

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**JOMO KENYATTA GIRLS HIGH SCHOOL**

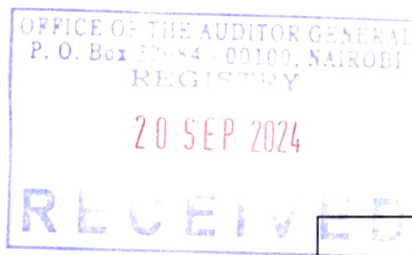
**FOR THE YEAR ENDED  
30 JUNE, 2023**

**NAKURU COUNTY**

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THE NATIONAL ASSEMBLY  
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DATE: 04 DEC 2024 DAY: WEDNESDAY  
TABLED BY: Hon. SILVANDUS OSORO  
MAJORITY PARTY WITH  
CLERK-AT-THE-TABLE: HAILE HUSSOIN





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# **JOMO KENYATTA GIRLS HIGH SCHOOL**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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

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# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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# **JOMO KENYATTA GIRLS HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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## **1. Acronyms and Glossary of Terms**

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## 2. Key School Information and Management

### (a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Nakuru County, Nakuru North Sub-County**.

The school certificate was registered in **2<sup>nd</sup> February 2017** under registration number **32S30000076** and is currently categorized as an Extra County public school established, owned and operated by the Government.

The school is a boarding school and had **1524** students as at 30<sup>th</sup> June 2023. It has 7 streams

### Staff Establishment

The school has 42 teaching staff of whom 16 members are employed by the School Board of Management and 40 non-teaching staff.

### (a) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Sno	Name of Board Member	Designation	Date of appointment
1	David Wamukuru	B.O.M Chairman/Sponsor	23/05/2022
2	Jane Mureithi	B.O.M Secretary - Principal	23/05/2022
3	Pauline Ndoro	B.O.M Member – Rep Sponsor	23/05/2022
4	Benson Maara	B.O.M Member – Rep Sponsor	23/05/2022
5	Pauline Moraa	B.O.M Member – Rep Sponsor	23/05/2022
6	Bishop Samuel Gitu	B.O.M Member – Rep Parents/Local community	23/05/2022
7	Rose Nyambura Ngigi	B.O.M Member – Rep Parents/Local community	23/05/2022
8	Pauline Muturi	B.O.M Member – Rep Parents/Local community	23/05/2022
9	Jecinta Nduati	B.O.M Member – Rep Parents/Local community	23/05/2022
10	James Tendu Otumbi	B.O.M Member – Rep Parents/Local community	23/05/2022
11	Daniel Nguru	B.O.M Member – Rep Parents/Local community	23/05/2022
12	Philip Mbae	B.O.M Member - Co-opted	23/05/2022
13	Francis Wanjama	B.O.M Member - Co-opted	23/05/2022
14	Millicent Wahome	B.O.M Member - Co-opted	23/05/2022
15	Tom Kironji	B.O.M Member – Rep CEB	23/05/2022
16	Danson Kariuki Karumi	B.O.M Member – Rep persons with special needs	23/05/2022
17	David Wamukuru	B.O.M Member – Rep Special Interest group	23/05/2022
18	Simeon Chesang	B.O.M Member - Rep Teachers	23/05/2022
19	Beth Wanjiku Wairimu	School Captain	

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

### The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

### (b) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	David Wamukuru Jane Mureithi Pauline Ngoro Philip Mbae Danson Kariuki	Chairman Secretary Member Member Member	2
2	Audit Committee	Tom Kironji Jecinta Nduati Daniel Nguru Danson Kariuki Rose Ngigi	Chairman Secretary Member Member Member	2
3	Finance, procurement and general-purpose Committee	Tom Kironji Jecinta Nduati Daniel Nguru Danson Kariuki Rose Ngigi	Chairman Secretary Member Member Member	2
4	Development Committee	Benson Maara Rahab Waruiru Jane Mureithi David Wamukuru Philip Mbae Simeon Chesang SCDE	Chairman Secretary Member Member Member Member Member	2

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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5	Academic Committee	Pauline Ndoro Simeon Chesang Rose Ngigi Phillip Mbae Pauline Muturi Jane Mureithi	Chairman Secretary Member Member Member Member	1
6	Discipline and welfare Committee	Samuel Gitu Pauline Moraa James Tendu Pauline Muturi Jane Mureithi Rahab Waruiru	Chairman Secretary Member Member Member Member	1

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

### (c) School operation Management

For the financial year ended 30<sup>th</sup> June 2023 the school day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Jane Wanja Mureithi	TSC No. 324772
2	Deputy Principal-Administration	Rahab Mwangi	TSC No. 372210
3	Deputy Principal-Academics	Dorphine C.A. Otieno	TSC No. 393760
4	Finance Officer	Annrose Maina	ID No. 21828601

### (b) Schools contacts

Post Office Box: 2581-20100; Nakuru  
Mobile Number: 0792015999  
E-mail: jkgs2010@gmail.com  
Website: www.jomokenyattagirls.sc.ke

### (c) School Bankers

The school operates 7 bank accounts and 1 Pay bill number as follows:

<u>Name of Bank</u>	<u>Account Number</u>	<u>Branch</u>	<u>Postal Address</u>
1. Tuition Account – KCB	1177817403	Nakuru	2581-20100
2. Operations Account – KCB	1177817381	Nakuru	2581-20100
3. Infrastructure Account – KCB	1210998696	Nakuru	2581-20100
4. School Fund Account – KCB	1177817365	Nakuru	2581-20100
5. Farm Account – KCB	1177817411	Nakuru	2581-20100
6. Savings Account – KCB	1177817454	Nakuru	2581-20100
7. School Fund Account – Equity	0130271823906	Nakuru	2581-20100
8. Mpesa paybill no. 522123 attached to 1177817365 KCB account			2581-20100

### (d) Independent Auditors

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

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

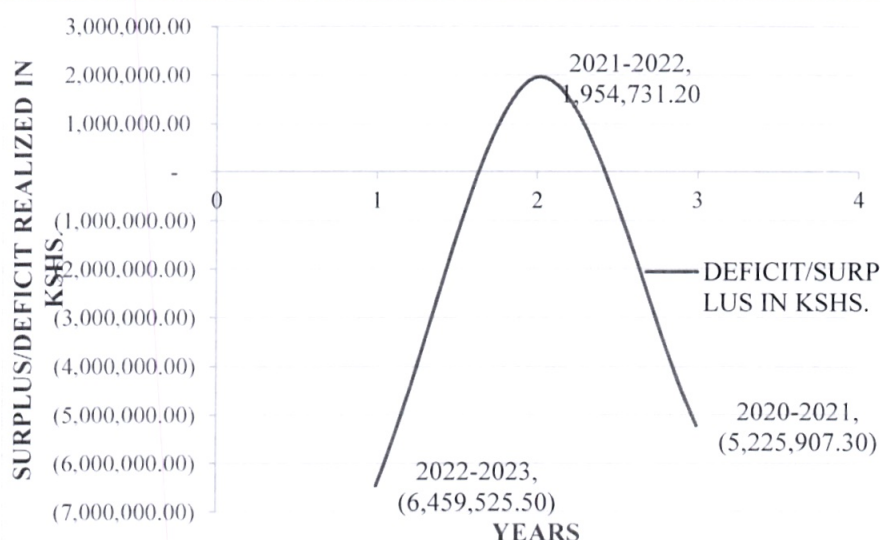
### 3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

#### a) Financial performance:

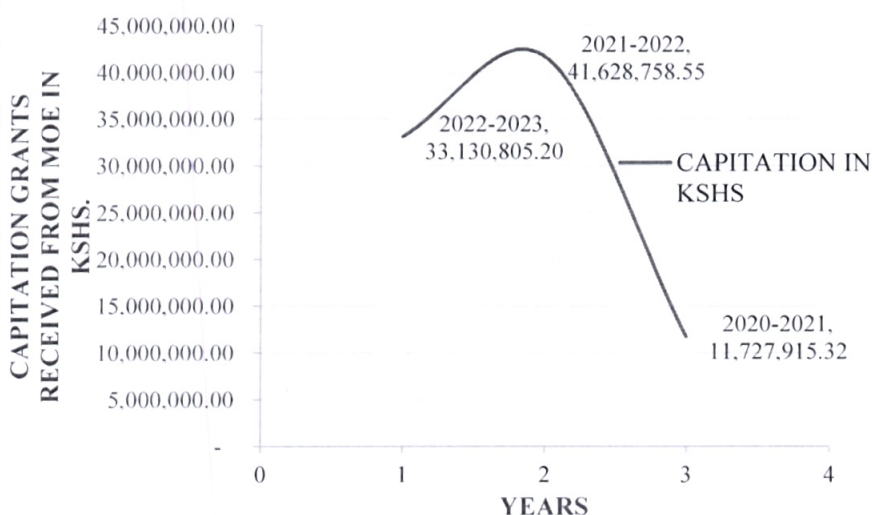
- Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	2022-2023	2021-2022	2020-2021
<b>MOVEMENT IN SURPLUS/DEFICIT IN KSHS</b>	(6,459,525.50)	1,954,731.20	2,980,759.70



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

YEAR	2022-2023	2021-2022	2020-2021
<b>CAPITATION IN KSHS</b>	33,130,805.20	41,628,758.55	11,727,915.32

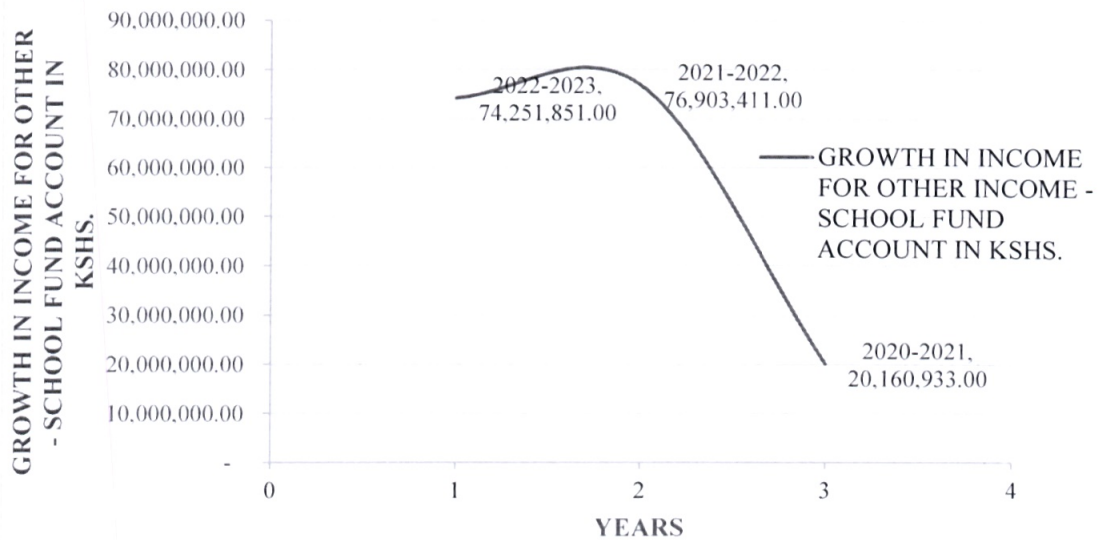


# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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

YEARS	2022-2023	2021-2022	2020-2021
<b>GROWTH IN INCOME FOR OTHER INCOME - SCHOOL FUND ACCOUNT</b>	74,251,851.00	76,903,411.00	20,160,933.00

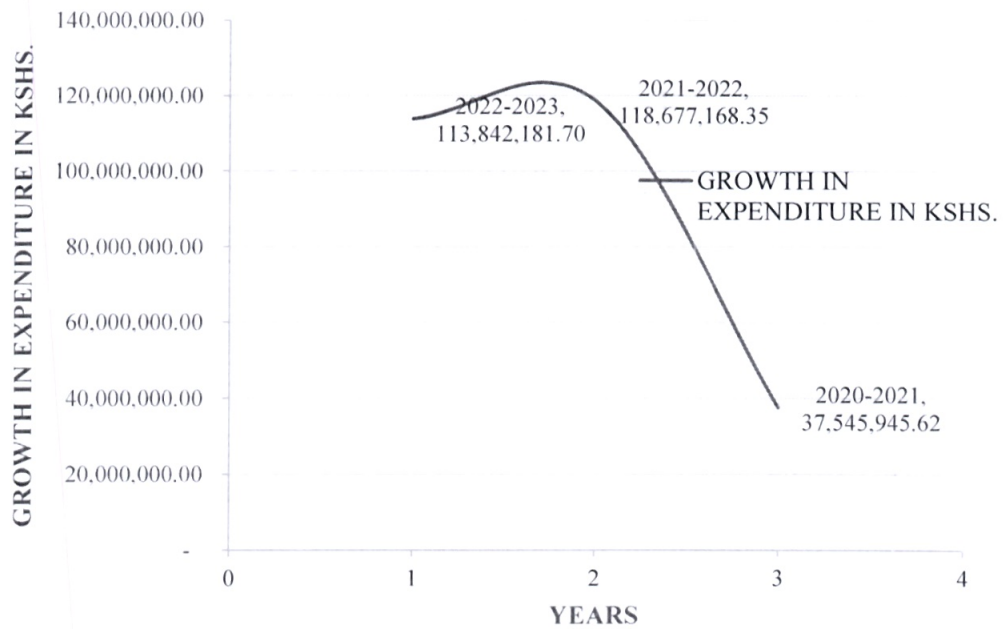


- A three-year overview of growth in expenditure of the school

YEARS	2022-2023	2021-2022	2020-2021
<b>GROWTH IN EXPENDITURE IN KSHS.</b>	113,842,181.70	126,883,835.35	29,339,278.62

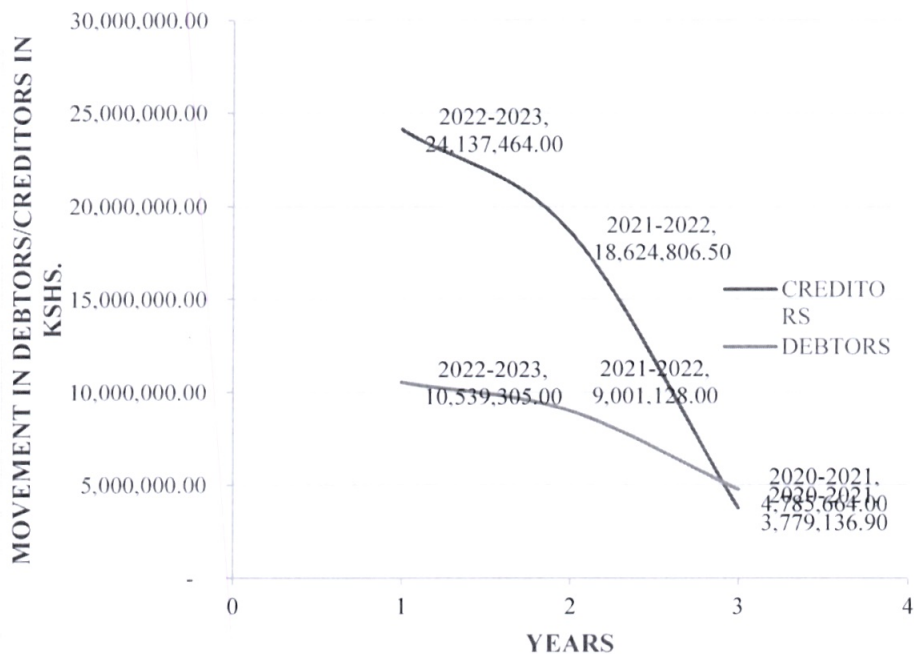
# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023



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

YEARS	2022-2023	2021-2022	2020-2021
<b>CREDITORS</b>	24,137,464.00	18,624,806.50	3,779,136.90
<b>DEBTORS</b>	10,539,305.00	9,001,128.00	4,785,664.00



# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## b) Teacher Student ratio

Between the month of 1<sup>st</sup> July 2022 and 30<sup>th</sup> June 2023, the status of the teaching staff is as follows: There are 27 teachers posted by the Teachers Service Commission and 16 recruited by the Board of Management. We are grateful that 9 teachers have been posted to school and 0 teacher was promoted as deputy principal in other school situated in Nakuru North Sub County.

0 were transferred within Nakuru North Sub County. There were 0 retirees in 2023.

Financial Year	No. of Teachers (TSC)	No. of Students	Teachers Student Ratio
To 30 <sup>th</sup> June 2023	27	1524	1:56
To 30 <sup>th</sup> June 2022	21	1442	1:69
To 30 <sup>th</sup> June 2021	17	1273	1:75

The teacher student ratio lies at 1:56 and we have a shortage of 14 teachers from the given CBE.

Below is the table tabulating the shortage of teachers per subject combination:

Subject	Number of teachers required
Mathematics	2
Business Studies	2
Computer Studies	1
Geography	2
C.R. E	2
History & Government	2
Chemistry	3
Biology	3
Home Science	1
<b>Total</b>	<b>18</b>

## c) Mean score in the year 2022, 2021, 2020 and 2019 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	264	6.314	111	42.04	7.7	Good performance according to enrolment
2021	270	6.693	146	54	8.6	Good performance according to enrolment
2020	130	7.315	88	67.69	8.2	Improved performance

## JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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2019	98	7.245	60	61.22	8.1	Good performance
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### d) Capacity of the school:

Currently the school has an enrolment of **1524 students** and enrolment is expected to increase rapidly up to **1717 students** by the end of the next financial year 2023/2024. Below is the table tabulating the capacity of the school facilities

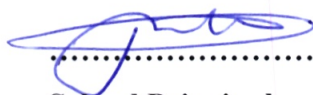
Sno.	Facility	Expected	Current	Shortage	Comment
1	Dinning Hall	1	1	-	
2	Laboratories	4	2	2	Construction ongoing
3	Toilets	76	66	10	To be constructed
4	Dormitories	11	8	3	Construction ongoing
5	Classes	30	26	4	Construction ongoing

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Twin lab and storey classrooms	1. CDF 2. Maintainance and Improvement vote from GOK	Ongoing	25,838,765	25,297,540	2024
Storied dormitory	GOK and parents	Ongoing	39,968,270	23,100,000	2025



School Principal



# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

### 4. 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 (PSASB) of Kenya from time to time.

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

The Board of Management of **JOMO KENYATTA GIRLS HIGH SCHOOL** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.

**Name:** MR. DAVID WAMUKURU  
**Designation:** Chairman, School Board of Management

**Sign:** \_\_\_\_\_

**Date:** 17/9/2024

**Name:** MD. JANE WANJA MUREITHI  
**Designation:** School Principal & Secretary to Board of Management

**Sign:** \_\_\_\_\_

**Date:** 17/9/2024



**Name:** MD. ANNROSE MAINA  
**Designation:** Bursar/ Finance Officer

**Sign:** \_\_\_\_\_

**Date:** 17/9/2024

# REPUBLIC OF KENYA

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*Enhancing Accountability*

**HEADQUARTERS**  
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Monrovia Street  
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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NAKURU COUNTY**

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal 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 Jomo Kenyatta Girls High School - Nakuru County set out on pages 1 to 20 which comprise of the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and statement of comparison 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 Jomo Kenyatta Girls High School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis ) and comply with the Public Finance Management Act, 2012 and Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **Unsupported Payments**

The statement of receipts and payments reflects operations amount of Kshs.9,596,89 as disclosed in Note 7 to the financial statements, includes Kshs.7,823,515 relating to personnel emoluments. However, the personal files of the staff did not include their appointment letters to confirm their employment status.

In the circumstances, the completeness and propriety of the expenditure of Kshs.7,823,515 incurred on personnel emoluments could not be confirmed.

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

#### **Key Audit Matters**

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

### **EMPHASIS OF MATTER**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects approved receipts budget and actual on comparable basis of Kshs.106,286,100 and Kshs.107,382,656 respectively, resulting in over-funding of Kshs.1,096,556 or 1 % of the budget, which no approval was provided for the confirmation. Similarly, the School spent an amount of

Kshs.113,842,182 against a final receipt of Kshs.107,382,656 resulting to an over expenditure of Kshs.6,459,526 or 6 % of the actual receipts.

The overfunding of the budget without approval and over expenditure may have affected the implementation of planned activities for the School and this may have impacted negatively on service delivery to the public.

## **2. Poor Financial Performance**

The statement of assets and liabilities reflects total financial assets of Kshs.15,612,994 against total financial liabilities of Kshs.24,137,464 resulting to a negative working capital of Kshs.8,524,470.

In the circumstances, the School was not able to meet its financial obligations as and when they fell due.

My opinion is not modified in respect of these matters.

## **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. Failure to Transfer of Infrastructure Funds from Operations Bank Account**

The statement of receipts and payments reflects operations grants amount of Kshs.11,652,528 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.1,477,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, the full amount of Kshs.1,477,000 was not transferred to infrastructure account. This was contrary to the Ministry of Education Circular Ref. No:MOE.HQS/3/13/3 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

## **2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.78,406,240 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.624,300 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.624,300 could not be confirmed.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

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

#### **Responsibilities of Management and the Board of Management**

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 sustain 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.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the school to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

25 November, 2024



# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## 7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
<b>FINANCIAL ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Bank balances	10	4,991,424.39	7,509,100.39
Cash balances	11	82,265.00	49,634.00
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>5,073,689.39</b>	<b>7,558,734.39</b>
Account's receivables	13	10,539,305.00	9,001,128.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>15,612,994.39</b>	<b>16,559,862.39</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payables	14	24,137,464.00	18,624,806.50
<b>NET FINANCIAL ASSETS</b>		<b>(8,524,469.61)</b>	<b>(2,064,944.11)</b>
<b>REPRESENTED BY</b>			
Accumulated fund b/fwd	15	(2,064,944.11)	(4,019,675.31)
Surplus/deficit for the year		(6,459,525.50)	1,954,731.20
<b>NET FINANCIAL POSITION</b>		<b>(8,524,469.61)</b>	<b>(2,064,944.11)</b>

The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Name: DAVID K. KLANUKURU Name: JANE K. MAREITHI Name: ANDROSE KI. MAILIA  
 Chairman, BOM School Principal/ Secretary to BOM Bursar/  
 Sign: [Signature] Sign: [Signature] Sign: [Signature]  
 Date: 17/9/2024 Date: 17/9/2024 Date: 17/9/2024



**JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

Description	Note	2022-2023 Kshs	2021-2022 Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	3,966,277.25	4,404,128.10
Government grants for operations	2	11,652,527.95	12,341,130.45
Government grants for infrastructure	3	17,512,000.00	24,883,500.00
School fund income-parents contribution/fees	4	75,599,963.00	78,367,933.50
Other income	5	1,368,625.00	2,099,730.00
<b>Total receipts</b>		<b>110,099,393.20</b>	<b>122,096,422.05</b>
<b>Payments</b>			
Cash outflows for tuition	6	4,000,311.00	4,300,633.00
Cash outflows for operations	7	9,596,893.20	12,526,702.25
Cash outflows for Boarding/ school fund payments	9	75,787,234.00	80,465,817.00
<b>Total Payments</b>		<b>89,384,438.20</b>	<b>97,293,152.25</b>
<b>Net cash flow from operating activities</b>		<b>20,714,955.00</b>	<b>24,803,269.80</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		(23,200,000.00)	(20,425,000.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>		<b>(23,200,000.00)</b>	<b>(20,425,000.00)</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>(2,485,045.00)</b>	<b>4,378,269.80</b>
Cash and cash equivalent at beginning of the FY		<b>7,558,734.39</b>	<b>3,180,464.59</b>
<b>Cash and cash equivalent at end of the FY</b>		<b>5,073,689.39</b>	<b>7,558,734.39</b>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12

**JOMO KENYATTA GIRLS HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:

<b>Name:</b> <u>DAVID K. WAMUKYRU</u> <i>Chairman, BOM</i>	<b>Name:</b> <u>JANE KI. MURITHI</u> <i>School Principal/ Secretary to BOM</i>	<b>Name:</b> <u>ANN ROSE XI. MAINA</u> <i>Bursar/ Finance Officer</i>
<b>Sign:</b> _____	<b>Sign:</b> _____	<b>Sign:</b> _____
<b>Date:</b> <u>17/9/2024</u>	<b>Date:</b> <u>17/9/2024</u>	<b>Date:</b> <u>17/9/2024</u>



# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## 9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Tuition	-	-	-	-	0.00	
Exercise books	1,470,950.00	-	1,470,950.00	908,277.48	562,672.52	61.75%
Laboratory equipments and apparatus	1,522,100.00	-	1,522,100.00	940,008.27	582,091.73	61.76%
Teaching/learning materials	1,708,100.00	-	1,708,100.00	1,055,030.02	653,069.98	61.77%
Library materials	-	-	-	-	-	
Internal exams	1,722,050.00	-	1,722,050.00	1,062,961.48	659,088.52	61.73%
Reference books	-	-	-	-	-	
Inter account transfers- Boarding	-	-	-	-	-	
Inter account transfers- Operations	-	-	-	-	-	
<b>Sub totals</b>	<b>6,423,200.00</b>	<b>-</b>	<b>6,423,200.00</b>	<b>3,966,277.25</b>	<b>2,456,922.75</b>	<b>61.75%</b>
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
EWC	3,132,550.00	-	3,132,550.00	2,827,456.92	305,093.08	90.26%
LT @T	1,625,950.00	-	1,625,950.00	1,224,938.24	401,011.76	75.34%
RMI	-	-	-	-	-	
Personal emolument	7,872,450.00	-	7,872,450.00	5,112,692.02	2,759,757.98	64.94%
Admin cost	1,939,050.00	-	1,939,050.00	1,811,065.77	127,984.23	93.40%
Activity	1,032,500.00	-	1,032,500.00	533,575.00	498,925.00	51.68%
Medical and insurance	310,000.00	-	310,000.00	142,800.00	167,200.00	46.06%
Infrastructure Grant	-	-	-	-	-	
Insurance	-	-	-	-	-	
Inter Account Borrowing-Lunch	-	-	-	-	-	
<b>Sub totals</b>	<b>15,912,500.00</b>	<b>-</b>	<b>15,912,500.00</b>	<b>11,652,527.95</b>	<b>4,259,972.05</b>	<b>73.23%</b>
<b>(3) FDSE FOR INFRASTRUCTURE</b>						
Maintenance and Improvement	7,140,000.00	-	7,140,000.00	5,847,000.00	1,293,000.00	81.89%
Transition infrastructure Grants	-	-	-	-	-	

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023



Administration block	-	-	-	-	-	
Economic stimulus grants	-	-	-	-	-	
Repair Maintenance & Improvement - School Fund Account	12,388,100.00	-	12,388,100.00	11,665,000.00	723,100.00	94.16%
Others(NGCDF,County government)	-	-	-	-	-	
<b>Sub total</b>	<b>19,528,100.00</b>	<b>-</b>	<b>19,528,100.00</b>	<b>17,512,000.00</b>	<b>2,016,100.00</b>	<b>89.68%</b>
<b>(4)FEES CHARGED ON PARENTS</b>						
Boarding	46,879,750.00	-	46,879,750.00	45,016,031.00	1,863,719.00	96.02%
Inter Account transfers Operations	-	-	-	-	-	
Fee Arrears	-	-	-	8,802,224.00	(8,802,224.00)	
Repairs and Maintenance	-	-	-	-	-	
Personal Emoluments	6,775,050.00	-	6,775,050.00	6,701,165.00	73,885.00	98.91%
LTT	723,100.00	-	723,100.00	1,968,099.00	(1,244,999.00)	272.18%
Activity	1,858,450.00	-	1,858,450.00	1,621,111.00	237,339.00	
EWC	1,858,450.00	-	1,858,450.00	4,850,858.00	(2,992,408.00)	261.02%
Admin costs	4,727,500.00	-	4,727,500.00	3,923,738.00	803,762.00	83.00%
Rent income	-	-	-	-	-	
<b>Sub total</b>	<b>62,822,300.00</b>	<b>-</b>	<b>62,822,300.00</b>	<b>72,883,226.00</b>		<b>116.01%</b>
<b>(5) MISCELLANEOUS INCOME</b>						
Rent income	300,000.00	-	300,000.00	20,000.00	280,000.00	6.67%
Income from farming activities	800,000.00	-	800,000.00	748,475.00	51,525.00	93.56%
Insurance compensation	-	-	-	-	-	
Income from posho mill	-	-	-	-	-	
Income from bus hire	100,000.00	-	100,000.00	180,250.00	(80,250.00)	180.25%
Fee for hire of ground and equipment	300,000.00	-	300,000.00	74,400.00	225,600.00	24.80%
Income from grants and donations	-	-	-	-	-	
Tender	100,000.00	-	100,000.00	71,000.00	29,000.00	71.00%
Accommodation	-	-	-	274,500.00	(274,500.00)	
<b>SUB TOTAL</b>	<b>1,600,000.00</b>	<b>-</b>	<b>1,600,000.00</b>	<b>1,368,625.00</b>	<b>231,375.00</b>	<b>85.54%</b>
<b>GRAND TOTAL INCOME</b>	<b>106,286,100.00</b>	<b>-</b>	<b>106,286,100.00</b>	<b>107,382,656.20</b>	<b>(1,096,556.20)</b>	<b>101.03%</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Tuition	-	-	-	-	-	
Exercise books	1,470,950.00	-	1,470,950.00	350,000.00	1,120,950.00	23.79%

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Laboratory equipments and apparatus	1,522,100.00	-	1,522,100.00	916,000.00	606,100.00	60.18%
Teaching/learning materials	1,708,100.00	-	1,708,100.00	1,232,620.00	475,480.00	72.16%
chalks	-	-	-	-	-	
Internal exams	1,722,050.00	-	1,722,050.00	138,739.00	1,583,311.00	8.06%
Library materials	-	-	-	-	-	
Bank charges	-	-	-	1,690.00	(1,690.00)	
Creditors	-	-	-	-	-	
<b>sub totals</b>	<b>6,423,200.00</b>	<b>-</b>	<b>6,423,200.00</b>	<b>2,639,049.00</b>	<b>3,784,151.00</b>	<b>41.09%</b>
<b>PAYMENTS FOR OPERATIONS</b>						
EWC	3,132,550.00	-	3,132,550.00	884,215.00	2,248,335.00	28.23%
LT @T	1,625,950.00	-	1,625,950.00	227,000.00	1,398,950.00	13.96%
RMI	-	-	-	-	-	
Personal emolument	7,872,450.00	-	7,872,450.00	7,823,515.00	48,935.00	99.38%
Admin cost	1,939,050.00	-	1,939,050.00	660,593.20	1,278,456.80	34.07%
Activity	1,032,500.00	-	1,032,500.00	-	1,032,500.00	0.00%
Medical and insurance	310,000.00	-	310,000.00	-	310,000.00	0.00%
Creditors	-	-	-	-	-	
Insurance	-	-	-	-	-	
Inter Account Borrowing-Lunch	-	-	-	-	-	
Bank charges	-	-	-	1,570.00	(1,570.00)	
Inter Account Borrowing-Lunch	-	-	-	-	-	
<b>SUBTOTALS</b>	<b>15,912,500.00</b>	<b>-</b>	<b>15,912,500.00</b>	<b>9,596,893.20</b>	<b>6,315,606.80</b>	<b>60.31%</b>
<b>INFRASTRUCTURE PAYMENTS</b>						
Construction of classrooms	-	-	-	-	-	
Construction of twin laboratory & Classrooms	4,500,000.00	-	4,500,000.00	4,300,000.00	200,000.00	95.56%
construction of dormitory	15,028,100.00	-	15,028,100.00	18,900,000.00	(3,871,900.00)	125.76%
Purchase of furniture	-	-	-	-	-	
Purchase of equipment	-	-	-	-	-	
Purchase of apparatus	-	-	-	-	-	
	-	-	-	-	-	
<b>SUBTOTALS</b>	<b>19,528,100.00</b>	<b>-</b>	<b>19,528,100.00</b>	<b>23,200,000.00</b>	<b>(3,671,900.00)</b>	<b>118.80%</b>
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>						

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Activity	1,858,450.00	-	1,858,450.00	546,055.00	1,312,395.00	29.38%
Academic improvement	-	-	-	-	-	
Bus hire	-	-	-	-	-	
Farm expenses	800,000.00	-	800,000.00	700,695.00	99,305.00	87.59%
Bursary	-	-	-	-	-	
Inter-Account Borrowing-Operation	-	-	-	-	-	
Personnel emoluments	6,775,050.00	-	6,775,050.00	1,772,982.50	5,002,067.50	26.17%
Inter-Account Borrowing-Tuition	-	-	-	-	-	
Repairs and maintenance & Improvements	-	-	-	-	-	
Local transport / travelling	723,100.00	-	723,100.00	3,151,699.00	(2,428,599.00)	435.86%
Electricity and water	1,858,450.00	-	1,858,450.00	1,758,185.00	100,265.00	94.60%
Medical Expenses	-	-	-	-	-	
Administration costs	4,727,500.00	-	4,727,500.00	2,690,189.00	2,037,311.00	56.91%
Fee on Boarding Equipment and Stores	46,879,750.00	-	46,879,750.00	48,652,285.00	(1,772,535.00)	103.78%
Creditors	-	-	-	18,300,022.00	(18,300,022.00)	
Bank charges	-	-	-	-	-	
Expenses on income generating activities	800,000.00	-	800,000.00	834,127.00	(34,127.00)	104.27%
NHIF	-	-	-	-	-	
insurance	-	-	-	-	-	
NSSF	-	-	-	-	-	
<b>SUBTOTALS</b>	<b>64,422,300.00</b>	<b>-</b>	<b>64,422,300.00</b>	<b>78,406,239.50</b>	<b>(13,983,939.50)</b>	<b>121.71%</b>
<b>TOTAL</b>	<b>106,286,100.00</b>	<b>-</b>	<b>106,286,100.00</b>	<b>113,842,181.70</b>	<b>(7,556,081.70)</b>	<b>107.11%</b>

*[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]*

- i. *There was increase in enrolment leading to more funds received enabling over expenditure.*
- ii. *The school had been under funded by the ministry of education leading to less funds received.*

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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### 10. 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 school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

#### 2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

#### 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.

# **JOMO KENYATTA GIRLS HIGH SCHOOL**

## **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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### **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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

### **7. Non-current assets**

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

### **8. Budget**

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

### **9. Comparative figures**

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

### **10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## 11. NOTES TO THE FINANCIAL STATEMENTS

### 1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise books	908,277.48	807,100.41
Laboratory equipments and apparatus	940,008.27	540,325.87
Teaching/learning materials	1,055,030.02	980,541.46
Library materials	1,062,961.48	764,917.09
Internal exams	-	-
Reference books	-	1,311,243.27
<b>Total</b>	<b>3,966,277.25</b>	<b>4,404,128.10</b>

### 2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	5,112,692.02	8,321,751.50
Repairs And Maintenance	-	-
Local Transport / Travelling	1,224,938.24	524,647.70
Electricity And Water	2,827,456.92	1,526,819.00
Medical	-	-
Administration Costs	1,811,065.77	1,710,670.00
Activity	533,575.00	-
Insurance	142,800.00	257,242.25
<b>Total</b>	<b>11,652,527.95</b>	<b>12,341,130.45</b>

### 3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	5,847,000.00	6,083,500.00
Transition infrastructure grants	-	-
Administration Block	-	-
Others (NG-CDF)	-	-
Repair Maintenance & Improvement - School Fund Account	11,665,000.00	18,800,000.00
<b>Total</b>	<b>17,512,000.00</b>	<b>24,883,500.00</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

### 4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	6,701,165.00	6,842,333.00
Repairs and maintenance	-	-
Local transport / travelling	1,968,099.00	1,529,541.00
Electricity and water	4,850,858.00	7,323,931.00
Medical	-	-
Administration costs	3,923,738.00	4,466,430.00
Activity	1,621,111.00	682,108.00
Fee on Boarding Equipment and stores	45,016,031.00	49,522,974.00
Arrears	8,802,224.00	6,536,094.00
PA Levies*	-	*
Others (specify)	-	-
<b>Total</b>	<b>72,883,226.00</b>	<b>76,903,411.00</b>

### 5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	20,000.00	-
Income From Farming Activities	748,475.00	1,857,180.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	180,250.00	95,800.00
Fee For Hire of Ground and Equipment	74,400.00	67,750.00
Income From Grants and Donations*	-	-
Accommodation	274,500.00	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Tender	71,000.00	79,000.00
<b>Total</b>	<b>1,368,625.00</b>	<b>2,099,730.00</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise books	350,000.00	1,100,000.00
Textbooks and reference materials	916,000.00	860,625.00
Reference Materials	-	162,571.00
Laboratory equipment	-	-
Internal exams	138,739.00	1,582,287.00
Teaching / learning materials	1,232,620.00	589,380.00
Exams and Assessment	-	-
Teachers guides	-	-
Creditors	-	-
Bank Charges	1,690.00	5,770.00
<b>Total</b>	<b>2,639,049.00</b>	<b>4,300,633.00</b>

### 7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	7,823,515.00	8,796,222.00
Service Gratuity	-	-
Administration Cost	660,593.20	1,702,100.00
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	227,000.00	429,302.00
Electricity And Water	884,215.00	1,475,605.00
Medical	-	122,262.25
Activity Expenses	-	-
Creditors	-	-
Insurance Cost	-	-
Bank Charges	1,570.00	1,211.00
<b>Total</b>	<b>9,596,893.20</b>	<b>12,526,702.25</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****8 Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of twin laboratory & Classrooms	4,300,000.00	16,225,000.00
Construction of dormitory	18,900,000.00	4,200,000.00
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of Borehole Pump	-	-
Creditors	-	-
<b>Total</b>	<b>23,200,000.00</b>	<b>20,425,000.00</b>

**9 Boarding and School Fund**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,772,982.50	8,056,319.10
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	3,151,699.00	2,157,038.00
Electricity And Water	1,758,185.00	6,121,255.00
Medical Expenses	-	-
Administration Costs	2,690,189.00	3,107,750.00
Lunch Programme	-	-
Bank Charges	-	-
Expenses On Income Generating Activities	834,127.00	-
Fee On Boarding Equipment and Stores	48,652,285.00	56,749,650.00
Creditors	18,300,022.00	11,517,032.00
Farm Expenses	700,695.00	1,047,226.00
Insurance Cost ( <i>Life Property</i> )	-	-
Bus Hire	-	-
Activity	546,055.00	811,230.00
Bus Hires	-	64,000.00
Acquisition Of Assets	-	-
PA expenses	-	-
<b>Total</b>	<b>78,406,239.50</b>	<b>89,631,500.10</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1177817403	73,777.40	107,811.15
Operations Account	Active	1177817381	2,099,200.15	41,995.40
School Fund Account/Boarding-Equity Bank	Active	0130271823906	(213,530.58)	170,120.42
School Fund Account/Boarding-KCB Bank	Active	1177817365	1,910,713.27	211,019.27
Savings Account		1177817454	130,660.10	130,660.10
Income generating activities Account - Farm Account	Active	1177817411	635,605.50	802,925.50
Infrastructural Account	Active	1210998696	354,998.55	6,044,568.55
NG-CDF Account			-	-
<b>Total</b>			<b>4,991,424.39</b>	<b>7,509,100.39</b>

### 11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account	-	-
M & I Account	-	-
Operation Account	-	-
Farm Account	14,260.00	11,610.00
School Fund account	68,005.00	38,024.00
<b>Total</b>	<b>82,265.00</b>	<b>49,634.00</b>

### 12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****13 Accounts Receivable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	10,539,305.00	9,001,128.00
<b>Other Non-Fees Receivables</b>	0	0
Salary Advances (list/schedule attached)	0	0
Imprest (list/schedule attached)	0	0
Rent arrears (list/schedule attached)	0	0
<b>Total</b>	<b>10,539,305.00</b>	<b>9,001,128.00</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	8,802,224.00	84%	6,536,094.00	73%
Between 1- 2 years	894,500.00	8%	1,520,500.00	17%
Between 2-3 years	302,850.00	3%	388,550.00	4%
Over 3 years	539,731.00	5%	555,984.00	6%
<b>Total (should tie to note 13 a)</b>	<b>10,539,305.00</b>	<b>100%</b>	<b>9,001,128.00</b>	<b>100%</b>

**14 Accounts Payable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	18,454,762.00	11,517,032.00
Prepaid Fees	4,254,914.00	5,679,986.50
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	1,427,788.00	1,427,788.00
Other payables ( <i>specify</i> )	-	-
<b>Total</b>	<b>24,137,464.00</b>	<b>18,624,806.50</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 14a. Ageing Analysis of Accounts Payable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 Year	18,300,022.00	99%	11,517,032.00	100%
Between 1 - 2 years	154,740.00	1%	-	-
Between 2 - 3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>18,454,762.00</b>	<b>100%</b>	<b>11,517,032.00</b>	<b>100%</b>

### 15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	7,509,100.39	3,172,952.59
Cash Balances	49,634.00	7,512.00
Short Term Investments	-	-
Receivables	9,001,128.00	4,785,664.00
Payables	(18,624,806.50)	(3,779,136.90)
<b>Total</b>	<b>(2,064,944.11)</b>	<b>4,186,991.69</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

### Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

### 16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

### 17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	28	-	-
Goats	-	-	-
Trees	2973	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>3,001</b>	-	-

### 18 Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
<b>Balance at the end of the year</b>	-	-

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

## Other important disclosure notes

### 19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	-4559145.60	-5946287.40
Lab consumables	-2829679.00	-1832919.00
Farm produce	-	-
Medication	-66850.00	-214565.00
Construction Materials	-	-
Others (specify)	-	-
	-	-

**JOMO KENYATTA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**20 Progress On Follow Up Of Auditor Recommendations**

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

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

Sign and Date  
Principal




**JOMO KENYATTA GIRLS HIGH SCHOOL**  
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**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2021-2022	Outstanding Balance Comparative 2022-2023	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.		-	-	-		
<b>Sub-Total</b>		-	-	-		
<b>Supply Of Goods</b>						
2. Gilanis Supermarket	1,736,605.00	-	-	-	1,736,605.00	
3. Dweb Technology	3,700.00	-	-	-	3,700.00	
4. Joseph Macharia Muturi	86,275.00	-	-	-	86,275.00	
5. Joseph Githu Kamau	505,737.00	-	-	-	505,737.00	
6. Kinamba Evans Enterprises	67,064.00				67,064.00	
7. Mache Hardware Stores	659,065.00	-	-	-	659,065.00	
8. Lumu Cleaning and Health Care	57,600.00	-	-	-	57,600.00	
9. Namsams Enterprises (E.A)	46,300.00	-	-	-	46,300.00	
10. Poly Energy Saver	103,350.00	-	-	-	103,350.00	
11. White Horse Hygiene Services	60,000.00	-	-	-	60,000.00	
12. Sideway Welding & Fabricators	900,000.00	-	-	-	900,000.00	

**JOMO KENYATTA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023	Outstanding Balance Comparison 2022-2023	Comments
13. The White Mist	63,480.00	-	-	-	63,480.00	
14. Twilight Steel Furnitures	300,000.00	-	-	-	300,000.00	
15. Patmat Bookshop Ltd	1,231,344.00	-	-	-	1,231,344.00	
16. Mugumo Agrovet	438,225.00	-	-	-	438,225.00	
17. Lee Enterprises (Joseph M. Mwangi)	110,200.00	-	-	-	110,200.00	
18. Jacinta W. Mwangi	33,000.00	-	-	-	33,000.00	
19. Israel Enterprises	689,550.00	-	-	-	689,550.00	
20. Keziah Karanja	9,820.00	-	-	-	9,820.00	
21. Jane Njeri Ngotho	54,375.00	-	-	-	54,375.00	
22. John M. Hihu	19,980.00	-	-	-	19,980.00	
23. Copycate Enterprises Ltd	403,340.00	-	-	-	403,340.00	
24. Bumwama Supply	657,250.00	-	-	-	657,250.00	
25. Devashish Enterprises	4,580.00	-	-	-	4,580.00	
26. Datacom Systems and Sulotions	28,100.00	-	-	-	28,100.00	
27. Zuprehash Enterprises	971,590.00	-	-	-	971,590.00	
Spac Enterprises	35,000.00	-	-	-	35,000.00	
28. Zen Pharmaceuticals	163,122.00	-	-	-	163,122.00	
29. Totem Electricals	310,000.00	-	-	-	310,000.00	
30. Jalu General Supplies	4,389,950.00	-	-	-	4,389,950.00	

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current 2021-2022	Outstanding Balance Comparative 2022-2023	Comments
31. Purism Investment	65,750.00	-	-	-	65,750.00	
32. Farm Account	47,505.00	-	-	-	47,505.00	
33. Jay Jay Timber & Workshop	330,000.00	-	-	-	330,000.00	
34. Targeter Educational Publishers	275,999.00	-	-	-	275,999.00	
35. Shanice General Supplies	144,000.00	-	-	-	144,000.00	
36. City & Press Publishers	10,800.00	-	-	-	10,800.00	
37. F.W. Enterprises (Florence Wangari)	1,033,000.00	-	-	-	1,033,000.00	
38. Miracle Enterprises	126,895.00	-	-	-	126,895.00	
39. James Mwaniki Ngumo	90,000.00	-	-	-	90,000.00	
40. Water Resource Authority	25,000.00	-	-	-	25,000.00	
41. JKGHS Farm		-	-	-		
<b>TOTAL</b>	<b>18,300,022.00</b>	-	-	-	<b>18,300,022.00</b>	
42.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	
<b>Grand Total</b>	<b>18,300,022.00</b>	-	-	-	<b>18,300,022.00</b>	

**JOMO KENYATTA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Annex 2 – Summary of Fixed Assets Register**

*(The school should ensure that a detailed fixed assets register is maintained).*

Asset Class	Historical Cost at (Kshs) 1 <sup>st</sup> July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost at (Kshs) 30 <sup>th</sup> June 2023
Land 1 – TITLE DEED NO.	- 10.07 Hectares Needs valuation	0	0	0
<b><i>Buildings and structures</i></b>	20,425,000.00	23,200,000.00	0	43625000
Motor vehicles	3205000	0	0	3205000
<b><i>Office equipment, furniture and fittings</i></b>	18350100	2230000	0	20580100
<b><i>ICT Equipment, and Other ICT Assets</i></b>	3020246	191500	0	3211746
<b><i>Tools and apparatus</i></b>	2524898	105000	0	2629898
Textbooks	8471480	160120	0	8631600
Other Machinery and Equipment	5531650	7000	0	5538650
Heritage and cultural assets	0	0	0	0
<b><i>Intangible Assets – Soft Ware</i></b>	346000	0	0	346000

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Asset Class	Historical Cost for (Kshs) 1 <sup>st</sup> July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of (Kshs) 30 <sup>th</sup> June 2023
<b>Total</b>	<b>61874374</b>	<b>25893620</b>	<b>0</b>	<b>87767994</b>