura	Member	May 2019
6	Elijah Wainaina	Member	May 2019
7	Jedidah Mbugua	Member	May 2019
8	Margaret Tuto	Member – Rep CEB	May 2019
9	Janeorse Kinanu	Member Rep Teachers	May 2019
	Rev.Rose Cheche Peter Thitu		May 2019
10	Rev.Changari	3 Members - Sponsor	
11	Peter Waweru	Member - Community	May 2019
12	Michael Karisa	MemberSpecial Needs	May 2019
13	Ann Wambui	Rep Students	May 2019

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
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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 Christopher Kung'u	BOM Chair PA Chair Member Member	
2	Audit Committee	Christopher Kungu Margaret Tuto Kihanya Rerai	Chair Member Member	
3	Finance./development Committee	Peter Waweru Charity Gitau Martin Kamau	Chair Member Member	
4	Academic Committee	Martin Kamau Jedidah Njoki Rev.Thitu Janerose Kinanu	Chair Member Member Member	
6	Discipline and welfare Committee	Rose Cheche Job Mwaura Elijah Wainaina	Chair Member Member	

(d) School operation Management

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

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the period 1st January-30th June 2021

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

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the period 1st January-30th June 2021

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

(g) Independent Auditors

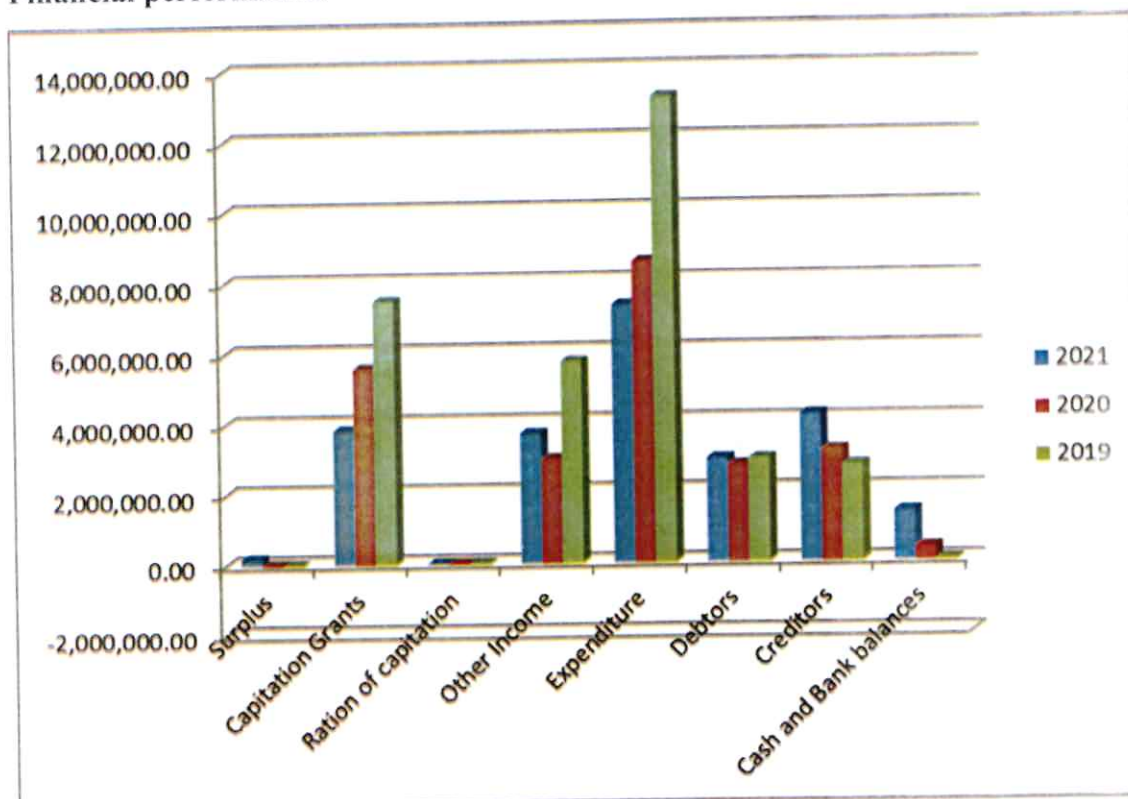
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
 For the period 1st January-30th June 2021

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:**



b) **Teacher Student ratio:**

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

Mean score in the 2020 KCSE:

YEAR	MEAN SCORE
2020	3.7302
2019	3.444
2018	2.675

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the period 1st January-30th June 2021

c) Number of Candidates in the 2020 KCSE:

YEAR	NO.OF STUDENTS
2020	68
2019	93
2018	80

d) Capacity of the school:

School Enrolment-400

No.of classes -9

Laboratories – 2

Kitchen – 1

Library – 1

Staff Toilets – 6

Store – 1

Students Toilets – 16

e) Development projects carried out by the school:

1. Construction of staff toilet
2. Renovation of girl's toilets

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.

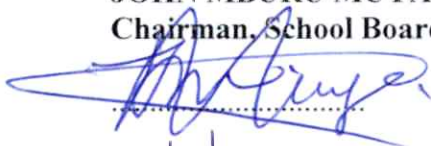
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

Name: JOHN MBURU MUYA
Designation: Chairman, School Board of Management

Sign:

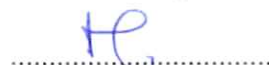


Date:

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:

24/7/2024

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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON KANJERU GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - 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 15, which comprise of 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

Report of the Auditor-General on Kanjeru Girls High School for the Six (6) months period ended 30 June, 2021 – Kiambu County

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, 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

1.0 Unexplained Variances between Financial Statements and Ledgers

The statement of receipts and payments and Notes 3 and 6 reflects school fund income – parents' contribution and payments for operations of Kshs.3,497,465 and Kshs.2,441,356 respectively. However, review of financial statements presented revealed the following unexplained variances between the financial statements and ledger balances:

Item	Financial Statements- Kshs.	Ledger- Kshs.	Variance- Kshs.
School Fund Income – Parents' Contributions			
Boarding Equipment and Stores	3,497,465	3,065,451	432,014
Payments for Operations			
Personal Emoluments	806,080	776,080	23,700
Acquisition of Assets	732,200	0	732,200

In the circumstances, the accuracy and completeness of the school fund income – parents' contribution and payments for operations of Kshs.3,497,465 and Kshs.2,441,356 respectively could not be confirmed.

2.0 Unsupported Cash and Cash Equivalents

2.1 Bank Balances

The statement of financial assets and financial liabilities and Note 8 to the financial statements reflects bank balances of Kshs.1,355,657 held in five bank accounts which include Kshs.94,347 held in savings account. However, Management did not maintain a cashbook for the account.

2.2 Cash Balances

The statement of financial assets and liabilities and Note 9 to the financial statements reflects cash balances of Kshs.50,479 which include negative balances of Kshs.12,600 and KShs.2,156 for infrastructure and operation account respectively which were not supported and were netted off against the School fund account balance of KShs.65,235, contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness and existence of the cash and cash equivalents of Kshs.144,826 could not be confirmed.

3.0 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.527,237 and Kshs.3,296,527 respectively. Review of documents and Ministry of Education (MOE) Circulars for the period under review revealed that the MOE disbursed capitation at a rate of Kshs.18,447.35 per student instead of Kshs.22,224 as stipulated in Guidelines for utilization of capitation, out of which Kshs.14,947 was received at the school whereas Kshs.3,500 was deducted and remitted to KICD, CEMASTEIA and NHIF resulting to an under-disbursement of Kshs.3,796 per student.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.527,237 and Kshs.3,296,527 respectively could not be confirmed.

4.0 Long Outstanding Accounts Receivable

The statement of financial asset and financial liabilities and Note 11 to the financial statements reflects a balance of Kshs.2,934,240 as accounts receivable. However, included in the balance are receivables amounting to Kshs.2,208,371 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 Kshs2,934,240 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.14,169,810 and Kshs.7,513,440 respectively, resulting to an under-funding of Kshs.6,656,371, or 47% of the budget. However, the School spent a balance of Kshs.7,340,920 against actual receipts of Kshs.7,513,440, resulting to an under-utilization of Kshs.172,520, or 2% of the budget.

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

My opinion is not modified in respect to this matter.

Key Audit Matters

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

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. Failure to Transfer Infrastructure Funds from Operations Account

The statement of receipts and payments reflects operations grants amount of Kshs.3,296,527 as disclosed in Note 2 to the financial statements. The School received operations capitation grants of Kshs.1,389,500 during the period under review from the Ministry of Education, out of which KShs.1,389,500 was supposed to be transferred to the infrastructure account. However, only KShs.794,000 was transferred resulting to an unexplained variance of under-transfer of Kshs.595,500. 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.

2. Long Outstanding Accounts Payable

The statement of financial assets and liabilities and Note 12 to the financial statements reflects a balance of Kshs.4,538,729 as accounts payable which includes prepaid fees of Kshs.363,468 and trade creditors of Kshs.4,175,261. Included in this amount is trade creditors worth KShs.2,098,716, or 46% that 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.

3. Non-compliance with Public Sector Accounting Standards Board Reporting Requirements

The financial statements submitted for audit were prepared for 6 months ending 30 June, 2021 while the comparative balances are for January to December, 2020. However, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the comparative financial period. Further, page ii is erroneously left blank, the statement of school management responsibility indicates the financial statements is for the year ended 30 June, 2021 instead of six months period ended 30 June, 2021 and the financial statements are not signed by the school bursar.

In the circumstances, Management was in breach of the PSASB guidelines.

4. 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 on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Ineffective Textbooks Management

During the period under audit, the school received various textbooks for various subjects. However, review of the delivery notes and issuance register revealed that the school

received more textbooks than the number of students in class resulting in a student to textbook ratio of 1:3, in addition, the school had a stock of fifty computer text books for each stream of Form 3 and Form 4 yet the school does not offer the subject. Further, Management did not put in place mechanism to eliminate loss and recovery of lost text books.

In the circumstances, the effectiveness in textbooks management could not be confirmed.

2.0 Weak Internal Controls

2.1 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.

2.2 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 Inactive Audit Committee

Review of the financial statements and the school Board of Management minutes showed that the school had established an audit committee. However, the committee did not meet during the year under review, contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 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 in respect of fixed assets which includes land approximated at 5 acres whose value was not indicated and ownership documents 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 the ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether

effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, 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 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control 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 control 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 control.
- 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 control 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


13 January, 2025

KANJERU GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the period 1st January-30th June 2021

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

DESCRIPTION OF VOTE HEAD	Note	JAN-JUNE 2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	527,237.50	739,247.00
Capitation grants for operations	2	3,296,527.00	4,827,675.00
School Fund Income- Parents' Contributions	3	3,497,465.00	2,969,027.00
School Fund Income- Other receipts	4	192,210.00	-
Proceeds from borrowings			
TOTAL RECEIPTS		7,513,439.50	8,535,949.00
PAYMENTS			
Payments for Tuition	5	834,000.00	605,780.00
Payments for operations	6	2,441,356.00	4,839,086.00
Boarding and school fund payments	7	4,065,564.00	3,101,506.00
TOTAL PAYMENTS		7,340,920.00	8,546,372.00
SURPLUS/DEFICIT		172,519.50	(10,423.00)

Signature: _____



Date: _____

24/7/2024

Name: JOHN MUYA MBURU
 Chairperson BOM

Signature: _____



Date: _____

24/07/2024

Name: JANE W.KABIRO
 School Principal/ Secretary BOM

Signature: _____



Date: _____

24/07/2024

Name: LUCY N.NGOTHO
 Bursar/ Finance Officer

KANJERU GIRLS HIGH SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2021

	Note	JAN-JUNE 2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,355,657.15	528,691.50
Cash Balances	9	50,479.00	(140,400.85)
Short term Investment	10	-	-
Total Cash and cash equivalent		1,406,136.15	388,290.65
Account's receivables	11	2,934,240.00	2,754,969.00
TOTAL FINANCIAL ASSETS		4,340,376.15	3,143,259.65
FINANCIAL LIABILITIES			
Accounts Payables	12	4,538,729.00	3,514,132.00
		(198,352.85)	(370,872.35)
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1 st July	13	(370,872.35)	(381,295.35)
Surplus/Deficit for the year		172,519.50	(10,423.00)
NET FINANCIAL POSITION		(198,352.85)	(370,872.35)

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: 24/7/2024

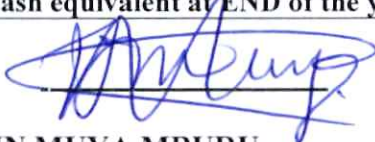
Name: LUCY N. NGOTHO
Bursar/ Finance Officer

KANJERU GIRLS HIGH SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		JAN-JUNE 2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	527,237.50	739,247.00
Capitation grants for operations	2	3,296,527.00	4,827,675.00
School fund income- Parents contributions/ fees	3	3,558,561.00	4,634,587.00
School fund income- other receipts	4	192,210.00	0.00
Total receipts		<u>7,574,535.5</u>	<u>10,201,509</u>
Payments			
Payments for Tuition		535,135.00	734,122.00
Payments for operations		1,956,636.00	3,116,036.00
Boarding and school fund payments		3,332,719.00	4,689,146.85
Total payments		<u>5,824,490.00</u>	<u>8,539,304.85</u>
Net cash flow from operating activities		<u>1,750,045.50</u>	<u>1,662,204.15</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
Acquisition of Assets		732,200.00	1,312,540.00
Proceeds from investments		-	
Net cash flows from Investing Activities		<u>(732,200.00)</u>	<u>(1,312,540.00)</u>
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings		-	
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,017,845.50	349,664.15
Cash and cash equivalent at BEGINNING of the year		388,290.65	38,626.50
Cash and cash equivalent at END of the year		<u>1,406,136.15</u>	<u>388,290.65</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: 24/7/2024

Name: LUCY N. NGOTHO

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

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text books		0	0		-	
Exercise books	77,500.00		77,500	77,500	-	100.0%
Laboratory equipments and apparatus	337,470.00		337,470	203,694	133,776	60.4%
Teaching/learning materials chalks	605,630.00		605,630	186,044	419,587	30.7%
Internal exams	25,000.00		25,000	-	25,000	0.0%
Reference books	60,000.00		60,000	60,000	-	100.0%
	200,000.00		200,000		200,000	0.0%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,860,000.00		1,860,000	805,127	1,054,873	43.3%
M.I.F	2,000,000.00		2,000,000	1,594,500	405,500	79.7%
Local transport / travelling	799,000.00		799,000	386,551	412,449	48.4%
Electricity ,water and Conservancy	650,000.00	0	650,000	322,899	327,101	49.7%
Medical and Insurance	80,000.00		80,000	-	80,000	0.0%
Administration costs	451,000.00		451,000	187,450	263,550	41.6%
Activity	472,000.00		472,000	-	472,000	0.0%
(3) FEES CHARGED ON PARENTS						
Fee on Boarding Equipment and Stores	6,360,000.00		6,360,000	3,497,465	2,862,535	55.0%
OTHER INCOME						
Uniform	192,210.00		192,210	192,210.00	-	100.0%
TOTAL INCOME	14,169,810	0	14,169,810	7,513,440	6,656,371	

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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 six months period ended 30th June 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Text books	0.00	0.00
Exercise books	77,500.00	0.00
Laboratory equipments and apparatus	203,694.00	0.00
Teaching/learning materials	186,043.50	738,850.00
Chalk	0.00	0.00
Internal exams	60,000.00	397.00
Reference books	0.00	0.00
Total	527,237.50	739,247.00

2 CAPITATION GRANT FOR OPERATIONS

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Personal Emoluments	798,827.00	2,309,475.00
Repairs and Maintenance	1,594,500.00	1,800,000.00
Local transport / travelling	386,551.00	159,600.00
Electricity and water	322,899.00	159,600.00
Medical and insurance	6,300.00	79,800.00
BOM teachers	0.00-	0.00
Administration costs	187,450.00	159,600.00
Activity	0.00	159,600.00
Total	3,296,527.00	4,827,675.00

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Boarding equipments and stores	3,497,465.00	2,969,027.00
Administration tools	0.00	0.00
Electricity and water	0.00	0.00
Personal Emoluments	0.00	0.00
Total	3,497,465.00	2,969,027.00

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4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
School bus fund	0.00	0.00
Uniform	192,210.00	0.00
Total	192,210.00	0.00

5. PAYMENTS FOR TUITION

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Text books	0.00	0.00
Exercise books	76,020.00	378,300.00
Laboratory equipments and apparatus	177,900.00	89,410.00
Teaching/learning materials	423,900.00	120,010.00
chalks	0.00	9,940.00
Internal exams	156,180.0	8,120.00
Reference books	0.00	0.00
Bank charges	0.00	0.00
Total	834,000.00	605,780.00

NOTES TO THE FINANCIAL STATEMENTS

6. PAYMENTS FOR OPERATIONS

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Personal Emoluments	806,080.00	2,207,016.00
Local transport/travelling	312,300.00	305,320.00
Electricity, water and conservancy	157,840.00	345,738.00
Administration costs	259,096.00	318,272.00
Activity Expenses	166,400.00	346,000.00
NHIF	3,550.00	0.00
Medical	0.00	4,200.00
NSSF	2,800.00	0.00
PAYE	1090.00	0.00
Acquisition of assets	732,200.00	1,312,540.00
TOTAL	2,441,356	4,839,086.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. BOARDING AND SCHOOL FUND PAYMENTS

	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
B.E.S	4,065,564.00	3,101,506.00
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
TOTAL	4,065,564.00	3,101,506.00

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	JAN-JUNE 2021	2019-2020
		Kshs	Kshs
Tuition Account	0570291742619	211.00	8,108.50
Operations Account	0570291740482	151,276.00	3,964.00
School Fund Account	0570291920744	81,448.15	25,847.00
Savings Account	0570263833705	94,347.00	3,297.00
Infrastructural Account	0570273409642	1,028,375.00	487,475.00
Total		1,355,657.15	528,691.50

9. CASH IN HAND

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	0.00
Infrastructure account	(12,600.00)	0.00
Operation Account	(2,156.00)	(21,735.00)
School Fund account	65,235.00	(118,665.85)
Total	50,479.00	(140,400.85)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. SHORT TERM INVESTMENTS

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

11. ACCOUNTS RECEIVABLE

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Fees arrears	2,934,240.00	2,754,969.00
Other non-fees receivables	0.00	0.00
Imprests	0.00	0.00
Salary advances	0.00	0.00
Total	2,934,240.00	2,754,969.00

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

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	308,913.00	546,598.00
Fees arrears for the previous year	416,956.00	110,619.00
Fees arrears for prior periods (over two years)	2,208,371.00	2,097,752.00
Total	2,934,240.00	2,754,969.00

12. ACCOUNTS PAYABLE

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,175,261.00	3,391,031.00
Prepaid fees	363,468.00	123,101.00
Caution money	0.00	0.00
Pocket money	0.00	0.00
Total	4,538,729.00	3,514,132.00

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

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,951,995.00	1,292,315.00
Trade creditors for the previous year	124,550.00	81,200.00
Trade creditors for prior periods (over two years)	2,098,716.00	2,017,516.00
Total	4,175,261.00	3,391,031.00

13. FUND BALANCE BROUGHT FORWARD

Description	JAN-JUNE 2021	2019-2020
	Kshs	Kshs
Bank balances	1,355,657.15	528,691.50
Cash balances	50,479.00	(140,400.85)
Short Term Investments	0.00	0.00
Receivables	2,934,240.00	2,754,969.00
Payables	(4,538,729.00)	(3,514,132.00)
Total	(198,352.85)	(370,872.35)

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	JAN-JUNE 2021	2019-2020
	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	JAN-JUNE 2021	2019-2020
		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	JAN-JUNE 2021	2019-2020
	KShs	KShs
a) Borrowings		-
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	86kgs	10,320	3180kgs	381600	2531kgs	303,720	735kgs	88,200
Dry maize	00	00	720kgs	36,000	605kgs	72,600	115gs	5,750
Cabbages	00	00	3545kgs	106,350	3481kgs	104,430	64kgs	1,920
Onions	4kgs	360	335kgs	30,150	320kgs	28,800	19kgs	1710
Potatoes	Nil	00	760kgs	30,400	730kgs	29,200	30kgs	1,200
Detergent	185litres	14,800	460litres	36,800	445ltrs	35,600	200ltrs	16,000
Salt	20 packets	260	160pkts	2,080	125pkts	1,625	55pkts	715
Tissues	130 pieces	3,250	800pcs	20,000	772pcs	19,300	158pcs	3,950
Serviettes	1 piece	120	36pcs	4,320	24pcs	2,880	13pcs	1,560
Unga ngano	00	00	11pkts	1,540	11pkts	1,540	00	00
Salad	3litres	450	40ltrs	6000	43ltrs	6,450	00	00
Cooking fat	39 kgs	7,995	238kgs	48,790	212kgs	43,460	65klgs	13,325
Tea leaves	7packets	2,450	68pkts	23,800	54pkts	18,900	14pkts	4,900
Hand wash gel	7pcs	13,260	701kgs	91,130	646kgs	83,980	157kgs	20,410
	00	3,150	22pcs	9,900	27pcs	12,150	2pcs	900
Bar soap	200pcs	00	25pcs	4,125	11pcs	1,815	14pcs	2,310
Biro pens	24 cartons	4,500	260pcs	5,850	190pcs	4,050	270pcs	5,850
Exercise books	215realms	151,200	20 cartons	126,000	39 cartons	245,700	5 cartons	31,500
Printing papers	2tubes	118,250	191realms	105,050	311realms	171,050	95realms	52,250
RISO ink	2pcs	12000	14 tubes	84,000	10tubes	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								365,475

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

[REDACTED]				

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance JUNE 2021	Comments
26. KPLC	10,000	JUNE 2021	-		10,000	
27. CRYSTAL TECH	7,500	JUNE 2021	-		7,500	
Sub-Total					97,200	
Grand Total					4,181,411	

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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