

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025	DAY. Wednesday
TABLED BY:	Hon. Bays Taa, MP Deputy Leader of the Majority
CLERK-AT-THE-TABLE:	Halima Ahmed

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**LIBIN NOMADIC GIRLS SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2024**

MANDERA COUNTY

THE UNIVERSITY OF CHICAGO
LIBRARY
540 EAST 57TH STREET
CHICAGO, ILL. 60637

Revised 30th June 2024.



LIBIN NOMADIC GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 Mandera County, Mandera North Sub-County.

The school was registered in 08/2021 under registration number 9S30000054 and is currently categorized as a *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 566 number of students as at 30th June 2024. It has double streams and 14 teachers of which 5 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	ABDILLE HUSSEIN DAHIR	Chairman	1/5/2022
2	JIMALE OSMAN ABDILLE	Secretary – Principal	1/5/2022
3	ABDIRASHID ABASS MUHUMED	Member	1/5/2022
4	NURIA NOOR HAJI	Member	1/5/2022
5	SADAM MOHUMED AHMED	Member	1/5/2022
6	ABDIHAKIM MOHAMED OSMAN	Member	1/5/2022
7	ABDIWAHAB SHEIKH MUHUMED	Member	1/5/2022
8	ABDULLAHI SHEIKH HASSAN	Member – Rep CEB	1/5/2022
9	LILIAN BOSIRE KWAMBOKA	Member Rep Teachers	1/5/2022
10	MOHAMED IBRAHM DUHULOW	Sponsor	1/5/2022
11	SIYAD ABDULLAHI MOHAMED	Sponsor	1/5/2022
12	OMAR ABDINUR MAALIM	Member community	1/5/2022
13	HASSAN MOHAMUD MOHUMED	Member special needs	1/5/2022
14	NASTEHA ABASS MOHUMED	Rep student	1/5/2022

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	JIMALE OSMAN ABDILLE	CHAIRPERSON	2
		MOHAMED IBRAHIM DUHULOW	SECRERARY	
		ABDIRASHID ABASS M	MEMBER	
2	Audit Committee	LILIAN BOSIRE KWAMBOKA	CHAIRPERSON	2
		CHERIYOT GEOFREY	SECRETARY	
		IBRAHIM ABDI OSMAIL	MEMBER	

		DUHULOW		
		NURIA NUR HAJI	SECRETARY	
		ABDIRASHID ABASS M	MEMBER	
		ABDIWAHAB SHEIKH	MEMBER	
4	Academic Committee	LILIAN BOSIRE KWAMBOKA	CHAIRPERSON	2
		JIMALE OSMAN	SECRETARY	
		ABDULLAHI SHEIKH HASSAN	MEMBER	
		ABDIRASHID ABASS	MEMBER	
5	Development Committee	ABDILLE HUSSEIN DAHIR	CHAIRPERSON	1
		JIMALE OSMAN	SECRETARY	
6	Discipline and welfare Committee	MOHAMED HUSSEIN	CHAIRPERSON	1
		LILIAN BOSIRE KWAMBOKA	SECRETARY	
		NJOROGE SAMUEL	MEMBER	
		ROBINSON NEBOI	MEMBER	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	JIMALE OSMAN ABDILLE	489825
2	Deputy Principal	MOHAMED HUSSEIN	728102
3	School Bursar	ABDIKARIM HASSAN	
4	Other (specify)		

(e) Schools contacts

Post Office Box: 65-70302
Telephone: 0721383864
E-mail: libinnomadicgals@gmail.com

Website:
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: EQUITY
Branch: MANDERA
BOARDING A/C
ACCOUNT NUMBER: 1000261973652

2. Name of Bank: EQUITY
OPERATION A/C
Branch: MANDERA
ACCOUNT NUMBER: 1000261973669

3. Name of Bank: EQUITY
TUITION A/C
Branch: MANDERA
ACCOUNT NUMBER: 1000261973682

4. Name of Bank: EQUITY
INFRASTRUCTURE A/C
Branch: MANDERA
ACCOUNT NUMBER: 1000278723345

(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

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

a) Financial performance:

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

Year	2023-2024	2022-2023	2021-2022
Surplus/(Deficit)		2,333,288	(421,674)

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

Year	Books of account	Amount	Enrolment
2022-June	Operation	3,982,057.3	208
	Tuition	683,103.8	208
2023 june	Operation	5,302,784.22	235
	Tuition	731,375.15	235
2024 june	Operation	6,761,686.7	566
	Tuition	1,185,459	566

- *Movement of cash and bank balances over the last three years*

Year	Book account	Cash	Bank
2021/2022	Main account	-	194,047.35
	Operation account	-	119,499.93
	Tuition account	-	33,462.37
	Infrastructure KCB	-	5,209
	Infrastructure Equity	-	13,170
	TOTAL		
2022-2023	Main account	-	118,566.35
	Operation account	-	2,555,634.15
	Tuition account	-	3,457.62
	Infrastructure EQUITY	-	15,930
	TOTAL		
2023-2024	Main account	-	8,945.35

	Operation account	-	715,928.35
	Tuition account	-	426,264.12
	Infrastructure account	-	567,580
TOTAL			1,718,717.82

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

YEAR	BOOKS OF ACCOUNT	DEBTORS	CREDITORS
2022	MAIN ACC	190,000	
	OPERATION ACC	-	-
	TUITION ACC	-	-
2023	MAIN ACC	190,000	599,945
	OPERATION ACC	-	-
	TUITION ACC	-	-
2024	MAIN ACC	-	-
	OPERATION ACC	-	-
	TUITION ACC	-	-

b) Teacher Student ratio:

Students	Teachers	No of teachers transferred	B.O.M	Shortage
566	11	2	6	9

c) The mean score in the 2024 KCSE:

CENTRE NO: 47812204				
Entry	Year	Mean score	No of students transitioned to higher leaning	
43	2022	7.36	35	Improved
59	2023	6.5	24	Improved
58	2024	6.9	25	Improved

d) Number of Candidates in the 2024 KCSE:

58

e) The capacity of the school:

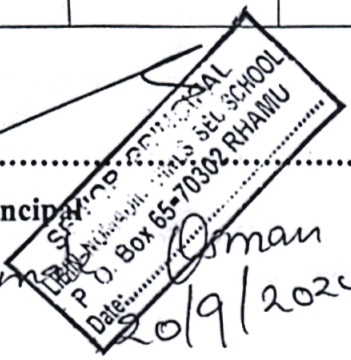
s/n	STRUCRURE	QUANTITY
1	TOILETS	25
2	TANK	5
3	DOMITORIES	2
4	DINNING HALL	In progress
5	LAB	1
6	CLASSROOMS	10

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2 NO Classrooms	TIG	Completed	2,000,000	2000,000	Complete
Purchase of 150 chairs and	MIF	completed	922,000	922,000	complete

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

chambers					
Construction of 6 door toilets	RMI	completed	1,000,000	1,000,000	Complete

S
 School Principal

 Osman Abelle
 20/9/2024


4. Statement of School Management Responsibility

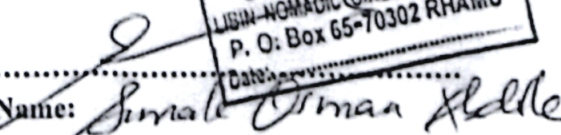
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.


The Board of Management of *LIBIN NOMADIC 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, 2024, and of the school's financial position as at that date.


Name: Abdille Hassan Dahin
Designation: Chairman, School Board of Management
Date: 20/9/2024


Name: Sumale Osman Abdle
Designation: School Principal & Secretary to Board of Management
Date: 20/09/2024

Stamp: SENIOR PRINCIPAL
LIBIN-NOMADIC GIRLS SEC SCHOOL
P. O: Box 65-70302 RHAMU


Name: Abdulkasim Hassan
Designation: Bursar/ Finance Officer
Date: 20/9/2024

REPUBLIC OF KENYA



Enhancing Accountability

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 LIBIN NOMADIC GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Libin Nomadic Girls Secondary School set out on pages 1 to 17 which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary

Report of the Auditor-General on of Libin Nomadic Girls Secondary School for the year ended 30 June, 2024

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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Libin Nomadic Girls Secondary School as at 30 June, 2024 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 Basic Education Act, 2013 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.409,945 which is in respect of school fees arrears. However, Management confirmed that the balance of Kshs.409,945 has been outstanding for a long period. In addition, aging analysis was not prepared and included in the notes to the financial statements as required. In addition, the School did not have a debtors management policy and policy on provision for bad and doubtful debts.

In the circumstances, the accuracy and recoverability of accounts receivables balance of Kshs.409,945 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Libin Nomadic 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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.21,162,696 and Kshs.18,364,020 respectively, resulting in an under-funding of Kshs.2,798,676 or 13% of the budget. Similarly, the School spent an amount of Kshs.19,338,890 against actual receipts of Kshs.18,364,020 resulting to an over-utilization of Kshs.974,870 or 5% of the actual receipts.

The under-funding affected financing of the planned activities and may have impacted negatively on operations of the School.

My opinion is not modified in respect of this matter

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of previous year, several issues were raised under the report on the financial statements, Report on Lawfulness and Effectiveness in use of public resource and Report on Effectiveness of internal controls, Risk management and Governance. However, the Management did not disclose the issues and their status under Progress on Follow Up of Auditor Recommendations section as required.

Other Information

The Management is responsible for the other information set out on page iii to xiii which comprise of Key school Information and Management, Summary Report of performance of the school and Statement of the School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the 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. Failure to Prepare the School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three (3) year school improvement planning cycle, one (1) priority area in each of the four (4) key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the Ministry of Education Operation Manual.

2. Unconfirmed Qualifications of Members of Board of Management

The school had a Board of Management comprising of fourteen (14) members. However, academic certificates of some board members were not provided for audit review.

In the circumstance, it was not possible to confirm whether the appointed Board members met the requirements of Regulation 6(b) of the Basic Education Regulations, 2015.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Basis for Conclusion

1. Failure to Establish an Internal Audit Unit

During the year under review, the School did not have an internal audit function in place that is required to perform risk assessment processes and evaluate operational effectiveness through in-depth reviews of Management operations and internal controls in the School. This is contrary to the requirement of Section 73(1)(a) of the Public Finance

Management Act, 2012 which states that every National Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of internal controls in the School could not be confirmed.

2. Lack of Audit Committee

The School did not have an audit committee in place to oversee the development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations. This is contrary to the requirement of Section 73(5) of the Public Finance Management Act, 2012 which states that every National Government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

In the circumstances, the existence of effectiveness of governance structure in the School could not be confirmed.

3. Ineffectiveness in Governance

Review of Board of Management's records revealed that the Board did not submit any report on governance to the Director of Basic Education as required. The Board of Management had established various Committees. However, work plans and evidence of Committees' activities including minutes of regular meetings during the year under review were not provided for audit.

In addition, the Board did not develop a calendar outlining its activities for the year. Minutes of the Board were not provided for review hence, it was not possible to establish if the resolutions passed were implemented by the school Management. There was no evidence to show that the Board met regularly as required by Section 59 of the Basic Education Act, 2013

In the circumstances, the effectiveness of governance systems in the School could not be confirmed.

4. Valuation and Ownership of Land

The summary of fixed assets at under annex 2 of the financial statement includes land of unknown value. However, the ownership documents for the land were not provided for audit review. In addition, Management did not provide measures put in place to ensure that the value of the land is determined and disclosed in the financial statements as required.

In the circumstances, the effectiveness of internal controls on management of fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and the Board of Governors

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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

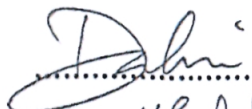
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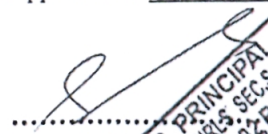
5 May, 2025

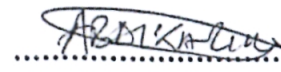
6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,185,459	731,371
Government grants for operations	2	6,761,687	3,302,784
Government Grants for infrastructure	3	4,488,000	2,000,000
School fund income- parents' contributions	4	5,928,874	8,072,264
Miscellaneous incomes			
Total Receipts		18,364,020	14,106,419
Payments			
Tuition	5	762,653	761,380
Operations	6	8,601,393	2,866,650
Infrastructure	7	3,936,350	0
Boarding and school fund	8	6,038,495	8,145,101
Total Payments		19,338,890	11,773,131
Surplus/Deficit		(974,870)	2,333,288

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


Name: Halima H. Dahi
Chair BOM
Date: 20/9/2024


Name: Abdulkarim Hassan
School Principal/Secretary to BOM
LIBIN NOMADIC GIRLS SEC. SCHOOL
P. O. BOX 163-7030 RHAMLU
Date: 20/9/2024



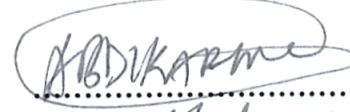

Name: Abdulkarim Hassan
Bursar/ Finance Officer
Date: 20/9/2024

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	1,723,807	2,698,677
Cash balances		0	0
Short term investments			
Total cash and cash equivalent		1,723,807	2,698,677
Account's receivables	10	409,945	599,945
Total financial assets (a)		2,133,752	3,298,622
Financial liabilities			
Accounts payables	11	-	190,000
Total Financial Labilities (b)			
Net financial assets (a-b)		2,133,752	3,108,622
Represented by			
Accumulated fund b/fwd	12	3,108,622	775,334
Surplus/deficit for the year		(974,870)	2,333,288
NET FINANCIAL POSITION		2,133,752	3,108,622

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

		
Name: <u>Abdullahi Hassan</u>	Name: <u>Jimale Osman</u>	Name: <u>Abdikarim Hassan</u>
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: <u>28/9/2024</u>	Date: <u>20/9/2024</u>	Date: <u>20/9/2024</u>

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
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8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,185,459	731,371
Government grants for operations	2	6,761,687	3,302,784
Government grants for infrastructure	3	4,488,000	2,000,000
School fund income- parents contributions/ fees	4	5,928,874	8,072,264
Other income			
Total receipts		18,364,020	14,106,419
Payments			
Cash outflows for tuition	5	762,653	761,380
Cash outflows for operations	6	8,601,393	2,866,650
Infrastructure	7	3,936,350	0
Cash outflows Boarding/lunch and school fund payments	8	6,038,495	8,145,101
Total payments		19,338,890	11,773,131
Net cash inflow/outflow from operating activities			
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(974,870)	2,333,288
Cash and cash equivalent at beginning of the FY		2,698,677.12	365,389.12
Cash and cash equivalent at end of the FY		1,723,807.82	2,698,677.12

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The school's financial statements were approved on 31/2/2024 and signed by:

Dahi
Name: Abdelle Hasei Dahi
Chair BOM
Date: 20/9/2024

[Signature]
Name: Jingah
School Principal Secretary to BOM
Date: 20/9/2024

LIBIN NOMADIC GIRLS SEC. SCHOOL
PRINCIPAL
PCO: BOUS-7202 RHAMU

[Signature]
Name: Abdikarim Hasser
Bursar/ Finance Officer
Date: 20/9/2024

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

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
Receipts					
<i>(1) Capitation Grant on Tuition</i>	1,285,459	3,458	1,288,917	1,185,459	92%
Teaching / Learning Materials	1,285,459	3,458	1,288,917	1,185,459	92%
<i>(2) Capitation Grant on Operations</i>	6,761,686.7	2,555,634.15	9,317,320.85	6,761,686.7	73%
Personnel Emoluments	1,042,814.11	2,555,634.15	3,598,448.26	1,042,814.11	29%
Repairs And Maintenance	2,867,400		2,867,400	2,867,400	100%
Electricity And Water	1,042,814.14		1,042,814.14	1,042,814.14	100%
Medical	387,450		387,450	387,450	100%
Administration Costs	1,042,814.11		1,042,814.11	1,042,814.11	100%
Activity	378,394.34		378,394.34	378,394.34	100%
Gratuity					
<i>3) FDSE for infrastructure</i>	4,488,000	21,019	4,509,019	4,488,000	100%
Maintenance &Improvement MoE	1,488,000	21,019	1,509,019	1,488,000	99%
Transition Infrastructure Grants	3,000,000		3,000,000	3,000,000	100%
<i>(4) Fees Charged on Parents</i>	5,928,874	118,566.00	6,047,440	5,928,874	98%
Personnel Emoluments	1,200,000	118,566.00	1,318,566.00	1,200,000	91%
Repairs And Maintenance	390,000		390,000	390,000	100%
Local Transport / Travelling	174,000		174,000	174,000	100%

LIBIN NOMADIC GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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
Electricity And Water	510,000		510,000	510,000	100%
Medical	177,945		177,945	177,945	100%
Administration Costs	240,000		240,000	240,000	100%
Fee On Boarding Equipment and Stores	3,236,929		3,236,929.00	3,236,929	100%
Total Income	18,464,020	2,698,677	21,162,696	18,364,020	100%
(6) Expenditure For Tuition					

Teaching / Learning Materials	763,790	763,790	762,652.50		100%
(7) Expenditure For Operations					
Personnel Emoluments	1,439,400		1,439,400	1,439,400	100%
Administration Cost	1,179,100		1,179,100	1,179,100	100%
Repairs maintenane & Improvements	5,000,000		5,000,000	4,648,000	93%
Electricity, Water & Conservancy	1,251,900		1,251,900	1,251,900	100%
Medical	80,890		80,890	80,890	100%
Activity	-	---	-	-	
(8) Expenditure For infrastructure					
Construction of classrooms	2,500,000		2,500,000	2,000,000	80%
Construction of 6 door toilets	1,000,000		1,000,000	1,000,000	100%
Purchase of furniture	14,000		14,000	14,000	100%

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Purchase of chairs and champers	922,000		922,000	922,000	100%
Bank charges	350		350	350	100%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	700,000		700,000	697,720	100%
Electricity, Water and Conservancy	358,000		358,000	358,000	100%
Medical Expenses	-	-	-	-	
Administration Costs	90,700		90,700	90,700	100%
Boarding Equipment and Stores	5,000,000		5,000,000	4,700,000	94%
Sundry Creditors	190,000		190,000	190,000	100%
Bank Charges	2,075	-	2,075	2,075	100%
Totals	20,495,608	0	20,495,608	19,338,890	94%

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 various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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 30th June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022/2023
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,185,459	731,371
Others (specify)*		
Total	1,185,459	731,371

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2024	2023
	Kshs	Kshs
Personnel Emoluments	1,042,814.11	608,817
Repairs And Maintenance	2,867,400	1,104,000
Local Transport / Travelling	-	
Electricity And Water	1,042,814.14	685,977
Medical	387,450	127,336
Administration Costs	1,042,814.11	485,977
Activity	378,394.34	290,677
Other Vote Heads (specify)*		
Total	6,761,686.7	3,302,784

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1,488,000	
Transition infrastructure grants	3,000,000	2000,000
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	4,488,000	2,000,000

4 School Fund Income - Parents Contribution/Fees

Description -	2023-2024	2022/2023,
	Kshs	Kshs
Personnel emoluments	1,200,000	1,374,200
Repairs and maintenance	390,000	448,400
Local transport / travelling	174,000	134,700
Electricity and water	510,000	551,400
Medical	177,945	
Administration costs	240,000	415,960
Activity	-	101,600
Fee on Boarding Equipment and stores	3,236,929	5,046,004
PA Levies*		
Others (specify)		
Total	5,928,874	8,072,264

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

5. Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	761,790	761,380
Exams And Assessment		
Teachers Guides		
Bank Charges	862.5	
Others (specify)		
Total	762,652.5	761,380

6. Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,439,400	709,200
Service Gratuity		
Administration Cost	1,179,100	153,000
Repairs And Maintenance & Improvements	4,502,000	
Local Transport / Travelling	-	30,000
Electricity And Water	1,251,900	876,550
Medical	80,890	
Activity Expenses	-	
MI		1,094,000
Bank charges	3,402.5	2,100
Others (specify)		
Total	8,601,392.5	2,866,650

7. Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	2,000,000	0
Construction of Toilets	1000,000	
Construction of dormitory		
Purchase of furniture	14,000	
Purchase of chairs and chambers	922,000	
Purchase of office		
Drilling of boreholes		
Bank charges	350	
Total	3,936,350	0

8. Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	697,720	577,000
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water	358,000	994,000
Medical Expenses	-	65,360
Administration Costs	90,700	1,206,940
Lunch Programme		
Bank Charges	2,075	5,710
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores	4,700,000	5,296,091
Sundry creditors	190,000	
Insurance Cost (Life Property)		
Bank charges		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others (specify)		
Total	6,038,495	8,145,101

(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).

9. Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account		1000261973682	426,264.12	3,457.62
Operations Account		1000261973669	715,928.35	2,555,634.15
School Fund Account/Boarding		1000261973652	8,945.35	118,566.00
Infrastructure Account EQUITY		1000278723345	567,580	15,930
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account KCB			5,089	5,089
Total			1,723,807	2,698,677

10. Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	409,945	599,945
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	409,945	599,945

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year				
Between 1- 2 years				
Between 2-3 years	409,945		599,945	
Over 3 years				
Total (should tie to note 13 a)	409,945		599,945	

11. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	190,000
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	-	190,000

11a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year				%
Between 1- 2 years				%
Between 2-3 years			190,000	%
Over 3 years				%
Total (should tie to note 14)			190,000	%

12. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	1,718,717.82	2,698,677.00
Cash Balances	-	
Short Term Investments		
Receivables	409,945	599,945
Payables	-	190,000
Total	2,133,752	3,108,622.00


13. Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
 Principal

S. [Signature]



[Signature]

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14. Annexes

Annex 1 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024	
	Community land	Qorahey				
Land 1	Community land	Qorahey				
Land 2			0			
Buildings and structures						
8 classrooms	2012		8,000,000			10,000,000
2 classrooms	2024					2000,000
1 no Administration block	2012		4,400,000			5,400,000
Laboratory	2017		3,500,000			4,000,000
4 no dormitories	2012		3,000,000			4,000,000
Store block	2012		2,800,000			3,000,000
Kitchen	2012		2,500,000			2,700,000
Plastic tank	2012		200,000			250,000
Underground water tank	2012/2017/22		5,190,000	505,000		5,695,000
Staff quarters	2012		6,500,000			8,000,000

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
18 Toilets	2012		6,310,000	590,000	6,900,000
6 door toilets					1,000,000
Motor vehicles					
Office equipment, furniture and fittings					
Chairs	2020		110,000		250,000
150 Chairs and lockers	2024				922,000
Office tables	2020	Office	100,000		200,000
6 sufurias	2017	Kitchen	90,000		105,000
ICT Equipment, and Other ICT Assets	2020 and 2024	Office	280,000		350,000
Tools and apparatus	2017	Lab	56,000		65,000
Textbooks					
106 Memories we lost	2021	Library			
106 Kigogo					
106 A dolls house					
106 The perl					

LIBIN NOMADIC GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
58 Blossoms				
58 Inheritance				
58 Tumbolisiloshiha				
48 Blossoms				
48 Inheritance				
48 Tumbolisiloshiha				
108 Chozi la heri				
48 An artist of the floating world f3				
52 Mapambazuko ya machweo				
52 A silent song				
52 Bembea ya Maisha				
107 Fathers of nation				
127 The Samaritan				
56 Mapambazuko ya machweo				
56 An artist of the floating world				

LIBIN NOMADIC GIRLS SECONDARY SCHOOL

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 th June 2024
56 A silent song				
56 The parliament of owl				
52 Guu za jadi				
52 Bembea ya Maisha				
97 Form 1 uhondo				
2 Uhondo teachers guide		Library		
97 Physics f1		Library		
2 Physics f1 teachers guide		Library		
107 Trendy business f1		Library		
2 Trendy business form 1 TG		Library		
116 Trendy business form 2		Library		
2 Trendy business form 2 TG		Library		
121 Physics form 3		Library		
2 Physics form 3 TG		Library		
30 Trendy business form 3		Library		

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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
2 Business form 3 TG		Library		
72 Physics form 4		Library		
2 Physics form 4 TG		Library		
100 cps English form 1				
2 cps english form 1 TG				
102 cps Biology form 1				
2 cps biology TG form 1				
107 cps Chemistry form 1				
2 cps chemistry form 1				
97 cps History form 1				
2 cps TG form 1				
82 cps Geography f1				
2 cps geography f1				
112 cps IRE f1				
132 cps Home science f1				

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
2 cps TG F1				
132 cps Home science f1				
2 cps home science TG F1				
132 Art and design f1				
80 cps agriculture f1				
2 cps Agriculture f1 TG				
27 cps Arabic f1				
121 cps English f2				
2 cps eng f2 TG				
131 cps kisw f2				
2 cps kisw TG F2				
150 cps biology f2				
2 cps biology TG F2				
121 cps physics f2				
2 cps physics TG				
116 cps chemistry f2				

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
2 cps chemistry TG F2				
116 History f2				
2 cps TG f2 History				
101 cps geography f2				
2 cps geography f2				
100 cps IRE f2				
120 cps Home science f2				
2 cps Home science f2 TG				
151 Art and design f2				
100 cps Agriculture f2				
2 cps Agriculture f2 TG				
30 cps Arabic f2				
121 cps eng f3				
2 cps English f3 TG				
51 cps kisw f3				

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Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
2 cps kisw f3 TG				
121 chemistry f3				
2 cps chemistry f3 TG				
41 cps History f3				
121 geography f3				
2 cps geography f3				
121 cps IRE f3				
120 cps home science f3				
2 cps home science TG f3				
80 cps art and design f3				
60 cps agriculture f3				
2 cps agriculture TG F3				
31 cps Arabic f3				
60 cps math f4				
92cps biology f4 2 cps biology f4 TG				

LIBIN NOMADIC GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
70 cps chemistry f4				
87cps history f4				
2 cps history f4				
92 cps IRE f4				
122 cps Home science f4				
122 cps art and design f4				
50 cps agriculture f4				
2 cps agriculture f4 TG				
Other Machinery and Equipment				
Generator	2020	Tuition area	240,000	350,000
Heritage and cultural assets				
Intangible assets- soft ware	Time table	Administration	50,000	100,000
Total			46,170,000	1,095,000
				47,265,000

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