

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

# REPORT

OF

## THE AUDITOR-GENERAL

ON

### HIRIGA GIRLS SECONDARY SCHOOL

### FOR THE YEAR ENDED 30 JUNE, 2022

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 MAR 2025

Wednesday

NYERI COUNTY

BY:

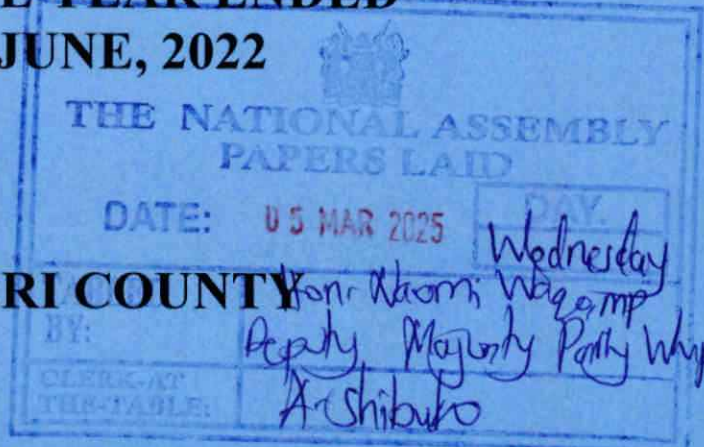
Hon. Naomi Waga  
Deputy Majority Party Whip

CLERK AT  
THE TABLE:

Arshibuko



PARLIAMENT  
OF KENYA  
LIBRARY





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**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**HIRIGA GIRLS SECONDARY SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

## 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 NYERI COUNTY, MATHIRA WEST SUB-COUNTY.

The school was registered in 7<sup>th</sup> March 2019 under registration number 19 S 0030 0053 and is currently categorized as a **County** public school established, owned or operated by the Government.

The school is a boarding school and had **384** number of students as at **30<sup>th</sup> June 2022**

It has **3** streams and **24** 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	Dr.Josphat Kagema	chairperson	7/06/2022
2	Mrs rahab kibe	Secretary-principal	31/12/2019
4	Ms Irene .N. Maina	Vice-chairperson	7/06/2022
5	Mrs Mary Wangu	Member	7/06/2022
6	Mrs Mercy.W.Mwere	Member	7/06/2022
8	Mr.Zachary Wachira	Member	7/06/2022
9	Mr.Geofrey Gichere	Member-special need	7/06/2022
10	Mr.Peterson Muriuki	Member	7/06/2022
11	Ms Catherine Kahuthia	Member-church sponsored	7/06/2022
12	Ms Mercy Kibocha	Member- church sponsored	7/06/2022
13	Mr.David .M. Munene	Member	7/06/2022
14	Mr. Moses Muchiri	Member	7/06/2022
15	Mr. Fredrick Githui	Member-teachers representative	7/06/2022
17	Grace wakarima warima	Member-students representative	7/06/2022
18			

**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 students' 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 paragraph 21 and 23 of the Basic Education Act, 2013.

**(c) Committees of the Board**

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr.Josphat Kagema Ms Irene Maina Mrs rahab kibe Mr.David Maina Mr.Peterson Muriuki	Chairperson Vice-Chairperson Secretary (Principal) Member (P.T.A Chair) Member	4
2	Audit Committee	Ms Catherine Kahuthia Ms Mercy Kibocha Mr. David Munyiri Mr. Moses Muchiri	Member Member Member Member	4
3	Finance, procurement and general-purpose Committee	Mr. zachary wachira Mr. Godfrey Gichire Mr.David maina Ms mary wangu	Member Member Member Member	4
4	Development Committee	Mrs rahab kibe Mrs Josphat Kagema Mr Peterson Muriuki	Secretary (principal) Chairperson Member	4
5	Academic Committee	Ms Irene Maina Mr. Peterson Muriuki Mr. Stephen Muthungu Mr. Fredrick Githui	Vice-chairperson Member Member Member	3

**HIRIGA GIRLS SECONDARY SCHOOL****PUBLIC SECONDARY SCHOOL****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

6	Discipline and welfare committee	Ms Wangu Ndikwe Mrs Mercy Mwere Mr.Zachary Wachira Mr .Geofrey Mathenge	Member Member Member member	3
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**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**(d) School operation Management**

For the financial year ended **30<sup>th</sup> June 2022** the school day-to-day management was under the following persons:

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	Mrs Rahab kibe	352227
2	Deputy Principal	Mrs Grace Kariuki	392578
3	School Bursar	Mr.Stanley Mwai	ID.NO:22916125

- **(e) Schools contacts**

Post Office Box: 169-10101 KARATINA

Mobile Number:0703-362563

E-mail: hirigagirlssec@yahoo.com

**(f) School Bankers**

The school operated 6 numbers of bank accounts as follows:

- |                  |               |
|------------------|---------------|
| 1. Name of Bank: | K.C.B Bank    |
| Branch:          | Karatina      |
| Account Number:  | 1106156919    |
| 2. Name of Bank: | K.C.B Bank    |
| Branch:          | Karatina      |
| Account Number:  | 1106157311    |
| 3. Name of Bank: | K.C.B Bank    |
| Branch:          | Karatina      |
| Account Number:  | 1106157192    |
| 4. Name of Bank: | Equity Bank   |
| Branch:          | Karatina      |
| Account Number:  | 0040280904877 |
| 5. Name of Bank: | K.C.B Bank    |
| Branch:          | Karatina      |
| Account Number:  | 1266598960    |
| 6. Name of Bank: | K.C.B Bank    |
| Branch:          | Karatina      |
| Account Number:  | 11051888841   |

Paybill business no.522123,A/C no.40041K.attached to the main A/C.NO.1106156919

**(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**

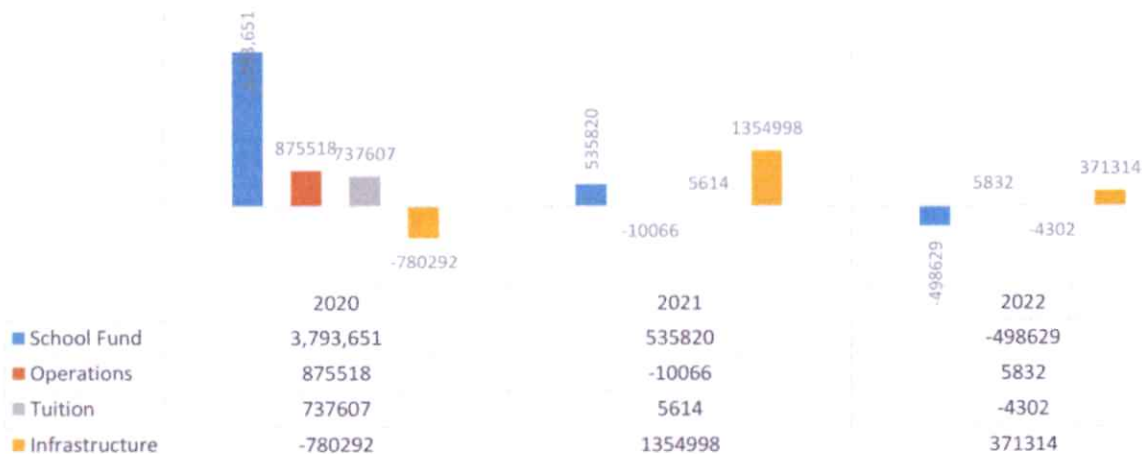
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**a) Financial performance:**

This section reflects the actual financial performance trend for the last three years period between 31<sup>st</sup> DECEMBER 2020 to 30<sup>th</sup> JUNE 2022

<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
			<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	-498629	535820	3793651
2	Operations Account	5832	-10066	875518
3	Tuition Account	-4302	5614	737607
4	Infrastructure Account	371314	1354998	-780292
	<b>TOTAL</b>	<b>-125785</b>	<b>1886366</b>	<b>4626484</b>
	<b>Increase/Decrease</b>	<b>1760581</b>	<b>2740118</b>	<b>-7318175</b>

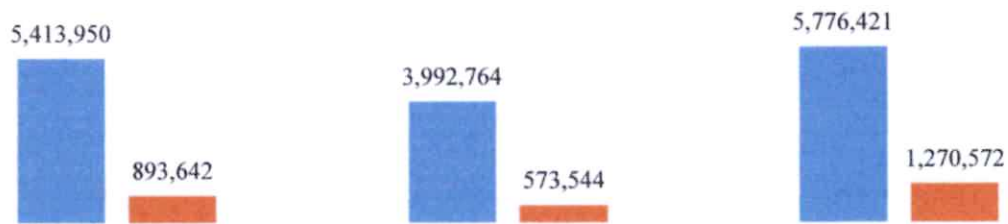
**Trend Over the Last Three Years**



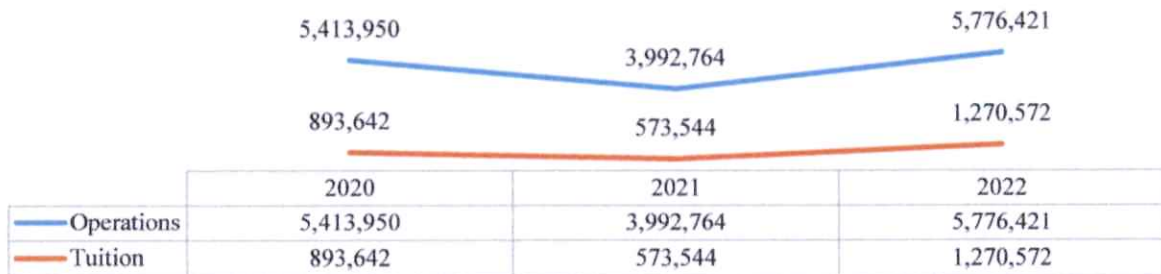
**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

<b>CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>kshs</b>
1	Operations Account	5,776,421	3,992,764	5,413,950
2	Tuition Account	1,270,572	573,544	893,642
	<b>Total</b>	<b>7,046,993</b>	<b>4,566,308</b>	<b>6,307,592</b>
	<b>Increase/Decrease</b>	<b>2,490,685</b>	<b>-1,741,284</b>	<b>-2,533</b>
	No of Students	385	418	425
	<b>Ratio of Capitation per student</b>	<b>1:18,304</b>	<b>1:10,924</b>	<b>1:14,841</b>

**Trend Over the Last Three Years**

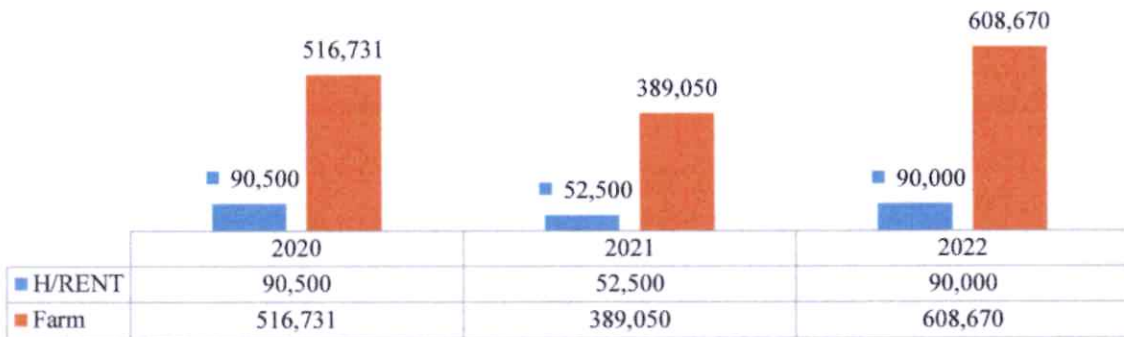


**Trend Over the Last Three Years**

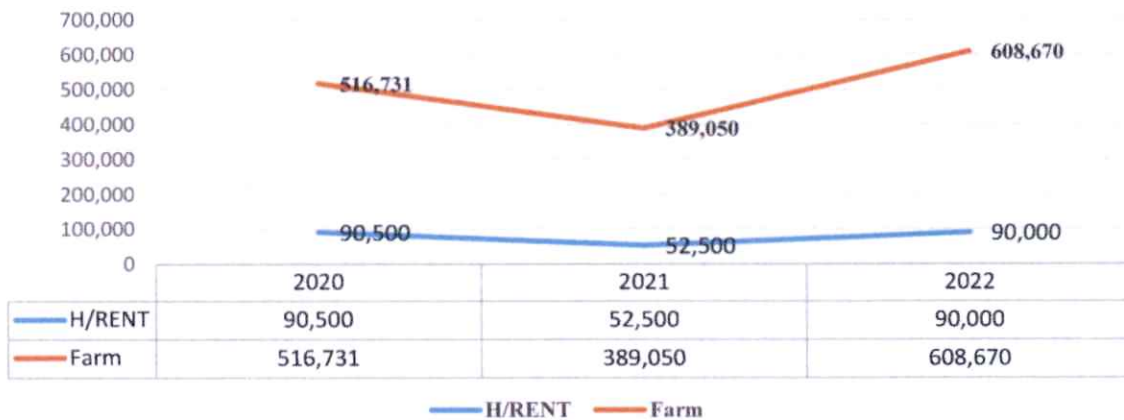


OVERVIEW OF NET GROWTH OF OTHER INCOME(S)				
SNO	ACCOUNTS	2022	2021	2020
1	Farm	608,670	389,050	516,731
2	House Rent	90,000	52,500	90,500
	<b>Totals</b>	<b>698,670</b>	<b>441,550</b>	<b>607,231</b>
	<b>Increase/decrease</b>	<b>257,120</b>	<b>-165,681</b>	

Trend Over the Last Three Years



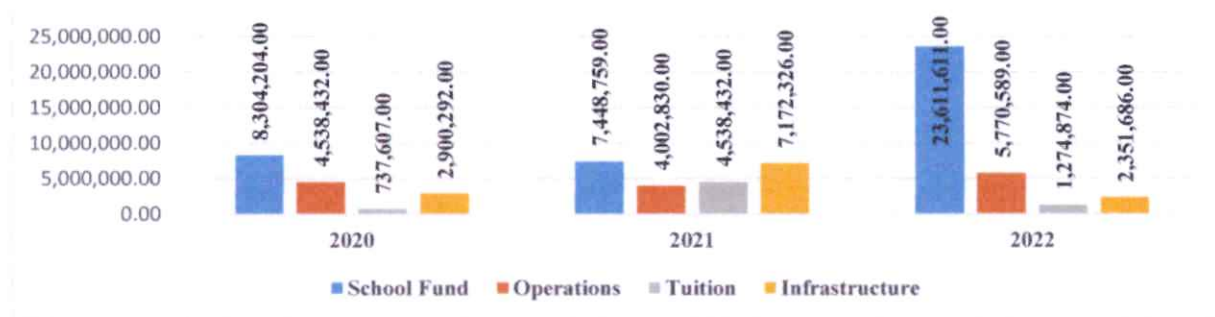
Trend Over the Last Three Years



**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

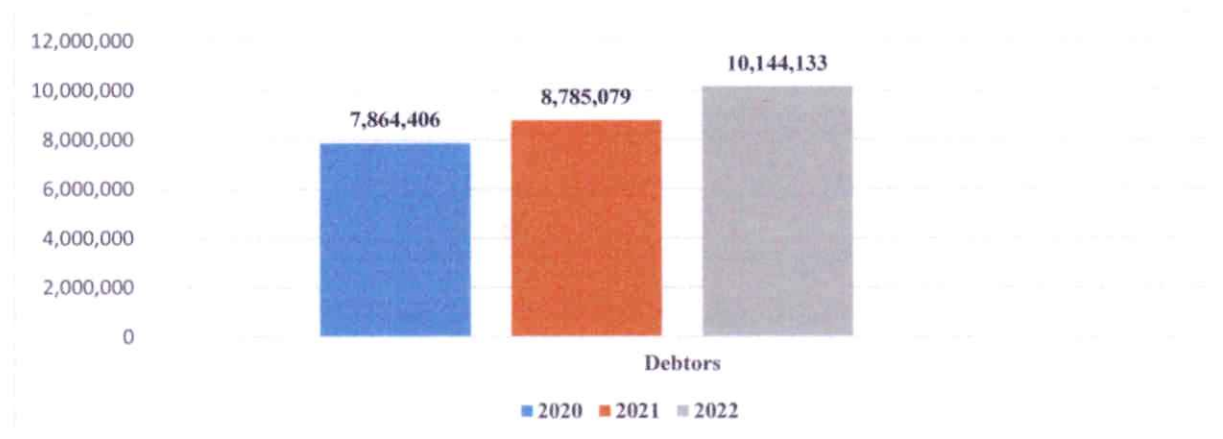
<b>OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	23,611,611	7,488,759	8,304,204
2	Operations Account	5,770,589	4,002,830	4,538,432
3	Tuition Account	1,274,874	567,930	737,607
4	Infrastructure Account	2,351,686	157,002	2,900,292
	<b>Total</b>	<b>33,008,760</b>	<b>12,176,521</b>	<b>16,480,535</b>
	<b>Increase/Decrease</b>	<b>20,832,239</b>	<b>-4,304,014</b>	<b>0</b>

**Trend Over the Last Three Years**



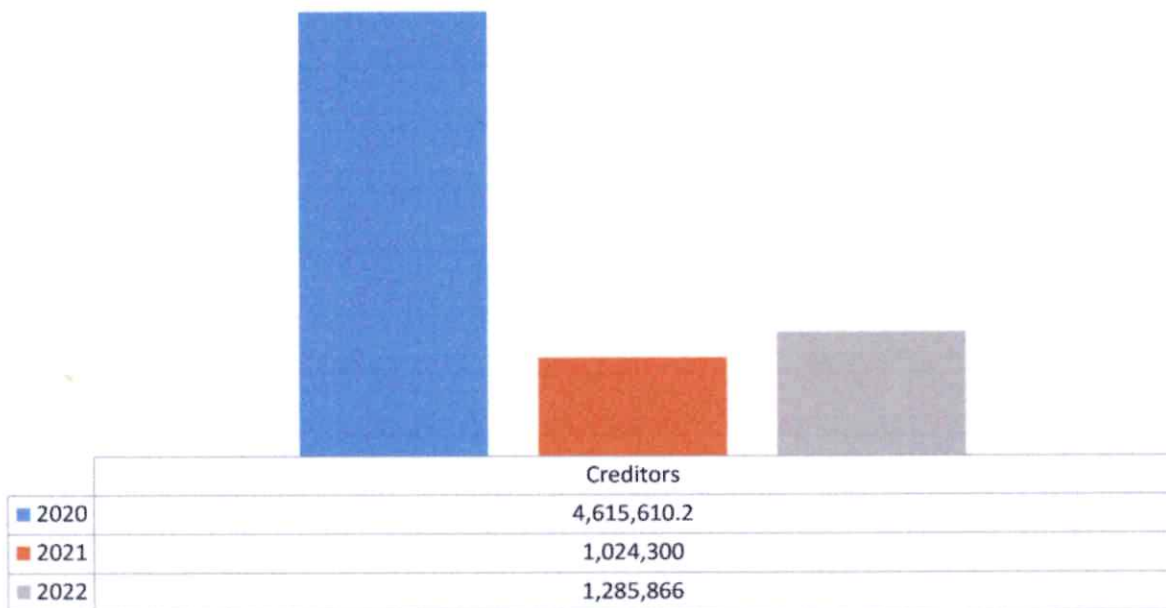
<b>MOVEMENT OF DEBTORS OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>1</b>	<b>School Fund Account</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
a	Debtors	10,144,133	8,785,079	7,864,406
	<b>Total</b>	<b>10,144,133</b>	<b>8,785,079</b>	<b>7,864,406</b>
	<b>Increase/Decrease</b>	<b>1,359,054</b>	<b>920,673</b>	

**Trend Over the Last Three Years**



MOVEMENT OF CREDITORS OF THE SCHOOL				
SNO	ACCOUNTS	2022	2021	2020
1	School Fund Account	KSHS	KSHS	KSHS
a	Creditors	1,285,866	1,024,300	4,615,610
	<b>Total</b>	<b>1,285,866</b>	<b>1,024,300</b>	<b>4,615,610</b>
	<b>Increase/Decrease</b>	<b>261,566</b>	<b>-3,591,310</b>	

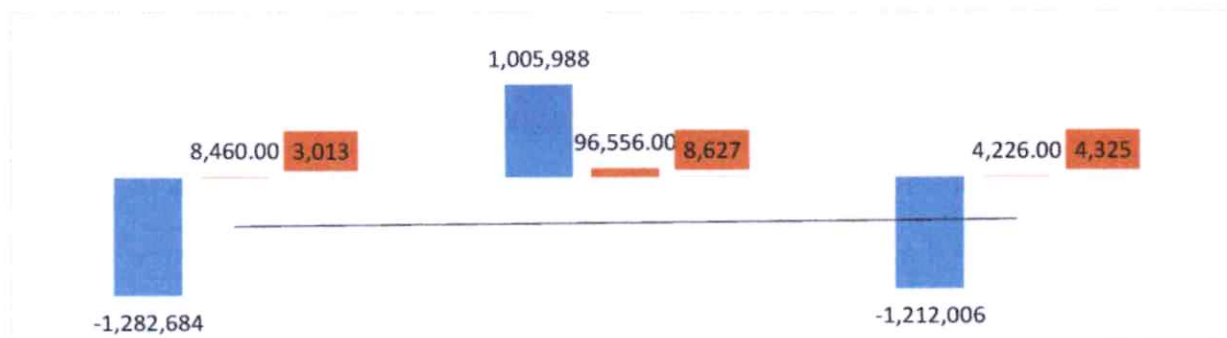
Trend Over the Last Three Years



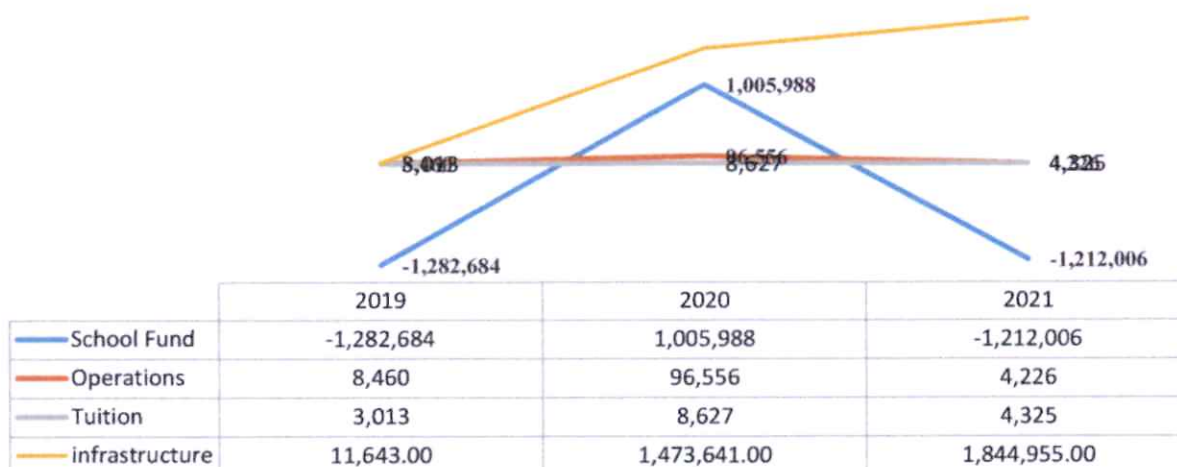
**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

<b>MOVEMENT OF CASH AND BANK BALANCES</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
1	School Fund Account(KCB \$ EQUITY)	-1,212,006	-1,005,988	-1,282,684
2	Operations Account	4,226	-96,556	8,460
3	Tuition Account	4,325	8,627	3,013
4	Infrastructures	1,844,955	1,473,641	11,643
	<b>Total</b>	<b>641,500</b>	<b>379,724</b>	<b>-1,259,568</b>
	<b>Increase/Decrease</b>	<b>-497,098.70</b>	<b>-879,844</b>	

**Trend Over the Last Three Years**



**Trend Over the Last Three Years**



Viii(g)

**b) Teacher Student ratio:**

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows:

The total number of teachers in school is 24, 20 employed by TSC and 4 teachers recruited by the board of management(B.O.M)

Teachers, student ratio=24:384. Therefore the ratio of a teacher to student is 1:16.

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

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION %	SCHOOL TARGET	COMMENTS
2021	87	4	2	2	5.0	The school failed to meet its target(mean)
2020	126	4	0	0	5.0	The school failed to meet its target(mean)
2019	102	4.	5	5	5.0	The school failed to meet its target(mean)

**d) Capacity of the school**

Facilities	classrooms	dormitories	laboratory	Dinning hall
	-Adequate -8 needs roof repair -4 classrooms floor repair	-Adequate -require wall painting and floor repair	-adequate - require wall painting and floor repair	-Adequate -Floor need improvement -New furniture is required.

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

Sno.	Project	Year	Status	Amount	Fund Source
1	Tilling of the 4 classrooms	2021	complete	421,525	Free secondary education fund (infrastructure)

**IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

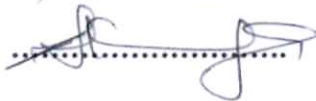
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 that the Board of Management of a public institution of basic education keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

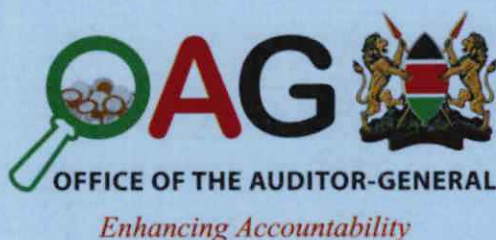
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

**Principal  
Mrs Joyce K. Ngaruni**



# 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 HIRIGA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYERI 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 Hiriga Girls Secondary School - Nyeri County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of statement of receipts

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Hiriga Girls Secondary School - Nyeri County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Financial Statements**

The statement of financial assets and financial liabilities reflects a balance of Kshs.681,500 in respect of cash and cash equivalents which is at variance with the cashbook balance of 641,500 leading to an unexplained variance of Kshs.40,000.

In the circumstances, the accuracy of the financial statements could not be confirmed.

### **2. Overdrawn Account and Netting off of Bank Balance**

The statement of financial assets and financial liabilities reflects bank balance of Kshs.681,500 as disclosed in Note 9 to the financial statements. Included in the bank balance are two (2) bank accounts with an overdraft balance of Kshs.1,212,006 which has been netted-off against bank balances of Kshs.1,893,456 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.379,724 could not be confirmed.

### **3. Accounts Receivables**

#### **3.1 Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.10,144,133 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.10,144,133 could not be confirmed.

#### **3.2 Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.10,144,133 in respect of fees arrears as disclosed in Note 11 to

the financial statements. Included in the balance are receivables amounting to Kshs.7,581,112 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.10,144,133 could not be confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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 and 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. Under-Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,270,572 and Kshs.5,776,421 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of three hundred and seventy-nine (379) students while the enrolment records provided by the School indicated a total number of three hundred and eighty-seven (387) students, resulting to an unexplained variance of eight (8) students. As a result of the variances, the School was underfunded by an amount of Kshs.47,717.

In the circumstances, the under-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

## **2. 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).

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

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

The statement of receipts and payments reflects operations grants amount of Kshs.5,776,421 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.1,764,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.379,000 was transferred to infrastructure account, leaving a balance of Kshs.1,385,500 as at 30 June, 2022. However, the amount was transferred more than fifteen (15) days of receipt was contrary to the Ministry of Education Circular Ref. No.MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.23,611,611 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.234,120 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.234,120 could not be confirmed.

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

During the year 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.

## **6. Late Submission of Financial Statements**

During the year under review, Management submitted the financial statements to the Auditor-General on 15 February, 2023 instead of the statutory deadline of 30 September, 2021/2022/2023. 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.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on the 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 governance were not effective.

### **Basis for Conclusion**

#### **1. Land without Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.16,000,000 in respect of land. However, land ownership documents were not provided for audit.

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

#### **2. Frequency of Board Meetings and Board Committees**

In the financial year 2021/2022 the Board of Management and all the committees of the Board only met twice during the year under review contrary to Section 6(1) of the Fourth

Schedule of the Basic Education Act, 2013 which states that a Board of Management shall meet at least once every four (4) months. It was further observed that there was no calendar for board activities to ensure meetings are planned ahead and do not interfere with other school activities such as KCSE exams.

In the circumstances, the Board of Management and the relevant committee may not have offered the requisite oversight.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 the 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 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 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 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 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**


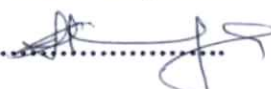

HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022

VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2021 JAN -JUNE 2021
		12 Months	6 months
		Kshs	kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,270,572	573544
Capitation grants for operations	2	5,776,421	3992764
School Fund Income- Parents' Contributions	3	23,112,982	7984579
Infrastructure	4	1,764,500	1512000
<b>TOTAL RECEIPTS</b>		<b>31,924,475</b>	<b>14062887</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1274874	567930
Payments for Operations	6	5770589	4002830
Boarding and school fund payments	7	23611611	7448759
Payments for Infrastructure	8	1393186	157002
<b>TOTAL PAYMENTS</b>		<b>32,050,260</b>	<b>12176521</b>
<b>Surplus (Deficit)</b>		<b>-125,785</b>	<b>-1886366</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the 12 months for the period ended 30<sup>th</sup> June 2023 and accompanying comparatives cover the 12 months period ended 30<sup>TH</sup> JUNE 2022

The financial statements should be read in conjunction with the accompanying notes.

		
DR. JOSPHAT KAGEMA	MRS. JOYCE .N. NGARUNI	MR. STANLEY MWAI
Chair, Board of Management	Secretary, Board of Management	School Bursar

Date: 9/10/2024

Date: 9/10/2024

Date: 9/10/2024

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**VII.STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022	2021 JAN-2021 JUNE
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9	681,500	379724
Cash Balances	10	-	387561
<b>Total Cash and cash equivalent</b>		<b>681,500</b>	<b>767285</b>
Accounts receivables	11	10144133	8785079
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,825,633</b>	<b>9522364</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	-1,285,866	-1024300
<b>NET FINANCIAL ASSETS</b>		<b>9,539,767</b>	<b>8528064</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd		8,526,064	6641698
Surplus/Deficit for the year		-125,785	1886366
Increase in receivables		1,359,054	
Increase in payables		-261,566	
<b>NET FINANCIAL POSITION</b>		<b>9,539,767</b>	<b>8,526,064</b>



**DR .JOSPHAT KAGEMA**

**Chair,  
Board of Management**

Date: 9/10/2024



**MRS. JOYCE.K. NGARUNI**

**Secretary,  
Board of Management  
/Principal**

Date: 9/10/2024




**MR. STANLEY .W. MWAI**

**School Bursar**

Date: 9/10/2024


VIII.STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022

	Notes	2021-2022	2021 JAN-2021 JUNE
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	1,270,572	573544
Capitation grants for operations	2	5,776,421	3992764
School fund income- Parents contributions/ fees	3	23,112,982	7984579
Infrastructure	4	1,764,500	1512000
<b>Total receipts</b>		<b>31,924,475</b>	<b>14060887</b>
<b>Payments</b>			
Payments for Tuition	5	1,274,874	567930
Payments for Operations	6	5,770,589	4002830
Boarding and school fund payments	7	23,611,611	7449759
Payments for Infrastructure	8	1,393,186	157002
<b>Total payments</b>		<b>32,050,260</b>	<b>12176521</b>
<b>Net cash flow from operating activities</b>		<b>-125,785</b>	<b>1886366</b>
<b>Adjusted for</b>			
Changes in Accounts Receivables			
Changes in Accounts Payable			
Accrual to cash adjustments			
<b>Net cash flow from operating activities</b>			
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>Net cash flows from Investing Activities</b>		-	
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>-125,785</b>	<b>1886366</b>
Cash and cash equivalent at BEGINNING of the year		767,285	-1119081
Cash and cash equivalent at END of the year		641,500	767285

  
.....  
DR .JOSPHAT KAGEMA

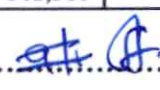
Chair,  
Board of Management

21/06/2022

  
.....  
MRS.JOYCE .N. NGARUNI

Secretary,  
Board of Management

21/06/2022

  
.....  
MR. STANLEY MWAI

School Bursar

21/06/2022

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
<b>(1) CAPITATION GRANT ON TUITION</b>						
Exercise books	543,600	-	543,600	421,658	121,942	76
Lab materials and equipment	287,550	-	287,550	223,325	64,225	78
Teaching & learning materials	254,700	-	254,700	99,478	155,222	39
Internal exams	188,550	-	188,550	241,532	-52,982	128
Reference & library materials	205,200	-	205,200	153,963	51,237	75
Whiteboard markers & dusters	171,450	-	171,450	130,616	40,834	76
<b>SUB-TOTAL</b>	<b>1,651,050</b>	<b>-</b>	<b>1,651,050</b>	<b>1,270,572</b>	<b>380,478</b>	<b>77</b>
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Local transport & travel	824,850	-	824,850	541,831	283,019	66
Repair, Maintenance & Improvement	848,700	-	848,700	1,156,329	-307,629	136
Electricity, water & conservancy	1,417,950	-	1,417,950	1,161,305	256,645	82
Activity	899,550	-	899,550	0	0	0
Medical/Insurance	0	-	0	0	0	0
Personal Emoluments	2,589,750	-	2,589,750	2,103,922	488,828	81
Administration Costs	707,400	-	707,400	576,133	131,267	81
<b>SUB-TOTAL</b>	<b>7,853,400</b>	<b>-</b>	<b>7,853,400</b>	<b>5,539,520</b>	<b>852,130</b>	<b>71</b>
<b>(3) FEES CHARGED ON PARENTS</b>						
Boarding, Equipment & Stores	12,323,250	-	12,323,250	13,118,472	-795,222	106
Local, Transport & Travelling	292,500	-	292,500	346,061	-53,561	118
Electricity, Water & Conservancy	2,205,000	-	2,205,000	2,390,283	-185,283	108
Repair, Maintenance & Improvement	1,125,000	-	1,125,000	1,179,523	-54,523	105
Activity (ii)	67,500	-	67,500	194,858	-127,358	289
Personal Emoluments	1,395,000	-	1,395,000	1,689,624	-294,624	121
Administration Costs	832,500	-	832,500	1,044,995	212,495	126
<b>SUB-TOTAL</b>	<b>18,240,750</b>	<b>-</b>	<b>18,240,750</b>	<b>19,963,816</b>		<b>109</b>
<b>GRANDTOTAL INCOME</b>	<b>27,745,200</b>	<b>-</b>	<b>27,745,200</b>			

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED  
30TH JUNE 2022**

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	Kshs	
<b>EXPENDITURE</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Exercise books	543,600	-	543,600	421,658	121,942	76
Lab materials and equipment	287,550	-	287,550	223,325	64,225	78
Teaching & learning materials	254,700	-	254,700	99,478	155,222	39
Internal exams	188,550	-	188,550	241,532	-52,982	128
Reference & library materials	205,200	-	205,200	153,963	51,237	75
Whiteboard markers & dusters	171,450	-	171,450	130,616	40,834	76
<b>SUB-TOTAL</b>	<b>1,651,050</b>		<b>1,651,050</b>	<b>1270572</b>		<b>77</b>
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Local transport & travel	824,850	-	824,850	541,831	283,019	66
Repair, Maintenance & Improvement	848,700	-	848,700	1,156,329	-307,629	136
Electricity, water & conservancy	1,417,950	-	1,417,950	1,161,305	256,645	82
Activity	565,200	-	565,200	0	0	0
Medical/Insurance	899,550	-	899,550	0	0	0
Personal Emoluments	2,589,750	-	2,589,750	2,103,922	488,828	81
Administration Costs	707,400	-	707,400	576,133	131,267	81
<b>SUB-TOTAL</b>	<b>7,853,400</b>		<b>7,853,400</b>	<b>5539520</b>		
<b>(3) FEES CHARGED ON PARENTS</b>						
Boarding, Equipment & Stores	12,323,250	-	12,323,250	13,118,472	-795,222	106
Local, Transport & Travelling	292,500	-	292,500	346,061	-53,561	118
Electricity, Water & Conservancy	2,205,000	-	2,205,000	2,390,283	-185,283	108
Repair, Maintenance & Improvement	1,125,000	-	1,125,000	1,179,523	-54,523	105
Activity (ii)	67,500	-	67,500	194,858	-127,358	289
Personal Emoluments	1,395,000	-	1,395,000	1,689,624	-294,624	121
Administration Costs	832,500	-	832,500	1,044,995	212,495	126
<b>SUB-TOTAL</b>	<b>18,240,750</b>		<b>18,240,750</b>	<b>19963816</b>		
<b>GRANDTOTAL INCOME</b>	<b>27,745,200</b>		<b>27,745,200</b>			

Receipts –in some vote heads the % of utilization is beyond 100 due to unbudgeted receipts.  
Expenditure-in most of vote heads the utilization is beyond 100% due to unexpected expenditures

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**X. 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.

**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 statement

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**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.

**6. 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.

**7. 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.

**8. Comparative figures**

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

**9. 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 2022.

**HIRIGA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1. CAPITATION GRANT FOR TUITION**

		<b>2021-2022</b>	<b>2021 JAN -2021 JUN</b>
		<b>Kshs</b>	<b>Kshs</b>
Exercise books	1	421,658	51646
Laboratory materials & equipment	2	223,325	314501
Teaching & learning materials	3	99,478	-
Internal exams	4	241,532	172967
Textbooks & reference materials	5	153,963	18780
Mark pens & dusters	6	130,616	15650
<b>Total</b>		<b>1,270,572</b>	<b>573544</b>

**2. CAPITATION GRANT FOR OPERATIONS**

		<b>2021-2022</b>	<b>2021 JAN -2021 JUN</b>
		<b>Kshs</b>	<b>Kshs</b>
Personal emolument	1	2,103,922	941865
Repair ,maintenance and improvement	2	1156329	81054
Local transport and travel	3	541,831	191488
Electricity ,water and conservancy	4	1161305	164222
Medical and insurance	5	0	64712
Administration costs	6	576133	164222
Electricity	7	5200	4800
P.A.Y.E	8	5415	9025
N.S.S.F	9	88536	58200
N.H.I.F	10	37750	22500
Infrastructure	11	100000	2125722
<b>Total</b>		<b>5,776,421</b>	<b>3992764</b>

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**3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

		<b>2021-2022</b>	<b>2021 JAN-2021 JUN</b>
		<b>Kshs</b>	<b>Kshs</b>
Boarding, Equipment& Stores	<b>1</b>	13,118,472	4,881,342
Personal emolument	<b>2</b>	1,689,624	477,618
Repair ,maintenance and improvement	<b>3</b>	1,179,523	477,593
Local transport and travel	<b>4</b>	346,061	111,458
Electricity ,water and conservancy	<b>5</b>	2,390,283	916,781
Activity	<b>6</b>	194,858	28,836
Administration costs	<b>7</b>	1,044,995	310,965
Electricity	<b>8</b>	2,800	0
N.S.S.F	<b>9</b>	39,072	0
N.H.I.F	<b>10</b>	13,100	0
Debtors	<b>11</b>	181,149	141,647
farm	<b>12</b>	608,670	389,050
Bursary	<b>13</b>	1,764,375	205,258
Rent income	<b>14</b>	90,000	52,500
Interborrowing	<b>15</b>	450,000	
Prepayment	<b>16</b>	0	21531
<b>Totals</b>		<b>23,112,982</b>	<b>7,984,579</b>

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**4. INFRASTRUCTURE**

		2021-2022	2021 JAN-2021 JUN
		Kshs	kshs
RMI Funds	1	1,764,500	1,512,000
<b>Total</b>		<b>1,764,500</b>	<b>1,512,000</b>

**5. PAYMENTS FOR TUITION**

		2021-2022	2021 JAN-2021 JUN
		Kshs	kshs
Exercise books	1	0	-
Laboratory materials & equipment	2	448,460	365,490
Teaching & learning materials	3	108,019	0
Internal exams	4	603,395	120100
Textbooks & reference materials	5	101,500	81602
Mark pens & dusters	6	11,400	-
Bank charges	7	2,100	8627
<b>Total</b>		<b>1,274,874</b>	<b>575,819</b>

**6. PAYMENTS FOR OPERATIONS**

		2021-2022	2021 JAN -2021 JUN
		Kshs	kshs
Personnel emoluments	1	1,686,284	1,490,326
Repairs and maintenance	2	643,770	27,144
Local transport / travelling	3	198,390	192,820
Electricity ,water& conservancy	4	172,470	327,560
Medical	5	0	67,176
Administration costs	6	433,926	278,518
Activity	7	281,240	0
N.S.S.F	8	147,144	69,456
N.H.I.F	9	63,950	27,000
P.A.Y.E	10	5,415	10,830
Inter -borrowing	11	752,500	
Infrastructure	12	1,385,500	1,512,000
<b>Total</b>		<b>5,770,589</b>	<b>4,002,830</b>

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**7. BOARDING AND SCHOOL FUND PAYMENTS**

		2021-2022	2021 JAN-2021 JUN
		Kshs	Kshs
Boarding, Equipment & Stores	1	10,527,624	3767418
Personal emolument	2	1,907,245	342582
Repair ,maintenance and improvement	3	1,958,862	520390
Local transport and travel	4	1,044,452	422650
Electricity ,water and conservancy	5	1,471,853	602233
Medical and insurance	6	95,628	0
Administration costs	7	2,179,424	525663
Activity	8	232,460	0
N.S.S.F	9	58,608	0
N.H.L.F	10	13,100	0
Creditors	11	752,610	936980
farm	12	573,390	78050
Bursary	13	1,764,375	205258
Fees refund	14	36,100	47535
Inter-borrowing	15	995,880	
<b>TOTAL</b>		<b>23,611,611</b>	<b>7448759</b>

**8. INFRASTRUCTURE PAYMENTS**

		2021-2022	
		Kshs	Kshs
Repair and improvement of classrooms		1,393,186	157,002
<b>Total</b>		<b>1,393,186</b>	<b>157,002</b>

**9. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2021 JAN -2021 JUN
		Kshs	Kshs
Main A/C -K.C.B Bank	1106156919	-789,231	-979503
Operations A/C K.C.B Bank	1106157311	4,226	-96556
Tuition Bank A/C K.C.B Bank	1106157192	4,325	8627
Main A/C Equity Bank	0040280904	-422,775	-26485
Infrastructure A/C	1266598960	1,884,955	1473641
<b>TOTAL</b>		<b>681,500</b>	<b>379724</b>

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**10. CASH IN HAND**

<b>Description</b>		<b>2021-2022</b>	<b>2021 JAN-2021 JUNE</b>
		<b>Kshs</b>	<b>Kshs</b>
School Fund Account		0	292611
Operation Account		0	94950
<b>Total</b>		<b>0.00</b>	<b>387561</b>

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**11.ACCOUNTS RECEIVABLE**

Description		2021-2022	2021 JAN-2021 JUNE
Fees arrears		10,144,133	8785079
<b>Total</b>		<b>10,144,133</b>	<b>8785079</b>

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

Description		2021-2022	2021 JAN-2021 JUNE
		Kshs	kshs
Fees arrears for current year		1,480,203	1263967
Fees arrears for the previous year		1,082,818	
Fees arrears for prior periods (over two years)		7,581,112	7,581,112
<b>Total</b>		<b>10,144,133</b>	<b>8785079</b>

**12.ACCOUNTS PAYABLE**

Description		2021-2022	2021 JAN-2021 JUNE
		Kshs	kshs
Trade creditors (See ageing below and appendix 1)		1,285,866	1024300
Prepaid fees			
<b>Total</b>		<b>1,285,866</b>	<b>1024300</b>

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

Description		2021-2022	2021 JAN-2021 JUNE
		Kshs	kshs
Trade creditors for current year		1,014,166	1,024,300
Trade creditors for the previous year		271,700	
Trade creditors for prior periods (Over two years)			
<b>Total</b>		<b>1,285,866</b>	<b>1,024,300</b>

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**13. FUND BALANCE BROUGHT FORWARD**

Description		2021-2022	2021 JAN-2021 JUNE
		Kshs	kshs
Bank balances		379,724	-1,152,568
Cash balances		387,561	33,487
Short term investment		-	
Receivables		8,785,079	8,785,079
Payables		-1,024,300	-1,024,300
<b>Total</b>	<b>-</b>	<b>8,528,064</b>	<b>6,641,698</b>

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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.

**14. Biological assets**

Description	2021-2022		2021JAN,- 2021JUNE	
	Numbers	Kshs	Numbers	Kshs
Cattle	5	Est 200,000	4	Est 160,000
Trees (EST)	480	Est2,300,000	500	Est 2,100,000
Pigs	26	Est 240,000	26	Est 180,000
<b>TOTALS</b>		<b>2,740,000</b>		<b>2,440,000</b>

**15. Stock/Inventory**

Description	2021-2022		2021JAN,-2021JUNE	
		Kshs		Kshs
Stock/ inventory at beginning of the year		600,000		2,000,000
Stock/ inventory purchased during the year		6,050,000		5,200,000
Stock/ inventory issued during the year		-6,450,000		-6,600,000
<b>Balance at end of the year</b>		<b>200,000</b>		<b>600,000</b>



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ANNEXES**

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**2021-2022 PAYABLE LIST**

<b>S/No</b>	<b>Suppliers of Goods</b>	<b>Amount</b>
1	Jane .W. Wahome	11,200
2	Grace Theuri	150,830
3	Mathira Water & Sanitation Co.Ltd	39,516
4	Kenblest Foods Ltd	290,835
5	Belons Office Machine Services	72,100
6	Bimatt Innovations Enterprises	26,230
7	Ngongatu Self Help Group	66,555
8	Veronicah Mutahi	17,500
9	Kabiru-Ini Secondary School	26,400
10	Knight Book Centre	250,000
11	Zynelle Kenya Ltd	53,000
12	Elite Filling Station	10,000
	<b>Total</b>	<b>1,014,166</b>

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**ASSET REGISTER**

S/no	Asset class	Date purchased	Historical Cost b/f	Historical Cost c/f
			<b>Kshs</b>	<b>Kshs</b>
1	Land	Balance b/f01/07/2021	Est '16,000,000	
2	Buildings and Structure	Balance b/f01/07/2021	Est '27,000,000	
3	Motor Vehicles	Balance b/f01/07/2021	2,500,000	
4	Office Equipment, furniture and fittings	Balance b/f01/07/2021	Est'4,000,000	
5	ICT Equipment and Other ICT Assets	Balance b/f01/07/2021	Est'1000,000	
6	Tools and Apparatus	Balance b/f01/07/2021	Est'1000,000	
7	Textbooks	Balance b/f01/07/2021	Est'3000,000	
8	Other Machinery and Equipment	Balance b/f01/07/2021	Est'600,000	
9	Intangible assets- software	Balance b/f01/07/2021	Est '300,000	
	<b>Total</b>			