

REPUBLIC OF KENYA



Enhancing Accountability



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THE NATIONAL ASSEMBLY
REPORT

DATE:	08 NOV 2023	DAY	Wednesday
TABBLED BY:	Hon. Naomi Wago (Deputy Majority Whip)		
CLERK AT THE TABLE:	Mado		

THE AUDITOR-GENERAL

ON

KIJABE GIRLS HIGH SCHOOL

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

KIAMBU COUNTY

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

14 JUL 2023

RECEIVED



KIJABE GIRLS' HIGH SCHOOL
P. O. Box 90 - 00220,
KIJABE

KIJABE GIRLS HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th June 2021

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

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

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**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT

BACKGROUND INFORMATION

The school is domiciled in Kenya and its operations are governed under the Basic Education Act 2013.

The School was registered on 23rd July, 2021 under Registration number 22S00300726 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 1000 and 829 (exclusive of 2020 candidates who had done KCSE) number of students as at 30th April 2021 and 30th June, 2021 respectively.

It has 5 streams and 41 teachers of which 6 teachers are employed by the school Board of Management.

The teacher student ratio was at 1:26. According to the CBE, the school needs 42 teachers hence the BOM teachers were employed to cater for the deficit

The School also has 22 non-teaching staff all employed by the school Board of Management.

(A) SCHOOL BOARD OF MANAGEMENT.

REF	NAME OF BOARD MEMBER	DESIGNATION	DATE OF APPOINTMENT
1.	JOHN M. KARIUKI	CHAIRMAN	4 TH MARCH, 2019
2.	MARGARET N. MBUGUA	VICE CHAIR	4 TH MARCH, 2019
3.	MERCY KIBATA	BOM SECRETARY	4 TH MARCH, 2019
4.	GEORGE KIBUGI	PA CHAIR	4 TH MARCH, 2019
5.	LUCY MUGANE	MEMBER	4 TH MARCH, 2019
6.	LUCY GITAU	MEMBER	4 TH MARCH, 2019
7.	ALBERT GIKONYO	MEMBER	4 TH MARCH, 2019
8.	JANE SAETWA	MEMBER	4 TH MARCH, 2019
9.	IBRAHIM OKWEMBA	MEMBER	4 TH MARCH, 2019
10.	JONATHAN MWALILI	MEMBER	4 TH MARCH, 2019
11.	BLENCH WANJIKU	MEMBER	4 TH MARCH, 2019
12.	PHARIS MUKUI	MEMBER	4 TH MARCH, 2019
13.	DANIEL KIMEU	MEMBER	4 TH MARCH, 2019
14.	ALLAN KAMWAGA	TEACHERS' REP.	4 TH MARCH, 2019
15.	JASMINI WAMBUI	STUDENTS' REP.	4 TH MARCH. 2019

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
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KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

The function of the Board of Management include:

- Promote the best interest 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 of the school.
- 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 paragraph 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 M. Kariuki	Chairman	3
		Margaret N. Mbugua	Vice Chair	3
		Mercy Kibata	Secretary/Principal	3
		Lucy W. Mugane	Member	3
		George Kibugi	P A Chairman	3
2.	Sic Committee	Lucy Mugane	Chairperson	1
		SCDE	Member	1
		Mercy Kibata	Secretary/Principal	1
		Margaret N. Mbugua	Member	1
		George Kibugi	P A Chairman	1
3	Adhoc committee	Maryann Wairimu	Member	1
		Esther Kamau	Member	1
		Peter Wainaina	Member	1
		Paul Mbugua ngacha	Chairperson	1
		Allan Kamwaga	Member	1
		Esther Macharia	Member	1
		Dorcas Karobia	Secretary	1
		Grace Gitahi	Member	1

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

D. SCHOOL OPERATION MANAGEMENT

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

Ref.	Designation	Name	TSC Number
1.	Principal	Lucy W Munyaka	372184
2.	Deputy Principal	Grace Gitahi	335789
3.	Bursar	Esther Macharia	

E. SCHOOLS CONTACTS

Post Office Box	90 – 00220, KIJABE
Mobile Number	0748 999112
Email Address	kijabegirlshigh@gmail.com
Website	

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

F. SCHOOL BANKS ACCOUNTS

The school operated number of bank accounts and one paybill number as follows

1. Name of the bank Branch Account number	KCB Githunguri 1105788407
2. Name of the Bank Branch Account	KCB Limuru 1102173142
3. Name of the bank Branch Account	KCB Limuru 1102171964
4. Name of the bank Branch Account	KCB Limuru 1104416956
5. Name of the Bank Branch Account	KCB Limuru 122429906
6. Name of the Bank Branch Account	Equity Kimende 1110280179685
7. Name of Bank Branch Account	KCB Githunguri 1104416840
8. MPESA Paybill No.	Business Number: 522123 Account: 37540K Attached to Bank Acc. 110578840

KIJABE GIRLS HIGH SCHOOL ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021

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.

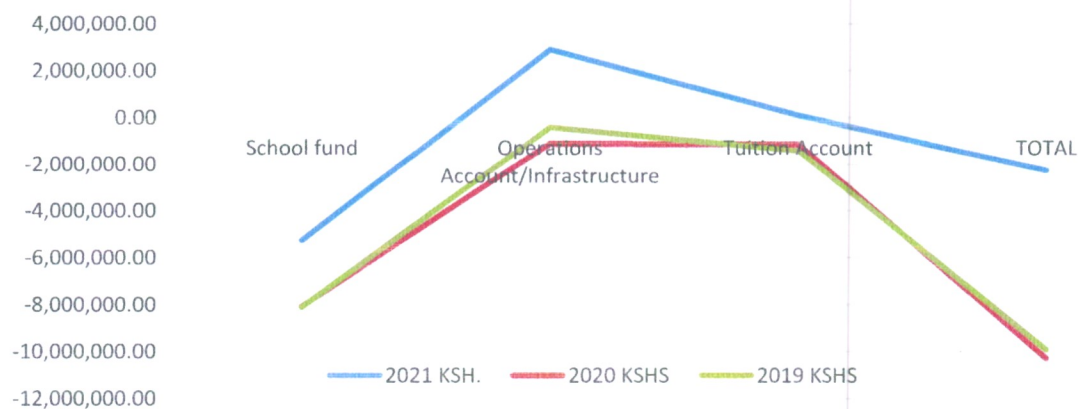
(a) FINANCIAL PERFORMANCE

Under this section, it reflects the actual financial performance trend for the last one year period between 1st January 2020 to 31st Dec. 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and is summarized as follows:-

SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON OF THE SAME FOR THE LAST THREE YEAR

S.NO.	ACCOUNTS	2021 KSH.	2020 KSHS	2019 KSHS
1.	School fund	(5,262,237.65)	(8,067,134.18)	(8,102,519.89)
2.	Operations Account/Infrastructure	2,912,619.88	(1,082,956.42)	(408,623.42)
3.	Tuition Account	100,377.15	(1,123,216.85)	(1,405,048.85)
	TOTAL	(2,249,240.62)	(10,273,307.45)	(9,916,192.16)

TREND OVER THE LAST TWO YEARS



The deficit for the year 2020 was as a result of abrupt closure of school's due to covid-19. However, the deficit for the year 2021 has decreased with Ksh. 8,024,066.83 as compared to year 2020.

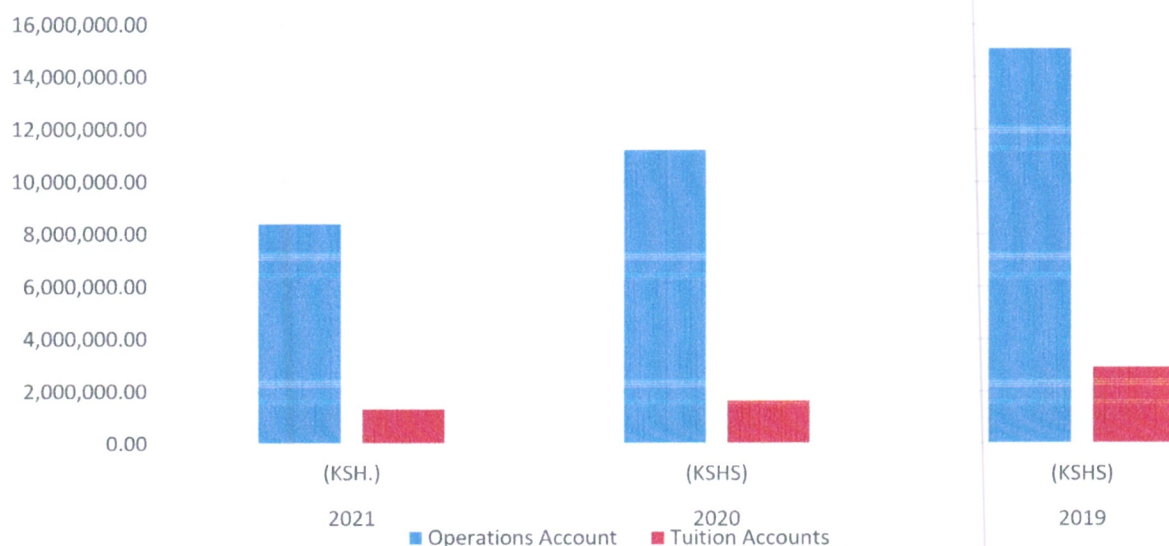
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
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SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST TWO YEARS

SNO.	ACCOUNTS	2021 (KSH.)	2020 (KSHS)	2019 (KSHS)
1.	Operations Account	8,372,456.30	11,208,021.00	15,082,659
2.	Tuition Accounts	1,332,434.00	1,671,577.00	2,940,899.90
	TOTAL	9,704,890.30	12,879,598.00	18,023,558.90
	Increase/Decrease	(3,174,707.70)		
	No. of students	1000	1003	850
	Ratio of Capitation	1:9705	1:12841	1:21204

TREND OVER THE LAST TWO YEARS



The total Capitation for the year 2021 was sh. 9,704,890.30 as compared to sh. 12,879,598 for the year 2020 representing a decrease of Ksh. 3,174,707.70, mainly attributed to the short financial year 2021 covering only 6 months.

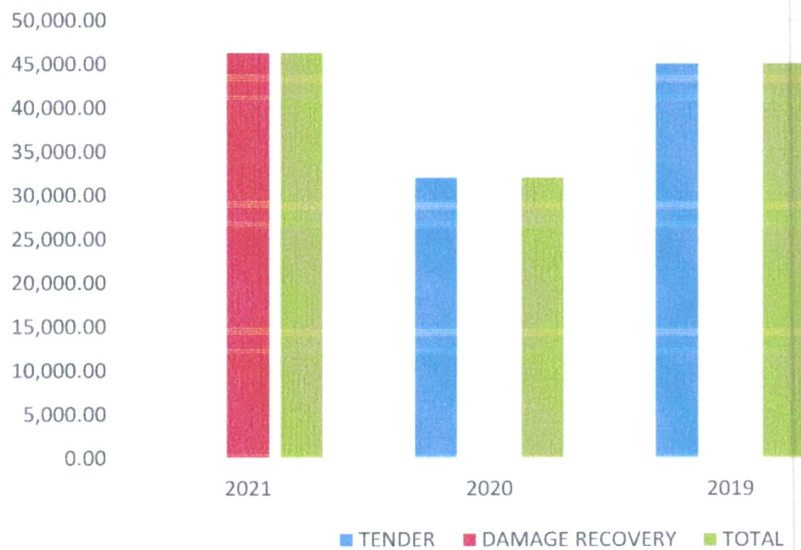
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

SNO.	ACCOUNTS	2021 (KSHS)	2020 (KSHS)	2019 (KSHS)
1.	Tender	-	32,000.00	45,000
2.	Damage Recovery	46,260.00	-	-
	Total	46,260.00	32,000.00	45,000
	Increase/Decrease	14,260.00	(13,000)	16,000

TREND OVER THE LAST TWO YEARS



The Net growth of other income generating activities for the financial year 2021 was Ksh. 46,260 as compared to Ksh. 32,000 in the year 2020. Both years 2021 and 2020 were affected by Covid 19 hence affecting other income generating activities in school.

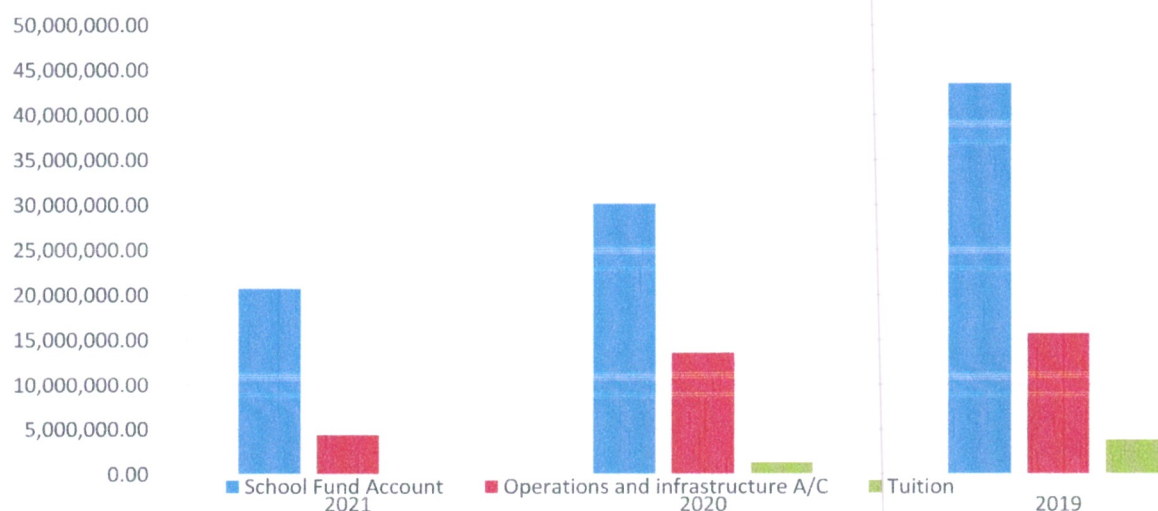
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

S.NO.	ACCOUNTS	2021 (KSHS.)	2020 (KSH.)	2019 (KSH.)
1.	School Fund Account	20,705,599.45	30,168,083.20	43,509,416.82
2.	Operations and infrastructure A/C	4,376,880.00	13,562,054.00	15,750,387.00
3.	Tuition	108,840.00	1,314,745.00	3,841,024.00
	TOTAL	25,191,319.47	45,044,882.20	63,100,827.82
	Increase/decrease	(19,853,562.73)	(18,055,945.62)	6,725,384.77

TREND OVER THE LAST TWO YEARS



The financial year 2021 shows a decrease of growth in expenditure which has resulted from the current year covering a period of 6 months. The decrease in growth of expenditure in the financial year 2020 has resulted from prolonged abrupt closure of the school due to Covid-19.

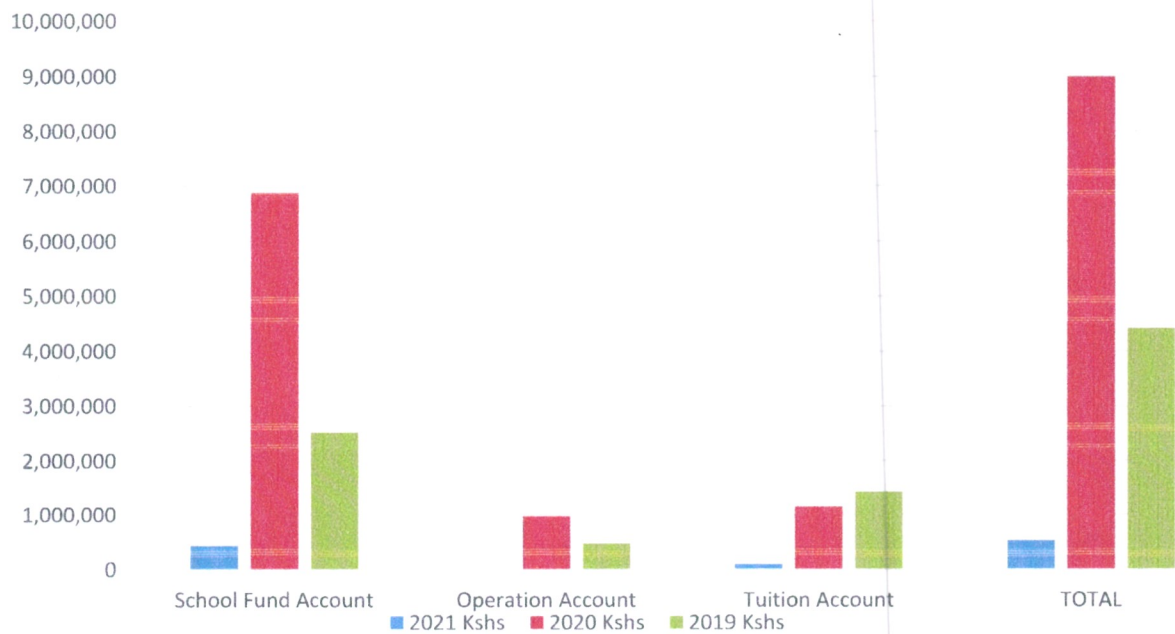
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL

S.NO.	ACCOUNTS	2021	2020	2019
1.	School Fund Account			
A.	Debtors	644,189.00	2,945,449.00	1,274,353.00
	TOTAL	644,189.00	2,945,449.00	1,274,353.00
	Increase/decrease	(2,301,260.00)	1,671,096.00	845,657.00

TREND OVER THE LAST TWO YEARS



Total debtors as at 30th June 2021 decreased by 78.12% to Ksh. 644,189.00 compared to Ksh. 2,945,449.00 as at the end of financial year 2020. The main contributors to the decrease in total debtors is the students having less fees balances.

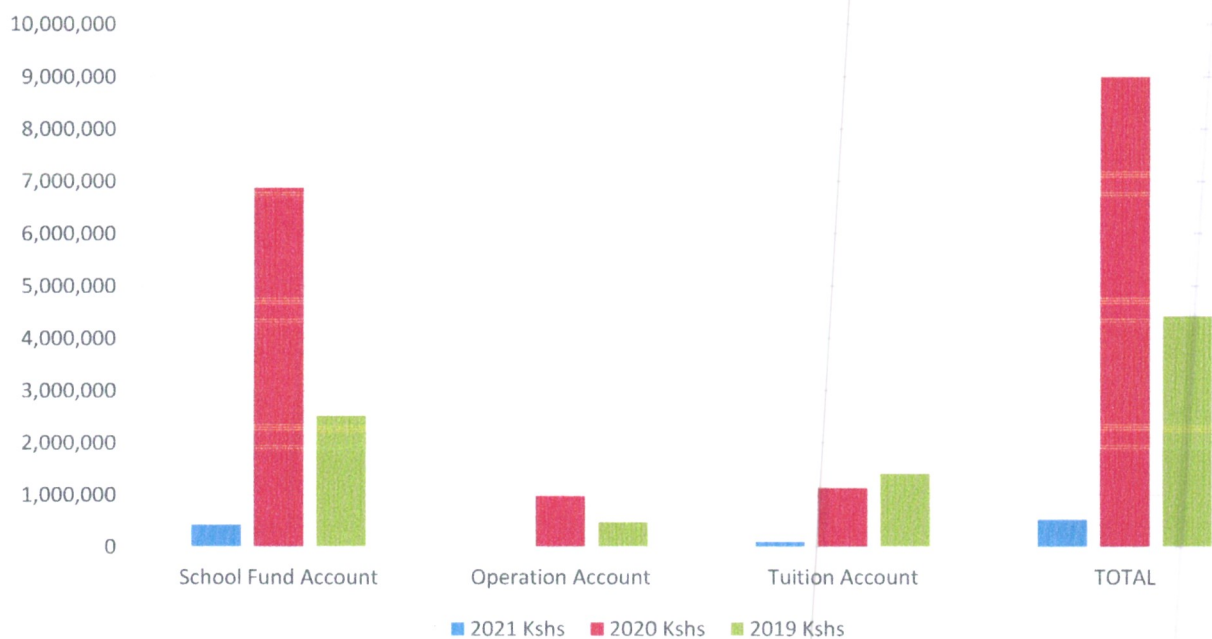
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CREDITORS OF THE SCHOOL

S.NO.	ACCOUNTS	2021	2020	2019
		Kshs	Kshs	Kshs
1.	School Fund Account	431,320	6,872,529.00	2,519,784.00
2.	Operation Account	-	980,788.00	475,550.00
3.	Tuition Account	101,200	1,144,905.00	1,419,835.00
	TOTAL	532,520.00	8,998,222.00	4,415,169.00
	Increase/decrease	(8,465,702.00)	4,583,053.00	1,068,558.00

TREND OVER THE LAST TWO YEARS



The total creditors as at 30th June 2021 decreased by 8,465,702.00, compared to Kshs. **8,998,222.00** as at the end of financial year 2020. The main contributors being short year 2021 financial year which covers a period of six months.

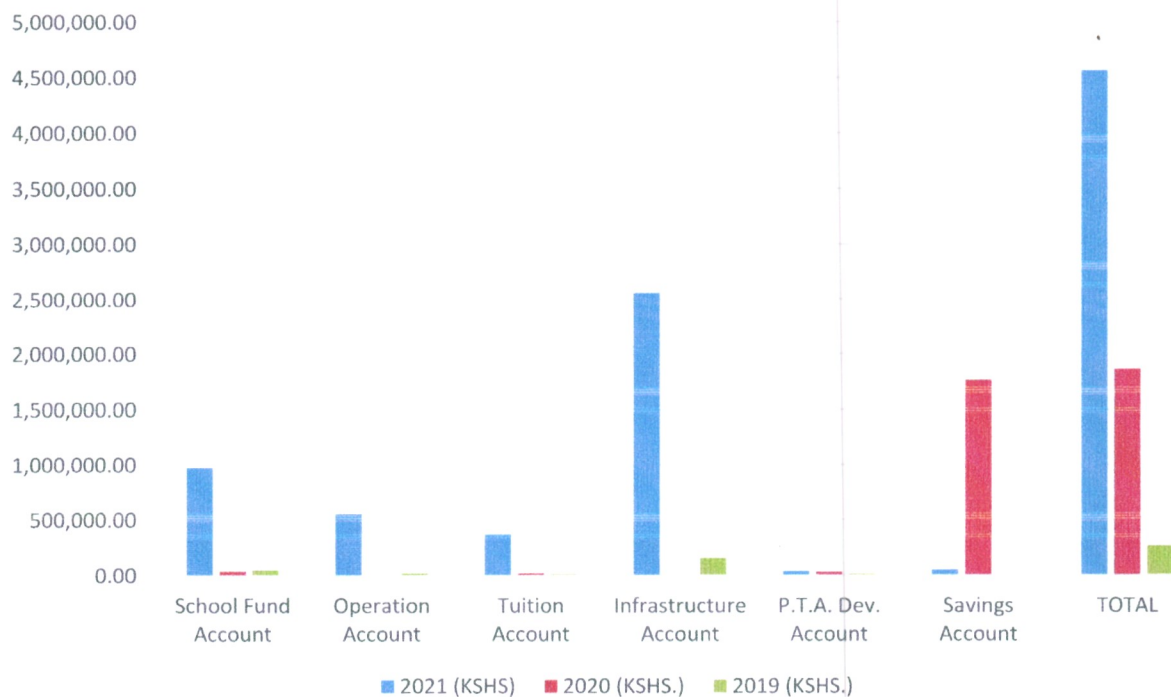
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

MOVEMENT OF CASH AND BANK BALANCES

S.NO.	ACCOUNTS	2021 (KSHS)	2020 (KSHS.)	2019 (KSHS.)
1.	School Fund Account	976,494.79	38,231.56	52,158.46
2.	Operation Account	556,565.88	3,238.58	18,988.58
3.	Tuition Account	374,057.15	21,688.15	14,786.15
4.	Infrastructure Account	2,563,893.00	3,633.00	156,968.00
5.	P.T.A. Dev. Account	39,973.71	35,385.71	14,089.71
6.	Savings Account	51,082.40	1,764,737.40	9,902.40
	TOTAL	4,562,066.93	1,866,914.40	266,893.30
	Increase/Decrease	2,695,152.53	1,600,021.10	(249,974.06)

TREND OVER THE LAST TWO YEARS



**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(B) TEACHER STUDENT RATIO:

Between the month of January 2021 and June 2021, the status of the teaching staff is as follows

There are 35 teachers posted by the Teachers Service Commission and 6 teachers recruited by the Board of Management. A total of 41 teachers. Teacher student ratio lies at 1:26. We have a shortage of 6 teachers from the given CBE.

(C) MEAN SCORE IN THE YEAR 2018, 2019, 2020 AND 2021

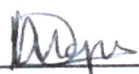
YEAR	ENROLMENT	MEAN	TRANSITION	% TRANSITION	SCHOOL TARGET	COMMENTS
2021	247	5.808	69	27.94	7.55	There was a deviation of -0.22 in the mean and -11.66 % in transition
2020	176	6.028	69	39.20	6.885	There is a deviation of +0.355 in the mean and +13.04% in transition
2019	172	5.673	45	26.16	6.9	There is a deviation of +0.51 in the mean and +7.06% in transition
2018	178	5.163	34	19.10	6.885	There was deviation of 0.315 in the mean and 3.95% in transition rate

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL continued

A. DEVELOPMENT PROJECTS CARRIED OUT BY SCHOOL

SNO.	PROJECTS	YEAR	STATUS	AMOUNT	FUND SOURCE
1.	Dormitory construction	2019	Completed	3,139,560.00	TIG, maintenance & Improv.
2.	C.C.T.V Cameras	2019	Completed	1,310,600.00	Maintenance & Improv.
3.	Classrooms Roof Repairs	2019	Completed	488,850.00	Maintenance & Improv.
4.	Dormitory roof repairs	2019	Completed	1,265,230.00	Maintenance & Improv.
5.	Classroom floor repairs	2019	Completed	697,875.00	Maintenance & Improv.
6.	Repair of Beds	2019	Completed	90,000.00	Maintenance & Improv.
7.	Repair of Desks & Chairs	2019	Completed	121,000.00	Maintenance & Improv.
8.	Dormitory construction	2020	Completed	3,499,090.00	Maintenance & Improv.
9.	Class construction	2020	Completed	1,480,220.00	G.O.K., M&I & Parents R.M.I



**LUCY MUGANE
CHAIR
Board of Management**

Kijabe Girls High School

DATE: 13/7/2023



**LUCY W MUNYAKA
SECRETARY
Board of Management/Principal**

Kijabe Girls High School

DATE: 13/7/2023



**ESTHER MACHARIA
BURSAR**

Kijabe Girls High School

DATE: 13/7/2023

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

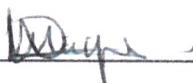
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school.

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 that the Board of Management of a public institution of basic education keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of **Kijabe Girls' High School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basic 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.



LUCY MUGANE
CHAIR
Board of Management

Kijabe Girls High School

DATE: 13/7/2023



LUCY W MUNYAKA
SECRETARY
Board of Management/Principal

Kijabe Girls High School

DATE: 13/7/2023



ESTHER MACHARIA
BURSAR

Kijabe Girls High School

DATE: 13/7/2023

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON KIJABE 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 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 Kijabe Girls High School - Kiambu County set out on pages 12 to 36, which comprise of the statement of statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of

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

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kijabe Girls High School - Kiambu County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Expenditure on Electricity

The statement of receipts and payments reflects expenditure on operations and infrastructure and boarding and school fund payments of Kshs.4,376,880 and Kshs.20,705,599 respectively as disclosed in Note 6 and Note 7 to the financial statements. The expenditures includes electricity bill amounting to Kshs.584,464 which was not supported with the consumption units and the amount was paid to the African Inland Church and it was not clear how the amount was determined.

In the circumstances, the accuracy and completeness of expenditure on operations and infrastructure and boarding and school fund could not be confirmed.

2. Unsupported Account Receivables Balance

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,471,197 in respect to fees arrears as disclosed in Note 11 to the financial statements. However, the balance has not been supported with detailed ledgers, aging analysis and control accounts. Further, the significant accounting policies on accounts receivables as disclosed in Note 5 do not explain the treatment of the students' fees balances which is the major source of income for the school.

In the circumstances, the existence and completeness of accounts receivables balance of Kshs.4,471,197 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budget and Budgetary Control

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.58,081,049 and Kshs.33,215,386 respectively, resulting in an under-funding of Kshs.24,865,663 or 43% of the budget. Similarly, the School had an expenditure budget of Kshs.57,941,279 against actual expenditure of Kshs.25,191,319, resulting in an under-expenditure of Kshs.32,749,960 or 56% of the budget.

The underfunding and underperformance may have negatively affected implementation of the planned activities and service delivery in the school.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing the financial statements for longer period is due to the adoption of IPSAS for schools and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering six (6) months period from January to June, 2021 with comparative balances for January to December, 2020. Therefore, the financial statements have not been prepared for eighteen (18) months as prescribed by the Public Sector Accounting Standards Board.

Further, 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 current financial period.

In the circumstances, Management did not adhere to the Public Sector Accounting Standards Board guidelines.

2. Unbalanced Budget

The statement of budgeted versus actual amounts for the six months period ended 30 June, 2021 reflects an amount of Kshs.58,081,049 and Kshs.57,941,279 in respect of approved revenue and expenditure budget respectively resulting to an unbalance budget balance of Kshs.139,770. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that budget revenue and expenditure appropriations shall be balanced.

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

3. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.33,215,386 and Kshs.25,191,319 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual Procurement Plan as part of the annual budget preparation process. This is contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that stipulates a shall procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 overall governance were not effective.

Basis for Conclusion

1. Weaknesses in Inventory Control

The statement of financial assets and financial liabilities reflects nil balance in respect of inventories. However, review of the stock or inventory as disclosed in other important disclosures to the financial statements reflects stock items with no amounts or value since the cost price had not been assigned to stock items. Further, physical verification of the ledger balances reflects that most of the inventory items had values attached and no explanation was provided for not giving the inventory a value. Further, there were notable differences between the bin cards and the financial statements. The stock counts were not indicated in the bin cards.

In the circumstances, the effectiveness of controls over inventory and stores management could not be confirmed.

2. Weaknesses in Management of Assets Register

Other important disclosure Notes reflect stock/inventory of categories of non-current assets and inventory. However, the assets did not have values and were not tagged for ease of identification and tracking. Further, the stock report indicate that the school owns fifteen (15) acres of land which was donated by the African Inland Church but has not been issued with a title deed. In addition, physical verification of the buildings carried out in the month of June, 2023 revealed that two laboratories and two staff houses were roofed with asbestos and the water supply to the School is unreliable hence the School is dependent on the Church and water boozers.

In the circumstances, the management of assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 control would not necessarily disclose all matters in the internal control that

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

STATEMENT OF RECEIPTS AND PAYMENTS

Description of Votehead	Note	JAN - JUNE 2021 (Ksh.)	JAN - DEC.2020 (Ksh.)
RECEIPTS			
Capitation Grants for Tuition	1	1,332,434.00	1,671,577.00
Capitation Grants for operation & Infrastructure	2	8,372,456.30	11,224,021.00
School Fund Income – Parents contribution	3	23,416,986.00	30,355,053.00
School Fund Income – Other Receipts	4	93,510.00	224,247.00
Proceeds from borrowings			
Total		33,215,386.10	43,474,898.00
PAYMENTS			
Payments for Tuition	5	108,840.00	1,389,745.00
Payments for Operation & Infrastructure	6	4,376,880.00	13,562,054.00
Boarding and School Fund Payments	7	20,705,599.47	30,168,083.00
Total Payments		25,191,319.47	45,119,882.00
Surplus/ Deficit		8,024,066.83	(1,644,985.00)

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LUCY MUGANE
 Chair
 Board of Management
 Kijabe Girls' High School
 Date: 13/7/2023


.....
LUCY W MUNYAKA
 Secretary
 Board of Management/Principal
 Kijabe Girls' High School
 Date: 13/7/2023

.....
ESTHER MACHARIA
 BURSAR
 Kijabe Girls' High School
 Date: 13/7/2023


**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

STATEMENT OF FINANCIAL ASSETS AND LIABILITIES


FINANCIAL ASSETS	NOTE	JAN. - JUNE 2021 (KSH.)	JAN. – DEC. 2020 (KSH.)
CASH & CASH EQUIVALENTS			
Bank Balances	8	4,562,015.93	1,866,051.40
Cash Balances	9	51.00	863.00
Short Term Investments	10	-	-
		4,562,066.93	1,866,914.40
Accounts Receivables	11	4,471,196.55	6,211,706.55
Total Financing Assets		9,033,263.48	8,078,620.95
FINANCING LIABILITIES			
Accounts Payables	12	8,828,753.10	15,898,177.40
Net Financing Assets		<u>204,510.38</u>	<u>(7,819,556.45)</u>
REPRESENTED BY			
Fund Bal b/fwd 1 st July	13	7,819,556.45	(6,174,571.75)
Surplus/ Deficit for the year		8,024,066.83	(1,644,984.70)
Net Financial Position		<u>204,510.38</u>	<u>(7,819,556.45)</u>

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LUCY MUGANE
 Chair
 Board of Management
 Kijabe Girls' High School

Date: 13/7/2023

.....

LUCY W MUNYAKA
 Secretary
 Board of Management/Principal
 Kijabe Girls' High School

Date: 13/7/2023

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ESTHER MACHARIA
 BURSAR
 Kijabe Girls' High School

Date: 13/7/2023

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

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

	NOTE	JAN. – JUNE 2021 (KSH.)	JAN. DEC. 2020 (KSH.)
RECEIPTS FROM OPERATING ACTIVITIES			
Capitation Grants for Tuition	1	1,332,434.00	1,671,577.00
Capitation Grants for operation & Infrastructure	2	8,372,456.30	11,224,021.00
School Fund Income – Parents Contribution/Fees	3	25,470,636.00	35,271,881.50
School Fund Income – Other Receipts	4	127,835.00	224,247.00
Proceeds from borrowings			
Total		37,303,361.30	48,590,026.50
PAYMENTS			
Payments for Tuition	5	980,065.00	1,664,675.00
Payments for Operation & Infrastructure	6	3,706,402.00	13,056,816.00
Boarding and School Fund Payments	7	23,055,194.47	32,268,524.40
Total Payments		27,741,661.47	46,990,015.40
Net Cash flow from Operating Activities	(A)	7,561,699.83	1,600,011.10
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of Assets	8	-	-
Acquisition of Assets	9	(3,424,740.00)	-
Proceeds from investment	10	-	-
Net Cash flow from investing Activities	(B)	(3,424,740.00)	-
NET CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Borrowings/Loans	11	-	-
Repayment of Principal borrowings	12	(1,441,807.30)	-
Net Cash flow from investing Activities	(C)	(1,441,807.30)	-
Net Increase in Cash and Cash Equivalent		2,695,152.53	1,600,011.10
Cash & Cash Equivalent at the beginning of the yr		1,866,914.40	
Cash & Cash Equivalent at the End of the yr		4,562,066.93	1,866,914.40

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LUCY MUGANE
 Chair
 Board of Management
 Kijabe Girls' High School
 Date: 13/7/2023

.....
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 BURSAR
 Kijabe Girls' High School
 Date: 13/7/2023

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

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

RECEIPTS/EXPENCES ITEM	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	BUDGET UTILIZATION	% OF UTILIZATION
	A (KSH.)	B (KSH.)	C = A+B (KSH.)	D (KSH.)	E= C-D (KSH.)	F = D/C
(1.) CAPITATION GRANT ON TUITION						
Text Books	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Chemicals & Equipments	-	-	-	-	-	-
Teaching & Learning Materials	2,322,000.00	-	2,322,000.00	1,332,434.00	989,566.00	57.38%
SUB-TOTAL	<u>2,322,000.00</u>	=	<u>2,322,000.00</u>	<u>1,332,434.00</u>	<u>989,566.00</u>	
(2.) CAPTIATION GRANT ON OPERATIONS						
Maintenance & Improvement	3,585,000.00		3,585,000.00	3,585,000.00	-	100%
Others (LT&T, EWC, Admin Cost & P.E.,PA Support, Gratuity	4,787,456.30		4,787,456.30	4,787,456.30	-	100%
insurance	1,000,000.00		1,000,000.00	-	1,000,000.00	0%
SUB-TOTAL	<u>9,372,456.30</u>		<u>9,372,456.30</u>	<u>8,372,456.30</u>	<u>1,000,000.00</u>	
(3.) FEES CHARGED ON PARENTS						
Boarding Equipment & Stores	27,396,338.00	-	27,396,338.00	13,897,369.00	13,498,969.00	50.7%
Repairs Maintenance & Improvement	3,300,000.00	-	3,300,000.00	2,533,574.00	766,426.00	76.7%
Others (EWC, LT&T, P.E., Admin Costs)	15,239,610.00	-	15,239,610.00	6,824,327.00	8,415,283.00	44.8%
Activities	310,875.00	-	310,875.00	93,606.00	217,269.00	30.11%
Uniforms	-	-	-	21,850.00	-	-
SUB-TOTAL	<u>46,246,823.00</u>		<u>46,246,823.00</u>	<u>23,370,726.00</u>	<u>22,897,947.00</u>	
OTHER INCOMES						
Rent	93,510.00		93,510.00	93,510.00	-	100%
Damage Recovery	46260.00		46260.00	46260.00		100%
SUB -TOTAL	<u>139,770.00</u>		<u>139,770.00</u>	<u>139,770.00</u>		
GRAND INCOME TOTAL	<u>58,081,049.30</u>		<u>58,081,049.30</u>	<u>33,215,386.30</u>	<u>24,887,513.00</u>	<u>57.2%</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

RECEIPTS/EXPENCES ITEM	ORIGINAL BUDGET	ADJUST- MENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	BUDGET UTILIZATION	% OF UTILIZATION
EXPENDITURE	A (KSH.)	B (KSH.)	C = A+B (KSH.)	D (KSH.)	E= C-D (KSH.)	F = D/C
(1) TUITION						
Teaching & Learning Materials	2,322,000.00	-	2,322,000.00	108,840.00	2,213,160.00	4.6%
SUB-TOTAL	<u>2,322,000.00</u>	=	<u>2,322,000.00</u>	<u>108,840.00</u>	<u>2,213,160.00</u>	
(2) OPERATIONS						
Maintenance & Improvement	3,585,000.00	-	3,585,000.00	1,024,740.00	2,560,260.00	28.58%
Others (LT&T, EWC, Adm Cost & P.E.,BOM Teachers	4,787,456.30	-	4,787,456.30	3,334,990.00	1,452,466.30	69.6%
Insurance Medical & Property	1,000,000.00	-	1,000,000.00	17,150.00	982,850.00	1.71%
SUB-TOTAL	<u>9,372,456.30</u>	-	<u>9,372,456.30</u>	<u>4,376,880.00</u>	<u>4,995,576.30</u>	
(3) SCHOOL FUND						
Boarding Equipment & Stores	27,396,338.00	-	27,396,338.00	10,940,974.00	16,455,364.00	39.9%
Repairs Maintenance & Improvement	3,300,000.00	-	3,300,000.00	3,000,842.00	299,158.00	90.9%
Others (EWC, LT&T, P.E., Admin Costs)	15,239,610.00	-	15,239,610.00	5,199,828.47	10,039,781.53	34.1%
Activities	310,875.00	-	310,875.00	12,300.00	298,575.00	3.95%
Uniforms	-	-	-	1,551,655.00	-	-
SUB TOTAL	<u>46,246,823.00</u>		<u>46,246,823.00</u>	<u>20,705,599.47</u>	<u>27,092,878.53</u>	
GRAND TOTAL	<u>57,941,279.30</u>		<u>57,941,279.30</u>	<u>25,191,319.47</u>	<u>34,301,614.83</u>	<u>43.5%</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

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* recognizes 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.

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

NOTES TO THE FINANCIAL STATEMENTS

	JAN-JUNE 2021 (KSH.)	JAN – DEC 2020 (KSH.)
1. CAPTITATION GRANT FOR TUTION		
Exercise Books	-	-
Lab Chemicals & Equipments	-	-
Teaching & Learning Materials	1,332,434.00	1,671,577.00
Chalks	-	-
Internal Exam	-	-
TOTAL	<u>1,332,434.00</u>	<u>1,671,577.00</u>
2. CAPITATION FOR OPERATIONS & INFRASTRUCTURE		
Maintenance & Improvement	3,585,000.00	4,125,500.00
Other voteheads (LT&T, EWC,P.E. & Admin Cost)	4,787,456.30	6,347,571.00
Activity	-	361,200.00
Insurance & Medical	-	193,750.00
Rent	-	16,000.00
BOM Teachers	-	180,000.00
TOTAL	<u>8,372,456.30</u>	<u>11,224,021.00</u>
3. PARENTS CONTRIBUTION/FEES SCHOOL FUND		
Boarding Equipment & Stores	13,897,369.00	19,854,504.00
Other Voteheads	6,421,555.00	6,793,446.50
Repairs & Maintenance	2,533,574.00	2,421,722.00
Activity	93,606.00	136,107.00
Uniform	21,850.00	-
PA Support Programme	202,772.00	1,149,273.00
Gratuity	200,000.00	-
Damage Recovery	46,260.00	-
TOTAL	<u>23,416,986.00</u>	<u>30,355,052.00</u>
4. OTHER RECEIPTS – SCHOOL FUND		
Rent Income	93,510.00	192,247.00
Tender	-	32,000.00
TOTAL	<u>93,510.00</u>	<u>224,247.00</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2021**

5. PAYMENTS FOR TUITION ACCOUNT			
Exercise Books		-	-
Lab-Chemicals & Equipments		-	227,255.00
Teaching & Learning Materials	108,600.00		1,087,250.00
Chalks			-
Internal Exams		-	-
Bank Charges	240.00		240.00
TOTAL	108,840.00		1,314,745.00
6. PAYMENT FOR OPERATION & INFRASTRUCTURE ACCOUNT			
Other Voteheads (LT&T, EWC, P.E. & Admin Cost)	2,519,103.00		6,320,769.00
Maintenance & Improvement	1,024,740.00		6,084,835.00
BOM Teachers	815,887.00		167,700.00
Medical & Insurance	17,150.00		78,750.00
Activity		-	910,000.00
TOTAL	4,376,880.00		13,562,054.00
7. BOARDING & SCHOOL FUND PAYMENTS			
Boarding Equipment & Stores	10,940,974.00		13,887,257.00
Other Voteheads (LT&T, EWC, P.E. & Admin Costs)	4,101,803.97		9,402,318.00
Repairs & Maintenance	600,842.00		2,782,427.00
Uniform	1,551,655.00		-
S.E.S	190,715.00		1,719,905.00
PA Support Programme	118,188.00		787,200.00
Gratuity	237,112.00		-
Activity	12,300.00		158,740.00
BOM Teachers	178,450.00		-
P.T.A. Development	2,400,000.00		1,195,000.00
KCB Loan Interest	373,559.50		235,236.20
TOTAL	20,705,599.47		30,168,083.20
8. BANK ACCOUNTS			
NAME OF THE BANK ACC NO. & CURRENCY			
NAME	BANK ACCOUNT NO.		
Tuition Account – KCB	110 217 1964	374,057.15	21,688.15
Operations A/C – KCB	110 217 3142	556,565.88	3,021.58
School Funds A/C – KCB/ Equity	110 578 8407 / 111 028 017 9685	976,443.79	37,585.56
P.T.A. Dev. A/C - KCB	112 429 9906	39,973.71	35,385.71
Infrastructure A/C - KCB	110 441 6956	2,563,893.00	3,633.00

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Savings A/C – KCB	110 441 6840	51,082.40	1,764,737.40
TOTAL		<u>4,562,015.93</u>	<u>1,866,051.40</u>
9. CASH IN HAND			
Tuition Account		-	-
Operations Account		-	217.00
School Fund Account		51.00	646.00
TOTAL		<u>51.00</u>	<u>863.00</u>
10. SHORT TERM INVESTMENTS			
Co-operative Shares		-	-
Treasury Bills		-	-
Fixed Deposits		-	-
Other Investments		-	-
TOTAL		<u>=</u>	<u>=</u>
11. ACCOUNTS RECEIVABLE			
Fees Arrears		4,471,196.55	6,177,381.55
Other Non-fees receivables		-	34,325.00
Salary Advances		-	-
Imprest		-	-
TOTAL		<u>4,471,196.55</u>	<u>6,211,706.55</u>
(Include an ageing of the fees/non fees arrears below)			
Fees arrears for the current year		644,189.00	2,945,449.00
Fees arrears for the previous year		560,750.00	736,988.00
Fees arrears for periods (over 2 years)		3,266,257.55	2,529,269.55
TOTAL		<u>4,471,196.55</u>	<u>6,211,706.55</u>
12. ACCOUNTS PAYABLE			
Trade Creditors (see ageing below and appendix)		6,521,524.10	13,746,207.40
Prepaid Fees		2,301,135.00	1,953,670.00
Pocket Money		6,094.00	198,300.00
Retention monies		-	-
TOTAL		<u>8,828,753.10</u>	<u>15,898,177.40</u>
(Include an ageing of the Creditor's arrears below)			
Trade Creditors for current year		532,520.00	
Trade creditors for the previous year		5,989,004.10	
Trade creditors for prior periods (over 2 years)		-	
TOTAL		<u>6,521,524.10</u>	<u>9,193,215.00</u>

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13. ACCUMULATED FUND BALANCE BROUGHT FORWARD SURPLUS/DEFICIT FOR THE YEAR		
Tuition Account	100,377.15	(1,123,216.85)
Operations	477,766.88	(1,086,589.42)
School Fund	(5,708,964.36)	1,273,519.89
Infrastructure	2,563,893.00	3,633.00
TOTAL	<u>39,973.71</u>	<u>35,385.71</u>
	(2,526,963.62)	(897,267.67)
14. FUND BALANCE BROUGHT FORWARD		
Bank Balances	4,562,015.93	1,866,051.40
Cash Balances	51.00	863.00
Short term investments	-	-
Receivables	4,471,196.55	6,211,706.55
Payables	8,828,753.10	15,898,177.40
TOTAL	<u>204,509.38</u>	<u>7,819,556.45</u>
15. NON-CURRENT LIABILITIES SUMMARY		
Bank Loan	2,939,162.10	4,380,969.40
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and Leave Provisions	-	-
TOTAL	<u>2,939,162.10</u>	<u>4,380,969.40</u>

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OTHER IMPORTANT DISCLOSURE NOTES

Stock/Inventory

STOCK AS AT 30TH JUNE, 2021

<u>ITEMS</u>	<u>NUMBER (Unit)</u>
School land	15 acres
School Bus 62 Seater	1
School Bus 32 Seater	1
Water Tank 10,000 litres	7 pcs
Water Tank 1,500 litres	1pc
Water tank 2,300 litres	1 pc
Trees	1131 pieces
Staff Houses (3 Bedrooms)	4
Staff Houses (2 Bedrooms)	11
Staff Houses (1 Bedrooms)	4
Single Rooms	9
Teachers Desks	65
Students Desks	1016
Office Desks	13
Staff Chairs	104
Students Chairs	1054
Sofa seats	4 pieces
Office Cabinets (Movable)	7
Office Cabinets (Fixed)	9
Students Dorm Cabinets	195
Boardroom Tables	6
Coffee tables	3
T.V. Sets	6
Office Computers	9
Students Computers	24
Printers	5
Duplicating Machines	2
Water Dispenser	3
Heater	1
Reception Seats	4
Dorms	10
Students Toilets	96
Bathrooms	42
Double Deckers	542
Students Cabinets	195

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Water Tanks 210 litres	22
Fire Extinguishers	45
Curtains	70
Dust bins	18
Jembes	66
Fork Jembe	3
Slasher	31
Squeezers	6
Brushes	84
Jericans 20 liters	76
Pangas	3
Carpenter Hammer	1
Hark saw	1
Pipe Range	1
Screw Driver	2
Tape measure	1
Spade	8
Iron sheet 3 meters	2
Water cistern	20
Mesh Wire	1 Roll
D8 wire	5 pieces
Pipe 3 "	3
Diesel	
Binding Wire	2 roll
Sink Basins	6 pieces
Asian Toilets	5 pieces
Electric Wire	30 meters
Spray pump	1 piece
Horse pipe	2
Door Grill	8 pieces
Wheel Barrow	1
Lawn Mower	2
Water pump	1
Welding machine	1
Grader Machine	1
Rivet Machine	2
Prescott Machine	1
Jiko	13
Sufuria	22
Serving Sufuria	47

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Weighing Scale	3
Buckets (Cabbage)	5
Small Buckets	4
Tea Tanks	4
Kettle	3
Trolley – Bread	3
Trolley – Firewood	2
Pan	1
Axes	5
Wall Clock	31
Charcoal Jiko	1
Fire Blanket	2
Kitchen preparation tables	2
Washing Sink	2
Fridge	1
Jug	6
Meko	4
Trays	8
Glass Bowl	4
Knives	10
Carrot pillar	3
Serving Tables	20
Dining Tables	75
Plate Box	20
Benches	131
Plastic cups	208
Cooking Spoons	26
Cups	57
Serving Spoons	14
Plates	60
Side plates	60
Table spoons	36
Tea spoons	8
Blue Band	62 tins (1kg)
Drinking Chocolate	74 tins (225 gm)
Fat	80 kgs
Salt	138 pkts
Rice	435 kgs
Sugar	529 kgs
Unga	837 pkts

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Tea leaves	35 pkts
Maize	1690 kgs
Beans	1243 kgs
Ndengu	280 kgs
Tissue papers	18
Red Biro	94
Blue Biro	79
Foolscaps	1
Spring Files	6
Manilla files	15
Riso Ink FII	4
Riso Moastes FII	6
Exercise Books Squared 200pgs	870
Exercise Books Ruled 200 pgs	826
Exercise Books Squared 120 pages	660
Stamp pad Ink	3
Envelopes B4	249
Envelopes C3	124
Envelopes DL	498
Envelopes C5	810
Thumb tucks	6
Consumer Ledgers	6
Permanent ledgers	17
Odonil Balls	10
White Board pens Red	16
White Board pens Blue	30
White Board pens Black	3
Paper pins	2
Admission Files new	431
Kitchen knives	7
Paper punch	3
Wite out	9
Graph papers	9
Graph books	204
Paper clips	8
Epson inc	8
17A Cartridge	4
83A Cartridge	3
White Board ink Red	1
White Board ink Black	8

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White Board ink Blue	3
Match Box	43
Inventores	18
Cellotapes	3
Pritt Glue	1
Batteries AAA	30
Embossed papers	2
Tooth pick	3
Face towels	71
Erasers	37
Dusters	12
Batteries D size	462
Water 500 mls	2
Manila papers	90
Counter books	39
Mark books	32
Pencils	6
Black biros	20
Photocopy papers	101
Class Registers	28
Bar soaps	21
Vim	22
Omo	32
128A Cartridge	5
Capbon papers	1
AA Batteries	32
Harpic	17
Masking Tapes	16
Jik	1
85A Catridge	4
Riso Machine	2
Epson Printer	1
HP Laserjet MI21nf MFP printer	1
Binding Machine	1
DSTV Dish	1
Radios	3
Mathematics Dividers	6
Globe	1
Sockets single	25
4 ft fluorescent bulbs	2

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Power separator/Generator	1
Halogen 1 a	39
Drawer locks	3
Screw bulbs	9
Plastic Buckets	4
Buretts 50 ml	60pcs
Conical Flask	120pcs
Gas Jar with lids	20pcs
Measuring cylinder 10 ml	90 pcs
Pipettes 25 ml	65pcs
Pipette fillers	200 pcs
Plane mirrors	50pcs
Stop Watches	65 pcs
Spiral Springs	20pcs
Spring Balance	40pcs
Stoppered Containers	500 pcs
Thermometers 10 – 110°C Mercury	60 pcs
Thermometers 10 – 110°C Alcohol	6 pcs
Test tubes	800pcs
Test tubes racks	80pcs
Zinc Plant	50pcs
Plastic Beakers 100 ml	200pcs
Boiling Tubes	500pcs
Concave mirror F -20	60pcs
Concave mirror F – 10	30pcs
Glass Funnel	4pcs
Eye Wash Bottle	50pcs
Jockeys	50pcs
Meter Rulers	102pcs
Knife Edge	50pcs
Watch Glass	130 pcs
Half Meter Rule	60 pcs
Marbles	50pcs
Measuring Cylinder 25 ml	50 pcs
Reagents Bottles	110 pcs
Portable Burners	40 pcs
Spatulas	60 pcs
Switches	120 pcs
Wash Bottles	65 pcs
White Tiles	60 pcs

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Ammeter 0-1	50 pcs
Ammeter 0-2.5	50 pcs
Ammeter 0-5	50 pcs
Beakers glass 1000 ml	2 pcs
Beakers glass 500 ml	25 pcs
Beakers glass 250 ml	60 pcs
Plastic Beakers 100 ml	200 pcs
Plastic beakers 250 ml	100 pcs
Electronic Balance	2 pcs
Voltmeters	50 pcs
Cell Holders	100 pcs
Deflagrating Spoon	10 pcs
Wire Gauze	100 pcs
Dropping Funnel	4 pcs
Separating Funnel	4 pcs
Plastic beakers 500 ml	20 pcs
Glass trough	1 pc
Immersion Heater	1 pc
Microscope	32 pcs
Petri Dishes	200 pcs
Ripple Tank	1 pc
Tripod Stands	35 pcs
Volumetric Flask 250 ml	82 pcs
Volumetric Flask 500 ml	2 pcs
Volumetric Flask 1000 ml	2 pcs
Volumetric Flask 2000 ml	10 pcs
Vanier Calipers	40 pcs
Tuning forks	50 pcs
Thistle funnel	5 pcs
Ticker Timer	1pc
Round Bottom Flasks	6 pcs
Retort Stand Complete	65 pcs
Pin Hole Camera	20 pcs
Measuring Cylinder 500 ml	1pc
Measuring Cylinder 2000 ml	1pc
Measuring Cylinder 50 ml	50pcs
Gold Leaf Electroscope	4pcs
Hand Lenses	67pcs
Measuring Cylinder 100 ml	50pcs
Test Tube Holders	50pcs

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Sweep Net	4pcs
Mili Ameters	50pcs
Galvanometer	20pcs
Masses 10 g	106pcs
Masses 20 g	151pcs
Masses 30 g	102pcs
Masses 50 g	105pcs
Masses 100 g	50pcs
Masses 200 g	20pcs
Funnels	85pcs
Six Thermometer	2pcs
G-Clamps	25pcs
Students Stool	115 pcs
Lab Benches	22 pcs
Iron Powder	5 gms
Labels	65 pcs
Litmus papers blue & Red	3 pkts
Methyl Orange	1 liters
Maleic	1000 gms
Masking Tape	5 pcs
Nitric Acid	200 ml
Methylated Spirit	5 litres
Naphthalene	500 gms
Magnesium ribbon	3 rolls
Magnesium Nitrate	1000 gms
Potassium Iodide	500 gms
Oxalic Acid	500 gms
Phenolphthalein Indicator Powder	1 gms
Potassium Hydroxide	1000 gms
Scalpels	1 pkt
Sodium Thiosulphate	1000 gms
Sodium Chloride	1500 gms
Starch	100 gms
Sucrose	1000 gms
Sodium Citrate	1000 gms
Sodium Carbonate	50 gms
Visking Tubing	2 rolls
Xyelene	1 litre
Wooden splints	30 boxes
Zinc Granules	500 gms

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Zinc Chloride	500 gms
Bromine Water	0.5 l
Acetone	2.5 litres
Ammonium ferrous Sulphate	1800 gms
Acetic Acid	3 litres
Bromothymol Blue	1 litre
Bicarbonate indicator	1 litre
Barium nitrate	100 gms
Ammonium solution	1.5 l
Gas Cartridges	30 pcs
Copper II Sulphate	1200 gms
Distilled Water	25 x 20 litres
Calcium Carbonate	500 gms
Cotton twine	5 rolls
Candles	1 boxes
Calcium Hypochlorite	200 gms
Calcium Metal	100 gms
Copper Nitrate	300 gms
Citric Acid	500 gms
Ethanol	2.5 litres
Filter Papers Whatman	28 pkts
Ethanoic Acid	2.5 l
Glucose	400 gms
Hand Gloves Surgical	1 box
Hydrogen Peroxide	6 litres
Iron II Sulphate	1000 gms
Potassium Permanganate	1000 gms
Sodium Hydroxide pellets	1150 gms
Diethyl Ether	2.5 litres
Sodium Hydrogen Carbonate	1500 gms
Barium Chloride	500 gms
Aluminum Sulphate	1000 gms
Lead Nitrate	100 gms
Universal Indicator Solution	100 ml
Copper Carbonate	500 gms
Sodium Carbonate anhydrous	1500 gms
Ammonium Sulphate	500 gms
Ascorbic Acid	5 gms
Biology Course Books	2490
Biology Guide Books	30

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Biology Revision Books	108
Mathematics Course Books	2660
Mathematic Course Books	24
Mathematics Revision Books	270
Kiswahili Course Books	2355
Kiswahili Guide Books	24
Kiswahili Revision Books	237
Kiswahili Set Books	1668
Kiswahili Story Books	480
English Course Books	2704
English Guide Books	24
English Revision Books	44
English Set Books	2224
English Story Books	433
Home Science Course Books	435
Home Science Guide Books	5
Home Science Revision Books	5
French Course Books	335
French Guide Books	4
French Revision Books	26
Computer Studies Course Books	636
Computer Studies Guide Books	6
Computer Studies Revision Books	3
C.R.E. Course Books	2613
C.R.E. Guide Books	36
C.R.E. Revision Books	45
Geography Course Books	1813
Geography Guide Books	21
Geography Revision Books	52
Agriculture Course Books	459
Agriculture Guide Books	2
Agriculture Revision Books	15
History Course Books	2161
History Guide Books	21
History Revision Books	30
Business Studies Course Books	2002
Business Studies Guide Books	22
Business Studies Revision Books	240
Chemistry Course Books	2915
Chemistry Guide Books	30

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Chemistry Revision Books	180
Physics Course Books	2318
Physics Guide Books	30
Physics Revision Books	152
Enamel Tea Cups	21
Saucers	12
Glasses	8
Plates Glazed Earthenware	13
Porcelain	7
Melamine	1
Side plates –melamine	1
Glazed Earthenware	6
Bows metallic	13
Bowls plastic	1
Bowls Glass	5
Bowls Ceramic	5
Rotary whisk	8
Egg Beater (Balloon whisk)	2
Kitchen Fork	3
Masher	1
Stirring Whisk	1
Kneves	27
Spatula	4
Bread knives	1
Egg slice	1
Graters	11
Moulding tins	11
Forks	24
Fish Slice	9
Slotted	8
Soup Spoon	4
Pastry Knife	4
Table Knives	12
Serving Spoon	10
Juice Squeezers plastic	10
Thermos Flask	13
Jugs	11
Blenders	1
Wooden Sticks	13

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Wooden Spoons	9
Measuring Cups	6
Measuring Jugs	3
Rolling Pins	10
Toaster	1
Trays (metallic)	10
Kettle Boiler	1
Chopping Boards Wooden	1
Chopping Boards Plastics	2
Sufuria Lids	28
Pans	13
Trays melamine	15
Table Mats	14
Kettles (China Ware)	12
Sandwich	1
Food Mix	1
Baking Trays	23
Backing Tins	6
Dustbins	1
Sufurias	38
Bread Tins	5
Roasting trays	11
Spoons	3
Cupboards	4
Students Homescience Table	13
Iron board	7
Sewing Machine – Treadle	14
Sewing Machine – Electric	5
Cookers	10
Refrigerator	1
Iron Box – Dry	1
Iron box – Steam	2
Towel	29
Gas Cylinder	3
Scissors	20
Robin & Cases	10
Tailor's pins	3 packs
Assorted Needles	3 packs
Seam Reapers	10
Tracing Wheels	15


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Motor	1
Extension	1
Presser Foots	3
Sieves	10


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ANNEX 1- ANALYSIS OF PENDING ACCOUNT PAYABLES AS AT JUNE 2021


SNO	SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 30 TH JUNE 2022	COMMENTS
1	KENAFRIC BAKERY LTD	1,279,200.00	01/01/2021	954,600.00	324,600.00	To be paid in the next financial year
	CYBER SCHOOL TECHNOLOGIES	106,720.00	01/01/2021	-----	106,720.00	To be paid in the next financial year
	REINER DISTRIBUTORS	328,455.00	01/01/2021	227,255.00	101,200.00	To be paid in the next financial year
	TOTAL	1,714,375.00		1,181,855.00	532,520.00	


.....
LUCY MUGANE
Chair
Board of Management
Kijabe Girls' High School

Date: 13/7/2023.....


.....
LUCY W MUNYAKA
Secretary
Board of Management/Principal
Kijabe Girls' High School

Date: 13/7/2023.....


.....
ESTHER MACHARIA
BURSAR
Kijabe Girls' High School

Date: 13/7/2023.....