

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 26 FEB 2025

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TABLED
BY:

Hon. Samuel
Chepkongga, MP

CLERK-AT
THE-TABLE:

M. Mado

THE AUDITOR-GENERAL

ON

**ST. BRIGID BARAKA OONTOYIE
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

KAJIADO COUNTY



ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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Table of Contents

Page

1. Acronyms and Glossary of Term.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School.....	viii
4. Statement of School Management Responsibility	xiii
5. Report of The Independent Auditors (<i>To be attached</i>).....	xiv
6. statement Of Receipts And Payments Period To 30 th June,2023.....	1
7. Statement of Financial Assets and liabilities as at 30 th June 2023	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	4
10. Significant Accounting Policies.....	6
11. Notes To The Financial Statements.....	8
12. Annexes.....	15

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Acronyms and Glossary of Terms

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

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

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023
Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in 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 1,005 number of students as at 30th June 2023. It has 4 streams and 33 teachers of which 10 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	Prof. Mwayuli Genenieve	Chairperson	27/06/2022
2	Mdm. Jemimah Mutia	Secretary – Principal	27/06/2022
3	Mr. Moses Kosencha	Member - Rep Parents/Local community	27/06/2022
4	Mrs. Laurie Akinyi	Member - Rep CEB	27/06/2022
5	Mr. Stephen Mpaayie	Member - Rep Parents/Local community	27/06/2022
6	Mr. John Mageto	Member - Rep Parents/Local community	27/06/2022
7	Mr. Stephen Loisa	Member - Rep Parents/Local community	27/06/2022
8	Mrs. Elizabeth Wacuka Munderu	Member – Sponsor	27/06/2022
9	Mr. Gwaragwara Nkosi	Member	27/06/2022
10	Mrs. Caroline Oduor	Member Rep Teachers	27/06/2022
11	Mdm. Yuvinalis Nyagaka Ayunga	Member - Sponsor	27/06/2022
12	Mr. Jonathan Turere	Member - Community	27/06/2022
13	Ms. Margaret Sein	Member Special Needs	27/06/2022
14	Ms. Violet Apiyo	Rep Students	27/06/2022
15	Mr. Stephen Narok	P.A Chair	27/06/2022

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

The functions of the School Board of Management are to:

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

(c) Committees of the Board

1. ACADEMICS STANDARD, QUALITY AND ENVIRONMENT COMMITTEE

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED DURING THE YEAR
1	Mr. Gwaragwara Nkosi	Chairperson	4 /4
2	Mrs. Laurie Akinyi	Member	2/4
3	Ms. Margaret Sein	Member	2/4
4	Mrs. Rosemary Ileri	Deputy Principal	3 /4
5	Mr. Stephen Narok	Member	1/ 4
6	Mdm. Jemimah Mutiah	Chief Principal	4/ 4
7	Hannah Ngugi	Member	4/ 4
8	Caroline Oduori	Member	1/ 4

2. DISCIPLINE, ETHICS AND INTEGRITY

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED DURING THE YEAR
1	Mr. Jonathan Turere	Chairperson	1/ 1
2	Mrs. Elizabeth Munderu	Member	1 /1
3	Mrs. Rosemary Ileri	Member	1/ 1
4	Mr. David Ndung'u	Member	1/ 1
5	Mrs. Jemimah Mutia	Chief Principal	1/ 1

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023
KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)
3. SIC COMMITTEE**

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1	Mr. Stephen Narok	Chairperson	2/2
2	Mrs. Rosemary Ileri	Member	2/2
3	Mrs. Caroline Oduori	Deputy Principal	2/2
4	Mr. Moses Kosencha	Member	2/2
5	Mdm. Jemimah Mutia	Chief Principal	2/2
6	Mr. Stephen Doda	Member	2/2

4. AUDIT COMMITTEE

S/NO	NAME	DESIGNATION	NO OF MEETINGS ATTENDED
1	Mrs. Laurie Akinyi	Chairperson	3/3
2	Ms. Margaret Sein	Member	3/3
3	Mr. Jonathan Turere	Member	3/3
4	Mdm. Jemimah Mutia	Chief Principal	3/3

5. FINANCE, PROCUREMENT, GENERAL PURPOSE AND DEVELOPMENT

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1	Mrs. Laurie Akinyi	Chairperson	3/3
2	Ms. Margaret Sein	Member	3/3
3	Mr. Jonathan Turere	Member	3/3
4	Mdm. Jemimah Mutia	Chief Principal	3/3

6. HUMAN RIGHTS AND STUDENT WELFARE COMMITTEE

S/NO	NAME	DESIGNATION	NO. OF MEETINGS ATTENDED
1	Mr. Stephen Narok	Chairperson	2/2
2	Mrs. Rosemary Ileri	Member	2/2
3	Mrs. Caroline Oduori	Deputy Principal	2/2
4	Mr. Moses Kosencha	Member	2/2
5	Mdm. Jemimah Mutia	Chief Principal	2/2
6	Mr. Stephen Doda	Member	2/2

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Madam Jemimah Mutia	TSC No. 322540
2	Deputy Principal	Mrs. Rosemary Ileri	TSC No. 391705
3	School Bursar	Mr. Willis Omondi Ogweno	ID No. 28336449

(e) Schools contacts

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

(f) School Bankers

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

KISERIAN

Branch:

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**

KISERIAN

Branch:

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
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023***

5. Independent Auditors

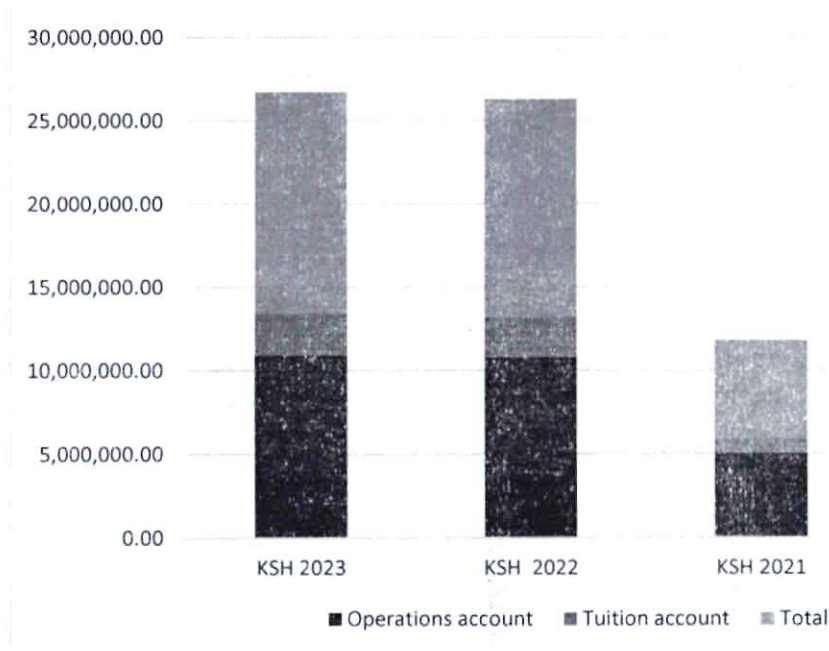
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**
Summary Report of Performance of The School

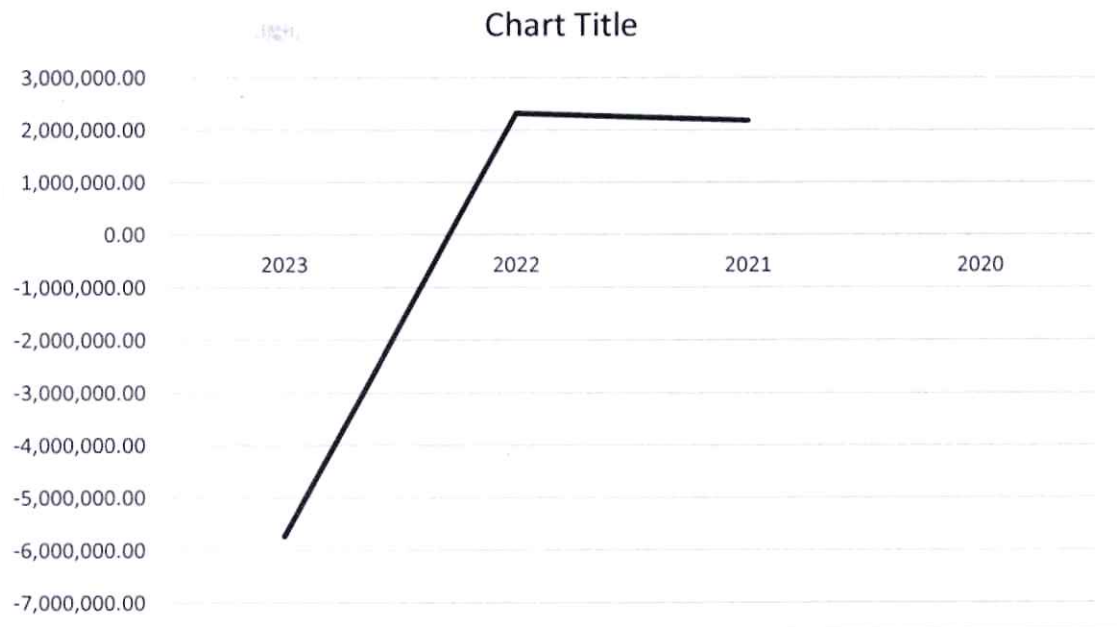
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

INCOME (KSHS.)	2023	2022	2021
SURPLUS/DEFICIT	-5,738,185	2,319,143	2,180,596



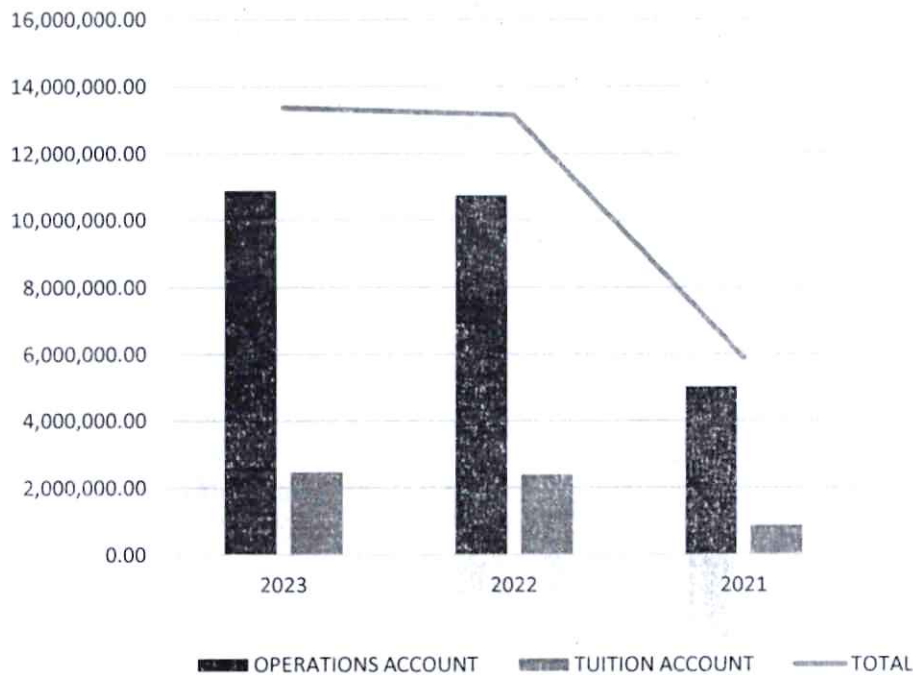
**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**



**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

CAPITATION GRANTS FROM THE MINISTRY	2023	2022	2021
OPERATION ACCOUNT	10,894,103	10,759,861	5,016,243
TUITION ACCOUNT	2,471,314	2,388,768	873,643
TOTAL	13,365,417	13,148,629	5,889,886

Chart Title



SCHOOL FUND	2021	2022	2023
INCOME	4,305,011	16,711,892	68,851,302
EXPENDITURE	11,466,040	39,095,627	62,785,982
RECEIVABLES	3,089,298	4,792,519	14,511,801
PAYABLES	7,367,775	7,367,775	18,870,158
CASH AND BANK BAL. FOR ALL ACCOUNTS	2,631,730	6,259,974	2,304,890

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Teacher Student ratio:

a)Teacher Student ratio	No. of Teachers recruited and posted during the year	No. of teachers transferred / Posted during the year	No. of teachers transferred during the year due to natural attrition	No. of teachers employed by TSC	No. of teachers employed by BOM	Teachers subject ratio	Short fall
1:44	3	1	1	23	10	1:200	11

DESCRIPTION	2022	2021	2020
KCSE MEAN SCORE	5.69	4.664	6.33
No. of candidates	137 Students	110 Students	98 Students
University Entry	39 Students	12 Students	44 Students

a) Capacity of the school:

The school has 1,005 Students with the facilities as shown in the table below

Name of Facility	No. available	No. Under construction
Dormitories	5	1
Dining Hall	1	
Laboratories	2	
Toilets	44 doors	

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

b) Development projects carried out by the school:

NAME OF THE PROJECT	SOURCE OF FUNDS	PROJECT STATUS
Dormitory construction Ground floor	M.O.E AND P.A	100% complete
2 no. Classroom construction upper Floor	M.O.E AND P.A	100% complete
20 door pit latrine construction	M.O.E AND P.A	100% complete
Dormitory construction First floor	M.O.E AND P.A	80% complete



.....
School Principal

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Statement of School Management Responsibility

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

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

The Board of Management of *St. 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 30th June, 2023, 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

Designation

Bursar/Finance Officer

Sign

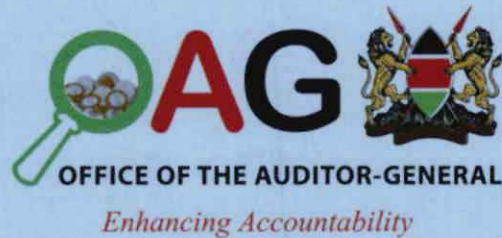


Date

24/07/2024

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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, 2023 - 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 14, which comprise of the

Report of the Auditor-General on St. Brigid Baraka Oontoyie Secondary School for the year ended 30 June, 2023 - Kajiado County

statement of financial assets and financial liabilities as at 30 June, 2023, 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, 2023 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 of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.2,471,314 and Kshs.11,348,896 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 amounts of Kshs.2,456,314 and Kshs.10,978,702 and resulting to an unexplained variance of Kshs.15,000 and Kshs.370,194. Further comparison of banks statements and the financial statements reflects an amount of Kshs.2,456,314 and Kshs.10,891,102, resulting to an unexplained variance of Kshs.15,000 and Kshs.457,794.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.2,471,314 and Kshs.11,348,896 could not be confirmed.

2. Variances in Payables

The statement of assets and liabilities reflects payables balance of Kshs.18,870,157 as disclosed in Note 13 to the financial statements. However, the balance varies with Kshs.11,866,281 reflected in the ledger or trial balance resulting to an unexplained variance of Kshs.7,003,876.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.18,870,158 could not be confirmed.

3. Inaccuracies in the Financial Statement

The statement of cash flows reflects total payments of Kshs.53,842,173 for the year 2021/2022 which differs from recomputed amount of Kshs.53,844,173 resulting in

unexplained variance of Kshs.2,000. Further, the statement of budgeted versus actual amounts reflects total income original and final budgets amounting to Kshs.61,925,935 and Kshs.61,925,955 which differs from recomputed amounts of Kshs.59,764,044 and Kshs.76,417,372 resulting to an unexplained variance of Kshs.2,161,891 and Kshs.14,491,417.

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

4. Inaccuracies in Financial Statements

The statement of cash flows reflects net increase in cash and cash equivalents of Kshs.(3,955,084). However, the statement of assets and liabilities reflects accounts receivables of Kshs.14,511,800 and Kshs.4,792,519 for current year and the previous year (2021/2022) respectively resulting in an increase of Kshs.9,719,281.

Further, the statement reflects accounts payable balance of Kshs.18,870,157 and Kshs.7,367,775 for current year and year 2021/2022 resulting in an increase of accounts payables by Kshs.11,502,382. However, the increase in accounts receivables and accounts payables of Kshs.9,719,281 and Kshs.11,502,382 was not used to adjust the net increase in cash and cash equivalents of Kshs.(3,955,084).

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of St. Brigid 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, 2023.

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. 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.62,785,982 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.262,800 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 transferred to KESSHA amounting to Kshs.262,800 could not be confirmed.

2. Failure to Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.11,348,896 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.3,640,000 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.3,435,000 was transferred to the infrastructure account, leaving a balance of Kshs.205,000 as at 30 June, 2023.

In the circumstances, Management was in breach of law.

3. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD).

Examination of records revealed that the Institute distributed two thousand eight hundred and fifty six (2,856) books to the School while only one thousand eight hundred and fifty six (1,856) books were issued to the students, resulting to an unexplained excess text books of one thousand books (1,000) books in the School store. Further, some books issued in the financial year 2021/2022 were still lying in the store as they were no longer in use.

In the circumstances, value for money on the excess one thousand (1,000) text books could not be confirmed.

4. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.35,202,870. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year 2022/2023, NEMIS reflected an accumulated number of three thousand six hundred and forty (3,640) students, while the enrolment records provided by the school indicated an accumulated number of three thousands four hundred and eighty (3,480) students, resulting in an unexplained variance of 160 students. As a result of the variances, the school was overfunded by an amount of Kshs.613,282. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 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, overfunding of the school may have affected service delivery to the students.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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 reflects balance of Kshs.414,773,789 which includes two parcels of land one parcel of 12 hectares with an estimated cost of Kshs.60,000,000 and a second parcel with undisclosed estimated acreage and cost. However, land ownership documents were not provided for audit.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of 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, SBS
AUDITOR-GENERAL

Nairobi

22 November, 2024

STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE,2023

DESCRIPTION OF VOTEHEAD	NOTE	2022 - 2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Capitation Grants for Tuition	1	2,471,314	2,388,768
Capitation Grants for operations	2	11,348,896	12,224,101
Infrastructure Account	3	21,382,660	4,227,500
School Fund – parents contribution	4	68,661,332	16,711,892
School Fund – other receipts	5	189,970	24,836,555
Proceeds from borrowings			
TOTAL RECEIPTS		104,054,172	60,388,816
PAYMENTS			
Payment for Tuition	6	2,851,060	2,249,745
Payment for operations	7	11,710,926	12,496,801
Infrastructure Account	8	32,444,389	4,227,500
Boarding and school Fund payments	9	62,785,982	39,095,627
TOTAL PAYMENTS		109,792,356	58,069,673
SURPLUS/DEFICIT		(5,738,185)	2,319,143

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

Name: Prof. Genevieve Mwayuli
Chairperson, BoM

C. Mwayuli
Sign:

Date: 24/07/2024

Name: Mrs Jemimah Mutia
Chief Principal/Secretary BoM

J. Mutia
Sign:

Date: 24/07/2024

Name: Mr Willis Ogweno
Bursar/Finance Officer

W. Ogweno
Sign:

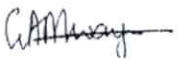
Date: 24/07/2024


**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

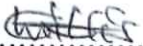
Statement of Financial Assets and liabilities as at 30th June 2023

Financial Assets	Note	2022 - 2023	2021-2022
		Kshs	Kshs
Cash and cash Equivalents			
Bank balances	10	2,304,890	6,259,174
Cash Balances	11	0	800
Total Cash and cash equivalents		2,304,890	6,259,974
Accounts Receivables	12	14,511,800	4,792,519
TOTAL FINANCIAL ASSETS		16,816,690	11,052,493
FINANCIAL LIABILITIES			
Accounts payables	13	18,870,157	7,367,775
Net financial assets		(2,053,467)	3,684,718
Represented by			
Accumulated fund b/fwd		3,684,718	1,365,575
Surplus/deficit for the year		(5,738,185)	2,319,143
Net financial position		(2,053,467)	3,684,718

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


.....
Name: Prof. Genevieve
Mwangi
Chair BOM


.....
Name: Mrs. Jemimah Nuffia
School Principal/ Secretary to
BOM


.....
Name: Mr. Willie's Ogwene
Bursar/ Finance Officer

Date: 24/07/2024

Date: 24/07/2024

Date: 24/07/2024

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,471,314	2,388,768
Government grants for operations	2	11,348,896	12,224,101
Government grants for infrastructure	3	21,382,660	4,227,500
School fund income- parents contributions/ fees	4	68,661,332	16,711,892
Other income	5	189,970	24,836,555
Total receipts		104,054,172	60,388,816
Payments			
Cash outflows for tuition	6	2,851,060	2,249,745
Cash outflows for operations	7	11,710,926	12,498,801
Cash outflows Boarding/lunch and school fund payments	9	62,785,982	39,095,627
Total payments		77,347,968	53,842,173
Net cash inflow/outflow from operating activities		26,706,204	6,546,643
Cash flow from investing activities			
Acquisition of assets		(32,444,389)	(4,227,500)
Proceeds from Investments		1,783,101	3,011,861
Purchase of investments			(1,703,221)
Net cash inflow/outflows from investing activities		(30,661,288)	
Net increase/decrease in cash and cash equivalents		(3,955,084)	3,627,783
Cash and cash equivalent at beginning of the FY		6,259,974	2,632,191
Cash and cash equivalent at end of the FY		2,304,890	6,259,974

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023

Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	4,481,736		4,481,736	2,471,314	55%
(2) Capitation Grant on Operations					
Other votes (EWC,ADM,LTT,PE)	8,830,448		6,595,553	2,234,894	134%
Repairs and Maintenance	5,407,500		3,640,000	3,640,000	100%
Activity	1,622,250		658,550	963,700	68%
(4) Fees Charged on Parents					
Personnel Emoluments	12,058,725		18,239,340	1,180,615	6%
Repairs And Maintenance	2,163,000		5,574,807	3,411,807	61%
Activity	540,740		474,286	66,454	88%
Fee On Boarding Equipment and Stores	22,527,645		36,234,560	13,706,915	161%
5) Miscellaneous Income					
Income From Farming Activities	2,132,000		518,540	1,613,460	24%
Total Income	61,925,935.00		61,925,955	70,269,987	113%
(6) Expenditure For Tuition					
Textbooks and Reference Materials	6,966,628.00		6,966,628	2,850,580	41%
(7) Expenditure For Operations					

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Other votes (EWC,ADM,LTT,PE)	8,830,448		8,830,448	6,944,893	79%
Repairs, Maintenance & Improvements	5,407,500		5,407,500	4,554,000	84%
Medical	2,163,000		2,163,000	120,870	6%
Activity Expenses	1,622,250		1,622,250	273,550	6%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	12,058,725		12,058,725	15,907,781	17%
Repairs, Maintenance and Improvements	2,163,000		2,163,000	5,155,830	13%
Boarding Equipment and Stores	34,277,500		34,277,500	1,491,836	238%
Activity	1,537,800		1,537,800	841,850	96%
Totals	75,026,823		75,026,873	69,435,018	93%

NOTES:

- a) Some funds for activity from the Government were not received
- b) Teaching and learning materials funds weren't received in full
- c) Some portion of school fees payment was not done as expected by the parents

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Teaching / Learning Materials	2,471,314	2,388,768
Total	2,471,314	2,388,768

2 Government Grants for Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	6,595,553	2,861,433
Repairs And Maintenance	3,640,000	5,359,940
Local transport/Travelling		20,200
Electricity Water and Conservancy		1,106,797
Administration Costs		2,451,981
School Fund	415,583	31,800
Infrastructure		4,227,500
Operations		300,000
Activity	658,550	
NHIF	9,700	51,550
NSSF	29,510	40,400
Total	11,348,896	16,451,601

3 Government Grants for infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Maintenance & Improvement	21,382,660	
Total	21,382,660	

4 School Fund Income - Parents Contribution/Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Repairs and maintenance	5,574,800	1,437,705
Activity	474,286	423,730
Fee on Boarding Equipment and stores	38,763,906	
PA Levies* Development	10,609,000	
Others (LTT,ADM,EWC,P.E)	13,239,340	9,659,008
NSSF		40,000
NHIF		51,600
Accounts Receivables		2,887,900

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
P.A.Y.E		200
Bursary		2,211,749
Total	68,661,332	16,711,892

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

5 Miscellaneous Incomes

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Income From Farming Activities	189,970	
Fee on Boarding Equipment and stores		21,643,805
Uniform		3,025,650
Tender		24,000
Hymnal Books		25,100
Funds drive		118,000
Total	189,970	24,836,555

6 Tuition

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Teaching / Learning Materials	2,850,580	2,248,905
Bank Charges	480	840
Total	2,851,060	2,249,745

7 Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Repairs And Maintenance & Improvements	3,640,000	5,659,858
NSSF	29,510	40,400
NHIF	9,700	51,550
Operations Account		300,000
Bank Charges		4,810
Activity Expenses	671,240	
School Fund	415,583	
Others Votes(LTT.ADM,EWC, P.E)	6,944,893	6,440,183
Total	11,710,926	12,496,801

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023

8 Infrastructure

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
M and I Fund	32,443,789	4,227,500
Bank charges	600	
Total	32,444,389	4,227,500

9 Boarding And School Fund

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Repairs And Maintenance & Improvements	7,079,475	3,032,507
Activity	60,600	
Development	10,609,000	
PAYE		200
Expenditure on development account	682,980	
Expenditure on investments	128,000	
Uniform		3,025,650
Funds drive		200,300
NSSF		40,000
NHIF		51,600
Accounts Payable		1,224,967
Fee On Boarding Equipment and Stores	29,224,824	17,374,188
Bursaries	2,261,735	2,211,749
Other Votes (LTT, ADM,EWC, P.E)	12,471,763	11,934,466
Total	62,518,378	39,095,627

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022 - 2023	2021 - 2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104433176	14	10,170
Operations Account	Active	1111146543	291,790	16,306
School Fund Account/Boarding	Active	1130546551	1,858,433	3,741,589
Savings Account	Active	1111146489	74,861	202,861
Income Generating Activities Account	Active	1116662531	-420	682,560
Infrastructural Account	Active	1257019309	80,212	1,605,687
CDF A/C	Active	0730277117804	0	0
			2,304,890	6,259,974

MPESA Pay Bill Business No 522123; A/c no. 10001K attached to 1130546551 bank account

11 Cash In Hand

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Boarding account	0	792
Operation account	0	8
	0	800

12 Accounts Receivable

Accounts Receivable	2022 - 2023	2021 - 2022
	Kshs	Kshs
Fee arrears:		
Current year	11,821,027	2,887,900
Previous year	4,792,519	433,019
Over 2 years		2,656,279
Less Recoveries	(2,101,745)	(1,184,679)
Total	14,511,801	4,792,519

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023

13 Accounts Payable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Trade creditors:		
Current year	11,866,281	5,278,821
Previous year	7,367,775	2,088,954
Prepaid fees	917,571	0
Less Creditors paid and prepaid fee Incorp	(1,281,469)	
	18,870,158	7,367,774

14a. Ageing Analysis of Accounts Payable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Trade creditors:		
Current year	11,866,281	5,278,820
Previous year	7,367,775	2,088,954
Prepaid fees	917,571	0
Less Creditors paid and Prepaid fee incorp	1,281,469	-
	18,870,158	7,367,775

Notes to the Financial Statements (continued)

14 Fund Balance Brought Forward

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Bank Balances	5,373,753	2,631,730
Cash Balances	800	461
Receivables	4,792,519	3,089,297
Payables	(7,267,775)	(4,355,913)
Total	2,899,297	1,365,575

ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
 ANNUAL REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th June 2023

Other important disclosure notes

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

15 Biological assets

Description	2022-2023	2022-2023	2021-2022
	Numbers	Kshs.	Kshs.
Cows	7	350,000.00	250,000.00
Trees	639	639,000.00	639,000.00
		989,000.00	889,000.00

16 Stock/ Inventory

Description	2023	2022
	Kshs	Kshs
Stock/Inventory at the beginning of the year	279,880	403,200
Stock/Inventory purchased during the year	28,751,235	32,788,170
Stock/Inventory issued during the year	(28,931,815)	(32,911,490)
Balance at the end of the year	99,300	279,880

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

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

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)
1	Sundry creditors	Timely payments		
2	Sundry Debtors	Enhance collection		
3	Overdrawn Accounts	Approved Budgets		
4	Income/Expenditure accounts	Strict adherence to circulars		



Sign and Date
Principal

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023 FY	Outstanding Balance Comparative 2022 FY
	A	b	C	d=a-c	
Construction Of Buildings					
1. PERROQUET ENT. LTD				7,705,314	
2. PERROQUET ENT .LTD				1,830,939	
Supply Of Goods					
1.Mabatini Butchery	30,210	01/07/2022	30,210	74,600	
School fund ac	56,753		56,753		
2.DPL Festive Limited	106,340	01/07/2022	0	112,500	
3.Ndensy Enterprise	891,080	01/07/2022	891,080	845,020	
4.Ndensy Enterprise	935,860	01/07/2022	935,860	597,438	
5.Science Lab Limited	137,970	01/07/2022	137,970	700,470	
6.Kamcost Agencies Ltd	59,000	01/01/2021	59,000	59,000	
TOTAL	2,217,213		2,110,873	11,866,281	

**ST. BRIGID BARAKA OONTOYIE SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2023**

Annex 2 – Summary of Fixed Assets Register

Asset class	Date purchased	QTY	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1		12 HA	School	60,000,000	0	0	60,000,000
Land 2							
Buildings and structures		57	School	300,000,000	32,443,789	0	332,443,789
Motor vehicles		1 Bus	School	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
Total				382,330,000	32,443,789		414,773,789