

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

**THE NATIONAL ASSEMBLY  
PAPERS LAID**

**DATE: 12 MAR 2025**

**DAY.**

WEDNESDAY

**TABLED  
BY:**

SEBTE MASOROY WAKIP

(Hon. NAOMI WAGOH - MP)

**CLERK-AT  
THE-TABLE:**

J. KEMERIE

**THE AUDITOR-GENERAL**

**ON**

**NJORO GIRLS HIGH SCHOOL**

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

**NAKURU COUNTY**



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## **NJORO GIRLS HIGH SCHOOL**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD  
1<sup>ST</sup> JANUARY TO 30<sup>TH</sup> JUNE 2021**

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



**NJORO GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the period 1<sup>st</sup> January to 30<sup>th</sup> June 2021**

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**NJORO GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the period 1<sup>st</sup> January to 30<sup>th</sup> 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 Nakuru County, Njoro Sub-County

The school was registered in 1969 under registration number **32S0000110** and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 886 number of students as at **30<sup>th</sup> June 2021**. It has 5 streams and 45 teachers of which 15 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	Prof. Nancy W. Mungai	Chairman	14/5/2019
2	Judith A. Gathua	Secretary- Principal	14/5/2019
3	Dr. Anthony Somba	Member – Rep CEB	14/5/2019
4	Janet Ruto	Member Rep Teachers	14/5/2019
5	Prof. Mary W. Kariuki	3 Members - Sponsor	14/5/2019
6	Solomon Ouko		14/5/2019
7	Rev. Sarah Mainye		14/5/2019
8	Prof. Moses K. Rotich	Member - Community	14/5/2019
9	Aston Muchela	Member Special Needs	14/5/2019
10	Mathew Mutinda	Member	14/5/2019
12	Caroline Gathuka	Member	14/5/2019
13	Joseph Ruko	Member	14/5/2019
14	Zipporah Kamau	Member	14/5/2019
15	Rishama Dasha	Rep Students	15/02/2022

**NJORO GIRLS HIGH SCHOOL**  
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**KEY SCHOOL INFORMATION AND MANAGEMENT**

**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	1. Prof. Nancy W. Mungai	Chair	3
		2. Judith A. Gathua	Secretary	3
		3. Solomon Ouko	Member	2
		4. Prof. Moses K. Rotich	Member	3
		5. Anthony Somba	Member	2
		6. Mathew Mutinda	Member	3
2.	Audit Committee			
3.	Finance, procurement and general purposes Committee	i. Mr. Mathew Mutinda	Chair	1
		ii. Md. Judith Gathua	Secretary	1
		iii. Prof. Nancy Mungai	Member	1
		v. Prof. Nancy Mungai	Member	1
		v. Dr. Anthony Somba	Member	1
4.	Academic Committee	i. Prof. Mary Kariuki	Chair	1
		ii. Md. Judith Gathua	Secretary	1
		iii. Prof. Nancy Mungai	Member	1
		v. Prof. Moses K. Rotich	Member	1
		v. Mr. Joseph Ruko	Member	1
		i. Md. Janet Ruto	Member	1
5.	Development Committee	i. Prof. Moses K. Rotich	Chair	4
		ii. Md. Mary Mbano	Secretary	4
		iii. Md. Judith A. Gathua	Member	4
		v. Prof. Nancy Mungai	Member	4
		v. Mr. Mathew Mutinda	Member	4
		i. Rev. Sarah Mainye	Member	4

**NJORO GIRLS HIGH SCHOOL**  
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		ii. S.C.D.E.	Member	4
6.	Discipline and welfare Committee	i. Rev. Sarah Mainye	Chair	1
		ii. Md. Judith Gathua	Secretary	1
		iii. Mr. Joseph Ruko	Member	1
		iv. Mr. Aston Muchela	Member	1
		v. Md. Caroline Gathuka	Member	1
7.	Adhoc Committee (if any during the year)	i. Judith Gathua	Chair	1
		ii. Mary Mbano	Secretary	1
		iii. Janet Ruto	Member	1
		iv. Isaac Kamotho	Member	1
		v. Joyce Ng'ang'a	Member	1
		vi. Philister Gakuru	Member	1
		vii. Moses Kiarie	Member	1
		viii. Edna Kibor	Member	1
		ix. Janet Nyambura	Member	1

**(d) School operation Management**

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

Ref:	Designation	Name	TSC Number
1	Principal	JUDITH A. GATHUA	199768
2	Deputy Principal	MARY MBANO	243961
3	School Bursar	ISAAC MBUTHIA	ID 24927782

**NJORO GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
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**KEY SCHOOL INFORMATION AND MANAGEMENT**

**(e) Schools contacts**

Post Office Box: 52-20107  
Telephone: 0723873394  
E-mail: [njorogirlshigh@yahoo.com](mailto:njorogirlshigh@yahoo.com), [njorogirlshigh@gmail.com](mailto:njorogirlshigh@gmail.com)  
Website: [www.njorogirlshigh.sc.ke](http://www.njorogirlshigh.sc.ke)  
Facebook:  
Twitter:

**(f) School Bankers**

The following school operated 07 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB  
Branch: Njoro  
Boarding A/C No. 1101883049
2. Name of Bank: KCB  
Branch: Njoro  
Operation A/C No. 1101886072
3. Name of Bank: KCB  
Branch: Njoro  
Tuition A/C No. 1101884274
4. Name of Bank: KCB  
Branch: Njoro  
Farm A/C No. 1118223322
5. Name of Bank: KCB  
Branch: Njoro  
CDF A/C No. 1172821372
6. Name of Bank: KCB  
Branch: Njoro  
Parents A/C No. 1239024851
7. Name of Bank: KCB  
Branch: Njoro  
M.I. A/C No. 1281383872
8. MPESA Pay Bill No. 522123 attached to Boarding A/C No. 1101883049 bank account

**(g) Independent Auditors**

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

**NJORO GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
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**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

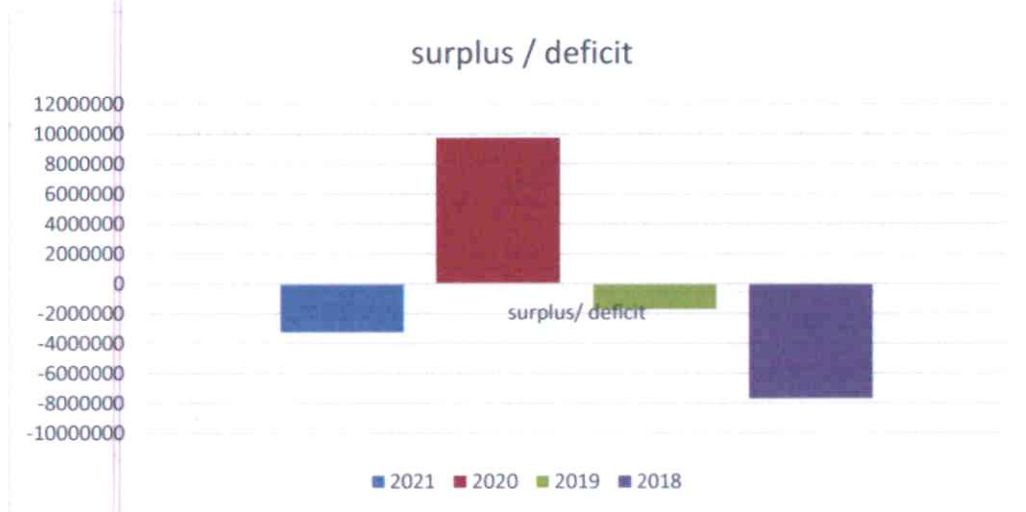
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**a) Financial performance:**

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

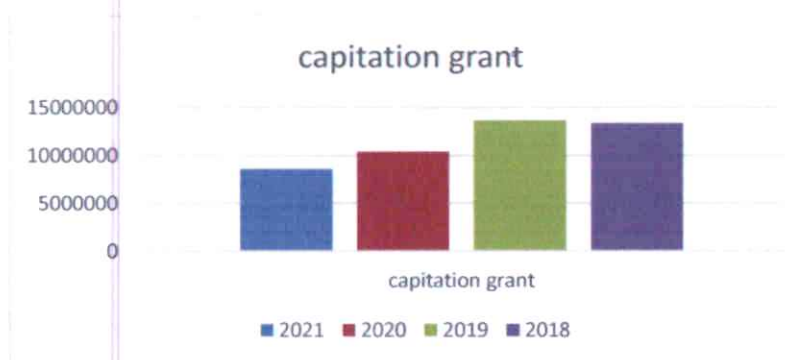
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>SURPLUS/DEFICIT</i>	(3,240,940.79)	9,723,121.84	(1,718,852.61)	(7,703,615.5)



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

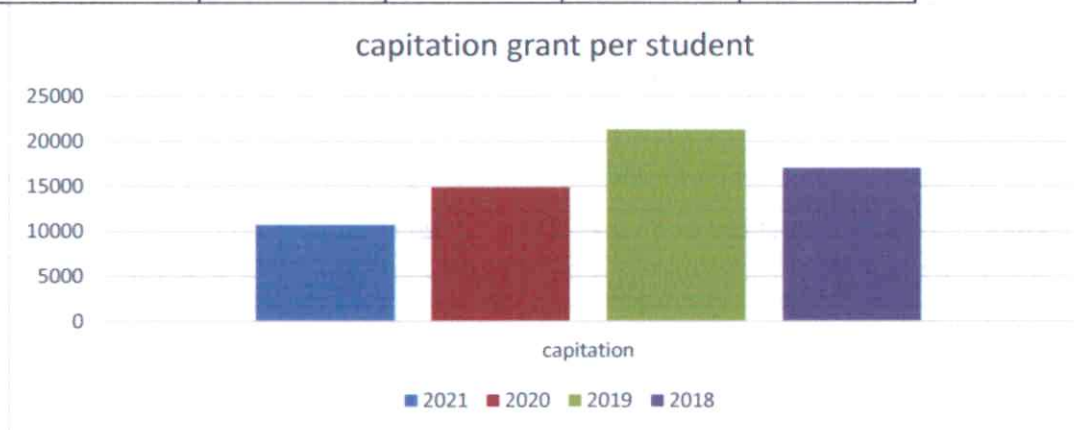
<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>CAPITATION GRANT</i>	8,610,425.80	10,387,558.00	13,631,709.30	13,354,686.70



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

**NJORO GIRLS HIGH SCHOOL**  
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<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
RATIO OF CAPITATION PER STUDENT	1:10,718.00	1: 14,914.00	1:21,316.20	1:17,077.60

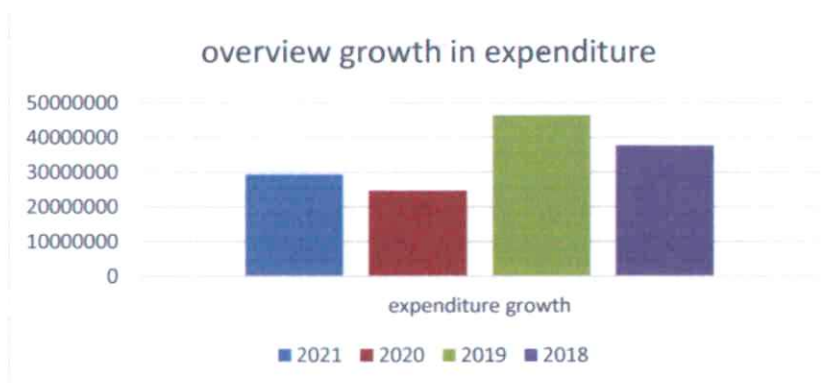


- *A three-year overview of growth of other income(s) earned by the school.*

<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
OVERVIEW GROWTH OF OTHER INCOMES	618,060.00	N/A	N/A	N/A

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

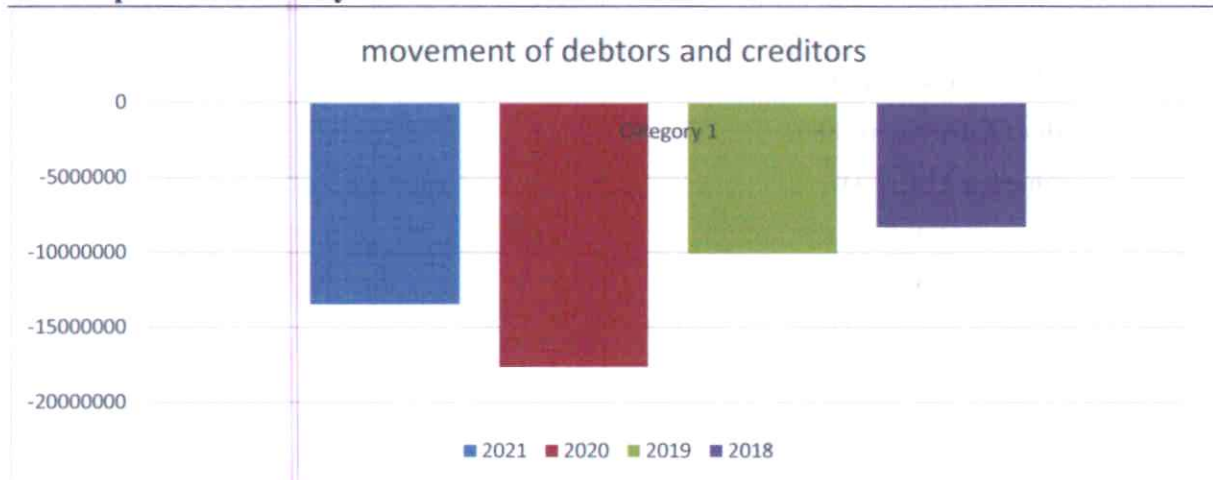
<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
OVERVIEW GROWTH IN EXPENDITURE	29,301,580.59	24,681,033.58	46,428,155.31	37,686,955.40



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

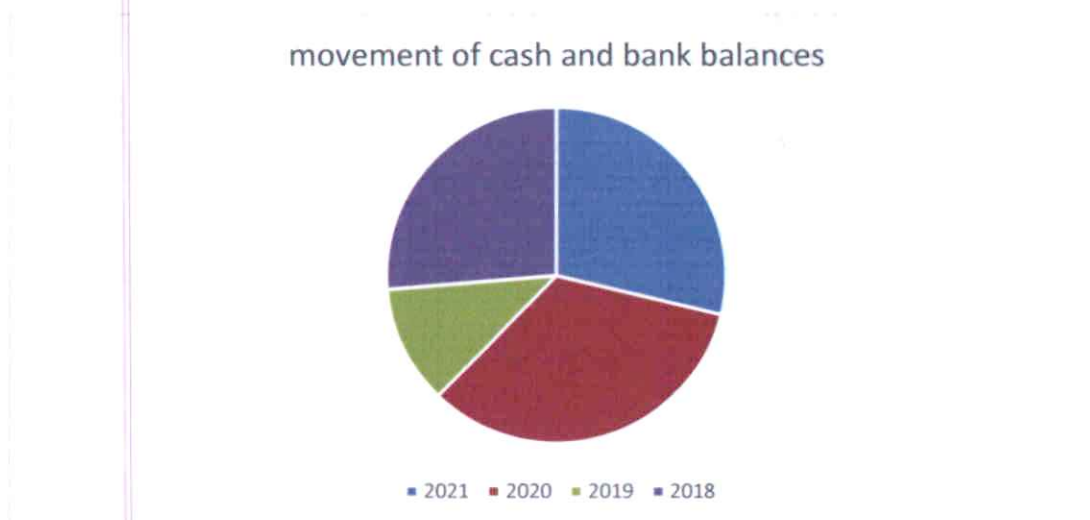
<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
MOVEMENT OF DEBTORS AND CREDITORS	(13,464,949.83)	(17,617,282.50)	(10,093,498.50)	(8,321,301.50)

**NJORO GIRLS HIGH SCHOOL**  
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- *Movement of cash and bank balances over the last three years*

<u>YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>MOVEMENT OF CASH AND BANK BALANCES</i>	2,658,680.51	3,097,743.35	1,060,888.09	2,435,180.35



**NJORO GIRLS HIGH SCHOOL**  
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b) **Teacher Student ratio:1:29**

**Student Enrolment: 886**

**Teachers: TSC: 31**

**BOM: 12**

**Total: 43**

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

<b>YEAR</b>	<b>M.S</b>	<b>M.G</b>
<b>2020</b>	<b>6.387</b>	<b>C</b>
<b>2019</b>	<b>6.6301</b>	<b>C+</b>
<b>2018</b>	<b>6.1935</b>	<b>C</b>

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

<b>YEAR</b>	<b>ENT</b>
<b>2020</b>	<b>186</b>
<b>2019</b>	<b>173</b>
<b>2018</b>	<b>155</b>

**NJORO GIRLS HIGH SCHOOL**  
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**e) Capacity of the school:**

	Facility	No.	Available capacity	Required capacity
1.	Dorms	7	756	886
2.	Classrooms	17	850	886
3.	Dining hall	1	420	886
4.	Laboratories	3	75	
5.	Toilets	85	89	886
6.	Library	1	50	886
7.	Home science room	1	8	
8.	Music/French/German	0	0	89,35,64
9.	Dispensary	1		886
10.	Water tanks	9		
11.	Hand washing sinks	30		886
12.				

**Synopsis of new facilities**

No.	Identified Need	Remarks
1	Multi-purpose hall	To cater for the increasing population
2	Administration complex	To house administration offices, library, and computer lab
3	10 units teachers quarters	House more teachers in the school compound
4	Sheltered paved pathways (5 streets)	To ease movement during rainy seasons
5	Construction of 2 dorms - permanent	To accommodate the extra students
6	4 classrooms	To accommodate the extra enrolment
8	35 - 45 toilets	For girls (42) and 3 for physically challenged
9	Gutters (880m)	To collect roof water
10	8x10,000 litres tanks	For storage of water
11	150 pipes	Water supply system
12	Science complex	To facilitate science practicals
13	Bio-digester/Septic tank	
14	Incinerator	

Sign

School Principal



**NJORO GIRLS HIGH SCHOOL**  
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**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 Njoro 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 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

**Name:** Jacqueline Kitinga  
**Designation:** Chairman, School Board of Management  
**Sign:** .....  
**Date:** 27-8-2024

**Name:** Grace W. Maina  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:** .....  
**Date:** .....

**Name:** Isaac Mbuthia  
**Designation:** Bursar/ Finance Officer  
**Sign:** .....  
**Date:** 27-8-2024



# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NJORO GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - NAKURU COUNTY**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, Circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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.

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Njoro Girls High School – Nakuru County set out on pages 13 to 28, which comprise the statement of receipts and payments, statement of financial assets and financial liabilities as at 30 June, 2021,

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*Report of the Auditor-General on Njoro Girls High School for the six (6) months' period ended 30 June, 2021 - Nakuru County*

statement of cash flows, statement of budgeted versus actual amounts for the six (6) months' 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 Njoro Girls High School as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with the International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

The financial statements presented for audit had inaccuracies as detailed below:

- i. The statement of financial assets and financial liabilities and Note 13 to the financial statements balance vary as detailed below: -

<b>Description</b>	<b>Note 13 Balance (Kshs)</b>	<b>Statement of Financial Assets and Financial Liabilities Amount (Kshs)</b>	<b>Variances (Kshs)</b>
Bank balance	3,096,846	2,581,453	515,393
Cash balance	897	77,227	76,330
Receivables	4,471,996	5,699,340	1,227,344
Payables	22,803,116	19,182,145	3,620,971

Further, the statement of cash flows amounts varies with the statement of financial assets and financial liabilities balances as detailed below:

<b>Description</b>	<b>Note</b>	<b>Statement of Cash Flows Amount (Kshs)</b>	<b>Statement of Financial Assets and Financial Liabilities Balance (Kshs)</b>	<b>Variance (Kshs)</b>
Cash and cash equivalents at the beginning of period	8 and 9	5,121,313	3,097,743	2,023,570
Cash and cash equivalent at the end of period	8 and 9	1,880,372	2,658,680	778,308

- ii. The statement of receipts and payments reflects total receipts of Kshs.26,060,641 while the re-casted amount is Kshs.26,315,314, resulting in a casting error of Kshs.254,673 which was not corrected.
- iii. The statement of assets and liabilities reflects net financial assets of Kshs.11,584,577 while the re-casted figure is Kshs.10,824,124, resulting to a casting error of Kshs.760,453 which was not corrected;
- iv. The statement of budgeted versus actual amounts reflects actual payments of Kshs.21,952,975 while the re-casted amount is Kshs.30,509,764, resulting to a variance of Kshs.8,556,789 which was not explained or reconciled.

Management did not provide explanations or reconciliations for the variances or errors.

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

## **2. Long Outstanding Receivables**

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,699,341 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.2,074,508 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 Kshs.5,699,341 could not be confirmed.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.40,206,811 and Kshs.27,408,983 respectively, resulting to an under-funding of Kshs. 12,797,827 or 47% of the receipts budget. However, the School spent a balance of Kshs.21,952,975 against actual receipts of Kshs.27,408,983, resulting to an under-utilization of Kshs.5,456,008 or 20% of actual receipts.

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 of this matter.

### **Key Audit Matters**

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

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Late Submission of Financial Statements for Audit**

During the period under review, Management submitted the financial statements to the Auditor-General on 17 February, 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 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. Long Outstanding Accounts Payables**

The statement of assets and liabilities reflects accounts payables balance of Kshs.19,182,146. Note 12 to the financial statements includes trade creditors balance of Kshs.22,089,279 which had been outstanding for more than two (2) 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, the School Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

### **3. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.8,610,425. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2020/2021, NEMIS reflected eight hundred thirty-eight (838) students while records from the County Director of Education had nine hundred eight (908) students, resulting to an underfunding of the School by an amount of Kshs.497,787. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day

Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

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

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

- i. Statement of financial assets and financial liabilities Note 10 has no figure disclosed;
- ii. Total financial assets is not indicated;
- iii. Pagination error noted after page 14 where page 15 is indicated as page 25 while rest of the pages continue from page 11 instead of page 16.
- iv. Statement of financial assets and financial liabilities is indicated 'for the year ended 30 June, 2021' instead of 'as at 30 June, 2021'.
- v. Statement of financial assets and financial liabilities opening balances for accumulated fund balance, surplus /deficit for the previous year were not indicated.

In the circumstances, the financial statements do not comply with the PSASB reporting requirements.

### **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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. Non-Valuation of the School's Assets**

Annex 2-summary of fixed assets register reflects fixed assets of the School. However, the values of the assets were not indicated as no professional valuation has ever been done to ascertain the true value of the assets.

Further, Note 15 to the financial statements reflects biological assets of eighteen (18) cows, with no values indicated. This was contrary to the Public Sector Accounting Standards Board reporting template that requires disclosure of the values of assets the School owns.

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

## **2. Lack of Internal Audit Function and Audit Committee**

During the period under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury'.

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

## **Responsibilities of the Management and those Charged with Governance**

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Cash Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls 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 scepticism 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the school to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


01 October, 2024

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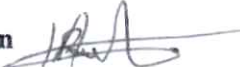
**V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD 1<sup>ST</sup> JAN TO 30<sup>TH</sup> JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	1 <sup>st</sup> Jan - 30 <sup>th</sup> June	2019-2020
		2021	
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,080,428.25	1,406,633.00
Capitation grants for operations	2	7,529,997.55	9,296,925.00
School Fund Income- Parents' Contributions	3	16,661,601.00	24,016,800.00
School Fund Income- Other receipts	4	1,043,287.00.00	
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>26,060,640.80</b>	<b>34,720,358.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,080,793.00	1,276,267.00
Payments for operations	6	7,865,411.35	3,569,782.00
Boarding and school fund payments	7	20,364,671.24	20,150,984.58
<b>TOTAL PAYMENTS</b>		<b>29,301,581.59</b>	<b>24,997,236.16</b>
<b>SURPLUS/DEFICIT</b>		<b>(3,240,940.79)</b>	<b>9,723,121.84</b>

The school financial statements were approved on 27-8-2024 and signed by:

Sign:   
 Name JACQUELINE KITINA  
 Chair BOM

Date 27-8-2024

Sign  Sign   
 Name CRAE MANA Name ISAAC IKAMOTHO  
 School Principal/ Bursar/  
 Secretary to BOM Finance Officer

Date

Date 27-8-2024



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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES FOR THE PERIOD 1<sup>ST</sup> JAN TO 30<sup>TH</sup> JUNE 2021**

	Note	1 <sup>st</sup> Jan - 30 <sup>th</sup> June 2021 Kshs	2019-2020 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	2,581,453.60	3,096,846.35
Cash Balances	9	77,227.00	897.00
Short term Investment	10		
<b>Total Cash and cash equivalent</b>		<b><u>2,658,680.51</u></b>	<b><u>3,097,743.35</u></b>
Account's receivables	11	5,699,340.50	4,471,996.50
<b>TOTAL FINANCIAL ASSETS</b>			
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	19,182,145.63	22,803,116.00
<b>NET FINANCIAL ASSETS</b>		<b>(11,584,577.32)</b>	
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	(8,343,636.53)	
Surplus/Deficit for the year		(3,240,940.79)	
<b>NET FINANCIAL POSSITION</b>		<b>(11,584,577.32)</b>	

The School's financial statements were approved on 27-8- 2024 and signed by:

**Name:** Jacqueline Kitinga  
 Chairman, BoM

**Sign:** 

**Date:** 27-8-2024

**Name:** Grace W. Maina  
 School Principal/Secretary  
 to BoM

**Sign:** 

**Date:** 27/8/2024

**Name:** Isaac Kamotho  
 Bursar/Finance

**Sign:** 

**Date:** 27-8-2024



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**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD 1<sup>ST</sup> JANUARY TO 30<sup>TH</sup> JUNE 2021**

		1 <sup>st</sup> Jan - 30 <sup>th</sup> June 2021	2019-2020
		KShs	KShs
<b>Receipts for operating activities</b>			
Capitation grants for tuition	1	1,080,428.25	1,406,633.00
Capitation grants for operations	2	7,529,997.55	9,296,925.00
School fund income- Parents contributions/ fees	3	14,979,828.00	24,016,800.00
School fund income- other receipts	4	2,470,386.00	
<b>Total receipts</b>		<b>26,060,639.80</b>	<b>34,720,358.00</b>
<b>Payments</b>			
Payments for Tuition	5	1,071,498.00	1,276,267.00
Payments for operations	6	7,865,411.35	3,569,782.00
Boarding and school fund payments	7	20,364,671.24	20,150,984.58
<b>Total payments</b>		<b>29,301,580.59</b>	<b>24,997,236.16</b>
<b>Net cash flow from operating activities</b>		<b>(3,240,940.79)</b>	<b>9,723,121.84</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>316,000.00</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(3,240,940.79)</b>	
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>5,121,313.30</b>	<b>1,060,888.09</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,880,372.51</b>	<b>3,097,743.35</b>

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

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**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE PERIOD 1<sup>ST</sup> JANUARY TO 30<sup>TH</sup> JUNE 2021**

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b				
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
<i>(1) CAPITATION GRANT ON TUITION</i>							
Textbooks and reference materials	-	-	-	-	-	-	-
Exercise books	455,105.00			455,105.00	212,135.25	242,969.75	46.61%
Laboratory equipment	302,500.00			302,500.00	413,465.00	(110,965.00)	136.68 %
Internal exams	333,785.00			333,785.00	282,462.00	51,323.00	84.62%
Teaching / learning materials	230,000.00			230,000.00	168,766.00	61,234.00	73.38 %
Chalks	72,000.00			72,000.00	3,600.00	68,400.00	5.00 %
Exams and assessment				-	-	-	-
Reference books	139,910.00			139,910.00	-	139,910.00	-
				-	-	-	-
<i>(2) CAPITATION GRANT ON OPERATIONS</i>				-	-	-	-
Personnel emoluments	9,670,908.00			9,670,908.00	2,357,208.00	7,313,700.00	24.37 %

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Repairs and maintenance	3,325,000.00				3,325,000.00	2,885,500.00	439,500.00	86.78 %	
Local transport / travelling	1,147,600.00				1,147,600.00	440,343.00	707,257.00	38.37 %	
Electricity and water	1,833,250.00				1,833,250.00	282,246.91	1,551,003.09	15.40 %	
Medical	246,250.00				246,250.00	258,160.00	(11,910.00)	104.84 %	
Administration costs	1,755,201.00				1,755,201.00	1,150,729.64	604,471.36	65.56 %	
Activity	950,000.00				950,000.00	155,810.00	794,190.00	16.40 %	
						-	-		
						-	-		
<b>(3) FEES CHARGED ON PARENTS</b>									
Personnel emoluments	5,176,630.50				5,176,630.50	3,459,742.00	1,716,888.50	66.83 %	
Repairs and maintenance	950,000.00				950,000.00	360,558.00	589,442.00	37.95 %	
Local transport / travelling	209,475.00				209,475.00	143,561.00	65,914.00	68.53 %	
Electricity and water	1,365,596.50				1,365,596.50	827,176.00	538,420.50	60.57 %	
Medical						-	-		
Administration costs	494,475.00				494,475.00	426,669.00	67,806.00	86.29 %	
Activity	237,500.00				237,500.00	184,135.00	53,365.00	77.53 %	
SMASSE						-	-		
Fee on Boarding Equipment and Stores	9,894,250.00				9,894,250.00	12,323,276.00	(2,429,026.00)	124.55%	
						-	-		
<b>OTHER INCOME</b>									
Rent income						67,000.00	(67,000.00)		

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Income from farming activities	1,058,875.00			1,058,875.00	618,060.00	440,815.00	
Gratuity	237,500.00			237,500.00	267,381.00	(29,881.00)	112.58 %
Income from Posho mill				-	-	-	
Income from Bus Hire				-	-	-	
Fee for hire of ground and equipment				-	-	-	
Interest income				-	-	-	
Income from posho mill	121,000.00			121,000.00	121,000.00	-	100.00 %
<b>TOTAL INCOME</b>	<b>40,206,811.00</b>	-	-	<b>40,206,811.00</b>	<b>27,408,983.80</b>	<b>12,797,827.20</b>	<b>68.17 %</b>
<b>(1) EXPENDITURE FOR TUITION</b>							
Textbooks and reference materials		-	-	-		-	
Exercise books	455,105.00			455,105.00	158,500.00	296,605.00	34.83 %
Laboratory equipment	302,500.00			302,500.00	413,465.00	(110,965.00)	136.68 %
Internal exams	333,785.00			333,785.00	282,462.00	51,323.00	84.62 %
Teaching / learning materials	230,000.00			230,000.00	168,766.00	61,234.00	73.38 %
Chalks	72,000.00			72,000.00	3,600.00	68,400.00	5.00 %
Exams and assessment				-		-	
Reference books	139,910.00			139,910.00	-	139,910.00	-
<b>Personnel emoluments</b>							
Personnel emoluments	9,670,908.00			9,670,908.00	2,357,208.00	7,313,700.00	24.37 %
<b>Repairs and maintenance</b>							
Repairs and maintenance	3,325,000.00			3,325,000.00	2,885,500.00	439,500.00	86.78 %

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Local transport / travelling	1,147,600.00				1,147,600.00	440,343.00	707,257.00	38.37 %	
Electricity and water	1,833,250.00				1,833,250.00	282,246.91	1,551,003.09	15.40 %	
Medical	246,250.00				246,250.00	258,160.00	(11,910.00)	104.84 %	
Administration costs	1,755,201.00				1,755,201.00	1,150,729.64	604,471.36	65.56 %	
Activity	950,000.00				950,000.00	155,810.00	794,190.00	16.40 %	
<b>(2) EXPENDITURE FOR OPERATIONS</b>									
Personnel emoluments	1,583,350.75				1,583,350.75	2,357,208.00	(773,857.25)	148.87 %	
Repairs, maintenance and improvements	2,375,000.00				2,375,000.00	1,742,125.00	632,875.00	73.35 %	
Local transport / travelling	988,125.00				988,125.00	440,343.00	547,782.00	44.56 %	
Electricity, water and conservancy	682,798.25				682,798.25	282,246.91	400,551.34	41.34 %	
Medical Expenses	498,750.00				498,750.00	258,160.00	240,590.00	51.76 %	
Administration costs	1,260,726.00				1,260,726.00	1,012,797.00	247,929.00	80.33 %	
Activity	712,500.00				712,500.00	155,810.00	556,690.00	21.87 %	
<b>(3) EXPENDITURE FOR BOARDING AND SCHOOL FUNDS</b>									
Activity	237,500.00				237,500.00	181,090.00	56,410.00	76.25 %	
Personnel emoluments	3,451,350.00				3,451,350.00	2,099,481.00	1,351,869.00	60.83 %	
Repairs, maintenance and improvements	950,000.00				950,000.00	422,270.00	527,730.00	44.45 %	
Local transport / travelling	2,094,785.00				2,094,785.00	227,700.00	1,867,085.00	10.87 %	
Electricity, water and conservancy	1,150,450.00				1,150,450.00	652,610.25	497,839.75	56.73 %	

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Medical Expenses	-			-	45,800.00	(45,800.00)	
Administration costs	494,475.00			494,475.00	682,370.04	(187,895.04)	138.00 %
Boarding Equipment and Stores	9,894,250.00			9,894,250.00	10,522,322.72	(628,072.72)	106.35 %
Expenditure for Income Generating Activity	1,109,525.00			1,109,525.00	870,641.00	238,884.00	78.47%
<b>TOTAL</b>	<b>27,483,585.00</b>	<b>-</b>	<b>-</b>	<b>27,483,585.00</b>	<b>21,952,974.92</b>	<b>5,530,610.08</b>	<b>79.88%</b>

- Tuition and Operation revenue is received from the Government which had not disbursed the expected amount (50% revenue ) as per the Budget thus adversely affecting the budget
- 2020 – 2021 financial period being the Base year of the IPSAS reporting, fees collection was affected since the year came to an end at the middle of the Term. Thus increasing defaulters and creditors which adversely affected the revenue and expenditure of the financial period.
- Increase in enrolment also affected our budget in terms of additional spending.

## **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.

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**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 30<sup>th</sup> June 2021.

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

<b>CAPITATION GRANT FOR TUITION</b>			
		<b>1<sup>st</sup> Jan-30<sup>th</sup> June 2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials			
Exercise books		212,135.25	
Laboratory equipment		413,465.00	
Internal exams		282,462.00	
Teaching / learning materials		168,766.00	1,406,633.00
Chalks		3,600.00	
Exams and assessment			
Teachers guides			
<b>Total</b>		<b>1,080,428.25</b>	<b>1,406,633.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

		<b>1<sup>st</sup> Jan-30<sup>th</sup> June 2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments		2,357,208.00	
Repairs and maintenance		-	3,356,000.00
Local transport / travelling		440,343.00	
Bom Teachers		-	600,000.00
Medical		258,160.00	152,000.00
Administration costs		1,150,729.64	
Other Vote heads		-	4,884,925.00
Infrastructure		2,885,500.00	
Activity		155,810.00	304,000.00
<b>Total</b>		<b>7,529,997.55</b>	<b>9,296,925.00</b>

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**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

		1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021	2019-2020
		Kshs	Kshs
Personnel emoluments		2,396,226.00	3,742,173.00
Fees from Boarding		12,323,276.00	15,125,529.00
Repairs and maintenance		360,558.00	569,269.00
Local transport / travelling		143,561.00	238,006.00
Electricity and water		827,176.00	1,284,535.00
Medical		-	
Administration costs		426,669.00	564,811.00
Activity		184,135.00	291,984.00
<b>Total</b>		<b>16,661,601.00</b>	<b>24,016,800.00</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

		1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021	2019-2020
		Kshs	Kshs
School Id		-	72,450.00
Rent income		67,000.00	0
Income from farming activities		618,060.00	
Bom Teachers		-	125,247.00
gratuity		267,381.00	-
Income from Bus Hire		-	-
Home science		90,846.00	2,796.00
Income from grants and donations*		-	-
<b>Total</b>		<b>1,043,287.00</b>	<b>200,493.00</b>

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**5 PAYMENTS FOR TUITION**

		1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021	2019-2020
		Kshs	Kshs
Textbooks and reference materials		-	
Exercise books		158,500.00	639,160.00
Laboratory equipment		413,465.00	397,800.00
Internal exams		282,462.00	
Teaching / learning materials		168,766.00	495,575.00
Chalks		3,600.00	3,600.00
Exams and assessment		54,000.00	
Teachers guides		-	
Administration Costs		-	864.00
Bank Charges		-	
<b>Total</b>		<b>1,080,793.00</b>	<b>1,406,633.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PAYMENTS FOR OPERATIONS**

	1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,357,208.00	
Service Gratuity		
Administration Cost	1,012,797.00	1,933,739.00
Repairs and maintenance & improvements	1,742,125.00	316,000.00
Local transport / travelling	440,343.00	645,139.00
Electricity and water	282,246.91	1,694,049.00
Medical	258,160.00	202,640.00
Activity Expenses	155,810.00	221,775.00
SMASSE		
Insurance Cost		
Bank Charges		2,566.00
Other voteheads		
<b>TOTAL</b>	<b>7,865,411.35</b>	<b>3,253,782.00</b>

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,099,481.00	5,458,051.00
Service Gratuity	-	
Repairs and maintenance & Improvements	422,270.00	92,660.00
Local transport / travelling	227,700.00	734,728.00
Electricity and water	652,610.25	1,061,781.00
Medical Expenses	45,800.00	
Administration costs	682,370.04	746,875.00
BOM Teachers	2,300,000.00	100,000.00
Bank Charges	-	13,288.00
Expenses on Income Generating Activities	870,641.00	8,000.00
Fee on Boarding Equipment and Stores	10,522,322.72	17,201,282.42
Home science	-	0
Students ID	-	113,850.00
Loan Principal repayment	-	
Activity	-	352,100.00
Acquisition of Assets	2,541,46.27	
<b>TOTAL</b>	<b>20,364,671.24</b>	<b>20,150,984.58</b>

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**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021 Kshs	2019-2020 Kshs
Tuition Account		9,281.65	351.40
Operations Account		1,822,655.20	919,336.00
School Fund Account/Boarding		(756,574.20)	1,220,792.00
CDF ACCOUNT		1,003,565.00	
Parent Association Development Account		4,500.00	4,500.00
Income generating activities Account		(58,954.05)	20,696.95
Infrastructural Account		556,980.00	931,170.00
<b>Total</b>		<b>2,581,453.51</b>	<b>3,096,846.35</b>

**9 CASH IN HAND**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021 Kshs	2019-2020 Kshs
Tuition Account	0	0
Operation Account	54,772.00	205.00
CDF Account	-	0
Farm Account	(55,360.00)	0
School Fund account	77,815.00	692.00
<b>Total</b>	<b>77,227.00</b>	<b>897.00</b>

**10 SHORT TERM INVESTMENTS**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June 2021 Kshs	2019 - 2020 Kshs
Cooperative shares	-	xxx
Treasury Bills	-	xxx
Fixed deposit	-	xxx
Equity stock	-	xxx
Other investments	-	xxx
<b>Total</b>	<b>-</b>	<b>xxx</b>

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**11 ACCOUNTS RECEIVABLE**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Fees arrears	5,699,340.50	4,471,996.50
Other non-fees receivables		
Salary advances		
Imprest		
<b>Total</b>	<b>5,699,340.50</b>	<b>4,471,996.50</b>

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

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Fees arrears for current year	1,587,782.00	2,397,489.00
Fees arrears received during the previous year	(360,438.00)	(431,437.00)
Fees arrears for the previous year	2,397,489.00	1,602,981.00
Fees arrears for prior periods (over two years)	2,074,507.50	902,963.50
<b>Total</b>	<b>5,699,340.50</b>	<b>4,471,996.50</b>

**12 ACCOUNTS PAYABLE**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	19,182,145.63	22,089,279.00
Prepaid fees		713,837.00
Retention monies		
<b>Total</b>	<b>19,182,145.63</b>	<b>22,803,1163.00</b>

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Trade creditors for current year	3,825,589.63	22,089,279.00
Trade creditors paid during the year	(6,732,723.00)	-
Trade creditors for prior periods (over two years)	22,089,279.00	
<b>Total</b>	<b>19,182,145.63</b>	<b>22,089,279.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 FUND BALANCE BROUGHT FORWARD**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Bank balances	3,096,846.35	1,060,888.09
Cash balances	897.00	0
Short Term Investments		
Receivables	4,471,996.50	4,471,996.50
Payables	22,803,116.00	16,260,223.00
<b>Total</b>	<b>(15,233,376.85)</b>	<b>(10,727,338.41)</b>

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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	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	Kshs	Kshs
Bank loan(s)	xxx	xxx
Outstanding Leases	xxx	xxx
Hire purchase	xxx	xxx
Gratuity and leave provision	xxx	xxx
<b>Total</b>	<b>xxxx</b>	<b>xxx</b>

**15 Biological assets**

Description	Numbers	1 <sup>st</sup> Jan-30 <sup>th</sup>	2019-2020
		June 2021	
		Kshs	Kshs
Cattle		18	xxx
Goats		-	xxx
Trees		-	xxx
Coffee or tea plantation		-	Xxx
Poultry		-	xxx
<b>Total</b>		<b>18</b>	<b>xxx</b>

**16 Borrowings**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	KShs	KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	1,182,294.00	
Borrowings during the year		
Repayments of during the year	(1,182,294.00)	
<b>Balance at end of the year</b>	<b>0</b>	

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**Other important disclosure notes**

**17 Stock/ Inventory**

Description	1 <sup>st</sup> Jan-30 <sup>th</sup> June	2019-2020
	2021	
	KShs	kShs
<b>b) Borrowings</b>		
Stock/ inventory at beginning of the year	xxx	xxx
Stock/ inventory purchased during the year	xxx	xxx
Stock/ inventory issued during the year	(xxx)	(xxx)
<b>Balance at end of the year</b>	<b>xxx</b>	<b>xxx</b>

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**18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**NJORO GIRLS HIGH SCHOOL**  
**CREDITORS AS AT 30TH JUNE 2021**

A) BOARDING EQUIPMENT AND STORES				2018	2019	2020	2021	
		V/HEAD	ITEM					TOTAL
1	Daniel Muchaba	Bes	Meat			565,180.00	144,020.00	709,200.00
2	Gilanis Supermarket	Bes	Prepacked				102,966.72	102,966.72
3	George Kamau	Bes	Eggs	-	10,800.00	194,930.00		205,730.00
4	Blessed Hands	Bes	Chicken	-	-	-	70,800.00	70,800.00
5	Purity Kosgei	Bes	Maize	-	-	490,000.00	-	490,000.00
6	Mary Wandia	Bes	Tea Leaves				16,425.00	16,425.00
7	Prime Mattress	Bes	Mattress			267,800.00		267,800.00
8	Weavebird	Bes	Uniform	546,365.00				546,365.00
9	Joflam Enterprises	Bes	Uniform		441,400.00	415,800.00		857,200.00
10	Munya Traders (Andrew)	Bes	Firewood			873,200.00	504,000.00	1,377,200.00
12	Delive Enterprises	Bes	Dining Tables		455,000.00			455,000.00
13	Simon Mbugua Kamau	Bes	Tomatoes		461,495.00			461,495.00

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14	Sumkam Supermarket	Bes	Prepacked	-	-	-	90,758.00	90,758.00
15	Dpl Festive	Bes	Breads		600,000.00			600,000.00
16	Flora Cereals And Greens	Bes	Cereals			23,000.00		23,000.00
17	Supa Festive	Bes	Breads				398,925.00	398,925.00
18	Sawan Groceries (Parent)	Bes	Cabb (Fees In Kind)			30,161.00	15,275.00	45,436.00
19	Marenge Kirero Joseph	Bes	Cabbages			52,529.00	160,957.00	213,486.00
21	Grace Amollo	Bes	Eggs				47,980.00	47,980.00
22	Emilly Muthoni Kabiru	Bes	Fruits				98,253.00	98,253.00
23	Peshmac	Bes	Cereals & Prepa			1,000,000.00		1,000,000.00
25	Danly Tech	Bes	Jikos			265,000.00		265,000.00
26	Benjamin K Bett	Bes	Maize & Beans				113,900.00	113,900.00
27	Wholesum Suppliers	Dev	Admin Block		139,000.00	575,960.00		714,960.00
28	Hedmen Contractors Ltd	Dev	Admin Block	544,915.00				544,915.00
29	Sally Chelimo	Rmi	Terrazzo Classes		120,000.00			120,000.00
	<b>Total</b>			<b>1,091,280.00</b>	<b>2,227,695.00</b>	<b>4,753,560.00</b>	<b>1,764,259.72</b>	<b>9,836,794.72</b>

b)	Operation	V/Head	Item	2018	2019	2020	2021	TOTAL
1	Framunka Enterprises	Rmi	Repairs		551,990.00	418,450.00	43,080.00	1,013,520.00

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2	Magic Builders	Rmi	Quarry		95,200.00				95,200.00
3	Njoro Wika	Rmi	H/Ware	1,498,249.00				1,498,249.00	
5	Rokas Chemist	Medical	Medicine			63,520.00		63,520.00	
6	Kinamba Petrol	Ltt	Petrol	28,272.00		41,892.00		70,164.00	
9	Kenfresh Care	Ewc/Rmi	Fumigation	634,850.00	46,240.00			681,090.00	
10	Rentokill	Ewc	Sanitation			40,460.91		40,460.91	
12	Swift Safety	Adm	Extinguishers	95,750.00		90,100.00		185,850.00	
13	Margaret Wanjiku	Adm	News Paper			7,140.00		7,140.00	
14	Globewing Group	Adm	Biometric	124,630.00				124,630.00	
15	B.M Security	Adm	Alarm	48,321.37				48,321.37	
16	Fig Edu Supplies	Adm	Covid Items	175,000.00				175,000.00	
17	Elenox Limited	Adm	Staff Uniform		59,300.00	48,000.00		107,300.00	
18	Nuru Ya Sanaa	Adm	Motivations		49,600.00			49,600.00	
19	Elephani Hardware	Rmi	H/Ware	42,890.00	552,960.00	46,940.00		766,413.63	
20	Softronic	Rmi	Comp Repair			39,600.00		39,600.00	
21	Wholesum Suppliers	Rmi			33,460.00	18,800.00	51,860.00	104,120.00	
22	Jomikoka	Rmi	Dorm		331,674.00			331,674.00	
23	Autonet Iet Systems	Rmi	Spad Bks & Induction		84,200.00		-	84,200.00	
24	Botto Solar Ltd	Rmi	Veg Chopper		15,000.00	51,700.00		66,700.00	

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25	Eduvia Dealers	Rmi	Beds & Doors		200,100.00		100,000.00	300,100.00
27	Mogaka Are Welding	Admin Block	Doors & Windows			210,700.00		210,700.00
28	Activity ( Sub County)	Activity	(760 @ 280)			62,800.00		62,800.00
29	Genesis Solutions	Adm	Cartridges		609,979.00	5,260.00	287,697.00	902,936.00
30	Hemmsoft Solutions	Adm	Timetable		17,850.00			17,850.00
	<b>Total</b>			<b>42,890.00</b>	<b>2,647,553.00</b>	<b>3,477,766.00</b>	<b>878,929.91</b>	<b>7,047,138.91</b>

d)	Tuition Account	V/Head	Item	2018	2019	2020	2021	TOTAL
1	Patmat Bookshop	Exams	Photocopy Papers		87,000.00	289,722.00	71,962.00	448,684.00
1	Delive Enterprises	Tlm	White Boards			58,400.00	46,800.00	105,200.00
2	Cyber School	Tlm	Digital Science			108,400.00		108,400.00
3	Fig Edu Supplies	Exercise	Exercise Books		42,500.00	639,160.00	13,500.00	695,160.00
4	Mawlar Lab Chemicals And Equipments	Lab	Chemicals		380,941.00	62,537.00	95,985.00	539,463.00
6	Vidius Enterprises Ltd	Lab	Physics Apparat		65,000.00			65,000.00
7	Digital Educational Supplies	Tlm	Revision Materials			2,300.00		2,300.00
	<b>Total</b>			<b>-</b>	<b>575,441.00</b>	<b>1,160,519.00</b>	<b>228,247.00</b>	<b>1,964,207.00</b>

e)	Farm Account	V/HEAD	ITEM	2019	2020	2021	TOTAL

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1	George Kiarie	Farm	Bailing Of Grass				135,435.00	135,435.00
2	Njoro Vet	Farm	Vet Services				131,370.00	131,370.00
3	Peter Macharia	Harrowing	Maize				42,000.00	42,000.00
4	Sally Chelimo	Harrowing	Silage				25,200.00	25,200.00
	<b>Total</b>					-	<b>292,005.00</b>	<b>42,000.00</b>
								<b>334,005.00</b>

	<b>SUMMARY</b>							
	<b>ACCOUNTS</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>TOTAL</b>	
<b>a</b>	BOARDING EQUIPS AND STORES	1,091,280.00	2,227,695.00	4,753,560.00	1,764,259.72	9,836,794.72		
<b>b</b>	OPERATIONS/ BES	42,890.00	2,647,553.00	3,477,766.00	878,929.91	7,047,138.91		
<b>d</b>	TUITION	-	575,441.00	1,160,519.00	228,247.00	1,964,207.00		
<b>e</b>	FARM	-	-	292,005.00	42,000.00	334,005.00		
	<b>GRAND TOTAL</b>		<b>1,134,170.00</b>	<b>5,450,689.00</b>	<b>9,683,850.00</b>	<b>2,913,436.63</b>	<b>19,182,145.63</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

<b>Items</b>	<b>Number (unit)</b>
Freehold land title in the name of Njoro Girls High school	92 acres
51- seater capacity bus Isuzu	1
50 capacity classrooms	17
Dormitories - 822 capacity	7
Admin blocks	1
Science laboratories capacity 25	3
Dining halls 420 capacity	1
Home science block	1
Ablution block	2
Store houses stationery, foodstuffs, carpentry	4
Borehole	1
10,000, 5,000,920,250, litres rotto tanks	12
Concrete tank	1
Zero grazing unit	1
Milk producing cows	10
Heifers	2
Calves	6
Mature Eucalyptus trees	35
Eucalyptus trees – below 2years	1451
Cassuarina pine	31
Grivelia	92
Indigenous trees	216
Cypress trees	600
Fruit trees	19
Bicycle	2
Library books	5612 copies
Textbooks-diverse subjects	16,436 copies
Teachers reference books	745 copies
Entry and exit gates	1

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Computers	22
printers/ photocopier	6
Student desk /chairs (pair)	925
Office/staff room chairs	69
Office/staff room tables	45
Office benches	2
Wooden cupboards	3
Metallic cupboards	4
Dining tables	41
Dinning benches	82
projectors	1
Student beds	952
Staff houses 2*3 bed room- for teachers	7
Staff houses, for - non-teaching 1\$2 bedroom	4
Kitchen deep freezer	1
Kitchen weighing machine	1
Bread toaster	1
Potato peeler	1
Refrigerators	2
Kitchen Cookers and equipments	9
Milking parlour	1
Calf pen	1
Animal feed's store	2
Aquaponic unit	1
Bore hole	1
Generator	1
Fire extinguishers	74