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CLERK-AT THE-TABLE:	Mr. modo

THE AUDITOR-GENERAL

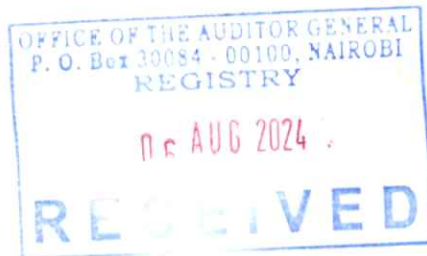
ON

KANGUBIRI GIRLS HIGH SCHOOL

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

NYERI COUNTY





Revised 30th June 2021.



KANGUBIRI GIRLS'S HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

**KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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I. KEY SCHOOL INFORMATION AND MANAGEMENT

KANGUBIRI GIRLS' HIGH SCHOOL

(a) Background information

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

The school was registered in **March (06)/2019** under registration number **19SO0300134** and is currently categorized as an **Extra-county public school** established, owned or operated by the Government.

The school is a boarding school and have **1218** and **965(exclusive of 2020 candidates who had done KCSE)** number of students as at **30th April 2021** and **30th June 2021** respectively.

It has **6** streams and **50** teachers of which **8** 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	Mr. James Ngunjiri Karegi	Chairman/Local community	15/05/2019
2	Mrs Agnes Muchiri Mathenge	Secretary - Principal	15/05/2019
3	Mr. Sammy Njayakio	Member – Rep Parents/Local community	15/05/2019
4	Dr. Wangechi Wachira	Member – Rep Parents/Local community	15/05/2019
5	Ms. Purity Mukiria	Member – Rep Parents/Local community	15/05/2019
6	Ms. Caroline Nyambura Mugo	Member – Rep Parents/Local community	15/05/2019
7	Mrs. Mary Wang'ombe	Member – Rep Parents/Local community	15/05/2019
8	Mr. Stephen M. Ngatia	Member – Rep persons with special needs	15/05/2019
9	Mr David Mugo	Member – Rep CEB	15/05/2019
10	Mr Jackson Gitahi	Member - Rep Teachers	15/05/2019
11	Ms. Jackline Nyaguthii	Member – Rep Sponsor	15/05/2019
12	Mr. Dadson Ndegwa Kuiru	Member – Rep Sponsor	15/05/2019
13	Eng. Timothy G. Ngunyangi	Member – Rep Sponsor	15/05/2019
14	Eng. James Kabiro	Member – Rep Special Interest group	15/05/2019
15	Mr. Joseph N. Chege	Member – Rep Parents/Local community	15/05/2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- 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	Mr. James Ngunjiri Karegi Mrs Agnes Muchiri Mathenge Mr. Joseph N. Chege Ms. Purity Mukiria Dr. Wangechi Wachira	Chairman Secretary Member Member Member	1 out of 2
2	Audit Committee	Mr David Mugo Mr. Dadson Ndegwa Kuiria Ms. Purity Mukiria Ms. Caroline Nyambura Mugo	Chairman Secretary Member Member	0 out of 2
3	Finance, procurement and general-purpose Committee	Eng. Timothy G. Ngunyangi Ms. Caroline Nyambura Mugo Mr. Stephen M. Ngatia Eng. James Kabiro	Chairman Secretary Member Member	1 out of 2
4	Strategic committee	Eng. James Kabiro Ms. Caroline Nyambura Mugo Eng. Timothy G. Ngunyangi Mr David Mugo	Chairman Secretary Member Member	0 out of 2
5	Academic Committee	Mrs. Mary Wang'ombe Ms. Purity Mukiria Mr. Sammy Njayakio	Chairman Secretary Member	0 out of 2
6	Discipline and welfare Committee	Ms. Jackline Nyaguthii Mr. Joseph N. Chege Dr. Wangechi Wachira Mr Jackson Gitahi	Chairman Secretary Secretary Member	0 out of 2

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(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Agnes Muthoni Muchiri	240060
2	Deputy Principal-Administration	Doris Makena Mwiti	352752
3	Deputy Principal-Academics	Rose Wangari Magu	347654
4	Bursar	Patrick Wanjohi Kimaru	22616763

(e) Schools contacts

Post Office Box: 1794-10100; Nyeri
 Mobile Number: 0724535690
 E-mail: kangubirighigh@gmail.com
 Website: www.kangubirigirls.sc.ke/

(f) School Bankers

The school operated 5 numbers of bank accounts and 1 Pay bill number as follows:

1. Name of Bank: KCB
 Branch: Nyeri
 Account Number: 1101881062
2. Name of Bank: Equity Bank
 Branch: Nyeri
 Account Number: 0110274186222
3. Name of Bank: KCB
 Branch: Nyeri
 Account Number: 1101891637
4. Name of Bank: KCB
 Branch: Nyeri
 Account Number: 1101889055
5. Name of Bank: KCB
 Branch: Nyeri
 Account Number: 1275024971
6. MPESA Pay Bill No.: Business Number: 522123,
 Account Number: 35218K
 Attached to bank account
 1101881062

(g) Independent Auditors

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

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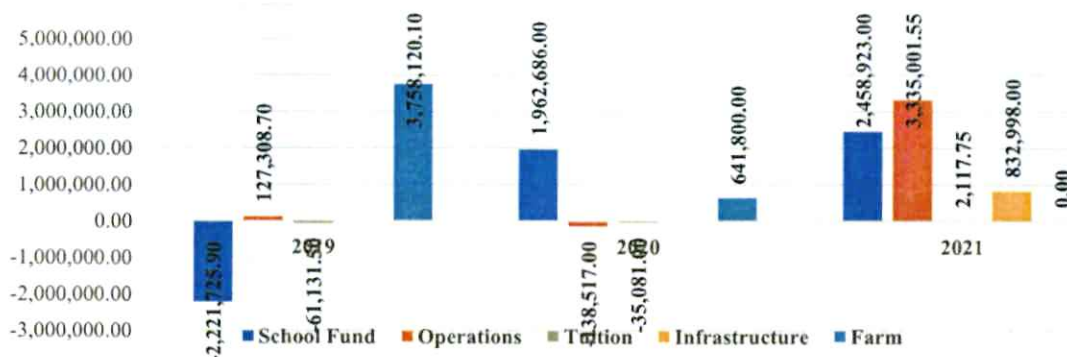
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

(a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2019 to 31st December 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS				
SNO	ACCOUNTS	2021	2020	2019
		Kshs	Kshs	Kshs
1	School Fund Account	2,458,923.00	1,962,686.00	(2,221,725.90)
2	Operations Account	3,335,001.55	(138,517.00)	127,308.70
3	Tuition Account	2117.75	(35,081.00)	(61,131.50)
4	Infrastructure Account	832,998.00	-	-
5	Farm Account	-	641,800	3,758,120.10
	TOTAL	5,796,042.05	2,430,888	1,602,571.40
	Increase/Decrease	3,365,154.05	828,316.60	3,166,336.90

Trend over the Last Three Years



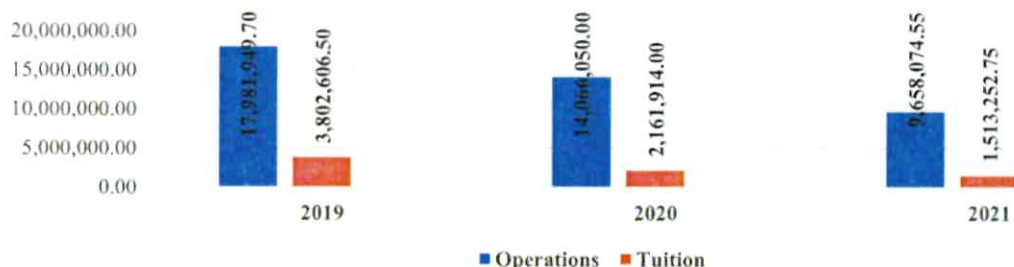
The surplus for the year 2019 increased by Kshs 3,166,336.90 which was attributed by operation funds and farm receipts.

The surplus for the year 2020 decreased by Kshs 828,316.60 from a surplus of Kshs 3,166,336.90 in the year 2019 due to prolonged closure after abrupt shutting of the schools due to Covid-19 pandemic.

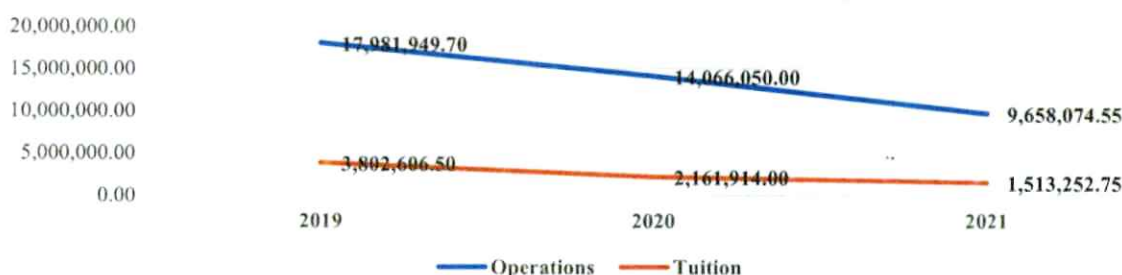
CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	Operations Account	9,658,074.55	14,066,050	17,981,949.70
2	Tuition Account	1,513,252.75	2,161,914	3,802,606.50
	Total	11,171,327.30	16,227,964	21,784,556.20
	Increase/Decrease	(5,056,636.70)	(5,556,592.20)	4,479,299.20
	No of Students	1144	1165	1130
	Ratio of Capitation per student	1:9,765.15	1:13,929.58	1:19,278.37

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Trend over the Last Three Years



Trend over the Last Three Years



The total capitation grants for the financial year 2019 was Kshs 21,784,556.20.

The net increase is mainly attributed by the infrastructure fund.

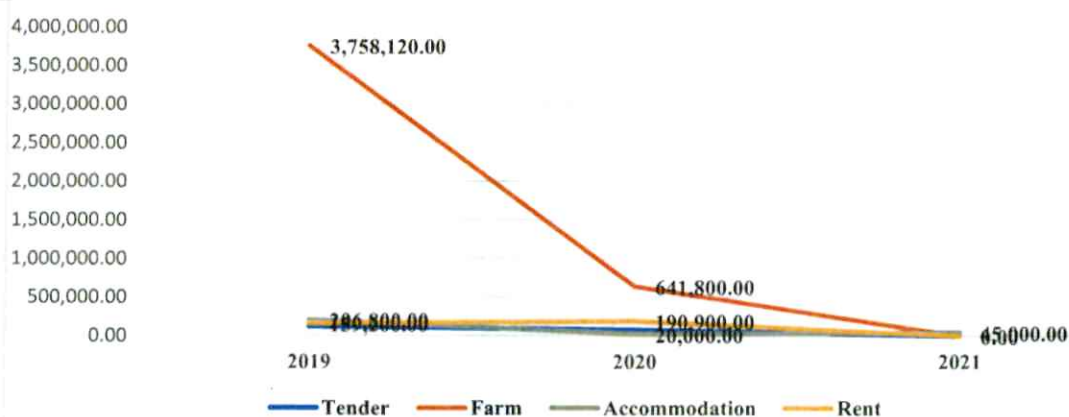
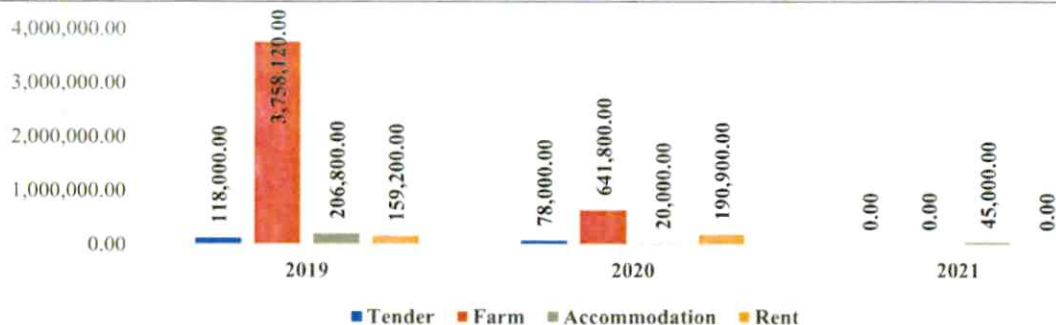
The total capitation for the year 2020 was Kshs 16,227,964.00 as compared to Kshs 21,784,556.20 in the financial year 2019 representing a decrease of Kshs 5,556,952.20 which resulted from the prolonged abrupt closure of the school due to Covid-19 and not all capitation grants were disbursed by the end of financial year 2020.

The capitation grants for the financial year 2021 was Kshs 11,171,327.30 as compared to Kshs 16,227,964.00 in the financial year 2020 representing a decrease of Kshs 5,056,636.70. The net decrease is mainly attributed by the disbursement of capitation for term 2 2020 and term 3 2020 only. Also, the current period covers a period of 6 months.

OVERVIEW OF NET GROWTH OF OTHER INCOME(S) (Note 21)				
SNO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	Tender	-	78,000.00	118,000.00
2	Farm	-	641,800.00	3,758,120.00
3	Accommodation	45,000.00	20,000.00	206,800.00
4	Rent	-	190,900.00	159,200.00
	Total	45,000.00	830,700.00	4,242,120.00
	Increase/Decrease	(785,700.00)	(3,411,420.00)	1,298,404.00

Trend over the Last Three Years

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Trend over the Last Three Years

The net growth of other income generating activities for the financial year 2021 was Kshs 45,000.00 as compared to Kshs 830,700.00 in the financial year 2020 which represent a decrease of Kshs 785,700.00.

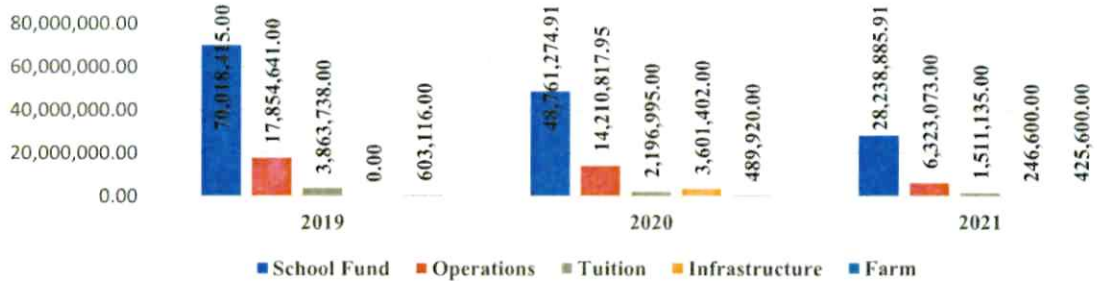
The net growth of other income generating activities for the financial year 2020 was Kshs 830,700.00 as compared to Kshs 4,242,120.00 in the financial year 2019 which represent a decrease of Kshs 3,411,420.00.

Both financial years 2021 and 2020 were affected by the Covid-19 pandemic which hindered the accommodation of students from other schools and non-locals whenever they had educational conferences.

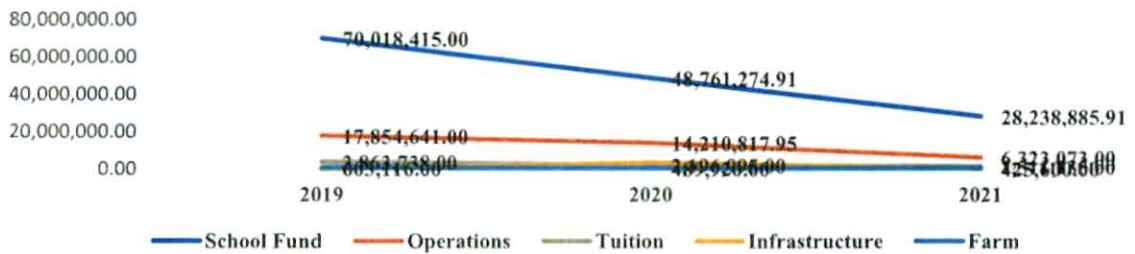
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
		Kshs	Kshs	Kshs
1	School Fund Account	28,238,885.91	48,761,274.91	70,018,415.00
2	Operations Account	6,323,073.00	14,210,817.95	17,854,641.00
3	Tuition Account	1,511,135.00	2,196,995.00	3,863,738.00
4	Infrastructure Account	246,600.00	3,601,402.00	-
5	Farm Account	425,600.00	489,920.00	603,116.00
	Total	36,745,293.91	69,260,409.89	92,339,910.00
	Increase/Decrease	(32,515,115.98)	(23,079,500.14)	10,897,258.50

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Trend over the Last Three Years



Trend over the Last Three Years

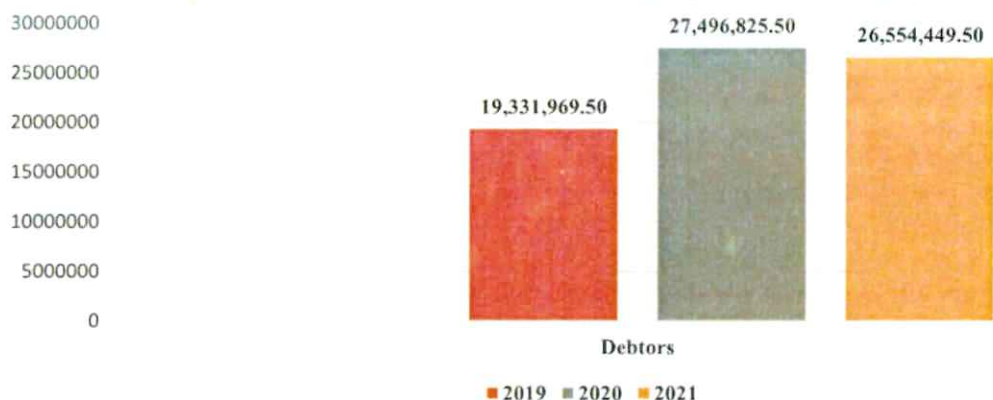


In the financial year 2021 shows a decrease of growth in expenditure which has resulted from the current year covering a period of 6 months, even though the financial year 2020 covers a period of 12 months a decrease has resulted from prolonged abrupt closure of the school due to Covid-19.

MOVEMENT OF DEBTORS OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS
a	Debtors	26,554,449.50	27,496,825.50	19,331,969.50
	Total	26,554,449.50	27,496,825.50	19,331,969.50
	Increase/Decrease	(942,376.00)	8,164,856.00	(271,582.00)

Trend over the Last Three Years

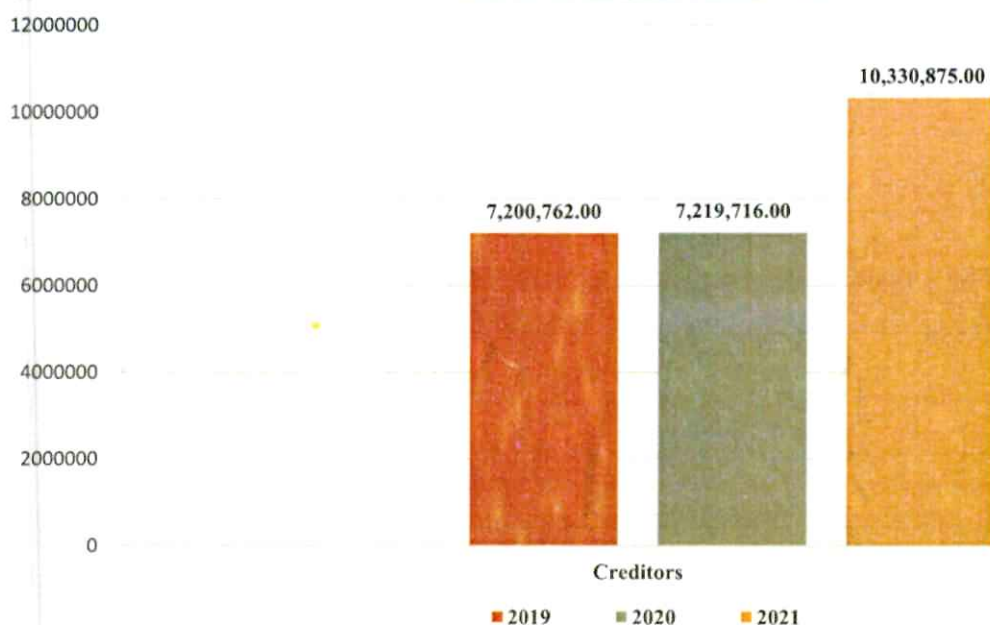
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Total debtors as at 30th June 2021 decreased by 4% Kshs. 942,376.00 compared to Kshs 8,164,856.00 as at the end of the financial year 2020. The main contributors to the decrease in total debtors were the students' less fees balances.

MOVEMENT OF CREDITORS OF THE SCHOOL				
SNO	ACCOUNTS	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS
a	Creditors	10,330,875.00	7,219,716.00	7,200,762.00
	Total	10,330,875.00	7,219,716.00	7,200,762.00
	Increase/Decrease	3,111,159.00	18,954.00	46,906.50

Trend over the Last Three Years



Total creditors as at 30th June 2021 increased by Kshs 3,111,159.00 compared to Kshs 18,954.00 as at the end of the financial year 2020. The main contributors to the increase in total creditors were uncollected fees arrears.

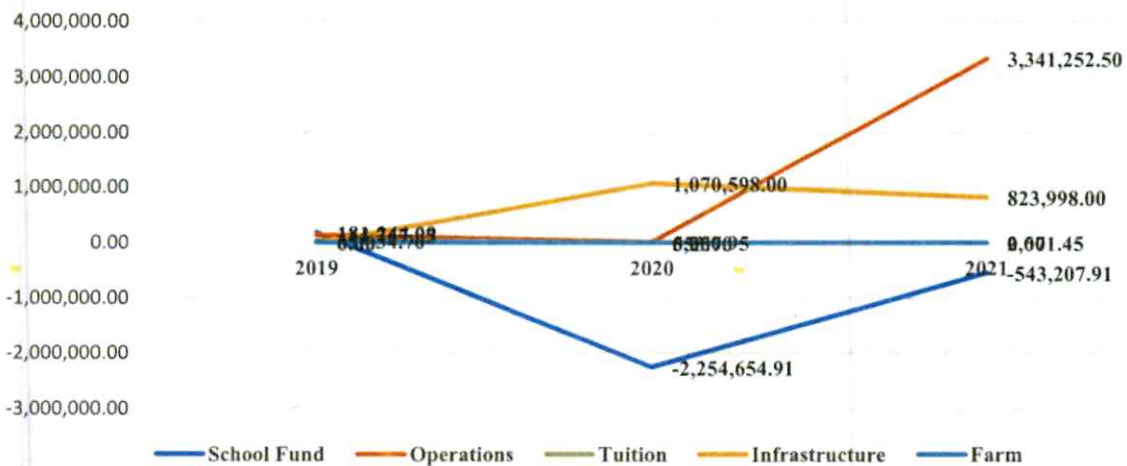
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MOVEMENT OF CASH AND BANK BALANCES				
SNO	ACCOUNTS	2021	2020	2019
		KSHS	KSHS	KSHS
1	School Fund Account	-543,207.91	-2,254,654.91	181,244.09
2	Operations Account	3,341,252.50	6,250.95	144,767.95
3	Tuition Account	2,671.45	553.70	35,634.70
4	Infrastructure Account	823,998.00	1,070,598.00	-
5	Farm Account	-	-	-
	Total	3,624,714.04	-1,177,252.26	361,646.74
	Increase/Decrease	4,801,966.30	-1,538,899.00	185,557.20

Trend over the Last Three Years



Trend Over the Last Three Years



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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

b) Teacher Student ratio:

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

There are 42 teachers posted by the Teachers Service Commission and 8 recruited by the Board of Management. We are grateful that 1 teacher have been posted to our school after One (1) transferred to Mukurweini. Although the teacher student ratio lies at 1: 25, we have a shortage of 10 teachers from the given CBE. This is due to subject specialization in Form 3 and Form 4

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

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2020	253	6.615	129	51.0	8.5	Improvement noted though target was not achieved
2019	293	6.104	111	38.0	8.5	Fair performance with many qualifying to join universities and diploma colleges
2018	259	5.401	69	27.0	8.5	Fair performance

- d) 2018 259 students
 2019 293 students
 2020 253 students

e) Capacity of the school:

- i) Total number of students – 1218 ÷11 dormitories
- ii) 1 Dinning hall with capacity of 2200 students
- iii) 4 laboratories for the population
- iv) 135 toilets for the entire population.

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

f) Development projects proposed by the school:

Sno	Project	Year	Status	Amount	Fund Source
1	Construction 2 No. Science Laboratories	2021	Proposed	9,043,850	Maintenance & Improvement
2	One storey Dormitory Block	2021	Proposed	23,811,780	Maintenance & Improvement from Parents
3	Construction of 2 No. Classrooms	2021	Proposed	2,755,220	Maintenance & Improvement from G.O.K and Parents

Sign

[Handwritten Signature]

School Principal

MRS AGNES MATHENGE
MUCHIRI

PRINCIPAL
KANGUBIRI GIRLS HIGH SCHOOL
P. O. Box 1794 - 10100, NYERI

Date..... Sign.....

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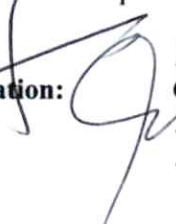
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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


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

The Board of Management of *Kangubiri Girls' High 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.

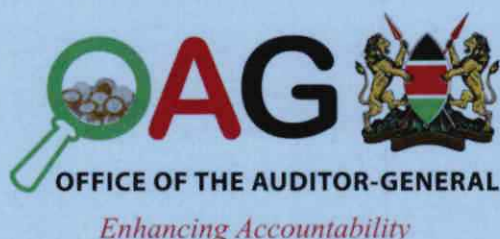
Name: *MR. JAMES N. KAREGI*
Designation: Chairman, School Board of Management
Sign: 
Date: 23-07-2024

Name: *MRS. AGNES MATHEKE MUTHIRI*
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 23-07-2024

Name: *Patrick W. Kimani*
Designation: Bursar/ Finance Officer
Sign: 
Date: 23-07-2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KANGUBIRI GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - NYERI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kangubiri Girls High School - Nyeri County set out on Pages 15 to 29 which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kangubiri Girls High School - Nyeri County as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.26,554,500 in respect of fees arrears as disclosed in Note 12 to the financial statements. However, included in the balance are receivables amounting to Kshs.18,442,845 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.18,442,845 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,513,253 and Kshs.9,658,075 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, the National Education Management Information System (NEMIS) reported a total number of one thousand, one hundred and sixty-three (1,163) students while the enrolment records provided by the school indicated a total number of one thousand, one hundred and forty seven (1,147) students, resulting to an unexplained variance of sixteen (16) students. As a result of the variances, the school was under funded by Kshs.157,690.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.1,513,253 and Kshs.9,658,075, respectively could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kangubiri Secondary Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical

requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.94,478,875 and Kshs.29,474,145 respectively, resulting to an under-funding of Kshs.65,004,730 or 69% of the budget. However, the School spent a balance of Kshs.25,362,608 against actual receipts of Kshs.29,474,145 resulting to an under-utilization of Kshs.4,111,537 or 16% of actual receipts.

The under-funding and under-utilization 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 Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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.25,839,624 as disclosed in Note 8 to the financial statements. Included in the expenditure is an administration costs of Kshs.1,720,804 which further includes Kshs.73,300 which was transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent

financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money realized from the transfer to KESSHA amounting to Kshs.73,300 could not be confirmed.

2. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts payables balance of Kshs.12,357,328. However, included in the balance are trade payables balance of Kshs.2,559,796 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

3. Failure to Prepare School Improvement Plan

During the period under review, Kangubiri Girls High School, did not have an approved School Improvement plan. This was contrary to Paragraph 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 Ministry of Education Operational Manual.

4. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not comply with the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as the financial statements prepared read for the year instead of for the six months period. Further, the section on progress on follow up of auditor's recommendations has not been signed by the school Principal as required.

In the circumstances, Management was in breach of the PSASB Guidelines.

5. Late Submission of Financial Statements to the Auditor-General

The financial statements for the year 2020/2021 were submitted on 30 April 2024 to the Auditor-General and not on the statutory date of 30 September 2021. This is contrary to

Section 47(1) of the Public Audit Act, 2015 which requires that financial statements to be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

1. Lack of Ownership Documents

Review of documents revealed that the School sits on land of approximate value of Kshs.133,200,000 as at 30 June, 2021. However, land ownership documents were not provided for audit review.

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

2. Lack of Internal Audit Function and Audit Committee

During the year 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) Regulations, 2015 which requires 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.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accruals 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 the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the School or cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 School's policies and procedures may deteriorate.


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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school 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 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

19 September, 2024

**KANGUBIRI GIRLS' HIGH SCHOOL
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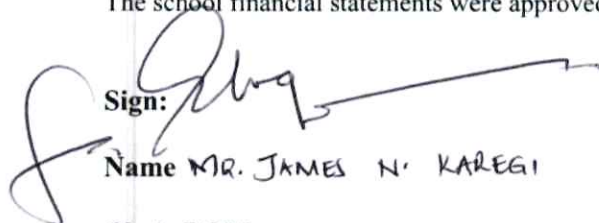
**V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2021**


DESCRIPTION OF VOTE HEAD	Note	2021-2021	2020-2020
		6 Months	12 Months
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,513,252.75	2,161,914.00
Capitation grants for operations	2	9,658,074.55	14,066,050.00
School Fund Income- Parents' Contributions	3	18,347,818.00	33,235,995.00
School Fund Income- Other receipts	4	9,203,253.00	11,317,646.00
Infrastructure	5		4,672,000.00
TOTAL RECEIPTS		38,722,348.30	65,453,605.00
PAYMENTS			
Payments for Tuition	6	1,511,135.00	2,196,995.00
Payments for Operations	7	6,323,073.00	14,204,567.00
Boarding and school fund payments	8	25,839,624.00	46,989,540.00
Payments for Infrastructure	9	246,600.00	3,601,402.00
TOTAL PAYMENTS		33,920,432.00	66,992,504.00
SURPLUS/DEFICIT		4,802,016.30	(1,538,899.00)


The accounting policies and explanatory notes to these financial statements for an integral part of the financial statements. The report covers the six months for the period ended 30th June 2021 and accompanying comparatives cover the twelve months period ended 31st December 2020.

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

The school financial statements were approved on _____ 20.24 and signed by:

Sign: 
Name MR. JAMES N. KAREGI
Chair BOM

for Sign: 
Name MRS. AGNES MATHENGE
MUCHIRI
School Principal/
Secretary to BOM

Sign: 
Name Patrick W. Kimani
Bursar/
Finance Officer

Date 23/07/2024

Date 23/07/2024

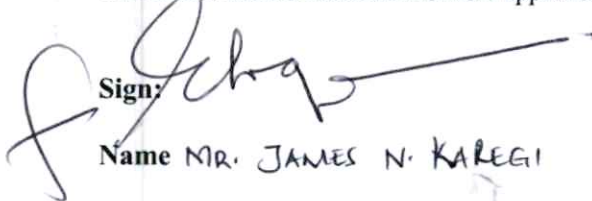
Date 23/07/2024

**KANGUBIRI GIRLS' HIGH SCHOOL
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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2021**

	Note	2021-2021	2020-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	3,604,714.04	(1,184,202.26)
Cash Balances	11	20,000.00	7,000.00
Total Cash and cash equivalent		3,624,714.04	(1,177,202.26)
Accounts receivables	12	26,554,499.50	27,496,825.50
TOTAL FINANCIAL ASSETS		30,179,213.54	26,319,623.24
FINANCIAL LIABILITIES			
Accounts Payables	13	(12,357,328.00)	(11,386,922)
NET FINANCIAL ASSETS		17,821,885.54	14,932,701.24
REPRESENTED BY			
Accumulated Fund b/f	14	13,019,919.24	16,471,600.24
Surplus/Deficit for the year		4,801,966.30	(1,538,899.00)
NET FINANCIAL POSITION		17,821,885.54	14,932,701.24

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

Sign: 

Name MR. JAMES N. KAREGI
Chair BOM

Date 23/07/2024

Sign: 

Name MRS. AGNES MATHENGE
MUCHIRI
School Principal/
Secretary to BOM

Date 23/07/2024

Sign: 

Name Patricia W. Kimani
Bursar/
Finance Officer

Date 23/07/2024

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

	Notes	2021-2021 Kshs	2020-2020 Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,513,252.75	2,161,914.00
Capitation grants for operations	2	9,658,074.55	14,066,050.00
School fund income- Parents contributions/ fees	3	18,347,718.00	33,235,995.00
School fund income- other receipts	4	9,203,253.00	11,317,646.00
Infrastructure	5	-	4,672,000.00
		-	-
Total receipts		38,722,348.30	65,453,605.00
Payments			
Payments for Tuition	6	1,511,135.00	2,196,995.00
Payments for Operations	7	6,323,073	14,204,567.00
Boarding and school fund payments	8	25,839,624	46,989,540.00
Payments for Infrastructure	9	246,600.00	3,601,402.00
		-	-
Total payments		33,920,432.00	66,992,504.00
Net cash flow from operating activities		4,801,916.30	(1,538,899.00)
Adjusted for		-	-
Changes in Accounts Receivables		-	-
Changes in Accounts Payable		-	-
Accrual to cash adjustments		-	-
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Decrease in Bus Project		-	-
Decrease in Investment		-	-
Decrease in Livestock		-	-
Decrease in Farm		-	-
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		4,801,916.30	(1,538,899.00)
Cash and cash equivalent at BEGINNING of the year		(1,177,202.26)	361,696.74
Cash and cash equivalent at END of the year		3,624,714.04	(1,177,202.26)

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.

KANGI BIRI GIRLS' HIGH SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

STATEMENT OF BUDGETED VERSUS AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021						
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c - d	f = d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise Books	1,791,050.00	-	1,791,050.00	412,602.00	1,378,448.00	23.03%
Lab.Equipment	749,190.00	-	749,190.00	262,006.50	487,183.50	34.97%
T/L Materials	532,230.00	-	532,230.00	838,644.25	306,414.25	157.57%
Internal Exam	300,580.00	-	300,580.00		300,580.00	0%
Ref/Lib(Textbooks)	1,940,615.00	-	1,940,615.00		1,940,615.00	0%
Chalk	64,410.00	-	64,410.00		64,410.00	0%
SUB-TOTAL	5,378,075.00	-	5,378,075.00	1,513,252.75	4,477,650.75	28.14%
(2) CAPITATION GRANT ON OPERATIONS						-
Local, Transport & Travelling	892,700.00	-	892,700.00	575,318.55	317,381.45	64.44%
Electricity, Water & Conservancy	1,654,320.00	-	1,654,320.00	1,186,561.00	467,759.00	71.72%
Repair, Maintenance & Improvement	6,780,000.00	-	6,780,000.00	4,103,474.00	2,676,526.00	60.52%
Activity (i)	1,695,000.00	-	1,695,000.00		1,695,000.00	0.00%
Medical/Insurance	2,260,000.00	-	2,260,000.00		2,260,000.00	0.00%
Personal Emoluments	5,265,800.00	-	5,265,800.00	3,214,560.00	2,051,240.00	61.04%
Administration Costs	1,114,800.00	-	1,114,800.00	578,161.00	536,639.00	51.86%
SUB-TOTAL	19,662,620.00	-	19,662,620.00	9,658,074.55	7,087,632.45	49.11%
(3) FEES CHARGED ON PARENTS						-
Boarding, Equipment & Stores	35,550,450.00	-	35,550,450.00	12,883,898.00	22,666,552.00	36.24%
Local, Transport & Travelling	3,129,750.00	-	3,129,750.00	388,223.00	2,741,527.00	12.40%
Electricity, Water & Conservancy	7,373,340.00	-	7,373,340.00	1,896,472.00	5,476,868.00	25.72%
Repair, Maintenance & Improvement	2,340,000.00	-	2,340,000.00	596,322.00	1,743,678.00	25.48%
Activity (ii)	933,660.00	-	933,660.00	95,822.00	837,838.00	10.26%
Personal Emoluments	9,327,240.00	-	9,327,240.00	1,497,701.00	7,829,539.00	16.05%
Administration Costs	4,003,740.00	-	4,003,740.00	989,380.00	3,014,360.00	24.71%
SUB-TOTAL	62,658,180.00	-	62,658,180.00	18,347,818.00	44,310,362.00	29.21%

KANGUBIRI GIRLS' HIGH SCHOOL
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OTHER INCOME						
Income from Farming/Dairy Activities		-				
		-				
SUB-TOTAL		-				
INFRASTRUCTURE ACCOUNT						
Infrastructure	6,780,000.00		6,780,000.00	-	6,780,000.00	0.00%
		-				
SUB-TOTAL	6,780,000.00		6,780,000.00	-	6,780,000.00	0.00%
GRAND TOTAL INCOME	94,478,875.00		94,478,875.00	29,474,145.30	62,700,645.20	31.20%
EXPENDITURE FOR:						
(1) TUITION						
Exercise Books	1,791,050.00	-	1,791,050.00	698,120.00	1,092,930.00	39%
Lab.Equipment	749,190.00	-	749,190.00	357,725.00	391,465.00	48%
T/L Materials	532,230.00	-	532,230.00	441,580.00	90,650.00	83%
Internal Exam	300,580.00	-	300,580.00		300,580.00	0%
Ref/Lib(Textbooks)	1,940,615.00	-	1,940,615.00	13,230.00	1,927,385.00	1%
Chalk	64,410.00	-	64,410.00		64,410.00	0%
Bank Charges		-		480	-480.00	
SUB-TOTAL	5,378,075.00		5,378,075.00	1,511,135.00	3,866,940.00	28.10%
(2) OPERATIONS						
Local, Transport& Travelling	892,700.00	-	892,700.00	271,000	621,700.00	30.36%
Electricity, Water& Conservancy	1,654,320.00	-	1,654,320.00	1,509,390.00	144,930.00	91.24%
Repair, Maintenance& Improvement	6,780,000.00	-	6,780,000.00	637,510.00	6,142,490.00	9.40%
Activity (i)	1,695,000.00	-	1,695,000.00	353,250.00	1,341,750.00	20.84%
Medical/Insurance	2,260,000.00	-	2,260,000.00	205,621.00	2,054,379.00	9.10%
Personal Emoluments	5,265,800.00	-	5,265,800.00	3,210,402.00	2,055,398.00	60.97%
Administration Costs	1,114,800.00	-	1,114,800.00	135,900.00	978,900.00	12.19%
SUB-TOTAL	19,662,620.00	-	19,662,620.00	6,323,073.00	13,339,547.00	32.16%
(3) SCHOOL FUND						
Boarding, Equipment& Stores	35,550,450.00	-	35,550,450.00	10,581,203.00	24,969,247.00	29.76%
Local, Transport& Travelling	3,129,750.00	-	3,129,750.00	625,664.00	2,504,086.00	19.99%
Electricity, Water& Conservancy	7,373,340.00	-	7,373,340.00	696,300.00	6,677,040.00	9.44%
Repair, Maintenance& Improvement	2,340,000.00	-	2,340,000.00	458,245.00	1,881,755.00	19.58%
Activity (ii)	933,660.00	-	933,660.00	356,750.00	576,910.00	38.21%
Personal Emoluments	9,327,240.00	-	9,327,240.00	2,754,534.00	6,572,706.00	29.53%

KANGUBIRI GIRLS' HIGH SCHOOL
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Administration Costs	4,003,740.00	-	4,003,740.00	1,720,804.00	2,282,936.00	42.98%
Medical/Insurance		-		310,245.00	-310,245.00	
SUB-TOTAL	62,658,180.00		62,658,180.00	17,503,745.00	45,154,435.00	27.93%
INFRASTRUCTURE ACCOUNT						
Dormitory floor terrazzo and tiling	6,780,000.00	-	6,780,000.00	246,600.00	6,533,400.00	3.64%
Bank Charges	-	-	-			
SUB-TOTAL	6,780,000.00		6,780,000.00	246,600.00	6,533,400.00	3.64%
TOTAL EXPENDITURE	94,478,875.00		94,478,875.00	25,362,608.00	69,116,267.00	26.84%

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

- i. The school has only received **31.20%** of the expected revenue from 4th January 2021 to 30th June 2021
- ii. The school has only utilized **26.84%** of the fees collected from 4th January 2021 to 30th June 2021

XI. 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.

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

		2021-2021	2020-2020
		Kshs	Kshs
Exercise books/ Textbooks		412,602.00	1,081,514.00
Laboratory equipment		262,006.50	475,376.00
Teaching / learning materials		838,644.25	325,120.00
Internal exams		-	151,256.00
Chalk		-	43,216.00
Library		-	86,432.00
Total		1,513,252.75	2,162,914.00

2 CAPITATION GRANT FOR OPERATIONS

		2021-2021	2020-2020
		Kshs	Kshs
Personnel emoluments		3,214,560.00	5,097,730.00
Repairs and maintenance		4,103,474.00	5,229,000.00
Local transport / travelling		575,318.55	760,744.00
Electricity and water		1,186,561.00	1,363,916.00
Medical		-	233,600.00
Administration costs		578,161.00	903,960.00
Activity		-	417,200.00
Total		9,658,074.55	14,006,150.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

		2021-2021	2020-2020
		Kshs	Kshs
Boarding, Equipment & Stores		12,883,898.00	20,966,763.00
Local transport / travelling		388,223.00	1,238,323.00
Electricity, Water & Conservancy		1,896,472.00	2,979,955.00
Repairs and maintenance		596,322.00	2,605,136.00
Activity		95,822.00	243,566.00
Personnel emoluments		1,497,701.00	3,937,708.00
Administration costs		989,380.00	1,264,544.00
Total		18,347,818.00	33,235,995.00

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

		2021-2021	2020-2020
		Kshs	Kshs
Tender		-	78,000.00
Hospitality		-	20,000.00
Uniform		38,550.00	6,272,878.00
Arrears		5,902,034.00	889,125.00
Prepayments		2,217,629.00	2,065,906.00
Pocket Money		105,500.00	269,749.00
Bursary		926,100.00	857,933.00
Bank interest/commission		7,440.00	2,305.00
Salary Advance		6,000.00	-
Farm		-	641,800.00
Staff welfare		-	9,050.00
Rent		-	190,900.00
Car hire		-	20,000.00
GRAND TOTAL INCOME		9,203,253.00	11,317,646.00

5 INFRASTRUCTURE

		2021-2021	2020-2020
		Kshs	Kshs
Tiling and terrazzo		-	4,672,000.00
Total			4,672,000.00

6 PAYMENTS FOR TUITION

		2021-2021	2020-2020
		Kshs	Kshs
Exercise books		698,120.00	650,000.00
Laboratory equipment		357,725.00	1,298,260.00
Teaching / learning materials		441,580.00	168,775.00
Internal exams		-	72,000.00
Library		13,230.00	7,740.00
SMASSE			
Bank Charges		480.00	240.00
Total		1,511,135.00	2,197,015.00

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

	2021-2021	2020-2020
	Kshs	Kshs
Personnel emoluments	3,210,402.00	4,852,117.00
Repairs and maintenance	637,510.00	5,316,500.00
Local transport / travelling	271,000.00	191,225.00
Electricity and water	1,509,390.00	1,068,910.00
Medical	205,621.00	940,345.00
Administration costs	135,900.00	760,470.00
Activity	353,250.00	1,075,000.00
Total	6,323,073.00	14,204,567.00

8 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2021	2021-2021
	Kshs	Kshs
Boarding, Equipment & Stores	10,581,203.00	18,868,125.00
Local transport / travelling	625,664.00	1,088,086.00
Electricity, Water & Conservancy	696,300.00	1,594,677.00
Repairs and maintenance	458,245.00	2,312,858.00
Activity	356,750.00	590,149.00
Personnel emoluments	2,754,534.00	6,937,217.00
Administration costs	1,720,804.00	1,559,209.00
Medical/Insurance	310,245.00	20,965.00
Tender expenses	-	31,370.00
Total	17,503,745.00	33,002,656.00

OTHER PAYMENT – SCHOOL FUND ACCOUNT

	2021-2021	2021-2021
Sundry creditor	4,659,920.00	5,580,010.00
Uniform	-	5,059,155.00
Students Welfare	30,515.00	11,700.00
Prepayments	2,096,294.00	1,540,351.00
Pocket Money	101,450.00	261,925.00
Bursary	926,100.00	857,933.00
Smasse	-	70,890.00
Salary Advance	96,000.00	115,000.00
Farm	425,600.00	489,920.00
GRAND TOTAL PAYMENTS	25,839,624.00	46,989,540.00

**KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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9 INFRASTRUCTURE PAYMENTS			
		2021-2021	2020-2020
		Kshs	Kshs
Dormitory floor tiling and terrazzo		246,600.00	-

10 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2021	2020-2020
		Kshs	Kshs
Tuition – K.C. B	1101889055	2,671.45	553.70
Operation - KCB	1101891637	3,341,252.50	6,250.95
School fund - Equity	0110274186222	-	
KCB	1101881062	(563,207.91)	(2,261,654.91)
Infrastructure - KCB	1275024971	823,998.00	1,070,598.00
Total		3,604,714.04	(1,184,252.26)

11 CASH IN HAND

Description		2021-2021	2020-2020
		Kshs	Kshs
School Fund account		20,000.00	7,000.00
Total		20,000.00	7,000.00

12 ACCOUNTS RECEIVABLE

Description		2021-2021	2020-2020
		Kshs	Kshs
RECEIVABLE		26,554,449.50	27,496,825.50
Total			

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

Description		2021-2021	2020-2020
		Kshs	Kshs
Fees arrears for current year		4,869,768.00	8,938,981.00
Fees arrears for the previous year		8,938,981.00	
Fees arrears for prior periods (over two years)		18,442,844.50	19,331,969.50
Less: fees arrears paid		(5,902,034.00)	(889,125.00)
Salary advance		205,000.00	115,000.00
Total		26,554,449.50	27,496,825.50

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

13 ACCOUNTS PAYABLE

[Include a list of the creditor's arrears below]

Description	2021-2021	2020-2020
	Kshs	Kshs
Prepaid fee adjusted 2020	(1,607,410.00)	(1,620,752.00)
Prepaid fees	3,931,820.00	1,607,410.00
Trade creditors for the previous year	5,733,987.00	5,580,000.00
Creditors paid	(4,659,920.00)	(5,580,010.00)
Prepaid fees for prior periods (Over two years)	2,559,796.00	2,559,796.00
Trade creditors for current year	10,330,875.00	7,219,716.00
Total	12,357,328.00	11,386,922.00

14 ACCUMULATED FUND BALANCE BROUGHT FORWARD

SURPLUS/DEFICIT FOR THE YEAR			
Description	2021-2021	2020-2020	
	Kshs	Kshs	
Tuition	553.70	35,634.70	
Operations	6,250.95	144,767.95	
Boarding and School Fund	(535,389.91)	181,244.09	
Infrastructure	1,070,598.00	-	
Total	-	542,012.74	361,646.74

15 ACCRUALS TO CASH ADJUSTMENTS

Description	2021-2021	2020-2020
	Kshs	Kshs
School Fund	(1,912,732.00)	-
Total	(1,912,732.00)	-

KANGUBIRI GIRLS' HIGH SCHOOL
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16 FUND BALANCE BROUGHT FORWARD

Description	2021-2021	2020-2020
	Kshs	Kshs
Bank balances	(1,184,202.26)	356,696.74
Cash balances	7,000.00	5,000.00
Receivables	26,554,449.50	27,496,825.50
Payables	(12,357,328.00)	(11,386,922.00)
Total	13,019,919.24	16,471,600.24

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.

17 Biological assets [Evaluation is ongoing]

Description	Numbers	2021-2021	2020-2020
		Kshs	Kshs
Pigs	3	75,000	75,000
Trees	300	240,000	240,000
Total			-

18 Summary of overview of net growth of other income(s)

Description	2021	2020	2019	2018
	Kshs	Kshs	Kshs	Kshs
INCOMES				
Tender	-	78,000.00	118,000.00	61,000.00
Farm	-	641,800.00	3,758,120.00	2,613,116.00
Accommodation	45,000.00	20,000.00	206,800.00	
Total	45,000.00	739,800.00	4,082,920.00	2,674,116.00
EXPENDITURES				
Tender	-	31,370.00	90,976.00	20,000.00
Farm	425,600.00	489,920.00	603,116.00	613,990.00
Accommodation	-	-	81,800.00	-
Total	425,600.00	521,290.00	775,892.00	633,990.00
NET GROWTH INCOMES				
Tender		46,630.00	27,024.00	41,000.00
Farm	-425,600.00	151,880.00	3,155,004.00	1,999,126.00
Accommodation	45,000.00	20,000.00	125,000.00	
Total	-380,600.00	218,510.00	3,307,028.00	2,040,126.00

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

1 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)

**KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/no	Supplier of Goods or Services	Original Amount	Date Contracted from	Amount Paid To-date	Outstanding Balance as at 30/06/2021	Comment
		Kshs	Kshs	Kshs	Kshs	
		a	b	c	d=a-c	
A	SUPPLY OF GOODS			-	-	
	SCHOOL FUND					
1.	CENTAUR MILLERS	35,100.00	01/01/2021	-	35,100.00	
2.	OTHAYA CHEMIST	42,741.00	01/06/2021	-	42,741.00	
3.	KINGIMPACT ENT	39,594.00	01/05/2021	-	39,594.00	
4.	EUMATHI ENT	40,000.00	01/05/2021	-	40,000.00	
5.	PAM COMPLEX	1,483,200.00	01/03/2021	-	1,483,200.00	
6.	JAMES WAMBUGU	673,160.00	01/05/2021	-	673,160.00	
7.	LOGISTIC MERCHANTS	200,000.00	01/05/2021	-	200,000.00	
8.	JACQWA ENT	89,650.00	01/05/2021	-	89,650.00	
9.	NGEWA STORE	1,293,500.00	01/05/2021	-	1,293,500.00	
10.	NASTAN LTD	1,059,500.00	01/05/2021	-	1,059,500.00	
11.	WAHUMA TRADER	229,275.00	01/05/2021	-	229,275.00	
12.	JOBACOM INV LTD	502,500.00	01/05/2021	-	502,500.00	
13.	MARKET BOOK SHOP	166,085.00	01/03/2021	-	166,085.00	
14.	STEPHEN KIBOI	249,000.00	01/03/2021	-	249,000.00	
15.	WEAVER BIRD GARMENT	1,591,820.00	01/01/2021	-	1,591,820.00	
16.	LATIMA LTD	210,400.00	01/04/2021	-	210,400.00	
17.	PLENITUDE ENT	116,000.00	01/03/2021	-	116,000.00	
18.	NIXON GITAU	51,800.00	01/05/2021	-	51,800.00	
19.	MCNEEL MILLERS	200,000.00	01/06/2021	-	200,000.00	
20.	VIEVA ENT	572,980.00	01/03/2021	-	572,980.00	
21.	AMAZING BOOKSHOP	101,720.00	01/05/2021	-	101,720.00	
22.	SOAR BUSINESS	65,600.00	01/03/2021	-	65,600.00	
	SUB-TOTAL	9,206,425.00			9,206,425.00	
B	SUPPLY OF SERVICE					
23.	LANES ENT	298,300.00	01/05/2021	-	298,300.00	
24.	TERESA M NDUNGU	65,000.00	01/04/2021	-	65,000.00	
25.	PAUL MAINA	22,500.00	01/05/2021	-	22,500.00	
26.	ACCIDENTAL AUTO REPAIR	223,000.00	01/03/2021	-	223,000.00	
27.	LUMU CLEANING	543,600.00	01/01/2021	-	543,600.00	
28.	SCHACCS	50,000.00	01/01/2021	-	50,000.00	
29.	PHORMAX ENT	49,850.00	01/01/2021	-	49,850.00	
30.	SIMON WACHIRA	65,000.00	01/01/2021	-	65,000.00	
	Sub-Total (D)	1,124,450.00			1,124,450.00	
	Grand Total (E=A+B)	10,330,875.00			10,330,875.00	

KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

**KANGUBIRI GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021**

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

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

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



KANGUBIRI GIRLS HIGH SCHOOL

P. O. BOX 1794

NYERI

SCHOOL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
Cash	0	0.00	0.00	7,000.00	0.00	0.00
Bank	0	0.00	2,261,654.91	0.00	0.00	0.00
PERSONAL EMOLUMENTS						
B	1	9,327,240.00	2,532,589.00	0.00	0.00	0.00
BOARDING						
BES	2	35,550,450.00	10,581,203.00	0.00	0.00	0.00
OTHER CHARGES						
WC	3	7,373,340.00	696,300.00	0.00	0.00	6,677,040.00
LTT	4	3,129,750.00	625,664.00	0.00	0.00	2,504,086.00
MI	5	2,340,000.00	458,245.00	0.00	0.00	1,881,755.00
Admin Costs	7	4,003,740.00	1,720,804.00	0.00	0.00	2,282,936.00
Activity	8	933,660.00	356,750.00	0.00	0.00	576,910.00
Medical/Insurance	9	0.00	310,245.00	0.00	0.00	0.00
REVENUE						
ES	1	35,550,450.00	0.00	12,838,898.00	0.00	22,711,552.00
PE	2	9,327,240.00	0.00	1,497,701.00	0.00	7,829,539.00
WC	3	7,373,340.00	0.00	1,896,472.00	0.00	5,476,868.00
LTT	4	3,129,750.00	0.00	388,223.00	0.00	2,741,527.00
MI	5	2,340,000.00	0.00	596,322.00	0.00	1,743,678.00
Admin Costs	7	4,003,740.00	0.00	989,380.00	0.00	3,014,360.00
Activity	8	933,660.00	0.00	95,822.00	0.00	837,838.00
OTHER ACCOUNTS						
Vote23	13	0.00	0.00	360.00	0.00	0.00
Uniform	15	0.00	0.00	38,550.00	0.00	0.00
Arrears	22	0.00	0.00	5,902,034.00	0.00	0.00
Sundry Creditors	23	0.00	4,659,920.00	0.00	0.00	0.00
Prepayments	24	0.00	2,096,294.00	2,217,629.00	0.00	0.00
Bank Charges	27	0.00	0.00	7,080.00	0.00	0.00
ocket Money	29	0.00	101,450.00	105,500.00	0.00	0.00
Bursary	30	0.00	926,100.00	926,100.00	0.00	0.00
Am	31	0.00	425,600.00	0.00	0.00	0.00
Advance	35	0.00	96,000.00	6,000.00	0.00	0.00
HOSPITALITY	36	0.00	0.00	45,000.00	0.00	0.00
Student Welfare	40	0.00	30,515.00	0.00	0.00	0.00
GRADUITY	71	0.00	221,945.00	0.00	0.00	0.00
CLOSING BALANCES						
Cash	0	0.00	20,000.00	0.00	0.00	0.00
Bank	0	0.00	0.00	563,207.91	0.00	0.00
			28,121,278.91	28,121,278.91		

Prepared By

Bursar

Sign

Checked By

Principal

Sign

KANGUBIRI GIRLS HIGH SCHOOL
P.O. BOX 1794
NYERI

KANGUBIRI GIRLS HIGH SCHOOL

SCHOOL FUND ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30TH JUNE, 2021

	Ksh	Ksh
Balance as per the Cashbook:		-563,207.91
ADD: Credited		2,223,445.02
Balance as per the Bank statement		1,660,237.11

KANGUBIRI GIRLS' HIGH SCHOOL

P.O. BOX 1794, NYERI. TEL.NOS: 061-2030461/2031073

CASH SURVEY:

AS AT 30.06.2021

		<u>KSH.</u>	<u>KSH.</u>
<u>CHEQUES:</u>	=	_____	
<u>MONEY ORDER:</u>	=	_____	
<u>NOTES:</u>			
- 1000 X 20	=	<u>20000</u>	
- 500 X	=	_____	
- 200 X	=	_____	
- 100 X	=	_____	
- 50 X	=	_____	
- 20 X	=	_____	
- 10 X	=	_____	
- 5 X	=	_____	
<u>COINS IN KSH:</u>			
- 40 X	=	_____	
- 20 X	=	_____	
- 10 X	=	_____	
- 5 X	=	_____	
- 1 X	=	_____	
<u>CENTS:</u>			
- 0.50 X	=	_____	
- 0.10 X	=	_____	
- 0.05 X	=	_____	
<u>TOTAL CASH IN HAND:</u>			<u>20000/-</u>



KANGUBIRI GIRLS HIGH SCHOOL

P. O. BOX 1794

NYERI

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
OPENING BANK BALANCE	0	0.00	0.00	6,250.95	0.00	0.00
OTHER CHARGES						
MI	4	6,780,000.00	637,510.00	0.00	0.00	6,142,490.00
TT	5	892,700.00	271,000.00	0.00	0.00	621,700.00
WC	6	1,654,320.00	1,509,390.00	0.00	0.00	144,930.00
Activity	7	1,695,000.00	353,250.00	0.00	0.00	1,341,750.00
E	8	5,265,800.00	3,210,402.00	0.00	0.00	2,055,398.00
Administration Cost	9	1,114,180.00	135,900.00	0.00	0.00	978,280.00
Medical/Insurance	10	2,260,000.00	0.00	0.00	0.00	2,260,000.00
Medical/Insurance	11	0.00	205,621.00	0.00	0.00	0.00
REVENUE						
LI	4	6,780,000.00	0.00	4,103,474.00	0.00	6,780,000.00
LTT	5	892,700.00	0.00	575,318.55	0.00	892,700.00
WC	6	1,654,320.00	0.00	1,186,561.00	0.00	1,654,320.00
Activity	7	1,695,000.00	0.00	0.00	0.00	1,695,000.00
E	8	5,265,800.00	0.00	3,214,560.00	0.00	5,265,800.00
Administration Cost	9	1,114,180.00	0.00	578,161.00	0.00	1,114,180.00
Medical/Insurance	10	2,260,000.00	0.00	0.00	0.00	2,260,000.00
OTHERS						
CLOSING BALANCES						
ANK	0	0.00	3,341,252.50	0.00	0.00	0.00
			9,664,325.50	9,664,325.50		

Prepared By

Treasurer

Sign

Checked By

Principal

Sign

Alini
KANGUBIRI GIRLS HIGH SCHOOL
 P. O. BOX 1794
 NYERI

KANGUBIRI GIRLS HIGH SCHOOL

OPERATION ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30TH JUNE, 2021

				Ksh.	Ksh
Balance as per the Bank Statement:					3,341,252.50
Balance as per the Cash Book					3,341,252.50



KANGUBIRI GIRLS HIGH SCHOOL

P. O. BOX 1794

NYERI

TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
BANK	0	0.00	0.00	553.70	0.00	0.00
OTHER CHARGES						
TEXTBOOKS	4	1,599,355.00	0.00	0.00	0.00	1,599,355.00
EXERCISE BOOKS	5	1,791,050.00	698,120.00	0.00	0.00	1,092,930.00
EXAMINATIONS	6	300,580.00	0.00	0.00	0.00	300,580.00
LAB EQUIPMENTS	7	749,190.00	357,725.00	0.00	0.00	391,465.00
TEACHING MATERIALS	9	532,230.00	441,580.00	0.00	0.00	90,650.00
LIBRARY	11	341,260.00	13,230.00	0.00	0.00	328,030.00
CHALK	12	64,410.00	0.00	0.00	0.00	64,410.00
REVENUE						
TEXTBOOKS	4	1,599,355.00	0.00	0.00	0.00	1,599,355.00
EXERCISE BOOKS	5	1,791,050.00	0.00	412,602.00	0.00	1,791,050.00
EXAMINATIONS	6	300,580.00	0.00	0.00	0.00	300,580.00
LAB EQUIPMENTS	7	749,190.00	0.00	262,006.50	0.00	749,190.00
TEACHING MATERIALS	9	532,230.00	0.00	838,644.25	0.00	532,230.00
CHALK	12	64,410.00	0.00	0.00	0.00	64,410.00
OTHERS						
BANK CHARGES	14	0.00	480.00	0.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	2,671.45	0.00	0.00	0.00
			1,513,806.45	1,513,806.45		

Prepared By

Bursar

Sign

Checked By

Principal

Sign

KANGUBIRI GIRLS HIGH SCHOOL
P.O. Box 1794
NYERI

KANGUBIRI GIRLS HIGH SCHOOL

TUTION ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30TH JUNE,2021

				Ksh.	Ksh
Balance as per the Bank Statement:					2,671.45
Balance as per the Cash Book					2,671.45



KANGUBIRI GIRLS HIGH SCHOOL

P. O. BOX 1794

NYERI

INFRASTRUCTURE ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	<u>L/NO</u>	<u>BUDGET</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
OPENING CASH BALANCE ACCOUNT	0	0.00	0.00	1,070,598.00	0.00	0.00
RMI	4	0.00	246,600.00	0.00	0.00	0.00
CLOSING BALANCES						
BANK		0.00	823,998.00	0.00	0.00	0.00
			1,070,598.00	1,070,598.00		

Prepared By

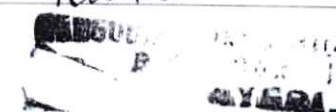
Bursar

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Checked By

Principal

Sign



KANGUBIRI GIRLS HIGH SCHOOL

INFRASTRUCTURE ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30TH JUNE, 2021

				Ksh.	Ksh
Balance as per the Bank Statement:					823,998.00
Balance as per the Cash Book					823,998.00

KANGUBIRI GIRLS HIGH SCHOOL.



FY 2021

ASSET CLASS	DATE ACQUIRED	LOCATION	HISTORICAL KSH	ADDITIONAL KSH	DISPOSALS (KSH)	HISTORICAL COST CF
LAND 1			NIL	NIL	NIL	
1 33.3 ACRES	1963					
BUILDING AND STRUCTURES						
11 DORMITORY		SCHOOL COMPOUND	170,700,000	NIL	NIL	NIL
1 STOREY LIBRARY	2011	SCHOOL COMPOUND		NIL	NIL	NIL
4 SCIENCE LABORATORY		SCHOOL COMPOUND		NIL	NIL	NIL
1 ADMINISTRATION BLOCK		SCHOOL COMPOUND		NIL	NIL	NIL
1 KITCHEN		SCHOOL COMPOUND		NIL	NIL	NIL
21 CLASSROOMS		SCHOOL COMPOUND		NIL	NIL	NIL
1 HOMESCIENCE LAB1		SCHOOL COMPOUND		NIL	NIL	NIL
1 COWSHED		SCHOOL COMPOUND		NIL	NIL	NIL
1 PIGSTY		SCHOOL COMPOUND		NIL	NIL	NIL
1 MUSIC ROOM		SCHOOL COMPOUND		NIL	NIL	NIL
2 ICT LAB		SCHOOL COMPOUND		NIL	NIL	NIL
1 DISPENSARY		SCHOOL COMPOUND		NIL	NIL	NIL
4 STORES ROOM		SCHOOL COMPOUND		NIL	NIL	NIL
1 DINNING HALL		SCHOOL COMPOUND		NIL	NIL	NIL
2 BOREHOLES		SCHOOL COMPOUND		NIL	NIL	NIL
4 CONCRETE WATER TANKS		SCHOOL COMPOUND		NIL	NIL	NIL
3 MAIN GATES		SCHOOL COMPOUND		NIL	NIL	NIL
49 STAFF HOUSES		SCHOOL COMPOUND		245,000.00		
2 PIGSTY	2023	SCHOOL COMPOUND				
MOTOR VEHICLES						
1 SCHOOL BUS	2006	SCHOOL COMPOUND		NIL	NIL	NIL
1 SCHOOL VAN	1995	SCHOOL COMPOUND		NIL	NIL	NIL
1 SCHOOL TRUCK	1970	SCHOOL COMPOUND		NIL	NIL	NIL
OFFICE EQUIPMENT, FURNITURES						
3 PRINTERS /LASER JET P1005	2015	OFFICES				
6 HP LASERJET M101-MIO6	2015	OFFICES				
4 NP11 6D244(MFPM476DN)	2015	OFFICES				
1 KYOCERA TK435	2015	OFFICES				
11 STAPLERS	2015	OFFICES				
2 GILLOTIN	2015	OFFICES				
1 BINDING MACHINES	2015	OFFICES				
6 PAPER PUNCH	2015	OFFICES				



KANGUBIRI GIRLS HIGH SCHOOL



ASSET CLASS	DATE ACQUIRED	LOCATION	HISTORICAL	ADDITIONAL	DISPOSALS	HISTORICAL
9 OFFICE DESKS	2015	OFFICES				
1 DOUGH MIXER	2021	BAKERY				
1 BAKING OVEN	2012	BAKERY				
1 BAKERY PROOFER	2012	BAKERY				
1 DEEP FREEZER	2015	KITCHEN				
1 OVEN COOKER 13KG	2015	KITCHEN				
1 FRIDGE	2015	KITCHEN				
1 SEWING MACHINES	2015	HOME SCIENCE LAB				
2 TUMBLE DRIES	2015	OFFICES				
24 TABLE CLOTHES	2015	HOME SCIENCE LAB				
5 IRON BOXES	2015	HOME SCIENCE LAB				
1 MEAT MENXER	2015	HOME SCIENCE LAB				
12 JUICE EXTRACRORS	2015	HOME SCIENCE LAB				
8 GAS COOKERS	2015	HOME SCIENCE LAB				
19 JIKO	2015	HOME SCIENCE LAB				
1 DEEP FREEZER	2015	HOME SCIENCE LAB				
1 POTATOES PELLER	2015	HOME SCIENCE LAB				
3 PROJECTORS	2015	HOME SCIENCE LAB				
6 HAND SEWING MACHINES	2015	HOME SCIENCE LAB				
3 WEIGHING BALANCE	2015	HOME SCIENCE LAB				
4 UPS	2015	HOME SCIENCE LAB				
ICT EQUIPMENTS,AND OTHER ICT ASSETS						
25 HPF 7500	2017	ICT DEPARTMENT				
26 HP7300 W207		ICT DEPARTMENT				
3 HP 7200 W2072B	2019	ICT DEPARTMENT				
25 DEL 2100K	2018	ICT DEPARTMENT				
25 EARTH WALK LAPTOPS		ICT DEPARTMENT				
4 MONITORS		ICT DEPARTMENT				
1 COPY PRINTER		ICT DEPARTMENT				
2 LASER JET PRINTER		ICT DEPARTMENT				
1 OVERHEAD PROJECTOR		ICT DEPARTMENT				
1 OVERHEAD PROJECTOR SCREEN		ICT DEPARTMENT				
1 TELEVISION SET		ICT DEPARTMENT				
1 VIDEO CASSETTE RECORDER		SMASSE DEPARTMENT				
1 ELECTRONIC BALANCE		SMASSE DEPARTMENT				
2 TEXT BOOK CABINETS		SMASSE DEPARTMENT				
1 LCD PROJECTOR		SMASSE DEPARTMENT				



KANGUBIRI GIRLS HIGH SCHOOL



	ASSET CLASS	DATE ACQUIRED	LOCATION	HISTORICAL	ADDITIONAL	DISPOSALS	HISTORICAL
	TOOLS AND APPARATUS						
		2015					
3	LAWN MOWER		FARM				
22	HOES		FARM				
30	JEMBES		FARM				
21	BENCH VICE		FARM				
2	KNAPSACK		FARM				
3	WHEELBARROW		FARM				
4	HOSEPIPE		FARM				
2	SPRINKER		FARM				
50	PANGAS		FARM				
6	TROLEY		FARM				
1	HAMMERS		FARM				
2	PLIERS		FARM				
2	PIPE RANGE		FARM				
24	SCISSORS FENCE		FARM				
1	WATER PUMP		FARM				
20	PLASTIC WATER TANKS 10000 LTRS		FARM				
2	PLASTIC WATER TANKS 5000LTRS		FARM				
2	PLASTIC WATER TANKS 250 LTRS		FARM				
1	CHAFF CUTTER		FARM				
1	LADDER		FARM				
1	JACK PAQIN		FARM				
1	SAW		FARM				
1348	BED		DORMITORY				
4	METAL DETECTORS		STORE				
1	SEARCH MIRRORS		STORE				
3	CUPBOARD		STORE				
1	TABLES		STORE				
2	VELVET CHAIRS		STORE				
1	TELEPHONE SET		STORE				
1	ACCORDION		STORE				
1	MARCHING BASE DRUM		STORE				
1	BASE BARITONE		STORE				
1	SOPRANE		STORE				
1	FIT TRUMPETS		STORE				
2	TERROR TROMBONE		STORE				
2	CRASH CYMBALS		STORE				
3	DRUM SETS		STORE				
2	PIANO /BASS		STORE				
2	STEREO SONY		STORE				
1	STEREO LG		STORE				
1	DECODERS		STORE				
1	PIANO CTK6200		STORE				
2	BVR KIT		STORE				
1	TELEPHONE KIT		STORE				
7	METALLIC BOOK SHELVES		STORE				
23	TABLES		STORE				
68	FIRE EXTINGUISHERS		STORE				
190	PLASTIC CHAIRS		OFFICE/CLASSES				





ITEM MAKE LOCATION SERIAL NUMBER

SYSTEM UNIT	HP	LAB1	CT:LEMQF0A8J7Z4EM
MONITOR	HP	LAB1	CNC5090DW
KEYBOARD	HP	LAB1	MODEL:PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	TRF5160FXF
MONITOR	HP	LAB1	CNC505P0T3
KEYBOARD	HP	LAB1	PR1101U
SYSTEM UNIT	HP	LAB1	TRF5160H9W
MONITOR	HP	LAB1	CNC505P1DV
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB	APOLLO-OU
SYSTEM UNIT	HP	LAB1	TRF5160G1T
MONITOR	HP	LAB1	CNC505PICG
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	3D OPTIVAL MOUSE
SYSTEM UNIT	HP	LAB1	TRF5160GG1
MONITOR	HP	LAB1	CNC509P0G7
KEYBOARD	HP	LAB1	MODEKPR1101U
MOUSE	HP	LAB1	3D OPTICAL78
SYSTEM UNIT	HP	LAB1	TRF5160H9D
MONITOR	HP	LAB1	CNC505P2S7
KEYBOARD	HP	LAB1	CT-B0YUAQK8L0DS
MOUSE	HP	LAB1	9CP8400G2H
SYSTEM UNIT	HP	LAB1	TRF5160FXM
MONITOR	HP	LAB1	CNC505P2XN
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	5160FF9
MONITOR	HP	LAB1	CNC509P06J
MOUSE	HP	LAB1	APOLLO-OU
KEYBOARD	HP	LAB1	PR1101U
SYSTEM UNIT	HP	LAB1	TRF5160HBN
MONITOR	HP	LAB1	CNC505P1XH

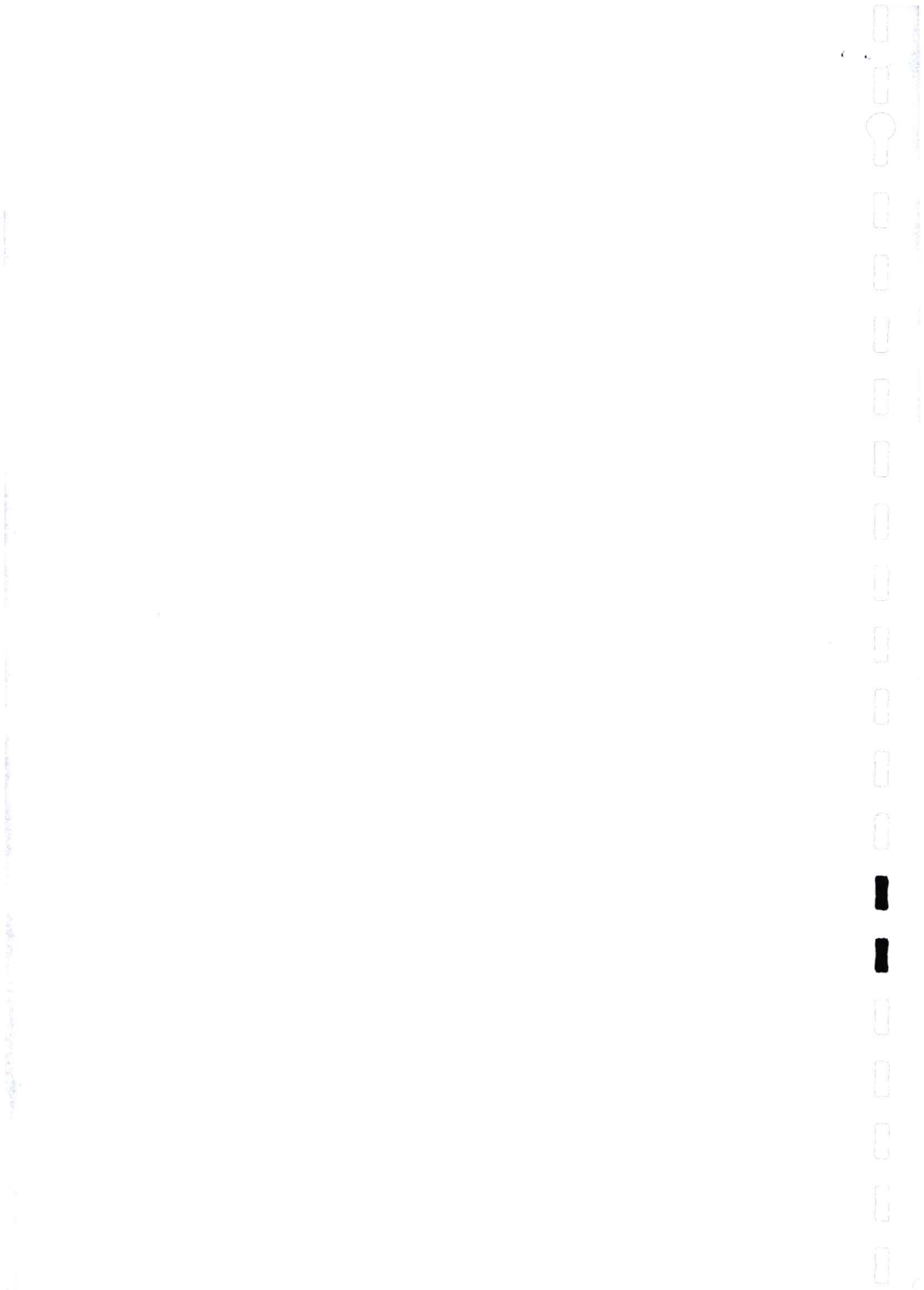
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	CT;LEMQF0A8Y7Z4TQ
MONITOR	HP	LAB1	CNC334PNN3
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
COMP LAB2			
SYSTEM UNIT	HP	LAB2	TRF3480HB4
MONITOR	HP		CNC334PNDK
MONITOR	HP		PR1101U
MOUSE	HP		9CP811J489
SYSTEM UNIT	HP		TRF5160DZK
MONITOR	HP		CNC334PNF2
KEYBOARD	HP		PR1101U
MOUSE	HP		CT;FCMHH0CJPC3LIW
SYSTEM UNIT	HP		TRF3480HGX
MONITOR	HP		CNC505P2BQ
KEYBOARD	HP		PR1101U
MOUSE	HP		GCP8421BRJ
SYSTEM UNIT	HP		
MONITOR	HP		CNC505P1JQ
MOUSE	HP		9CPB400G1C
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF5160HP4
MONITOR	HP		CNC509P0D9
KEYBOARD	HP		PR1101U
MOUSE	HP		9CP8341757
SYSTEM UNIT	HP		TRF5160H8M
MONITOR	HP		CNC334PNDB
KEYBOARD	HP		PR1101U
MOUSE	HP		C1N13106JR
SYSTEM UNIT	HP		TRF5160H8W
MONITOR	HP		CNC334PNFL
KEYBOARD	HP		PR1101U
MOUSE	HP		MODGUO
SYSTEM UNIT	HP		TRF5160H8G



MONITOR	HP		CNC334PNMY
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF3480HBK
MONITOR	HP		CNC334PND0
KEYBOARD	HP		PR1101U
MOUSE	HP		3D OPTICAL
SYSTEM UNIT	HP		TRF3480HCM
MONITOR	HP		CNC334PNDR
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF5160H8H
MONITOR	HP		CNC509NYDL
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF5160F37
MONITOR	HP		CNC505P301
KEYBOARD	HP		PR110U1
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		AUD932033D
MONITOR	HP		CNC935RXRX
KEYBOARD	HP		PR1101U
MOUSE	HP		9CP8400G5Z
SYSTEM UNIT	HP		TRF3480HCK
MONITOR	HP		CNC509NYC2
SYSTEM UNIT	HP		TRF3480H8Z
MONITOR	HP		CNC505P25D
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF5160GWR
MONITOR	HP		CNC505P2Q7
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF3480HB3
MONITOR	HP		CNC505P2R1
KEYBOARD	HP		PR1101U



SYSTEM UNIT	HP		TRF5160GOK
MONITOR	HP		CNC505P0DR
KEYBOARD	HP		HPPR1101U
SYSTEM UNIT	HP		TRF5160H70
MONITOR	HP		CNC505P1LJ
SYSTEM UNIT	IBM		81917GGKKKPV1M
MONITOR	IBM		66-P8G22
SYSTEM UNIT	HP	COMP OFFICE	2UA1351F8F
MONITOR	HP	COMP OFFICE	3CQ126BH95
KEYBOARD	HP	COMP OFFICE	PR1101U
MOUSE	HP	COMP OFFICE	9CP8180H0H
SYSTEM UNIT	HP	ENQUIRY	AUD93203BP
MONITOR	HP	"	CNC935RXQF
KEYBOARD	HP	"	0261465
MOUSE	HP	"	MODGUO
PRINTER	HP	"	
SYSTEM UNIT	HP	SEC OFFICE	CZC1247ETL
MONITOR	HP	"	3CQ118N71S
KEYBOARD	HP	"	CT:BA640JK7PXEW5
PRINTER	LASERJET	"	50323166
SYSTEM UNIT	HP	"	CZC7317W81
MONITOR	HP	"	CN472209D1
MOUSE	HP	"	
PRINTER	EPSON	"	X94E003602
SYSTEM UNIT	HP	DEAN	TRF5160FGO
MONITOR	HP	"	CNC505P2ZN
PRINTER	HP	"	VNC5R20125
SYSTEM UNIT	HP	"	CZC7317W8G
MONITOR	HP	"	CN461600G5
UPS		"	310011873D81935200448



SYSTEM UNIT	HP	ACCOUNT	CZC7317W6Z
MONITOR	HP	"	CNC6310J6Q
UPS		"	31001187D81935200467
PRINTER	HP	"	CNC1B06092
SYSTEM UNIT	HP	BURSAR	CZC7317W6H
MONITOR	HP	"	CN4635056W
PRINTER 1	HP	"	VNC3B9601D
PRINTER 12	HP	"	CMB8H905HT
UPS		"	310011873081935200468
SYSTEM UNIT	HP	DEPUTY	MXL151257Z
MONITOR	HP	"	3CQ61907P5
SYSTEM UNIT	HP	DEPUTY2	MXL14002P3
MONITOR	HP	"	3CQ6401Y2F
SYSTEM UNIT	DELL	SNR.TEACHER	JDNNSV1
MONITOR	HP	"	3CQ126PR84
SYSTEM UNIT	HP	LIB	TRF5160HMS
MONITOR	HP	LIB	CNC334PNP7
SYSTEM UNIT	HP	STORES	2UA1351F9M
MONITOR	HP	STORES	CNC505P2R5
PRINTER	KYOCERA	PRINCIPAL	1102KL3NLO
SYSTEM UNIT	HP	PRINCIPAL	TRF3480HCD
MONITOR	HP	PRINCIPAL	CNC505P2N7
LAPTOP		SMASE	PF3ZAW1Q
LAPTOP		"	PF3ZASMQ
LAPTOP		"	3ZAMIH
LAPTOP		"	3ZBEWN
PROJECTOR	EPSON	"	XBF42903202
PROJECTOR	"	"	XBF42903373
PROJECTOR	"	"	XBF42805990
PROJECTOR	"	"	42903684
PROJECTOR	"	"	95436910
TV		STAFFROOM	1



		PRINCIPAL	1
		DEPUTY	1
FRIDGE		HOME SCIENCE	1
		DISPENSARY	1
DISPENSER		BOARDROOM	1
		STAFFROOM	1
		PRINCIPAL	1
		DEPUTY	1
		DEPUTY 2	1
		ACCOUNTS	1
DEEP FREEZER		KITCHEN	1
VEHICLE	ISUZU BUS	1	B13000249
	ISUZU LORRY	1	2205965
	TOYOTA VAN	1	YN85-0077902
LAB MICROSCOPES		LABORATORY	31 PCS

