

REPUBLIC OF KENYA



Enhancing Accountability

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| REPORT | |
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 29 NOV 2023 | DAY: WED |
| TABLED BY: OF | Hon Owen Baya, CES, MP Deputy Majority Leader |
| CLERK-AT THE-TABLE: | Esther Ngunya |

THE AUDITOR-GENERAL

ON

RIGOMA GIRLS SECONDARY SCHOOL

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

NYAMIRA COUNTY





RIGOMA GIRLS SECONDARY 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)

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

[RIGOMA GIRLS SECONDARY 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 Nyamira County, Masaba North Sub-County

The school was registered in 1985 under registration number KK3245 and is currently categorized as a County public Girls boarding secondary school established, owned or operated by the Government.

The school is a Boarding Girls Secondary school and had 215 number of students as at 30th June 2021. It has 2 streams and 20 teachers of which 9 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 | PR. Richard Ogero | BOM CHAIRPERSON | 26/04/2019 |
| 2 | Gichemba Mosiori | BOM SECRETARY/PRINCIPAL | 26/04/2019 |
| 3 | Sereti Kimori | BOM MEMBER | 26/04/2019 |
| 4 | Sarah Nyangechi | BOM MEMBER | 26/04/2019 |
| 5 | Gerald Okoko | BOM MEMBER | 26/04/2019 |
| 6 | Everlyne Kwamboka | BOM MEMBER | 26/04/2019 |
| 7 | Shem Masese | BOM MEMBER | 26/04/2019 |
| 8 | Okeri Charles | BOM REP CEB | 26/04/2019 |
| 9 | Elijah Osoro | BOM MEMBER REP TEACHERS | 26/04/2019 |
| 10 | Alfred Nyamwange | BOM MEMBER – SPONSOR | 26/04/2019 |
| 11 | Sophia Ayubu | BOM MEMBER – COMMUNITY INTEREST | 26/04/2019 |
| 12 | Nelson Nyabuti | BOM MEMBER- SPECIAL NEEDS | 26/04/2019 |
| 13 | Velnah Okoko | BOM REP STUDENT | 26/04/2019 |
| 14 | | | |
| 15 | | | |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule 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 | 1 Sereti Kimori 2. Gechemba Mosiori 3. Sarah Nyangechi | Chairman Secretary Member | 3 |
| 2 | Audit Committee | 1. Shem Masese 2. Gerald Okoko 3. Okeri Charles | Chairman Secretary Member | 3 |
| 3 | Finance, procurement and general purposes Committee | 1. Shem Masese 2. Gechemba Mosiori 3. Gerald Okoko | Chairman Secretary Member | 3 |
| 4 | Academic Committee | 1. Augustine Getuba 2. Catherine Ondieki | Chairman Secretary | 3 |
| 5 | Development Committee | 1. Samuel Nyanumba 2. Sarah Nyangechi | Chairperson Secretary | 3 |
| 6 | Discipline and welfare Committee | 1. Samuel Nyanumba 2. Elijah Osoro 3. Catherine Ondieki 4. Gladys Momanyi 5. Sisa Ankiri | Chairman Secretary Member Member Member | 3 |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

(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 | Gechemba Mosiori | 310240 |
| 2 | DEPUTY PRINCIPAL | Samuel Nyanumba | 433922 |
| 3 | FINANCE OFFICER/BURSAR | Nyaboke Kevin | 20228575 |
| | | | |

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 2022-40200
Telephone: 0711716757
E-mail:rigomagirls@gmail.com

Website:www.rigo.magirls.sc.ke
Facebook:RigomaG.SEC
Twitter:@RigomaGirls

(f) School Bankers

The following school operated Four number of bank accounts in the following banks:
(Ensure all accounts including CDF accounts are included. (RIGOMA GIRLS SECONDARY SCHOOL).

1. Name of Bank: KCB Bank
Branch: KEROKA
Account Number; 1102207373
2. Name of Bank: KCB Bank
Branch: KEROKA
Account Number; 1102207063
3. Name of Bank: NATIONAL Bank
Branch: KISII
Account Number; 0102103391230

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

4. Name of Bank: KCB Bank
Branch: KEROKA
Account Number: 1238158579

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

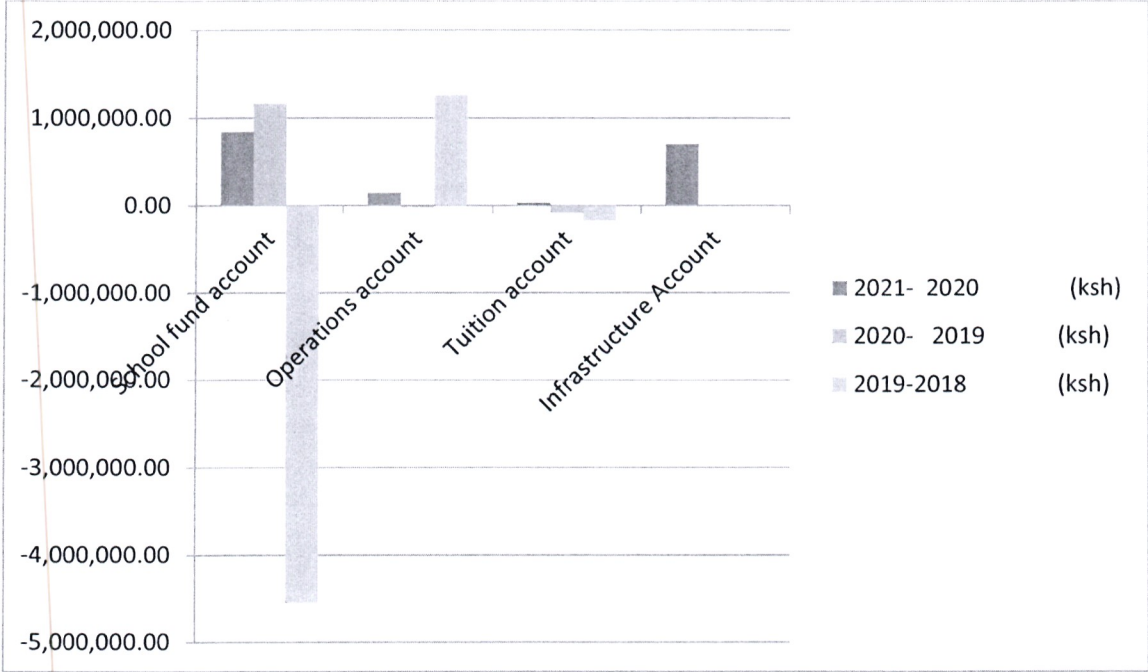
a) Financial performance:

Under this section, the following information should be given:

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

| ACCOUNTS | 2021- 2020 (ksh) | 2020- 2019 (ksh) | 2019-2018 (ksh) |
|-------------------------------|---------------------|---------------------|-----------------------|
| <i>School fund account</i> | 837,822.60 | 1,163,503.00 | (4,551,165.60) |
| <i>Operations account</i> | 146,729.05 | (20143.00) | 1,262,999.80 |
| <i>Tuition account</i> | 29,229.00 | (87,202.00) | (177,301.15) |
| <i>Infrastructure Account</i> | 700,000.00 | --- | --- |
| | | | |
| | | | |
| | | | |
| TOTALS | 1,713,780.65 | 1,056,158.00 | (3,465,466.95) |

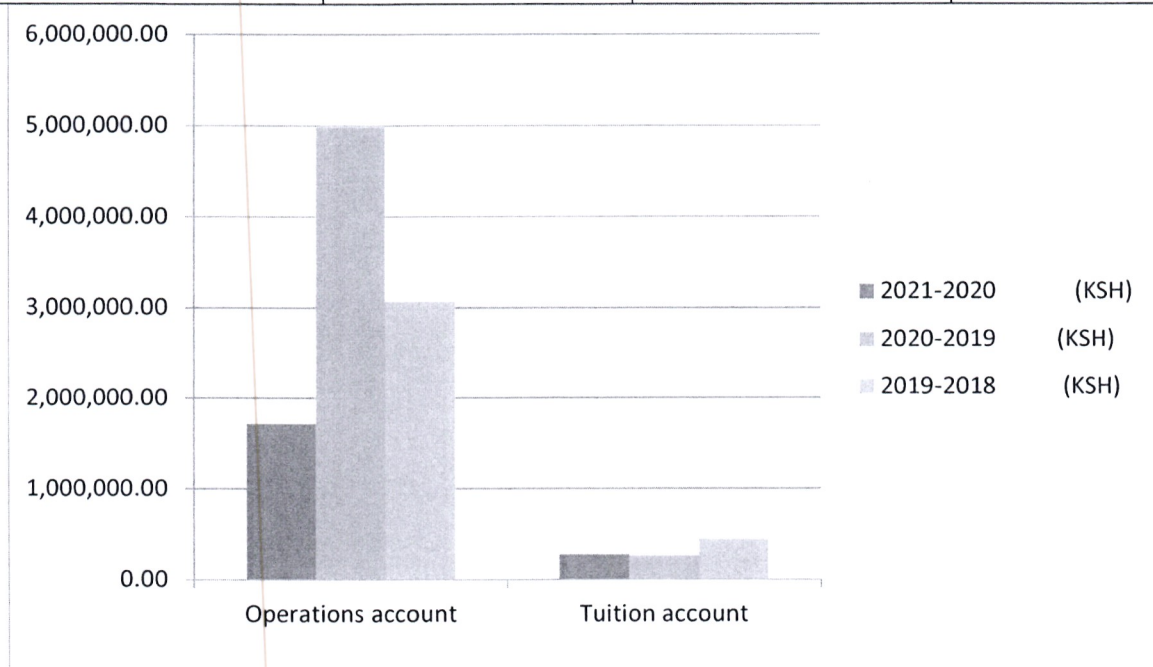
PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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

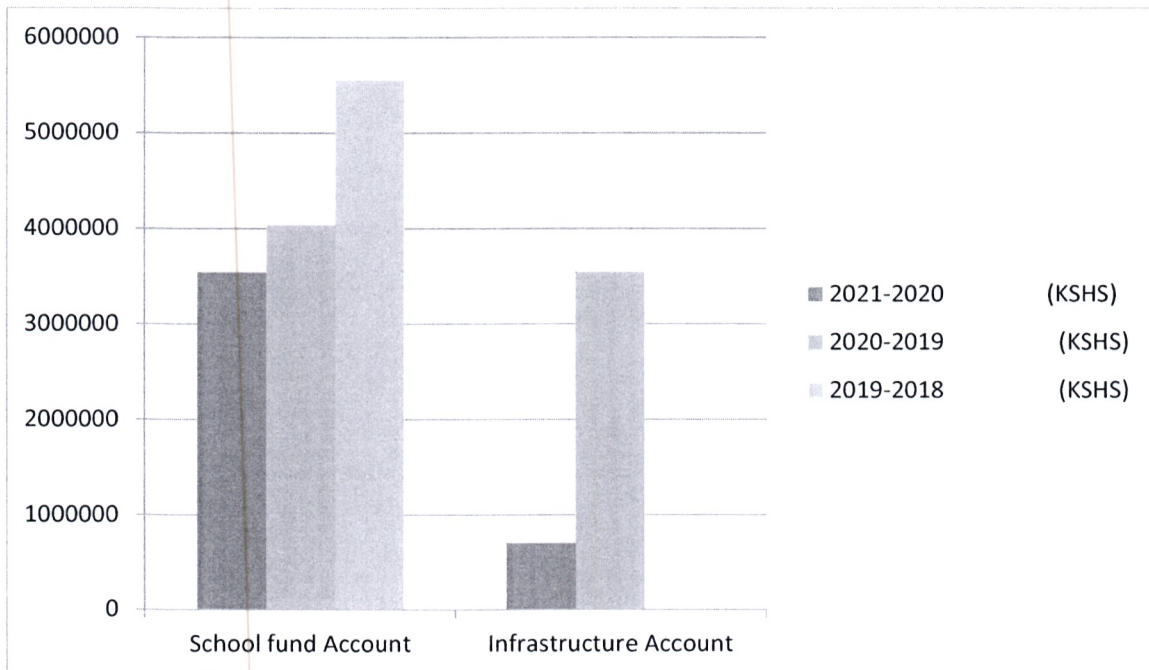
| | 2021-2020 (KSH) | 2020-2019 (KSH) | 2019-2018 (KSH) |
|--|----------------------------|----------------------------|----------------------------|
| Operations account | 1,716,193.10 | 4,986,150.00 | 3,066,530.70 |
| Tuition account | 276,264.100 | 259,850.00 | 448,388.40 |
| Total | 1,992,457.10 | 5,246,000.00 | 3,514,919.10 |
| Ratio of capitation grant per student over the last three years | | | |
| Number of students | 215 | 270 | 215 |
| Ratio | 1:9,267.24 | 1:19,429.00 | 1:16,348.00 |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

A three-year overview of growth of other income(s) earned by the school .

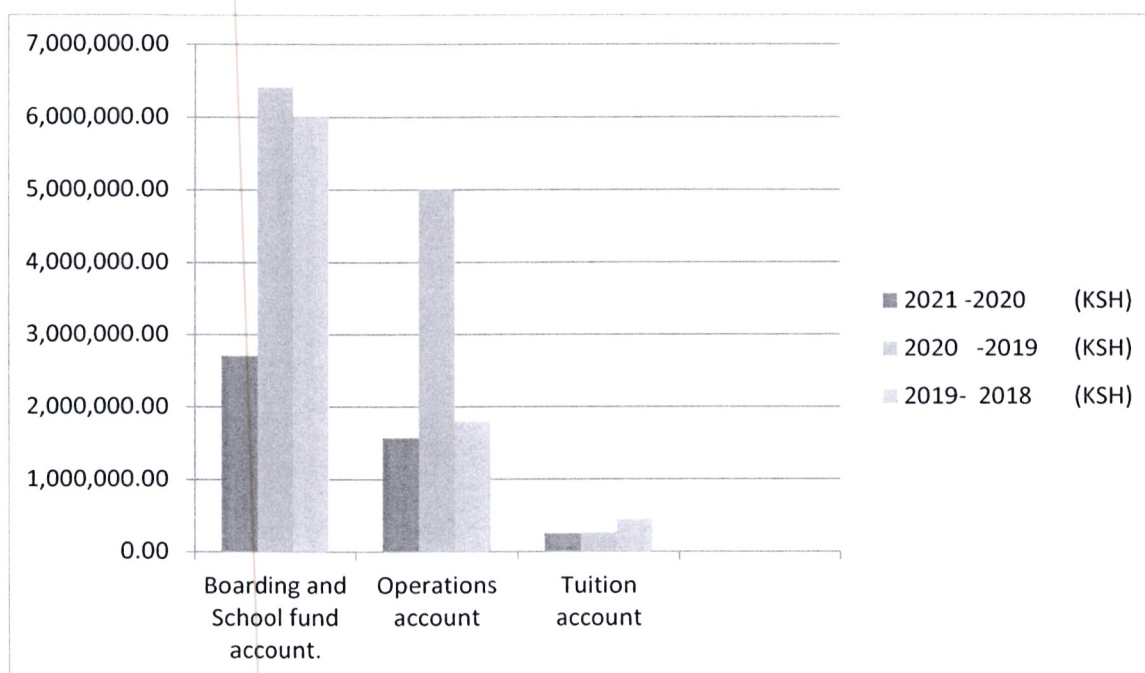
| <i>ACCOUNTS</i> | <i>2021-2020</i> <i>(KSHS)</i> | <i>2020-2019</i> <i>(KSHS)</i> | <i>2019-2018</i> <i>(KSHS)</i> |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <i>School fund Account</i> | 3542658.00 | 4,036,940.00 | 5,553,470.00 |
| <i>Infrastructure Account</i> | 700,000.00 | 3,544,000.00 | ---- |
| ----- | ----- | ----- | ----- |
| <i>TOTAL</i> | 4,242,658.00 | 7,580,940.00 | 5,553,470.00 |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

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

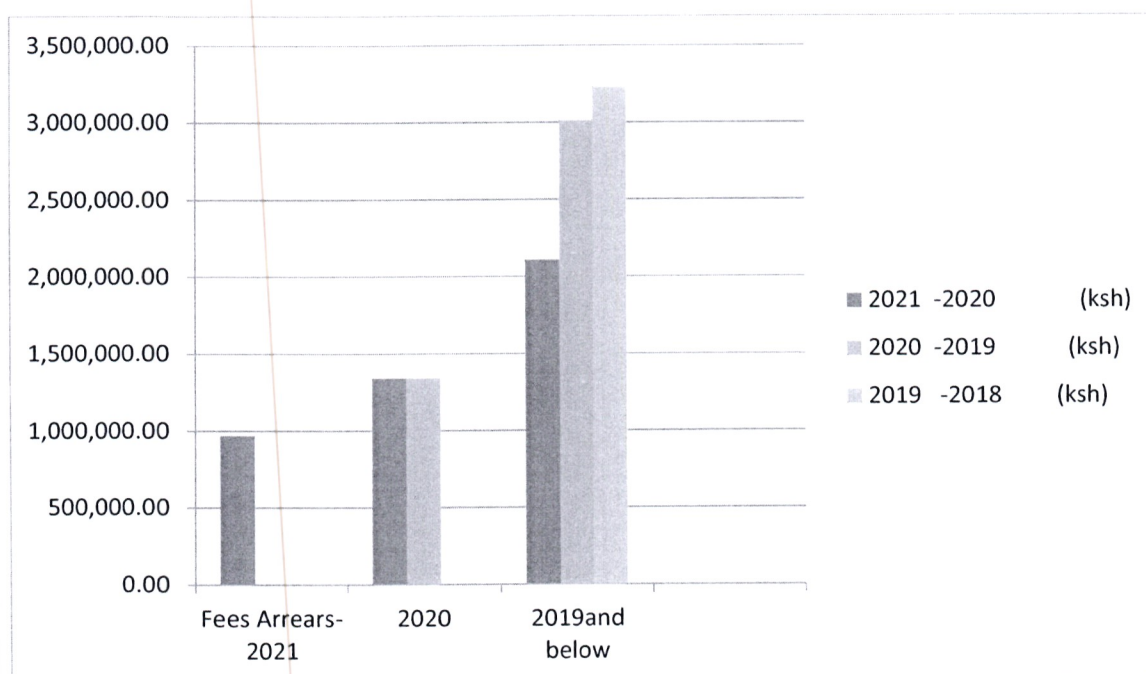
| OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL | | | |
|--|-----------------------------|-----------------------------|-----------------------------|
| ACCOUNTS | 2021 -2020 (KSH) | 2020 -2019 (KSH) | 2019- 2018 (KSH) |
| Boarding and School fund account. | 2,704,835.40 | 6,416,730.70 | 599,4887.00 |
| Operations account | 1,569,464.05 | 4,986,150.00 | 1,803,530.20 |
| Tuition account | 247,335.00 | 259,850.00 | 448,388.85 |
| | | | |
| TOTAL | 4,521,634.45 | 11,662,730.70 | 8,246,806.05 |
| | | | |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Movement of Debtors of the school over the last three years

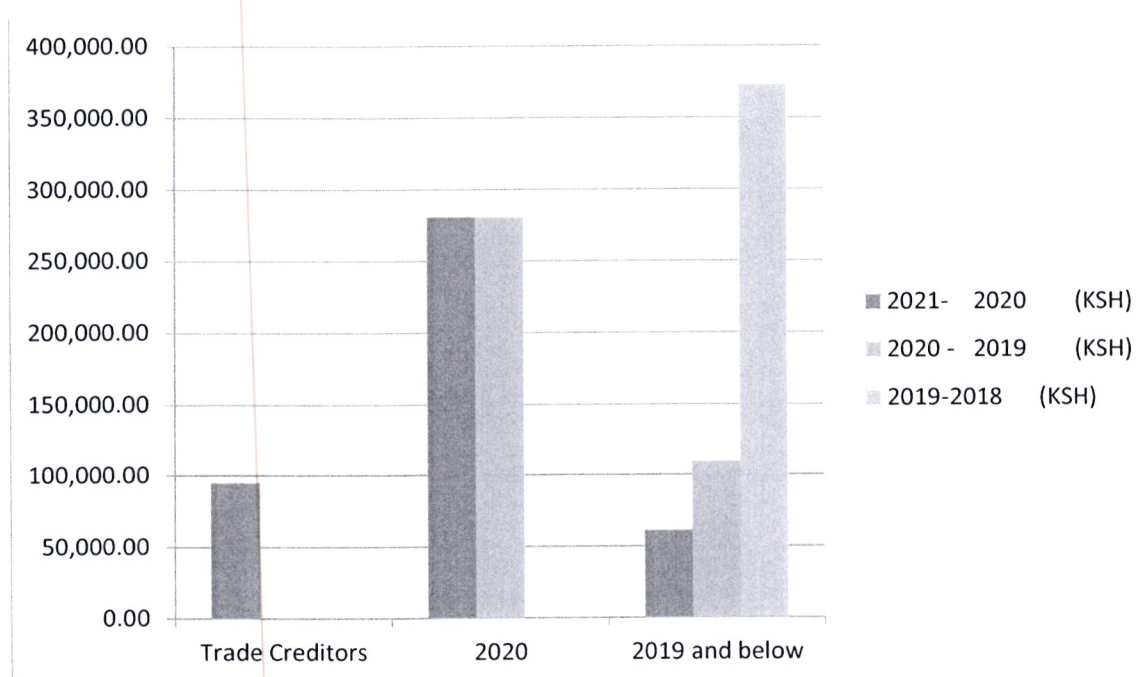
| ACCOUNTS | 2021 -2020 (ksh) | 2020 -2019 (ksh) | 2019 -2018 (ksh) |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fees Arrears-2021 | 970,110.00 | --- | ---- |
| 2020 | 1,343,040.00 | 1,343,040.00 | ----- |
| 2019and below | 2,107,652.00 | 3,011,292.00 | 3226662.00 |
| | | | |
| Totals | 4,420,802.00 | 4,354,332.00 | 3,226,662.00 |
| | | | |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Movement of Creditors of the school over the last three years

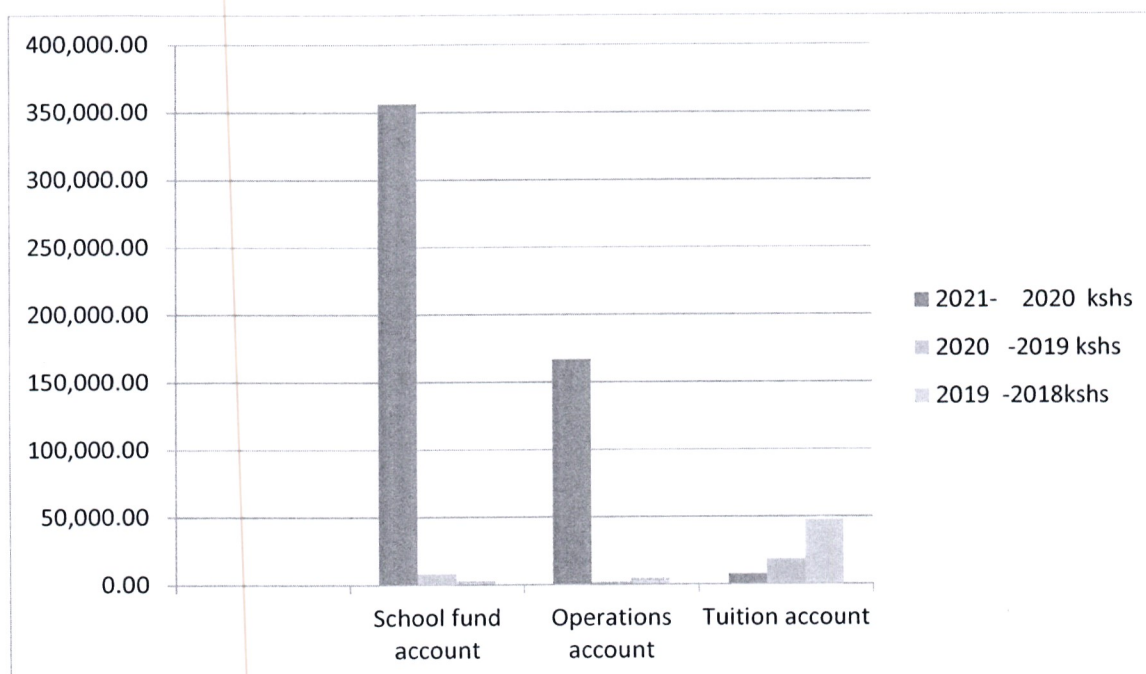
| ACCOUNTS | 2021- 2020 (KSH) | 2020 - 2019 (KSH) | 2019-2018 (KSH) |
|------------------------|-----------------------------|------------------------------|------------------------|
| Trade Creditors | 94,942.00 | ---- | |
| 2020 | 280,645.00 | 280,645.00 | |
| 2019 and below | 61,170.40 | 109,110.00 | 372,989.00 |
| | | | |
| | | | |
| TOTAL | 436,757.40 | 389,755.00 | 372,989.00 |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Movement of Cash and Bank balances over three years

| | 2021- 2020 kshs | 2020 -2019 kshs | 2019 -2018kshs |
|-------------------------------|---------------------|------------------|-------------------|
| School fund account | 356,195.80 | 8,232.80 | 2,978.50 |
| Operations account | 167,036.20 | 1,777.10 | 4,536.35 |
| Tuition account | 7,922.31 | 18,713.31 | 47,791.00 |
| Infrastructure Account | 701,230.00 | 1,230.00 | 593,674.41 |
| TOTAL | 1,232,384.31 | 29,953.21 | 648,980.26 |



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

a) Teacher Student ratio:

| YEAR | 2021 | 2020 | 2019 | SHORTAGES |
|-----------------------|------|-------|------|---------------------|
| No .of TSC teachers | 11 | 11 | 11 | BS STUDY/Geo |
| No. of B.O.M teachers | 9 | 9 | 9 | English/Literature |
| No. of students | 215 | 270 | 215 | Biology/Agriculture |
| RATIOS | 1;10 | 1; 13 | 1;13 | Kiswahili/History |

b) .Mean score 2021 kcse

| YEAR | 2020 | 2019 | 2018 | |
|--------------------|--------|-------|-------|--|
| MEAN | 5.1395 | 4.239 | 3.447 | |
| Number of Students | 43 | 46 | 67 | |
| Set Scores | 5.00 | 4.5 | 3.7 | |

b) Number of Candidates in the 2021 KCSE:

| YEARS | 2020 | 2019 | 2018 | |
|---------------------------|------|------|------|--|
| NO.OF STUDENTS | 43 | 46 | 67 | |
| Transition to high levels | 2 | 4 | 3 | |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

c) Capacity of the school:

| FACILITY | NO OF facilities | NO OF STUDENTS-2021 | No of Students-2020 | No of Students-2019 |
|------------|------------------|---------------------|---------------------|---------------------|
| DORMITORY | 4 | 215 | 270 | 215 |
| TOILETS | 2 | 215 | 270 | 215 |
| LIBRARY | 1 | 215 | 270 | 215 |
| CLASSROOMS | 10 | 215 | 270 | 215 |
| LABORATORY | 2 | 215 | 270 | 215 |
| KITCHEN | 1 | 215 | 270 | 215 |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Development projects carried out by the school:

| S/N | Project | year | Status | Amount (Kshs) | Fund source |
|-----|-----------|-----------|-------------|------------------|-------------|
| 1 | Dormitory | 2019-2020 | Incompleted | | MIF |
| 2. | ----- | 2020-2021 | completed | | MIF |
| 3 | | | | | |

Signature [Signature]
 Name STEPHEN MUMIKI
 Date GICITA 11.09.2023.
 Chairperson(BOM)

Signature [Signature]
 Name MOSORI GECHEMISI
 Date 11.09.2023
 Principal/secretary(BOM)



Signature [Signature]
 Name KEVIN NYABORE
 Date 11.09.2023
 Finance officer/Bursar

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021


STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

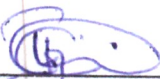
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 Rigoma Girls **Secondary school** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June 2021 and of the school's financial position as at that date.

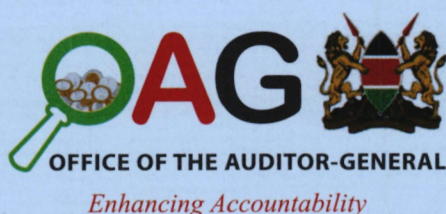
Sign: 
Name: STEPHEN M. GICHANA
Date: 11.09.2023
Chairperson/Member (Bom)

Sign: 
Name: MOSIORI GECITEMBA
Date: _____
Principal/secretary(Bom)

Sign: 
Name: KEVIN NYABORE
Date: 11.09.2023

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 RIGOMA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - NYAMIRA 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management, and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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

Adverse Opinion

I have audited the accompanying financial statements of Rigoma Girls Secondary School - Nyamira 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

Report of the Auditor General on Rigoma Girls Secondary School for the year ended 30 June, 2021 - Nyamira County

payments, statement of cash flows, and statement of budgeted versus actual amounts for the year 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the Rigoma Girls Secondary School - Nyamira 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 do not comply with Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Inaccuracies in the Statement of Cash Flows

The statement of cash flows reflects cash and cash equivalents at beginning and end of the year balance of Kshs.56,149 and Kshs.1,232,384, respectively resulting to a movement of Kshs.1,176,235. However, the net increase in cash and cash equivalents reflects a balance of Kshs.1,713,761 resulting to an unexplained variance of Kshs.537,526. Further, adjustment for increase/(decrease) on receivable and payables in the statement of cash flows was omitted.

In the circumstances, the accuracy, completeness, presentation and disclosure of the statement of cash flows could not be confirmed.

2. Unsupported Receipts and Payments

The statement of financial performance reflects school fund income - parents contribution, School fund income - other receipts, payments for tuition, payment for operations and Boarding and School fund amount of Kshs.3,542,658, Kshs.700,000, Kshs.247,355, Kshs.1,569,464 and Kshs.2,704,835, respectively. However, the amounts were not supported by ledgers. This is contrary to Section 23(1) of the Fourth Schedule of the Basic Education Act, 2013 which states that, 'the Board of Management of a Public Institution of basic education shall cause to be kept all proper books and records of accounts of the income, expenditure and assets of the institution'.

In the circumstances, the accuracy and completeness of the receipts and payments amounting to Kshs.4,242,658 and Kshs.4,521,654 could not be confirmed.

3. Inaccuracies in the Capitation Grants for Operations

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.1,716,193 as disclosed in Note 2 to the financial statements. However, review of the NEMIS capitation disbursements in the bank statements and the cash book revealed an amount of Kshs.2,766,886 resulting to an unexplained and unreconciled variance of Kshs.1,050,693.

In the circumstances, the accuracy and completeness of the capitation grants for operations amounting to Kshs.1,716,193 could not be confirmed.

4. Unsupported Fees Arrears

The statement of financial assets and liabilities reflects accounts receivable balance of Kshs.4,420,802 which includes fees arrears for the current period amount of Kshs.970,110. However, detailed schedules supporting the fee arrears were not provided for audit review. Further, the statement of financial assets and liabilities reflects Note 10 while notes to the financial statements reflects Note 11.

In the circumstances, the accuracy and completeness of fees arrears balance of Kshs.970,110 could not be confirmed.

5. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,233,384 which includes bank balance and cash balance of Kshs1,090,082 and Kshs.142,302, respectively as disclosed in Note 8 and 9 to the financial statements respectively. However, bank reconciliation statements for the infrastructure account with a balance of Kshs.701,230 was not provided for audit review. In addition, the board of cash survey or cash count certificate to confirm the reported cash balance was also not provided for audit review.

In the circumstances the existence, accuracy and completeness of cash and cash equivalents balance of Kshs.701,230 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Rigoma Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse 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 THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based

on the audit procedures performed, I confirm 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 Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only one year for financial year 2020-2021 with comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In the circumstances, Management did not comply with guidelines issued by the PSASB.

2. Irregularities in the Procurement of Dormitory Construction

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.2,704,835 as disclosed in Note 7 to the financial statements which includes an amount of Kshs.1,789,837 incurred on dormitory construction. However, review of project documents revealed two (2) approved bills of quantities for the construction of the same dormitory block, one at a cost of Kshs.3,002,900 while the other was at a cost of Kshs.15,403,620. No explanation was provided for the anomaly. Further, contract agreement, inspection and acceptance committee report and project implementation status report were not provided for audit review.

In the circumstances, value for money on the construction of the dormitory expenditure of Kshs.2,04,835 could not be confirmed.

3. Lack of an Annual Procurement Plan

During the year under review, the School did not have an approved procurement plan. This was contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

4. Excess Distribution of Textbooks

During the year under review, the School Improvement Plan (SIP) indicating the need assessment of textbooks and reference material needed by the school was not prepared contrary to Section 2.2.1 of the Operation Manual from the Ministry of Education. The School received seventy-one (71) sets of books for Form 4 of Kigogo, Memories we Lost and Other Stories, Inheritance, Tumbo Lisiloshiba, Blossoms of Savannah, The Pearl, Adoll's House and Chozi la Heri instead of forty-two (42) for each. This resulted to excess distribution of twenty-nine (29) books for each set book or two hundred and thirty-two (232) set books of the entire consignment.

In the circumstances, value for money for the distribution of textbooks could not be confirmed.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Weak Internal Controls on Cash Management

During the year under review, the School did not have proper controls in management of cash through imprest or float and withdrawals were not based on an approved imprest or reimbursement period. In addition, the school did not maintain a memorandum (petty) cashbook.

In the circumstances, the effectiveness of internal controls on cash advances, issuance and surrender of imprests could not be confirmed.

2. Failure to Maintain Board Meeting Attendance Register

Review of the Board minutes and related documents revealed that the School Management did not maintain Board attendance register and agenda or notices for Board.

In the circumstances, it was not possible to confirm the attendance of Board Members and whether the meetings agenda were circulated to the Board Members.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of 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 Schools ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Schools 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 Institute'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 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 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 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 School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 October, 2023

PUBLIC SECONDARY SCHOOL ;RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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

| DESCRIPTION OF VOTE HEAD | Note | 2020-2021 | 2019-2020 |
|--|------|---------------------|-----------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Capitation grants for tuition account | 1 | 276,564.00 | |
| Capitation grants for operations account | 2 | 1,716,193.10 | |
| School Fund Income- Parents' Contributions | 3 | 3,542,658.00 | |
| School Fund Account -Other Receipts | 4 | 700,000.00 | |
| TOTAL RECEIPTS | | 6,235,415.10 | |
| PAYMENTS | | | |
| Payments for Tuition account | 5 | 247,355.00 | |
| Payments for operations account | 6 | 1,569,464.05 | |
| Boarding and school fund payments | 7 | 2,704,835.40 | |
| TOTAL PAYMENTS | | 4,521,634.45 | |
| SURPLUS/DEFICIT | | 1,713,780.65 | |

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

Sign: [Signature] Sign: [Signature] Sign: [Signature]
 Name: STEPHEN M. GICHANA Name: MOSIARI GECHENBA Name: KEVIN NYABORE

Date 11.09.2022 Date 11.09.2023 Date 11.09.2023

Chairperson(Bom)
 Secretary (Bom)

principal/

Finance Officer/Bursar



PUBLIC SECONDARY SCHOOL: RIGOMA GIRLS SEC SCH00L

Reports and Financial Statements for the year ended 30th June 2021

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

| | Note | 2020-2021 Kshs | 2020-2019 Kshs |
|--|------|----------------------------|-------------------|
| FINANCIAL ASSETS | | | |
| CASH AND CASH EQUIVALENTS; | | | |
| Bank Balances. | 8 | 1,090,082.01 | |
| Cash Balances. | 9 | 142,302.30 | |
| Short term Investment | | | |
| Total Cash and cash equivalents | | <u>1,232,384.31</u> | |
| Accounts Receivables. | 10 | 4,420,802.00 | |
| TOTAL FINANCIAL ASSETS | | 5,653,183.31 | |
| FINANCIAL LIABILITIES | | | |
| Accounts Payables. | 11 | 436,757.40 | |
| NET FINANCIAL ASSETS | | 5,216,428.91 | |
| REPRESENTED BY; | | | |
| ACCUMULATED FUND B/F; | 12 | 3,502,648.26 | |
| Surplus/Deficit for the year. | | 1,713,780.65 | |
| NET FINANCIAL POSITION | | 5,216,428.91 | |

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

Sign: [Signature]
Name: STEPHEN M. GICITARA

Sign: [Signature]
Name: MOSIARI GECITARA

Sign: [Signature]
Name: KEVIN NYABORE

Date: 11/09/2022

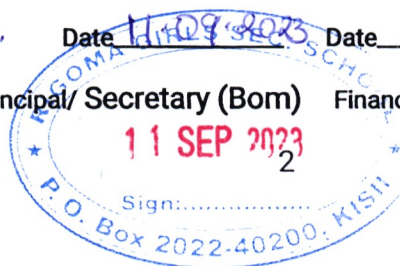
Date: 11.09.2023

Date: 11.09.23

Chairperson(Bom)

principal/ Secretary (Bom)

Finance/Officer/Bursar



PUBLIC SECONDARY SCHOOL: RIGOMA GIRLS SEC SCH00L

Reports and Financial Statements for the year ended 30th June 2021

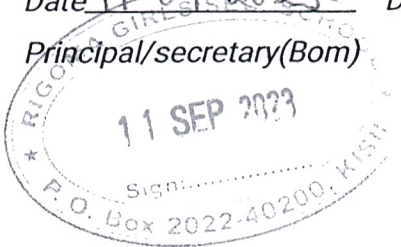
CONSOLIDATED TRIAL BALANCE AS AT 30 JUNE 2021

| | DR | CR |
|--|----------------------|----------------------|
| | KSHS | KSHS |
| Cash and Cash equivalents; | | |
| Bank Balances | 1,090,082.01 | ----- |
| Cash Balances | 142,302.30 | ----- |
| Short term investments | ----- | ----- |
| Accounts Receivables | 4,420,802.00 | ----- |
| Payments; | | |
| Payments for Tuition account | 247,335.00 | ----- |
| Payments for operations account | 1,569,464.05 | ----- |
| Boarding and school fund payments | 2,704,835.40 | ----- |
| Receipts; | | |
| Capitation grants for tuition account | ----- | 276,564.00 |
| Capitation grants for operation account | ----- | 1,716,193.10 |
| School Fund Income- Parents' Contributions | ----- | 3,542,658.00 |
| School Fund Income- Other receipts | ----- | 700,000.00 |
| Proceeds from borrowings | ----- | ----- |
| Accounts Payables | ----- | 436,757.40 |
| Prior Year Adjustment ; | | |
| Fund Balance b/f | ----- | 3,502,648.26 |
| TOTAL | 10,174,820.76 | 10,174,820.76 |

Signature [Signature]
 Name STEPHEN M. SILHANA
 Date 11/09/2022
 Chairperson(Bom)

Signature [Signature]
 Name MOSIORI GIECHENIBIT
 Date 11.09.2023
 Principal/secretary(Bom)

Signature [Signature]
 Name KEVIN NYABORE
 Date 11.09.2023
 Finance officer/Bursar



PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

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

| | | 2020-2021 | 2019-2020 |
|--|---|---------------------|------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Capitation grants for tuition | 1 | 276,564.00 | |
| Capitation grants for operations | 2 | 1,716,193.10 | |
| School fund income- Parents contributions | 3 | 3,542,658.00 | |
| School Fund Account-Other Receipts | 4 | 700,000.00 | |
| Total receipts | | 6,235,415.10 | |
| Payments | | | |
| Payments for Tuition | 5 | 247,355.00 | |
| Payments for operations | 6 | 1,569,464.05 | |
| Boarding and school fund payments | 7 | 2,704,835.40 | |
| Total payments | | 4,521,634.45 | |
| Net cash flow from operating activities | | 1,713,780.65 | |
| | | | |
| | | | |
| | | | |
| NET CASH FLOW FROM INVESTING ACTIVITIES | | ----- | ----- |
| CASH FLOW FROM BORROWING ACTIVITIES | | ----- | ----- |
| Proceeds from borrowing/loan | | ----- | ----- |
| Repayment of principal borrowing | | ----- | ----- |
| NET CASH FLOW FROM FINANCING ACTIVITIES | | ----- | ----- |
| NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS | | 1,713,780.65 | |
| CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR | | 56,148.70 | 56,148.70 |
| CASH AND CASH EQUIVALENT AT THE END OF THE YEAR | | 1,232,384.31 | 56,148.70 |

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 recommend by IPSAS

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

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

| Receipt/expenses Item | Original Budget a Kshs | Adjustments b Kshs | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d Kshs | % of Utilization f=d/c % Kshs |
|---|------------------------------|--------------------------|-----------------------|------------------------------------|---|-------------------------------------|
| RECEIPTS | | | | | | |
| (1) CAPITATION GRANT ON TUITION | | | | | | |
| Textbooks and reference materials | | | | | | |
| Exercise books | 120,000.00 | -- | 120,000.00 | 105,000.00 | 15,000.00. | 87.5% |
| Laboratory equipment | 125,000.00 | | 125,000.00 | 121,000.00 | 4,000.00 | 96.8% |
| Internal exams | 23,300.00 | | 23,300.00 | 21,320.00 | 1,980.00 | 91.5% |
| Teaching / learning materials | 21,000.00 | | 21,000.00 | 20,308.00 | 692.00 | 96.7% |
| Chalks | 9,000.00 | | 9,000.00 | 8,936.00 | 64.00 | 99.3% |
| Exams and assessment | | | | | | |
| Teachers guides | - | | | | | |
| TOTAL | 298,300.00 | | 298,300.00 | 276,564.00 | 21,736.00 | 92.70% |
| (2) CAPITATION GRANT ON OPERATIONS | | | | | | |
| Personnel emoluments | 900,000.00 | | 900,000.00 | 803,423.70 | 96,576.30 | 89.30% |
| Repairs and maintenance | 800,000.00 | | 800,000.00 | 782,000.00 | 18,000.00 | 97.8% |
| Local transport / travelling | 40,000.00 | | 40,000.00 | 37,357.50 | 2,642.50 | 93.4% |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2021

| Receipt/expenses Item | Original Budget a Kshs | Adjustments b Kshs | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-----------------------|------------------------------|--------------------------|-----------------------|------------------------------------|---|-----------------------------|
| Electricity and water | 60,000.00 | | 60,000.00 | 56,053.30 | 3,946.70 | 93.4% |
| Medical | | | | | | |
| Administration costs | 40,000.00 | | 40,000.00 | 37,358.60 | 2,641.40 | 93.40% |
| Total | 1,800,000.00 | | 1,800,000.00 | 1,716,193.10 | 83,806.90 | 95.30% |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

| | | | | | | | | | | | | | |
|------------------------------------|--------------|--|-----------|--------------|--|--------------|------------|--|--|--|--|--|--------|
| SCHOOL FUND ACCOUNT | | | | | | | | | | | | | |
| <i>Personal Emolument</i> | 700,000.00 | | | 700,000.00 | | 646,360.00 | 53,640 | | | | | | 92.30% |
| | | | | 200,000.00 | | 197,350.00 | 2,650.00 | | | | | | |
| RMI | 200,000.00 | | | | | | | | | | | | 98.70% |
| Local Transport and Travelling | 42,000.00 | | | 42,000.00 | | 41,600.00 | 400.00 | | | | | | 99.04% |
| EWC | 50,000.00 | | | 50,000.00 | | 48,208.00 | 1,792.00,7 | | | | | | 96.4% |
| Administration costs | 750,000.00 | | | 750,000.00 | | 736,350.00 | 13,650.00 | | | | | | 98.20% |
| Bes | 1,900,000.00 | | | 1,900,000.00 | | 1,862,490.00 | 37,510.00 | | | | | | |
| | | | | 790,000.00 | | 700,000.00 | | | | | | | |
| Infrastructure Account | | | | | | | | | | | | | |
| | 700,000.00 | | 90,000.00 | | | | 90,000.00 | | | | | | 98% |
| Activity | 11,000.00 | | | 11,000.00 | | 10,300.00 | | | | | | | 93.63% |
| Bus Income | | | | | | | | | | | | | |
| Total | 4,342,000.00 | | 90,000.00 | 4,432,000.00 | | 4,242,658.00 | 189,342.00 | | | | | | 95.70% |
| GRAND TOTAL | 6,440,300.00 | | 90,000.00 | 6,530,300.00 | | 6,235,415.00 | 286,884.90 | | | | | | 95.50% |
| (I) EXPENDITURE FOR TUITION | | | | | | | | | | | | | |
| Textbooks and reference materials | | | | | | | | | | | | | |
| Exercise books | 70,000.00 | | 10,000.00 | 80,000.00 | | 70,000.00 | 10,000.00 | | | | | | 87.50 |
| Laboratory equipment | 128,000.00 | | 2,000.00 | 130,000.00 | | 127,675.00 | 2,325.00 | | | | | | 98.2% |
| Internal exams | 23,000.00 | | 1000.00 | 24,000.00 | | 23,300.00 | 700.00 | | | | | | 97.1% |
| Teaching / learning materials | 19,500.00 | | 500.00 | 20,000.00 | | 19,500.00 | 500.00 | | | | | | 97.5% |
| Chalks | 6,000.00 | | 1000.00 | 7,000.00 | | 6,700.00 | 300.00 | | | | | | 95.71 |
| Exams and assessment | | | | | | | | | | | | | |
| Teachers guides | | | | | | | | | | | | | |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

| | | | | | | | | | | |
|----------------------|-------------------|------------------|-------------------|-------------------|------------------|--|--------|--|--|---------------|
| Administration costs | 180.00 | | | | 180.00 | | 180.00 | | | 100% |
| Bank Charges | | ---- | | | | | | | | |
| TOTAL | 246,680.00 | 14,500.00 | 261,180.00 | 247,355.00 | 13,645.00 | | | | | 94.70% |

| | | | | | | | | | | |
|--|---------------------|-------------------|---------------------|---------------------|-------------------|--|--|--|--|---------------|
| (2) EXPENDITURE FOR OPERATIONS | | | | | | | | | | |
| Personnel emoluments | 800,000.00 | 100,000.00 | 900,000.00 | 698,255.00 | 201,745.00 | | | | | 77.58% |
| Repairs, maintenance & improvements | 700,000.00 | 82,000.00 | 782,000.00 | 700,000.00 | 82,000.00 | | | | | 89.51% |
| Local transport / travelling | 70,000.00 | 5000.00 | 75,000.00 | 66,000.00 | 9,000.00 | | | | | 88.00% |
| Electricity, water and conservancy | 43,000.00 | 10,000.00 | 53,000.00 | 47,000.00 | 6,000.00 | | | | | 88.68% |
| Medical | | | | | | | | | | |
| Administration costs | 45,000.00 | 15,000.00 | 60,000.00 | 58,209.05 | 1,790.95.00 | | | | | 97.02% |
| Activity Expenses | | | | | | | | | | |
| Gratuity | | | | | | | | | | |
| TOTAL | 1,658,000.00 | 212,000.00 | 1,870,000.00 | 1,569,464.05 | 300,535.95 | | | | | 83.93% |
| (3) EXPENDITURE FOR SCHOOL FUND | | | | | | | | | | |
| Personal Emolument | 100,000.00 | 30,000.00 | 130,000.00 | 129,439.00 | 561.00 | | | | | 99.57% |
| Rmi | 40,000.00 | 3000.00 | 43,000.00 | 42,660.00 | 340.00 | | | | | 99.21% |
| Local Transport/Travellings | 195,000.00 | 5000.00 | 200,000.00 | 195,570.00 | 4,430.00 | | | | | 97.79% |
| Ewc | 160,000.00 | 10,000.00 | 170,000.00 | 166,420.00 | 3,580.00 | | | | | 97.89% |
| Activity | 2000.00 | ---- | 2000.00 | 2,000.00 | ----- | | | | | 100% |
| Administration Costs | 700,000.00 | 100,000.00 | 800,000.00 | 786,295.00 | 13,705.00 | | | | | 98.29% |
| Boarding | 1,000,000.00 | 300,000.00 | 1,300,000.00 | 1,279,296.40 | 20,703.60 | | | | | 98.41% |
| Bus Expenses | 100,000.00 | 10,000.00 | 110,000.00 | 103,155.00 | 6,845.00 | | | | | 93.78% |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

| | | | | | | | | | |
|--------------------|---------------------|-------------------|---------------------|---------------------|------------------|---------------|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | 2,297,000.00 | 458,000.00 | 2,755,000.00 | 2,704,835.40 | 50,164.60 | 98.18% | | | |
| GRAND TOTAL | 4,201,500.00 | 684,500.00 | 4,886,000.00 | 4,521,654.45 | 364345.55 | 92.54% | | | |

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

IV. 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 im prest, 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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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 Aholders. 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

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
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V. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

| | 2020-2021 | 2019-2020 |
|-----------------------------------|-------------------|------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | ----- | ----- |
| Exercise books | 105,000.00 | ----- |
| Laboratory equipment | 121,000.00 | ----- |
| Internal exams | 21,320.00 | ----- |
| Teaching / learning materials | 20,308.00 | ----- |
| Chalks | 8,936.00 | ----- |
| Exams and assessment | ----- | ----- |
| Teachers guides | ----- | ----- |
| Total | 276,564.00 | |

2 CAPITATION GRANT FOR OPERATIONS

| | 2021-2022 | 2020-2021 |
|------------------------------|-----------------------|-----------------------|
| | 2020-2021 Kshs | 2019-2020 Kshs |
| Personnel emoluments | 803,423.70 | ----- |
| Repairs and maintenance | 782,000.00 | --- |
| Local transport / travelling | 37,357.50 | ----- |
| Electricity and water | 56,053.30 | ----- |
| Medical | ----- | ----- |
| Administration costs | 37,358.60 | ---- |
| Activity | ----- | ----- |
| Total | 1,716,193.10 | ---- |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

| | 2020-2021 | 2019-2020 |
|---------------------------------|---------------------|-----------|
| | Kshs | Kshs |
| Personnel Emoluments | 646,360.00 | |
| Repairs and maintenance | 197,350.00 | |
| Local Transport and Travellings | 41,600.00 | ----- |
| Electricity and Water | 48,208.00 | ----- |
| Administration Costs | 736,350.00 | ----- |
| Activity | 10,300.00 | ----- |
| | | ----- |
| Total | 1,680,168.00 | |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SCHOOL FUND ACCOUNT—OTHER RECEIPTS

| | 2020-2021 | 2019-2020 |
|--------------------------------|----------------------|-----------|
| | Kshs | Kshs |
| M. I. f-Infrastructure Account | 700,000.00 | ----- |
| Boarding | 1,862,490.00 | ----- |
| | ----- | ----- |
| | ----- | ----- |
| | ----- | ----- |
| Total | 2,562,,490.00 | ----- |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
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5 PAYMENTS FOR TUITION

| | 2020-2021 | 2019-2020 |
|-----------------------------------|-------------------|------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | ----- | ---- |
| Exercise books | 70,000.00 | ----- |
| Laboratory equipment | 127,675.00 | ---- |
| Internal exams | 23,300.00 | ----- |
| Teaching / learning materials | 19,500.00 | ----- |
| Chalks | 6,700.00 | ----- |
| Exams and assessment | ---- | ----- |
| Teachers guides | ----- | ----- |
| Administration Costs | 180.00 | ----- |
| Bank Charges | ----- | ----- |
| Total | 247,355.00 | ----- |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

| | 2020-2021 | 2019846574.00-2020 |
|--|---------------------|--------------------|
| | Kshs | Kshs |
| Personnel emoluments | 698,255.00 | ----- |
| Service Gratuity | ----- | ----- |
| Administration Cost | 58,209.05 | ----- |
| Repairs and maintenance & improvements | 700,000.00 | ----- |
| Local transport / travelling | 66,000.00 | ----- |
| Electricity and water | 47,000.00 | ----- |
| Medical | ----- | ----- |
| Activity Expenses | ----- | ----- |
| SMASSE | ----- | ----- |
| Insurance Cost | ----- | ----- |
| Bank Charges | ----- | ----- |
| Acquisition of Assets | ----- | ----- |
| TOTAL | 1,569,464.05 | ----- |

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7 BOARDING AND SCHOOL FUND PAYMENTS

| | 2020-2021 | 2019-2020 |
|--|---------------------|------------------|
| | Kshs | Kshs |
| Personnel emoluments | 129,439.00 | ----- |
| Service Gratuity | ---- | ----- |
| Repairs and Maintenance & Improvements | 42,660.00 | |
| Local transport / travelling | 195,570.00 | ----- |
| Electricity and water | 166,420.00 | ----- |
| Activity | 2000.00 | ----- |
| Administration costs | 786,295.00 | ----- |
| Lunch Programme/BES | 1,279,296.40 | |
| Bank Charges | ----- | |
| Expenses on Income Generating Activities | ----- | ----- |
| Fee on Boarding Equipment and Stores | ----- | ----- |
| Bus Expenses | 103,155.00 | ----- |
| Insurance Cost (Life Property) | ----- | ----- |
| Loan Principal repayment | ----- | ----- |
| Loan Interest repayment | ----- | ----- |
| Acquisition of Assets | ----- | ----- |
| TOTAL | 2,704,835.40 | |

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus money*

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

| Name of Bank, Account No. & currency | Bank Account Number | 2020-2021 | 2019-2020 |
|--------------------------------------|---------------------|--------------------|------------------|
| | | Kshs | Kshs |
| TUITION ACCOUNT-NATIONAL BANK | 0102103391230 | 7,922.31 | 18,713.31 |
| OPERATIONS ACCOUNT-KCB BANK | 1102207063 | 167,036.20 | 1,777.10 |
| SCHOOL FUND ACCOUNT-KCB BANK | 1102207373 | 213,893.50 | 7,065.50 |
| INFRASTRUCTURAL ACCOUNT – KCB BANK | 1238158579 | 701,230.00 | 1,230.00 |
| | | | |
| | | | |
| TOTAL | | 1,090082.01 | 28,785.91 |

9 CASH IN HAND

| Description | 2021-2022 | 2020-2021 |
|---------------------|-------------------|----------------|
| | Kshs | Kshs |
| TUITION ACCOUNT | ----- | ----- |
| OPERATIONS ACCOUNT | ----- | ----- |
| SCHOOL FUND ACCOUNT | 142,302.30 | 1,167.30 |
| TOTAL | 142,302.30 | 1167.30 |

10 SHORT TERM INVESTMENTS

| Description | 2020-2021 | 2019-2020 |
|--------------------|-----------|-----------|
| | Kshs | Kshs |
| Cooperative shares | --- | --- |
| Treasury Bills | --- | --- |
| Fixed deposit | --- | --- |
| Equity stock | --- | -- |
| Other investments | --- | -- |
| Total | --- | -- |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLES

| Description | 2020-2021 | 2019-2020 |
|----------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Fees arrears | 4,420,802.00 | 3,226,662 |
| Other non-fees receivables | --- | ---- |
| Salary advances | -- | ----- |
| Imprest | -- | ----- |
| Total | 4,420,802.00 | 3,226,662.00 |

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

| Description | 2021-2022 | 2020-2021 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Fees arrears for current year | 970,110.00 | 3,226,662.00 |
| Fees arrears for the previous year | 1,343,040.00 | ---- |
| Fees arrears for prior periods (over two years) | 2,107652.00 | ----- |
| Total | 4,420,802.00 | 3,226,662.00 |

12 ACCOUNTS PAYABLES

| Description | 2020-2021 | 2019-2020 |
|---|-------------------|--------------|
| | Kshs | Kshs |
| Trade creditors (See ageing below and appendix 1) | 436,757.40 | |
| Prepaid fees | | ----- |
| Retention monies | ----- | ----- |
| Total | 436,757.40 | ----- |

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

| Description | 2020-2021 | 2019-2020 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Trade creditors for current year | 226,447.40 | 40,000.00 |
| Trade creditors for the previous year | 40,000.00 | |
| Trade creditors for prior periods (over two years) | 170,310.00 | ----- |
| Total | 436,757.40 | 40,000.00 |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

| Description | 2020-2021 | 2019-2020 |
|----------------------|---------------------|--------------|
| | Kshs | Kshs |
| Bank balances | 1,090,082.01 | ----- |
| Cash balances | 142,302.30 | ----- |
| Accounts Receivables | 4,420,802.00 | --- |
| Accounts Payables | 436,757.40 | ----- |
| ----- | ----- | ----- |
| Total | 5,216,428.91 | ----- |

Other important disclosure notes

IPSAS encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

| Description | 2020-2021 | 2019-2020 |
|------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Bank loan(s) | - | - |
| Outstanding Leases | - | - |
| Hire purchase | - | - |
| Gratuity and leave provision | - | -- |
| Total | - | -- |

15 Biological assets

| Description | Numbers | 2021-2022 | 2020-2021 |
|--------------------------|---------|-----------|-----------|
| | | Kshs | Kshs |
| Cattle | | - | - |
| Goats | | - | - |
| Trees | | | |
| Coffee or tea plantation | | - | - |
| Poultry | | - | - |
| Total | | | |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
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Other important disclosure notes

16 Stock/ Inventory

| Description | 2021-2022 | 2020-2021 |
|--|------------------|------------------|
| | KShs | KShs |
| a) Borrowings | | |
| Stock/ inventory at beginning of the year | ---- | 5000.00 |
| Stock/ inventory purchased during the year | ----- | 1,185,000.00 |
| Stock/ inventory issued during the year | ----- | 1,189,000.00 |
| Balance at end of the year | ----- | 1000.00 |

**RIGOMA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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ANNEX 1 – ANALYSIS OF PENDING BILLS ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2022 | Outstanding Balance 2022-1 | Comments |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|----------------------------|--------------|
| | a | b | c | d=a-c | | |
| TUITION ACCOUNT | Kshs | Kshs | Kshs | Kshs | Kshs | UNPAID BILLS |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| | | | | | | |
| Sub-Total | | | | | | |
| OPERATIONS ACCOUNT | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| SCHOOL FUND ACCOUNT | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |

PUBLIC SECONDARY SCHOOL; RIGOMA GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

| | | | | | | |
|----------|-------|-------|--|-------|-------|-------|
| | | | | | | e |
| 12. | ----- | ----- | | ----- | ----- | ----- |
| | ----- | ----- | | ----- | ----- | ----- |
| 13. | ----- | ----- | | ----- | ----- | ----- |
| 14. | ----- | ----- | | ----- | ----- | ----- |
| L | ----- | ----- | | ----- | ----- | ----- |
| | | | | | | ----- |

**RIGOMA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2021 |
|--|----------------|----------|--|----------------------------------|----------------------------------|---|
| Land 1 | 1982-2021 | Nyamira | 10,000,000.00 | ----- | ----- | 10,000,000.00 |
| Land 2 | ----- | ----- | ----- | ----- | ----- | ----- |
| Buildings and structures | 1982-2021 | Nyamira | 31,100,000.00 | ----- | ----- | 31,100,000.00 |
| Motor vehicles | 2007 | ----- | 4,116,000.00 | ----- | ----- | 4,116,000.00 |
| Office equipment, furniture and fittings | 1982-2021 | Nyamira | 950,000.00 | 40,000.00 | ----- | 990,000.00 |
| ICT Equipment, and Other ICT Assets | 2012-2021 | Nyamira | 752,000.00 | 40,000.00 | ----- | 792,000.00 |
| Tools and apparatus | 1982-2021 | Nyamira | 1,855,000.00 | ----- | ----- | 1,855,000.00 |
| Textbooks | 2017-2021 | Nyamira | 3,120,000.00 | ----- | ----- | 3,120,000.00 |
| Other Machinery and Equipment | 1982-2021 | | 1,291,800.00 | ----- | ----- | 1,291,800.00 |
| Heritage and cultural assets | ----- | ----- | ----- | ----- | ----- | ----- |
| Intangible assets- soft ware | 2012-2021 | | 95,000.00 | ----- | ----- | 95,000.00 |
| Total | | ----- | 5,3184,800.00 | 80,000.00 | ----- | 53,264,800.00 |

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