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REPORT	
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DATE: 12 MAR 2025	DAY. WEDNESDAY
OF TABLED BY:	DEPUTY MAJORITY WHIP HON. NAOMI WAGGIO (RP)
CLERK-AT THE-TABLE:	J. LEMEREUE

THE AUDITOR-GENERAL

ON

NJORO GIRLS HIGH SCHOOL

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

NAKURU COUNTY



NJORO GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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



NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th 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	

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2. Key School Information and Management

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

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

The school is a boarding school and had 1023 number of students as at 30th June 2023. It has 5 streams and 47 teachers of which 15 teachers are employed by the School Board of Management.

(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:

Ref:	Name of Board Member	Designation	Date of appointment
1.	Jacqueline Kitinga	Chairperson/Rep. Local community	23/5/2022
2.	Grace Maina	Secretary/Principal	13/6/2023
3.	Ann Wangechi Ng'ethe	Member/Rep CEB	23/5/2022
4.	Richard Wachira	Member /Rep Sponsors	23/5/2022
5.	Prof. Mary W. Kariuki	Member / Rep Sponsors	23/5/2022
6.	Dr. Norman Kiiru Njogu	Member / Rep Sponsors	23/5/2022
7.	Prof. Moses K. Rotich	Member / Rep Special Interest group	23/5/2022
8.	Aston Muchela	Member / Rep Special needs	23/5/2022
9.	Rev. Sarah Mainye	Member / Rep Local community	23/5/2022
10.	Dr. Peterson Mwangi Njiru	Member / Rep Local community	23/5/2022
11.	Sheila Pamela Wandera	Member / Rep Local community	23/5/2022
12.	Zachariah Ondara	Member / Local community	23/5/2022
13.	Shaa Kiloku	Member/Co-opted member	23/5/2022
14.	Japhet Langat	Member/Local community	23/5/2022
15.	David Gikonyo	Member/Co-opted member	23/5/2022
16.	Philister Gakuru	Teaching staff	23/5/2022
17.	Britney Atieno	Students' Council	20/10/2022

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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	i. Jacqueline Kitinga	Chair	5 of 5
		ii. Judith Gathua	Secretary	5
		iii. Shaa Kiloku	Member	5
		iv. Aston Muchela	Member	3
		v. Anne Wangechi	Member	3
		vi. Richard Wachira	Member	3
2.	Audit Committee			
3.	Finance, procurement and general purposes Committee	i. Ann W. Ng'ethe	Chair	1
		ii. Judith Gathua	Secretary	
		iii. Jacqueline Kiting'a	Member	1
		iv. Shaa Kiloku	Member	1
		v. Richard Wachira	Member	1
4.	Academic Committee	i. Zipporah Kamau	Chair	1
		ii. Judith Gathua	Secretary	1
		iii. Jacqueline Kiting'a	Member	1
		iv. Shaa Kiloku	Member	1
		v. Japhet Langat	Member	1
		vi. Prof. Mary Kariuki	Member	1

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5.	Development Committee	i. Prof. Moses K. Rotich – Chair	Chair	6
		ii. Mary Mbano	Secretary	6
		iii. Judith Gathua	Member	6
		iv. Sheila Pamela W.	Member	2
		v. David Gikonyo	Member	2
		vi. Richard Wachira	Member	3
		ii. S.C.D.E.	Member	3
6.	Discipline and welfare Committee	i. Rev. Sarah Mainye	Chair	1
		ii. Judith Gathua	Secretary	1
		iii. Aston Muchela	Member	1
		iv. Norman Kiiru	Member	1
7.	Adhoc Committee (if any during the year)	i. Judith Gathua	Chair	1
		ii. Joyce Amunga	Secretary	1
		iii. Mary Mbano	Member	1
		iv. Isaac Kamotho	Member	1
		v. Joyce Ng'ang'a	Member	1
		vi. Philister Gakuru	Member	1
		vii. Moses Kiarie	Member	1
		viii. Edna Kibor	Member	1
		ix. Janet Nyambura	Member	1

(c) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	GRACE MAINA	363002
2	Deputy Principal	JOYCE AMUNGA	374004
3	Deputy Principal	MARY MBANO	243961
4	School Bursar	ISAAC MBUTHIA	ID 24927782

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) Schools contacts

Post Office Box: 52-20107
Telephone: 0723873394
E-mail: njorogirlshigh@yahoo.com, njorogirlshigh@gmail.com
Website: www.njorogirlshigh.sc.ke

(e) School Bankers

Details of school bankers

1. Name of Bank: KCB
Branch: Njoro
Boarding A/C No. 1101883049
2. Name of Bank: KCB
Branch: Njoro
Operation A/C No. 1101886072
3. Name of Bank: KCB
Branch: Njoro
Tuition A/C No. 1101884274
4. Name of Bank: KCB
Branch: Njoro
Farm A/C No. 1118223322
5. Name of Bank: KCB
Branch: Njoro
CDF A/C No. 1172821372
6. Name of Bank: KCB
Branch: Njoro
Parents A/C No. 1239024851
7. Name of Bank: KCB
Branch: Njoro
M.I. A/C No. 1281383872

8. MPESA PayBill No. 522123 attached to Boarding A/C No. 1101883049 bank account

(f) Independent Auditors

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

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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	2023	2022	2021	2020
Surplus/ Deficit	(5,455,554.52)	(3,221,689.52)	(3,240,940.79)	(6,683,324.42)



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

YEAR	2023	2022	2021	2020
Tuition Account	2,835,228.40	3,020,622.40	1,080,428.25	1,406,633.00
Operation Account	12,506,358.30	12,878,637.80	7,529,997.55	8,980,925.00
No. of Students	1023	1028	886	760



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

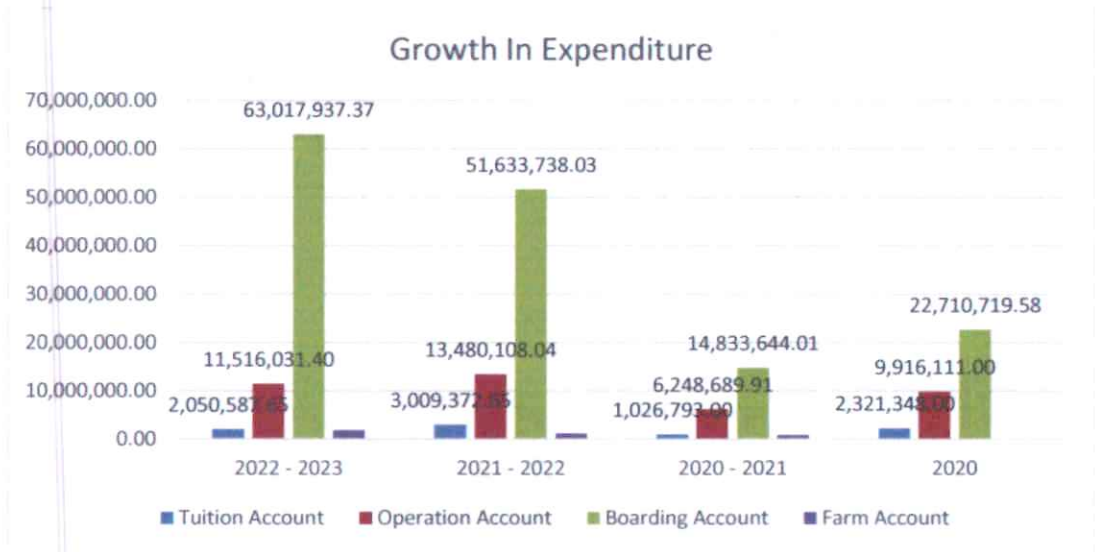
YEAR	2023	2022	2021	2020
<i>Growth in Income</i>				
<i>Boarding Account</i>	54,883,197.40	50,606,776.03	18,059,498.00	24,016,800.00
<i>Farm Account</i>	1,878,082.50	1,243,736.00	618,060.00	N/A



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

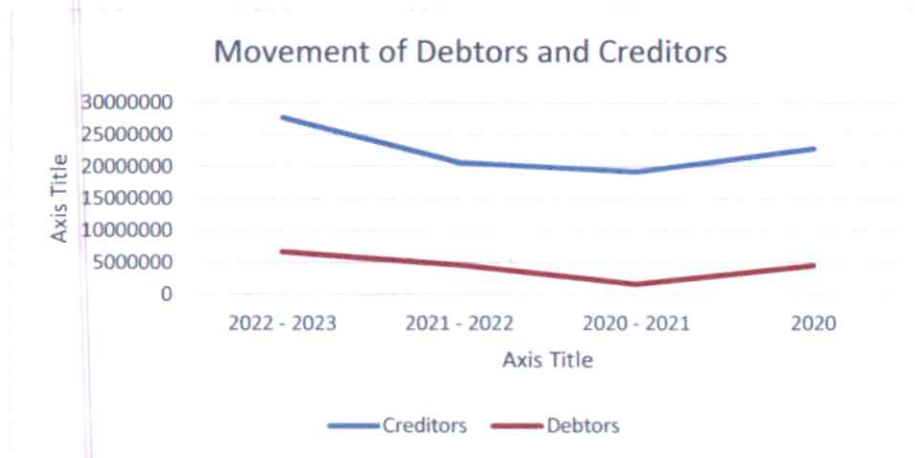
YEAR	2023	2022	2021	2020
<i>Tuition Account</i>	2,050,587.65	3,009,372.65	1,026,793.00	2,321,348.00
<i>Operation Account</i>	11,516,031.40	13,480,108.04	6,248,689.91	9,916,111.00
<i>Boarding Account</i>	63,017,937.37	51,633,738.03	14,833,644.01	22,710,719.58
<i>Farm Account</i>	1,888,142.70	1,245,468.00	870,641.00	N/A

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

YEAR	2023	2022	2021	2020
Movement of				
Debtors	6,708,639.20	4,618,187.70	1,587,782.00	4,471,996.50
Creditors	27,728,060.18	20,661,732.41	19,182,145.63	22,803,116.00



b) Teacher Student ratio:

Teacher student ratio: 1: 22

Students' enrolment: 1023

Teachers TSC: 32

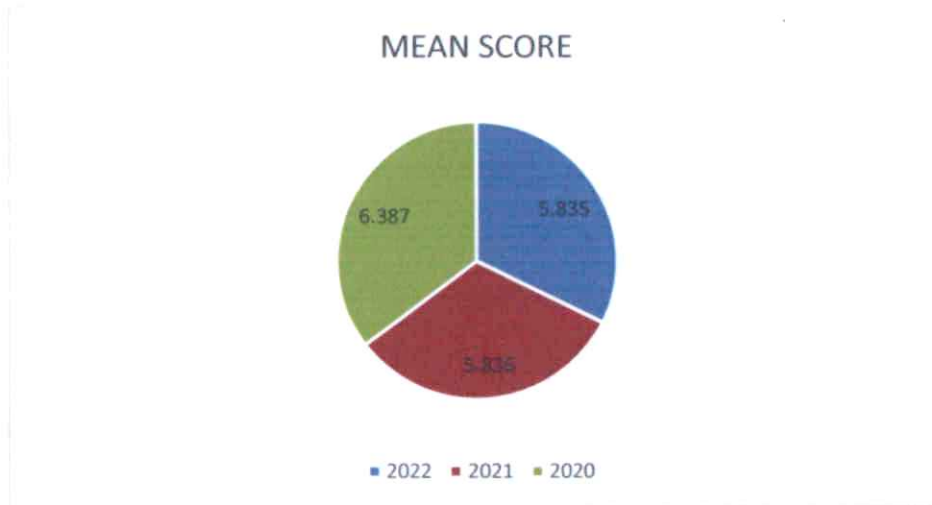
BOM: 15

Total: 47

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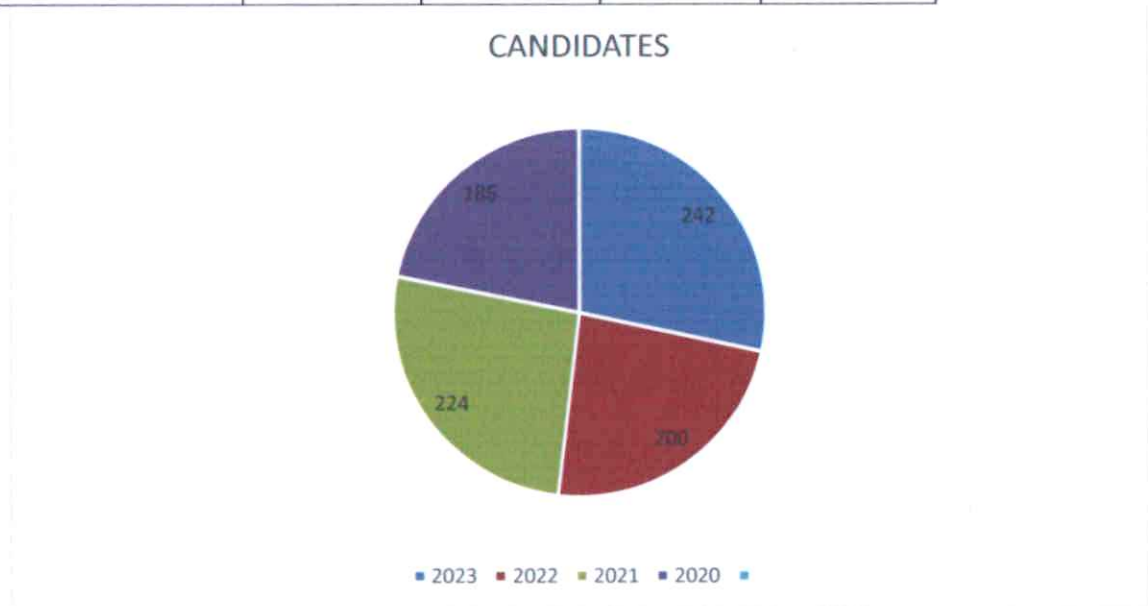
c) Mean score in the 20XX KCSE:

<i>YEAR</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>MEAN SCORE</i>	5.835	5.836	6.387
<i>MEAN GRADE</i>	C	C	C



d) Number of Candidates in the 20XX KCSE:

<i>YEAR</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>CANDIDATES</i>	242	200	224	186



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e) Capacity of the school:

	Facility	No.	Available capacity	Required capacity
1.	Dorms	8	896	1023
2.	Classrooms	20	1028	1023
3.	Dining hall	1	420	1023
4.	Laboratories	3	75	
5.	Toilets	85	89	1023
6.	Library	1	80	1023
7.	Home science room	1	8	
8.	Music/French/German	0	0	89,35,64
9.	Dispensary	1		1023
10.	Water tanks	9		
11.	Hand washing sinks	30		1023
12.				

Synopsis of new facilities

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



School Principal

Project	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Sinking of Borehole Ino.	fdse	done	4,290,007.64	2,515,210.64	2023
3Phase power installation	fdse	done		551,913.00	2023
Double beds	fdse	done	720,000.00	530,600.00	2023
Students lockers 40 pcs	fdse	done	220,000.00	220,000.00	2023
Laboratory stools 40 pcs	fdse	done	48,000.00	48,000.00	2023
Tiling of Kenya Dorm	fdse	done	183,010.00	183,010.00	2023
ablation					
Extension of Fligon & Rwenzori Ablution	fdse	done	359,200.00	359,200.00	2023

f) Development projects carried out by the school:

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NJORO GIRLS HIGH SCHOOL

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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 **Njoro Girls High School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

.....
Name: Jacqueline Kiting'a
Designation: Chairman, School Board of Management
Date: 27-8-2024

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



ISAAC KAMOTHO.....

Name: Isaac Kamotho
Designation: Bursar/ Finance Officer
Date: 27-8-2024

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NJORO GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NAKURU 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Njoro Girls High School – Nakuru County set out on pages 1 to 21, which comprise the statement of receipts and payments, statement of assets and liabilities as at 30 June, 2023, statement of cash

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Njoro Girls High School - Nakuru County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit contained inaccuracies as follows:

- i. The statement of assets and liabilities reflect accumulated deficit fund balance brought forward of Kshs.10,957,261. However, Note 15 to the financial statements reflects deficit fund balance brought forward of Kshs.14,045,814 resulting to a variance of Kshs.3,088,553 which was not explained or reconciled;
- ii. The statement of cash flows reflects comparative total receipts of Kshs.64,072,236 while the re-casted figure is Kshs.58,723,599, resulting to a variance of Kshs.5,348,640 which was not explained or reconciled;
- iii. The statement of cash flows reflects cash and cash balance at the beginning of year 2022/2023 of Kshs.1,930,159 while the audited balance was Kshs.1,892,493, resulting to a variance of Kshs.37,666 which was not explained or reconciled;

In the circumstances, the accuracy and completeness of the accumulated fund balance brought forward of Kshs.10,957,261 could not be confirmed.

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.6,708,639 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.3,156,125 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.3,156,125 could not be confirmed.

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

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

The statement of cash flows opening balances for Note 2, total receipts, total payments net increase /decrease in cash and cash equivalents balance of Kshs.766,187 do not tally with previous year's closing balances.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

4. Offsetting of Negative Cashbook Balances

Review of the School's cash books as reported under Note 10 to the financial statements, revealed that the School's income generating activities accounts and cash in hand had negative cashbook balances of Kshs.7,199 and Kshs.21,744 respectively. Management offset the balances against positive cashbook balances contrary to Paragraph 1.3.20 of the International Public Sector Accounting Standards: that provides that assets and liabilities shall not be offset unless required or permitted by the accounting standards.

In the circumstances, the financial statements as presented do not comply with the requirements of the Public Sector Accounting Standards Board.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.63,671,581 and Kshs.73,217,962 respectively, resulting to an over-funding of Kshs.9,546,381 or 15% of the budget. However, the School spent a balance of Kshs.70,773,631 against actual receipts of Kshs.73,217,962, resulting to an under-utilization of Kshs.2,444,331 or 3% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 17 May, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the requirement of Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.27,728,060. However, included in the balance are trade payables balance of Kshs.18,318,778 which had been outstanding for more than three(3) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.'

In the circumstances, the School Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

3. Unconfirmed Students Enrolment Date

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.11,164,598. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS reflected one thousand and seventy-nine (1,079) students while

records from the County Director of Education had one thousand two hundred seventy-one (1,271) students, resulting to an underfunding of the School by an amount of Kshs.377,773. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the effectiveness of internal controls, risk management and governance, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Non-valuation of the School's Assets

Annex 2-summary of fixed assets register reflects the assets of the School. However, it was observed that the values of the assets are not indicated as no professional valuation has been done to ascertain their true values.

Further, Note 17 to the financial statements indicates biological assets of twenty-two (22) cows and two thousand, four hundred and twenty-five (2,425) trees. However, no value has been indicated, contrary to the Public Sector Accounting Standards Board reporting template that requires the values of the assets to be indicated.

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

2. Lack of Internal Audit Function and Audit Committee

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

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the school's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report of the Auditor-General on Njoro Girls High School for the year ended 30 June, 2023 - Nakuru County

- 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

03 October, 2024

NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement of Receipts and Payments for the Year Ended 30th June 2023

Description of Vote Head	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,835,228.40	3,020,622.40
Government grants for operations	2	8,329,369.30	12,878,637.80
Government Grants for infrastructure	3	4,176,989.00	-
School fund income- parents' contributions	4	53,903,541.90	39,772,035.00
Miscellaneous incomes	5	3,772,016.00	8,400,941.00
Total Receipts		73,017,144.60	64,072,236.20
Payments			
Tuition	6	2,050,587.65	3,009,372.65
Operations	7	7,235,387.76	13,480,108.04
Infrastructure	8	4,280,643.64	
Boarding and school fund	9	64,906,080.07	50,804,445.03
Total Payments		78,472,699.12	67,293,925.72
Surplus/Deficit		(5,455,554.52)	3,221,689.52

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


.....

Name: Jacqueline Kiting'a
Chair BOM

Date: 27-8-2024


.....

Name: Grace W. Maina
School Principal/ Secretary to BOM

Date:


.....

Name: Isaac Kamotho
Bursar/ Finance Officer

Date: 27-8-2024



NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities as at 30th June 2023

Description	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,628,349.32	1,821,843.07
Cash balances	11	(21,744.00)	70,650.00
Short term investments	12	-	
Total cash and cash equivalent		<u>4,606,605.32</u>	<u>1,892,493.07</u>
Account's receivables	13	6,708,639.20	7,774,312.00
Total financial assets		11,315,244.52	7,774,312.00
Financial liabilities			
Accounts payables	14	27,728,060.18	23,712,619.41
Net financial assets		(16,412,815.66)	(14,045,814.14)
Represented by			
Accumulated fund b/fwd	15	(10,957,261.14)	(10,824,124.62)
Surplus/deficit for the year		(5,455,554.52)	(3,221,689.52)
Net financial position		(16,412,815.66)	(14,045,814.14)

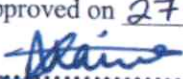
The school's financial statements were approved on 27-8-2024 and signed by:



Name: Jacqueline Kiting'a

Chair BOM

Date: 27-8-2024



Name: Grace Maina
 School Principal/Secretary to
 BOM

Date:



Name: Isaac Kamotho

Bursar/ Finance Officer

Date: 27-8-2024



NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,835,228.40	3,020,622.40
Government grants for operations	2	8,329,369.30	7,529,997.55
Government grants for infrastructure	3	4,176,989.00	-
School fund income- parents contributions/ fees	4	53,903,541.90	39,772,035.00
Other income	5	3,772,016.00	8,400,941.00
Total receipts		73,017,144.60	64,072,236.20
Payments			
Cash outflows for tuition	6	2,050,587.65	3,009,372.65
Cash outflows for operations	7	7,235,387.76	8,703,277.04
Cash outflows Boarding/lunch and school fund payments	8	64,906,080.07	48,802,375.03
Total payments		67,125,727.71	60,515,024.72
Net cash inflow/outflow from operating activities		6,957,089.89	6,012,713.56
Cash flow from investing activities			
Acquisition of assets	8	(4,2280,643.64	(6,778,901.00)
Proceeds from sale of Assets		0	0
Proceeds from investments		0	0
Purchase of investments			
Net cash inflow/outflows from investing activities		4,280,643.64	6,778,901.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	
Repayment of principal borrowings		0	
Net cash inflow/outflow from financing activities		2,676,446.25	(766,187.44)
Net increase/decrease in cash and cash equivalents		0	(766,187.44)
Cash and cash equivalent at beginning of the FY		1,930,159.07	2,658,680.51
Cash and cash equivalent at end of the FY		4,606,605.32	1,892,493.07

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

NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

.....
Name: Jacqueline Kiting'a

Chair BOM

Date: 27-8-2024

.....
Name: Grace Maina
School Principal/Secretary to BOM

Date:

.....
Name: Isaac Kamotho

Bursar/ Finance Officer

Date: 27-8-2024



NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th 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 %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Text books			0.00	0.00	0.00	
Exercise books	454,644.03		454,644.03	654,638.40	(199,994.37)	143.99%
Laboratory equipment's and apparatus	543,794.34		543,794.34	783,005.24	(239,210.90)	143.99%
Teaching/learning materials	534,296.57		534,296.57	769,329.47	(235,032.90)	143.99%
chalks	0.00		0.00	0.00	0.00	
Internal exams	181,701.95		181,701.95	261,631.23	(79,929.28)	143.99%
Reference books	254,619.10		254,619.10	366,624.06	(112,004.96)	143.99%
	0	0.00	0.00		0.00	
	0	0.00	0.00	0.00	0.00	
Sub totals	1,969,056.00		1,969,056.00	2,835,228.40	(866,172.40)	143.99%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>			0.00		0.00	
EWC	1,405,701.20		1,405,701.20	1,851,820.22	(446,119.02)	131.74%
LT @T	260,102.74		260,102.74	342,650.00	(82,547.26)	131.74%
RMI	0.00		0.00	0.00	0.00	
Personal emolument	2,282,211.98		2,282,211.98	3,006,504.00	(724,292.02)	131.74%
Admin cost	1,315,680.25		1,315,680.25	1,733,229.85	(417,549.60)	131.74%
Activity	902,230.74		902,230.74	1,188,566.33	(286,335.59)	131.74%
Medical and insurance	156,827.49		156,827.49	206,598.90	(49,771.41)	131.74%
Infrastructure Grant	4,128,000.00		4,128,000.00	4,176,989.00	(48,989.00)	101.19%
Other Voteheads	0.00		0.00	0.00	0.00	

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

<i>Inter Account Borrowing-Lunch</i>			0.00	0.00	0.00	
<i>Sub totals</i>	10,450,754.40		10,450,754.40	12,506,358.30	(2,055,603.90)	119.67%
(3)FDSE FOR INFRASTRUCTURE			0.00		0.00	
Maintenance and Improvement	4,176,989.00		4,176,989.00	4,176,989.00	0.00	100.00%
Transition infrastructure Grants			0.00	0.00	0.00	
Administration block			0.00	0.00	0.00	
Economic stimulus grants			0.00	0.00	0.00	
Others(NGCDF,County government)			0.00	0.00	0.00	
Sub total	4,176,989.00		4,176,989.00	4,176,989.00	0.00	100.00%
(4)FEES CHARGED ON PARENTS			0.00		0.00	
Lunch Program	21,496,560.00		21,496,560.00	28,045,477.20	(6,548,917.20)	130.46%
Inter Account transfers Operations			0.00	0.00	0.00	
Fee Arrears	6,708,639.20		6,708,639.20	2,568,426.00	4,140,213.20	38.29%
Repairs and Maintenance	2,064,000.00		2,064,000.00	9,656,733.50	(7,592,733.50)	467.86%
Personal Emoluments	7,498,512.00		7,498,512.00	9,656,733.50	(2,158,221.50)	128.78%
KNEC Registration			0.00	0.00	0.00	
Activity	516,000.00		516,000.00		516,000.00	0.00%
Administration Costs	1,074,312.00		1,074,312.00		1,074,312.00	0.00%
Electricity Water and Conservancy	2,499,504.00		2,499,504.00		2,499,504.00	0.00%
Medical	0.00		0.00		0.00	
Sub total	41,857,527.20		41,857,527.20	49,927,370.20	(8,069,843.00)	
(5) MISCELLANEOUS INCOME			0.00		0.00	
<i>Rent income</i>	880,000.00		880,000.00	88,000.00	792,000.00	10.00%
<i>Income from farming activities</i>	1,878,082.50		1,878,082.50	0.00	1,878,082.50	0.00%
<i>BOM Teachers</i>	2,064,000.00		2,064,000.00	2,380,396.00	(316,396.00)	115.33%
<i>School ID and Visitors Cards</i>	135,000.00		135,000.00	129,170.00	5,830.00	95.68%
<i>Income from bus hire</i>	49,300.00		49,300.00	49,300.00	0.00	100.00%
<i>Home science</i>	210,872.00		210,872.00	210,872.00	0.00	100.00%
<i>School Uniform</i>			0.00	914,278.00	(914,278.00)	

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

<i>Interest income</i>			0.00		0.00	
<i>Loans/Borrowings</i>			0.00		0.00	
SUB TOTAL	5,217,254.50		5,217,254.50	3,772,016.00	1,445,238.50	72.30%
GRAND TOTAL INCOME	63,671,581.10		63,671,581.10	73,217,961.90	(9,546,380.80)	114.99%
(I) EXPENDITURE FOR TUITION			0.00		0.00	
Text books			0.00	0.00	0.00	
Exercise books	1,744,560.00		1,744,560.00	473,180.00	1,271,380.00	27.12%
Laboratory equipments and apparatus	64,000.00		64,000.00	565,965.00	(501,965.00)	884.32%
Teaching/learning materials	1,665,280.00		1,665,280.00	556,080.00	1,109,200.00	33.39%
chalks			0.00	0.00	0.00	
Internal exams	531,000.00		531,000.00	189,110.00	341,890.00	35.61%
Reference books	139,910.00		139,910.00	265,000.00	(125,090.00)	189.41%
Bank charges			0.00	1,252.65	(1,252.65)	
Creditors			0.00	1,863,367.00	(1,863,367.00)	
			0.00	0.00	0.00	
sub totals	4,144,750.00		4,144,750.00	3,913,954.65	230,795.35	94.43%
PAYMENTS FOR OPERATIONS			0.00		0.00	
EWC	1,334,550.00		1,334,550.00	1,111,851.91	222,698.09	83.31%
LT @T	243,600.00		243,600.00	242,650.00	950.00	99.61%
RMI	344,250.00		344,250.00	344,250.00	0.00	100.00%
Personal emolument	3,166,701.50		3,166,701.50	2,306,504.00	860,197.50	72.84%
Admin cost	344,990.00		344,990.00	2,033,229.85	(1,688,239.85)	589.36%
Activity	275,100.00		275,100.00	1,188,350.00	(913,250.00)	431.97%
Medical and insurance			0.00	5,570.00	(5,570.00)	
Creditors			0.00	0.00	0.00	
Bank charges			0.00	2,982.00	(2,982.00)	
Inter Account Borrowing-Lunch			0.00	0.00	0.00	

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Expenses on Income Generating Activities(school farm)	2,007,800.00		2,007,800.00	1,888,142.70	119,657.30	94.04%
Fee on Boarding Equipment and Stores	28,936,950.00		28,936,950.00	31,447,193.00	(2,510,243.00)	108.67%
Creditors	28,936,950.00		28,936,950.00	8,929,694.77	20,007,255.23	30.86%
BOM Teachers	3,144,000.00		3,144,000.00	2,762,458.00	381,542.00	87.86%
Admin donation	191,830.00		191,830.00	191,830.00	0.00	100.00%
Bus expenses	235,000.00		235,000.00	55,230.00	179,770.00	23.50%
Home science	88,025.00		88,025.00	88,025.00	0.00	100.00%
Acquisition of Assets			0.00	0.00	0.00	
SUBTOTALS	79,976,440.00		79,976,440.00	55,340,663.07	24,635,776.93	69.20%
TOTAL	93,611,901.50		93,611,901.50	70,773,631.12	22,838,270.38	75.60%

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

- i. *The budget was not fully achieved due to the unrecovered Receivables*
- ii. *The capitation funded on the nemis was not 100% thus affecting the budget underutilization.*
- iii. *Inflation and the price changes affected the 100% utilization of the budget among others.*
- iv. *Overutilization was also realized in items like the Drilling of borehole where the project spent more than it had been budgeted for due to unforeseen soil structure reading to acquisition of Surface casing.*

NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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

NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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 30th June 2023.

NJORO GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****10. Notes to The Financial Statements****1 Government Grants for Tuition**

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Reference Materials	366,624.06	31,730.00
Exercise Books	654,638.40	996,560.00
Laboratory Equipment	783,005.24	805,000.00
Internal Exams	261,631.23	378,882.40
Teaching / Learning Materials	769,329.47	761,650.00
Others (specify)* Chalk		46,800.00
Total	2,835,228.40	3,020,622.40

2 Government Grants for Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	3,006,504.00	2,970,195.00
Repairs And Maintenance		
Local Transport / Travelling	342,650.00	1,287,519.76
Electricity And Water	1,851,820.22	
Medical	206,598.90	186,800.00
Administration Costs	1,733,229.85	1,239,570.04
Activity	1,188,566.33	1,425,000.00
Other Vote Heads (specify)*	-	
Total	8,329,369.30	8,004,137.80

3 Government Grants for infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Maintenance & Improvement	4,176,989.00	4,974,500.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Total	4,176,989.00	4,974,500.00

4 School Fund Income - Parents Contribution/Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel emoluments	9,656,733.50	8,714,527.00
Repairs and maintenance	2,436,410.00	2,374,899.00
Local transport / travelling	1,725,995.00	527,437.00
Electricity and water	2,965,519.00	2,886,641.00
Medical	714,244.00	
Administration costs	2,457,823.00	1,249,757.00
Activity	657,874.00	596,416.00
Fee on Boarding Equipment and stores	28,045,477.20	22,422,358.00
PA Levies* State House Donations		1,000,000.00
Others (specify)		
Total	53,903,541.00	39,772,035.00

5 Miscellaneous Incomes

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Rent Income	88,000.00	82,500.00
Income From Farming Activities	1,878,082.50	1,243,763.00
BOM Teachers	2,380,396.00	1,742,192.00
School ID & Visitors Cards	129,170.00	263,787.00
Income From Bus Hire	49,300.00	
Home science	210,872.00	107,316.00
School Uniforms	914,278.00	1,796,515.00
Interest Income	-	
Dividends Income	-	
Loans/Borrowings*	-	
Other Income (specify) *	-	
Total	3,772,016.00	

NJORO GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Notes to the Financial Statements (continued)****6 Tuition**

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Exercise Books	473,180.00	1,160,766.00
Textbooks	-	
Reference materials	265,000.00	31,730.00
Laboratory Equipment	565,965.00	505,000.00
Teaching / Learning Materials	556,080.00	1,135,006.65
Exams And Assessment	189,110.00	128,500.00
Teachers Guides	-	
Bank Charges	1,252.65	
Others (specify)	-	
Total	2,050,587.65	3,009,372.65

7 Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	2,306,504.00	2,970,195.00
Service Gratuity		-
Administration Cost	2,033,229.85	3,699,390.04
Repairs And Maintenance & Improvements	344,250.00	0
Local Transport / Travelling	242,650.00	364,372.00
Electricity And Water	1,111,851.91	495,053.00
Medical	5,570.00	8,200.00
Activity Expenses	1,188,350.00	1,166,067.00
Bank charges	2,982.00	
Others (specify)		
Total	7,235,387.76	8,703,277.04

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Construction of classrooms	-	
Construction of laboratory	-	
Construction of dormitory	414,920.00	
Purchase of furniture (beds, lockers & stools)	798,600.00	
Purchase of apparatus	-	
Drilling of boreholes	3,067,123.64	
Others (specify)	-	
Total	4,280,643.64	4,776,831.00

9 Boarding and School Fund

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	8,665,649.00	8,000,123.00
Service Gratuity	-	338,000.00
Repairs And Maintenance & Improvements	1,337,906.00	2,484,898.43
Local Transport / Travelling	587,684.00	231,803.00
Electricity And Water	1,834,397.49	2,350,457.10
Medical Expenses	355,888.00	294,896.00
Administration Costs	3,331,690.00	1,605,652.00
Bank Charges	154,226.11	
Expenses On Income Generating Activities**	1,888,142.70	1,245,468.00
Fee On Boarding Equipment and Stores	31,447,193.00	25,186,701.50
Rent Expenses	36,500.00	
Activity	2,273,599.00	2,529,951.00
Admin Donations	191,830.00	2,002,070.00
BOM Teachers	2,762,458.00	2,427,055.00
Home science	88,025.00	94,060.00
Bus Expenses	55,230.00	
School ID & Cards	149,400.00	239,850.00
Students Uniforms	713,868.00	1,762,360.00
Lab Equipment's	102,699.00	-
Total	64,906,080.07	50,804,445.03

NJORO GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th 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		1101884274	457,707.15	20,531.40
Operations Account		1101886072	1,222,590.54	82,742.00
School Fund Account/Boarding		1101883049	1,498,227.52	181,080.72
Savings Account				
Parent Association Development Account		1239024851	26,765.00	1,495.00
Income Generating Activities Account		1118223322	(7,199.25)	2,080.95
Infrastructural Account		1281383872	1,430,258.36	1,533,913.00
Total			4,628,349.32	1,821,843.07

11 Cash In Hand

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Notes and Coins	(21,744.00)	70,650.00
Total	(21,744.00)	70,650.00

12 Short Term Investments

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Cooperative Shares	xxx	xxx
Treasury Bills	xxx	xxx
Fixed Deposit accounts	xxx	xxx
Other Investments	xxx	xxx
Total	xxx	xxx

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Fees Arrears	6,708,639.20	7,774,312.20
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	6,708,639.20	7,774,312.20

13 b Ageing Analysis of Accounts Receivable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,568,426.00	38.29%	4,618,187.70	59.40%
Between 1- 2 years	984,088.70	14.67%	1,587,782.00	20.42%
Between 2-3 years	1,587,782.00	23.67%	1,568,342.50	20.18%
Over 3 years	1,568,342.5	23.37%		%
Total (should tie to note 13 a)	6,708,639.20	100%	7,774,312.20	100%

14 Accounts Payable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	27,728,060.18	20,661,732.41
Prepaid Fees	xxx	xxx
Retention Monies	xxx	xxx
Unpaid salaries and statutory deductions	xxx	xxx
Caution money	xxx	xxx
Other payables (<i>specify</i>)	xxx	xxx
Total	27,728,060.18	20,661,732.41

NJORO GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Notes to the Financial Statements (continued)****14a. Ageing Analysis of Accounts Payable**

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	2023	% of the total	2022	% of the total
Less than 1 year	8,929,694.77	32.20%	3,982,162.00	19.27%
Between 1- 2 years	479,586.78	1.73%	1,323,014.41	6.40%
Between 2-3 years	2,962,222.63	10.68%	15,356,556.00	74.32%
Over 3 years	15,356,556.00	55.39%	xxx	%
Total (should tie to note 14)	27,728,060.18	100%	20,661,732.41	100%

15 Fund Balance Brought Forward

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Bank Balances	1,821,843.07		2,581,453.51	
Cash Balances	70,650.00		77,227.00	
Short Term Investments	-		-	
Receivables	7,774,312.20		5,699,340.50	
Payables	(23,712,619.41)		19,182,145.63	
Total	(14,045,814.14)		(10,824,124.62)	

NJORO GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th 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	xxx	xxx
Outstanding Leases	xxx	xxx
Hire Purchase	xxx	xxx
Gratuity And Leave Provision	xxx	xxx
Others (specify)	xxx	xxx
Total	xxx	xxx

17 Biological assets

Description	Numbers	2022 - 2023	2021 - 2022
		Kshs	Kshs
Cattle		22	19
Goats		0	-
Trees	2,425Trees		-
Coffee Or Tea Plantation			-
Poultry			-
Others (specify)			-
Total		22	19

18 Borrowings

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Borrowings at beginning of the year	xxx	xxx
Borrowings during the year	xxx	xxx
Repayments during the year	(xxx)	(xxx)
Balance at the end of the year	xxx	xxx

NJORO GIRLS HIGH SCHOOL

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Other important disclosure notes


19 Stock/ Inventory

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Food stuffs	XX	XX
Lab consumables	XX	XX
Farm produce	XX	XX
Medication	XX	XX
Construction Materials	XX	XX
Others (specify)	XX	XX
	XX	XX

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



NJORO GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

11. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	B	C	A-C		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. ELEPHANT HARDWARE	660,220			660,220		
2. NJORO WIKA HARDWARE	1,268,429	2020-2022		1,268,429		
3. ONDIEK (ADMIN BLOCK)	50,000	2019		50,000		
4. WHOLESUM ELECTRICALS	482,390	2019 - 2023	225,000	257,390		
Sub-Total	2,461,039		225,000			
Supply Of Goods						
5. CITY & PRESS PUBLISHERS	13,600	2022	0	13,600	13600	
6. CYBER SCHOOL		2020		80,400		
7. DELIVE ENTERPRISES	238,400	2020	160,000	78,400		
8. ELICA SUPPLIERS	431,705	2022	225,460	206,245		
9. FIG EDU SUPPLIERS	1,715,970	2021	228,000	1,427,970		
10. GENESIS SOLUTIONS LIMITED	1,405,266	2021	170,000	1,235,266		
11. PATMAT BOOKSHOP LIMITED	439,025	2020	50,000	389,025		
12. STORM STATIONERS	58,520	2022	38,520	20000		
13. VIDUIS ENTERPRISES LTD	65,000	2020	25,000	40000		
14. MAWLAR LAB CHEMICALS AND EQUIPMENTS	1,689,997	2020 - 2023	200,000	1489997		
15. AUTONET ICT SYSTEMS	34,000	2020		34000		
16. BOB MORGAN SECURITY	48,321.37	2021		48,321.37		
17. DESTINY INSPIRATIONS	131,500	2020		91,500		
18. EDMMA DEALERS	100,100	2020	100,100	0		
19. ELENIX LIMITED	223,550	2022	80,170	143,380		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
20. NAKURU CARPET CENTRE	32,400	2019		32,400		
21. EDWARD NJERU (NJEKIM DEALERS)	60,000	2023		60,000		
22. HEDMEN CONTRACTORS LTD	364,915	2019		364,915		
23. ISAAC KAMAU	58,100	2023		58,100		
24. JACK ELECTRICALS ENTERPRISES	309,203	2022	100,000	209,203		
25. JOFLAM ENTERPRISES	932,230	2019& 2022		932,230		
26. JOMIKOKA	331,674	2019		331,674		
27. JOSEPH MUTURI	655,168	2021	45,000	610,168		
28. KCSE AWARDS 2022 DEC	433,600	2022	104,600	329,000		
29. KELLAND HOLDINGS	138,708	2022	102,408	36,300		
30. KENFRESH CARE	501,090	2020	20,000	481,090		
31. KENYA SECONDARY SCHOOL HEADS ASSO	584,800	2021	306,600	106,600		
32. KINAMBA EVANS ENTERPRISES	464,744	2022	256,812	207,932		
33. LOICE WANJIRU KIARIE	76,550	2022	45,000	31,550		
34. MACHE HARDWARE STORES	411,725	2022	167,635	244,090		
35. MADAM REGINA KIHAGI	94,830	2020	0	94,830		
36. MAGIC BUILDERS	111,200	2019		111,200		
37. NAKURU RURAL WATER & SANITATION	14,920	2023		14,920		
38. NON TEACHING STAFF	64,400	2020	32,200	32,200		
39. NSSF	327,726	2020		327,726		
40. SAMUEL TULMAT	310,776	2020	45,000	265,776		
41. SAMWEL GACHAU MWAURA	247,472	2021	45,000	202,472		
42. SARAH EKHUYA	165,920	2021	45,000	120,920		
43. SIDE WAY WELDING & FABRICATORS	440,000	2022 - 2023		440,000		
44. SPAC ELECTRICAL & HARDWARE LTD	777,150	2023	345,200	431,950		
45. SWIFT SAFETY	336,300	2022- 2023	40,000	296,300		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
46. DANSON LUVAHA	278,050	2022	45,000	233,050		
47. MARENJE KIRERO JOSEPH	712,225	2022	395,400	318,825		
48. MARY W. MAINA	88,900	2022	60,200	28,700		
49. GEORGE KIARIE	167,450	2021	40,000	127,450		
50. GRACE AGOLA OMOLLO	529,490	2022-2023	510,870	18,620		
51. GOOSE BUTCHERY & GENERAL SUPPLIES	1,591,900	2022-2023	1,085,000	506,900		
52. BENJAMIN BETT	3,349,450	2022 - 2023	2197565	3349450		
53. DANIEL MUCHABA WAINAINA	463,010	2020	70,000	393,010		
54. DATACHEM INDUSTRIES LTD	142,055	2022 - 2023	89,740	52,315		
55. BYGRACE STORES	3,721,585	2022 - 2023	2,197,565	1,524,020		
56. EMILY MUTHONI	630,053	2022 - 2023	254,480	375,573		
57. FARM DEPARTMENT	1,989,300.5	2022 - 2023	806,710	1,182,590.5		
58. FRAMUNKA ENTERPRISES	1,433,940	2021 - 2023	297,561	1,136,379		
59. G 19 SUPPLIERS (IBRAHIM GITAU)	1,095,000	2022 - 2023	820,000	275,000		
60. MICHAEL THANJU	123,300	2023		123,300		
61. MUNYA TRADERS	1,226,000	2021	170,000	1,056,000		
62. NJORO VET SERVICES	273,015	2022	180,640	92,375		
63. PESHMAC	629,500	2020	200,000	429,500		
64. POLYENERGY SAVER	428,500	2021 - 2023	240,000	188,500		
65. PRIME MATTRESS	475,800	2019	100,000	375,800		
66. PURITY KOSGEI	190,000	2020	95,000	95,000		
67. RENTALKILL INITIAL KENYA LTD	40,460.91	2020	30,460.91	10,000		
Sub-Total						
Supply Of Services						
68. MATHEW ACHONGO (MWOSO SERVICES)	240,000	2022	180,000	60,000		

NJORO GIRLS HIGH SCHOOL

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comment
69. REUBEN KAMAU	216,112	2022 - 2023	202,112	14,000		
70. ROBIJOY & SON ENTERPRISES	1,219,000	2022 - 2023	705,000	514,000		
71. SALLY CHELIMO	195,200	2020		195,200		
72. SARAH WAIRIMU	359,500	2022 - 2023	282,000	77,500		
73. SIMON MBUGUA KAMAU	326,495	2019 - 2020	50,000	276,495		
74. VALLEY CONFECTIONERY LTD	777,150	2022 - 2023	345,200	431,950		
75. WEAVERBIRD	386,245	2020		386,245		
Sub-Total						
Grand Total				27,728,060.18		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 th June 20XX
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

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Items	Number (unit)	Registration
<i>i) LAND</i>		
Freehold land title in the name of Njoro Girls High school	92acres	
<i>ii) MOTOR VEHICLE</i>		
51- seater capacity bus Isuzu	1	KBB O50S
<i>iii) BUILDING AND STRUCTURES</i>		
1. 50 capacity classrooms	17	
2. Dormitories - 962 capacity	8	
3. Admin blocks	1	
4. Science laboratories capacity 75	3	
5. Dining halls 420 capacity	1	
6. Home science block	1	
7. Ablution block	2	
8. Store houses stationery, foodstuffs, carpentry	4	
9. Borehole	1	
10. 10,000, 5,000,920,250, litres rotto tanks	12	
11. Concrete tank	1	
12. Zero grazing unit	1	
13. Animal feeds stores	2	
14. Staff houses 2* 3 bed room for teachers	7	
15. Staff houses 1 & 2 bed room for non- teaching	4	
16. Calf pen	1	
17. Entry & Exit Gate	1	
18. Acquaponic Unit	1	
<i>iv) TEXTBOOKS</i>		
1. Library books	5,612 copies	
2. Textbooks-diverse subjects	16,436	

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	copies	
3. Teachers reference books	745 copies	
v) <i>OFFICE EQUIPMENTS ,FURNITURE AND FITTINGS</i>		
1. Students Desk/ Chairs (pair)	1028	
2. Office staffroom Chairs	69	
3. Office staffroom Tables	45	
4. Office Benches	2	
5. Wooden Cupboards	3	
6. Metallic Cupboards	4	
7. Dining tables	41	
8. Dining benches	82	
9. Students beds	1028	
vi) <i>ICT EQUIPMENTS AND OTHER ICT ASSETS</i>		
1. Computers	22	
2. Printers / Photocopier	6	
3. Projector	1	
4. Cc TV cameras	25	
5. TV (for the Cc TV Cameras)	1	
vii) <i>OTHER EQUIPMENTS AND ASSETS</i>		
1. Bicycle	2	
2. Generator	1	
3. Fire extinguishers	74	
viii) <i>KITCHEN EQUIPMENTS</i>		
1. Deep freezer	1	
2. Weighing Machine	2	

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3. Bread toaster	1	
4. Potato peeler	1	
5. Refrigerators	2	
6. Kitchen Cookers and Equipment	9	
7. Kitchen utensils / Home science		
<i>ix) BIOLOGICAL ANIMALS</i>		
1. Milk producing Cows	10	
2. Heifers	2	
3. Calves	6	
<i>x) TREES & FRUITS</i>		
1. Mature Eucalyptus trees	35	
2. Eucalyptus trees – below 2years	1451	
3. Cassuarina pine	31	
4. Grivelia	92	
5. Indigenous trees	216	
6. Cyprass trees	600	
7. Fruit trees	19	