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*KIBIRU GIRLS SECONDARY SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR 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)

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

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**KBIRU GIRLS SECONDARY SCHOOLS**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

*[Customise the details in this section to suit your School]*

**(a) Background information**

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

The school was registered in February 2011 under registration number **PU/S/2/474/11** and is currently categorized as a sub County public school established, owned or operated by the Government.

The school is a boarding school and had 533 number of students as at 30<sup>th</sup> June 2021. It has THREE streams and 22 teachers of which 6 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	HON. SALOME KIMATA	Chairperson	15/05/2019
2	CHRISTINE MIANO	Secretary- Principal	15/05/2019
3	ANTONY MBUTHIA	Member	15/05/2019
4	TIMOTHY KARIUKI	Member	15/05/2019
5	CATHERINE MUNIU	Member	15/05/2019
6	DR.MONICAH WAIGANJO	Member	15/05/2019
7	CHARLES MUIRURI	Member	15/05/2019
10	LAWRENCE KIMATHI	Member	15/05/2019
11	MARY KARANJA	Member	15/05/2019
12	ELIZABETH WANYOIKE	Member	15/05/2019
13	DAVID MWAURA	Member	15/05/2019
14	BENJAMIN OKOTH	Member	15/05/2019
15	JOHN KAINGATI	Member	15/05/2019
16	ELVIS MUNENE	Member Rep Teacher	15/05/2019
17	ROBERT WAGACHA	PA Chairman	15/05/2019
18	LINDA WANJIKU KIBUGI	Rep Students	15/05/2019

**KIBIRU GIRLS SECONDARY SCHOOL**  
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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 Enames of the committee members:*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Monicah waiganjo Anthony Mbuthia Robert wagacha Mary karanja Christine miano	Chairperson Deputy Chairperson PA chairman Member Member/Principal	nil
2	Audit Committee			non
3	Finance, procurement and general purposes Committee	Shelmith maina Patrick kinyanjui Margaret kariuki Grace wanjiru Stephen kimani	Chairperson Member Member Secretary Member	1
4	Academic Committee	Dr. Monicah waiganjo Robert wagacha Mary Karanja Antony Mbuthia Catherine muniu Charles muiruri Elvis Munene Shelmith Maina Christine Miano	Chairperson PA chairman Member Member Member Teacher Deputy principal Principal	2
5	Development Committee	Benjamin Okoth Dr. Monicah Waiganjo Robert wagacha	Chairperson Member Member	2

**KIBIRU GIRLS SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2021**

		Timothy kariuki Christine Miano Ann Maina Shelmith maina	Member Member SCDE Deputy Principal	
6	Discipline and welfare Committee	Shelmith maina Maragaret kairiuk John kinuthia	Deputy Principal Teacher Teacher	
7	Strategic Plan (Adhoc) Committee	Hon.salome kimata Dr.monica waiganjo Christine miano Shelmith maina Mary karanja Antony mbuthia Elvis munene Grace wanjiru	Bom Chairperson Bom member Principal Deputy Principal Bom member Bom member Teacher Accounts clerk	5

**(d) 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	CHRISTINE N. MIANO	335528
2	Deputy Principal	SHELMITH W.MAINA	364334
3	School Bursar	GRACE WANJIRU MUTUNDU	ID.NO:11411945

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For the year ended 30<sup>th</sup> June 2021

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 224-01030 GATUNDU  
Telephone: 07240990169  
E-mail: kibirugirls@gmail.com  
Website:  
Facebook:  
Twitter:

**(f) School Bankers**

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- |    |  |               |                        |
|----|--|---------------|------------------------|
| 1. | Name of Bank:  | FAMILY BANK   |                        |
|    | Branch:  | GATUNDU       |                        |
|    | Account Number:  | 004000016700  | Tuition Account        |
| 2. | Name of Bank:  | EQUITY BANK   |                        |
|    | Branch:  | GATUNDU       |                        |
|    | Account Number:  | 0660260849379 | Collection Account     |
| 3. | Name of Bank   | EQUITY BANK   |                        |
|    | Branch   | GATUNDU       |                        |
|    | Account Number   | 0660291740532 | Operations Account     |
| 4. | Name of Bank   | EQUITY        |                        |
|    | Branch   | GATUNDU       |                        |
|    | Account Number   | 0660279100793 | Infrastructure Account |
| 5. | Name of Bank   | EQUITY        |                        |
|    | Branch   | GATUNDU       |                        |
|    | Account Number   | 0660195422488 | Savings Account        |
| 6. | Name of Bank   | EQUITY        |                        |
|    | Branch   | GATUNDU       |                        |
|    | Account Number   | 0660263899449 | Needy Student Account  |
| 7. | MPESA Paybill No. 407878 attached to EQUITY bank account 0660260849379 |               |                        |

**(g) Independent Auditors**

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

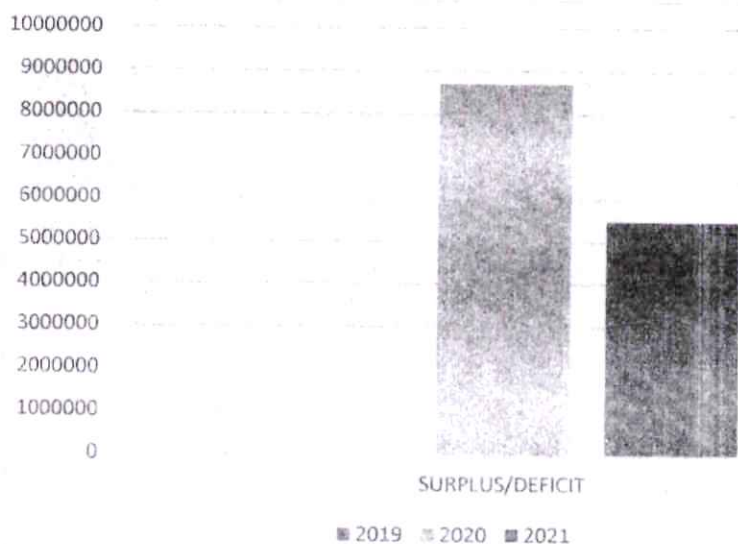
**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

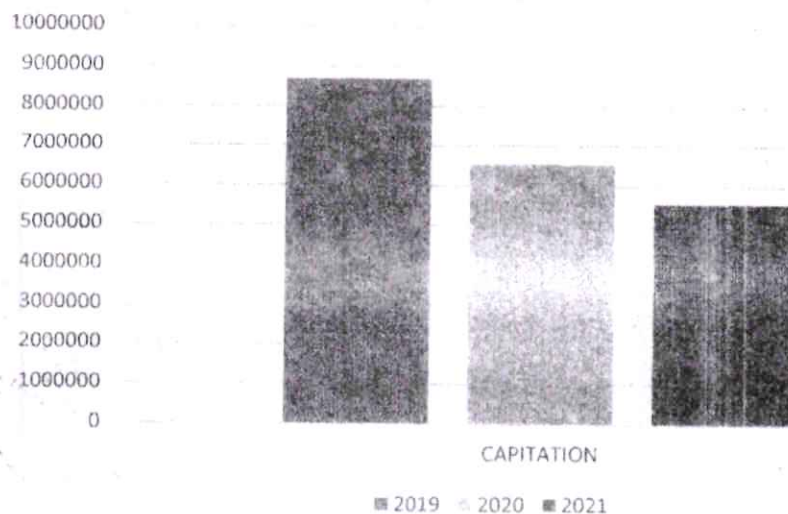
**a) Financial performance:**

*Under this section, the following information should be given:*

**1. SURPLUS / DEFICIT -2019,2020 AND 2021**

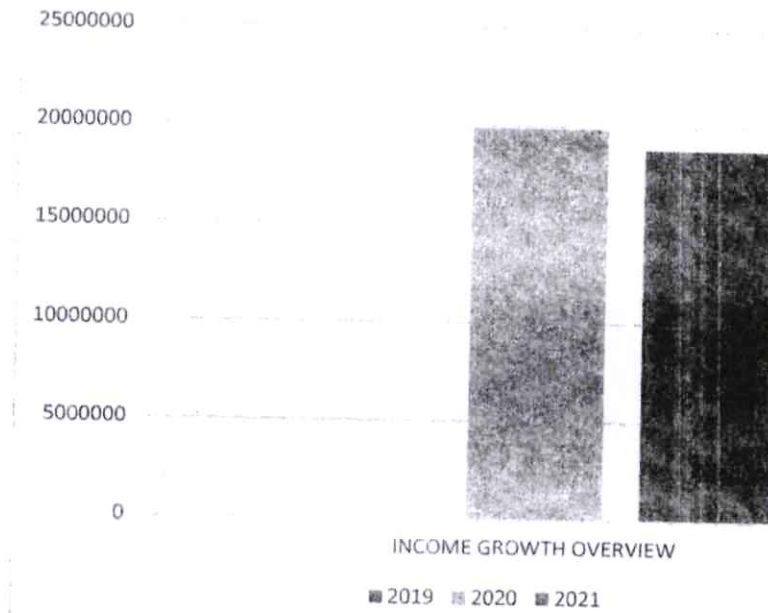


**2. CAPITATION GRANTS -2019,2020 AND 2021**

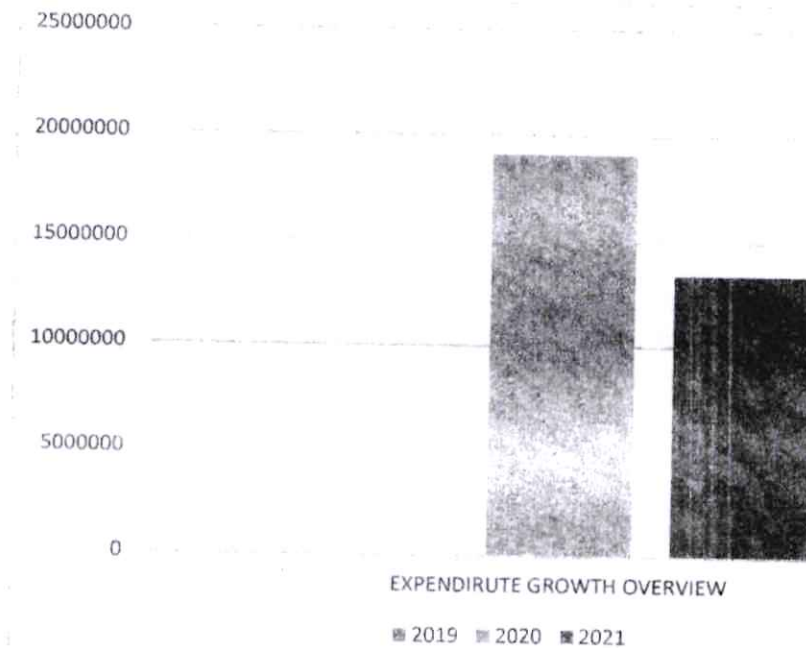


**KIBIRU GIRLS SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2021**

*3. INCOME GROWTH OVERVIEW - 2019,2020 AND 2021*

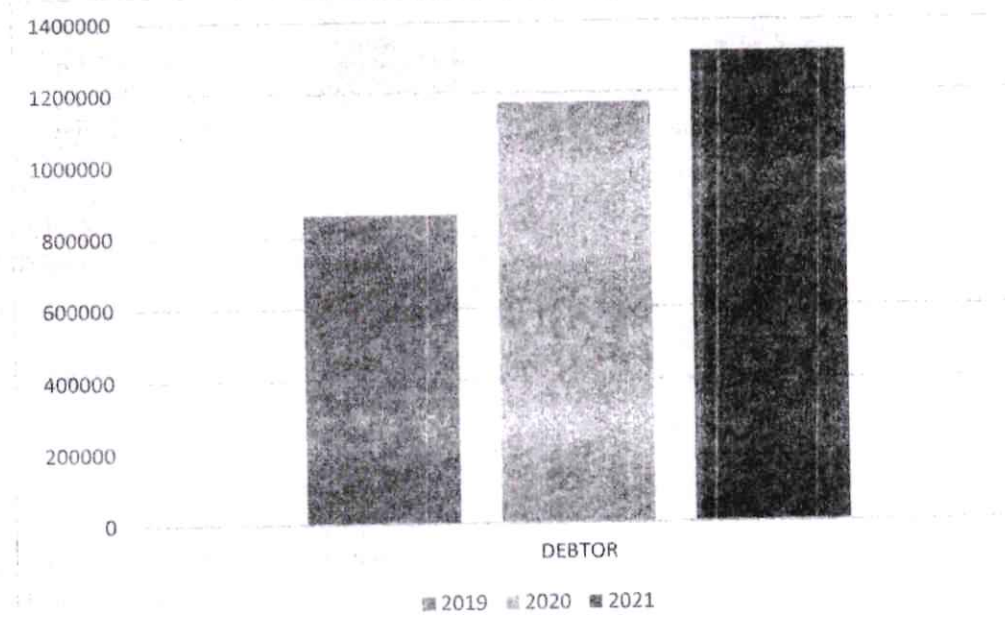


*4. EXPENDITURE GROWTH OVERVIEW - 2019,2020 AND 2021*

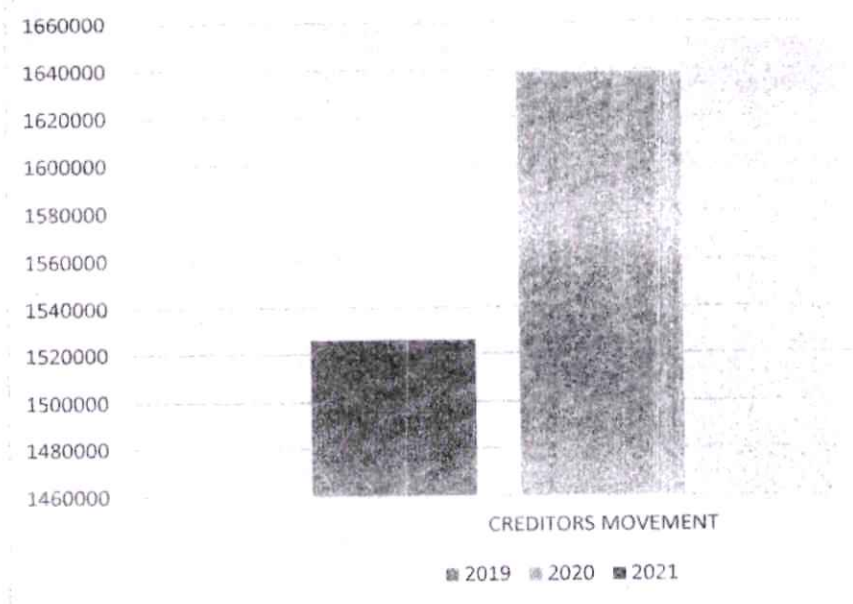


**KIBIRU GIRLS SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2021**

**5. DEBTORS MOVEMENT – 2019,2020 AND 2021**

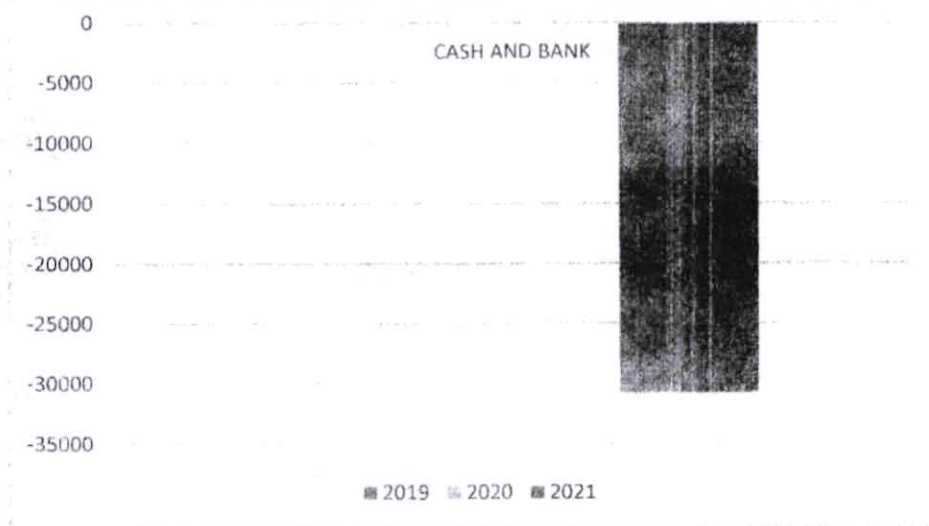


**6. CREDITORS MOVEMENT - 2019,2020 AND 2021**



**KIBIRU GIRLS SECONDARY SCHOOL**  
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**7. CASH BALANCE MOVEMENT - 2019,2020 AND 2021**



**8. BANK BALANCE MOVEMENT - 2019,2020 AND 2021**



	ITEM	2019	2020	2021
1.	SURPLUS/DEFICIT		805,669.04	5,487,970.00
2.	CAPITATION GRANT	8,695,123.35	6,520,449.00	5,555,309.65
3.	RATIO OF CAPITATION PER STUDENT	18699:1	14,023:1	10,423:1
4.	INCOME GROWTH OVERVIEW		19,895,588.00	18,879,608.90
5.	EXPENDIRUTE GROWTH OVERVIEW		19,089,918.96	13,391,637.95
6.	DEBTORS AND	864,003.00	1,171,188.00	1,312,856
	CREDITORS MOVEMENT	1,525,893.00	1,638,845.00	
7.	CASH AND BANK			-30,856.38
	BALANCE MOVEMENT			1,200,668.78

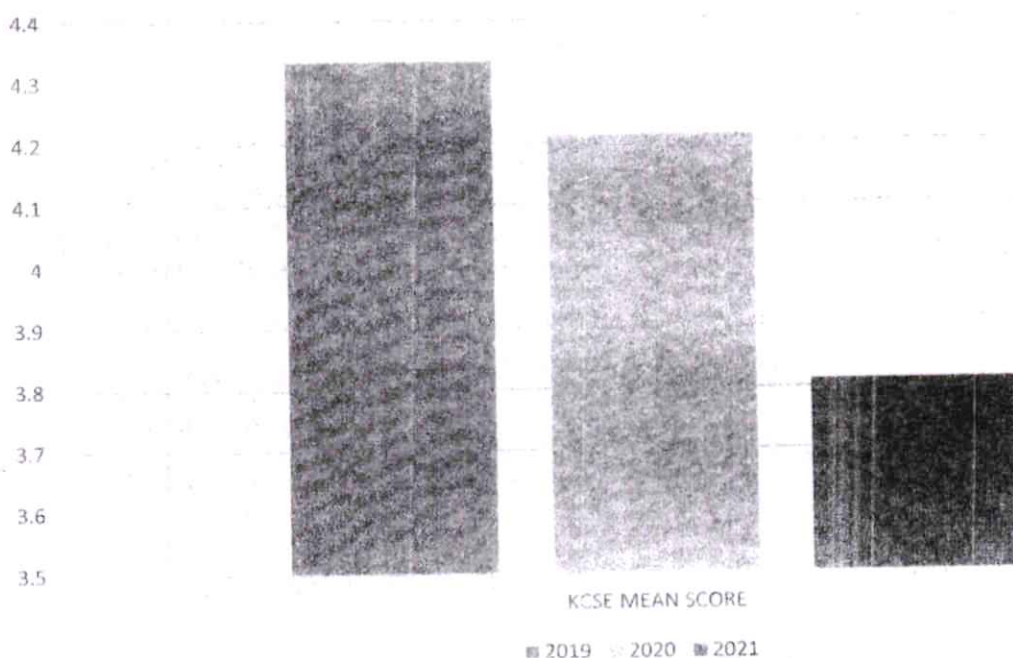
**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
 For the year ended 30<sup>th</sup> June 2021

b) **Teacher Student ratio:24:1**

- Number of Teachers recruited and posted by TSC in 2021 - 4
- Number of teachers transferred /retired in 2021 - NON
- Number of teachers employed by TSC - 16
- Number of teachers employed by the BOM - 6
- CEB - 25

c) **Mean score in the 2021KCSE: 3.812**

KCSE performance



<i>KCSE MEAN SCORE</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
	<i>4.333</i>	<i>4.211</i>	<i>3.812</i>
<i>STUDENT TO HIGHER INSTITUTIONS</i>	<i>26</i>	<i>48</i>	<i>33</i>

**KIBIRU GIRLS SECONDARY SCHOOL**  
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**d) Number of Candidates in the 2021 KCSE:**

<i>Year of KCSE</i>	<i>Number of students</i>
2021	117 students
2020	114 students
2019	69 students

**e) Capacity of the school:**

<i>AMENTIES</i>	<i>Number of amenities</i>	<i>Number of students</i>	<i>Remarks</i>
<i>Dormitories</i>	4	533	In adequate
<i>Classrooms</i>	12	533	Adequate
<i>Dining hall</i>	1	533	Adequate
<i>laboratories</i>	3	533	Adequate
<i>Toilets</i>	41	533	Adequate
<i>Library</i>	non	533	N/A

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

*Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format*

<i>Project</i>	<i>Sources of funds</i>	<i>Total cost of project</i>	<i>Status</i>
<i>Tiling and painting of 4No. classrooms</i>	<i>Ministry of education</i>	<i>Shs. 1,208,603.00</i>	<i>incomplete</i>
<i>Expansion of school kitchen /store</i>	<i>Ministry of education</i>	<i>Shs. 1,768,950.00</i>	<i>incomplete</i>
<i>Upgrading foothpath</i>	<i>Ministry of education</i>	<i>Shs. 829,920.00</i>	<i>incomplete</i>

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
 P. O. BOX 224-01030, GATUNDU  
 Sign *Jh* DATE 29/7/24  
 School Principal

**KIBIRU GIRLS SECONDARY SCHOOL**  
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**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

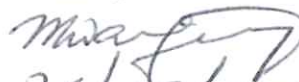
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

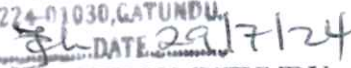
The Board of Management of accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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.

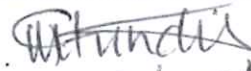
**Name:** Dr. MONICAH WAIGANJO  
**Designation:** Chairperson, School Board of Management  
**Sign:**  
**Date:**

  
29/07/2024

**Name:** CHRISTINE N. MIANO  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**  
**Date:**

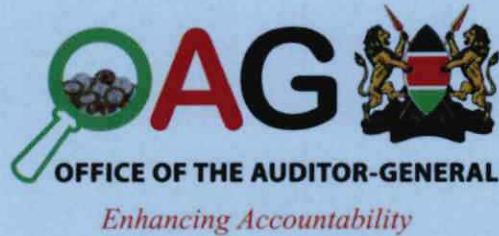
**PRINCIPAL**  
KIBIRU GIRLS SEC. SCHOOL  
P. O. BOX 224-01030, GATUNDU.  
SIGN  DATE 29/7/24

**Name:** GRACE WANJIRU MUTUNDU  
**Designation:** Bursar/Finance Officer  
**Sign:**  
**Date:**

  
29/07/2024

# 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 KIBIRU GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - KIAMBU COUNTY**

### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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 Kibiru Girls Secondary School - Kiambu County set out on pages 15 to 33, 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 statement of budgeted versus actual amounts for the 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 Kiburu Girls Secondary School - Kiambu 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.695,485 and Kshs.6,878,844 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School against the amount receipted by the School revealed an amount of Kshs.1,113,924 whereas the NEMIS capitation reflects an amount of Kshs.3,672,585, resulting to an unexplained variance of Kshs.2,558,661.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.695,485 and Kshs.6,878,844 could not be confirmed.

### **2. Cash and Cash Equivalents**

#### **2.1 Unsupported Short-Term Investments**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.446,486 in respect of short-term investments which is not supported with any schedule. Further, the School has not provided records of receipts and expenses accruing from the investment during the year.

In the circumstances, the accuracy and completeness of the short-term investment of Kshs.446,486 could not be confirmed.

#### **2.2 Failure to Appoint Board of Survey**

During the year under review, Management did not appoint a board of survey to confirm bank and cash balances as at 30 June, 2021 of Kshs.1,200,669.

In the circumstances, the accuracy and completeness of cash and bank balances as at 30 June, 2021 could not be confirmed.

### **2.3 Overdrawn Account and Netting-Off of Bank Balance**

The statement of financial assets and financial liabilities reflects bank balance of Kshs.1,200,668 as disclosed in Note 8 to the financial statements. Included in the bank balance are three (3) bank accounts with an overdraft balance of Kshs.301,224 which has been netted-off bank balances contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.1,200,668 could not be confirmed.

### **3. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,347,995 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.6,582,679 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.9,347,995 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kiburu Girls Secondary 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.

### **Emphasis of Matter**

#### **Unbalanced Budget**

Review of the statement of budgeted versus actual amounts indicate that the School final budget amounted to Kshs.19,162,340 against final budget expenditure of Kshs.17,564,992 resulting to unbalanced budget by Kshs.1,597,348.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

# 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. Unconfirmed Students Enrollment Data**

Review of documents provided for audit revealed discrepancies between the data in the National Education Management Information System (NEMIS) which indicated that the school had a total number of five hundred and thirty (530) students against five hundred and thirty-four (534) students reflected in school enrolment records resulting to a variance of four (4). This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

### **2. Unapproved Fees on Parents Association Support Programme**

The statement of receipts and payments reflects school fund income - other receipts contributions amount of Kshs.886,695 as disclosed in Note 4 to the financial statements which includes PA Support Programme amount of Kshs.508,560 at Kshs.5,250 per student to support the remedial programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

### **3. Failure to Transfer Infrastructure Funds from the Operations Account**

NEMIS data indicates that Kshs.1,133,500 was to be transferred from the operations accounts to the infrastructure account. However, bank statements and cashbook provided for audit reflects the school transferred Kshs.1,030,000 from the operations accounts resulting to a variance of Kshs.103,500. This was contrary to The Ministry of Education Circular 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.

#### **4. Payroll Management**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income - parents' contribution amount of Kshs.10,418,611 which includes Kshs.859,423 paid towards personnel costs. However, review of the payroll provided revealed that employees are not clustered into job groups contrary to Section C.2(1) of Public Service Commission Human Resource Procedures Manual for the Public Service, 2016 which states that the public service salary structure will be based on the grading levels spelt out in the various career progression guidelines.

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

#### **5. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amount of Kshs.7,688,969 which includes Kshs.893,595 in respect of administration cost which further includes Kshs.164,100 transferred to KESSHA which is a private entity. 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.164,200 could not be confirmed.

#### **6. Long Outstanding Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payables balance of Kshs.592,938. However, included in the balance are trade payables balance of Kshs.592,938 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates'.

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

#### **7. Failure to Prepare School Improvement Plan**

During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires

schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

During the year under review, Management submitted the financial statements to the Auditor-General on 28 March, 2023 instead of the statutory deadline of 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 with 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.

#### **9. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

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

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

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 comply, 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 matter 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.

## **Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register with several assets including land and motor vehicles with a balance of Kshs.8,070,280. However, land ownership documents and motor vehicle log books were not provided for audit.

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

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 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.

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 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

13 January, 2025

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


**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	695,485.50	854,349.00
Capitation grants for operations	2	6,878,844.15	6,477,600.00
School Fund Income- Parents' Contributions	3	10,418,611.00	11,392,451.00
School Fund Income- Other receipts	4	886,695.25	
Proceeds from borrowings		0	0
<b>TOTAL RECEIPTS</b>		<b>18,879,608.90</b>	<b>18,724,400.02</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	455,920.60	935,003.00
Payments for operations	6	5,246,748.35	7,499,682.40
Boarding and school fund payments	7	7,688,969.00	8,637,460.56
<b>TOTAL PAYMENTS</b>		<b>13,391,637.95</b>	<b>17,072,145.96</b>
<b>SURPLUS/DEFICIT</b>		<b>5,487,970.95</b>	<b>1,652,254.06</b>

The school financial statements were approved on \_\_\_\_\_ 2024 and signed by:

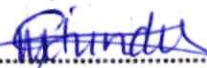
Sign:  Date: 29/07/2024  
 Name: DR. MONICAH WAIYATHI

Chair BOM

Sign:  Date: 29/7/24  
 Name: CHRISTINE MIANO

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
**P. O. BOX 224-01030, GATUNDU.**  
 SIGN:  DATE: 29/7/24

School Principal  
 Secretary to BOM

Sign:  Date: 29/07/2024  
 Name: GRACE WANJIKU

Bursar /  
 Finance Officer


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

**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	1,200,668.78	(956,727.32)
Cash Balances	9	(30,856.38)	(61,310.18)
Short term Investment	10	446,485.90	399,980.60
<b>Total Cash and cash equivalent</b>		<b><u>1,616,298.30</u></b>	<b><u>(618,056.90)</u></b>
Account's receivables	10	9,347,995.60	8,924,162.60
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,964,293.90</b>	<b>8,306,105.70</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	11	(592,938.65)	3,422,721.40
<b>NET FINANCIAL ASSETS</b>		<b>10,371,355.25</b>	<b>4,883,384.30</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	12	4,883,384.30	4,077,715.26
Surplus/Deficit for the year		5,487,970.95	805,669.04
<b>NET FINANCIAL POSSITION</b>		<b>10,371,355.25</b>	<b>4,883,384.30</b>

The School's financial statements were approved on \_\_\_\_\_ 2024 and signed by:


Name: Dr. MONICAH  
MUKAMI WAIGANJO  
Chairperson, BoM

Sign:   
Date: 29/07/2024

Name: CHRISTINE N.  
MIANO  
School Principal/Secretary  
to BoM

Sign:   
Date: P. O. BOX 224-01030, GATUNDU.  
SIGN:  DATE: 29/07/2024

Name: GRACE WANJIRU  
MUTUNDU  
Bursar/Finance

Sign:   
Date: 29/07/2024

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

**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	695,458.50	854,349.00
Capitation grants for operations	2	6,878,844.15	6,477,600.00
School fund income- Parents contributions/ fees	3	10,418,611.00	11,392,451.00
School fund income- other receipts	4	886,695.25	-
<b>Total receipts</b>		<b>18,879,608.90</b>	<b>18,724,400.00</b>
<b>Payments</b>			
Payments for Tuition	5	455,920.60	935,003.00
Payments for operations	6	5,246,748.35	7,499,682.40
Boarding and school fund payments	7	7,688,969.00	8,637,460.56
<b>Total payments</b>		<b>13,391,637.95</b>	<b>17,072,145.96</b>
<b>Adjusted for</b>			
Prior year Adjustment			
Decrease/(increase) in accounts receivable		(423,831.56)	(2,128,571.00)
Increase/(Decrease) in Accounts payable		(2,829,782.75)	
<b>Net cashflow from operating activities</b>		<b>2,234,355.20</b>	<b>(476,316.96)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets		0	0
Purchase of investments			0
<b>Net cash flows from Investing Activities</b>			<b>0</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Transfer to savings account		0	
Paid creditors			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>2,234,355.20</b>	<b>(476,316.96)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>(618,056.96)</b>	<b>(141,740.00)</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,616,298.24</b>	<b>(618,056.96)</b>

*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.*

**KBIRU GIRLS SECONDARY SCHOOLS**
**Receipts and Financial Statements**
**For the year ended 30<sup>th</sup> June 2021**
**VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> 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
<b>RECEIPTS</b>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials	581,568.00	0	581,568.00	0	581,568.00	0
Exercise books	623,584.00	0	623,584.00	0	623,584.00	2.0%
Laboratory equipment	276,224.00	0	276,224.00	511,575.00	(21,700.00)	185.2%
Internal exams	95,638.00	0	95,638.00	183,885.00	(88,247)	192%
Teaching / learning materials	212,700.00	0	212,700.00		212,700.00	
Chalks	42,140.00	0	42,140.00		42,140.00	
Exams and assessment	99,507.00	0	99,507.00		99,507.00	0
<b>SUB-TOTAL</b>	<b>1,931,361.00</b>		<b>1,931,361.00</b>	<b>695,460.00</b>	<b>1,449,552.00</b>	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	1,536,288.00		1,536,288.00	1,355,454.55	180,833.55	88%
Repairs and maintenance	2,080,000.00		2,080,000.00	4,077,603.00	12,000.00	99%
Local transport / travelling	489,299.20		489,299.20	352,657.74	136,641.46	72%
Electricity and water	841,152.00		841,152.00	721,521.41	119,630.59	86%
Medical	832,000.00		832,000.00	0	0	0
Administration costs	419,660.80		419,660.80	371,607.45	48,053.35	89%
Activity	390,000.00		390,000.00	0	390,000.00	
SMASSE	104,000.00		104,000.00		104,000.00	
<b>SUB-TOTAL</b>	<b>6,692,400.00</b>		<b>6,692,400.00</b>	<b>6,878,884.15-</b>	<b>991,158.95</b>	

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

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	980,886.40	0	980,886.40	859,423.00	121,463.40	88%
Repairs and maintenance	520,000.00	0	520,000.00	414,682.00	105,318.00	80%
Local transport / travelling	205,670.00	50,000.00	255,670.00	208,438.00	47,232.00	82%
Electricity and water	1,550,434.60	-50,000.00	1,500,434.00	1,353,447.00	146,987.00	90%
Medical	0	0	0	0	0	
Administration costs	617,008.60	0	617,008.60	576,576.00	40,432.00	93%
Activity	65,000.00	0	65,000.00	62,292.00	2,708.00	95%
SMASSE						
Fee on Boarding Equipment and Stores	6,599,580.00	0	6,599,580.00	6,943,753.00	968,683.00	86%
<b>SUB-TOTAL</b>	<b>10,538,579.00</b>		<b>10,538,579.00</b>	<b>10,418,011.00</b>	<b>1,432,823.40</b>	
<b>OTHER INCOME</b>						
Rent income						
Income from farming activities				125180.25		
Insurance compensation				0		
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Student support programme				508,560.00		
Income from any other investment						
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>633,740.25</b>		
<b>TOTAL INCOME</b>	<b>19,162,340.00</b>		<b>19,162,340.00</b>	<b>12,054,910.15</b>	<b>3,873,534.55</b>	

**KII GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> 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
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials	423,254.00	0	423,254.00	125,625.00	297,629.00	30%
Exercise books	389,922.00	-200,000.00	189,922.00	600	189,922.00	0
Laboratory equipment	172,900.00	0	172,900.00	0	172,900.00	0
Internal exams	0	0	0	0	0	0
Teaching / learning materials	132,938.00	200,000.00	332,938.00	284,696.60	48,242.00	86%
Chalks	26,338.00	0	26,338.00	0	26,338.00	0
Exams and assessment	62,192.00	0	62,192.00	45,600.00	16,592.00	73%
Teachers guides	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>1,207,544.00</b>		<b>1,207,544.00</b>	<b>455,921.60</b>	<b>751,623.00</b>	
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	1,282,099.00	420,000.00	1,702,099.00	1,691,842.00	10,257.00	99%
Repairs, maintenance & improvements	1,927,800.00	0	1,927,800.00	1,831,000.00	96,800.00	95%
Local transport / travelling	315,359.0000	-200,000.00	115,359.00	97,719.00	17,640.00	85%
Electricity, water and conservancy	478,519.00	-170,000.00	308,519.00	280,280.00	28,239.00	90%
Medical	0	0	0	0	0	0
Administration costs	221,501.00	-50,000.00	171,501.00	157,475.00	14,026.00	92%
Activity Expenses	411,000.00	0	411,000.00	0	0	0
Infrastructure				1,188,432.00		
<b>SUB-TOTAL</b>	<b>4,636,274.00</b>	<b>0</b>	<b>4,636,274.00</b>	<b>5,246,748.00</b>	<b>166,962.00</b>	

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> 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
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	1,309,748.00	-400,000.00	909,748.00	533,222.90	376,525.10	58%
Repairs, maintenance and improvements	1,079,568.00	0	1,079,568.00	178,603.00	900,965.00	17%
Local transport / travelling	212,111.00	300,000.00	512,111.00	498,352.00	16,759.00	97%
Electricity, water and conservancy	1,411,231.00	-300,000.00	1,111,231.00	277,080.00	834,151.00	25%
Medical Expenses				5,999.00		0
Administration costs	521,061.00	400,000.00	921,061.00	893,565.00	27,496.00	97%
Activity	68,500.00	0	68,500.00	0	0	0
Gratuity	0	0	0	0	0	0
Lunch programme	0	0	0	0	0	0
Boarding Equipment and Stores	6,598,951.00		6,598,951.00	4,448,424.00	2,120,527.00	67%
Expenditure for Income Generating Activity				219,817.10	219,817.00	0
Insurance costs	520,000.00		520,000.00	363,876.00	156,124.00	70%
Students support programme				270,000.00		
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
<b>SUB-TOTAL</b>	<b>11,721,170.00</b>		<b>11,721,170.00</b>	<b>7,688,938.10</b>	<b>4,652,364.10</b>	
<b>TOTAL EXPENDITURES</b>	<b>17,564,992.00</b>		<b>17,564,992.00</b>	<b>12,203,175.70</b>	<b>5,570,949.00</b>	

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

- i.*
- ii.*

## **VIII. 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.

**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 30<sup>th</sup> June 2021.

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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	183,885.00	
Internal exams	511,575.00	854,349.00
Teaching / learning materials		
Chalks		
Exams and assessment		
Teachers guides		
<b>Total</b>	<b>695,460.00</b>	<b>854,349.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	1,355,454.55	1,929,072.05
Repairs and maintenance	4,077,603.00	2,066,919.56
Local transport / travelling	352,657.74	231,093.17
Electricity and water	721,521.41	775,605.36
Medical		93,370.97
Administration costs	371,607.45	395,289.93
Activity		186,741.96
Infrastructure	-	799,500.00
<b>Total</b>	<b>6,878,844.15</b>	<b>6,477,600.00</b>

**3 PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	859,423.00	1,125,302.00
Repairs and maintenance	414,682.00	681,727.00
Local transport / travelling	208,438.00	319,606.00
Electricity and water	1,353,447.00	1,681,258.00
Medical		
Administration costs	576,576.00	726,197.00
Activity	62,292.00	69,437.00
Fee on Boarding Equipment and Stores	6,943,753.00	6,788,924.00
<b>Total</b>	<b>10,418,611.00</b>	<b>11,392,451.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Rent income		
Income from farming activities	125,180.25	
Insurance	252,955.00	
Education support programme	508,560.00	
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
<b>Total</b>	<b>886,695.25</b>	

(Include an explanation on the kind and source of grants/ donations received by the school.)

**5 PAYMENTS FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	125,625.00	
Exercise books	600.00	
Laboratory equipment		
Internal exams	45,000.00	
Teaching / learning materials	284,695.60	935,003.00
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges		
<b>Total</b>	<b>455,920.60</b>	<b>935,003.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PAYMENTS FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,691,842.35	2,307,112.40
Service Gratuity		
Administration Cost	157,475.00	592,215.00
Repairs and maintenance & improvements	1,831,000.00	1,012,715.00
Local transport / travelling	97,719.00	541,525.00
Electricity and water	280,280.00	465,250.00
Medical		17,945.00
Activity Expenses		743,960.00
SMASSE		
Infrastructure	1,188,432.00	1,818,960.00
Bank Charges		
Acquisition of Assets		
<b>TOTAL</b>	<b>5,246,748.35</b>	<b>7,499,682.40</b>

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	533,222.90	1,980,212.56
Service Gratuity		
Repairs and maintenance & Improvements	178,603.00	603,900.00
Local transport / travelling	498,352.00	702,675.00
Electricity and water	277,080.00	165,019.00
Medical Expenses	5,999.00	10,060.00
Administration costs	893,595.00	879,580.00
Activity		32,900.00
Bank Charges		
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	4,448,424.00	3,882,138.00
Rent Expenses		
Insurance Cost	363,876.00	380,976.00
Farm	219,817.00	
Education support programme	270,000.00	
Acquisition of Assets		
<b>TOTAL</b>	<b>7,688,969.00</b>	<b>8,637,460.56</b>

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)**

**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		(20,881.83)	(773.98)
Operations Account		677,533.57	(57,980.23)
School Fund Account/Boarding		(270,032.31)	(890,851.46)
Savings Account			
Family Bank		(10,311.65)	(10,311.65)
Income generating activities Account			
Infrastructural Account		824,361.00	3,190.00
<b>Total</b>		<b>1,200,668.78</b>	<b>(956,727.32)</b>

**9 CASH IN HAND**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account	(27,319.20)	16,552.80
School Fund account	(947.18)	(75,272.98)
Infrastructure	(2,590.00)	(2,590.00)
<b>Total</b>	<b>(30,856.38)</b>	<b>(61,310.18)</b>

**10 SHORT TERM INVESTMENTS**

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments	446,485.90	399,980.60
<b>Total</b>	<b>446,485.90</b>	<b>399,980.60</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11 ACCOUNTS RECEIVABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	8,177,700.60	7,753,867.60
Other non-fees receivables	1,170,295.00	1,170,295.00
Salary advances		
Imprest		
<b>Total</b>	<b>9,347,995.60</b>	<b>8,924,162.60</b>

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,312,856.00	1,171,188.00
Fees arrears for the previous year	282,165.00	679,716.00
Fees arrears for prior periods (over two years)	6,582,679.60	5,902,963.60
<b>Total</b>	<b>8,177,700.60</b>	<b>7,753,867.60</b>

Description	2020-2021	2019-2020
	Kshs	Kshs
Non fees arrears for current year		1,170,295.00
Non fees arrears for the previous year	1,170,295.00	
Non fees arrears for prior periods (over two years)		
<b>Total</b>	<b>1,170,295.00</b>	<b>1,170,295.00</b>

**12 ACCOUNTS PAYABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	592,938.65	2,353,046.40
Prepaid fees		69,675.00
Other payables		1,000,000.00
<b>Total</b>	<b>592,938.65</b>	<b>3,422,721.40</b>

[Include an ageing of the creditor's arrears below]

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Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year		2,017,773.00
Trade creditors for the previous year	(812,009.75)	136,548.40
Trade creditors for prior periods (over two years)	1,404,948.40	198,725.00
<b>Total</b>	<b>592,938.65</b>	<b>2,353,046.40</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 FUND BALANCE BROUGHT FORWARD**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,200,668.79	(956,727.32)
Cash balances	(30,856.38)	(61,310.18)
Short Term Investments	446,485.90	399,980.60
Receivables	9,347,995.60	8924,162.60
Payables	(592,938.65))	(3,422,721.40)
<b>Total</b>	<b>10,371,355.26</b>	<b>4,883,384.30</b>

**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.

**14 Non-current Liabilities Summary**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**15 Biological assets**

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	5	325,000.00	-
Goats/sheep	4	25,500.00	-
Trees	65	55,000.00	-
Coffee or tea plantation	5435	280,000.00	-
Poultry		-	-
<b>Total</b>		<b>685,500.00</b>	

**16 Borrowings**

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

**Other important disclosure notes**

**17 Stock/ Inventory**

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

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KIBIRU GIRLS SECONDARY SCHOOL

TRIAL BALANCE AS AT 30TH JUNE 2021			
DESCRIPTION OF VOTEHEAD	Note	DR	CR
		Kshs.	Kshs.
<b>Receipts</b>			
Capitation grants for tuition	1		695,458.50
Capitation grants for operations	2		6,878,844.15
School Fund Income- Parents' Contributions	3		10,418,611.00
School Fund Income- Other receipts	4		886,695.25
Proceeds from borrowings			
<b>Payments</b>			
Payments for Tuition	5	455,920.60	
Payments for operations	6	5,246,748.35	
Boarding and school fund payments	7	7,688,969.00	
<b>Cash and cash equivalents</b>			
Bank Balances	8	1,200,668.78	
Cash Balances	9	(30,856.38)	
Short term Investment	10	446,485.90	
Receivables	11	9,347,995.60	
Payables	12		592,938.65
Fund Balance b/d	13		4,883,384.30
<b>TOTAL</b>		<b>24,355,931.85</b>	<b>24,355,931.85</b>

Certified correct

.....*Jh*.....Date 29/7/24

Principal

.....*Atundu*.....Date 29/07/2024

Accounts Clerk

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
**P. O. BOX 224-01030, GATUNDU**  
**SIGN *Jh* DATE 29/7/24**

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**XILPROGRESS 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 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
4. FRAWAH GENERAL SUPPLIER	592,938.65	20.05.2021	0	592,938.65	592,938.65	Insufficient funds
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
Land 1 - 7.5 Acres –where the school stands and planted tea bushes and trees /part for agriculture project		Gacharage/ndarugu				
Land 2						
Buildings and structures 1. Classrooms - 12 2. Dormitories - 4 3. Toilets students 41/4 for staff 4. Laboratories - 1 permanent/1 semi-permanent 5. Dining hall - 1 6. Kitchen /store - 1 7. Bakery - 1 8. Staff houses - 5 9. Garage - 1 10. Gererator room - 1 11. Administration block - 1 12. water water tank -45,000litres 13. Temporary store rooms - 4 14. Plastic water tanks 2x5,000litres, 5 x 10,000 litres,3 x3,000 litres, 1 x 2,000 litres 15. Zero grazing unit -1		School compound				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
Motor vehicles-KAM 467T-25 seater -/KBW 154V -51 seater	20.08.2002 13.12.2013	School	1,300,000.00 6,770,280.00			
Office equipment, furniture and fittings -computers for the office – 5 -Printers for the office - 4 - office desks -27 -Office seats – 30 -plastic seats - 15 -Office cabinets - 6		School				
ICT Equipment, and Other ICT Assets - Computers for students -25 - Printers for students - 5 - Plastic seats – 60 - Benches		Computer laboratory				
Tools and apparatus -jembes - 20 -forked jembes -10 -spades - 5 -Wheelbarrows - 4 -laboratory apparatus		School stores				
Textbooks –students ratio 1 : 1 for all subjects -		With students	Provided by the ministry of education			
Other Machinery and Equipment -School generator	23.11.2017	Generator room	1,386,600.00			

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
-chuff cutter -baking oven / prover -energy saving jikos/sufurias -water heater system	02.03.2013 03/01/2014	Zero grazing unit Bakery Kitchen Next to the dining hall	33,000.00 215,000.00			
Heritage and cultural assets -uniforms for games -costumes for drama and music festivals		Store				
Intangible assets- soft ware						
<b>Total</b>						

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
Land 1						
Land 2						
Buildings and structures						
Motor vehicles- KAM 467T /KBW154V	08.08.2000 13.12.2013					
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
<b>Total</b>						

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

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**ANNEX 3: LIST OF MOE TEXT BOOKS**

**LIST OF MOE TEXTBOOKS 2021**

FORM	Subject	Page	Form	Subject	Page
FORM 1	MATHEMATIC	153	FORM 3	MATHEMATICS	384
	ENGLISH	153		ENGLISH	153
	BIOLOGY	153		BIOLOGY	138
	CHEMISTRY	153		CHEMISTRY	153
	PHYSICS	153		PHYSICS	46
	KISWAHILI	153		KISWAHILI	153
	HISTORY	146		HISTORY	46
	GEOGRAPHY	151		GEOGRAPHY	40
	C.R.E	153		C.R.E	72
	AGRICULTURE	126		AGRICULTURE	21
	BUSINESS STUDIES	289		BUSINESS STUDIES	100
	FRENCH	126		MATHEMATICS	171
	FORM 2	MATHEMATICS		287	FORM 4
ENGLISH		153	BIOLOGY	138	
BIOLOGY		153	CHEMISTRY	153	
CHEMISTRY		153	PHYSICS	46	
PHYSICS		153	KISWAHILI	153	
KISWAHILI		153	HISTORY	62	
HISTORY		194	GEOGRAPHY	47	
GEOGRAPHY		190	C.R.E	118	
C.R.E		145	AGRICULTURE	33	
AGRICULTURE		147	BUSINESS STUDIES	75	
BUSINESS STUDIES		271	FRENCH	24	
FRENCH		119			

**SETBOOKS**

A DOLL'S HOUSE	264	TUMBO LESILOSHIBA	284
MEMORIES WE LOST AND OTHER STORIES	284	THE PEARL	284
KOGOGO	284	CHOZI LA HERI	284
BLOSSOMS OF SAVANNAH	284		
INHERITANCE	284		

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**ANNEX 4. LIST OF LABORATORY EQUIPMENT AND APPARATUS**

1. Ammeters	-	58	
2. Bar Magnet	2		
3. Bath Holders	40		
4. Bunsen Burner	42		
5. Beil Jar	1	80	
6. Boss head and clamp	-	3	
7. Bee hive shelves	-	80	
8. Burettes	-	300	
9. Bottling tubes	50ml	180	
10. Beakers	100ml	212	
	250ml	190	
	400ml	16	
	500ml	25	
	600ml	10	
11. Ball and ring apparatus	-	1	
12. Bimetallic Strip	-	1	
13. Bulbs	-	40	
14. Copper Carolinometer	-	4	
15. Cell Holder (3 cell)	-	20	
(2cell)	-	50	
16. Compass Floating Magnet	-	3	
17. Cork (Rubber bags) Wooden	-	80	
Rubber	-	164	
18. Corkborers	-	5 sets	
19. Crocodile Clips	-	250	
20. Clinical Thermometer	-	1	
21. Chemical Flasks	-	154	
22. Crucible with Lid	-	-	10
23. Concave Mirror	-	50	
24. Convex Mirror	-	25	
25. Combustion boat	-	5	
26. Combustion tube	-	1	
27. Carbon Rods	-	4	
28. Convex lens	10cm	2	
		25	
	11	23	
	15cm	-	
29. Convex lens	11	23	
30. Complete Ripple tank	20cm	40	
31. Dissecting tray	-	1	
32. Solidboards	-	1	
33. Deflagrating Spoons	-	5	40
34. Droppers with teal	-	300	
25ml	-	2	
50ml	-	2	
35. Dissecting Sets	-	2	
36. Dynamic Sets	-	2	
37. Demonstration Transformer	-	2	
38. Plug Key electric Switch	-	33	
39. Electric bell	-	2	
40. Evaporating dish	-	41	
41. Electric motor	-	1	
42. Electric balance	-	1	
43. Filter Funnel	-	80	
44. Fire Extinguisher	-	-	2
45. Volumetric flasks	-	6	
46. Fractionating column	250ml	82	
47. Forceps	-	1	
48. Glass block	-	40	
49. Glass Marble	-	35	
50. Glass trough	-	94	
51. Gas Cylinder	-	2	
52. Glass Tubing	-	2	
53. Leaf electroscope	-	1/2kg	
54. Galvanometer	-	5	
55. G -Clamps	-	43	
56. Gas Jar	-	20	
57. Gas taps	-	2	
58. Handlens	-	50	
59. Hydrometer	-	53	
60. Halfmeter rule	-	1	
61. Jokers	-	45	
62. Knife edge	-	15	
63. Lens holder	-	93	
64. Lie big condenser	-	60	
65. Lead rods	-	1	
66. Microscope student	-	2	
67. Model of a human ear	-	18	
68. Model human of an eye	-	1	
69. Meter rule	-	1	
70. Mortar and pestles	-	57	
71. Measuring cylinder	10ml	30	
	50ml	100	
	25ml	62	
	100ml	30	
	250ml	65	
	1000ml	11	
72. Micrometer Screw gauge	1000ml	2	
	-	36	

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

73. Millimeter	0 - 1m A	-	25	33			
	0 - 1000mA	-					
74. Macmillan biology wall chart		-	1				
75. Model of human kidney		-	1				
76. Newton Color disc		-	1				
77. Nichrome wire		-	-	Scroll swa 28, 30, 32			
78. Eureka Can		-	28				
79. Optical pins		-	100				
80. Petri dishes		-	105				
81. PH Charts		-	60				
82. Pipette		-	75				
83. Plain mirrors (small)		-	62				
		-	9				
84. Pendulum bobs		-	65				
	small	-	1				
	Big	-	6 pieces				
85. Putleys		-	1				
86. Pin hole camera		-	1				
87. Prepared Slide		-	42				
88. Potent meter		-	2				
89. Quadrat		-	5				
90. Prisms difference		-	88				
91. Retort Stand		-	60				
92. Reagent bottles		-	660				
93. Resistors		-	1001				
		-	4,751				
		-	1,801				
94. Rheostat		-	-20				
95. Ray box		-	8				
96. Spring balance		-	5				
97. Bean balance		-	1				
98. Spatula		-	110				
99. Stools		-	93				
100. Stop watches		-	75				
101. Stirring rods		-	60				
102. Smoke cell		-	1				
103. Sweeping net		-	4				
104. Separating funnel		-	1				
105. Tuning forks		-	6				
106. Tripod stand		-	15				
107. Test tube rack	wooden	-	53				
	Plastic	-	39				
108. Test tube holders		-	65				
109. Two tube centrifuge		-	1				
110. Test tube brush		-	40				
111. Thermometers		-	80				
12. Test tubes		-	580				
113. Therm Couple		-	1				
114. Thistle funnel		-	3				
115. Transistors		-	10				
116. Voltmeters		-	48				
117. Vernier calipers		-	20				
118. Wire gauge		-	32				
119. Wash bottles		-	60				
120. Wooden Blocks difference		-	65				
121. White tiles		-	30				
122. Watch glasses		-	30				
	75mm	-	12				
	100mm	-	25				
123. Wooden periscope		-	1				
124. Weight box		-	1				
125. Zinc electrode		-	1				
126. Bernoulli apparatus		-	3				
127. Bunsen Burner Lighter		-	2				
128. Capacitors of different voltage		-	20				
129. Circuit breaker 10A, 5A, 30A		-	6				
130. Diode		-	23				
131. Dropping funnel		-	3				
132. Destriker with Knob Id 5"		-	1				
133. Electric plugs		-	10				
134. Electric sockets		-	10				
135. Fuse 15A, 5A, 13A, 20A, 30A		-	10				
136. Portable burner		-	9				
137. Immersion heater		-	1				
138. Maximum and Minimum Thermometer		-	1				
139. Meter rule half mounted with resistance wire		-	20				
		-	45				
		-	35				
140. Magnet compass Aluminium		-	35				
141. Potentiometer Variable resistor 10001		-	25				
142. PVC pipe 3.4 cm		-	25				
	PVC pipe 4.3 cm	-	25				
	PVC pipe 5.7 cm	-	25				
143. Rubber Suckers		-	2				
144. Slinky Spring		-	1				
145. Spiral Spring		-	1				
146. Thomas Flask		-	45				
147. Thermos		-	15				
148. White Screen with hole cross		-	36				
	White Screen	-	35				
149. First Aid Kit		-	1				
	10g	-	57				
	20g	-	74				

