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REPORT

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ON

**HIRIGA GIRLS
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2021**

NYERI COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	03 MAR 2025
FILED BY:	Hon. Naomi Waga MP Deputy Majority Party Whip
CLERK AT THE TABLE:	A. Shibusko

OFFICE OF THE AUDITOR GENERAL
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**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
30TH JUNE 2021**

**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
Report and Financial Statements For the period ended 30th June 2021**

Table of Contents	Page
I. TABLE OF CONTENTS.....	i
II. KEY SCHOOL INFORMATION AND MANAGEMENT	iii-vii
III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	viii(a)-viii(h)
IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	ix
V. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF HIRIGA GIRLS' SECONDARY SCHOOL OF THE YEAR ENDING 30 TH JUNE 2021	x
VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2021	1
VII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2021	2
VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021.....	3
IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2021	4-6
X. SIGNIFICANT ACCOUNTING POLICIES	7-8
XI. NOTES TO THE FINANCIAL STATEMENTS.....	9-16

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th 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 NYERI COUNTY, MATHIRA WEST SUB-COUNTY.

The school was registered in 7th 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 **418 students(inclusive of 126 -2020 candidates)** number

It has **3** streams and **24** teachers of which 7 teachers are employed by the School Board of Management.

I. 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 Grace Mutahi	chairperson	04/03/2019
2	Mrs Rahab Kibe	Secretary-Principal	31/12/2019
3	Mr Geoffrey .M. Gichere	member	04/03/2019
4	Ms. Mary .M. Nyathogora	Member	04/03/2019
5	Mr.Stephen .G. Kanyari	Member-rep sponsor	04/03/2019
7	Ms. Fidelis Ndungu	Member	04/03/2019
8	Mr.Peterson Muriuki	Member-rep C.E.B	04/03/2019
9	Dr. Priscillah Waitiki	Member	04/03/2019
10	Mr.Moses Muchiri	Member	04/03/2019
11	Mr.Muthungu Muhoro	Member-rep sponsor	04/03/2019
12	Mr.Zachary Ndegwa	Member- rep special needs	04/03/2019
13	Mr. Fredrick Githui	Member-teachers representative	04/03/2019
14	Karen Mwendu Matu	Member-students representative	04/03/2019
15	Mr.Francis .M. Ndirangu	Member-rep sponsor	04/03/2019
16	Mr. Antony Wahome	Member-special interest group	04/03/2019
17	Mr.Michael Kaguamba	Co-Opted Member	04/03/2019
18	Mr.Jessee Wahome	Co-Opted Member	04/03/2019
19	Mrs Charity Muthoni	Co-Opted Member	04/03/2019

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	Mrs.Grace mutahi Mr.Stephen kanyari Mrs.Rahab kibe Mr.Micheal Kaguamba Mr.Peterson Muriuki	Chairperson Vice-Chairperson Secretary(Principal) Member(P.T.A Chair) Member	2
2	Audit Committee	Mrs.Grace Mutahi Mr.Zachary Ndegwa Mr.Francis.m.Ndirangu Ms Mary Nyathogora	chairperson Member Member Member	2
3	Finance, procurement and general-purpose Committee	Mr. Zachary Wachira Mr. Moses Muchiri Mr.Jesee Wahome Dr .Priscillah Waitiki	Member Member Member Member	2

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Report and Financial Statements For the period ended 30th June 2021

4	Development Committee	Mrs, Grace Mutahi Mr. Michael Kaguamba Mr. Stephen Kanyari Mrs.Rahab Kibe	chairperson member Member principal	4 out of 4
5	Academic Committee	Mr.Peterson Muriuki Mrs.Grace Mutahi Ms. Fidelis Ndungu Mr.Micheal Kaguamba Mr. Fredrick Githui	member Member Member Member member	3 out of 4
6	Discipline and welfare committee	Mr.Muthungu Muhoro Dr.Priscillah Waitiki Mr.Geoffrey .M. Gichere Ms.Fidelis Ndungu	Member Member Member member	2 out of 4

(d) School operation Management

For the financial period ended **30th June 2021** the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
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 and 1 online (paybill)

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

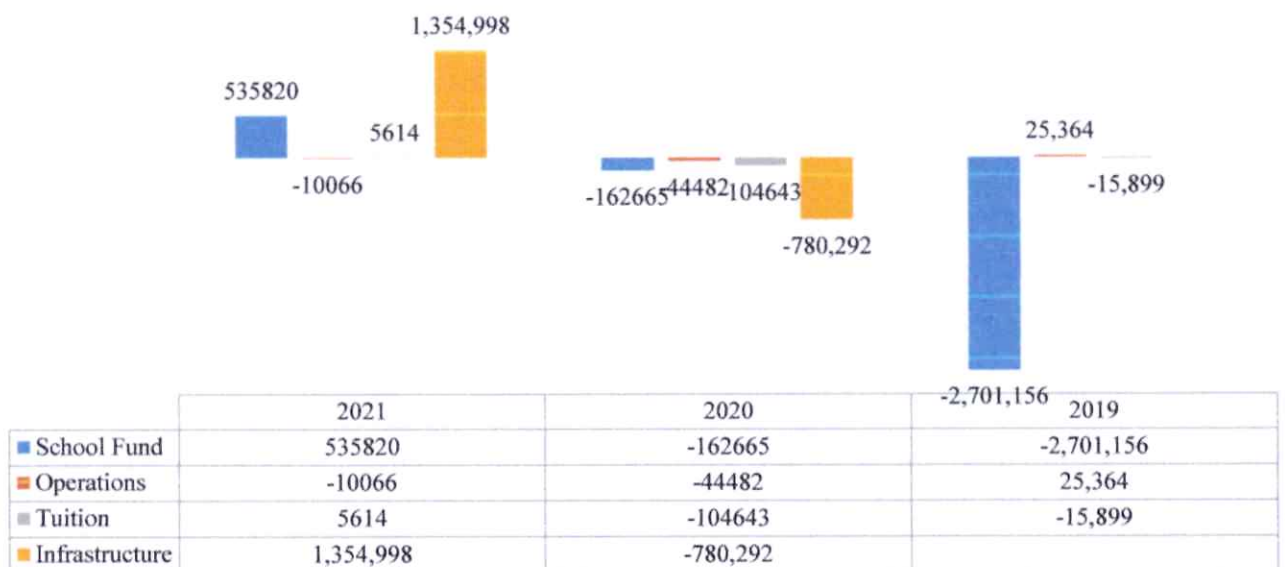
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

This section, it reflects the actual financial performance trend for the last three years period between 1st JANUARY 2019 to 30th JUNE 2021

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS				
S/NO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	School Fund Account	-535,820	-162,665	-2701156
2	Operations Account	10,066	-44482	25364
3	Tuition Account	5,614	-104643	-15899
4	Infrastructure Account	1,354,998	-780292	-
	TOTAL	1,886,366	-1,092,082	-2,691,691
	Increase/Decrease	-2978448		1,372,531

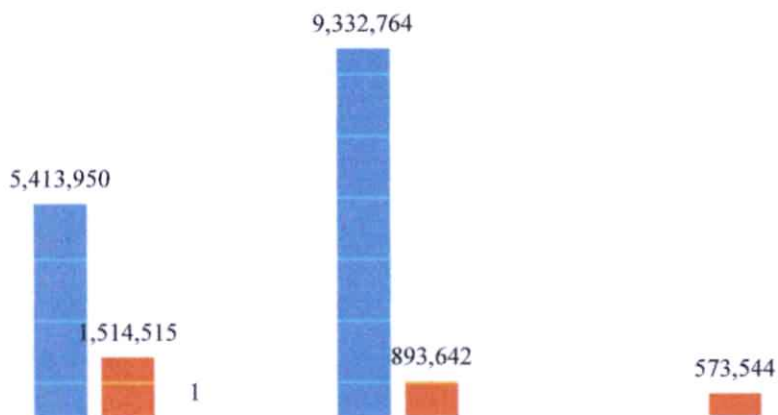
Trend Over the Last Three Years



**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	Operations Account	3,992,764	6,918,322	7,161,910
2	Tuition Account	573,544	893,642	1,514,515
	Total	4,566,308	7,811,964	8,676,424
	Increase/Decrease	-1,741,284	-	-642,820
	No of Students	418	425	435
	Ratio of Capitation per student	1:10,924	1:18,381	1:19,946

Trend Over the Last Three Years



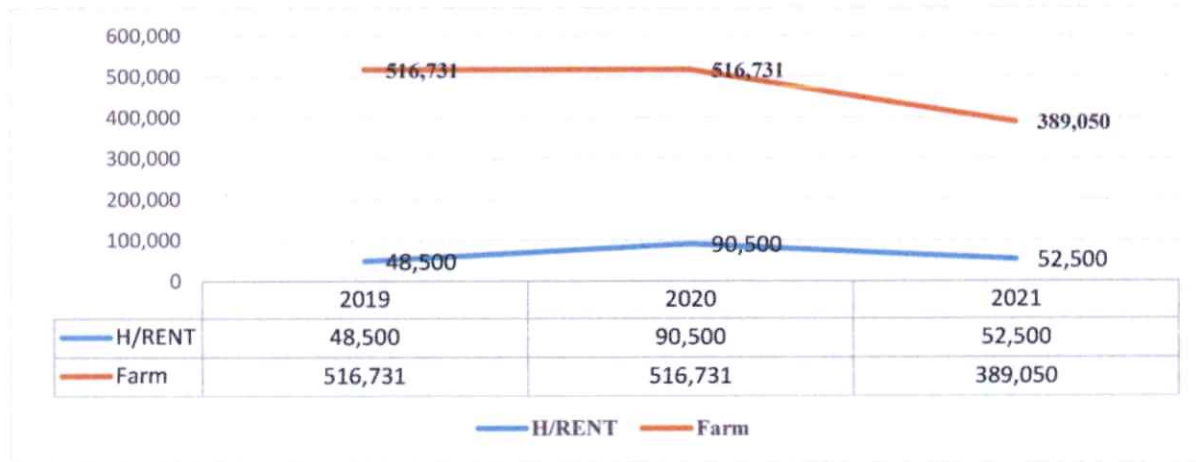
Trend Over the Last Three Years



Viii(b)

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)				
SNO	ACCOUNTS			
		2021	2020	2019
1	Farm	389050	516731	516731
2	House Rent	52500	90500	48500
	Totals	441,550	607,231	565,231
	Increase/decrease	165,681	-42,000	

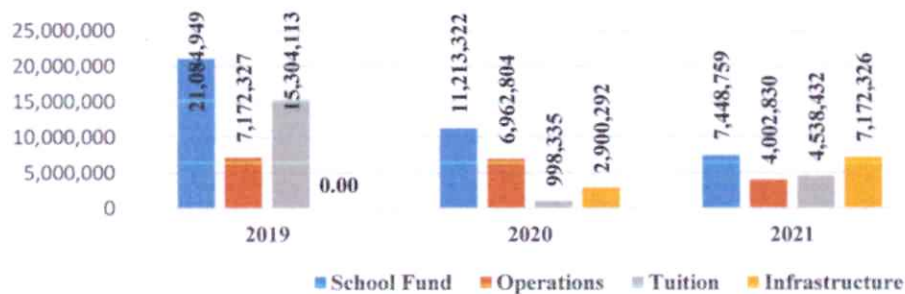


Viii(c)

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
		Kshs	Kshs	Kshs
1	School Fund Account	7,488,759	11,213,322	19,079,154
2	Operations Account	4,002,830	6,962,804	7,172,327
3	Tuition Account	567,930	998,335	1,530,413
4	Infrastructure Account	157,002	2,900,292	
	Total	12,176,521	22,074,753	29,787,689
	Increase/Decrease	9,619,083	-7,992,085	

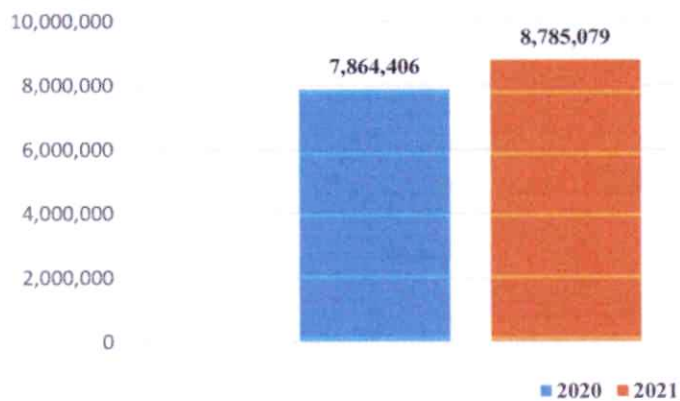
Trend Over the Last Three Years



Viii(d)

MOVEMENT OF DEBTORS OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS
a	Debtors	8,785,079	7,864,406	5,510,243
	Total	8,785,079	7,864,406	5,510,243
	Increase/Decrease	920,673	2,354,163	592,943

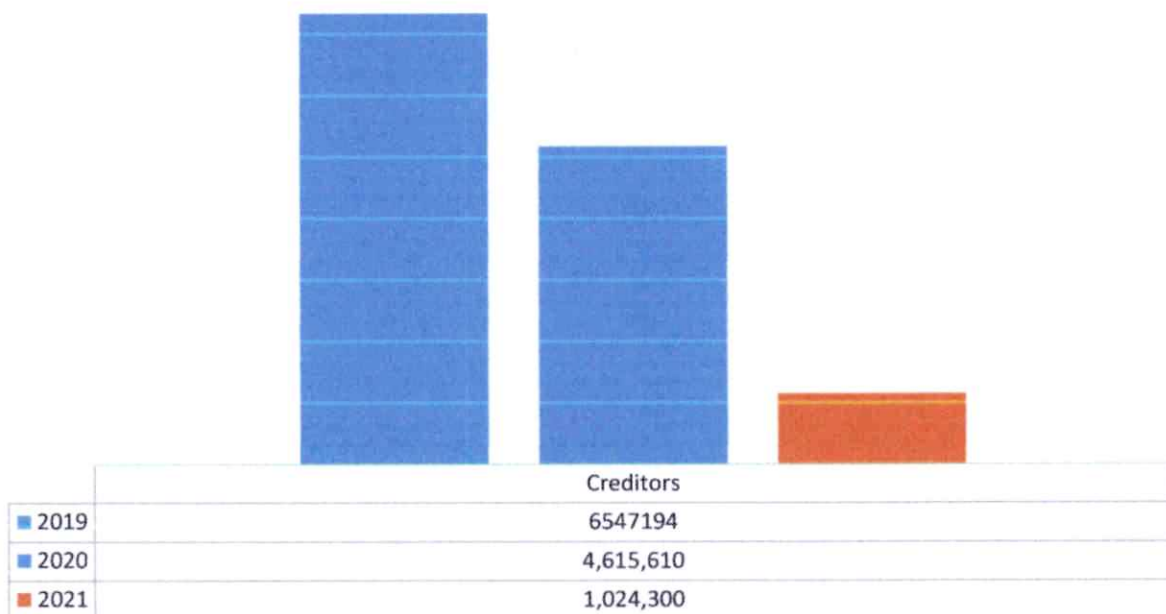
Trend Over the Last Three Years



**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

MOVEMENT OF CREDITORS OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
1	School Fund			
	Account	KSHS	KSHS	KSHS
a	Creditors	1,024,300	4,615,610	6,547,194
	Total	1,024,300	4,615,610	6,547,194
	Increase/Decrease	-3,591,310	-1931584	3,260,478

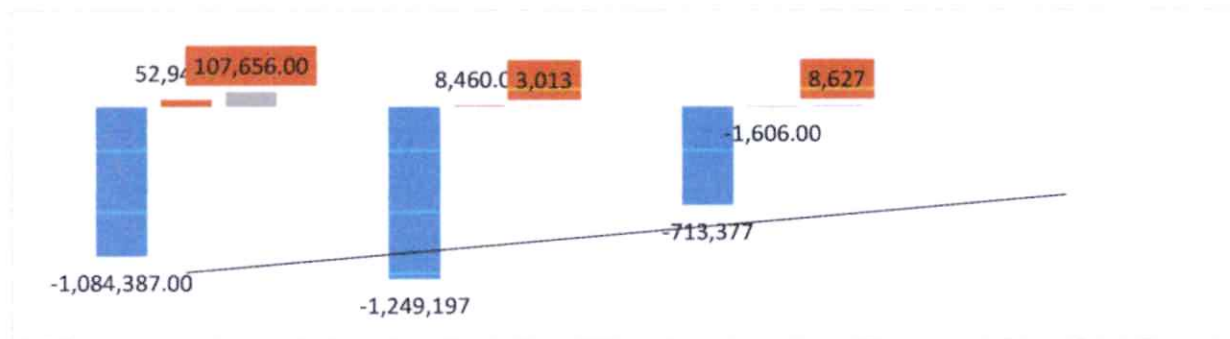
Trend Over the Last Three Years



**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

MOVEMENT OF CASH AND BANK BALANCES				
SNO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	School Fund Account(KCB \$ EQUITY)	-713,377	-1249197	-1084387
2	Operations Account	-1606	8,460	52942
3	Tuition Account	8,627	3013	107656
4	Infrastructures	1,473,641	118,643	898,935
	Total	767,285	-1119081	-24854
	Increase/Decrease	1886366	1094227	

Trend Over the Last Three Years



Trend Over the Last Three Years



Viii(g)

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

b) Teacher Student ratio:

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

The total number of teachers in school is 26, 23 employed by TSC and 3 teachers recruited by the board of management (B.O.M)

Teachers, students ratio=26:418 therefore it is a ratio of 1:16.

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

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION %	SCHOOL TARGET	COMMENTS
2018	102	4	4	4	5	The school did not meet the targeted mean
2019	102	4	5	5	5	The school did not meet the targeted mean
2020	126	4	0	0	5	The school did not meet the targeted mean

d) Capacity of the school

Facilities	classrooms	dormitories	laboratory	Dinning hall
Remarks	-Adequate -floor need improvement	-adequate -requires wall painting and floor repair	-Adequate -floor need improvement	-Adequate -floor need improvement -new furniture needed

e) Development projects carried out by the school:

Sno.	Project	Year	Status	Amount	Fund Source
1.	Tank repair	2021	Completed	56,750	Infrastructure account

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 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 30th June, 2021, and of the school's financial position as at that date.

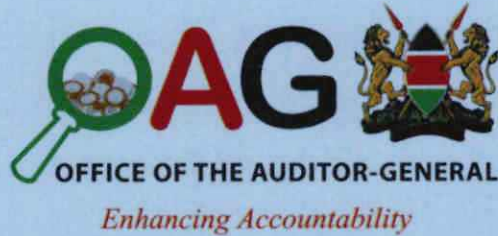
Principal

.....


Date.....9/10/2021.....

REPUBLIC OF KENYA

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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, 2021 - NYERI COUNTY

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 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 purposes.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 17, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cashflows and statement of budgeted versus actual amount 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, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Overdrawn Account and Netting-Off of Bank Balance

The statement of financial assets and financial liabilities reflects bank balance of Kshs.379,724 as disclosed in Note 9 to the financial statements. Included in the bank balance are three (3) bank accounts with an overdraft balance of Kshs.1,102,544 which has been netted-off against bank balances of Kshs.1,482,268, 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.

2. Accounts Receivables

2.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.8,785,079 as disclosed in Note 11 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.8,785,079 could not be confirmed.

2.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.8,785,079 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.8,785,079 could not be confirmed.

2.3 Unsupported Account Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.1,024,300 as disclosed in Note 12 to the financial statements. However, the balance varies with Kshs.804,000 reflected in the ledger resulting to an unexplained or an unreconciled variance of Kshs.220,000.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.1,024,300 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 Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a total expenditure budget and actual on comparable basis of Kshs.27,745,200 and Kshs.7,131,672 respectively resulting to an under-expenditure of Kshs.20,613,528 or 74% of the budget.

Based on the approved estimates, under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

In addition, Management did not provide Board meetings minutes approving the budget.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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. Non-Compliance with the Public Sector Accounting Standards Board

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). Further, Management presented the annual report and financial statements covering six (6) months from January, 2021 to June, 2021 with comparative balances for financial year 2020. Hence, the financial statements have not been prepared for eighteen (18) months as prescribed by the Public Sector Accounting Standards Board (PSASB). In addition, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

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.

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 29 April, 2024 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 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. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects operations grants amount of Kshs.3,992,764 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.1,984,500 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.864,000 was transferred to infrastructure account, leaving a balance of Kshs.1,120,000 as at 30 June, 2021. 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. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational

literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

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 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. Lack of Meetings Threshold

The Board of Management and the audit and discipline and welfare committees did not meet at least three (3) times as required by the Basic Education Act, 2013. Management did not provide a satisfactory response as to why the Board failed to meet for the required number of times.

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

Responsibilities of the Management and those Charged with Governance

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.

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

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

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

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

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

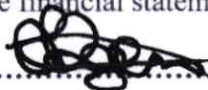
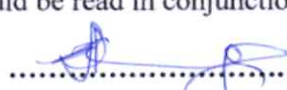

23 September, 2024

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2021 JAN -JUNE	2020-2020
		2021	
		6 months	12 Months
		kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	573,544	893642
Capitation grants for operations	2	3,992,764	6918322
School Fund Income- Parents' Contributions	3	7,984,579	11050667
Infrastructure	4	1,512,000	2,120,000
TOTAL RECEIPTS		14,062,887	20,982,631
PAYMENTS			
Payments for Tuition	5	567930	998335
Payments for Operations	6	4,002,830	6962804
Boarding and school fund payments	7	7,448,759	11213322
Payments for Infrastructure	8	157,002	2,900,292
TOTAL PAYMENTS		12,176,521	22,074,753
Surplus (Deficit)		1886366	-1,092,122

The accounting policies and explanatory notes to these financial statements for an integral part of the financial statements. The report covers the 6 months for the period ended 30th June 2021 and accompanying comparatives cover the 12 months period ended 31ST DECEMBER, 2020
The financial statements should be read in conjunction with the accompanying notes.

DR .JOSPHAT KAGEMA MRS.JOYCE .K. NGARUNI MR. STANLEY MWAI

**Chair,
Board of Management**

**Secretary,
Board of Management**

School Bursar

Date: 9/10/2021

Date: 9/10/2021

Date: 9/10/2021

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

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

	Note	2021 JAN-2021 JUNE	2020-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	379724	-1152568
Cash Balances	10	387561	33487
Total Cash and cash equivalent		767285	-1,119,081
Accounts receivables	11	8785079	7864406
TOTAL FINANCIAL ASSETS		9522364	6745325
FINANCIAL LIABILITIES			
Accounts Payables	12	-1024300	-4615610
NET FINANCIAL ASSETS		8528064	2129715
REPRESENTED BY			
Accumulated Fund b/fwd		6641698	7,753,820
Surplus/Deficit for the year		1885366	(1092122)
Increase in receivables			
Increase in payables			
NET FINANCIAL POSITION		15,779,001	6641698


.....

DR JOSPHAT KAGEMA

Chair,
Board of Management

Date: 9/10/2021


.....

MRS JOYCE.K. NGARUNI

Secretary,
Board of Management
/Principal

Date: 9/10/2021


.....

MR.STANLEY .W. MWAI

School Bursar

Date: 9/10/2021

HIRIGA GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

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

	Notes	2021 JAN-2021 JUNE	2020-2020
Receipts for operating income			
Capitation grants for tuition	1	573544	893,692
Capitation grants for operations	2	3992764	6,918,322
School fund income- Parents contributions/ fees	3	7984579	11,050,667
Infrastructure	4	1512000	2,120,000
Total receipts		14060887	20,982,681
Payments			
Payments for Tuition	5	567930	998,335
Payments for Operations	6	4002830	6,962,804
Boarding and school fund payments	7	7448759	11,213,332
Payments for Infrastructure	8	157002	2,900,292
Total payments		12177521	22,074,763
Net cash flow from operating activities		1,885,366	-1,092,082
Adjusted for			
Changes in Accounts Receivables			
Changes in Accounts Payable			
Accrual to cash adjustments			
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Net cash flows from Investing Activities		-	
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,885,366	-1,092,082
Cash and cash equivalent at BEGINNING of the year		(1,119,081)	(1,061,805)
Cash and cash equivalent at END of the year		767,285	1,152,568

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



Name: Dr Josphat Kagema

Chair BOM

Date: 9/10/2021



Name: Mrs Joyce Ngaruni
 School Principal/ Secretary to
 BOM

Date: 9/10/2021



Name: Mr Stanley Mwai

Bursar/ Finance Officer

Date: 9/10/2021

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c - d	f = d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise books	543,600	-	543,600	421,658	121,942	78
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
SUB-TOTAL	1,651,050		1,651,050	1,270,572	380,478	77
(2) CAPITATION GRANT ON OPERATIONS						
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
Medical/Insurance	899,550	-	899,550	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
SUB-TOTAL	7,853,400		7,853,400	5,539,520	852,130	71
(3) FEES CHARGED ON PARENTS						
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	125
SUB-TOTAL	18,240,750		18,240,750	19,963,816		109
GRANDTOTAL INCOME	27,745,200		27,745,200			

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c = a+b	d	e = c - d	f = d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	
EXPENDITURES						
(1) CAPITATION GRANT ON TUITION						
Exercise books	543,600	-	543,600	0	543,600	0
Lab materials and equipment	287,550	-	287,550	365,490	-77,940	127
Teaching & learning materials	254,700	-	254,700	0	254,700	0
Internal exams	188,550	-	188,550	120,100	68,450	64
Reference & library materials	205,200	-	205,200	81,602	123,598	40
Whiteboard markers & dusters	171,450	-	171,450	0	171,450	0
SUB-TOTAL	1,651,050		1,651,050	567,192	1,083,858	34
(2) CAPITATION GRANT ON OPERATIONS						
Local transport & travel	824,850	-	824,850	192,820	632,030	23
Repair, Maintenance & Improvement	848,700	-	848,700	27,144	821,556	3
Electricity, water & conservancy	1,417,950	-	1,417,950	327,560	1,090,390	23
Activity	565,200	-	565,200	0	565,200	0
Medical/Insurance	899,550	-	899,550	67,176	832,374	7
Personal Emoluments	2,589,750	-	2,589,750	1,490,326	1,099,424	56
Administration Costs	707,400	-	707,400	278,518	428,882	39
SUB-TOTAL	7,853,400		7,853,400	383,544	5,469,856	5
(3) FEES CHARGED ON PARENTS						
Boarding, Equipment & Stores	12,323,250	-	12,323,250	3,767,418	8,555,832	31
Local, Transport & Travelling	292,500	-	292,500	422,650	-130,150	144
Electricity, Water & Conservancy	2,205,000	-	2,205,000	602,233	1,602,767	27

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

Repair, Maintenance & Improvement	1,125,000	-	1,125,000	520390	604,610	46
Activity (ii)	67,500	-	67,500	0	67,500	0
Personal Emoluments	1,395,000	-	1,395,000	342582	1,052,418	25
Administration Costs	832,500	-	832,500	525,663	306,837	63
SUB-TOTAL	18,240750		18,240750	6,180,936	12,189,964	34
GRANDTOTAL EXPENDITURE	27,745,200		27,745,200	7,131,672		

I. 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 statements.

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Report and Financial Statements For the period ended 30th June 2021

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

X. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

		2021-2021	2020-2020
		Kshs	Kshs
Exercise books	1	51,646	-
Laboratory materials & equipment	2	314,501	-
Teaching & learning materials	3	-	851,442
Internal exams	4	172,967	-
Textbooks & reference materials	5	18,780	-
Mark pens & dusters	6	15,650	-
Stale Cheque	7	-	42,250
Total		573,544	893,692

2. CAPITATION GRANT FOR OPERATIONS

		2021-2021	2020-2020
		Kshs	kshs
Personal emolument	1	941,865	1,603,819
Repair ,maintenance and improvement	2	81,054	2,064,500
Local transport and travel	3	191,488	228,224
Electricity ,water and conservancy	4	329,176	821,146
Medical and insurance	5	64,712	92,200
Administration costs	6	164,222	409,661
Electricity	7	4,800	10,000
activity	8		184,400
Mt.kenya sacco	9		16,000
P.A.Y.E	10	9,025	13,266
N.S.S.F	11	58,200	168,156
N.H.I.F	12	22,500	64,200
interborrowing	13		1,200,000
advance	14		1,5000
Infrastructure	15	2,125,722	
Stale cheque	16		27,750
Total		3,992,764	6,918,322

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

		2021-2021	2020-2020
		Kshs	Kshs
Boarding, Equipment & Stores	1	4,881,342	6,856,867
Personal Emolument	2	111,458	682,262
Repair, Maintenance And Improvement	3	916,781	436,898
Local Transport And Travel	4	447,593	159,246
Electricity, Water And Conservancy	5	28,836	765,139
Medical And Insurance	6	477,618	0
Administration Costs	7	310,965	394,467
Electricity	8	141,647	400
Farm	12	389,050	516,731
Bursary	13	205,258	550,600
Rent Income	14	52,500	905,00
Prepayment	16	21,531	31,088
Debtors			479,966
Advance			6000
Activity			25107
Mt. Kenya Sacco			2000
Imprest			10000
N.S.S.F			13116
Stale Cheque			25880
Rent Income			90500
N.H.I.F			4400
Total		7,984,579	11,050,667

4.

INFRASTRUCTURE

		2021-2021	2020-2020
			Kshs
INTERBORROWING			400,000
RMI Funds		1,512,000	1,720,000
Total		1,512,000	2,120,000

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

5. PAYMENTS FOR TUITION

		2021-2021	2020-2020
			Kshs
Exercise books	1	-	
Laboratory materials & equipment	2	365,490	39375
Teaching & learning materials	3		114000
Internal exams	4	120,100	
Textbooks & reference materials	5	81,602	42250
Mark pens & dusters	6	-	
Interborrowing	7		800,000
Bank charges	8	738	2710
Total		567,930	998,335

6. PAYMENTS FOR OPERATIONS

		2021-2021	2020-2020
		kshs	Kshs
Personnel emoluments	1	1,490,326	2885736
Repairs and maintenance	2	27,144	71180
Local transport / travelling	3	192,820	207390
Electricity ,water& conservancy	4	327,560	332070
Medical	5	67,176	141780
Administration costs	6	278,518	469776
Activity	7	0	430500
N.S.S.F	8	69,456	168156
N.H.I.F	9	27,000	64200
P.A.Y.E	10	10,830	13266
Inter -borrowing	11	0	400000
Mt .kenya sacco			16000
Stale cheque			27750
Advance			15000
Infrastructure	12	1,512,000	1720000
Total		4,002,830	6,962,804

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Report and Financial Statements For the period ended 30th June 2021

7. BOARDING AND SCHOOL FUND PAYMENTS

		2021-2021	2020-2020
		kshs	Kshs
Boarding, Equipment & Stores	1	3,767,418	4736960
Personal Emolument	2	342,582	437,772
Repair, Maintenance And Improvement	3	520,390	439,343
Local Transport And Travel	4	422,650	430,904
Electricity, Water And Conservancy	5	602,233	454070
Administration Costs	6	525,663	881,871
Creditors	7	936,980	3028114
Farm	8	78,050	161,910
Bursary	9	205,258	550,600
Fees Refund	10	47,535	14,232
Activity			22,160
Mt Kenya Sacco			2,000
Imprest			10,000
N.S.S.F			13,116
Stale Cheque			25,880
N.H.I.F			4,400
TOTAL		7,448,759	11,213,322

8. INFRASTRUCTURE PAYMENTS

		2021-2021	2020-2020
		kshs	Kshs
Repair, Maintenance And Improvement			2,498,332
Inerborrowing		156,750	400,000
Bank Charges		252	1,960
Total		157,002	2,900,292

9. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2021	2020-2020
		kshs	Kshs
Main A/C -K.C.B Bank	1106156919	-979503	-1,282,684
Operations A/C K.C.B Bank	1106157311	-96,556	8460
Tuition Bank A/C K.C.B Bank	1106157192	8627	3013
Main A/C Equity Bank	0040280904	-26,485	0
Infrastructure A/C	1266598960	1,473,641	118,643
TOTAL		379,724	-1,152,568

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

10. CASH IN HAND

Description		2021-2021	2020-2020
		kshs	Kshs
School Fund Account		292,611	33,487
Operation Account		94,950	-
Total		387,561	33,487

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

11.ACCOUNTS RECEIVABLE

Description		2021-2021	2020-2020
Fees arrears		8,785,079	7,864,406
Total		8,785,079	7,864,406

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

Description		2021-2021	2020-2020
		kshs	Kshs
Fees arrears for current year		1,203,967	2,840,129
Fees arrears for the previous year			
Fees arrears for prior periods (over two years)		7,581,112	4,740,983
Total		8,785,079	7,581,112

12.ACCOUNTS PAYABLE

Description		2021-2021	2020-2020
		kshs	Kshs
Trade creditors (See ageing below and appendix 1)		1,024,300	4,615,610
Prepaid fees			
Total		1,024,300	4,615,610

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

Description		2021-2021	2020-2020
		Kshs	Kshs
Trade creditors for current year		1,024,300	914,341
Trade creditors for the previous year			4,218,599
Trade creditors for prior periods (Over two years)			1,414,254
Total		1,024,300	6,547,194

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Report and Financial Statements For the period ended 30th June 2021

13. FUND BALANCE BROUGHT FORWARD

Description		2021-2021	2020-2020
		Kshs	Kshs
Bank balances		-1,152,568	-90,885
Cash balances		33,487	66,031
Receivables		7,864,406	5,510,243
Payables		-4,615,610	-6,547,194
Total	-	2,129,715	-1,061,805

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

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	Numbers	2021-2022	2021JAN,-2021JUNE
		Kshs	Kshs
Cattle		5	4
Trees (EST)		480	500
Pigs		26	26

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
Balance at end of the year		200,000	600,000

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

YEAR 2021 ACCOUNT PAYABLE LIST

GOODS SUPPLIES	
Mac grains	155,250
Kenblest foods ltd	195,814
Cyrus murage	24,000
Elite filling station	5,100
Kenblest processors	3,040
Catherine mwai	31,500
Jane wanjiru	26,520
Frelias holding	168,500
Knight book centre	44,900
Mary kamondo general merchant	149,676
Total sub-total	804,300
SERVICE SUPPLIES	
Prisah enterprises	220,000
TOTAL	1,024,300

**HIRIGA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For the period ended 30th June 2021**

ANNEX 2 - SUMMARY OF FIXED ASSETS REGISTER

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

