

REPUBLIC OF KENYA



Enhancing Accountability

REPORT



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 10 APR 2025 THURSDAY

TABLED BY: HON. SILVANUS OSORO, MP OF MAJORITY PARTY WHIP

CLERK AT THE TABLE: INZOFU MWALE

THE AUDITOR-GENERAL

ON

NGUIRUBI MIXED SECONDARY SCHOOL

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

KIAMBU COUNTY



NGUIRUBI MIXED SEC SCHOOL

SIX MONTHS 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)

NGUIRUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021
Six Months Report and Financial Statements

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II. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 10/2015 under registration number 22S003000126 and is currently categorized as a sub-county public school established, owned or operated by the Government.

The school is a day school and had 366 number of students as at 30th June 2021 It has 2 streams and 21 teachers of which 0 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	James Kamau Mbugua	Chairman	30th may 2019
2	Winfred Kambua William	Secretary - Principal	30th may 2019
3	Stephen Kigathi	Member	30th may 2019
4	David .G.kibunja	Member	30th may 2019
5	David Ndungu Muthoki	Member	30th may 2019
6	Alice Njeri Karanja	Member	30th may 2019
7	Simon kabui Waruru	Member	30th may 2019
8	Peter Gacibi Gicheha	Member – Rep CEB	30th may 2019
9	Peter mwangi juma	Member Rep Teachers	30th may 2019
10	Serah Njeri Gathu	3 Members - Sponsor	30th may 2019
11	Pst Peter .N. Chege	Member - Community	30th may 2019
12	Peter Ndorogo	Member	30th may 2019
13	Solomon Githinji	MemberSpecial Needs	30th may 2019
14	Jane wanjiku mwaniki	Member	30th may 2019
15	Kennedy Thuo	Rep Students	30th may 2019

Six Months Report and Financial Statements

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 para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. James kamau 2. Peter Ndorongo 3. Winfred Kambua 4. Peter Gacibi 5. Pst chege	Chairman Member Secretary Member Member	1 out of 1
2	Audit Committee	1. Stephen Kigathi 2. Solomon Githinji 3. Alice Njeri 4. James Kamau 5. Serah Njeri	Chairman Member Member Member Member	1 out of 1
3	Finance, procurement and general purposes Committee	1. Stephen Kigathi 2. Peter Ndorongo 3. Winfred Kambua 4. Peter Gacibi 5. James kamau	Chairman Member Secretary Member Member	1 out of 1
4	Academic Committee	1. Simon kabui 2. Winfred kambua 3. Peter Gacibi 4. peter mwangi 5. James kamau 6. Jane Wanjiku	Chairman Secretary Member Member Member Member	1 out of 1

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5	Development Committee (S.I.C)	1.Stephen Kigathi 2.Peter Ndorongo 3 Winfred Kambua 4. Peter Gacibi 5. James kamau	Chairman Member Secretary Member Member	1 out of 1
6	Discipline and welfare Committee	1.Simon Kabui 2.Peter Ndorongo 3 Winfred Kambua 4. Peter Gacibi 5. James kamau 6. Pst Peter chege	Chairman Member Secretary Member Member Member	1 out of 1
7	Adhoc Committee (if any during the year)	NONE		

(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	Winfred Kambua William	352848
2	Deputy Principal	Julius .O. Momanyi	314294
3	School Bursar	Paul Macharia Kiguru	23566183

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 944-00217
 Telephone: 0722174651/0720841922
 E-mail: nguirubimixedsecondaryschool@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The school operated 05 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: National bank of Kenya
 Branch: Limuru
 Account Number: 01025050701201
2. Name of Bank: National bank of Kenya
 Branch: Limuru
 Account Number: 01025050701200

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3. Name of Bank: National bank of Kenya
Branch: Limuru
Account Number: 01021050701200
4. Name of Bank: National bank of Kenya
Branch: Limuru
Account Number: 01021050701201
5. Name of Bank: National bank of Kenya
Branch: Limuru
Account Number: 01242050701201

(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

III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

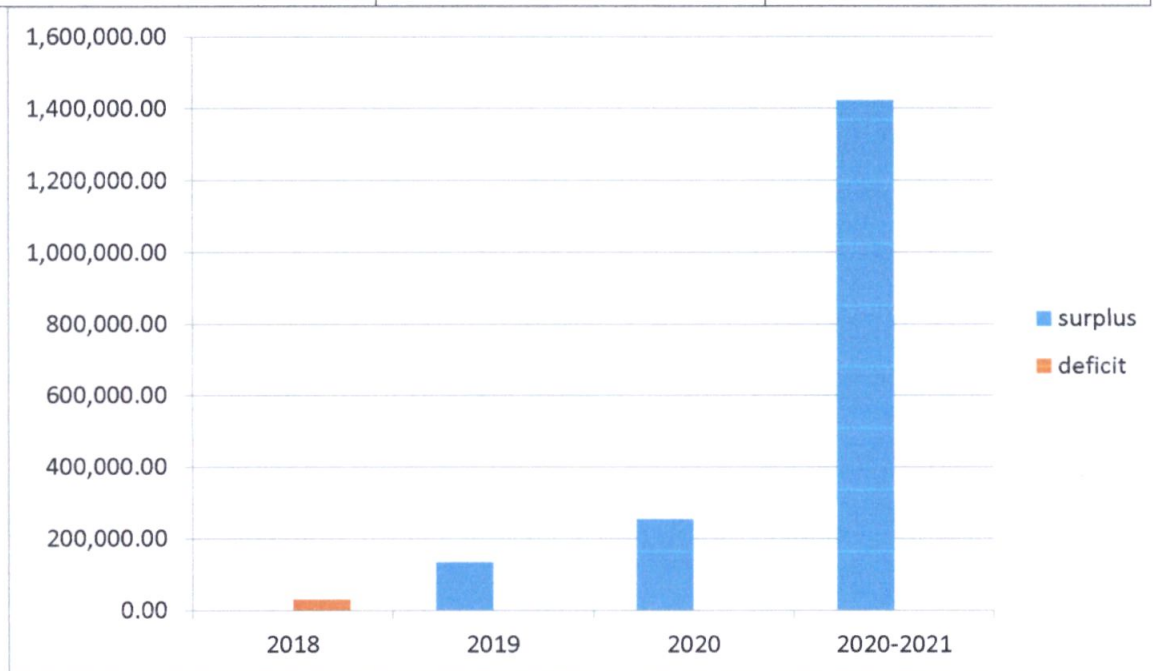
The following is a summary report of the performance of the school against the set performance evaluation criteria:

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*
- *The school recorded a surplus of kshs 1,422,631.00 in the financial year ending june 2021 as compared below for the last three years*

- years	- surplus	- deficit
- 2020-2021	- 1,422,631.00	-
- 2020	- 134,713.00	-
- 2019	- 255,278.00	-
- 2018		30,315.00

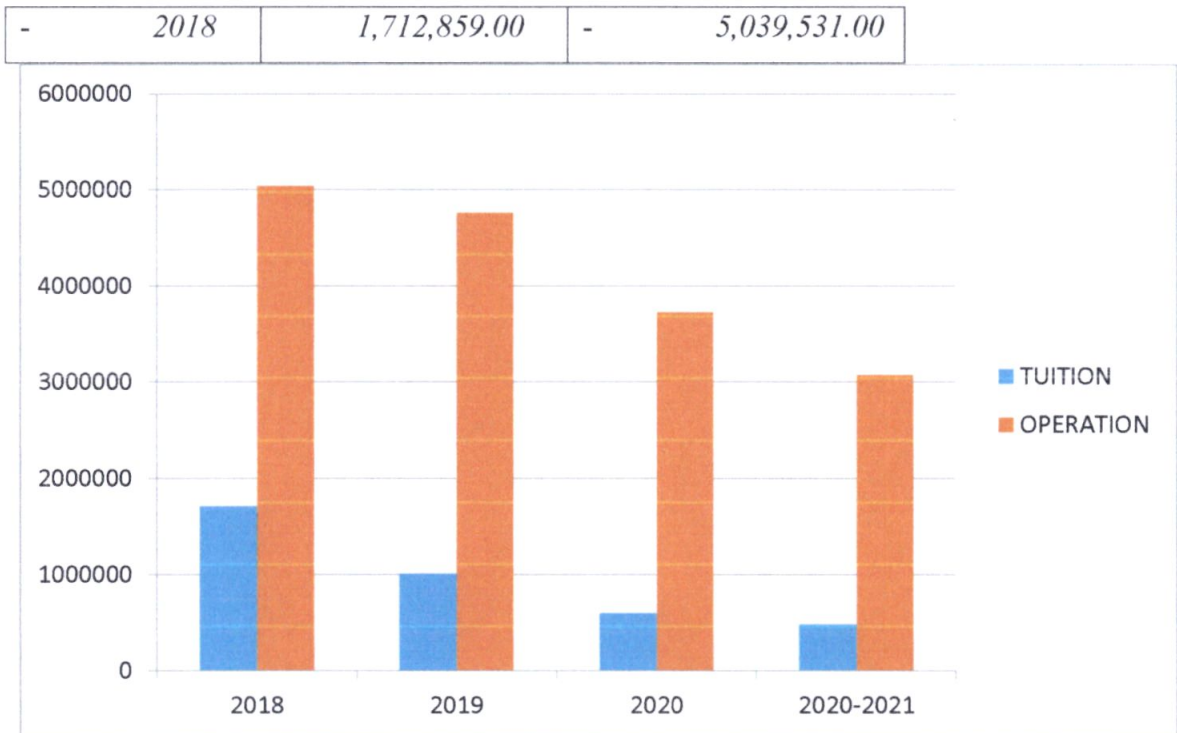


- *Capitation grants from the Ministry of Education for the last three years*

- YEARS	- TUITION	- OPERATION
- 2020-2021	- 482,125.00	- 3,075,701.00
- 2020	- 596,888.00	- 3,726,884.50
- 2019	- 1,008,588.35	- 4,764,862.85

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PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021

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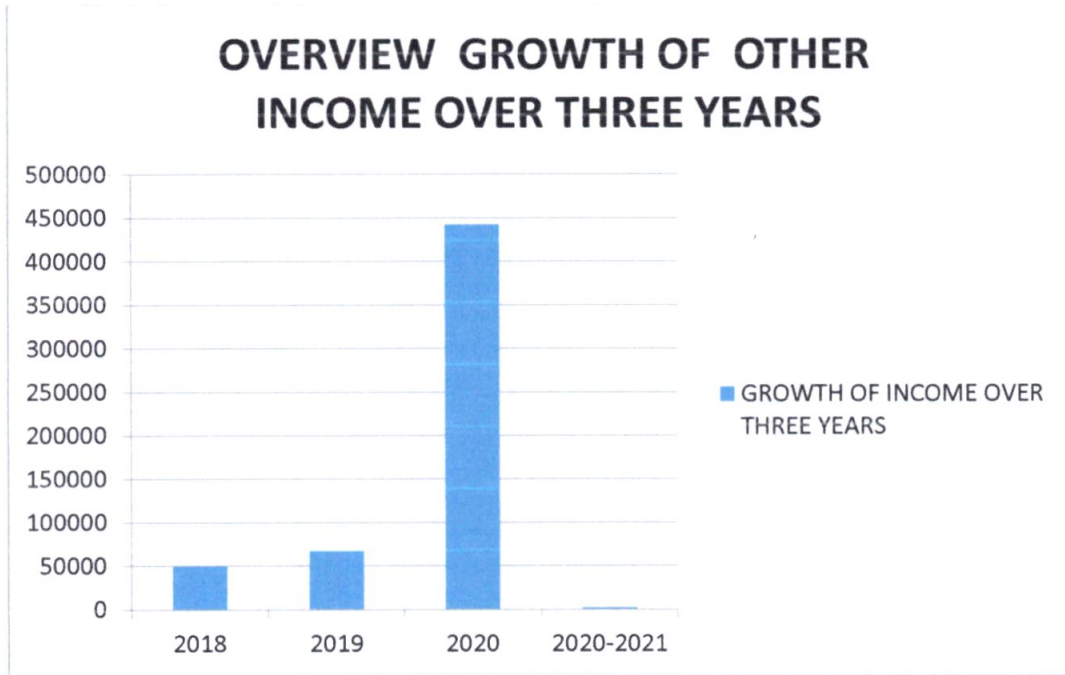


- *Ratio of capitation grant per student over the last three years*

YEARS	TUITION	OPERATION	TOTAL	ENROLMENT	RATIO
2020	596,888,00	3,726,884.50	4,323,772.50	371	1:11,654
2019	1,008,588,.35	4,764,862.85	5,773,451.20	364	1:15,861
2018	1,712,859,.00	5,039,531.00	6,752,390.00	304	1:22,211

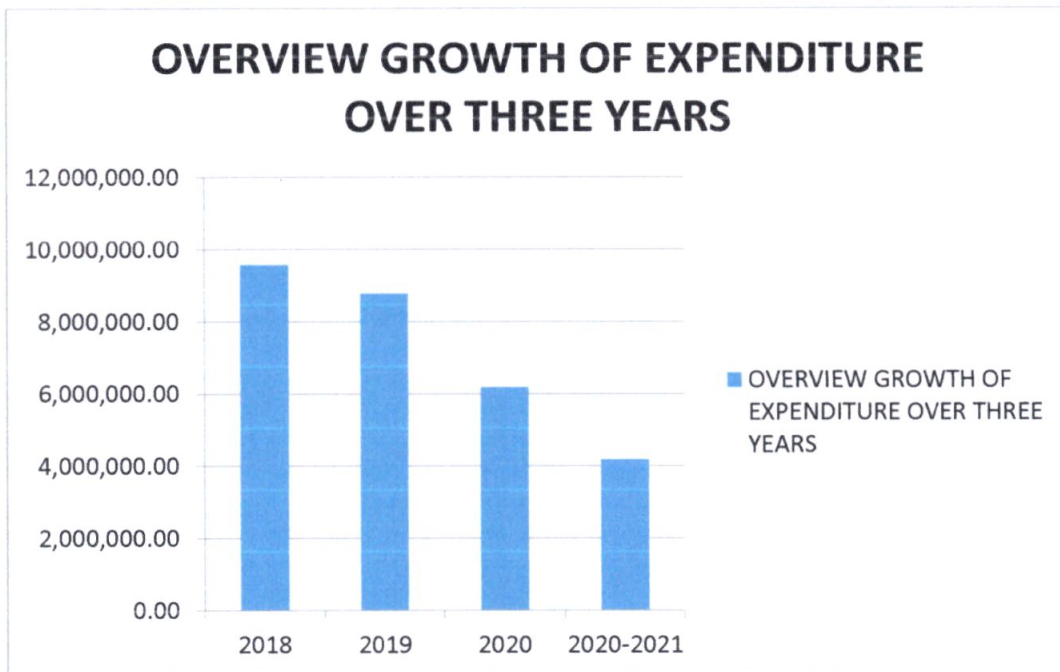
- *A three-year overview of growth of other income(s) earned by the school.*

YEARS	OTHER INCOME(S)
2018	50,000.00
2019	67,450.00
2020	442,230.00
2020-2021	2400.00



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

<i>YEARS</i>	<i>EXPENDITURE</i>
<i>2018</i>	<i>9,579,468.50</i>
<i>2019</i>	<i>8,779,640.00</i>
<i>2020</i>	<i>6,187,398.00</i>
<i>2020-2021</i>	<i>4,182,993.00</i>

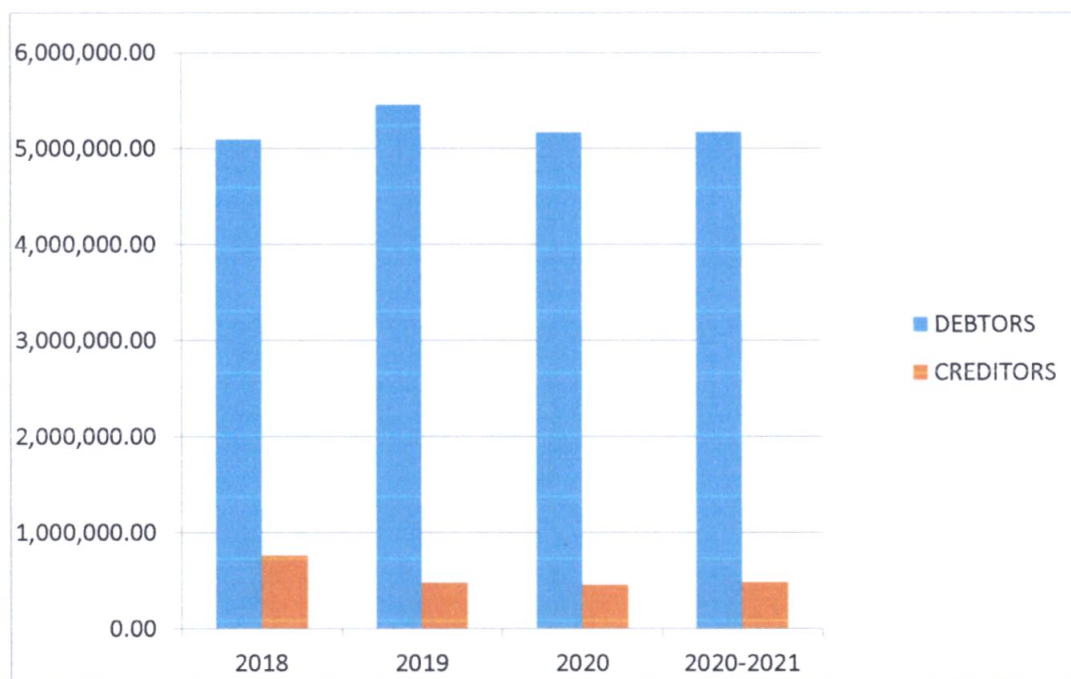


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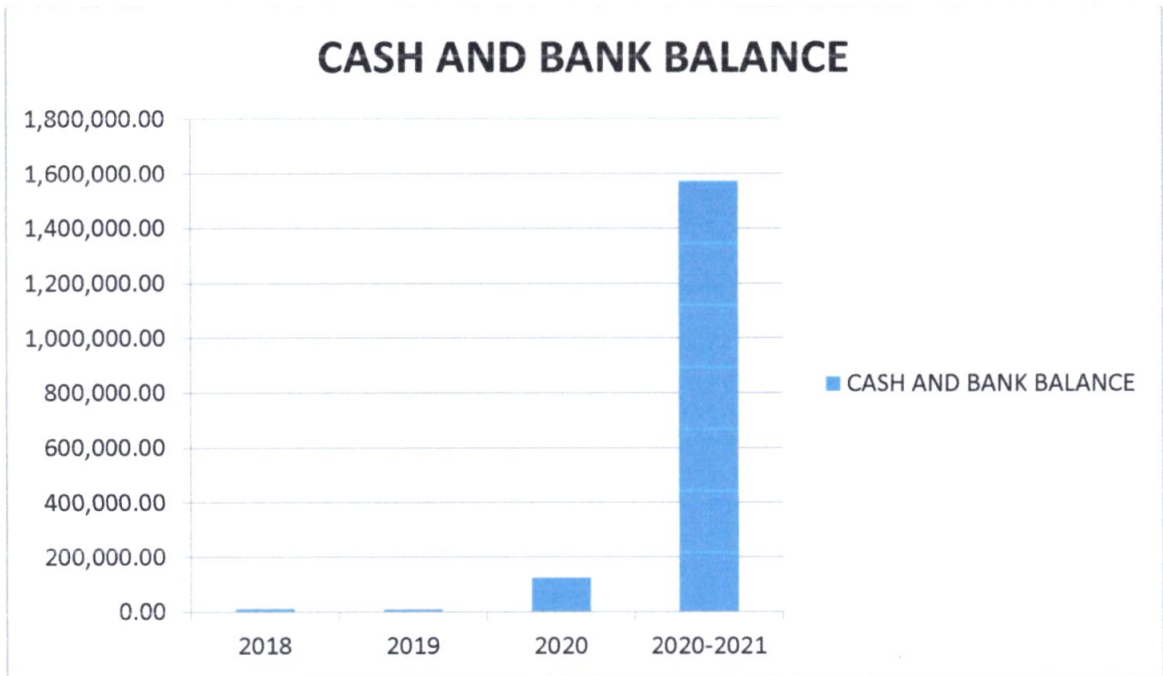
- *Movement of debtors and creditors of the school over the last three years*

<i>YEARS</i>	<i>DEBTORS</i>	<i>CREDITORS</i>
<i>2018</i>	<i>5,468,857.00</i>	<i>758,650.00</i>
<i>2019</i>	<i>5,455,760.00</i>	<i>474,412.00</i>
<i>2020</i>	<i>5,171,460.00</i>	<i>455,727.00</i>
<i>2020-2021</i>	<i>5,173,932.00</i>	<i>484,027.00</i>



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

<i>YEARS</i>	<i>CASH AND BANK BALANCES</i>
<i>2018</i>	<i>11,166.88</i>
<i>2019</i>	<i>9,901.00</i>
<i>2020</i>	<i>123,647.00</i>
<i>2020-2021</i>	<i>1,572,106.00.</i>



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

b) Teacher Student ratio:

Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resource

TEACHER/STUDENT RATIO	RECRUITED/ POSTED	TRANSFERRED/ RETIRED	EMPLOYER	
			TSC	B.O.M
1:18	0	0	0	0

c) Mean score in the 2020 KCSE:

K.C.S.E	MEAN SCORE			TRANSLATIONS TO HIGHER LEARNING		
	2020	2019	2018	2020	2019	2018
	2.4262	2.4062	2.5536	0	0	0

Six Months Report and Financial Statements

d) Number of Candidates in the 2020 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

K.C.S.E	2020	2019	2018
ENTRY	62	56	47

e) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

FACILITIES	RATIO
CLASSROOMS (8)	1:46
TOILETS (22)	1:17
LABORATORY (2)	1:183
LIBRARY (1)	1:366

f) Development projects carried out by the school:

Development projects carried out in the year and on-going projects including a disclosure of project fund sources in a tabular format

NAME OF THE PROJECT	PROJECTED COST	SOURCES OF FUND	STATUS OF THE PROJECT	EXPECTED COMPLETED TIME
CLASSROOM	1,500,000.00	M.O.E	ON-GOING	DEC 2021

Sign



School Principal

Six Months Report and Financial Statements

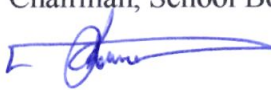
IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of (*NGUIRUBI MIXED SEC SCHOOL*) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

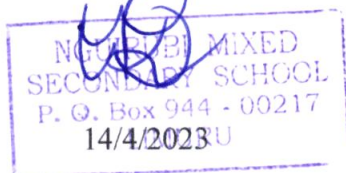
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.


Name: JAMES KAMAU MBUGUA
Designation: Chairman, School Board of Management
Sign: 

Date: 14/4/2023

Name: WINFRED KAMBUA WILLIAM
Designation: School Principal & Secretary to Board of Management
Sign: 

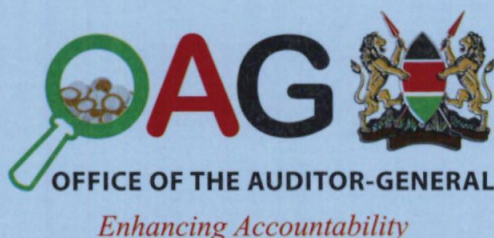
Date:



Name: PAUL MACHARIA KIGURU
Designation: Bursar/ Finance Officer
Sign: 
Date: 14/4/2023

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NGUIRUBI MIXED SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nguirubi Mixed Secondary School - Kiambu County set out on pages 14 to 26, which comprise of the statement of financial assets and financial liabilities as at 30 June 2021 and the statement of receipts

Report of the Auditor-General on Nguirubi Mixed Secondary School for the six (6) months' period ended 30 June, 2021 - Kiambu County

and payments, statement of cash flows and statement of budgeted versus actual amounts for the six(6) months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Nguirubi Mixed Secondary School - Kiambu County for the six (6) months period ended 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.5,173,932 as disclosed in Note 10 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review. Included in the balance are receivables amounting to Kshs.5,039,122 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, recoverability and completeness of the accounts receivables balance of Kshs.5,173,932 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Nguirubi Mixed Secondary School – Kiambu County 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.5,603,421 and Kshs.5,603,224 respectively, resulting to an under-funding of Kshs.197 or 0.004% of the budget. However, the School spent a balance of Kshs.4,157,993 against actual receipts of Kshs.5,603,224 resulting to an under-utilization of Kshs.1,446.23 or 26% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects payables balance of Kshs.484,027. However, included in the balance are trade payables balance of Kshs.327,900 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

2. Late Submission of the Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 9 June, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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, 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 overall governance were not effective.

Basis for Conclusion

1. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register historical cost of Kshs.44,583,860 in respect of fixed assets which includes land with a balance of Kshs.3,500,000. However, land ownership documents were not provided for audit.

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

2. Lack of Risk Assessment Policy and Disaster Recovery Plan

Review of the internal controls revealed that the school management had not developed risk management policy and risk assessments were not performed for the six (6) months period ended 30 June, 2021 contrary to Regulation 165(1) of the Public Finance Management Regulations (National Government), 2015 which requires each National Government entity to develop risk management strategies and a system of risk management. Further, a disaster recovery plan or business continuity plan was not in place to ensure that the school recovers its functionality in case of an unplanned incident or disaster.

In the circumstances, the effectiveness of the risk management policy of the school could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all

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

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 governance.

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

Those charged with governance are responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 January, 2025

NGUIRUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
 For the year ended 30th June 2021

Six Months Report and Financial Statements

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	482,125.00	596,888.00
Capitation grants for operations	2	3,075,701.00	3,726,885.00
School Fund Income- Parents' Contributions	3	2,045,398.00	1,556,108.00
School Fund Income- Other receipts	4	2400.00	442,230.00
TOTAL RECEIPTS		5,605,624.00	6,322,111.00
PAYMENTS			
Payments for Tuition	5	480,725.00	430,204.00
Payments for operations	6	2,064,443.00	4,669,749.00
Boarding and school fund payments	7	1,637,825.00	1,087,445.00
TOTAL PAYMENTS		4,182,993.00	6,187,398.00
SURPLUS/DEFICIT		1,422,631.00	134,713.00

The school financial statements were approved on __14/4/ 2023 and signed by:

Sign: 

Name James .k. Mbugua

Chair BOM

Date 14/4/2023

Sign: 
 NGUIRUBI MIXED
 SECONDARY SCHOOL
 P. O. Box 94470217
 LIJILI

Name Winfred .k. William

School Principal/
 Secretary to BOM

Date 14/4/2023

Sign: 

Name Paul .M. Kiguru

Bursar/
 Finance Officer

Date 14/4/2023

**NGUIRUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021**

Six Months Report and Financial Statements

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

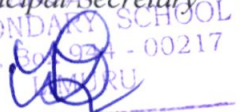
	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,570,150.00	123,442.00
Cash Balances	9	1,956.00	205.00
Short term Investment	10	0.00	.00
Total Cash and cash equivalent		<u>1,572,106.00</u>	<u>123,647.00</u>
Account's receivables	10	5,173,932.00	5,171,460.00
TOTAL FINANCIAL ASSETS		6,746,038.00	5,295,107.00
FINANCIAL LIABILITIES			
Accounts Payables	11	484,027.00	455,727.00
NET FINANCIAL ASSETS		6,262,011.00	4,839,380.00
REPRESENTED BY			
Accumulated Fund b/fwd	12	4,839,380.00	4,704,667.00
Surplus/Deficit for the year		1,422,631.00	134,713.00
NET FINANCIAL POSITION		6,262,011.00	4,839,380.00

The School's financial statements were approved on 14/4/ 2023 and signed by:

Name: James .K.Mbugua
Chairman, BoM

Sign: 

Date:14/4/23

Name: Winfred K. William
School Principal/Secretary
to BoM
Sign: 
P. O. BOX 924 - 00217
NGUIRUBI

Date: 14/4/2023

Name: Paul . M. kiguru
Bursar/Finance

Sign: 

Date: 14/4/23

NGUIRUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021
Six Months Report and Financial Statements

VII. 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	482,125.00	596,888.00
Capitation grants for operations	2	3,075,701.00	3,726,885.00
School fund income- Parents contributions/ fees	3	2,071,226.00	1,535,141.00
School fund income- other receipts	4	2400.00	442,230.00
Total receipts		5,631,452.00	6,301,144.00
Payments			
Payments for Tuition	5	480,725.00	430,204.00
Payments for operations	6	1,595,583.00	2,997,284.00
Boarding and school fund payments	7	1,637,825.00	1,087,445.00
Total payments		3,714,133.00	4,514,933.00
Net cash flow from operating activities		1,917,319.00	1,786,211.00
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets	6	(468,860.00)	(1,672,465.00)
Proceeds from investments		0.00	0.00
Purchase of investments		(0.00)	(0.00)
Net cash flows from Investing Activities		(468,860.00)	(1,672,465.00)
CASH FLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,448,459.00	113,746.00
Cash and cash equivalent at BEGINNING of the year		123,647.00	9,901.00
Cash and cash equivalent at END of the year		1,572,106.00	123,647.00

School fund income- Parents contributions/ fees- adjustment in note 13

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

The school financial statements were approved on 14/4/2023 and signed by:

Sign: 

Name: James .k. Mbugua

Chair BOM

Date 14/4/2023

Sign: 
 NGUIRUBI MIXED
 SECONDARY SCHOOL
 P. O. BOX 14 - 00217
 NGUIRUBI

Name : Winfred W. K

School Principal/
 Secretary to BOM

Date 14/4/2023

Sign: 

Name : Paul .M.kiguru

Bursar/
 Finance Officer

Date 14/4/2023

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	97,180.00	127,086.00	224,266.00	224,266.25		100
Internal exam	126,250.00	(56,774.00)	69,476.00	69,476.50		100
Lab equipment	75,000.00	(12,000.00)	63,000.00	62,802.00	198.00	99
Exercise book	237,050.00	(111,470.00)	125,580.00	125,580.00		100
TOTAL	535,480.00	(53,158.00)	482,322.00	482,124.75		99
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	909,374.90		909,374.90	909,374.90		100
Local transport / travelling	329,664.50		329,664.50	329,664.50		100
Electricity and water	38,733.00		38,733.00	38,733.00		100
Administration costs	510,428.80		510,428.80	510,428.80		100
Infrastructure	960,000.00	327,500.00	1,287,500.00	1,287,500.00		100
Total	2,748,201.20	327,500.00	3,075,701.20	3,075,701.20		100
<i>(3) FEES CHARGED ON PARENTS</i>						
Lunch program	1,920,000.00	125,398.00	2,045,398.00	2,045,398.00		100
Total	5,203,681.20	399,740.00	5,603,421.20	5,603,223.95		99
<i>(1) EXPENDITURE FOR TUITION</i>						
Teaching / learning materials	97,180.00	17,720.00	114,900.00	114,900.00		100
Internal exam	126,250.00	47,250.00	173,500.00	173,500.00	0.00	100
Lab equipment	75,000.00	(12,000.00)	63,000.00	62,785.00	215	99
Exercise book	237,050.00	(107,750.00)	129,300.00	129,300.00		100
Bank charges	240.00		240.00	240.00	0.00	100

NGURUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021
Six Months Report and Financial Statements

Receipt/expenses Item	Original Budget a K shs	Adjustments b K shs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d K shs	% of Utilization f=d/c % K shs
Total	535,720.00	(54780.00)	480,940.00	480,725.00		99
(2) EXPENDITURE FOR OPERATIONS						
Personel emoluments	909,374.90		909,374.90	902,700.00		100
Local transport / travelling	329,664.50	(53214.00)	276,450.00	276,450.00		100
Electricity and water	38,733.00		38,733.00	38,733.00		100
Administration costs	510,428.80	(134,478.00)	375,950.80	375,950.00		100
Bank charges	1,750.00		1,750.00	1,750.00		100
Infrastructure	960,000.00	327,500.00	1,287,500.00	468,860.00	818,640.00	36
Total	2,749,951.20	139,808.00	2,889,758.70	2,064,443.00		
(3) EXPENDITURE FOR SCHOOL FUND						
lunch program	1,920,000.00	(307,175.00)	1,612,825.00	1,612,825.00		100
Total	5,205,671.20	(392,203.00)	4,983,523.70	4,157,993.00		

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

- i. Maintenance & improvement was underutilised because 2020-2021 project was completed in FY 2021-2022

1X . SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

Six Months Report and Financial Statements

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	482,124.75	596,888.00
Total	482,124.75	596,888.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
OTHERS	3,075,701.20	3,540,044.50
Medical	0.00	62,280.00
Activity	0.00	124,560.00
Total	3,075,701.20	3,726,884.50

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Lunch program	2,045,398.00	1,556,108.00
Total	2,045,398.00	1,556,108.00

cash flow adjustment in note 13

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
School farm		98,500.00
Trees sales		339,700.00
Student I.D	2,400.00	4,030.00
Total	2,400.00	442,230.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	480,485.00	430,084.00
Bank Charges	240.00	120.00
Total	480,725.00	430,204.00

Six Months Report and Financial Statements

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Others	1,595,583.00	2,633,344.00
Medical	0.00	3,000.00
Activity	0.00	360,940.00
Maintenance & improvements	468,860.00	1,672,465.00
TOTAL	2,064,443.00	4,669,749.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Lunch program	1,612,825.00	1,043,375.00
School farm	25,000.00	44,070.00
TOTAL	1,637,825.00	1,087,445.00

*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 among others.*

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	01025050701200	136,324.60	2,924.85
Operations Account	01025050701201	841,578.25	68,510.05
School Fund Account	01021050701200	93,127.85	25,387.85
Savings Account	01242050701201	22,512.83	22,512.83
Infrastructural Account	01021050701201	476,606.05	4,106.05
Total		1,570,149.58	123,441.63

Six Months Report and Financial Statements

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	0.00	0.00
School Fund account	1,956.00	205.00
Total	1,956.00	205.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	5,173,932.00	5,171,460.00
Other non-fees receivables	0.00	0.00
Salary advances	0.00	0.00
Imprest	0.00	0.00
Total	5,173,932.00	5,171,460.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	134,810.00	145,138.00
Fees arrears for the previous year	12,800.00	101,522.00
Fees arrears for prior periods (over two years)	5,026,322.00	4,924,800.00
Total	5,173,932.00	5,171,460.00

11 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	327,900.00	327,900.00
Prepaid fees	156,127.00	127,827.00
Retention monies		
Total	484,027.00	455,727.00

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

NGUIRUBI MIXED SEC SCH
PUBLIC SECONDARY SCHOOL
For the year ended 30th June 2021
Six Months Report and Financial Statements

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year		
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)	327,900.00	327,900.00
Total	327,900.00	327,900.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,570,149.58	123,441.63
Cash balances	1,956.00	205.00
Short Term Investments	0.00	0.00
Receivables	5,173,932.00	5,171,460.00
Payables	(484,027.00)	(455,727.00)
Total	6,262,010.58	4,839,379.63

13 Adjustment Made in parent contribution and cash flow statement note 3

(a) Parent contribution – school fund (lunch votehead)

To receipt and payment	2,045,398.00	prepaid fees b/f note 11	127,827.00
		add receipt for the year	1,938,888.00
prepaid fees c/f note 11	156,127.00	add outstanding fee as at 30 th / 6/2021	134,810.00
	<u>2,201,525.00</u>		<u>2,201,525.00</u>

(b) Adjustment for cashflow statement- note 3

Receipt for the year	1,938,888.00
add arrears recovered during the year	132,338.00
cashflow adjusted	<u>2,071,226.00</u>

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Goats	30	0.00	0.00
Trees	5000	0.00	0.00
Total		0.00	0.00

15 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	(0.00)	(0.00)
Balance at end of the year	0.00	0.00

Other important disclosure notes

16 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	780,000.00	780,000.00.
Stock/ inventory purchased during the year	1,000,000.00	3,000,000.00
Stock/ inventory issued during the year	(1,219,650.00)	(3,000,000.00)
Balance at end of the year	560,350.00	780,000.00.

Six Months Report and Financial Statements

17 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)

PUBLIC SECONDARY SCHOOL (NGUIRUBI SEC SCHOOL)

For the year ended 30th June 2021

Reports and Financial Statements

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30/6/2021	Outstanding Balance 30/6/2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. PESMA GENERAL MERCHANT	644,300.00	20/1/2015	316,400.00	327,900.00	327,900.00	FOOD STAFF SUPPLIED TO SCHOOL
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total	644,300.00	20/1/2015	316,400.00	327,900.00	327,900.00	

PUBLIC SECONDARY SCHOOL (NGUIRUBI SEC SCHOOL)

For the year ended 30th June 2021

Reports and Financial Statements

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased/ Allocation	Location	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	19/1/1995	Nguirubi / Thigio T260	3,500,000.00			3,500,000.00
Buildings and structures			18,000,000.00			18,000,000.00
Office equipment, furniture and fittings			3,500,000.00	468,860.00		3,968,860.00
ICT Equipment, and Other ICT Assets			2,000,000.00			2,000,000.00
Tools and apparatus			5,000,000.00			5,000,000.00
Textbooks			11,000,000.00			11,000,000.00
Other Machinery and Equipment			900,000.00			900,000.00
Heritage and cultural assets			15,000.00			15,000.00
Intangible assets- soft ware			200,000.00			200,000.00
Total			44,115,000.00	468,860.00		44,583,860.00