

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
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**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 12 MAR 2025

DAY.

WEDNESDAY

OF

TABLED

BY:

DEPUTY MAJORITY WHIP

(HON. NAOMI WAGI, MP)

CLERK-AT

THE-TABLE:

J. LENCERELLE

**THE AUDITOR-GENERAL**

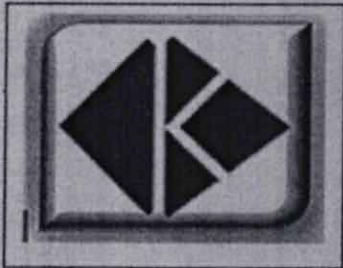
**ON**

**ST. BAKHITA KIBURIA  
GIRLS HIGH SCHOOL**

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

**KIRINYAGA COUNTY**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30034 - 00100, NAIROBI  
REGISTRY  
03 OCT 2024  
RECEIVED <sup>02</sup>



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*(ST BAKHITA KIBURIA GIRLS HIGH SCHOOL)*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

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

OFFICE OF THE AUDITOR GENERAL  
CENTRAL REGISTRY OFFICE  
★ 07 MAR 2024 ★  
RECEIVED  
P.O. Box 267 - 10100, NAIROBI

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, XIANYAGA



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(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

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(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021**

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**1. Acronyms and Glossary of Terms**

*Provide a list of all applicable acronyms and glossary of terms e.g.*

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

## 2. 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 in Kirinyaga County, Kirinyaga East Sub-County.

The school was re-registered in 4/2/2022 under registration number 20S30030064 and is currently categorized as an Extra County Public School established, owned by the Government.

The school is a Boarding school and had 874 number of students as at 30<sup>th</sup> June 2021. It has 4(four) streams and 39(Thirty Nine) teachers of which 3(Three) 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	Peter Karwigi	Chairman	3/5/2019
2	Assumpta Mwangi	Secretary - Principal	3/5/2019
3	Jeffitha Gachanja	Member	3/5/2019
4	Benta Njeri	Member	3/5/2019
5	Susan Mwaura	Member	3/5/2019
6	Jessee Muriithi Njue	Member	3/5/2019
7	George Murandi	Member	3/5/2019
8	Emmah Gitari	Member – Rep CEB	3/5/2019
9	Godfrey Muraguri	Member Rep Teachers	3/5/2019
	Rev. Fr. John Kariuki		3/5/2019
10	Serah Njeri Peter Karwigi	3 Members - Sponsor	
11	Emily Kithome	Member Special Needs	3/5/2019
12	Purity Njeri	Students Representative	3/5/2019

**The functions of the School Board of Management are to:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

(c) Committees of the Board

No.	Name of Committee	Name of Members	Designation	Members attending
1	Executive Committee	1. Peter Karwigi 2. Virginia Kariuki 3. Rev. Fr. John Kariuki 4. Stephen Macharia	BOM Chairman BOM Secretary Member P A Chairman	2 out of 3 ..... .....
2	Audit Committee			0 out of 3
3	Finance, Procurement and General Purposes Committee			
4	Academic Committee	1. Jeffitha Gachanja 2. Virginia kariuki 3. Teresia Nyaga 4. Stephen Macharia	Chairperson Principal/Secretary BOM Member P A Chairman	2 out of 3
5	Development Committee	1. Virginia Kariuki 2. Peter Karwigi 3. stephen Macharia 4. Rev. Jesse Njue	Principal BOM Chairman P A Chairman SIC Chairman	1 out of 3
6	Discipline and Welfare Committee	1. George Murandi 2. Virginia Kariuki 3. Emma Gitari 4. Emily kithome	Chairperson Principal Member Member	1 out of 3
7	Adhoc Committee (if any during the year)			

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

	Designation	Name	Identification
1	Principal	Virginia kariuki	TSC No. 323387
2	Deputy Principal	Eunice Munene	TSC No. 314637
3	School Bursar	Gladys Wabera	ID No. 13882390
4	Other (specify)		

**(e) Schools contacts**

Post Office Box: 23 -10301  
Telephone: 0724526484  
E-mail: info@stbakhitakiburiagirlshigh.org  
Website: http://stbakhitakiburiagirlshigh.org  
Facebook:  
Twitter:

**(f) School Bankers**

Provide details of the school bankers.

Name of Bank : KCB - TUITION ACCOUNT  
Branch : KIANYAGA  
Account number : 1104039109

Name of Bank : KCB - OPERATIONS ACCOUNT  
Branch : KIANYAGA  
Account number : 1104039478

Name of Bank : KCB - SCHOOL FUNDS ACCOUNT  
Branch : KIANYAGA  
Account number : 1103982982

Name of Bank : KCB - SAVINGS ACCOUNT  
Branch : KIANYAGA  
Account number : 1161432159

Name of Bank : KCB - INFRASTRUCTURE ACCOUNT  
Branch : KIANYAGA  
Account number : 1261741285

*(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)*

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021**

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Mpesa Pay Bill No. - Business No. 522123  
- Account No. 38845K  
- Attached to KCB Bank

**(g) Independent Auditors**

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

**3. Summary Report of Performance of the School**

**a) Teacher Student ratio:**

Teacher to student's ratio	-	1: 23						
Number of teachers recruited	-	0						
Number of teachers employed by TSC	-	10						
Number of teachers employed by BOM	-	3						
Number of teachers per subject								
Eng/Lit	-	7	Hist/CRE	-	5	Geo/ CRE	-	2
Bio/Chem	-	5	Kisw/CRE	-	1	Geo/History	-	1
Math/Phy	-	3	Math/Chem	-	4	Computer	-	1
Kisw/His	-	2	Bs/Geo	-	2	Agri/Bus	-	1
Ksw/Musc	-	1	HS/Bio	-	1	ksw/Geo	-	1
Bio/Geo	-	1						

**b) Mean score in the 2021 KCSE:**

	<i>Performance (Mean score)</i>	<i>No of students transitioned to institution of higher learning</i>	<i>Comment on improvement or other wise</i>
<b>2021</b>	6.086	66	A drop was experienced due to Covid-19 challenges
<b>2020</b>	6.3422	76	There was a drop due to covid-19 challenges
<b>2019</b>	6.883	84	There was an improvement due to early syllabus coverage and revision

**a) Number of Candidates in the 2021 KCSE:**

2021	-	190
2020	-	187
2019	-	163

**b) Capacity of the school:**

*No of students over the last three years*

2021	-	874
2020	-	824
2019	-	775

Dormitories	-	12 capacity of 75 student
Dining Hall	-	1
Laboratories	-	3
Toilets	-	87

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

c) **Financial performance:**

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

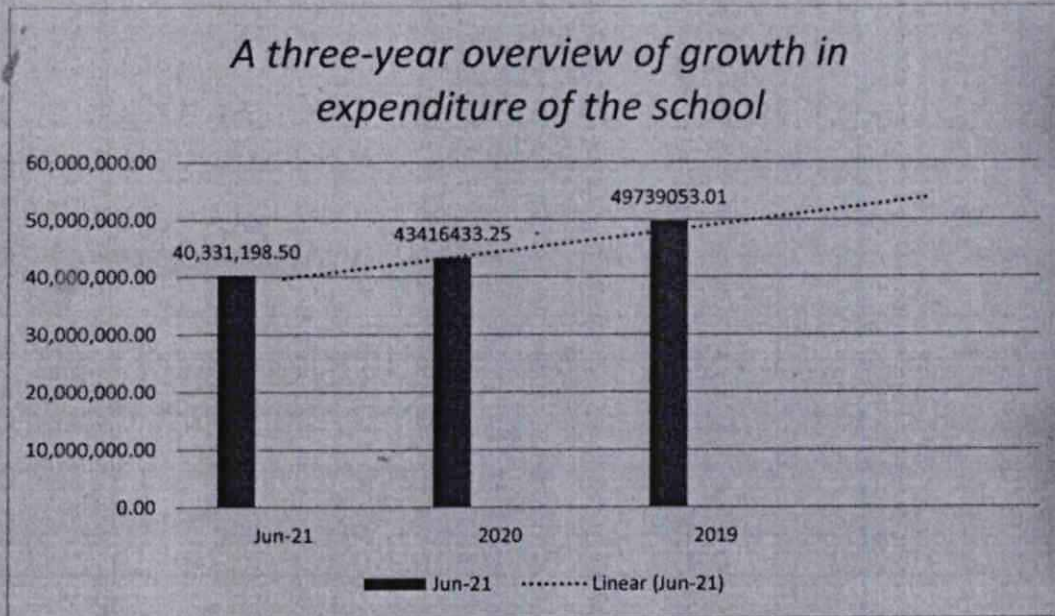
Description	June 2021	2020	2019
Receipts	31,473,905.45	50,944,389.05	49,785,116.95
payments	40,331,198.50	43,416,433.25	49,739,053.01
Surplus/ deficit	(8,857,293.05)	7,527,955.80	46,063.94

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

Description	June 2021	2020	2019
School fund Account	15,434,522.00	22,020,472.00	35,050,155.75
Operation Account	6,287,739.70	14,868,275.00	12,162,898.10
Tuition Account	960,375.75	1,452,864.00	2,572,063.00
Total			

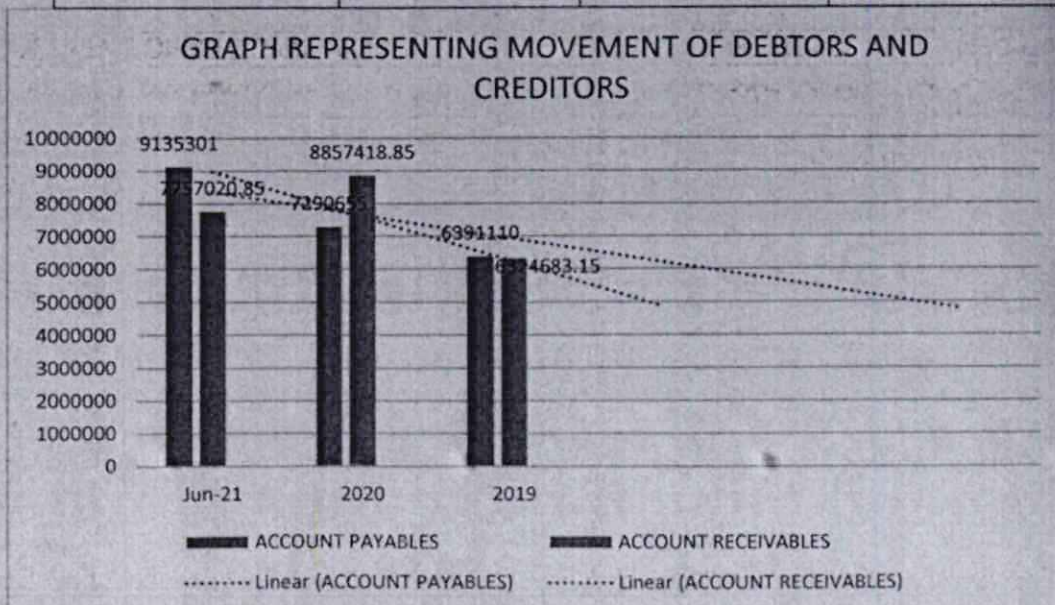
- *A three-year overview of growth in expenditure of the school*

June 2021	2020	2019
40,331,198.50	43,416,433.25	49,739,053.01



- *Movement of debtors and creditors of the school over the last three years*

description	June 2021	2020	2019
Account payables	9,135,301.00	7,290,655.00	6,391,110
Account receivables	7,757,020.85	8,857,418.85	6324683.15



d) Development projects carried out by the school:

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

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory 1	RMI infrastructure	20%	2,927,180	586040	Nov 2022
Highway murraming	Cdf fund	0%	600,000	0	Nov 2022

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL

P.O. Box 23 - 10301, KILNAYA

School Principal



*(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)*

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021**

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**4. 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 (PSASB) of Kenya from time to time.

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

The Board of Management of *(ST. BAKHITA KIBURIA 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 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

.....  
Name: Peter Karwigi

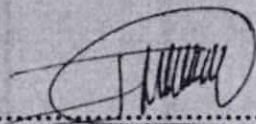
Designation: Chairman, School Board of Management

Date: ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, KIANYAGA

.....  
Name: Virginia Kariuki

Designation: School Principal & Secretary to Board of Management

Date:

  
.....  
Name: Josphat Mwai

Designation: Bursar/ Finance Officer

Date:

# 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 ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - KIRINYAGA COUNTY**

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 St. Bakhita Kiburia Girls High School - Kirinyaga County set out on pages 1 to 21, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, the 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 St. Bakhita Kiburua Girls High School - Kirinyaga 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) and comply with the Public Finance Management Act of, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

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

The financial statements submitted for audit included inaccuracies as indicated below;

- (i) The statement of receipts and payments reflects amounts of Kshs.31,473,905 and Kshs.40,331,199 respectively. However, the School did not maintain itemized ledgers to support the balances reported in the trial balance and the financial statements.
- (ii) The comparative opening balances were not as reported in previous year ending 31 December, 2020 which was attributed to change in reporting template. However, Management has not provided schedules for the opening balances.
- (iii) The statement of assets and liabilities reflects net financial balance of Kshs.2,881,512. However, this balance has not been reconciled with the net fund balance brought forward. In addition, the deficit for the year has also been omitted in this statement.
- (iv) Analysis of the financial statements revealed discrepancies between the balances in the financial statements and the disclosure Notes to the financial statements.
- (v) The statement of budgeted versus actual amounts does not include the actual amounts as per the template requirements.

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

#### **2. Unsupported Cash and Bank Balance**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,259,802 which includes bank balance of Kshs.4,253,097 as disclosed in Note 10

to the financial statements. However, the bank certificate provided for audit in respect of the savings account reflected a closing bank balance of Kshs.251,661 as at 30 June, 2021. Further the balances were not supported by a cash book and bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of the bank balances of Kshs.4,259,802 could not be confirmed.

### **3. Accounts Receivables**

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

The statement of assets and liabilities reflects accounts receivables balance of Kshs.7,757,021 as disclosed in Note 11 to the financial statements. However, the supporting schedules and issued invoices were not provided for audit review. Further, significant accounting policies on accounts receivables as disclosed in Note 5 do not provide a policy on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy and completeness of the accounts receivables balances of Kshs.7,745,021 could not be confirmed.

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

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.7,745,021 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to Kshs.5,753,743 which had been outstanding for more than two (2) years.

In the circumstances, the completeness and recoverability of the accounts receivables balances of Kshs.5,326,652 could not be confirmed.

### **4. Accounts Payables**

#### **4.1 Unsupported Accounts Payable**

The statement of assets and liabilities reflects accounts payables balance of Kshs.9,135,301 as disclosed in Note 15 to the financial statements. The balance includes trade creditors' balance of Kshs.7,467,481 and prepaid fees balance of Kshs.1,658,820. However, detailed supporting schedules for the prepaid fees balance were not provided for audit.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.9,135,301 could not be confirmed.

### **5. Under-Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.960,375 and Kshs.6,287,739 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year,

NEMIS reported a total number of eight hundred and twenty-three (823) students while the enrolment records provided by the School indicated a total number of eight hundred and seventy-one (871) students, resulting to an unexplained variance of forty-eight (48) students. As a result of the variances, the School was over funded by an amount of Kshs.2,189,478.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.960,375 and Kshs.6,287,739 respectively could not be confirmed.

## **6. Unsupported Payments for Operations**

The statement of receipts and payments reflects operations and infrastructure amount of Kshs.8,076,010 as disclosed in Note 7 to the financial statements. However, examination of payment vouchers amounting to Kshs.2,653,754 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the accuracy and completeness of the operations and infrastructure amounting to Kshs.8,076,010 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Bakhita Girls Kiburia High 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.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on lawfulness and effectiveness in use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

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

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

### **2. Failure to Transfer Maintenance and Improvement Funds**

The statement of receipts and payments reflects operations grants amount of Kshs.6,287,739 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the grants is an amount of Kshs.3,082,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, an amount of Kshs.1,535,000 was transferred to infrastructure account, leaving a balance of Kshs.1,547,000. This was contrary to Ministry of Education (MOE) Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days (15) upon receipt of the funds in the operations account.

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

### **3. Irregular Transfer of Funds from Infrastructure Account**

The statement of receipts and payments reflects operations grants of Kshs.6,287,739 as disclosed in Note 2 to the financial statements. The grants includes funds transferred to infrastructure account for repair, maintenance and improvement (RMI). However, analysis of the infrastructure bank account revealed that Management transferred an amount of Kshs.2,000,000 from the infrastructure account to the School fund account without approval. This is contrary to Section 8 of the MOE Guidelines on the implementation of the free day secondary education for 2020 which requires that the use of the Maintenance and Improvement Funds in the infrastructure account to be only for upgrading of immovable assets and other forms of infrastructure in the school and approval for utilization of the funds must be sought.

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

### **4. Failure to Bank Miscellaneous Income in a Separate Bank Account**

The statement of receipts and payments reflects amount of Kshs.8,791,268 for other receipts - school fund account. Included in this amount is rent and farming activities income amounting to Kshs.25,800 and Kshs.725,994 respectively as disclosed in Note 5 to the financial statements which was not separated from the other funds. This is contrary

to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education (FDSE), which requires that schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

In the circumstances, Management was in breach of law.

#### **5. 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.31,790,812 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.160,200 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 of funds transferred to KESSHA amounting to Kshs.160,200 could not be confirmed.

#### **6. Failure to Comply with Procurement Procedures**

The statement of receipts and payments reflects an amount of Kshs.31,473,905 and Kshs.40,331,198 in respect of total receipts and payments respectively. However, review of tenders awarded during the year indicated that there were no tenders reserved for women, youth and people living with disabilities. This is contrary to Section 149 of the Public Procurement and Asset Disposal Regulations, 2020, which states that an Accounting Officer of a procuring entity shall, when processing procurement under Section 157(5) of the Act, allocate at least thirty percent (30%) of its annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability.

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

#### **7. Irregular Extension of Term of Service for the Chairman of the Board of Management**

Review of Board of Management minutes and appointment letters revealed that, the Chairman and other members who were still serving during the year under review, had served in the same role for more than two terms. This was contrary to Section 3 of the Basic Education Act, 2013 which requires that the Board of Management should serve for a term of three (3) years, which shall be renewable for one further term.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements 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 Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **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), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

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

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

23 September, 2024

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

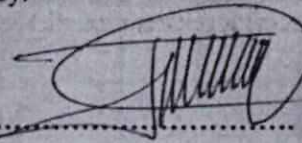
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

6. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2021

Description / Particulars	Note	2021	2020
<b>Receipts</b>			
Capitation grant for tuition	1	960,375.75	1,452,864.00
Capitation grant for operations	2	6,287,739.70	14,868,275.00
Government Grants for infrastructure	3	-	-
School fund income- parents' contributions	4	15,434,522.00	22,020,472.00
Other Receipts – School Fund Account	5	8,791,268.00	12,602,778.05
<b>Total Receipts</b>		<b>31,473,905.45</b>	<b>50,944,389.05</b>
<b>Payments</b>			
Tuition	6	464,376.00	1,425,853.00
Operations	7	8,076,010.00	14,780,376.00
Infrastructure	8	-	-
Boarding and school fund	9	31,790,812.50	27,210,203.65
<b>Total Payments</b>		<b>40,331,198.50</b>	<b>43,416,432.65</b>
<b>Surplus/Deficit</b>		<b>(8,857,293.05)</b>	<b>7,527,956.4</b>

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, KILIMNIA



Name: Peter Karwigi

Name: Virginia Kariuki

Name: Josphat Mwai

Chair BOM

School Principal/ Secretary to  
BOM

Bursar/ Finance Officer

Date:

Date:

Date:

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021

Description	Note	2021	2020
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	4,253,096.64	10,154,919.69
Cash balances	11	6,705.00	17,131.00
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>4,259,801.64</b>	<b>10,172,050.69</b>
Account's receivables	13	7,757,020.85	8,857,418.85
<b>Total financial assets</b>		<b>12,016,822.49</b>	<b>19,029,469.54</b>
<b>Financial liabilities</b>			
Accounts payables	14	9,135,301.00	7,290,655.00
<b>Net financial assets</b>		<b>2,881,521.49</b>	<b>11,738,814.54</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	11,738,814.54	4,210,858.74
Surplus/deficit for the year			xxx/(xxx)
<b>Net financial position</b>			<b>xxx</b>

The school's financial statements were approved on \_\_\_\_\_ 2021 and signed by \_\_\_\_\_

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, KIANYAGA

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, KIANYAGA

Name: Peter Karwigi

Name: Virginia Kariuki  
School Principal/ Secretary to  
BOM

Name: Josphat Mwai

Chair BOM

Bursar/ Finance Officer

Date:

Date:

Date:

8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2021

Description	Note		
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition		960,375.75	1,452,864.00
Government grants for operations		6,287,739.70	14,868,275.00
Government grants for infrastructure			
School fund income- parents contributions/ fees		16,534,920.00	19,779,736.30
Other income		8,791,268.00	12,602,778.05
<b>Total receipts</b>		<b>32,574,303.45</b>	<b>48,703,635.35</b>
<b>Payments</b>			
Cash outflows for tuition		464,376.00	1,425,853.00
Cash outflows for operations		8,076,010.00	14,780,376.60
Cash outflows Boarding/lunch and school fund payments		29,946,166.50	26,310,658.65
<b>Total payments</b>		<b>38,486,522.50</b>	<b>45,516,888.25</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>(5,912,249.05)</b>	<b>6,186,765.10</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		0.00	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
<b>Net cash inflow/outflows from investing activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		0.00	0.00
<b>Net cash inflow/outflow from financing activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>(5,912,249.05)</b>	<b>6,186,765.10</b>
Cash and cash equivalent at beginning of the FY		10,172,050.69	3,985,285.59
Cash and cash equivalent at end of the FY		4,259,801.64	10,172,050.69

Note: Cash and Cash Equivalent is the summation of Note.

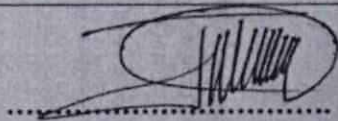
(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).

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

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021**

ST. BAKHITA KIBURIA GIRLS'  
SECONDARY SCHOOL  
P. O. Box 23 - 10301, KIANYAGA



.....  
**Name:** Peter Karwigi

.....  
**Name:** Virginia Kariuki  
**School Principal/ Secretary to  
BOM**

.....  
**Name:** Josphat Mwai

**Chair BOM**

**Bursar/ Finance Officer**

**Date:**

**Date:**

**Date:**



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9. Statement of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	a+b	d	e/d*100
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials	2,831,922	0.00	2,831,922	2,831,922	100%
Exercise Books	1,285,950	0.00	1,285,950	270,200	475.9%
Laboratory Equipment	3,335,700		3,335,700	435,842.50	765.63%
Internal Exams	0.00	0.00	0.00	0.00	-
Chalks	56,825	0.00	56,825	0.00	-
Teaching / Learning Materials	2,027,504	0.00	2,027,504	541,095.25	374.7%
Exams And Assessment	1,911,735	0.00	1,911,735	241,045.60	793.1%
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	19,100,200	0.00	19,100,200	4,690,062.35	24.5%
Repairs And Maintenance	6,044,900	0.00	6,044,900	38,818,260.45	642.16%
Local Transport / Travelling	2,863,700	0.00	2,863,700	451,725.20	
Electricity And Water	7,718,172	0.00	7,718,172	1,469,060	23.5%
Medical	1,023,422	0.00	1,023,422	-	
Administration Costs	3,991,640	0.00	3,991,640	325,800	
Activity	871,200	0.00	871,200	-	
Insurance Cover	767,000	0.00	767,000	-	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	36,186,290		36,186,290	36,186,290	
<b>5) Other Income</b>					
Development	1,342,465		1,342,465		
Rent income	25,800		25,800		
Income From Farming Activities	725,994		725,994		



Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Receipt/Expenses Item	Original Budget Ksh	Adjustments Ksh	Final Budget Ksh	Amount On Comparable Basis Ksh	% Of Utilization =d/c % (5th)
	a	b	c=a+b	d	e=d/c %
clubs	88,792		88,792		
University Registration	-		-		
Mamachen fund	200,000		200,000		
uniforms	-		-		
Fixed Account	2,395,935		2,395,935		
Total Income			90,016,160.00		
<b>(6) Expenditure For Tuition</b>					
Textbooks	1,285,950		1,285,950	-	
Reference Materials	2,831,922		2,831,922	-	
Exercise Books	0.00		0.00	150,000	
Laboratory Equipment	3,335,700		3,335,700	184,266	
Teaching / Learning Materials	2,027,504		2,027,504	121,800	
Chalks	56,825		56,825	-	
Exams And Assessment	1,911,735		1,911,735	8,310	
Teachers Guides	-		-		
Administration Costs	-		-		
Bank Charges	-		-		
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	19,100,200		19,100,200		
Repairs, Maintenance & Improvements	6,044,900		6,044,900		

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Receipts/Expenses/Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual/9th Comparable Basis Kshs	% Of Utilization
Local Transport / Travelling	2,863,700		2,863,700		
Electricity, Water and Conservancy	7,718,172		7,718,172		23.5%
Medical/ insurance	1,023,422		1,023,422		
Administration Costs	3,991,640		3,991,640		
Activity Expenses	871,200		871,200		
Insurance cover	767,000		767,000		
SMASSE					
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Boarding equipment and store			9,642,486		
Personnel Emoluments			956,836		
Repairs, Maintenance and Improvements			1,401,595		

(ST. BAKHTA KIBURIA GIRLS HIGH SCHOOL)  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actuals	% of Utilization
Other voteheads			6,638,075		
Uniform			92500		
Local Transport / Travelling			-		
Electricity, Water and Conservancy			-		
Medical Expenses			-		
Administration Costs			88,010		
Activity			-		
Gratuity			-		
Lunch Programme			-		
Boarding Equipment and Stores	36186290		36,186,290		
Expenditure For Income Generating Activity			-		
Insurance Costs			-		
Other Expenses On Investments			-		
Rent Expenses			-		
Bank Charges			-		
Loan Interest Repayment			-		
Loan Principal Repayment			-		

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

- i. Xxx
- ii. Xxx

## 10. 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

### 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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

11. Notes to The Financial Statements

1 Government Grants for Tuition

Description	FY 2020	
	KSh	KSh
Reference Materials	-	-
Exercise Books	-	912,864.00
Laboratory Equipment	-	500,000.00
Internal Exams	-	40,000.00
Teaching / Learning Materials	960,375.75	-
Others	0.00	-
<b>Total</b>	<b>960,375.75</b>	<b>1,452,864.00</b>

\*Include others as per MOE circulars

2 Government Grants for Operations

Description	FY JAN - JUNE 2021	FY 2020
	KSh	KSh
Personnel Emoluments	-	4,517,675.00
Repairs And Maintenance	-	3,532,500.00
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical/ insurance	-	157,000.00
Infrastructure	500,000	4,000,000.00
Administration Costs	0.00	-
Activity	0.00	314,000.00
Grant	5,787,739.70	2,000,000.00

\*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	Insert Current FY	Insert Comparative FY
	KSh	KSh
Maintenance & Improvement	xxx	xxx
Transition infrastructure grants	xxx	xxx
Administration Block	xxx	xxx
Economic stimulus grants	xxx	xxx
Other (specify)(NGCDF and County govt.	xxx	xxx

(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Description	Insert Current FY	Insert Comparative FY
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

4 School Fund Income - Parents Contribution/Fees

Description	FY JAN - JUNE 2021	FY 2020
Personnel emoluments	1,399,423	1,116,580
Repairs and maintenance	597,987	898,391
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	71,075	101,830
Fee on Boarding Equipment and stores	10,661,144	13,428,079
PA Levies*	-	-
Other Vote head	2,704,803	6,475,592
<b>Total</b>	<b>15,434,522.00</b>	<b>22,020,472.00</b>

\*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Description	Insert Current FY Kshs	Insert Comparative FY Kshs
Description	FY JAN - JUNE 2021	FY 2020
	Kshs	Kshs
Rent Income	25,800	55,900
Income From Farming Activities	725,994	1,164,769
Development	1,342,465	2,301,858.15
Uniform	715,655	2,516,040
Pocket money	1,496,627	320,075
Clubs	88,792	105,205
Mama Chen fund		25,000
University registration		87,500
Fixed account	2,395,935	6,026,430.90
<b>Total</b>	<b>8,791,268</b>	<b>12,602,778.05</b>

Notes to the Financial Statements (continued)

6 Tuition

Description	FY 2021		FY 2020	
	Ksh		Ksh	
Exercise Books	150,000		886,260	
Textbooks	0.00		-	
Reference materials	-		-	
Laboratory Equipment	184,266		499,593	
Teaching / Learning Materials	121,800		-	
Exams And Assessment	8,310		40,000	
Teachers Guides	-		-	
Bank Charges	-		-	
Others (specify)	-		-	
<b>Total</b>	<b>464,376</b>		<b>1,425,853</b>	

7 Operations

Description	FY JAN - JUNE 2021		FY 2020	
	Ksh		Ksh	
Personnel Emoluments	1,820,445		4,261,573	
Service Gratuity	-		-	
Administration Cost	-		-	
Repairs And Maintenance & Improvements	-		1,110,272	
Local Transport / Travelling	-		-	
Electricity And Water	-		-	
Medical/ insurance cost	509,665		13,070	
Activity Expenses	102,130		982,605	
infrastructure	2,234,551		5,986,696	
Other vote head	1,409,219		2,426,160.60	
Boarding	2,000,000		-	
<b>Total</b>	<b>8,076,010</b>		<b>14,780,376.60</b>	



(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Notes to the Financial Statements (continued)

8 Infrastructure

Description	FY 2020-21 Ksh.	FY 2021 Ksh.
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

9 Boarding and School Fund

Description	FY 2020-21 Ksh.	FY 2021 Ksh.
Personnel Emoluments	956,836	2,393,924
Activity	88,010	206,258
Repairs And Maintenance & Improvements	1,401,595	929,754
Local Transport / Travelling	0.00	-
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	0.00	-
Infrastructure	1,000,000	-
Uniform	92,500	2,702,000
Pocket Money	203,447	273,660
Fee On Boarding Equipment and Stores	9,642,485.50	10,701,976.50
Rent Expenses	30,000	36,000
Insurance Cost (Life Property)	-	-
Clubs	94,952	97,234
Development	10,450,000	-
Farming Expenses	1,098,912	916,311
University Registration	94,000	-
Others Vote heads	6,638,075	6,287,294
<b>Total</b>	<b>31,790,812.50</b>	<b>27,210,203.65</b>

(Expenses on income generating activities\*\* should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

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Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	FY JAN - JUNE 2021	FY 2020
Tuition Account		1104039109	531,790.95	35,751
Operations Account		1104039478	1,982,144.10	39,906.40
School Fund Account/Boarding		1103982982	1,460,448.59	6,065,958.09
Savings Account		1161432159	-	-
Parent Association Development Account		-	-	-
Income Generating Activities Account		-	-	-
Infrastructural Account		1261741285	278,753	4,013,304
<b>Total</b>			<b>4,253,096.64</b>	<b>10,154,919.69</b>

11 Cash In Hand

Description	FY JAN - JUNE 2021 Kshs	FY 2020 Kshs
Tuition Account	-	-
Operation Account	5,594	1,551
School Fund	1,111	15,580
<b>Total</b>	<b>6,705</b>	<b>17,131</b>

12 Short Term Investments

Description	FY JAN - JUNE 2021 Kshs	FY 2020 Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	FY JAN-JUNE 2021 Kshs	FY 2020 Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	-	-

14 Accounts Receivable

Description	FY JAN-JUNE 2021 Kshs	FY 2020 Kshs
Fees Arrears	7,745,020.85	8,850,618.85
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)	12,000	6,800
<b>Total</b>	<b>7,757,020.85</b>	<b>8,857,418.85</b>

Description	FY JAN-JUNE 2021 Kshs	FY 2020 Kshs
Fees Arrears for the current year	1,129,640	3,096,875
Fees arrears for the previous year	3,096,875	1,562,388
Fees arrears for prior-period over (2 years)	5,753,743.85	5,054,295.15
Less fees arrears recovered	(2,235,238)	(862,939.30)
<b>Total</b>	<b>7,745,020.85</b>	<b>8,850,618.85</b>

Description	Insert Current FY Kshs		Insert Comparative FY Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,129,640	11%	3,096,875	21%
Between 1- 2 years	3,096,875	31%	5,062,388	35%
Over 2 years	5,753,743.85	58%	6,274,554.15	44%
Accumulated accounts receivable	9980258.85	100%	14433817.15	100%
Less fees arrears recovered	(2,235,238)		(1,220,259)	

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15 Accounts Payable

Description		
Trade Creditors (See Ageing Below and Appendix 1)	7,476,481.00	5,873,510.00
Prepaid Fees	1,658,820.00	1,417,145.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables ( <i>specify</i> )	-	-
<b>Total</b>	<b>9,135,301.00</b>	<b>7,290,655.00</b>

Ageing Analysis of Accounts Payable

Description	FY JAN - JUNE 2021		FY 2020	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,410,946	55.8%		%
Between 1- 2 years	5,807,975	43.7%		%
Over 2 years	65,935	0.05%		%
<b>Total (should tie to note 14)</b>	<b>13,284,856</b>	<b>100%</b>		<b>%</b>
<b>Less trade creditors paid</b>	<b>(5,807,975)</b>			

16 Fund Balance Brought Forward

Description	FY JAN - JUNE 2021		FY 2020	
	Kshs		Kshs	
Bank Balances	10,154,919.69		3,979,018.59	
Cash Balances	17,131.00		6,267.00	
Short Term Investments	-		-	
Receivables	8,857,418.85		6,616,638.15	
Payables	(7,290,655.00)		(6,391,110.00)	
<b>Total</b>	<b>11,738,814.54</b>		<b>4,210,858.74</b>	



(ST. BAKHITA KIBURIA GIRLS HIGH SCHOOL)

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021

**Other important disclosure notes**

IPSAS Cash Standard 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 Non-current Liabilities Summary**

Description	FY 2021	FY 2020
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**18 Biological assets**

Description	Numbers	FY JAN-JUNE	
		2021	FY 2020
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		-	-

**19 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
<b>Balance at the end of the year</b>	-	-

**Other important disclosure notes**

**20 Stock/ Inventory**

Description	FY 2021 - JUNE 2021	
	Kshs.	
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-

*(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)*



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**21 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.	ISPs / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Time frame (Period when you expect the issue to be resolved)

ST. BAKHITA KIBURIA GIRLS  
SECONDARY  
P. O. Box 23-1 ... YAGA

Sign and Date  
Principal



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Supply Of Goods</b>						
4.						
5.						
Sub-Total						
<b>Supply Of Services</b>						
6.						
7.						
8.						
Sub-Total						
<b>Grand Total</b>						

**(ST. BAKHTA KIBURIA GIRLS HIGH SCHOOL)**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2021**

**Annex 2 – Summary of Fixed Assets Register**

Asset Class	Depreciated Cost of Assets during the year ended 30XX		Depreciated during the year ended 30XX		Historical Cost of Assets (KSh)
	Original Cost (KSh)	Accumulated Depreciation (KSh)	Original Cost (KSh)	Accumulated Depreciation (KSh)	
Land					
Buildings And Structures					
Motor Vehicles					
Office Equipment, Furniture And Fittings					
Textbooks					
ICT Equipment					
Tools And Apparatus					
Other Machinery And Equipment					
Heritage And Cultural Assets					
Intangible Assets- Soft Ware					
<b>Total</b>					

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