

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

DATE: 04 DEC 2024

DAY:

WEDNESDAY

TABLED BY:

HON. SILVANUS OSORO  
MAJORITY PARTY WHIP

HAILE HUSSEIN.

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

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**JOMO KENYATTA GIRLS HIGH SCHOOL**

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

**NAKURU COUNTY**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 2054 - 00100, NAIROBI  
KENYA  
20 SEP 2024  
RECEIVED



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## JOMO KENYATTA GIRLS HIGH SCHOOL

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL 6 MONTHS ENDED  
30<sup>TH</sup> JUNE 2021

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

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

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# **JOMO KENYATTA GIRLS HIGH SCHOOL**

## **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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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 2021

### 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 was registered on 11/02/2016 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 991 number of students as at 30<sup>th</sup> June 2021. It has Seven (7) streams and 30 teachers of which 11 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	Francis Wanjama	Chairman	2019
2	Jane Wanja Mureithi	Secretary- Principal	2021
3	Caroline Celina Wambui	Member	2019
4	William Gitonga	Member	2019
5	Lowry Njogu	Member	2019
6	Ann Njambi	Member	2019
7	Nathan Gitau	Member	2019
8	Joyce Njoki	Member - Rep CEB	2019
9	Juliah Githinji	Member - Rep Teachers	2019
10	Francis Wanjama, Samuel Kanja, Millicent Wahome	3 Members - Sponsor	2019
11	Samuel Mugo	Member - Community	2019
12	Nahshon Ng'ang'a	Member -Special Needs	2019
13	Nancy Ngendo	Rep Students	2019

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

### 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	Francis Wanjama	Senior assistant registrar	2
		Samuel Kanja	Church projects co-ordinator	
		Jane W. Mureithi	Principal	
		Nahshon Ng'ang'a	Retired teacher	
		Julius Kiberekenya	Businessman	
2	Audit Committee	William Gitonga Sammy Njuguna Lowry Njogu Ann Macharia	Businessman Businessman Retired banker Businesslady	2
3	Finance, procurement and general purposes Committee	Joyce Marigi Samuel Kanja  Samuel Mugo Nahshon Ng'ang'a Jane Wanja Mureithi	Retired banker Church projects co-ordinator Contractor Retired teacher Principal	2
4	Academic Committee	Dr Caroline Wambui Millicent Wahome Joseph Thuku Nahshon Ng'ang'a Jane Wanja Mureithi	Lecturer Retired teacher Hotelian Retired teacher Principal	3

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

5	Development Committee	Joyce Marigi Samuel Kanja  Samuel Mugo Nahshon Ng'ang'a Jane Wanja Mureithi	Retired banker Church projects co-ordinator Contractor Retired teacher Principal	2
6	Discipline and welfare Committee	Dr Caroline Wambui Millicent Wahome Joseph Thuku Nahshon Ng'ang'a Jane Wanja Mureithi	Lecturer Retired teacher Hotelian Retired teacher Principal	2
		<b><u>Tender Opening Committee</u></b>  1. Paul Waithaka 2. Faith Jerotich 3. Joyce Waitiki 4. Phyllis Njeri 5. Lucy Kanja	Teacher Teacher Teacher Storekeeper Secretary	1
		<b><u>Tender Awarding Committee</u></b>  1. Rahab Mwangi 2. Miriam Maina 3. Faith Mwaura 4. Annrose Maina 5. Hellen Maina 6. Simeon Chesang	D/Principal Teacher Teacher Bursar Cateress Teacher	1
		<b><u>Asset Disposal Committee</u></b>  1. Julia Githinji 2. Silas Monene 2. Simeon Chesang 4. Simon Thuku 5. Annrose Maina 6. Lucy Kanja	Teacher Teacher Teacher Teacher Bursar Secretary	1

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

		<b><u>Inspection and Acceptance Committee</u></b>  1.Rahab Mwangi 2.Simon Thuku 3.Annrose Maina 4.Julia Githinji 5. Hellen Maina 6.Rahab Wambui 7.Phyllis Njeri	D/Principal Teacher Bursar Teacher Cateress Nurse Storekeeper	2
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## (c) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Jane Wanja Mureithi	324772
2	Deputy Principal	Rahab Njeri Mwangi	372210
3	School Bursar	Annrose Wambui Maina	N/A

## (d) Schools contacts

Post Office Box: 2581 -20100  
Telephone: 0792015999  
E-mail: jkgs2010@gmail.com  
Website: www.jomokenyattagirls.sc.ke  
Facebook:  
Twitter:

## (e) School Bankers

The school operated the following 6 bank accounts:

1. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1177817403
2. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1177817381
3. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1210998696



# **JOMO KENYATTA GIRLS HIGH SCHOOL**

## **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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4. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1177817365
5. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1177817411
6. Name of Bank: Kenya Commercial Bank  
Branch: Nakuru  
Account Number: 1177817454
7. Name of Bank: Equity Bank  
Branch: Nakuru Gatehouse  
Account Number: 0130271823906
8. MPESA Pay Bill No. 4084947 attached to 1177817365 KCB account

### **(f) 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 2021

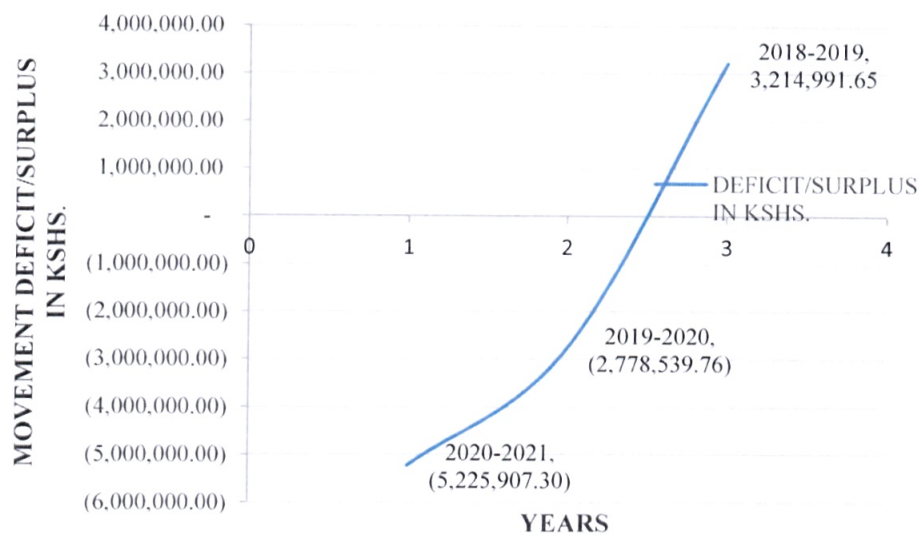
### 3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

#### a) Financial performance:

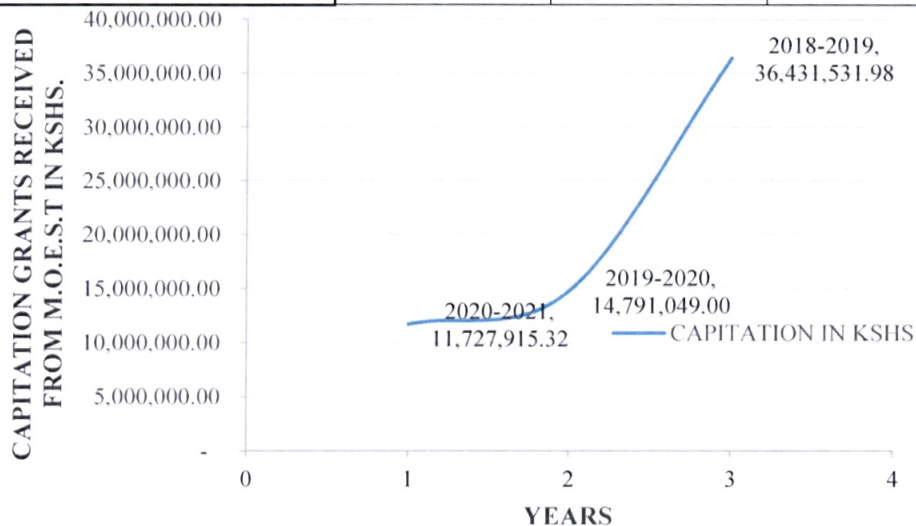
- Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	2020-2021	2019-2020	2018-2019
<b>MOVEMENT IN SURPLUS/DEFICIT IN KSHS</b>	(5,225,907.30)	(2,778,539.76)	3,214,991.65



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

YEAR	2020-2021	2019-2020	2018-2019
<b>CAPITATION IN KSHS</b>	11,727,915.32	14,791,049.00	36,431,531.98

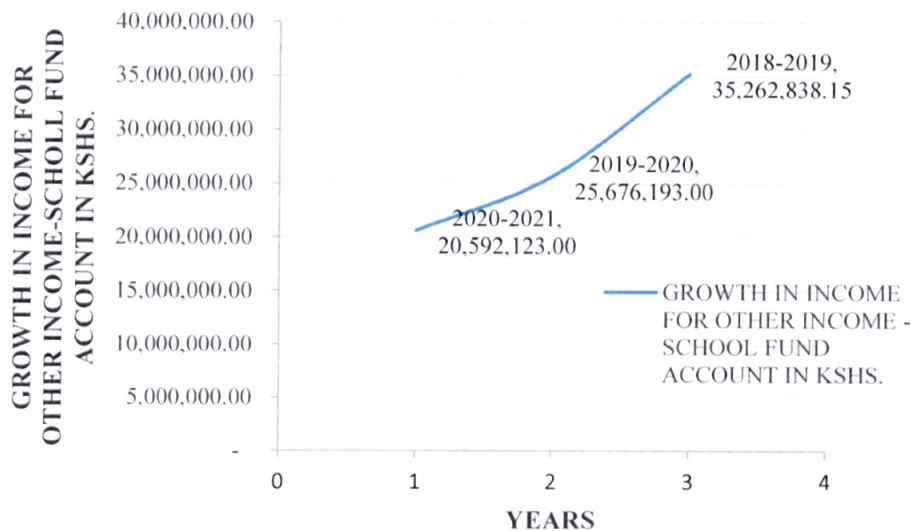


# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

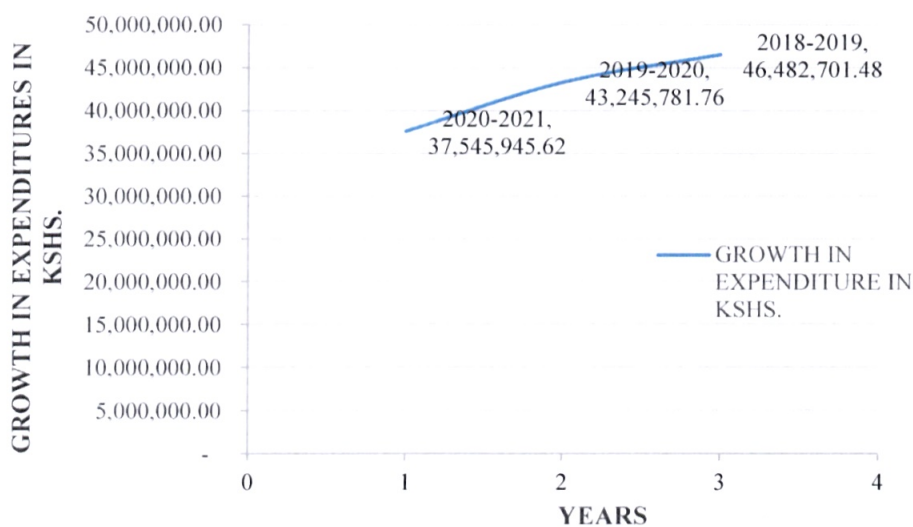
- A three-year overview of growth of other income(s) earned by the school.

YEARS	2020-2021	2019-2020	2018-2019
<b>GROWTH IN INCOME FOR OTHER INCOME - SCHOOL FUND ACCOUNT</b>	20,592,123.00	25,676,193.00	35,262,838.15



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

YEARS	2020-2021	2019-2020	2018-2019
<b>GROWTH IN EXPENDITURE IN KSHS.</b>	37,545,945.62	43,245,781.76	46,482,701.48

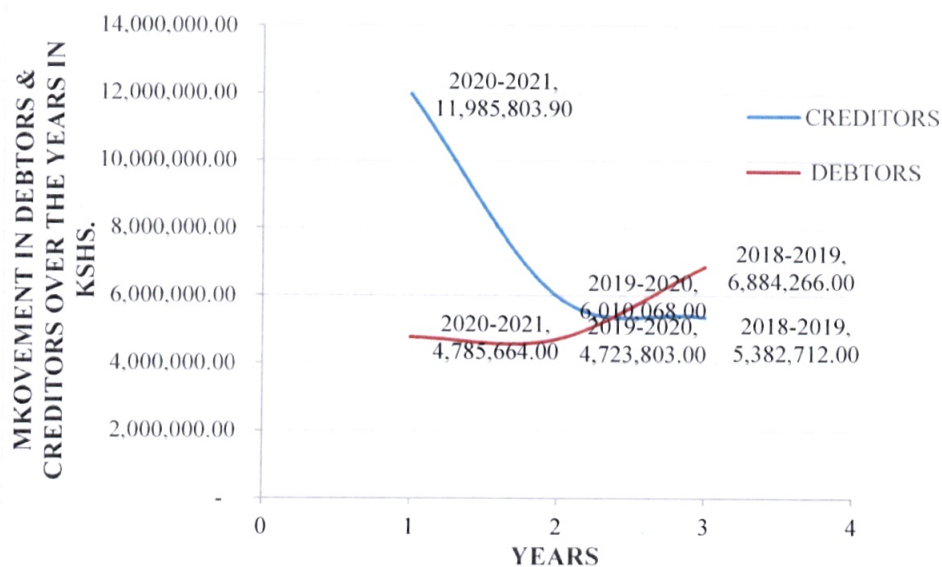


# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

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

YEARS	2020-2021	2019-2020	2018-2019
<b>CREDITORS</b>	11,985,803.90	6,010,068.00	5,382,712.00
<b>DEBTORS</b>	4,785,664.00	4,723,803.00	6,884,266.00



## b) Teacher Student ratio:

No. of students	991
No. of teachers	30
Teacher to student ratio	1:33
No. of teachers recruited and posted in 2021	5
No. of teachers that transferred/retired	1
No. of teachers employed by TSC	19
No. of teachers employed by B.O.M	11

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

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## SHORTAGE OF TEACHERS PER SUBJECT

English/Literature	2
Maths/Physics	1
Maths/Chem	2
Bio/Chem	1
Bio/Agric	1
Kisw/Geo	1
Kisw/C.R.E	1
BST/Geo	2
<b>Total</b>	<b>11</b>

### c) Mean score in the 2020, 2019, 2018 KCSE:

Year	Mean score	No. of students to higher learning	Target
2020	7.32	88	8.21
2019	7.24	60	7.75
2018	6.82	58	7.50

### d) Number of Candidates in the 2020, 2019, 2018 KCSE:

Year	No. of candidates
2020	130
2019	98
2018	116

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## e) Capacity of the school

The number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities:

FACILITY	NUMBER	STUDENT CAPACITY	ACTUAL STUDENTS	EXCESS STUDENTS
Dormitories	8	800	991	191
Dining Hall	1	1000	991	0
Laboratories	2	600	991	391
Toilets	66	1283	991	0
Bathrooms	49	800	991	191

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

PROJECT	SOURCE OF FUNDS	YEAR	APPROVED AMOUNT (KSHS)	EXPENDITURE INCURRED – 2021 (KSHS)	STATUS
Twin lab and storey classrooms	Maintenance and improvement	2021	4,955,000.00	2,400,000.00	Ongoing

School Principal: JANE W. NYREITHI

Sign: .....



# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

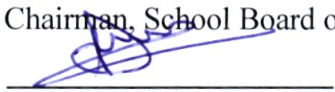
### 4. Statement of School Management Responsibility

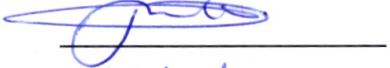
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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, 2021, 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

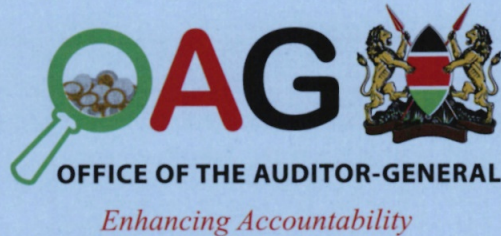
**Name:** MD. JANE WANJA MUREITHI  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 17/9/2024

**Name:** MD. ANNROSE MAINA  
**Designation:** Bursar/ Finance Officer  
**Sign:**   
**Date:** 17/9/2024



# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021- 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 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 the assets and liabilities as at 30 June, 2021 and statement of receipts and payments,

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*Report of the auditor-general on Jomo Kenyatta Girls High School for the Six (6) Months' Period ended 30 June, 2021- Nakuru County*



statement of cash flows and statement of budgeted versus actual amounts for six (6) months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomo Kenyatta Girls High School as at 30 June, 2021 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 the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Comparative Balances**

The financial statements for the period ended 30 June, 2021 reflect comparative balances relating to 2019/2020 under all components. However, the source and accuracy of the comparative balances could not be confirmed since these are the first financial statements and audit.

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

#### **2. Unbudgeted Expenditure**

The statement of receipts and payments reflects an amount of Kshs.27,364,685 in respect of boarding and school fund which, as disclosed in Note 9 to the financial statements, includes Kshs.13,529,651 relating to fee on boarding equipment and stores. However, the amount includes payments totalling Kshs.1,095,896 made on account of service gratuity to two retired staff members. No explanation was provided on why the service gratuity expenditure was incurred under boarding equipment and stores. Further, the amount of Kshs.1,095,896 was not budgeted for.

In the circumstances, the completeness and propriety of the expenditure of Kshs.1,095,896 on service gratuity could not be confirmed.

#### **3. Unsupported Payments**

The statement of receipts and payments reflects operations amount of Kshs.5,952,714 disclosed in Note 7 to the financial statements which includes Kshs.3,945,108 relating to personnel emoluments. the personal files of the members of staff did not include their appointment letters to confirm their employment status.

In the circumstances, the regularity, accuracy and completeness of the operations personnel amounting to Kshs.3,945,108 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 budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.36,193,021 and Kshs.32,320,038 respectively, resulting to an under-funding of Kshs.3,872,983 or 11 % of the budget. However, the School spent a balance of Kshs.37,545,945 against actual receipts of Kshs.36,993,021 resulting to an under-utilization of Kshs.552,924 or 2 % of actual receipts.

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

#### **2. Poor Financial Performance**

The statement of assets and liabilities reflect total financial assets of Kshs.7,966,128 against total financial liabilities of Kshs.11,985,803 resulting to a negative working capital of Kshs.4,019,675.

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

My opinion is not modified in respect of this 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 capitation grants for operations amount of Kshs.5,912,826 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.1,990,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,000,000 was transferred to infrastructure account, leaving a balance of Kshs.990,000 as at 30 June, 2021. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 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.27,364,685 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.697,000 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.697,000 could not be confirmed.

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

During the year under review, Management submitted the financial statements to the Auditor-General on 17 February, 2023 instead of the statutory deadline 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which 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.

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 else 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 control 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 its 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**

**18 November, 2024**

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## 6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

Description Of Vote Head	Note	2020-2021	2020-2019
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	1,827,089.57	1,511,549.00
Government grants for operations	2	5,912,825.75	11,242,500.00
Government Grants for infrastructure	3	3,988,000.00	2,037,000.00
School fund income- parents' contributions	4	20,160,933.00	24,763,834.00
Miscellaneous incomes	5	431,190.00	912,359.00
<b>Total Receipts</b>		<b>32,320,038.32</b>	<b>40,467,242.00</b>
<b>Payments</b>			
Tuition	6	1,828,546.82	1,505,396.00
Operations	7	5,952,713.80	11,221,368.00
Infrastructure	8	2,400,000.00	4,453,265.00
Boarding and school fund	9	27,364,685.00	26,065,752.76
<b>Total Payments</b>		<b>37,545,945.62</b>	<b>43,245,781.76</b>
<b>Surplus/Deficit</b>		<b>(5,225,907.30)</b>	<b>(2,778,539.76)</b>

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

Name: DAVID X. KIANYIKURU      Name: JANE W. MUREITHI      Name: ANROSE X. MAINA  
 Chairman, BoM      School Principal/ Secretary to BOM      Bursar/ Finance Officer  
 Sign: [Signature]      Sign: [Signature]      Sign: [Signature]  
 Date: 17/09/2024      Date: 17/09/2024      Date: 17/09/2024





# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## 7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021

Description	Note	2020-2021	2020-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Bank balances	10	3,172,952.59	2,492,356.99
Cash balances	11	7,512.00	140.00
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>3,180,464.59</b>	<b>2,492,496.99</b>
Account's receivables	13	4,785,664.00	4,723,803.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,966,128.59</b>	<b>7,216,299.99</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payables	14	11,985,803.90	6,010,068.00
<b>NET FINANCIAL ASSETS</b>		<b><u>(4,019,675.31)</u></b>	<b><u>1,206,231.99</u></b>
<b>REPRESENTED BY</b>			
Accumulated fund b/fwd	15	1,206,231.99	3,984,771.75
Surplus/deficit for the year		(5,225,907.30)	(2,778,539.76)
<b>NET FINANCIAL POSITION</b>		<b><u>(4,019,675.31)</u></b>	<b><u>1,206,231.99</u></b>

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

Name: DAVID X. KIAMUKURU  
Chairman, BOM

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

Date: 17/09/2024

Name: JANE W. MURITHI  
School Principal/  
Secretary to BOM

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

Date: 17/09/2024

Name: ANDROSE K. MAINA  
Bursar/  
Finance Officer

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

Date: 17/09/2024



**JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

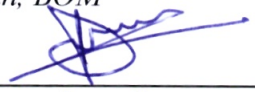
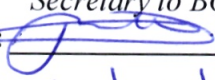

Description	Note	2020-2021	2020-2019
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	1,827,089.57	1,511,549.00
Government grants for operations	2	5,912,825.75	11,242,500.00
Government grants for infrastructure	3	3,988,000.00	2,037,000.00
School fund income-parents contribution/fees	4	24,318,513.90	23,002,246.10
Other income	5	431,190.00	912,359.00
<b>Total receipts</b>		<b>36,477,619.22</b>	<b>38,705,654.10</b>
<b>Payments</b>			
Cash outflows for tuition	6	1,995,569.82	1,505,396.00
Cash outflows for operations	7	5,952,713.80	11,221,368.00
Cash outflows for Boarding/ school fund payments	9	25,441,368.00	26,065,752.76
<b>Total Payments</b>		<b>33,389,651.62</b>	<b>38,792,516.76</b>
<b>Net cash flow from operating activities</b>		<b>3,087,967.60</b>	<b>(86,862.66)</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		(2,400,000.00)	(4,453,265.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>		<b>(2,400,000.00)</b>	<b>(4,453,265.00)</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>687,967.60</b>	<b>(4,540,127.66)</b>
Cash and cash equivalent at beginning of the FY		<b>2,492,496.99</b>	<b>7,032,624.65</b>
<b>Cash and cash equivalent at end of the FY</b>		<b>3,180,464.59</b>	<b>2,492,496.99</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 2021

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

<b>Name:</b> <u>DAVID K. KIANIKYU</u>	<b>Name:</b> <u>SANDI W. MURITHI</u>	<b>Name:</b> <u>ANN ROSE K. MAINA</u>
<i>Chairman, BOM</i>	<i>School Principal/ Secretary to BOM</i>	<i>Bursar/ Finance Officer</i>
<b>Sign:</b> 	<b>Sign:</b> 	<b>Sign:</b> 
<b>Date:</b> <u>17/09/2024</u>	<b>Date:</b> <u>17/09/2024</u>	<b>Date:</b> <u>17/09/2024</u>



# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## 9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

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>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Tuition	-	-	-	-	0.00	
Exercise books	205,500.00	-	205,500.00	218,561.25	(13,061.25)	106.36%
Laboratory equipments and apparatus	206,713.00	-	206,713.00	157,050.75	49,662.25	75.98%
Teaching/learning materials	325,950.00	-	325,950.00	291,083.00	34,867.00	89.30%
Library materials	1,245,950.00	-	1,245,950.00	1,046,631.94	199,318.06	
Internal exams	-	-	-	-	0.00	
Reference books	158,000.00	-	158,000.00	113,762.63	44,237.37	
Inter account transfers	-	-	-	-	-	
<b>Sub totals</b>	<b>2,142,113.00</b>		<b>2,142,113.00</b>	<b>1,827,089.57</b>	<b>315,023.43</b>	<b>85.29%</b>
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
EWC	1,325,204.00	-	1,325,204.00	1,068,031.44	257,172.56	80.59%
LT @T	600,000.00	-	600,000.00	462,740.54	137,259.46	77.12%
RMI	-	-	-	-	-	
Personal emolument	3,480,000.00	-	3,480,000.00	2,925,283.77	554,716.23	84.06%
Admin cost	585,000.00	-	585,000.00	684,064.05	(99,064.05)	116.93%
Activity	-	-	-	-	-	
Medical and insurance	228,784.00	-	228,784.00	772,705.95	(543,921.95)	337.74%
Infrastructure Grant	-	-	-	-	-	
Insurance	-	-	-	-	-	
<b>Sub totals</b>	<b>6,218,988.00</b>	-	<b>6,218,988.00</b>	<b>5,912,825.75</b>	<b>306,162.25</b>	<b>95.08%</b>
<i>(3) FDSE FOR INFRASTRUCTURE</i>						
Maintenance and Improvement	3,200,000.00	-	3,200,000.00	2,988,000.00	212,000.00	93.38%
Transition infrastructure Grants	-	-	-	-	-	

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

Repairs and Maintenance	1,550,000.00	-	1,550,000.00	1,000,000.00	550,000.00	<b>64.52%</b>
Economic stimulu grants	-	-	-	-	-	
Others(NGCDF,County government)	-	-	-	-	-	
<b>Sub total</b>	<b>4,750,000.00</b>		<b>4,750,000.00</b>	<b>3,988,000.00</b>	<b>762,000.00</b>	<b>83.96%</b>
<b>(4)FEES CHARGED ON PARENTS</b>						
Boarding	15,792,000.00	-	15,792,000.00	13,773,490.00	2,018,510.00	<b>87.22%</b>
Inter Account transfers Operations	-	-	-	-	-	
Fee Arrears	-	-	-	604,969.00	(604,969.00)	
Repairs and Maintenance	-	-	-	-	-	
Personal Emoluments	2,998,000.00	-	2,998,000.00	2,584,998.00	413,002.00	<b>86.22%</b>
LTT	402,500.00	-	402,500.00	358,765.00	43,735.00	<b>89.13%</b>
Activity	180,560.00	-	180,560.00	111,800.00	68,760.00	<b>61.92%</b>
EWC	1,970,800.00	-	1,970,800.00	1,704,383.00	266,417.00	<b>86.48%</b>
Admin costs	1,227,560.00	-	1,227,560.00	1,022,528.00	205,032.00	<b>83.30%</b>
Rent income	-	-	-	-	-	
<b>Sub total</b>	<b>22,571,420.00</b>	-	<b>22,571,420.00</b>	<b>20,160,933.00</b>		<b>89.32%</b>
<b>(5) MISCELLANEOUS INCOME</b>						
Rent income	22,500.00	-	22,500.00	12,500.00	10,000.00	<b>55.56%</b>
Income from farming activities	412,500.00	-	412,500.00	392,690.00	19,810.00	<b>95.20%</b>
Insurance compensation	-	-	-	-	-	
Income from posho mill	-	-	-	-	-	
Income from bus hire	-	-	-	-	-	
Fee for hire of ground and equipment	15,500.00	-	15,500.00	10,000.00	5,500.00	<b>64.52%</b>
Income from grants and donations	-	-	-	-	-	
Tender	60,000.00	-	60,000.00	16,000.00	44,000.00	<b>26.67%</b>
Accommodation	-	-	-	-	-	
<b>SUB TOTAL</b>	<b>510,500.00</b>	-	<b>510,500.00</b>	<b>431,190.00</b>	<b>79,310.00</b>	<b>84.46%</b>
<b>GRAND TOTAL INCOME</b>	<b>36,193,021.00</b>	<b>0.00</b>	<b>36,193,021.00</b>	<b>32,320,038.32</b>	<b>3,872,982.68</b>	<b>89.30%</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Tuition	-	-	-	-	-	
Exercise books	205,500.00	-	205,500.00	210,573.00	(5,073.00)	<b>102.47%</b>
Laboratory equipments and apparatus	206,713.00	-	206,713.00	132,878.00	73,835.00	<b>64.28%</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

Teaching/learning materials	325,950.00	-	325,950.00	106,250.00	219,700.00	<b>32.60%</b>
chalks	-	-	-	-	-	
Reference books	158,000.00	-	158,000.00	544,234.00	(386,234.00)	<b>344.45%</b>
Library materials	1,245,950.00	-	1,245,950.00	830,672.82	415,277.18	<b>66.67%</b>
Bank charges	-	-	-	3,939.00	(3,939.00)	
Creditors	-	-	-	-	-	
<b>sub totals</b>	<b>2,142,113.00</b>	<b>-</b>	<b>2,142,113.00</b>	<b>1,828,546.82</b>	<b>313,566.18</b>	<b>85.36%</b>
<b>PAYMENTS FOR OPERATIONS</b>						
EWC	1,325,204.00	-	1,325,204.00	478,030.00	847,174.00	<b>36.07%</b>
LT @T	600,000.00	-	600,000.00	200,000.00	400,000.00	<b>33.33%</b>
RMI	-	-	-	-	-	
Personal emolument	3,480,000.00	-	3,480,000.00	3,945,108.00	(465,108.00)	<b>113.37%</b>
Admin cost	585,000.00	-	585,000.00	556,117.85	28,882.15	<b>95.06%</b>
Activity	-	-	-	-	-	
Medical and insurance	228,784.00	-	228,784.00	772,705.95	(543,921.95)	<b>337.74%</b>
Creditors	-	-	-	-	-	
Insurance	-	-	-	-	-	
Inter Account Borrowing-Lunch	-	-	-	-	-	
Bank charges	-	-	-	752.00	(752.00)	
Inter Account Borrowing-Lunch	-	-	-	-	-	
<b>SUBTOTALS</b>	<b>6,218,988.00</b>	<b>-</b>	<b>6,218,988.00</b>	<b>5,952,713.80</b>	<b>266,274.20</b>	<b>95.72%</b>
<b>INFRASTRUCTURE PAYMENTS</b>						
Construction of classrooms	-	-	-	-	-	
Construction of twin laboratory & Classrooms	4,750,000.00	-	4,750,000.00	2,400,000.00	2,350,000.00	<b>50.53%</b>
construction of dormitory	-	-	-	-	-	
Purchase of furniture	-	-	-	-	-	
Construction of Hall/Kitchen	-	-	-	-	-	
Purchase of apparatus	-	-	-	-	-	
	-	-	-	-	-	
<b>SUBTOTALS</b>	<b>4,750,000.00</b>	<b>-</b>	<b>4,750,000.00</b>	<b>2,400,000.00</b>	<b>2,350,000.00</b>	<b>50.53%</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 2021**

Activity	180,560.00	-	180,560.00	8,000.00	172,560.00	<b>4.43%</b>
Academic improvement	-	-	-	-	-	
Bus hire	-	-	-	-	-	
Farm expenses	412,500.00	-	412,500.00	422,102.00	(9,602.00)	<b>102.33%</b>
Bursary	-	-	-	-	-	
Inter-Account Borrowing-Operation	-	-	-	-	-	
Personnel emoluments	2,998,000.00	-	2,998,000.00	2,342,488.00	655,512.00	<b>78.14%</b>
Inter-Account Borrowing- M & I Account	-	-	-	-	-	
Repairs and maintenance & Improvements	-	-	-	-	-	
Local transport / travelling	402,500.00	-	402,500.00	419,217.00	(16,717.00)	<b>104.15%</b>
Electricity and water	1,970,800.00	-	1,970,800.00	1,445,319.00	525,481.00	<b>73.34%</b>
Medical Expenses	-	-	-	-	-	
Administration costs	1,227,560.00	-	1,227,560.00	991,241.00	236,319.00	<b>80.75%</b>
Fee on Boarding Equipment and Stores	15,792,000.00	-	15,792,000.00	13,529,651.00	2,262,349.00	<b>85.67%</b>
Creditors	-	-	-	8,206,667.00	(8,206,667.00)	
Bank charges	-	-	-	-	-	
Expenses on income generating activities	15,500.00	-	15,500.00	-	15,500.00	<b>0.00%</b>
Tender	60,000.00	-	60,000.00	-	60,000.00	<b>0.00%</b>
Rent Income	22,500.00	-	22,500.00	-	22,500.00	<b>0.00%</b>
NSSF	-	-	-	-	-	<b>0.00%</b>
<b>SUBTOTALS</b>	<b>23,081,920.00</b>	-	<b>23,081,920.00</b>	<b>27,364,685.00</b>	<b>(4,282,765.00)</b>	<b>118.55%</b>
<b>TOTAL</b>	<b>36,193,021.00</b>	-	<b>36,193,021.00</b>	<b>37,545,945.62</b>	<b>(1,352,924.62)</b>	<b>103.74%</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 2021

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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 2021**

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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 2021.

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

### 11. NOTES TO THE FINANCIAL STATEMENTS

#### 1 Government Grants for Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	218,561.25	397,102.00
Laboratory equipments and apparatus	157,050.75	116,486.00
Teaching/learning materials	291,083.00	530,408.00
Library materials	1,046,631.94	250,975.00
Internal exams	-	216,578.00
Reference books	113,762.63	-
<b>Total</b>	<b>1,827,089.57</b>	<b>1,511,549.00</b>

#### 2 Government Grants for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	2,925,283.77	2,882,249.00
Repairs And Maintenance	-	3,562,500.00
Local Transport / Travelling	462,740.54	231,332.00
Electricity And Water	1,068,031.44	1,652,733.00
Medical	772,705.95	1,343,225.00
Administration Costs	684,064.05	995,961.00
Activity	-	574,500.00
Insurance	-	-
<b>Total</b>	<b>5,912,825.75</b>	<b>11,242,500.00</b>

#### 3 Government Grants for infrastructure

Description	2020-2021	2019-2020
	Kshs	Kshs
Maintenance & Improvement	2,988,000.00	2,037,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Others (NG-CDF)	-	-
Repair Maintenance & Improvement - School Fund Account	1,000,000.00	-
<b>Total</b>	<b>3,988,000.00</b>	<b>2,037,000.00</b>

# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,584,998.00	4,569,243.00
Repairs and maintenance	-	1,275,548.00
Local transport / travelling	358,765.00	762,487.00
Electricity and water	1,704,383.00	2,213,234.00
Medical	-	-
Administration costs	1,022,528.00	1,469,017.00
Activity	111,800.00	646,916.00
Fee on Boarding Equipment and stores	13,773,490.00	13,827,389.00
Arrears	604,969.00	-
PA Levies*	-	-
Others (specify)	-	-
<b>Total</b>	<b>20,160,933.00</b>	<b>24,763,834.00</b>

### 5 Miscellaneous Incomes

Description	2020-2021	2019-2020
	Kshs	Kshs
Rent Income	12,500.00	-
Income From Farming Activities	392,690.00	670,859.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	10,000.00	202,500.00
Income From Grants and Donations*	-	-
Accommodation	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Tender	16,000.00	39,000.00
<b>Total</b>	<b>431,190.00</b>	<b>912,359.00</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****6 Tuition**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise books	210,573.00	612,480.00
Textbooks and reference materials	830,672.82	93,452.00
Reference Materials	-	-
Laboratory equipment	132,878.00	220,370.00
Internal exams	544,234.00	124,600.00
Teaching / learning materials	106,250.00	452,868.00
Exams and Assessment	-	-
Teachers guides	-	-
Creditors	-	-
Bank Charges	3,939.00	1,626.00
<b>Total</b>	<b>1,828,546.82</b>	<b>1,505,396.00</b>

**7 Operations**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	3,945,108.00	7,053,701.00
Service Gratuity	-	-
Administration Cost	556,117.85	98,393.00
Repairs And Maintenance & Improvements	-	2,000,000.00
Local Transport / Travelling	200,000.00	71,700.00
Electricity And Water	478,030.00	537,841.00
Medical	772,705.95	1,190,025.00
Activity Expenses	-	268,100.00
Creditors	-	-
Insurance Cost	-	-
Bank Charges	752.00	1,608.00
<b>Total</b>	<b>5,952,713.80</b>	<b>11,221,368.00</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****8 Infrastructure**

Description	2020-2021	2019-2020
	Kshs	Kshs
Construction of classrooms	-	-
Construction of twin laboratory & Classrooms	2,400,000.00	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Construction of Hall/Kitchen	-	4,453,265.00
Purchase of Borehole Pump	-	-
Creditors	-	-
<b>Total</b>	<b>2,400,000.00</b>	<b>4,453,265.00</b>

**9 Boarding and School Fund**

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	2,342,488.00	217,260.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	5,982,130.00
Local Transport / Travelling	419,217.00	1,411,299.00
Electricity And Water	1,445,319.00	1,702,450.00
Medical Expenses	-	-
Administration Costs	991,241.00	3,137,439.00
Lunch Programme	-	-
Bank Charges	-	-
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	13,529,651.00	12,613,869.76
Creditors	8,206,667.00	-
Farm Expenses	422,102.00	661,305.00
Insurance Cost ( <i>Life Property</i> )	-	-
Bus Hire	-	-
Activity	8,000.00	340,000.00
Bus Hires	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
<b>Total</b>	<b>27,364,685.00</b>	<b>26,065,752.76</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2020-2021	2019-2020
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1177817403	4,316.05	5,773.30
Operations Account	Active	1177817381	26,356.20	65,492.25
School Fund Account/Boarding-Equity Bank	Active	0130271823906	1,320,515.42	1,547,317.42
School Fund Account/Boarding-KCB Bank	Active	1177817365	99,117.77	708,962.87
Savings Account	Active	1177817454	130,660.10	130,660.10
Income generating activities Account - Farm Account	Active	1177817411	4,581.50	33,993.50
Infrastructural Account	Active	1210998696	1,587,405.55	157.55
NG-CDF Account	Active		-	-
<b>Total</b>			<b>3,172,952.59</b>	<b>2,492,356.99</b>

**11 Cash In Hand**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
M & I Account	-	-
Operation Account	-	-
Farm Account	-	-
School Fund account	7,512.00	140.00
<b>Total</b>	<b>7,512.00</b>	<b>140.00</b>

**12 Short Term Investments**

Description	2020-2021	2019-2020
	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 2021**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****13 Accounts Receivable**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	4,785,664.00	4,723,803.00
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
<b>Total</b>	<b>4,785,664.00</b>	<b>4,723,803.00</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2020-2021		2019-2020	
	Kshs		Kshs	
	2020-2021	% of the total	2019-2020	% of the total
Less than 1 year	604,969.00	13%	3,742,800.00	79%
Between 1- 2 years	3,452,250.00	72%	357,950.00	8%
Between 2-3 years	402,550.00	8%	288,105.00	6%
Over 3 years	325,895.00	7%	334,948.00	7%
<b>Total (should tie to note 13 a)</b>	<b>4,785,664.00</b>	<b>100%</b>	<b>4,723,803.00</b>	<b>100%</b>

**14 Accounts Payable**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,206,667.00	-
Prepaid Fees	2,351,348.90	4,582,280.00
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>11,985,803.90</b>	<b>6,010,068.00</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****14a. Ageing Analysis of Accounts Payable**

Description	2020-2021		2019-2020	
	Kshs		Kshs	
	2020-2021	% of the total	2019-2020	% of the total
Less than 1 Year	8,206,667.00	100%	-	-
Between 1 - 2 years	-	-	-	-
Between 2 - 3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>8,206,667.00</b>	<b>100%</b>	<b>-</b>	<b>-</b>

**15 Fund Balance Brought Forward**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	2,492,356.99	7,032,156.65
Cash Balances	140.00	468.00
Short Term Investments	-	-
Receivables	4,723,803.00	6,884,266.00
Payables	(6,010,068.00)	(9,932,119.00)
<b>Total</b>	<b>1,206,231.99</b>	<b>3,984,771.65</b>



# JOMO KENYATTA GIRLS HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

### 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	2020-2021	2019-2020
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

### 17 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	25	-	-
Goats	-	-	-
Trees	2753	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>2778</b>	-	-

### 18 Borrowings

Description	2020-2021	2019-2020
	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 2021

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## Other important disclosure notes

### 19 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
Stock inventory at the beginning of the year	2188529.50	1398212.50
Stock inventory purchased during the year	6969048.00	5690861.00
Stock inventory issued during the year	5679409.35	4900544.00
<b>Balance at the end of the year</b>	<b>3478168.15</b>	<b>2188529.50</b>

**JOMO KENYATTA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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**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.

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

-----  
 Sign and Date  
 Principal



# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## 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 2020-2021	Outstanding Balance Comparative 2021-2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Supply Of Goods</b>	-	-	-	-	-	-
2. Mary Muthon	565,779.00	-	-	-	565,779.00	-
3. Dweb Technology	5,100.00	-	-	-	5,100.00	-
4. Joseph Macharia Muturi (Posho Mill)	34,651.00	-	-	-	34,651.00	-
5. Miracle Enterprises	217,885.00				217,885.00	
6. Joseph Kamau Githu	149,860.00				149,860.00	
7. Gilanis Supermarket	78,826.00				78,826.00	
8. Kinamba Evans Enterprises	374,089.00				374,089.00	
9. Spac Electricals & Hardware	70,486.00				70,486.00	
10. Mache Hardware Stores Ltd	497,837.00				497,837.00	
11. Lumu Cleaning and Health Care Services	64,800.00				64,800.00	
12. JKHGS - Farm account	64,960.00				64,960.00	

**JOMO KENYATTA GIRLS HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

<b>Supplier Of Goods Or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current 2020-2021</b>	<b>Outstanding Balance Comparative 2021-2022</b>	<b>Comments</b>
13. Zen pharmaceuticals	72,837.00				72,837.00	
14. Crispian N. Wachira	174,100.00				174,100.00	
15. Phyllis W. Ngigi	158,020.00				158,020.00	
16. Poly Energy Saver	410,000.00				410,000.00	
17. James Mwami	70,900.00				70,900.00	
18. Nanstep Hardware Stores	577,815.00				577,815.00	
19. Hakisc Petroleum Dealers Ltd	88,693.00				88,693.00	
20. Samuel Maina Kariuki	27,600.00				27,600.00	
21. Simon Gikonyo	42,000.00				42,000.00	
22. Kenya National Trading co. LTD	1,100,000.00				1,100,000.00	
23. Samuel Omiso	53,600.00				53,600.00	
24. Rachael Njeri Mwangi	53,787.00				53,787.00	
25. DB Electricals	76,300.00				76,300.00	
26. Isaack Kimani	100,000.00				100,000.00	
27. Jomo Boys	87,196.00				87,196.00	
28. Copycate Enterprises ltd	563,472.00				563,472.00	
29. Veracity Educational Bridge	63,000.00				63,000.00	
30. Airdrop water refillers	5,250.00				5,250.00	
31. Valley Serve	422,744.00				422,744.00	

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2020-2021	Outstanding Balance Comparative 2021-2022	Comments
32. Maryland Technologies	166,000.00	-	-	-	166,000.00	-
33. Patmat Bookshop Ltd	1,459,080.00	-	-	-	1,459,080.00	-
34. Copy solution	310,000.00				310,000.00	
<b>Grand Total</b>	<b>8,206,667.00</b>	-	-	-	8,206,667.00	-

# JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

## Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land 1 – TITLE DEED NO.	- 10.07 Hectares Needs valuation	0	0	0
<i>Buildings and structures</i>	Needs valuation			
Motor vehicles	3205000	0	0	3205000
<i>Office equipment, furniture and fittings</i>	12105100	1210000	0	13315100
<i>ICT Equipment, and Other ICT Assets</i>	2096246	78000	0	2174246
<i>Tools and apparatus</i>	686979	5000	0	691979
Textbooks	7856680	0	0	7856680
Other Machinery and Equipment	3950650	420500	0	4371150
Heritage and cultural assets	0	0	0	0
<i>Intangible Assets – Soft Ware</i>	250000	0	0	250000

## JOMO KENYATTA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
<b>Total</b>	<b>30150655</b>	<b>1713500</b>	<b>0</b>	<b>31864155</b>

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