

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 26 FEB 2025

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BY:

Hon. Sameel  
Chepkong'o, MP

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THE-TABLE:

M. Mado

**THE AUDITOR-GENERAL**

**ON**

**ST. BRIGID BARAKA OONTOYIE  
SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**KAJIADO COUNTY**



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**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2022**

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

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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I. 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 Kajiado County, Kajiado West Sub-County

The school was registered on 22/06/2021 under registration number 34S3000186 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 891 number of students as at 30<sup>th</sup> June 2022. It has 4 streams and 28 teachers of which 11 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:

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Mrs. Leah Sopiato Moiko	Chairperson	24/05/2019
2	Madam Jemimah Mutia	Secretary - Principal	24/05/2019
3	Mrs. Anne Njambi Muongeri	Member	24/05/2019
4	Mr. John Mageto	Member	24/05/2019
5	Mr. Martina Daniel Tumpes	Member	24/05/2019
6	Mr. David Mutava Mulwa	Member	24/05/2019
7	Mr. Edward Seretu Maraitei	Member	24/05/2019
8	Mrs. Ketty Ghatete Arucy	Member – Rep CEB	24/05/2019
9	Mrs. Carolyn Kassamani	Member Rep Teachers	24/05/2019
10	Rev. Fr. John Gichane	Member - Sponsor	24/05/2019
11	Mr. Paul Tobiko	Member - Community	24/05/2019
12	Mr. Jesse Parsalunye Kikwa	Member Special Needs	24/05/2019
13	Ms. Linah Nashipae	Rep Students	24/05/2019

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**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**

**1. Academics Standards, Quality And Environment Committee**

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED DURING THE YEAR
1.	Paul Tobiko	Chairperson	1/1
2.	Sankale Alfred Karasha	Member	1/1
3.	Judith Sunga	Member	0/1
4.	Rosemary Njuguna	Deputy Principal	0/1

**2. Discipline, Ethics And Integrity**

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1.	Leah Sopiato Moiko	Chairperson	3/3
2.	Fr. John Gichane	Member	0/3
3.	Matina Daniel Tumpes	Member	0/3
4.	Caroline Kassamani	Member	3/3
5.	Jemimah Mutia	Chief Principal	3/3

**3. Audit Committee**

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1.	Caroline N. Yiapan	Chairperson	2/2
2.	Ann Muongeri	Member	2/2
3.	Edward Maraitei	Member	2/2
4.	Fr. John Gichane	Member	2/2

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**Annual Report and Financial Statements**  
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**4. Finance, Procurement, General Purpose And Development Committee**

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1.	Edward Maraitei	Chairperson	5/5
2.	Fr. John Gichane	Member	5/5
3.	Judith Sunga	Member	1/5
4.	John Mageto	Member	5/5
5.	Mdm Jemimah Mutia	Chief Principal	5/5
6.	Fr. Paul Ng'eno	Education Secretary	1/5

**5. Human Rights And Student Welfare Committee**

S/NO.	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1.	Judith Sunga	Member	3/3
2.	Jesse Parsalunye Kikwa	Member	3/3
3.	Rosemary Njuguna	Deputy Principal	3/3
4.	Leah Sopiato	Member	3/3
5.	Mdm Jemimah Mutia	Chief Principal	3/3

**6. School operation Management**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Madam Jemimah Mutia	322540
2	Deputy Principal	Mrs Rosemary Njuguna	291936
3	School Bursar	Mr. Willis Omondi Ogweni	ID No. 28336449

## KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

### 7. Schools contacts

Post Office Box: 605-00206 Kiserian  
Telephone: 0722 271 601  
E-mail: barakaoontoyie@gmail.com  
Website:  
Facebook:  
Twitter:

### 8. School Bankers

The following school operated 7 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

Name of Bank: **KCB BANK(K) LTD**  
Branch: **KISERIAN**

1. **TUITION A/C**  
Account Number: 1104433176
2. **OPERATIONS A/C**  
Account Number: 1111146543
3. **SAVINGS A/C**  
Account Number 1111146489
4. **BOARDING ACCOUNT**  
Account Number 1130546551
5. **DEVELOPMENT A/C**  
Account Number 1116662531
6. **INFRASTRUCTURE A/C**  
Account Number 1257019309

Name of Bank: **EQUITY BANK (K) LTD**  
Branch: **KISERIAN**

7. **CDF A/C**  
Account Number 0730277117804
8. **MPESA Pay Bill Business No 522123; A/c no. 10001K attached to 1130546551 bank account**

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**9. Independent Auditors**

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

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL****Reports and Financial Statements****For the year ended 30<sup>th</sup> June 2022****II. Summary Report Of Performance Of The School**

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

**a) Financial performance:**

	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>
Surplus/Deficit	3,640,156	2,180,596	2,319,143

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

<b>ACC NAME</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
OPERATION	6,341,037	5,016,243	10,759,861
TUITION	895,400	873,643	2,388,768
<b>TOTAL</b>	<b>7,236,437</b>	<b>5,889,886</b>	<b>13,148,629</b>

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

<b>DESCRIPTION</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
No. of Students	484 Students	610 Students	891 Students
TOTAL FDSE GRANT	7,236,437	5,889,886	13,148,628.00
RATIO	14,951: 1	9,656 : 1	14,757:1

<b>SCHOOL FUND</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
INCOME	12,685,305	4,305,011	16,711,892
EXPENDITURE	13,207,763	11,466,040	39,095,627
RECEIVABLES	2,818,316	3,089,298	4,792,519
PAYABLES	5,219,253	7,367,775	7,367,775
CASH AND BANK BAL FOR ALL ACCOUNTS	2,631,730	6,259,974	6,259,974

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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**b) Teacher Student ratio**

c) Teacher Student ratio	No. of Teachers recruited and posted during the year	No. of teachers transferred/ Posted during the year	No. of teachers employed by TSC	No. of teachers employed by BOM	Intern Teachers	Short fall
1:26	0	0	15	11	2	11

*The school generally has shortage of teachers forcing the B.O.M to employ 11 extra teachers to cover the shortfall.*

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

**MEAN GRADE SUMMARY.**

GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	MS. 2021	MS. 2020	MS. 2019	DEV.
ENTRY	0	0	0	0	4	8	15	29	26	22	3	0	3	4.664 C-	6.33	6.51	-1.666

**e) Number of Candidates in the 2021 KCSE**

DESCRIPTION	2019	2020	2021
No. of candidates	96 Students	98 Students	110 Students

**f) Capacity of the school:**

- ❖ The school has 891 number of students
- ❖ The dormitories are insufficient hence some students are accommodated in the dining hall. The laboratories, toilets and dining hall are also limited due to the government's 100% transition policy.

**g) Development projects carried out by the school:**

S/No.	Name of Project	Source of Funds	Status
1.	2 No. Classrooms	MOE and Parents contribution	100% Complete

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**

**Annual Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 2022**

**III. Statement Of School Management Responsibility**

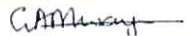
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

The Board of Management of *St. Brigid Baraka Oontoyie 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 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

**Name:** Prof. Genevieve Mwayuli  
**Designation:** Chairperson, School Board of Management



**Sign:** .....

**Date:** 24/07/2024

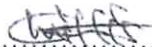
**Name:** Madam Jemimah Mutia  
**Designation:** School Principal & Secretary to Board of Management



**Sign:** .....

**Date:** 24/07/2024

**Name:** Mr. Willis Omondi Ogwen  
**Designation:** Bursar/ Finance Officer



**Sign:** .....

**Date:** 24/07/2024

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KAJIADO COUNTY**

### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 St. Brigid Baraka Oontoyie Secondary School - Kajiado County set out on pages 1 to 15, which comprise of the

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*Report of the Auditor-General on St. Brigid Baraka Oontoyie Secondary School for the year ended 30 June, 2022 – Kajiado County*

statement of financial assets and financial liabilities as at 30 June, 2022 statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of St. Brigid Baraka Oontoyie Secondary School - Kajiado County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards(Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.2,388,768 and Kshs.12,224,101 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed an amount of Kshs.2,172,218 and Kshs.9,607,081, resulting in an unexplained variances of tuition and operation of Kshs.216,550 and Kshs.2,617,020 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.2,388,768 and Kshs.12,224,101 as at 30 June, 2022 could not be confirmed.

#### **2. Inaccuracies in Financial Statement**

- i) The statement of cash flows reflects net cash flows/outflows from operating activities of Kshs.6,546,643 which differs from recomputed amount of Kshs.6,544,643 by Kshs.2,000.

Further, the statement reflects net increase/decrease in cash and cash equivalents of Kshs.1,981,932 for year 2020/2021 which differs from recomputed amount of Kshs.2,180,596 by Kshs.198,664. The variances were not reconciled.

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

- ii) The statement of budgeted versus actual amounts reflects original and final expenditure budget amounts of Kshs.35,674,594 each which differs from recomputed

amounts of Kshs.36,167,167 and Kshs.51,232,786 resulting in variances of Kshs.492,573 and Kshs.15,558,192 respectively.

Similarly, the statement reflects Actual expenditure amounts on a comparable basis of Kshs.12,297,016 which differs from recomputed amounts of Kshs.47,042,168 resulting in a variance of Kshs.34,745,152.

In the circumstances, the accuracy and completeness of statement of budgeted versus actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of St. Brigit Baraka Oontoyie Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2022.

## **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. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 3 October, 2022 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref: No. 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 with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

### **2. Failure to/Late Transfer of Infrastructure Funds from Operations Bank Account**

The statement of receipts and payments reflects operations grants amount of Kshs.12,224,101 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.3,721,500, in respect of infrastructure grants, which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.3,667,500 was transferred to the infrastructure account, leaving a balance of Kshs.54,000 as of 30 June, 2022. Further, an amount of Kshs.2,776,500 was transferred within nineteen (19) to twenty-eight (28) days of receipt. This was contrary to the Ministry of Education Circular Ref: No. MOE.HQS/3/13/3 dated 16 June, 2021, directed that infrastructure grants, as well as maintenance and improvement funds, should be transferred to the school infrastructure account fifteen (15) days after receipt of the funds in the operations account.

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

### **3. Unconfirmed Student Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.18,840,369. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2021/2022, NEMIS reflected an accumulated number of two thousand nine hundred and thirty eight (2,938) students, while the enrolment records provided by the School indicated an accumulated number of three thousand two hundred and sixty nine (3,269) students, resulting in an unexplained variance of three hundred and thirty one (331) students resulting in underfunding of Kshs.1,532,259. This was contrary to the Ministry of Education vide Circular MOE.HQs/3/10/18/ (46) dated 7 February, 2022 on implementation of Free Day Secondary Education (FDSE), which requires all learners to be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

#### **4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.39,095,627 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.258,900 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money for Kshs.258,900 could not be confirmed.

#### **5. Under Supply of Books**

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed nine hundred textbooks (900) books to the School while nine hundred and twenty-four (924) textbooks were to be issued to the students, resulting in an unexplained undersupply of twenty-four (24) textbooks in the School library.

In the circumstances, value for money on the deficit of twenty-four (24) textbooks could not be confirmed.

#### **6. 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.7,367,775. However, included in the balance are trade payables balance of Kshs.2,780,144 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

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

### **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 and 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. Lack of Internal Audit Function and Audit Committee**

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

### **2. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.382,330,000 in respect of fixed assets which includes two (2) parcels of land one parcel of 12 hectares with a balance of Kshs.60,000,000 and another parcel with no estimated cost. In addition, motor vehicles had a balance of Kshs.7,000,000. However, land ownership documents were not provided for audit.

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

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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 November, 2024**


**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**V. Statement Of Receipts And Payments Period To 30<sup>th</sup> June 2022**

<b>DESCRIPTION OF VOTE HEAD</b>	<b>Note</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Capitation grants for tuition	1	2,388,768	873,643
Capitation grants for operations	2	12,224,101	7,135,243
Infrastructure Account	2	4,227,500	
School Fund Income- Parents' Contributions	3	16,711,892	4,305,011
School Fund Income- Other receipts	4	24,836,555	6,962,344
<b>TOTAL RECEIPTS</b>		<b>60,388,815</b>	<b>19,276,240</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	2,249,745	868,106
Payments for operations	6	16,724,301	4,761,498
Boarding and school fund payments	7	39,095,627	11,466,040
<b>TOTAL PAYMENTS</b>		<b>58,069,673</b>	<b>17,095,644</b>
<b>SURPLUS/DEFICIT</b>		<b>2,319,143</b>	<b>2,180,596</b>

The school financial statements were approved on 24/07/2024 and signed by:

**Name:** Prof. Genevieve  
Mwayuli  
Chairperson, BoM

**Sign:** 

**Date:** 24/07/2024

**Name:** Mrs Jemimah  
Mutia  
Chief Principal/Secretary  
BoM

**Sign:** 

**Date:** 24/07/2024

**Name:** Mr Willis Ogwen  
Bursar/Finance Officer

**Sign:** 

**Date:** 24/07/2024

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**

**Annual Report and Financial Statements**

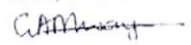
For the year ended 30<sup>th</sup> June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	6,259,174	2,631,730
Cash Balances	9	800	461
<b>Total Cash and cash equivalent</b>		<b><u>6,259,974</u></b>	<b><u>2,632,191</u></b>
Account's receivables	10	4,792,519	3,089,298
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,052,493</b>	<b>5,721,489</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	11	(7,367,775)	(5,325,925)
<b>NET FINANCIAL ASSETS</b>		<b>3,684,718</b>	<b>395,564</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd		1,365,575	(1,785,032)
Surplus/Deficit for the year		2,319,143	2,180,596
<b>NET FINANCIAL POSITION</b>		<b>3,684,718</b>	<b>395,564</b>

The School's financial statements were approved on 24/07/2024 and signed by:

Name: Prof. Genevieve Mwayuli  
Chairperson, BoM

Sign: 

Date: 24/07/2024

Name: Mrs Jemimah Mutia  
Chief Principal/Secretary  
BoM

Sign: 

Date: 24/07/2024

Name: Mr Willis Ogweno  
Bursar/Finance Officer

Sign: 

Date: 24/07/2024

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**VII. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2022**

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	2,388,768	873,643
Government grants for operations	2	12,224,101	7,135,243
Government grants for infrastructure	2	4,227,500	
School fund income- parents contributions/ fees	3	16,711,892	4,305,011
Other income	4	24,836,555	6,962,344
<b>Total receipts</b>		<b>60,388,816</b>	<b>19,276,240</b>
<b>Payments</b>			
Cash outflows for tuition	5	2,249,745	868,106
Cash outflows for operations	6	12,498,801	4,761,498
Cash outflows School fund payments	7	39,095,627	11,466,040
<b>Total payments</b>		<b>53,842,713</b>	<b>17,095,644</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>6,546,643</b>	<b>2,180,596</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	6	(4,227,500)	
Proceeds from investments		3,011,861	
Purchase of investments		(1,703,221)	
<b>Net cash inflow/outflows from investing activities</b>			
<b>Net increase/decrease in cash and cash equivalents</b>		<b>3,627,783</b>	<b>1,981,932</b>
Cash and cash equivalent at beginning of the FY		2,632,191	650,260
<b>Cash and cash equivalent at end of the FY</b>		<b>6,259,974</b>	<b>2,632,192</b>

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

VIII. Statement Of Budgeted Versus Actual Amounts For The Year Ended 30<sup>th</sup> June 2022

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
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Teaching / learning materials	2,791,044	0	2,791,044	2,388,768	402,276	86
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	1,827,000	0	1,827,000	2,861,753	(1,034,753)	157
Repairs and maintenance	3,500,000	0	3,500,000	4,227,500	(727,500)	121
Local transport / travelling	1,283,100	0	1,283,100	20,200	1,262,900	2
Electricity and water	759,500	0	759,500	1,106,797	(347,297)	146
Medical and insurance	1,400,000	0	1,400,000	0	0	0
Administration costs	1,845,900	0	1,845,900	2,451,981	(606,081)	133
Activity	1,050,000	0	1,050,000	0	0	0
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	2,625,000	0	2,625,000	2,678,358	(53,358)	102
Repairs and maintenance	1,400,000	0	1,400,000	1,437,705	(37,705)	59
Local transport / travelling	455,000	0	455,000	855,111	(400,111)	2
Electricity and water	3,430,000	0	3,430,000	4,078,309	(648,309)	119
Administration costs	1,295,000	0	1,295,000	2,047,229	(752,230)	158
Activity	175,000	0	175,000	423,730	(248,730)	242
Fee on Boarding						
Equipment and Stores	14,581,000	0	14,581,000	21,643,805	(7,062,805)	148
<b>TOTAL INCOME</b>	<b>38,417,544</b>		<b>38,417,544</b>	<b>46,221,246</b>	<b>(10,253,703)</b>	
<b>(1) EXPENDITURE FOR TUITION</b>						

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**

**Annual Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 2022**

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
Teaching / learning materials	2,791,044	0	2,791,044	2,791,044	0	100
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	1,450,179	1,420,000	2,870,179	2,861,433	8,746.00	100
Repairs and maintenance	1,545,429	2,700,000	4,245,429	4,227,500	17,929	100
Local transport / travelling	390,576	0	390,576	20,200	370,376	5
Electricity and water	647,190	0	2,922,795	956,797	1,965,998	33
Administration costs	1,304,310	1,300,000	2,604,310	2,601,753	2,557	100
Activity	849,986					
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	3,533,769	0	3,533,769	3,373,783	159,986	95
Repairs, maintenance and improvements	1,545,430	1,490,000	3,035,430	3,032,507	2,923	100
Local transport / travelling	1,492,000	0	1,492,000	1,102,608	389,392	74
Electricity, water and conservancy	2,922,795	0	2,922,795	1,861,309	1,061,486	64
Administration costs	1,034,310	4,930,000	5,964,310	5,956,766	7,545	100
Activity	141,664	0	141,664	0	141,664	0
Boarding Equipment and Stores	16,518,485.00	1,800,000	18,318,485	18,256,468	62,017	100
<b>TOTALS</b>	<b>35,674,594</b>	<b>-</b>	<b>35,674,594</b>	<b>12,297,016</b>	<b>21,832,150</b>	<b>-</b>

❖ *commentary on significant underutilization (below 90% of utilization)*

*This was due to utilization of funds classified under others vote without restriction.*

❖ *commentary on significant overutilization (above 100%)*

## IX. 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.

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**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 30<sup>th</sup> June 2021.

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2022**

**X. Notes To The Financial Statements**

**1 Capitation Grant For Tuition**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	2,388,768	793,643
School Fund	0	80,000
<b>Total</b>	<b>2,388,768</b>	<b>873,643</b>

**2 Capitation Grant For Operations And Infrastructure**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	2,861,433	1,128,095
Maintenance and Improvement	5,359,940	2,129,000
Local transport / travelling	20,200	256,772
Electricity and water	1,106,797	704,540
Administration costs	2,451,981	574,736
Infrastructure	4,227,500	2,281,500
NHIF	51,550	33,400
NSSF	40,400	27,200
School Fund	31,800	0
Operations A/c	300,000	0
<b>Total</b>	<b>16,451,601</b>	<b>7,135,243</b>

**3 Parents Contribution/Fees - School Fund Account**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	2,678,309	862,817
Local transport / travelling	855,111	160,433
Electricity and water	4,078,309	1,056,193
Administration costs	2,047,229	391,424
Activity	423,730	1,935
NSSF	40,000	20,400
NHIF	51,600	25,050
Repairs and maintenance	1,437,705	821,740
Bursary	2,211,749	532,000
Accounts Receivables	2,887,900	433,019
P.A.Y.E	200	0
<b>Total</b>	<b>16,711,892</b>	<b>4,305,011</b>

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**Notes To The Financial Statements (Continued)**

**4 Other Receipts – School Fund Account**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Fee on Boarding Equipment and Stores	21,643,805	6,962,344
Uniform	3,025,650	0
Hymnal Books	25,100	0
Funds drive	118,000	0
Tender	24,000	0
<b>Total</b>	<b>24,836,555</b>	<b>6,962,344</b>

**5 Payments For Tuition**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	2,248,905	669,255
Creditors	0	198,365
Bank Charges	840	486
<b>Total</b>	<b>2,249,745</b>	<b>868,106</b>

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**6 Payments For Operations And Infrastructure**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Infrastructure	4,227,500	2,129,000
Personnel emoluments	2,861,433	1,121,369
Administration Cost	2,601,753	688,737
Local transport / travelling	20,200	31,800
Electricity and water	956,797	508,955
NHIF	51,550	33,400
NSSF	40,400	27,200
M & I	5,659,858	220,911
Operations A/C	300,000	0
Bank Charges	4,810	126
<b>TOTAL</b>	<b>16,724,301</b>	<b>4,761,498</b>

**7 Boarding And School Fund Payments**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	3,373,783	921,497
Boarding Equipment and Stores	17,374,188	5,024,807
Local transport / travelling	1,102,608	401,062
Electricity and water	1,861,309	379,505
Administration costs	5,596,766	1,510,739
NSSF	40,000	20,400
NHIF	51,600	25,050
RMI	3,032,507	998,290
Bursary	2,211,749	532,000
Activity	0	41,000
P.A.Y.E	200	0
Uniform	3,025,650	0
Fund-drive	200,300	0
Accounts Payable	1,224,967	1,575,770
Prepayment refunds	0	35,920
<b>TOTAL</b>	<b>39,095,627</b>	<b>11,466,040</b>

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**8 Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Bank Account Number</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	1104433176	10,170.00	6,527
Operations Account	1111146543	16,307.00	34,245
Infrastructural Account	1257019309	1,605,687.00	1,910,416
School Fund Account/Boarding	1130546551	3,741,589	677,401
Savings Account	1111146489	202,861	3,061
Development Account	1116662531	682,560	80
<b>Total</b>		<b>6,259,174</b>	<b>2,631,730</b>

**9 Cash In Hand**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Operation Account	8	41
School Fund account	792	420
<b>Total</b>	<b>800</b>	<b>461</b>

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL****Annual Report and Financial Statements**For the year ended 30<sup>th</sup> June 2022**Notes To The Financial Statements (Continued)****10 Accounts Receivable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	4,792,519	3,089,298
<b>Total</b>	<b>4,792,519</b>	<b>3,089,298</b>

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,887,900	433,019
Fees arrears for the previous year	433,019	2,818,316
Fees arrears for prior periods (over two years)	2,656,279	0
Fees arrears recovered	(1,184,679)	(162,037)
<b>Total</b>	<b>4,792,519</b>	<b>3,089,298</b>

**11 Accounts Payable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,278,821	4,355,914
Prepaid fees	2,088,954	970,011
Retention monies	0	0
<b>Total</b>	<b>7,367,775</b>	<b>5,325,925</b>

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	1,224,967	1,575,770
Trade creditors for the previous year	1,575,770	5,219,253
Trade creditors for prior periods (over two years)	2,780,144	(2,439,109)
Paid	(302,060)	
<b>Total</b>	<b>5,278,821</b>	<b>4,355,914</b>

Kshs. 528,748 was released as retention in favor of the Kamcost Agencies Ltd who did the 2 classrooms construction.

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**12 Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	2,631,730	615,259
Cash balances	461	646
Receivables	3,089,298	2,818,316
Payables	(4,355,914)	(5,219,253)
<b>Total</b>	<b>1,365,575</b>	<b>(1,785,032)</b>

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**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.

**13 Biological assets**

Description	2021-2022	2021-2022	2020-2021
	Numbers	Kshs.	Kshs.
Cows	3	300,000	300,000
Calves	5	100,000	100,000
Pigs	2	70,000	
Piglets	20	30,000	
Trees	639	639,000	639,000
		<b>1,139,000</b>	<b>1,039,000</b>

**14 Stock/ Inventory**

Description	2021-2022	2020-2021
Stock/ inventory at beginning of the year	27,500	328,865
Stock/ inventory purchased during the year	13,896,906	30,515,770
Stock/ inventory issued during the year	13,890,766	(30,817,135)
<b>Balance at end of the year</b>	<b>33,640</b>	<b>27,500</b>

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**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.

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

  
 .....

Sign and Date  
 Principal

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL**

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1.						
2.						
3.						
	<b>Sub-Total</b>					
<b>Supply of goods</b>						
4. Nkailas construction company	34,000	1/7/2021	0	34,000	34,000	
5. Long Column Enterprises	56,000	1/7/2021	0	56,000	56,000	
6. Sage PV	5,000	1/7/2021	0	5,000	5,000	
7. Wego publishers Ltd	5,000	1/7/2021	0	5,000	5,000	
8. Petmo hopeliner enterprises	27,000	1/7/2021		27,000	27,000	
9. Internet books & Lab Supply	82,500	1/7/2021	0	82,500	82,500	
10. Ndensy Enterprises	932,040	1/7/2021	0	932,040	932,040	
	<b>Sub-Total</b>				<b>1,141,540</b>	
<b>Supply of services</b>						
11. Visat Digital Solutions	50,527	1/7/2021	0	50,527	50,527	
12. Lowara Works	27,000	1/7/2021	0	27,000	27,000	
13. Bluesky metal works	5,900	1/7/2021	0	5,900	5,900	
	<b>Sub-Total</b>				<b>83,427</b>	
	<b>Grand Total</b>				<b>1,224,967</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

<b>Asset class</b>	<b>Date purchased</b>	<b>QTY</b>	<b>Location</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2021</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2022</b>
Land 1		12 HA	School	60,000,000	0	0	60,000,000
Land 2							
Buildings and structures		57	School	300,000,000	0	0	300,000,000
Motor vehicles		1 Bus	School	7,000,000	0	0	7,000,000
Office equipment, furniture and fittings		81	School	3,200,000	0	0	3,200,000
ICT Equipment, and Other ICT Assets		25	School	500,000	0	0	500,000
Tools and apparatus		120	School	2,000,000	0	0	2,000,000
Textbooks		6,000	School	6,000,000	0	0	6,000,000
Other Machinery and Equipment		13	School	3,000,000	0	0	3,000,000
Heritage and cultural assets				30,000	0	0	30,000
Intangible assets- soft ware		3	School	600,000	0	0	600,000
<b>Total</b>				<b>382,330,000</b>			<b>382,330,000</b>