

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
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REPORT

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Chepkonga, MP

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M. Mado

**THE AUDITOR-GENERAL**

**ON**

**ST. BRIGID BARAKA OONTOYIE  
SECONDARY SCHOOL**

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

**KAJIADO COUNTY**



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**ST. BRIGID BARAKA OONTOYIE 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)

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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 Kajiado County, Kajiado West Sub-County

The school was registered on 22/06/2021 under registration number 34S3000186 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 721 number of students as at 30<sup>th</sup> June 2021. It has 4 streams and 28 teachers of which 11 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	Mrs. Leah Sopiato Moiko	Chairperson	24/05/2019
2	Madam Jemimah Mutia	Secretary - Principal	24/05/2019
3	Mrs. Anne Njambi Muongeri	Member	24/05/2019
4	Mr. John Mageto	Member	24/05/2019
5	Mr. Martina Daniel Tumpes	Member	24/05/2019
6	Mr. David Mutava Mulwa	Member	24/05/2019
7	Mr. Edward Seretu Maraitei	Member	24/05/2019
8	Mrs. Ketty Ghatete Arucy	Member – Rep CEB	24/05/2019
9	Mrs. Carolyn Kassamani	Member Rep Teachers	24/05/2019
10	Rev. Fr. John Gichane	Member - Sponsor	24/05/2019
11	Mr. Paul Tobiko	Member - Community	24/05/2019
12	Mr. Jesse Parsalunye Kikwa	Member Special Needs	24/05/2019
13	Ms. Linah Nashipae	Rep Students	24/05/2019

**ST. BRIGID BARAKA OONTOYIE 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**

**1. Academics Standards, Quality And Environment Committee**

S/No	Name	Designation	No. Of Meetings Attended During The Year
1.	Paul Tobiko	Chairperson	4/4
2.	Sankale Alfred Karasha	Member	4/4
3.	Judith Sunga	Member	4/4
4.	Rosemary Njuguna	Deputy Principal	4/4

**2. Discipline, Ethics And Integrity**

S/No	Name	Designation	No. Of Meetings Attended
1.	Leah Sopiato Moiko	Chairperson	3/3
2.	Fr. John Gichane	Member	3/3
3.	Matina Daniel Tumpes	Member	3/3
4.	David Mutava	Member	3/3
5.	Caroline Kassamani	Member	3/3

**3. Audit Committee**

S/No	Name	Designation	No. Of Meetings Attended
1.	Caroline N. Yiapan	Chairperson	2/2
2.	Ann Muongeri	Member	2/2
3.	Edward Maraitei	Member	2/2
4.	Fr. John Gichane	Member	2/2

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2021**

**5. Finance, Procurement, General Purpose And Development Committee**

S/No	Name	Designation	No. Of Meetings Attended
1.	Edward Maraitei	Chairperson	3/3
2.	Jesse Parsalunye Kikwa	Member	2/3
3.	Judith Sunga	Member	2/3
4.	John Mageto	Member	3/3

**5. Human Rights And Student Welfare Committee**

S/No.	Name	Designation	No. Of Meetings Attended
1.	Judith Sunga	Member	3/3
2.	Jesse Parsalunye Kikwa	Member	3/3
3.	Rosemary Njuguna	Deputy Principal	3/3
4.	Leah Sopiato	Member	3/3

**4. 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	Madam Jemimah Mutia	322540
2	Deputy Principal	Mrs Rosemary Njuguna	291936
3	School Bursar	Mr. Willis Omondi Ogweno	ID No. 28336449

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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**Key School Information And Management (Continued)**

**5. Schools contacts**

Post Office Box: 605-00206 Kiserian  
Telephone: 0722 271 601  
E-mail: barakaoontoyie@gmail.com  
Website:  
Facebook:  
Twitter:

**6. School Bankers**

The following school operated 7 number of bank accounts in the following banks:

Name of Bank: **KCB BANK(K) LTD**

Branch: **KISERIAN**

1. **TUITION A/C** Account Number: 1104433176
2. **OPERATIONS A/C** Account Number: 1111146543
3. **SAVINGS A/C** Account Number 1111146489
4. **BOARDING ACCOUNT** Number 1130546551
5. **DEVELOPMENT A/C** Account Number 1116662531
6. **INFRASTRUCTURE A/C** Account Number 1257019309

Name of Bank: **EQUITY BANK (K) LTD**

Branch: **KISERIAN**

7. **CDF A/C**  
Account Number 0730277117804
8. **MPESA Pay Bill Business No 522123; A/c no. 10001K attached to 1130546551 bank account**

**7. Independent Auditors**

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

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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:**

	2019	2020	2021
Surplus/Deficit	1,090,281	3,640,156	2,180,596

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

ACC NAME	2019	2020	2021
OPERATION	7,069,299	6,341,037	5,016,243
TUITION	1,494,930	895,400	873,643
<b>TOTAL FSE GRANT</b>	<b>8,564,229</b>	<b>7,236,437</b>	<b>5,889,886</b>
No. of Students	458 Students	484 Students	610 Students
RATIO	18,699 : 1	14,951 : 1	9,656 : 1

SCHOOL FUND	2019	2020	2021
INCOME	17,053,668	12,685,305	4,305,011
EXPENDITURE	16,204,631	13,207,763	11,466,040
RECEIVABLES	7,168,757	2,818,316	3,089,298
PAYABLES	2,557,448	5,219,253	7,367,775
CASH AND BANK BAL FOR ALL ACCOUNTS	23,821	2,631,730	6,259,974

b) **Teacher Student ratio**

Teacher Student ratio	No. of Teachers recruited and posted during the year	No. of teachers transferred/ Posted during the year	No. of teachers employed by TSC	No. of teachers employed by BOM	Intern Teachers	Short fall
1:26	0	0	15	11	2	11

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2021**

*The school generally has shortage of teachers forcing the B.O.M to employ 11 extra teachers to cover the shortfall.*

c) **Mean score in the 2020 KCSE:**

MEAN GRADE SUMMARY.

GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MS. 2020	MS. 2019	MS. 2018	MG	DEV.
ENTRY	0	1	2	4	8	29	26	20	7	1	0	0	6.33	6.51	5.74	C+	-0.17

d) **Number of Candidates in the 2020 KCSE**

DESCRIPTION	2018	2019	2020
No. of candidates	91 Students	96 Students	98 Students

e) **Capacity of the school:**

- ❖ The school has 736 number of students
- ❖ The dormitories are insufficient hence some students are accommodated in the dining hall. The laboratories, toilets and dining hall are also limited due to the government's 100% transition policy.

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

Name of Project	Source of Funds	Status
2 No. Classrooms construction	MOE and Parents contribution	0%

Sign   
 School Principal

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

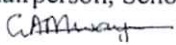
**III. Statement Of School Management Responsibility**


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.

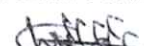
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of St. *Brigid Baraka Oontoyie 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, 2021, and of the school's financial position as at that date.

**Name:** Prof. Genevieve Mwayuli  
**Designation:** Chairperson, School Board of Management  
  
**Sign:** .....  
**Date:** 24/07/2024

**Name:** Madam Jemimah Mutia  
**Designation:** School Principal & Secretary to Board of Management  
  
**Sign:** .....  
**Date:** 24/07/2024

**Name:** Mr. Willis Omondi Ogweno  
**Designation:** Bursar/ Finance Officer  
  
**Sign:** .....  
**Date:** 24/07/2024

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL FOR THE SIX (6) MONTHS' ENDED 30 JUNE, 2021 – KAJIADO COUNTY**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 St. Brigid Baraka Oontoyie Secondary School - Kajiado County set out on pages 10 to 21, which comprise of the

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*Report of the Auditor-General on St. Brigid Baraka Oontoyie Secondary School for Six (6) months' period ended 30 June, 2021 - Kajiado County*

statement of financial assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the six (6) months' period then ended and 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 St. Brigid Baraka Oontoyie Secondary School – Kajiado 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 of Qualified Opinion**

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

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.873,643 and Kshs.7,135,243 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 tuition amount of Kshs.1,010,800 and operation amount of Kshs.8,264,648, resulting to an unexplained variance of tuition Kshs.137,157 and operation Kshs.1,129,405.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.873,643 and Kshs.7,135,243 could not be confirmed.

#### **2. Inaccuracies of Financial Statement**

The statement of cashflows reflects net increase/decrease in cash and cash equivalents balance of Kshs.1,981,932. However, the statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.3,089,298 and Kshs.6,336,977 for current year and year 2019/2020 respectively resulting in a decrease in accounts receivables of Kshs.3,247,679.

Further, the statement reflects accounts payables balance of Kshs.5,325,925 and Kshs.4,296,932 for current year and year 2019/2020 respectively resulting in an increase in accounts payables of Kshs.1,028,993. However, the decrease in accounts receivables balance and increase in accounts payables balance of Kshs.3,247,679 and Kshs.1,028,993 were not applied to adjust the net increase in cash and cash equivalents of Kshs.1,981,932.

In the circumstances, the accuracy and completeness net increase statement of cashflows could not be confirmed.

### **3. Variances in Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.5,325,925 as disclosed in Note 13 to the financial statements. However, the balance varies with Kshs.1,618,159 reflected in the trial balance resulting to an unexplained variance of Kshs.3,707,766.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.5,325,925 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am Independent of the St. Brigid Baraka Oontoyie 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 audit 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**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.38,417,544 and Kshs.6,177,592 respectively, resulting to an under-funding of Kshs.32,239,952 or 84% of the budget. However, the School spent an amount of Kshs.12,297,016 against actual receipts of Kshs.6,177,592 resulting to an over-utilization of Kshs.6,119,424 or 50% of actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matter**

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 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. 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.11,466,040 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.135,500 transferred to Kenya Secondary Schools 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.135,500 could not be confirmed.

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

During the year under review, Management submitted the financial statement to the Auditor-General on 3 October, 2022 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.No:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the Schools financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

### **3. Unconfirmed Student Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.8,008,886. Comparison of data from National Education Management and Information System (NEMIS) with records

from the School revealed that during the financial period 2020/2021, NEMIS reflected an accumulated number of two thousands four hundred and thirty four (2,434) students, while the enrolment records provided by the School indicated an accumulated number of two thousands four hundred and eighty (2,480) students, resulting in an unexplained variance of forty six (46) students. As a result of the variances, the School was underfunded by an amount of Kshs.171,995.50. This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

#### **4. Under Supply of Books**

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed two thousand two hundred and thirty textbooks (2,230) books to the School while only two thousand, two hundred and seventy (2,270) textbooks were to be issued to the students, resulting in an unexplained undersupply of forty (40) text books in the School library.

In the circumstances, the value for money on the deficit of forty (40) textbooks could not be confirmed.

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

The annual report and financial statements presented for audit covered six months from 1 January, 2021 to 30 June, 2021. However, the financial statement for the period 1 January, 2019 to 30 December, 2019 was not provided for audit verification.

In the circumstances, the Public Sector Accounting Standards Board (PSASB) revised template has not been fully applied.

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 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Internal Audit Function and Audit Committee**

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

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

### **2. Lack of Ownership Documents**

Annex 2 to the financial statement reflects summary of fixed assets register reflects balance of Kshs.382,330,000 in respect of fixed assets which includes two (2) parcels of land. One parcel of land's balance is Kshs.60,000,000 while the other is Nil estimated cost. In addition to motor vehicle has a balance of Kshs.7,000,000 respectively. However, land ownership documents were not provided for audit.

In the circumstances, the accuracy, completeness, ownership and safe custody of land balance of Kshs.60,000,000 could not be confirmed.

### **3. Lack of Updated Fixed Asset Register**

Annex 2 to the financial statements on summary of fixed assets register reflects a balance of Kshs.382,330,000 in respect of fixed assets. However, the register lack critical information in the description of the asset, item code, asset serial number, location and date of purchase. This is contrary to Section 143(1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be

responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

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 the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**18 November, 2024**

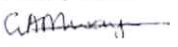
**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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V. Statement Of Receipts And Payments Period To 30<sup>th</sup> June 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	873,643	896,007
Capitation grants for operations	2	7,135,243	4,474,387
School Fund Income- Parents' Contributions	3	4,305,011	18,481,858
Capitation grants for Infrastructure	4		1,800,000
School Fund Income- Other receipts	5	6,962,344	0
<b>TOTAL RECEIPTS</b>		<b>19,276,240</b>	<b>25,652,252</b>
<b>PAYMENTS</b>			
Payments for Tuition	6	868,106	896,706
Payments for operations	7	4,761,498	4,410,568
Payments for Infrastructure	8		1,800,000
Boarding and school fund payments	9	11,466,040	17,918,539
<b>TOTAL PAYMENTS</b>		<b>17,095,644</b>	<b>25,025,813</b>
<b>SURPLUS/DEFICIT</b>		<b>2,180,596</b>	<b>626,439</b>

The school financial statements were approved on 24/07/2024 and signed by:

Name: Prof. Genevieve Mwayuli  
 Chairperson, BoM

Sign: 


Date: 24/07/2024

Name: Mrs. Jemimah Mutia  
 Chief Principal/Secretary  
 BoM

Sign: 

Date: 24/07/2024

Name: Mr. Willis Ogweno  
 Bursar/Finance Officer

Sign: 

Date: 24/07/2024

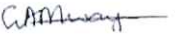
**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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VII. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	2,631,730	650,260
Cash Balances	11	461	
<b>Total Cash and cash equivalent</b>		<b><u>2,632,191</u></b>	<b><u>650,260</u></b>
Account's receivables	12	3,089,298	6,336,977
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,721,489</b>	<b>6,987,237</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	5,325,925	4,296,932
<b>NET FINANCIAL ASSETS</b>		<b>395,564</b>	<b>2,690,305</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd		(1,785,032)	2,063,866
Surplus/Deficit for the year		2,180,596	626,439
<b>NET FINANCIAL POSITION</b>		<b>395,564</b>	<b>2,690,305</b>

The School's financial statements were approved on 24/07/2024 and signed by:

Name: Prof Genevieve  
Mwayuli  
Chairperson, BoM

Sign: 

Date: 24/07/2024

Name: Mrs. Jemimah  
Mutia  
Chief Principal/Secretary  
BoM

Sign: 

Date: 24/07/2024

Name: Mr. Willis Ogweno  
Bursar/Finance Officer

Sign: 

Date: 24/07/2024

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VIII. Statement Of Cash Flows For The Period Ended 30th June 2021

		<b>2020-2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Capitation grants for tuition	<b>1</b>	873,643	896,007
Capitation grants for operations	<b>2</b>	7,135,243	4,474,387
School fund income- Parents contributions/ fees	<b>3</b>	4,305,011	18,481,858
Capitation grants for Infrastructure	<b>4</b>		1,800,000
School fund income- other receipts	<b>5</b>	6,962,343	0
<b>Total receipts</b>		<b>19,276,240</b>	<b>25,652,252</b>
<b>Payments</b>			
Payments for Tuition	<b>6</b>	868,106	896,706
Payments for operations	<b>7</b>	4,761,498	4,410,568
Boarding and school fund payments	<b>8</b>	11,466,040	17,918,539
<b>Total payments</b>		<b>17,095,644</b>	<b>23,225,813</b>
<b>Net cash flow from operating activities</b>		<b>2,180,596</b>	<b>626,439</b>
<b>Cash flow from Investing activities</b>			
Acquisition of assets			(1,800,000)
Net cash inflow/outflows from financing activities			1,800,000
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>1,981,932</b>	<b>626,439</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>650,260</b>	<b>23,821</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,632,192</b>	<b>650,260</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 cash flow as recommended by PSASB.*

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IX. 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>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Teaching / learning materials	2,791,044	0	2,791,044	793,643	1,997,402	28
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	1,827,000	0	1,827,000	1,128,095	698,905	62
Repairs and maintenance	3,500,000	0	3,500,000	0	0.00	0
Local transport / travelling	1,283,100	0	1,283,100	256,772	1,026,328	20
Electricity and water	759,500	0	759,500	704,540	90,960	93
Medical and insurance	1,400,000	0	1,400,000	0	0.00	0
Administration costs	1,845,900	0	1,845,900	0	0.00	0
Activity	1,050,000	0	1,050,000	0	0.00	0
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	2,625,000	0	2,625,000	862,817	1,762,183	33
Repairs and maintenance	1,400,000	0	1,400,000	821,740	578,260	59
Local transport / travelling	455,000	0	455,000	160,433	294,567	35
Electricity and water	3,430,000	0	3,430,000	1,056,193	2,373,807	31
Administration costs	1,295,000	0	1,295,000	391,424	903,576	30
Activity	175,000	0	175,000	1,935	173,065	1
Fee on Boarding				0	0	0
Equipment and Stores	14,581,000	0	14,581,000			
<b>TOTAL INCOME</b>	<b>38,417,544</b>	<b>0</b>	<b>38,417,544</b>	<b>6,177,592</b>	<b>9,899,053</b>	<b>-</b>
<b>(1) EXPENDITURE FOR</b>						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>TUITION</b>						
Teaching / learning materials	2,791,044	0	2,791,044	669,255	2,121,789	24
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	2,083,590	0	2,083,590	1,121,369	962,221	54
Repairs and maintenance	1,545,429	0	1,545,429	0	0	0
Local transport / travelling	390,576	0	390,576	31,800	358,776	8
Electricity and water	2,922,795	0	2,922,795	508,955	2,413,840	17
Administration costs	1,304,310	0	1,304,310	688,737	615,573	53
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	2,083,590	0	2,083,590	921,497	1,162,093	44
Repairs, maintenance and improvements	1,545,430	0	1,545,430	998,290	547,140	65
Local transport / travelling	390,576	0	390,576	401,062	(10,486)	103
Electricity, water and conservancy	2,922,794.74	0.00	2,922,795	379,505	2,543,290	13
Administration costs	1,034,310.39	0.00	1,034,310	1,510,739	(476,429)	146
Activity	141,664.29	0.00	141,664	41,000	100,664	29
Boarding Equipment and Stores	16,518,485.00	0.00	16,518,485	5,024,807	11,493,678	30
<b>TOTALS</b>	<b>35,674,594.43</b>	<b>0.00</b>	<b>35,674,594</b>	<b>12,297,016</b>	<b>21,832,150</b>	<b>-</b>

- ✓ This was due to interim financial reporting for six months from January 2021 to 30 June 2021.
- ✓ Some funds for activity from the Government were not received
- ✓ Teaching and learning materials funds weren't received in full
- ✓ Some portion of school fees payment was not done as expected by the parents

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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 impress, 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* recognizes 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* recognizes all expenses when the event occurs and the related cash has actually been paid out by the *school*.

**3. In-kind contributions**

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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**Significant Accounting Policies (Continued)**

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorized 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 fulfillment 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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**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	793,643	895,400
School Fund	80,000	
Others(Bank Interest)		607
<b>Total</b>	<b>873,643</b>	<b>896,007</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	1,188,695	0
Maintenance and Improvement	2,129,000	136,000
Local transport / travelling	256,772	40,000
Electricity and water	704,540	470,000
Administration costs	574,736	620,000
Infrastructure	2,281,500	
Activity		393,600
Medical		96,800
Other Voteheads		2,717,978
<b>Total</b>	<b>7,135,243</b>	<b>4,474,387</b>

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

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	862,817.00	1,115,737
Repairs and maintenance	0.00	1,587,301
Local transport / travelling	160,433.00	352,460
Electricity and water	1,056,193.00	2,011,100
Administration costs	391,424.00	1,034,080
Medical		161,017
Activity	1,935.00	166,510
NSSF	20,400.00	
NHIF	25,050.00	
RMI	821,740.00	
Bursary	532,000.00	
Accounts Receivables	433,019.00	
Fee on Boarding Equipment and Stores		12,053,653
<b>Total</b>	<b>4,305,011.00</b>	<b>18,481,858</b>

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

**4 CAPITATION GRANT FOR INFRASTRUCTURE**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance and Improvement		1,800,000
<b>Total</b>		<b>1,800,000</b>

**5 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Fee on Boarding Equipment and Stores	6,962,344	
<b>Total</b>	<b>6,962,344</b>	

**6 PAYMENTS FOR TUITION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	669,255	896,340
Creditors	198,365	
Bank Charges	486	366
<b>Total</b>	<b>868,106</b>	<b>896,706</b>

**7 PAYMENTS FOR OPERATIONS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Voteheads		666,930
Personnel emoluments	1,121,369	2,269,964
Administration Cost	688,737	618,760
Repair Maintenance and Improvement	220,911	58,540
Local transport / travelling	31,800	30,700
Electricity and water	508,955	462,000
Infrastructure	2,129,000	
NHIF	33,400	
Activity		300,600
NSSF	27,200	
Bank Charges	126	3,074
<b>TOTAL</b>	<b>4,761,498</b>	<b>4,410,568</b>

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

**8 INFRASTRUCTURE PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance and Improvement(Classrooms)		1,800,000
<b>Total</b>		<b>1,800,000</b>

**9 BOARDING AND SCHOOL FUND PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	921,497	2,632,418
Boarding Equipment and Stores	5,024,807	5,850,322
Local transport / travelling	401,062	395,700
Electricity and water	379,505	802,829
Administration costs	1,510,739	2,263,167
NSSF	20,400	53,600
NHIF	25,050	65,830
RMI	998,290	4,013,494
Bursary	532,000	
Activity	41,000	34,800
Accounts Payable	1,575,770	1,806,379
Prepayment refunds	35,920	
<b>TOTAL</b>	<b>11,466,040</b>	<b>17,918,539</b>

**10 BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Bank Account Number</b>	<b>2020-2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	1104433176	6,527	991
Operations Account	1111146543	34,245	73,809
School Fund Account/Boarding	1130546551	677,401	569,867
Savings Account	1111146489	3,061	3,061
Development Account	1116662531	80	80
Infrastructural Account	1257019309	1,910,416	2,452
<b>Total</b>		<b>2,631,730</b>	<b>650,260</b>

**11 CASH IN HAND**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Operation Account	41	0
School Fund account	420	0
<b>Total</b>	<b>461</b>	<b>0</b>

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

**12 ACCOUNTS RECEIVABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	3,089,298	6,336,977
<b>Total</b>	<b>3,089,297</b>	<b>6,336,977</b>

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	433,019	2,282,777
Fees arrears for the previous year	2,818,316	4,054,200
Fees arrears for prior periods (over two years)	0	
Fees arrears recovered	(162,037)	
<b>Total</b>	<b>3,089,298</b>	<b>6,336,977</b>

**13 ACCOUNTS PAYABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,355,914	3,239,726
Prepaid fees	970,011	1,057,206
<b>Total</b>	<b>5,325,925</b>	<b>4,296,932</b>

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,575,770	1,806,379
Trade creditors for the previous year	5,219,253	1,433,347
Trade creditors for prior periods (over two years)	(2,439,109)	
<b>Total</b>	<b>4,355,914</b>	<b>3,239,726</b>

**14 FUND BALANCE BROUGHT FORWARD**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	615,259	23,174
Cash balances	646	646
Receivables	2,818,316	4,333,372
Payables	(5,219,253)	(2,293,327)
<b>Total</b>	<b>(1,785,032)</b>	<b>2,063,866</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.

**15 Biological assets**

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cows	3	300,000	300,000
Calves	4	200,000	200,000
Trees	639	639,000	639,000
<b>Total</b>		<b>1,139,000</b>	<b>1,139,000</b>

**16 Stock/ Inventory**

Description	2020-2021	2019-2020
Stock/ inventory at beginning of the year	11,500	1,500
Stock/ inventory purchased during the year	30,515,770	25,850,000
Stock/ inventory issued during the year	(30,527,270)	25,840,000
<b>Balance at end of the year</b>	<b>27,500</b>	<b>11,500</b>

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022	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. Bell Energy	65,000	1/1/2021	0	65,000	65,000	
5. Central Scientific Supplies Ltd	52,580	1/1/2021	0	52,580	52,580	
6. Long Column Enterprises	35,000	1/1/2021	0	35,000	35,000	
7. Melchi Signatures	47,000	1/1/2021	0	47,000	47,000	
8. CAM Agencies	29,020	1/1/2021	0	29,020	29,020	
9. Stylesense Ltd	18,250	1/1/2021	0	18,250	18,250	
10. Royal Swiss Bakery Ltd	112,458	1/1/2021	0	112,458	112,458	
11. Ndensy Enterprises	374,725	1/1/2021	0	374,725	374,725	
12. DPL Festive Ltd	116,030	1/1/2021	0	116,030	116,030	
13. Qunu Company Ltd	513,000	1/1/2021	0	513,000	513,000	
<b>Sub-Total</b>					<b>1,363,063</b>	
<b>Supply of services</b>						
14. Visat Digital Solutions	64,027	1/1/2021	0	64,027	64,027	
15. Heartland Kenya Limited	25,000	1/1/2021	0	25,000	25,000	
16. Sawiltech Industrial Appliances	32,000	1/1/2021	0	32,000	32,000	
17. Nuru ya sanaa	10,000	1/1/2021	0	10,000	10,000	
18. Gideon Kurende	51,680	1/1/2021	0	51,680	51,680	
19. Amirex Computer Africa	30,000	1/1/2021	0	30,000	30,000	
<b>Sub-Total</b>					<b>212,707</b>	
<b>Grand Total</b>					<b>1,575,770</b>	

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

Asset class	Date purchased	QTY	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land 1		12 HA	School	60,000,000	0	0	60,000,000
Land 2							
Buildings and structures		57	School	300,000,000	0	0	300,000,000
Motor vehicles		1 Bus	School	7,000,000	0	0	7,000,000
Office equipment, furniture and fittings		81	School	3,200,000	0	0	3,200,000
ICT Equipment, and Other ICT Assets		25	School	500,000	0	0	500,000
Tools and apparatus		120	School	2,000,000	0	0	2,000,000
Textbooks		6,000	School	6,000,000	0	0	6,000,000
Other Machinery and Equipment		13	School	3,000,000	0	0	3,000,000
Heritage and cultural assets				30,000	0	0	30,000
Intangible assets- soft ware		3	School	600,000	0	0	600,000
<b>Total</b>				<b>382,330,000</b>			<b>382,330,000</b>