

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 DEC 2024	DAY: WEDNESDAY
TABLED BY:	HON. SILVANUS OSORO
OF:	MAJORITY PARTY WITH P
CLERK-AT THE TABLE:	HAILE HUSSEIN.

THE AUDITOR-GENERAL

ON

**LIBIN NOMADIC GIRLS PUBLIC SECONDARY
SCHOOL**

**FOR THE EIGHTEEN MONTHS PERIOD ENDED
30 JUNE, 2021**

MANDERA COUNTY

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

Revised 30th June 2021.



LIBIN NOMADIC GIRLS
PUBLIC SECONDARY SCHOOL

**REPORT AND FINANCIAL STATEMENTS FOR A PERIOD OF EIGHTEEN
MONTHS.**

FROM 1ST JANUARY 2020-30th June 2021

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

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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I. 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 Mandera County, Mandera North Sub-County

The school was registered in 08/2021 under registration number 9S0000054 and is currently categorized as a *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 199 number of students as at 30th June 2021. It has double streams and 11 teachers of which 4 teachers are employed by the School Board Of Management.

(b) 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	HASSAN YUSSUF ABDI	Chairman	01/7/2019
2	JIMALE OSMAN ABDILLE	Secretary - Principal	01/7/2019
3	ABDIRASHID ABASS MUHUMED	Member	" "
4	ABDIRASHID GULIA NOOR	Member	" "
5	MOHAMED IBRAHIM DUHULOW	Member	" "
6	IBRAHIM SHEIKH BILLOW	Member	" "
7	AHATHA ABDULLAHI	Member	" "
8	HAFSA SHEIKH MOHAMED	Member – Rep CEB	" "
9	SALAH ABDULLA HASSAN	Member Rep Teachers	" "
10	MUKTAR ISSACK KASSIM	Sponsor	" "
	MOHAMED MUSA ISSACK	Sponsor	" "
	HUSSEIN ABDIRAHMAN MUHUMED	Sponsor	" "
11	MOHAMED SHEIKH NOOR	Member - Community	" "
12	AMINA ABIKAR YUSSUF	MemberSpecial Needs	" "
13	NAIMA DAUD HASSAN	REP Student	; ;

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 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.

(c) Committees of the Board

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	JIMALE OSMAN	CHAIRPERSON	2
		HASSAN YUSSUF	MEMBER	
		ABDIRASHID ABASS	SECRETARY	
2	Audit Committee	SALAH ABDALLA	CHAIRPERSON	2
		CHERIYOT GEFREY	SECRETARY	
		IBRAHIM ABDI	MEMBER	
3	Finance, procurement and general purposes Committee	MOHAMED HUSSEIN	CHAIRPERSON	1
		JIMALE OSMAN	SECRETARY	
		ABDIRASHID ABASS	MEMBER	
		MOHAMED SHEIKH NOOR	MEMBER	

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4	Academic Committee	SALAH ABDULLE	CHAIRPERSON	2
		JIMALE OSMAN	MEMBER	
		ABDIRASHID GULIA	MEMBER	
		ABDIRASHID ABASS	MEMBER	
5	Development Committee	HASSAN YUSSUF	CHAIRPERSON	1
		ABDIKARIM HASSAN	MEMBER	
		NURIA NUR HAJI	SECRETARY	
		ABDIRASHID ABASS		
6	Discipline and welfare Committee	MOHAMED HUSSEIN	CHAIRPERSON	1
		SALAH ABDALLA	SECRETARY	
		NJOROGE SAMUEL	MEMBER	
		ROBINSON NEBOI	MEMBER	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	JIMALE OSMAN ABDILLE	489825
2	Deputy Principal	MOHAMED HUSSEIN	728102
3	School Bursar	ABDIKARIM HASSAN ABDI	

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 65-70302
Telephone: 0721383864
E-mail: libinnomadicgals@gmail.coms
Website: XXXXXXXX
Facebook:
Twitter:

(f) School Bankers

The following school operated XX number of bank accounts in the following banks:
(Ensure all accounts including CDF accounts are included)

1. Name of Bank: BOARDING
Branch: MANDERA
Account Number: 1000261973652
Bank: EQUITY
2. Name of Bank: OPPEARATION
Branch: MANDERA
Account Number: 1000261973669
Bank: Equity
3. Name of Bank: TUITION
Branch: MANDERA
Account Number: 1000261973682
Bank: Equity
4. Name of Bank: INFRASTRUCTURE
Branch: MANDERA
Account Number: 1256768596
Bank: KCB

(g) Independent Auditors

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

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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Under this section, the following information should be given:

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

a) Financial performance:

Year	Total bursary
2018	938,844
2019	1,589,200
2020	1,317,492
	240,000 BOM Fund
2021	552,000
Total	4,637,536

Surplus and deficit

Year	2020-2021	2019
Surplus/(Deficit)	767,418	5,143

Capitation grant from the ministry

Year	Books of account	Amount	Enrolment
2018	Operation account	2,578,106.48	190
	Tuition account	1,084,306.3	190
2019	Operation account	2,901,808.2	189
	Tuition account	613,639.52	189

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2020	Operation account	2,414,150	184
	Tuition account	346,834	184
2021 June	Operation account	1,666,848.45	199
	Tuition account	258,546.25	199

Movement of debtors and creditors

Year	Books of account	Debtors	Creditors
2018	Main account		
	Operation		
	Tuition		
2019	Main account		
	Operation		
	Tuition		
2020	Main account	350,000	180,000
	Operation		
	Tuition		
2021	Main account	235,000	
	Operation		
	Tuition		

Cash and bank balances

Year	Books of account	Cash	Bank
2019	Main account		1,099.35
	Operation account		1901.32
	Tuition account		3474.18
2020	Main account		447,339.35

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	Operation account		2,624.18
	Tuition account		201,191.32
2021	Main account		602,733.35
	Operation account		96,502.63
	Tuition account		72,881.57

b) Teacher Student ratio:

Students	Teachers	No of teachers transferred	BOM	Shortage
210	7	4	3	4 TSC TRS

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c) :Mean score in the 2021 KCSE

CENTRE NO: 47812204				
ENTRY	YEAR	MEAN SCORE	NO OF STUDENTS TRASITIONED TO HIGHER LEARNING	
48	2019	2.916		IMPROVED
40	2020	2.67	3	IMPROVED
43	2021	4.162	11	IMPROVED

d) Number of Candidates in the 2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years,

CENTRE NO: 47812204		
ENTRY	YEAR	MEAN SCORE
43	2021	4.162

e) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

s/N	STRUCTURE	QUANTITY
1	TOILET	19
2	DOMITORY	2
3	DINNING HALL	NO
4	LABORATORY	1
5	CLASSROOMS	8

f) Development projects carried out by the school:

Project	No. of ITEMS	Sources
Tank	1	TIG
Toilet	2 Twin	
Raised tank (10,000 ltrs)	1	MI
Pipe connection	0m	MI

Sign

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
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School Principal

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires 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 *Libin Nomadic Girls* 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, 2021, and of the school's financial position as at that date.

Name: HASSAN YUSSUF ABDI
Designation: Chairman, School Board of Management

Sign: 

Date: 05/08/2021

Name: JIMALE OSMAN ABDILLE
Designation: School Principal & Secretary to Board of Management

Sign: 

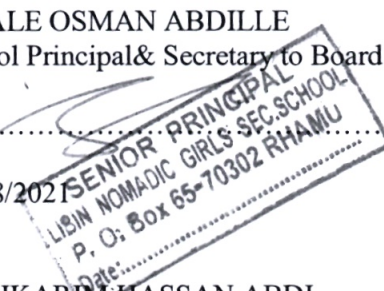
Date: 05/08/2021

Name: ABDIKARIM HASSAN ABDI

Designation: Bursar/ Finance Officer

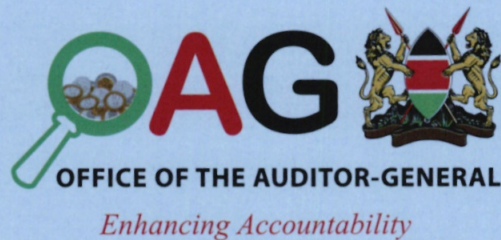
Sign: 

Date: 05/08/2021



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 LIBIN NOMADIC GIRLS PUBLIC SECONDARY SCHOOL FOR THE EIGHTEEN MONTHS PERIOD ENDED 30 JUNE, 2021 – MANDERA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Libin Nomadic Girls Public Secondary School - Mandera County set out on pages 12 to 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the statement of comparison of

budget and actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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, the financial statements present fairly, in all material respects, the financial position of Libin Nomadic Girls Public Secondary School - Mandera County as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

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

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. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory deadline of 30 September, 2021. The financial statements were submitted on 11 March, 2024, which was two year and five months after the deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission

of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Failure to Prepare the School Improvement Plan

During the year under review, Management did not develop a School Improvement Plan to be used to measure the School's improvement activities, keep the School focused in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which requires a school to develop an improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, Management was in breach of the Operational Manual.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Establish Board of Management Committees and Other Internal Controls Structures

During the year under review, Management has not put in place an Internal Audit Committee. This is contrary to Section 61(2) of the Basic Education Act, 2013 which requires the Board of Management to establish Finance, Procurement and General Purposes Committee, Academic Standards, Quality and Environment Committee, Ethics and Integrity Committee, Audit Committee and Human Rights and Student Welfare Committee to perform such functions and discharge such responsibilities as the Board may deem necessary.

Further, Management did not prepare and implement key internal control policies. The School lacked an IT Strategy Committee and an IT Steering Committee. This resulted in

inadequacy in IT governance, which forms a critical part of the school governance structure.

In addition, the School did not have a Disaster Management and Recovery Policy including fire suppression systems and a Business and IT Continuity Plan including off-site back-ups and also lacked an accounting software to manage accounts operations such as payable, accounts receivables, ledgers, invoices and assets.

In the circumstances, the existence of effective internal controls and governance mechanisms could not be confirmed.

2. Lack of Fixed Assets Register

Management did not maintain an asset register indicating the item, cost, location and serial/tag number. Further, Management did not provide land ownership documents for a parcel of land where the school is built.

In the circumstances, the ownership and custody of the School assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be 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 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 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 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 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 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 control that are identified during the audit.

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 September, 2024

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	605,380	613,640
Capitation grants for operations	2	4,080,999	5,014,808
School Fund Income- Parents' Contributions	3	6,632,700	4,789,600
TOTAL RECEIPTS		11,319,079	10,418,048
PAYMENTS			
Payments for Tuition	4	534,400	614,070
Payments for operations	5	3,987,970	5,012,280
Boarding and school fund payments	6	6,029,291	4,786,555
TOTAL PAYMENTS		10,551,661	10,412,905
SURPLUS/DEFICIT		767,418	5,143

The school financial statements were approved on _02/07/ 2021 and signed by:

Sign:



Name: HASSAN YUSSUF
Chair BOM

Date

Sign



Name: JIMAKE OSMAN
School Principal/
Secretary to BOM

Date

Sign



NAME: ABDIKARIM HASSAN
Bursar/
Finance Officer

Date

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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	787,063	19,645
Cash Balances		0	0
Total Cash and cash equivalent		787,063	19,645
Account's receivables	8	599,945	599,945
TOTAL FINANCIAL ASSETS		1,387,008	619,590
FINANCIAL LIABILITIES			
Accounts Payables	9	190,000	190,000
NET FINANCIAL ASSETS		1,197,008	429,590
REPRESENTED BY			
Accumulated Fund b/fwd	10	429,590	424,447
Surplus/Deficit for the year		767,418	5,143
NET FINANCIAL POSSITION		1,197,007	429,590

The School's financial statements were approved on _____ 2021 and signed by

Sign:



Name: MOHAMED IBRAHIM
Chair BOM

Date

Sign



Name: JIMALE OSMAN
School Principal/
Secretary to BOM

Date

Sign



NAME: ABDIKARIM HASSAN
Bursar/
Finance Officer

Date

**LIBIN NOMADIC GIRLS SECONDARY SCHOOL
REPORT AND FINANCIAL STATEMENTS FOR EIGHTEEN MONTHS PERIOD
FROM 1ST JANUARY 2020 TO 30TH JUNE 2021**

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

		2020-2021	2019
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	605,380	613,640
Capitation grants for operations	2	4,080,998	5,014,808
School fund income- Parents contributions/ fees	3	6,632,700	4,789,600
School fund income- other receipts			
Total receipts		11,319,079	10,418,048
Payments			
Payments for Tuition	4	534,400	614,070
Payments for operations	5	3,987,970	5,012,280
Boarding and school fund payments	6	6,029,291	4,786,555
Total payments		10,551,661	10,412,905
Net cash flow from operating activities		767,418	5,143
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		0	0
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		767,418	5,143
Cash and cash equivalent at BEGINNING of the year		19,645	14,502
Cash and cash equivalent at END of the year		787,063	19,645

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	610,000	72,881.57	682,881.57	605,380	77501.57	88.65%
CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,200,000	96,502,.63	1,296,502.63	1,200,728	95,774.63	92.61%
Repairs and maintenance	1,638,000		1,638,000	1,631,000	7,000	99.57%
Local transport / travelling	100,000		100,000	95,311	4,689	95.31%
Electricity and water	500,000		500,000	499,261	739	99.85%
Medical	52,000		52,000	51,900	100	99.81%
Administration costs	530,000		530,000	528,399	1,601	99.70%
Activity	80,000		80,000	74,400	5,600	93%
Gratuity						
SMASSE						
(3) FEES CHARGED ON PARENTS	5,320,250	602,733.35	5,922,983.35	6,632,700	709,716.65	111.98%
Personnel emoluments	515,000		515,000	512,000		
Repairs and maintenance	513,000		513,000	511,800		
Local transport / travelling	142,000		142,000	141,900		
Electricity and water	481,000		481,000	479,000		
Medical	65,500		65,500	63,500		
Administration costs	120,000		120,000	115,500		

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Activity	47,000		47,000	45,400		
SMASSE						
Fee on Boarding Equipment and Stores	3,436,750	602,733.35	4,039,483.35	4,763,600		
TOTAL INCOME	10,030,250	772,118	10,802,368	11,319,078	902,723	104.78%
(1) EXPENDITURE FOR TUITION						
Teaching / learning materials	540,000	0	540,000	534,400	5,600	98.96%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	2,360,000		2,360,000	2,357,000		99.87%
Repairs, maintenance & improvements	1,475,500		1,475,500	1,473,500		99.86%
Local transport / travelling	15,000		15,000	14,000		93.33%
Electricity, water and conservancy	149,500		149,500	138,000		92.31%
Bank charges				5,470		
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	310,000		310,000	305,000		98.39%
Repairs, maintenance and improvements	164,000		164,000	163,000		99.39%
Local transport / travelling	43,000		43,000	42,000		97.67%
Electricity, water and conservancy	400,000		400,000	395,00		98.75%
Administration costs	153,000		153,000	151,500		99.02%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Bank charges	2,000		2,000	1,800		90%
Boarding Equipment and Stores	4,980,000		4,980,000	4,970,991		99.82%
TOTALS	10,592,000	0	10,592,000	10,551,661	388,339	99.62%

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IX. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

The *school* 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*.

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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials		341,082
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	605,380	272,538
Chalks		
Exams and assessment		
Teachers guides		
Total	605,380	613,620

2. CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	1,200,728	
Repairs and maintenance	1,631,000	2,101,000
Local transport / travelling	95,311	
Electricity and water	499,261	2,481,864
Medical	51,900	227,348
Administration costs	528,399	
Activity	74,400	204,596
MI		
Total	4,080,998	5,014,808

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	512,000	783,600
Repairs and maintenance	511,800	294,300
Local transport / travelling	141,900	124,800
Electricity and water	479,000	335,400
Medical	63,500	52,700
Administration costs	115,500	114,100
Activity	45,400	67,000
BES	4,763,600	3,017,700
Total	6,632,700	4,789,600

4. PAYMENTS FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials		127,000
Exercise books		105,000
Laboratory equipment		200,000
Internal exams		
Teaching / learning materials	533,080	115,000
Chalks		
Exams and assessment		66,000
Teachers guides		
Administration Costs		
Bank Charges	1,320	1,070
Total	534,400	614,070

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. PAYMENTS FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	2,357,000	1,580,000
Service Gratuity		
Administration Cost		180,180
Repairs and maintenance & improvements	1,473,500	2,341,000
Local transport / travelling	14,000	128,000
Electricity and water	138,000	636,754
Medical		146,346
Activity Expenses		
SMASSE		
Insurance Cost		
Bank Charges	5,470	
Acquisition of Assets		
TOTAL	3,987,970	5,012,280

6. BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	305,000	455,000
Repairs and maintenance & Improvements	163,000	395,000
Local transport / travelling	42,000	64,000
Electricity and water	395,000	740,000
Medical Expenses		
Administration costs	151,500	47885
Bank Charges	1,800	
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	4,970,991	3064670
Rent Expenses		
Insurance Cost (Life Property)		
Activity		20,000
TOTAL	6,029,291	4,786,555

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jun-21	2019
		Kshs	
Tuition Account	1000261973682	72,882	1,901
Operations Account	1000261973669	96,503	3,474
School Fund Account/Boarding	1000261973652	602,733	1,099
Parent Association Development Account			
Infrastructure account Equity	1000278723345	13,170	13,170
Infrastructural Account KCB	1256768596	1,775	
Total		787,063	19,645

8. CASH IN HAND

Description	JUNE 2021	2019
	Kshs	Kshs
Tuition Account	0	0
Operation Account	0	0
School Fund Account	0	0
Total	0	0

9. ACCOUNTS RECEIVABLE

Description	JUNE 2021	2019
	Kshs	Kshs
Fees arrears	599,945	599,945
Other non-fees receivables		
Salary advances		
Imprest		
Total	599,945	599,945

[Include an ageing of the fees / non fees arrears below]

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Description	JUNE 2021	2019
	Kshs	Kshs
Fees arrears for current year	599,945	599,945
Fees arrears for the previous year	0	
Fees arrears for prior periods (over two years)		
Total	599,945	599,945

10. ACCOUNTS PAYABLE

Description	2020-2021	2019
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	190,000	0
Retention monies		
Total	190,000	0

11. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019
	Kshs	Kshs
Bank balances	787,062.55	19,644.85
Cash balances		
Short Term Investments		
Receivables	599,945	409,944.7
Payables	190,000	0
Total	1,197,007.55	429,589.55

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Other important disclosure notes

IPSAS 1 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.

12. Non-current Liabilities Summary

13. Biological assets

Description	Numbers	2020-2021	2019
		Kshs	Kshs
Cattle			
Goats			
Trees			
Poultry			
Total			

14. Borrowings

Description	2020-2021	2019
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

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Other important disclosure notes

15. Stock/ Inventory

Description	2020-2021	2019
	Kshs	Kshs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

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16. 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)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2020-2021	Comments
	A	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.		190,000	30/06/21	0	190,000	
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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NNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	Community land	Qorahey				
Land 2			0			
Buildings and structures						
10 classrooms	2012		8,000,000			10,000,000
1 no Administration block	2012		4,400,000			5,400,000
Laboratory	2017		3,500,000			4,000,000
4 no dormitories	2012		3,000,000			4,000,000
Store block	2012		2,800,000			3,000,000
Kitchen	2012		2,500,000			2,700,000
Plastic tank	2012		200,000			250,000
Underground water tank	2012/2017/22		4,300,000			4,500,000
Staff quarters	2012		6,500,000			8,000,000
16 Toilets	2012		4,800,000			6,000,000
Motor vehicles						
Office equipment, furniture and fittings						

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Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Chairs	2020		110,000			250,000
Office tables	2020	office	100,000			200,000
6 sufurias	2017	kitchen	90,000			105,000
ICT Equipment, and Other ICT Assets	2020	office	180,000			250,000
Tools and apparatus	2017	lab	56,000			65,000
Textbooks						
106 Memories we lost	2021	library				
106 Kigogo						
106 A dolls house						
106 The perl						
58 Blossoms						
58 Inheritance						
58 Tumbolisiloshiba						
48 Blossoms						
48 Inheritance						
48 Tumbolisiloshiba						

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Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
108 Chozi la heri						
48 An artist of the floating world f3						
52 Mapambazuko ya machweo						
52 A silent song						
52 Bembea ya Maisha						
107 Fathers of nation						
127 The Samaritan						
56 Mapambazuko ya machweo						
56 An artist of the floating world						
56 A silent song						
56 The parliament of owl						
52 Guu za jadi						
52 Bembea ya Maisha						
97 Form 1 uhondo						
2 Uhondo teachers guide		Library				
97 Physics f1		Library				

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Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
2 Physics f1 teachers guide		Library				
107 Trendy business f1		Library				
2 Trendy business form 1 TG		Library				
116 Trendy business form 2		Library				
2 Trendy business form 2 TG		Library				
121 Physics form 3		Library				
2 Physics form 3 TG		Library				
30 Trendy business form 3		Library				
2 Business form 3 TG		Library				
72 Physics form 4		Library				
2 Physics form 4 TG		Library				
Other Machinery and Equipment						
Generator	2020	Tuition area	240,000			350,000
Heritage and cultural assets						
Intangible assets- soft ware	Time table	Administration	50,000			100,000
Total			40,586,000			45,170,000

