

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY

REPORT

DATE: 08 NOV 2023

DAY:
Wednesday

TABLED
BY:

Hon. Naomi Wago (Deputy
Majority Whip)

OF

CLERK AT
THE TABLE:

Mado

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

KIJABE GIRLS HIGH SCHOOL

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

KIAMBU COUNTY

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**



KIJABE GIRLS HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th June 2022

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

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Table of Contents

1. ANNUAL REPORT AND FINANCIAL STATEMENTS	i
2. KEY SCHOOL INFORMATION AND MANAGEMENT	iii
3. THE FUNCTION OF THE BOARD OF MANAGEMENT	iv
4. COMMITTEES OF THE BOARD	v
5. SCHOOL OPERATION MANAGEMENT.....	vi
6. SCHOOL BANKS ACCOUNTS.....	vii
7. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	1
8. SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON OF THE SAME FOR THE LAST THREE YEAR.....	1
9. CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS	2
10. OVERVIEW OF NET GROWTH OF OTHER INCOME(S)	3
11. OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL.....	4
12. MOVEMENT OF DEBTORS OF THE SCHOOL	5
13. MOVEMENT OF CREDITORS OF THE SCHOOL	6
14. MOVEMENT OF CASH AND BANK BALANCES.....	7
15. TEACHER STUDENT RATIO:.....	8
16. DEVELOPMENT PROJECTS CARRIED OUT BY SCHOOL.....	9
17. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	10
18. REPORT OF THE INDEPENDENT AUDITORS OF THE ANNUAL FINANCIAL STATEMENTS OF KIJABE GIRLS' HIGH SCHOOL OF THE ENDING 30TH JUNE, 2022	11
19. STATEMENT OF RECEIPTS AND PAYMENTS.....	12
20. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	13
21. CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 TH JUNE 2022	14
22. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED	15
23. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED	16
24. SIGNIFICANT ACCOUNTING POLICIES.....	17
25. NOTES TO THE FINANCIAL STATEMENTS	19
26. OTHER IMPORTANT DISCLOSURE NOTES.....	22
27. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMEDATIONS.....	35
28. ANNEX 1- ANALYSIS OF PENDING ACCOUNT PAYABLES AS AT JUNE 2022	36

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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 1100 students .It has 5 streams and 43 teachers of which 6 teachers are employed by the school Board of Management.

The teacher student ratio was at 1:27. According to the CBE, the school needs 43 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.

SCHOOL BOARD OF MANAGEMENT.

REF	NAME OF BOARD MEMBER	DESIGNATION	DATE OF APPOINTMENT
1.	LUCY MUGANE	CHAIRPERSON	7 th March, 2022
2.	CAREB G. MACHARIA	VICE CHAIR	7 th March, 2022
3.	MERCY KIBATA	BOM SECRETARY	7 th March, 2022
4.	GEORGE KIBUGI	PA CHAIR	7 th March, 2022
5.	MARGARET N. MBUGUA	MEMBER	7 th March, 2022
6.	CRISPUS MAGURU	MEMBER	7 th March, 2022
7.	LABAN KIMATHI	MEMBER	7 th March, 2022
8.	HARRISON NDIRANGU	MEMBER	7 th March, 2022
9.	SERAH NUNGARI	MEMBER	7 th March, 2022
10.	ISAAC K MUCHENDU	MEMBER	7 th March, 2022
11.	BLENCH WANJIKU	MEMBER	7 th March, 2022
12.	VIRGINIA W. GICHINI	MEMBER	7 th March, 2022
13.	DANIEL KIMEU	MEMBER	7 th March, 2022
14.	ALLAN KAMWAGA	TEACHERS' REP.	7 th March, 2022
15.	VIRGINIA WANJIKU	STUDENTS' REP.	7 th March, 2022

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

THE FUNCTION OF THE BOARD OF MANAGEMENT

- 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.

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

COMMITTEES OF THE BOARD

REF.	NAME OF COMMITTEE	NAMES OF MEMBERS	DESIGNATION	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1.	Executive committee	Lucy Mugane	Chairperson	3
		Caleb G. Macharia	Vice Chair	3
		Mercy Kibata	Secretary/Principal	3
		Margaret N. Mbugua	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
		Onesmus Wainaina	Chairperson	1
		Allan Kamwaga	Member	1
		Esther Macharia	Member	1
		Dorcas Karobia	Secretary	1
		Esther Njuguna	Member	1

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

SCHOOL OPERATION MANAGEMENT

For financial year ended 30th June 2022 the school day-to-day management was under the following

Ref.	Designation	Name	TSC Number
1.	Principal	Lucy W Munyaka	372184
2.	Deputy Principal (administrative)	Esther njuguna	347226
3.	Deputy Principal (academics)	Gerald Thoithi	372005
4.	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 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (continued)

SCHOOL BANKS ACCOUNTS

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

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

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

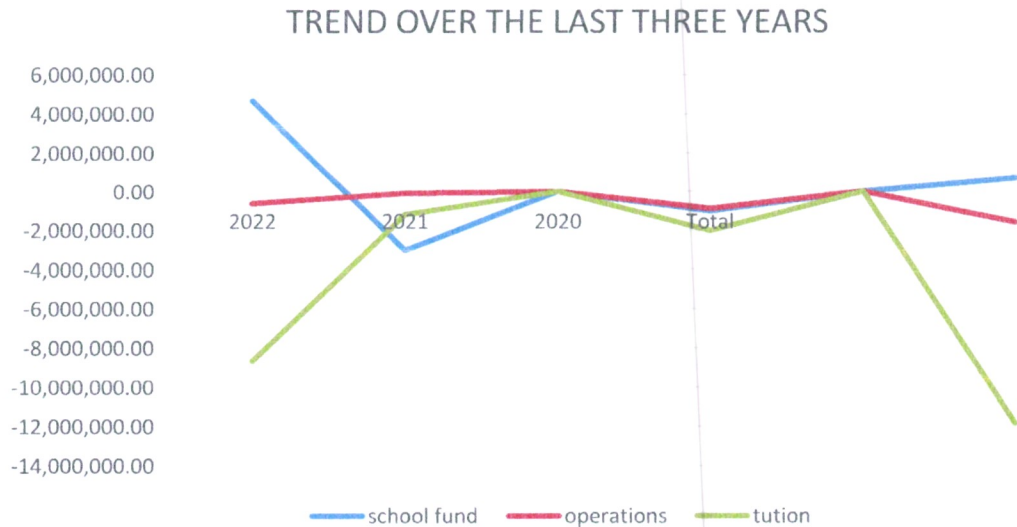
The following is a summary report of the performance of the school against the set performance evaluation criteria.

(a) FINANCIAL PERFORMANCE

Under this section, it reflects the actual financial performance trend for the last six months period between 1st January 2021 to 31st June 2021. While 30th June 2022 covers a period of 12 months from 1st July 2021 to 31st June 2022 ,and is summarized as follows:-

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

S.NO.	ACCOUNTS	2022 KSH	2021 KSH.	2020 KSHS	2019 KSHS
1.	School fund	4,668,234.98	(5,262,237.65)	(8,067,134.18)	(8,102,519.89)
2.	Operations Account/Infrastructure	(3,007,031.80)	2,912,619.88	(1,082,956.42)	(408,623.42)
3.	Tuition Account	(986,527.00)	100,377.15	(1,123,216.85)	(1,405,048.85)
	TOTAL	674,676.18	(2,249,240.62)	(10,273,307.45)	(9,916,192.16)



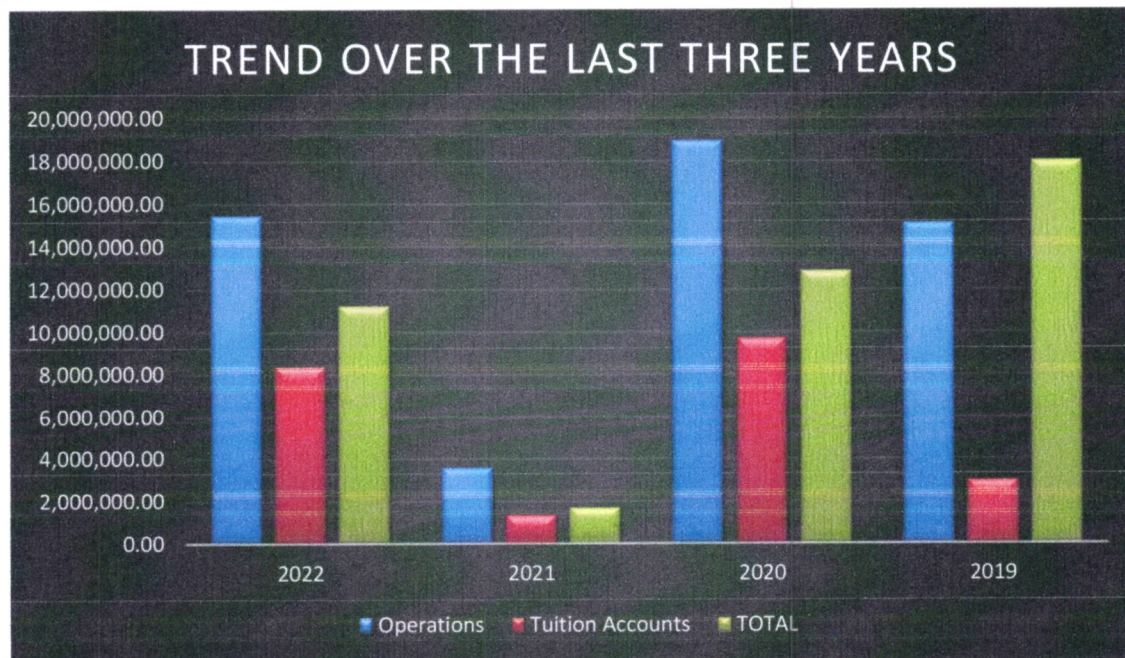
The Year 2022 has a surplus of Ksh. 674,676.18 as compared to the year 2021 which has a deficit of Ksh. 2,249,240.62 which was as a result of abrupt closer of schools due to Covid 19

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

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

SNO.	ACCOUNTS	2022 KSH	2021 (KSH.)	2020 (KSHS)	2019 (KSHS)
1.	Operations Account	15,431,958.20	8,372,456.30	11,208,021.00	15,082,659
2.	Tuition Accounts	3,519,611.20	1,332,434.00	1,671,577.00	2,940,899.90
	TOTAL	18,951,569.40	9,704,890.30	12,879,598.00	18,023,558.90
	Increase/Decrease	9,246,679.10	(3,174,707.70)		
	No. of students	1,100	1000	1003	850
	Ratio of Capitation	1:17229	1:9705	1:12841	1:21204



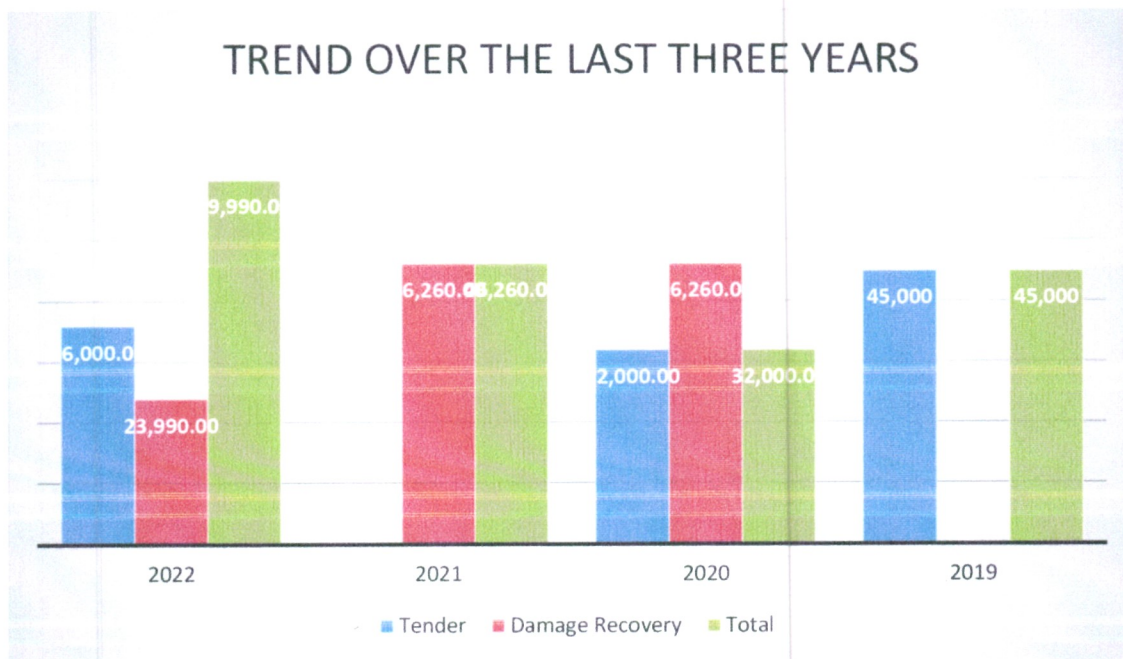
The total Capitation for the year 2021/22 was sh. 18,951,569.40 as compared to sh. 9,704,890.30 for the year 2021 representing an increase of Ksh. 9,246,679.10, mainly attributed to full financial year 2021/22 covering a period of 12 months as compared to financial year 2021 which was six months only.

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

SNO.	ACCOUNTS	2022 KSH	2021 (KSHS)	2020 (KSHS)	2019 (KSHS)
1.	Tender	36,000.00	-	32,000.00	45,000
2.	Damage Recovery	23,990.00	46,260.00	-	-
	Total	59,990.00	46,260.00	32,000.00	45,000
	Increase/Decrease	13,730.00	14,260.00	(13,000)	16,000



The Net growth of other income generating activities for the financial year 2021/22 was Ksh. 59,990.00 as compared to Ksh. 46,260.00 in the year 2021 representing an increase of Ksh. 13,730.

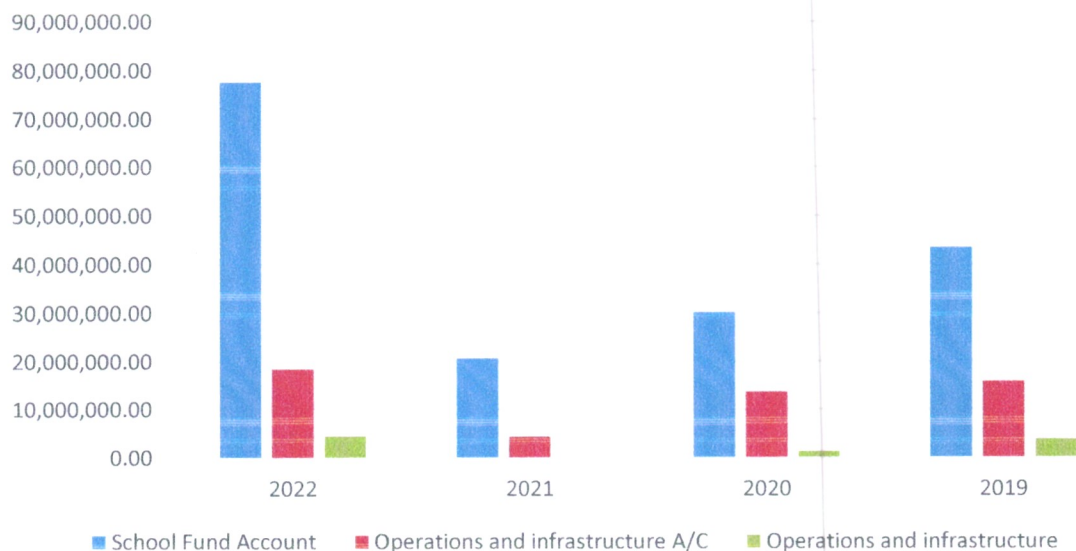
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

S.NO.	ACCOUNTS	2022 KSH	2021 (KSHS.)	2020 (KSH.)	2019 (KSH.)
1.	School Fund Account	79,605,947.02	20,705,599.47	30,168,083.20	43,509,416.82
2.	Operations and infrastructure	18,438,990.00	4,376,880.00	13,562,054.00	15,750,387.00
3.	Tuition	4,506,138.00	108,840.00	1,314,745.00	3,841,024.00
	TOTAL	102,551,075.02	25,191,319.47	45,044,882.20	63,100,827.82
	Increase/decrease	77,359,755.55	(19,853,562.73)	(18,055,945.62)	6,725,384.77

TREND OVER THE LAST THREE YEARS



The financial year 2021/22 shows an increase of growth in expenditure which has resulted from full current financial year covering a period of 12 months as compared to the financial year 2021 which covered a period of 6 months only

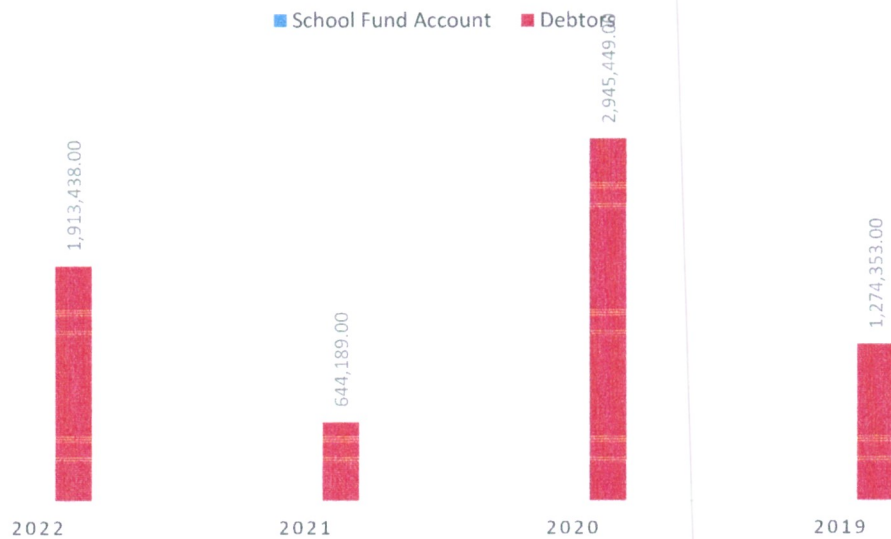
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL

S.NO.	ACCOUNTS	2022 KSH	2021	2020	2019
	School Fund Account				
	Debtors	1,913,438.00	644,189.00	2,945,449.00	1,274,353.00
	TOTAL	1,913,438.00	644,189.00	2,945,449.00	1,274,353.00
	Increase/decrease	1,269,249.00	(2,301,260.00)	1,671,096.00	845,657.00

TREND OVER THE LAST THREE YEARS



Total debtors as at 30th June 2022 increased by 197% to Ksh. 1,913,438.00 compared to Ksh. 644,189.00 as at the end of financial year 2021. The main contributors to the increase in total debtors is the students having high fees balances as a result of harsh economic time experienced in the current financial year 2021/22.

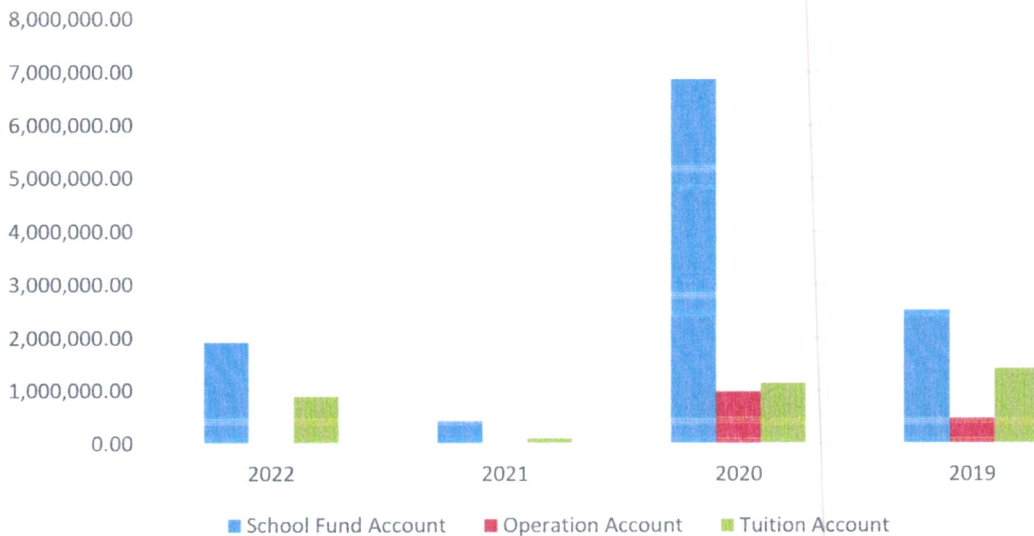
**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CREDITORS OF THE SCHOOL

S.NO.	ACCOUNTS	2022 KSH	2021	2020	2019
			Kshs	Kshs	Kshs
1.	School Fund Account	1,921,718.00	431,320.00	6,872,529.00	2,519,784.00
2.	Operation Account	-	-	980,788.00	475,550.00
3.	Tuition Account	892,550.00	101,200.00	1,144,905.00	1,419,835.00
	TOTAL	2,814,268.00	532,520.00	8,998,222.00	4,415,169.00
	Increase/decrease	2,281,748.00	(8,465,702.00)	4,583,053.00	1,068,558.00

TREND OVER THE LAST THREE YEARS



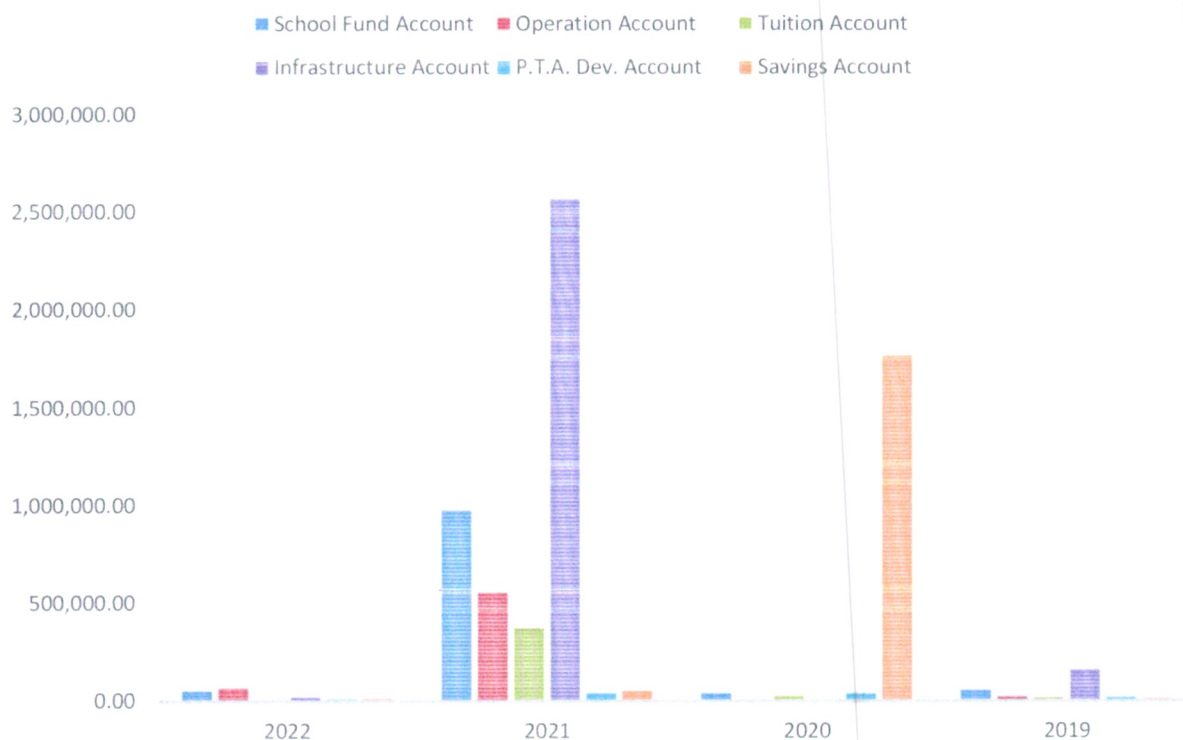
The total creditors as at 30th June 2022 increased by Ksh. 2,281,748.00, compared to Kshs. **532,520.00** as at the end of financial year 2021. The main contributors being high fees arrears in the financial year 2021/22, increased cost of living and full financial year 2021/22 covering a period of 12 months as compared to short financial 2021 covering a period of 6 months.

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)
MOVEMENT OF CASH AND BANK BALANCES**

S.NO.	ACCOUNTS	2022 (KSHS)	2021 (KSHS)	2020 (KSHS.)	2019 (KSHS.)
1.	School Fund Account	51,627.67	976,494.79	38,231.56	52,158.46
2.	Operation Account	64,639.08	556,565.88	3,238.58	18,988.58
3.	Tuition Account	6,280.15	374,057.15	21,688.15	14,786.15
4.	Infrastructure Account	18,989.00	2,563,893.00	3,633.00	156,968.00
5.	P.T.A. Dev. Account	10,020.71	39,973.71	35,385.71	14,089.71
6.	Savings Account	10,982.40	51,082.40	1,764,737.40	9,902.40
	TOTAL	162,539.01	4,562,066.93	1,866,914.40	266,893.30
	Increase/Decrease	(4,399,527.92)	2,695,152.53	1,600,021.10	(249,974.06)

TREND OVER THE LAST THREE YEARS



**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

TEACHER STUDENT RATIO:

Between the month of 1st July 2021 and 31st June 2022, the status of the teaching staff is as follows

There are 37 teachers posted by the Teachers Service Commission including 1 intern and 6 teachers recruited by the Board of Management. A total of 43 teachers. Teacher student ratio lies at 1:27. 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 2022**

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL continued

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
10.	Dormitory Construction	2021/22	Completed	4,991,380.00	PTA Development & Maintenance & Improvement Fund
11.	Ablution Block Construction (30 doors)	2021/22	Completed	2,060,150.00	PTA Development & Maintenance & Improvement Fund



LUCY MUGANE
CHAIR
Board of Management

Kijabe Girls High School

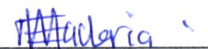
DATE: 13/7/2023



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 2022**

STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


Section 81 (l) 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, 2022, 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

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



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

REPORT OF THE AUDITOR-GENERAL ON KIJABE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 35, which comprise of the statement of statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of

receipts and payments, statement of cash flows and the statement of comparison of budget and 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, 2022, 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.18,438,990 and Kshs.79,605,947 respectively as disclosed in Note 6 and Note 7 to the financial statements. The expenditure 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 Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,108,463 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, accuracy and completeness of accounts receivables balance of Kshs.6,108,463 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.

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. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.103,225,751 and Kshs.102,551,075 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 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.

2. Unapproved Fees on Parent Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.83,937,982 as disclosed in Note 3 to the financial statements. The amount includes PA Support Programme amount of Kshs.5,165,272. Review of records revealed that the School charged an amount of Kshs.4,500 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fee's structure and lunch for the day scholars.

In the circumstances, Management was in breach of the Ministry of Education Guidelines.

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. Lack of Consistency in Budget Preparation

The statement of budgeted versus actual amounts reflects similar amounts for total receipts and expenditure budget of Kshs.104,634,474. However, the receipt and expenditure items in the statement are not consistent with the receipt and expenditure items reflected in the statement of receipts and payments.

In the circumstances, the comparability of receipt and expenditure items in the financial statements could not be confirmed.

2. 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.

3. 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 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 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

16 October, 2023


**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

STATEMENT OF RECEIPTS AND PAYMENTS


DESCRIPTION OF VOTE HEAD	Note	2021/2022 Kshs	Jan-June2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	3,519,611.00	1,332,434
Capitation grants for operations & infrastructure	2	15,431,958.20	8,372,456
School Fund Income- Parents' Contributions	3	83,937,982.00	23,416,986
School Fund Income- Other receipts	4	336,200.00	93,510
Proceeds from borrowings			
TOTAL RECEIPTS		103,225,751.20	33,215,386
PAYMENTS			
Payments for Tuition	5	4,506,138.00	108,840
Payments for operations and infrastructure	6	18,438,990.00	4,376,880
Boarding and school fund payments	7	79,605,947.02	20,705,599
TOTAL PAYMENTS		102,551,075.02	25,191,319
SURPLUS/DEFICIT		674,676.18	8,024,067

.....

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

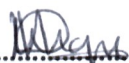
.....

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 2022**

STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2021/2022	JAN-JUNE 2021
		Kshs	Kshs
CASH AND CASH EQUIVALENTS			
Bank Balances	8	162,179.01	4,562,015.93
Cash Balances	9	360.00	51.00
Short term Investment	10	-	-
Total Cash and Cash Equivalents		162,539.01	4,562,066.93
Account's receivables	11	6,108,462.55	4,471,196.55
TOTAL FINANCIAL ASSETS		6,271,001.56	9,033,263.48
FINANCIAL LIABILITIES			
Accounts Payable	12	5,391,815.00	8,828,753.10
NET FINANCIAL ASSETS		879,186.56	204,510.38
REPRESENTED BY			
Fund balance b/fwd. 1st July...	13	204,510.38	(7,819,556.45)
Surplus/Deficit for the year		674,676.18	8,024,066.83
NET FINANCIAL POSITION		879,186.56	204,510.38

.....

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

.....

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

.....

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

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH JUNE 2022

	NOTE	2021/2022 Kshs	JAN-JUNE2021 Kshs
Receipts from operating activities			
Capitation grants for tuition	1	3,519,611.00	1,332,434.00
Capitation grants for operations	2	15,431,958.20	8,372,456.30
School fund income- Parents contributions/ fees	3	82,571,154.00	25,470,636.00
School fund income- other receipts	4	336,200.00	127,835.00
Total receipts		101,858,923.20	35,303,361.30
Payments			
Payments for Tuition		3,887,388.00	980,065.00
Payments for operations		10,761,837.00	3,706,402.00
Boarding and school fund payments		80,366,385.02	23,055,194.47
		95,015,610.02	27,741,661.47
Net cash flow from operating activities	a	6,843,313.18	7,561,699.83
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		(8,303,679.00)	(3,424,740.00)
Proceeds from investments		-	-
Net cash flows from Investing Activities	b	(8,303,679.00)	(3,424,740.00)
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings		(2,939,162.10)	(1,441,807.30)
Net cash flows from Investing Activities	c	(2,939,162.10)	(1,441,807.30)
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,399,527.92)	2,695,152.53
Cash and cash equivalent at BEGINNING of the year		4,562,066.93	1,866,914.40
Cash and cash equivalent at END of the year		162,539.01	4,562,066.93

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

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

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

KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022

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

RECEIPTS/EXPENCES ITEM	ORIGINAL BUDGET	ADJUST-MENTS	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
RECEIPTS						
(1.) CAPITATION GRANT ON TUITION						
Text Books						
Exercise Books						
Laboratory Chemicals & Equipments						
Teaching & Learning Materials	5,180,00.00		5,180,00.00	3,519,611.00	1,038,789.00	67.9%
SUB-TOTAL	<u>5,180,00.00</u>		<u>5,180,00.00</u>	<u>3,519,611.00</u>	<u>1,660,389.00</u>	
(2.) CAPTIATION GRANT ON OPERATIONS						
Maintenance & Improvement	6,250,000.00		6,250,000.00	5,859,500.00	390,500.00	93.8%
Others (LT&T, EWC, Admin Cost & P.E.	11,750,000.00		11,750,000.00	9,360,458.20	2,389,541.80	79.7%
Insurance	2,500,000.00		2,500,000.00	212,000.00	2,288,000.00	8.5%
Activity	1,875,000.00		1,875,000.00	-	1,875,000.00	0%
SUB-TOTAL	<u>22,375,000.00</u>		<u>22,375,000.00</u>	<u>15,431,958.20</u>	<u>6,943,041.80</u>	
(3.) FEES CHARGED ON PARENTS						
Boarding Equipment & Stores	40,781,250.00		40,781,250.00	36,905,548.00	3,875,702.00	90.4%
Repairs Maintenance & Improvement /DV ACC	7,500,000.00		7,500,000.00	6,675,364.00	824,636.00	89.0%
Others (EWC, LT&T, P.E., Admin Costs)	21,847,159.00		21,847,159.00	19,449,064.00	2,398,095.00	89%
Activities	965,875.00		965,875.00	847,510.00	118,365.00	87.7%
Uniforms	-	-	-	14,871,234.00	-	-
SUB-TOTAL	<u>71,094,284.00</u>		<u>71,094,284.00</u>	<u>78,748,720.00</u>	<u>7,216,798.00</u>	
OTHER INCOMES (PAPS)						
Rent	5,625,000.00		5,625,000.00	5,165,272.00	459,728.00	91.8%
TENDER/DAMAGE RECOVERY	300,200.00		300,200.00	300,200.00	=	100%
SUB-TOTAL	<u>5,985,190.00</u>		<u>5,985,190.00</u>	<u>5,525,462.00</u>	<u>459,728.00</u>	<u>100%</u>
GRAND INCOME TOTAL	<u>104,634,474.00</u>		<u>104,634,274.00</u>	<u>103,225,751.20</u>	<u>16,279,956.80</u>	<u>98.6%</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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

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	5,180,000.00		5,180,000.00	4,506,138.00	673,862.00	86.9%
SUB-TOTAL	<u>5,180,000.00</u>		<u>5,180,000.00</u>	<u>4,506,138.00</u>	<u>673,862.00</u>	
(2) OPERATIONS						
Maintenance & Improvement /Beds/Cabinets/Admin Cost	6,250,000.00		6,250,000.00	8,404,404.00	(2,154,404.00)	134%
Others (LT&T, EWC, Adm Cost ,P.E& BOM Teachers	11,750,000.00		11,750,000.00	9,493,984.00	2,256,016.00	80.7%
Insurance Medical & Property	2,500,000.00		2,500,000.00	99,602.00	2,400,398.00	3.9%
Activity	1,875,000.00		1,875,000.00	441,000.00	1,434,000.00	23.5%
SUB-TOTAL	<u>22,375,000.00</u>	-	<u>22,375,000.00</u>	<u>18,438,990.00</u>	<u>3,936,010.00</u>	
(3) SCHOOL FUND						
Boarding Equipment & Stores	40,781,250.00		40,781,250.00	36,873,787.00	3,907,463.00	90.4%
Repairs Maintenance & Improvement/PTA DEV	7,500,000.00		7,500,000.00	7,961,036.00	(461,036.00)	106%
Others (EWC, LT&T, P.E., Admin Costs,Chairs,loan interest,SES,BOM Teachers	21,847,159.00		21,847,159.00	15,049,700.02	6,797,458.98	68.8%
Activities	965,875.00		965,875.00	891,312.00	74,563.00	92.2%
Uniforms	-	-	-	15,551,552.00	-	-
SUB TOTAL	<u>71,094,284.00</u>		<u>71,094,284.00</u>	<u>76,327,387.02</u>	<u>10,318,448.98</u>	
Other Income (PAPS)	5,625,000.00		5,625,000.00	3,278,560.00	2,346,440.00	58.2%
Rent	300,200.00		300,200.00	-	300,200.00	-
Tender/Damage Recovery	59,990.00		59,990.00		59,990.00	
Sub- Total	<u>5,985,190.00</u>		<u>5,985,190.00</u>	<u>3,278,560.00</u>	<u>2,706,630.00</u>	<u>87.6%</u>
GRAND TOTAL	<u>104,634,474.00</u>		<u>104,634,474.00</u>	<u>102,551,075.02</u>	<u>17,634,950.98</u>	<u>98.0%</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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 2022**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

NOTES TO THE FINANCIAL STATEMENTS

	2021/2022 (KSH.)	JAN-JUNE 2021 (KSH.)
1. CAPTITATION GRANT FOR TUTION		
Exercise Books	-	-
Lab Chemicals & Equipments	-	-
Teaching & Learning Materials	3,519,611.00	1,332,434.00
Chalks	-	-
Internal Exam	-	-
TOTAL	3,519,611.00	1,332,434.00
2. CAPITATION FOR OPERATIONS & INFRASTRUCTURE		
Maintenance & Improvement	5,859,500.00	3,585,000.00
Other voteheads (LT&T, EWC,P.E. & Admin Cost)	9,360,458.20	4,787,456.30
Activity	-	-
Insurance & Medical	212,000.00	-
Rent	-	-
BOM Teachers	-	-
TOTAL	15,431,958.20	8,372,456.30
3. PARENTS CONTRIBUTION/FEES SCHOOL FUND		
Boarding Equipment & Stores	36,905,548.00	13,897,369.00
Other Voteheads	19,449,064.00	6,421,555.00
Repairs & Maintenance	6,520,404.00	2,533,574.00
Activity	847,510.00	93,606.00
Uniform	14,871,234.00	21,850.00
PA Support Programme	5,165,272.00	202,772.00
Gratuity	-	200,000.00
Damage Recovery	23,990.00	46,260.00
DEV Account	154,960.00	-
TOTAL	83,937,982.00	23,416,986.00
4. OTHER RECEIPTS – SCHOOL FUND		
Rent Income	300,200.00	93,510.00
Tender	36,000.00	-
TOTAL	336,200.00	93,510.00
5. PAYMENTS FOR TUITION ACCOUNT		
Exercise Books	210,338.00	-
Lab-Chemicals & Equipments	2,189,010.00	-
Teaching & Learning Materials	2,106,070.00	108,600.00
Chalks	-	-
Internal Exams	-	-
Bank Charges	720.00	240.00
TOTAL	4,506,138.00	108,840.00

KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022

6. PAYMENT FOR OPERATION & INFRASTRUCTURE ACCOUNT	2021/2022 (KSH.)	JAN-JUNE 2021 (KSH.)
Other Voteheads (LT&T, EWC, P.E. & Admin Cost)	8,366,234.00	2,519,103.00
Maintenance & Improvement	7,378,419.00	1,024,740.00
BOM Teachers	1,127,750.00	815,887.00
Medical & Insurance	99,602.00	17,150.00
Activity	441,000.00	-
Beds	547,660.00	
Cabinets	377,600.00	
ADMIN Cost- Infrastructure	100,725.00	
TOTAL	<u>18,438,990.00</u>	<u>4,376,880.00</u>
7. BOARDING & SCHOOL FUND PAYMENTS		
Boarding Equipment & Stores	36,873,787.00	10,940,974.00
Other Voteheads (LT&T, EWC, P.E. & Admin Costs)	11,838,765.21	4,101,803.97
Repairs & Maintenance	3,123,580.00	600,842.00
Uniform	15,551,552.00	1,551,655.00
S.E.S	2,006,042.00	190,715.00
PA Support Programme	3,278,560.00	118,188.00
Gratuity	-	237,112.00
Activity	891,312.00	12,300.00
BOM Teachers	420,250.00	178,450.00
P.T.A. Development	4,837,456.00	2,400,000.00
KCB Loan Interest	580,792.81	373,559.50
Chairs	203,850.00	
TOTAL	<u>79,605,947.02</u>	<u>20,705,599.47</u>
8. BANK ACCOUNTS		
NAME OF THE BANK ACC NO. & CURRENCY		
NAME	BANK ACCOUNT NO.	
Tuition Account – KCB	110 217 1964	6,280.15
Operations A/C – KCB	110 217 3142	64,639.08
School Funds A/C – KCB/ Equity Bank	110 578 8407/111 028 017 9685	51,267.67
P.T.A. Dev. A/C - KCB	112 429 9906	10,020.71
Infrastructure A/C - KCB	110 441 6956	18,989.00
Savings A/C – KCB	110 441 6840	10,982.40
TOTAL		<u>162,179.01</u>
9. CASH IN HAND		
Tuition Account	-	-
Operations Account	-	-
School Fund Account	360.00	51.00
TOTAL	<u>360.00</u>	<u>51.00</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

10. SHORT TERM INVESTMENTS	-	-
Co-operative Shares	-	-
Treasury Bills	-	-
Fixed Deposits	-	-
Other Investments	-	-
TOTAL	=	=
11. ACCOUNTS RECEIVABLE		
Fees Arrears	6,108,462.55	4,471,196.55
Other Non-fees receivables		-
Salary Advances		-
Imprest		-
TOTAL	6,108,462.55	<u>4,471,196.55</u>
(Include an ageing of the fees/non fees arrears below)		
Fees arrears for the current year	1,913,438.00	644,189.00
Fees arrears for the previous year	368,017.00	560,750.00
Fees arrears for periods (over 2 years)	3,827,007.55	3,266,257.55
TOTAL	6,108,462.55	<u>4,471,196.55</u>
12. ACCOUNTS PAYABLE		
Trade Creditors (see ageing below and appendix)	2,814,148.00	6,521,524.10
Prepaid Fees	2,569,573.00	2,301,135.00
Pocket Money	8,094.00	6,094.00
Retention monies	-	-
TOTAL	5,391,815.00	8,828,753.10
(Include an ageing of the Creditor's arrears below)		
Trade Creditors for current year	2,814,268.00	431,320.00
Trade creditors for the previous year		6505,641.00
Trade creditors for prior periods (over 2 years)		-
TOTAL	2,814,268.00	<u>6,936,961.00</u>
13. FUND BALANCE BROUGHT FORWARD		
Bank Balances	162,179.01	4,562,015.93
Cash Balances	360.00	51.00
Short term investments	-	-
Receivables	6,108,462.55	4,471,196.55
Payables	5,391,815.00	8,828,753.10
TOTAL	<u>879,186.56</u>	<u>204,509.38</u>
14. NON-CURRENT LIABILITIES SUMMARY		
Bank Loan	-	2,939,162.10
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and Leave Provisions	-	-
TOTAL		<u>2,939,162.10</u>

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

OTHER IMPORTANT DISCLOSURE NOTES

Stock/Inventory

STOCK AS AT 30TH JUNE, 2022

ITEMS	NUMBER (Unit)
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	1331 pieces
Staff Houses (3 Bedrooms)	4
Staff Houses (2 Bedrooms)	11
Staff Houses (1 Bedrooms)	4
Single Rooms	9
Teachers Desks	57
Students Desks	1087
Office Desks	11
Staff Chairs	86
Students Chairs	1087
Sofa seats	4 pieces
Office Cabinets (Movable)	7
Office Cabinets (Fixed)	9
Students Dorm Cabinets	195
Boardroom Tables	6
Coffee tables	3
Computers	9
Printers	5
Duplicating Machines	2
Water Dispenser	3
Heater	1
Reception Seats	4
Dorms	11
Students Toilets	96
Bathrooms	42
Double Deckers	542
Students Cabinets	195
Water Tanks 210 litres	22
Fire Extinguishers	45

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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
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	1pcs
Lawn Mower	2pcs
Water pump	1
Welding machine	1
Grader Machine	1
Rivet Machine	2
Prescott Machine	1
Jiko	13
Sufuria	22
Serving Sufuria	47
Weighing Scale	3
Buckets (Cabbage)	5
Small Buckets	4

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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 preparing tables	2
Washing Sink	2
Fridge	2
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	20 tins (1kg)
Drinking Chocolate	84 tins (225 gm)
Fat	70 kgs
Salt	137 pkts
Rice	315 kgs
Sugar	154 kgs
Unga	300 pkts
Tea leaves	85 pkts
Maize	1540 kgs
Beans	1405 kgs

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Ndengu	100 kgs
Tissue papers	40pcs
Red Biro	124pcs
Blue Biro	2pcs
Staple pins	8pcs
Binding tapes	6pcs
Fool scaps	4pcs
Spring Files	8pcs
Manilla files	16pcs
Flash Disks 2GB	5pcs
Riso Ink FII	4pcs
Riso Moastes FII	4pcs
Exercise Books Squired 200pgs	541pcs
Exercise Books Ruled 200 pgs	166pcs
Exercise Books Squared 120 pages	660pcs
Box Files	7pcs
Rulers	3pcs
Stamp pad Ink	3pcs
Envelopes B4	500pcs
Envelopes C3	350pcs
Envelopes DL	316pcs
Envelopes C5	675pcs
Thumb tucks	2pcs
Rubber Bands	2pcs
Consumer Ledgers	2pcs
Permanent ledgers	17pcs
Odonil Balls	7pcs
White Board pens Red	13pcs
White Board pens Blue	66pcs
White Board pens Black	91pcs
Paper pins	8pcs
Admission Files new	114pcs
Kitchen knives	4pcs
Paper punch	3pcs
Wite out	7pcs
Graph papers	1pc
Graph books	195pcs
Paper clips	4pcs
Epson inc	14pcs
17A Cartridge	2 pcs

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

83A Cartridge	3pcs
White Board ink Red	1pc
White Board ink Black	3pcs
White Board ink Blue	1pc
Match Box	25pcs
Inventores	7pcs
Cellotapes	4pcs
Pritt Glue	16pcs
Batteries AAA	10pcs
Embossed papers	2pcs
Tooth pick	1pcs
Face towels	44pcs
Erasers	34pcs
Dusters	9pcs
Batteries D size	144pcs
Water 500 mls	3pcs
Letter heads	1pc
Manila papers	29pcs
Felt pens	10pcs
Counter books	39pcs
Mark books	20pcs
Toilet Brushes	3pcs
Pencils	5pcs
Black biros	13pcs
Photocopy papers	2pcs
Class Registers	28pcs
128A Cartridge	5pcs
T-shirt	30pcs
Batter Bullets	51pcs
Window panes	11pcs
White Socks	49pcs
White blouses	83pcs
Skirts	66pcs
Fleece Jackets	4pc
Towels	33pcs
Sweaters	2pc
Marvins	7pcs
Sleeveless sweaters	1pc
Office Desks	2pcs
Office Chairs	2pcs

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Stool	1pc
Riso Machine	2pcs
Epson Printer	1pc
HP Laserjet MI21nf MFP printer	1pc
Binding Machine	1pc
DSTV Dish	1pc
Radios	3pcs
Projector	1pc
Blower	1pc
Mathematics Dividers	6pcs
Globe	1pc
Sockets single	5
Sockets Double	2
Fluorescent Tubes 2 Ft	17
1 Gang switch	5
4 ft fluorescent bulbs	5
Power separator/Generator	1
Thermoguns	8
Blower	1
Led light	2
Halogen 1 a	39
Drawer locks	3
Screw bulbs	9
Plastic Buckets	4
Buretts 50 ml	90 pcs
Conical Flask	200 pcs
Gas Jar with lids	20 pcs
Measuring cylinder 10 ml	90 pcs
Pipettes 25 ml	85 pcs
Pipette fillers	200 pcs
Plane mirrors	130 pcs
Stop Watches	85 pcs
Spiral Springs	20 pcs
Spring Balance with pointers	90 pcs
Stoppered Containers	600 pcs
Thermometers 10 – 110°C Mercury	110 pcs
Thermometers 10 – 110°C Alcohol	56 pcs
Test tubes	1800 pcs
Test tubes racks	100 pcs

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Zinc Plant	50 pcs
Plastic Beakers 100 ml	200 pcs
Boiling Tubes	900 pcs
Concave mirror F -20	60 pcs
Concave mirror F – 10	30 pcs
Glass Funnel	4 pcs
Eye Wash Bottle	150 pcs
Jockeys	50 pcs
Meter Rulers	122 pcs
Knife Edge	50 pcs
Watch Glass	210pcs
Half Meter Rule	110 pcs
Marbles	50 pcs
Measuring Cylinder 25 ml	50 pcs
Reagents Bottles	210 pcs
Portable Burners	60pcs
Spatulas	110pcs
Switches	170pcs
Wash Bottles	85pcs
White Tiles	60pcs
Ammeter 0-1	70pcs
Ammeter 0-2.5	50pcs
Ammeter 0-5	50pcs
Beakers glass 1000 ml	2pcs
Beakers glass 500 ml	25pcs
Beakers glass 250 ml	60pcs
Plastic Beakers 100 ml	200pcs
Plastic beakers 250 ml	100pcs
Electronic Balance	4pcs
Voltmeters	50pcs
Cell Holders	150pcs
Deflagrating Spoon	10pcs
Wire Gauze	200pcs
Dropping Funnel	4pcs
Separating Funnel	4pcs
Plastic beakers 500 ml	20pcs
Glass trough	1pc
Immersion Heater	1pc
Microscope	32pcs
Petri Dishes	200pcs

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Ripple Tank	1p
Tripod Stands	55pcs
Volumetric Flask 250 ml	82pcs
Volumetric Flask 500 ml	2pcs
Volumetric Flask 1000 ml	2pcs
Volumetric Flask 2000 ml	10pcs
Vanier Calipers	90pcs
Tuning forks	50pcs
Thistle funnel	5pcs
Ticker Timer	1pc
Round Bottom Flasks	6pcs
Retort Stand Complete	85pcs
Pin Hole Camera	20pcs
Measuring Cylinder 500 ml	1pc
Measuring Cylinder 2000 ml	1pc
Measuring Cylinder 50 ml	75 pcs
Gold Leaf Electroscope	4 pcs
Hand Lenses	67 pcs
Measuring Cylinder 100 ml	50 pcs
Test Tube Holders	100 pcs
Sweep Net	4 pcs
Micrometer Screw Gauge	50 pcs
Beakers Glass 50 ml	80 pcs
Ameter Digital	75 pcs
Magnetic Compas	75 pcs
Wooden Block	75 pcs
Copper Wire	3 rolls
Mili Ameters	50 pcs
Galvanometer	20 pcs
Masses 10 g	106 pcs
Masses 20 g	151 pcs
Masses 30 g	102 pcs
Masses 50 g	105 pcs
Masses 100 g	50pcs
Masses 200 g	20 pcs
Funnels	90pcs
G-Clamps	25 pcs
Students Stool	115 pcs
Lab Benches	22 pcs
Iron III Chloride	500 gms

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Iron Powder	500 gms
Labels	20 pcs
Litmus papers blue & Red	15 pkts
Lead Sulphate	500 gms
Methyl Orange	3 liters
Melerc	1600 gms
Masking Tape	2 pcs
Nitric Acid	5 litres
Methylated Spirit	2.5 litres
Naphthalene	500 gms
Magnesium ribbon	3 rolls
Manganese Oxide	500 gms
Magnesium Nitrate	1000 gms
Potassium Iodide	50 gms
Oxalic Acid	750 gms
Phenolphthalein Indicator Powder	80 gms
Potassium Hydroxide	1000 gms
Scalpels	1 box
Sodium Thiosulphate	2000 gms
Sodium Chloride	300 gms
Sulphuric Acid	9 litres
Starch	1000 gms
Sucrose	1000 gms
Sodium Citrate	500 gms
Sodium Carbonate	1500 gms
Silver Nitrate	25 gms
Visking Tubing	5 rolls
Xyelene	1 litre
Wooden splints	10 boxes
Zinc Granules	400 gms
Zinc Nitrate	1000 gms
Benedicts	1 litre
Bromine Water	300 ml
Acetone	5 litres
Ammonium ferrous Sulphate	1400 gms
Acetic Acid	5 litres
Bromothymol Blue	1 litre
Bicarbonate indicator	½ litre
Barium nitrate	500 gms
Ammonium solution	

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

Batter "AA"	3 pairs
Gas Cartridges	70 pcs
Battery D Size	50 pairs
Copper II Sulphate	300 gms
Distilled Water	30 x 20 litres
Calcium Carbonate	500 gms
Cotton twine	2 pcs
Candles	2 boxes
Calcium Hypochlorite	200 gms
Copper Oxide	1000 gms
Calcium Metal	100 gms
Copper Nitrate	100 gms
Citric Acid	100 gms
Ethanol	1.5 litres
Filter Papers Whitman	35 pkts
Glucose	9000 gms
Hand Gloves Surgical	1 box
Hydrochloric Acid	2.5 litres
Iron IV Sulphate	500 gms
Iron II Chloride	500 gms
Sulphur Powder	800 gms
Potassium Permanganate	600 gms
Sodium Hydroxide	1600 gms
Iodine Crystal	400 gms
Diethyl Ether	2.5 litres
Sodium Hydrogen Carbonate	500 gms
Barium Chloride	500 gms
Aluminum Sulphate	100 gms
Lead Nitrate	400 gms
Universal Indicator Solution	3 litres
Barium Chloride	1000 gms
Copper Carbonate	500 gms
Calcium Carbonate	1500 gms
Sodium sulphate	1000 gms
Sodium Ethanoate	1000 gms
Ascorbic Acid	5 gms
Biology Course Books	2490
Biology Guide Books	30
Biology Revision Books	108
Mathematics Course Books	2660

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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
Chemistry Revision Books	180
Physics Course Books	2318

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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
Wooden Spoons	9
Measuring Cups	6
Measuring Jugs	3


**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

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
Motor	1
Extension	1
Presser Foots	3
Sieves	10

**KIJABE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2022**

ANNEX 1- ANALYSIS OF PENDING ACCOUNT PAYABLES AS AT JUNE 2022


Sno	SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 30 TH JUNE 2022	COMMENTS
1	SOLOMON NJOROGI KIARIE	1,922,494.00	01/07/2021	1,722,217.00	200,277.00	To be paid in the next financial year
2	KIRIITA DAIRY FARMERS COOPERATIVE SOCIETY LTD	2,033,950.00	01/07/2021	1,810,950.00	223,000.00	To be paid in the next financial year
3	GIDEON MWAURA CHEGE	2,511,180.00	01/07/2021	2,274,540.00	236,640.00	To be paid in the next financial year
4	DPL FESTIVE LTD	3,131,140.00	01/07/2021	2,670,269.00	460,871.00	To be paid in the next financial year
5	OVERMARE MERCHANTS	2,063,310.00	01/07/2021	1,262,380.00	800,930.00	To be paid in the next financial year
6	JAMESLIQUE ENTERPRISES	1,524,490.00	01/07/2021	926,790.00	597,700.00	To be paid in the next financial year
7	RENEIR DISTRIBUTERS	2,078,780.00	01/07/2021	1,783,930.00	294,850.00	To be paid in the next financial year
	TOTAL	15,265,344.00		12,451,076.00	2,814,268.00	



LUCY MUGANE
CHAIR
Board of Management

Kijabe Girls High School

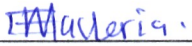
DATE: 13/7/2023



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

11

12

13

14

15

16

17