

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**REPORT**

DATE: 07 DEC 2023

TABLED BY:

OF

*Am Owen Bayo (CS, MP)  
Deputy report leader  
mwan*

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

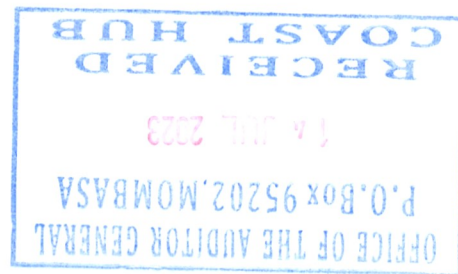
**ON**

**DORI GIRLS SECONDARY SCHOOL**

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

**KWALE COUNTY**





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**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2021**

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

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

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Table of Contents	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT.....	2
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	6
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY.....	10
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF DORI SECONDARY SCHOOL OF THE YEAR ENDING 30 <sup>TH</sup> JUNE 2021 ..	11
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 <sup>TH</sup> JUNE 2021.....	12
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2021 .....	13
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 <sup>TH</sup> JUNE 2021 .....	25
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2021.....	11
IX. SIGNIFICANT ACCOUNTING POLICIES.....	16
X. NOTES TO THE FINANCIAL STATEMENTS .....	18

**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 Kwale County, Msambweni Sub-County

The school was registered in January 2017 under registration number 02530000050 and is currently categorized as a Sub -county public school established, owned or operated by the Government.

The school is a boarding school and had 494 number of students as at 30<sup>th</sup> June 2021. It has 2 streams and 18 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>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Dr.Anwar Hood Ahmed	Chairman	24/05/2019
2	Prisca Nasambu Tunguta	Principal	24/05/2019
3	Mwanajuma Mtityo	Member	24/05/2019
4	Sheikh Shame	Member	24/05/2019
5	Kassim Mrembo	Member	24/05/2019
6	Zuhura Ali Msaji	Member	24/05/2019
8	Juma Kongoriko Juma	Member	24/05/2019
9	Hassan Juma Gao	Member	24/05/2019
10	Dr.Anwar Ahmed	Member – Rep CEB	24/05/2019
11	Md Rehema Baridi	Member Rep Teachers	24/05/2019
12	Dr.James,Mr.Athman and Mr.Rajab	3 Members - Sponsor	24/05/2019
13	Mwanaulu Hamisi	Member - Community	24/05/2019
14	Bahati Hamadi Mwavuche	MemberSpecial Needs	24/05/2019
15	Bakari Kudura	Rep Students	24/05/2019

**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**

Ref:	Name of Committee	Names of Members	Designation	Meetings attended during the year
1	Executive Committee	Dr.Anwar Ahmed Mrs.Prisca Luvisia Mr.Rajab Zamani	<b>Chairman</b> <b>Secretary</b> <b>Member</b>	6
2	Audit Committee	Mr.Juma Kongoriko Mr.Athuman.M Mr.Martin .M	Vice chairman Member P.A Chairman	4
3	Finance,procurement and general purposes Committee	Mr.Rajab Zamani Mr.Kassim Amani Mrs.Zuhura Msaji	Member Member Member	4
4	Academic Committee	Dr.James Kairo Mr.Shame Ali Md.Mwanajuma	Member Member Member	6
5	Development Committee	Dr.Anwar Ahmed Mr.Martin M	Chairman P.A Chairman	3
6	Discipline and welfare Committee	Mr.Hassan Gao Mr.Bahati Hamadi Md.Zuhura Msaji	Member Member Member	5

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	Prisca Tunguta Nasambu	333675
2	Deputy Principal	Irene Ndinda Kioko	431051
3	School Bursar	Prit Omondi	-

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 23-80404  
Telephone 0742049223  
E-mail: dorigirlssecondary@gmail.com  
Website:  
Facebook:  
Twitter:

**(f) School Bankers**

The following school operated 6 number of bank accounts in the following banks:

- i. Name of Bank: Co-operative bank  
Branch: Ukunda  
Account Numbers: 01139566783100  
01139566783101  
01120043594500
- ii. Name of Bank: Kenya Commercial Bank  
Branch: Ukunda  
Account Numbers: Main - 1242902015  
Infrastructure - 1270283294  
Gratuity - 1270283529
- iii. MPESA Pay Bill No. 522123 attached to 1242902015 bank account

**(g) Independent Auditors**

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



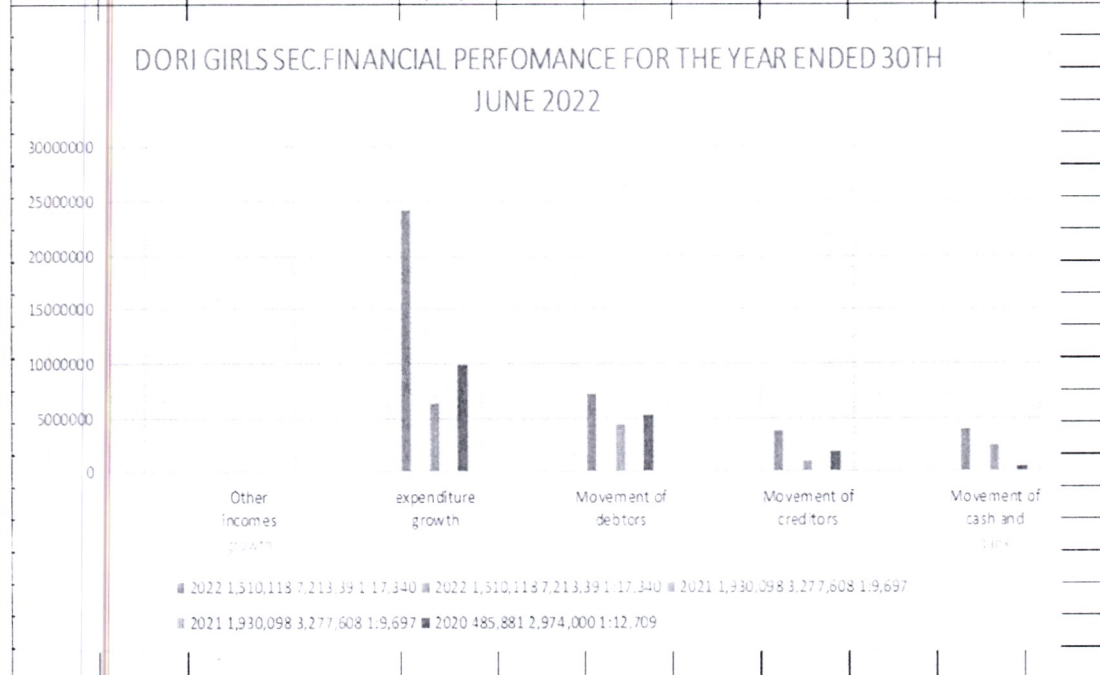
**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

**a) Financial performance:**

DORI GIRLS SECONDARY SCHOOL				
FINANCIAL PERFORMANCE SUMMARY				
YEARS	2022	2021	2020	
Surplus/Deficit	1,510,118	1,930,098	485,881	
Capitation Grant	7,213,39	3,277,608	2,974,000	
Capitation ratio/student	1:17,340	1:9,697	1:12,709	
Other incomes growth	0	0	0	
expenditure growth	24,183,097	6,416,814	9,921,112	
Movement of debtors	7,208,999	4,460,647	5,258,179	
Movement of creditors	3,790,226	1,041,874	1,839,406	
Movement of cash and b	4,008,568	2,498,450	568,352	



**b) Teacher Student ratio:**

SUBJECT	NUMBER OF TEACHERS PER SUBJECT
MATHEMATICS	2
ENGLISH	2
KISWAHILI	1
BIOLOGY	4
PHYSICS	1
CHEMISTRY	2
AGRICULTURE	2
BUSINESS	0
ARABIC	0
COMPUTER	0
GEOGRAPHY	1
C.R.E	0
I.R.E	1

Within the year there were two teachers recruited by TSC who reported to school in September 2021 both teaching Agriculture and Biology. However, there was no teacher who was transferred/ Retired from Dori Girls secondary school. The number of B.O.M teachers was 11.

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

The school has registered candidates for K.C.S.E three times that is, in the year 2020, 2021 and 2022. In 2020 there was one student who joined institution of higher learning, 2021 two students and in 2022 none of the students joined institution of higher learning as indicated in the table below.

YEAR	NUMBER OF CANDIDATES	K.C.S.E MEAN SCORE	MEAN GRADE	No. JOINED INSTITUTION OF HIGHER LEARNING
2020	38	3.605	D+	1
2021	73	3.233	D	2
2022	105	3.346	D	0

**d) Number of Candidates in the 2021 KCSE:**

The school has registered candidates for K.C.S.E three times that is, in the year 2020, 2021 and 2022 and had the following number of candidates who sat for K.C.S.E in each year.

<b>YEAR</b>	<b>NUMBER OF CANDIDATES</b>
2020	38
2021	73
2022	105

**e) Capacity of the school:**

<b>DORMITORIES</b>	<b>LABORATORIES</b>	<b>HALL</b>	<b>TOILETS</b>
4	1	0	10

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

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

State Department of Early Learning & Basic Education															
SUMMARY OF FACILITIES CONSTRUCTED USING M.I.FUNDS															
NAME & QUANTITY OF PROJECTS UNDERTAKEN															
S.No.	YEAR	NEMIS STUDENT ENROLMENT	M.I.FUNDS RECEIVED	NO OF CLASSROOMS CONSTRUCTED	NO OF SCIENCE LABS CONSTRUCTED	NO OF DORMS CONSTRUCTED	NO OF ADMIN OFFICES BUILT	NO OF DINNING HALL BUILT	TOILETS BUILT	NO OF LIBRARY HALLS BUILT	FURNITURE (NO)	TOTAL COSTS OF PROJECTS	BALANCE	DATE OF APPROVAL	DATE OF COMPLETION
1	2019/2020	230	1,124,025.00								200	1,124,025.00	Nil	29th/06/2021	4th/05/2021
2	2020/2021	338	676,000.00								120	1,354,060.00	-484,060.00	29th/06/2021	4th/05/2021
3	2021/2022	416	2,384,000.00										2,384,000.00		

Sign *Prisca* 13/7/23  
**PRISCA N. TUNGUTA**  
 School Principal

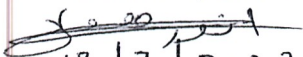
### III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

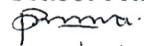
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 20XX, and of the school's financial position as at that date.

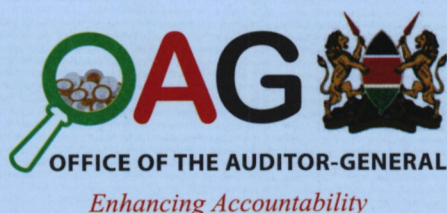
**Name:** Dr. Anwar Hood  
**Designation:** Chairman, School Board of Management  
**Sign:**   
**Date:** 13/7/2023

**Name:** Prisca Tunguta Nasambu  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 13/7/23

**Name:** Prit Omondi  
**Designation:** Bursary Finance Officer  
**Sign:**   
**Date:** 13/7/2023

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON DORI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – KWALE COUNTY**

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### **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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Dori Girls Secondary School – Kwale County set out on pages 12 to 30, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year

then ended, and a summary 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Dori Girls Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **Unsupported Account Receivables - Fees Arrears**

The statement of financial assets and liabilities reflect account receivables balance of Kshs.4,460,647 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, the balance was not supported with ledgers/schedules.

In the circumstances, the accuracy, completeness and recoverability of the account receivables balance of Kshs.4,460,647 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Dori Girls 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.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

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

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

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

In the circumstances, the financial statements have not been prepared in accordance with the recommended reporting template and guidelines issued by the Public Sector Accounting Standards Board.

### **2. Poor Management of Distribution of Textbooks**

Review of documents provided for audit on textbooks deliveries revealed that the School received fifty (50) Form 1 Agriculture textbooks, twenty (20) Form 2 History & Government textbooks and sixty (60) Form 2 Geography textbooks against a student population of one hundred and three (103) in Form 1 and one hundred and twenty-six (126) in Form 2. This resulted in a cumulative textbooks deficit of two hundred and twenty-five (225).

In the circumstances, the value for money on the expenditure incurred in the procurement of the text books could not be confirmed.

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



# REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Poor Implementation of School Improvement Plan**

Review of records revealed that the School has developed a School Improvement Plan which identified the overall requirements and expectations aimed at making the learning environment comfortable and safe for learners. The School has a total of five hundred and nineteen (519) students that require an optimum number of twenty-three (23) teachers. However, the school has only nine (9) teachers in place. Further, although the School Board of Management has drafted an infrastructure development plan, the school does not have a multipurpose/dining hall, library, enough ablution blocks and a school bus.

In the circumstances, the effectiveness of the implementation of the school improvement and infrastructure development plans could not be confirmed.

### **2. Poor Inventory Management System**

Review of records and available facilities revealed that the School had several stores for books and stationery, food stuffs and damaged but repairable furniture. However, it was noted that inventory management records such as receipts vouchers (S13), receipts counter issue vouchers (S11) and stores ledger cards (S9) were not maintained.

Further, no documents were provided as evidence that stock taking exercise was conducted at the end the financial year. Also, no inventory disclosure was made in the annual report and financial statements as required by the financial reporting template for public secondary schools.

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

### **3. Undisbursed Capitation Grants**

Review of records revealed that the School had an updated learners' records on NEMIS. However, it was noted that there was an outstanding capitation grants from the Ministry of Education amounting to Kshs.1,238,183.

In the circumstances, the undisbursed capitation affected the planned activities and may have impacted negatively on service delivery to the students.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 intention to terminate the School or 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 School policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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.

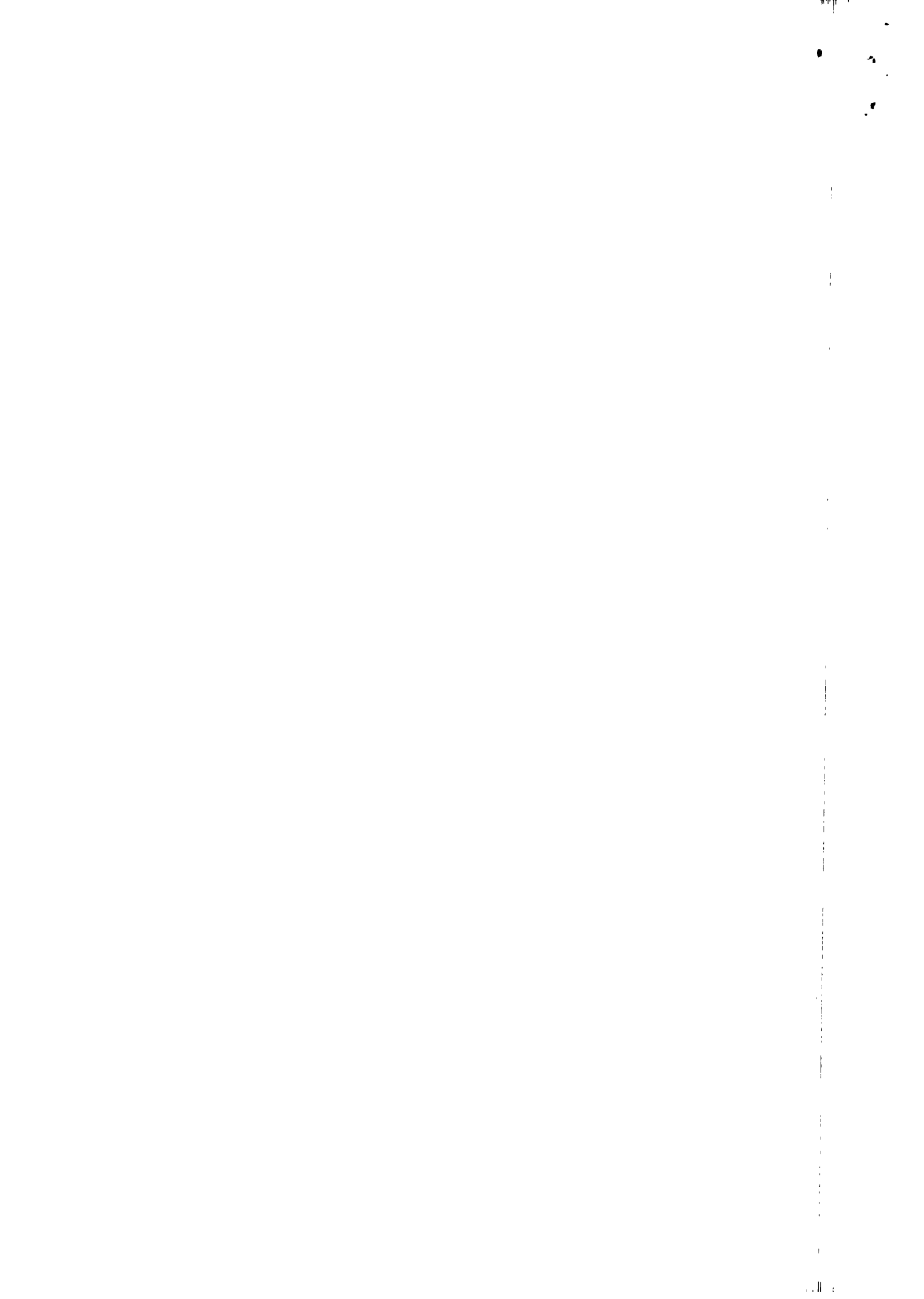
I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

11 October, 2023



DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	452,157	431,700
Capitation grants for operations	2	2,825,450	3,627,260
School Fund Income- Parents' Contributions	3	4,409,876	4,805,542
School Fund Income- Other receipts	4	290,953	1,192,000
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>7,978,436</b>	<b>10,056,502</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	252,606	547,023
Payments for operations	6	1,288,784	3,108,650
Boarding and school fund payments	7	4,875,424	6,645,895
<b>TOTAL PAYMENTS</b>		<b>6,416,814</b>	<b>10,301,568</b>
<b>SURPLUS/DEFICIT</b>		<b>1,561,622</b>	<b>(245,065)</b>

The school financial statements were approved on 13/7/2023 and signed by:

Sign:



Name: Anwar Hand.

Chair BOM

Date xxxx

13/7/2023

Sign:



Name PRISCA N.  
TUNGUTA

School Principal/  
Secretary to BOM

Date: 13/7/2023

Sign:



Name:

Prif Omondi

Bursar/  
Finance Officer

Date:

13/7/2023

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT  
30<sup>TH</sup> JUNE 2021**

	Note	2020-2021 Kshs	2019-2020 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	2,120,157	568,352
Cash Balances	9	9,817	-
Short term Investment	10	-	-
<b>Total Cash and cash equivalent</b>		<b>2,129,974</b>	<b>568,352</b>
Account's receivables	11	4,460,647	5,258,179
<b>TOTAL FINANCIAL ASSETS</b>		<b>6,590,621</b>	<b>5,826,531</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	1,041,874	1,839,406
<b>NET FINANCIAL ASSETS</b>		<b>5,548,747</b>	<b>3,987,125</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	3,987,125	4,232,190
Surplus/Deficit for the year		1,561,622	(245,065)
<b>NET FINANCIAL POSSITION</b>		<b>5,548,747</b>	<b>3,987,125</b>

The School's financial statements were approved on 13/7/2023 and signed by:

Name: Anwar Hore  
Chairman, BoM

Sign: 

Date: 13/7/23

Name: PRISCA N. TUNGUTA  
School Principal/Secretary to  
BoM

Sign: 

Date: 13/7/23

Name: Prit Oumdi  
Bursar/Finance

Sign: 

Date: 13/7/2023

DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	452,157	431,700
Capitation grants for operations	2	2,825,450	3,627,260
School fund income- Parents contributions/ fees	3	4,409,876	4,805,542
School fund income- other receipts	4	290,953	1,192,000
<b>Total receipts</b>		<b>7,978,436</b>	<b>10,056,502</b>
<b>Payments</b>			
Payments for Tuition	5	252,606	547,023
Payments for operations	6	1,288,784	3,108,650
Boarding and school fund payments	7	4,875,424	6,645,895
<b>Total payments</b>		<b>6,416,814</b>	<b>10,301,568</b>
<b>Net cash flow from operating activities</b>		<b>1,561,622</b>	<b>(245,065)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(-)	(-)
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>1,561,622</b>	<b>(245,065)</b>
Cash and cash equivalent at BEGINNING of the year	10	568,352	813,417
<b>Cash and cash equivalent at END of the year</b>		<b>2,129,974</b>	<b>568,352</b>



**DORI GIRLS SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books			215,000		215,000	0%
Laboratory equipment	154,585		154,585	116,610	37,975	75.4%
Internal exams	46,440	-	46,440	-		0%
Teaching / learning materials	41,200	-	41,200	335,548	-294,348	814.4%
Chalks	7,955	-	7,955	-	7,955	0%
Exams and assessment	-	-	-	-	-	-
Teachers guides	19,135	-	19,135	-	19,135	0%
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	900,000		900,000	1,597,761	-697,761	177.5%
Repairs and maintenance	1,100,000	-	1,100,000	765,000	335,000	69.5%
Local transport / travelling	130,000	-	130,000	-		0%
Electricity and water	525,000	-	525,000	-	525,000	0%

DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Medical	-	-	-	-	-	-
Administration costs	414,285	-	411,285	452,688	-41,403	110%
Activity	290,000	-	290,000	-	290,000	0
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	1,440,000	-	1,440,000	670,640	769,360	46.6%
Repairs and maintenance	160,000	-	160,000	224,267	-64,267	140.2%
Local transport / travelling	160,000	-	160,000	254,949	-94,949	159.3%
Electricity and water	135,000	-	135,000	112,964	22,036	83.7%
Medical	78,630	-	78,630	81,733	-3,103	103.9%
Administration costs	252,500	-	252,500	367,524	-115,024	145.6%
Activity	137,500	-	137,500	118,068	19,432	85.9%
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	5,723,190	-	5,723,190	2,579,731	3,143,459	45.1%
<b>OTHER INCOME</b>						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-

**DORI GIRLS SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-
<b>TOTAL INCOME</b>	12,275,420		12,275,420	7,978,436	4,296,984	65%
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials						
Exercise books	215,000	-	215,000		215,000	0%
Laboratory equipment	154,585	-	154,585	93,574	61,011	60.5%
Internal exams	46,440	-	46,440			0%
Teaching / learning materials	41,200		41,200	82,000	-40,800	199%
Chalks	7,955	-	7,955		7,955	0%
Exams and assessment	-	-	-			
Teachers guides	19,135		19,135		19,135	0%
Sundry creditor				76,672	-76,672	-
Bank Charges				360	-360	-
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	900,000		900,000	749,462	150,538	83.3%
Repairs, maintenance & improvements	1,100,000		1,100,000	-	1,100,000	0%
Local transport / travelling	130,000		130,000	-	130,000	0%
Electricity, water and conservancy	525,000		525,000	-	525,000	0%

**DORI GIRLS SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Medical	-					
Administration costs	414,285		414,285	156,298	257,987	37.7%
Activity Expenses	290,000	-	290,000	-	-	0%
Gratuity						
Sundry creditors	-	-	-	383,024	-	-
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	1,440,000		1,440,000	1,297,050	142,950	90%
Repairs, maintenance and improvements	160,000		160,000	74,360	88,210	46.5%
Local transport / travelling	160,000		160,000	71,790	88,210	44.9%
Electricity, water and conservancy	135,000		135,000	155,140	-20,140	114.9%
Medical Expenses	78,630		78,630	62,170	16,460	79%
Administration costs	252,500		252,500	860,825	-608,325	340%
Activity	137,500		137,500	115,785	21,715	84.2%
Tender fees				23,000	-23,000	-
Lunch programme						
Boarding Equipment and Stores	5,723,190		5,723,190	1,539,304	4,183,886	26.9%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/e % Kshs
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
<b>TOTALS</b>	<b>12,275,420</b>	<b>-</b>	<b>12,275,420</b>	<b>6,416,814</b>	<b>5,858,606</b>	<b>52%</b>

## 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.

**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.

DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
MoE Grant	452,157	431,700
Exams and assessment	-	-
Teachers guides	-	-
<b>Total</b>	<b>452,157</b>	<b>431,700</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
MoE Fund	2,149,450	3,627,260
Repairs and maintenance	676,000	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
<b>Total</b>	<b>2,825,450</b>	<b>3,627,260</b>

**3 PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	670,640	620,121
Fee on boarding equipment and stores	2,579,731	3,462,286
Repairs and maintenance	224,267	172,948
Local transport / travelling	254,949	123,314
Electricity and water	112,964	45,306
Medical	81,733	15,440
Administration costs	367,524	154,227
Activity	118,068	211,900
<b>Total</b>	<b>4,409,876</b>	<b>4,805,542</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Infrastructure Account	278,953	1,170,000
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Tender Fees	-	22,000
Pocket Money	12,000	-
Interest income	-	-
Dividends income	-	-
<b>Total</b>	<b>290,953</b>	<b>1,192,000</b>

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	93,574	130,843
Internal exams	-	-
Teaching / learning materials	82,000	-
Chalks	-	-
Sundry Creditors	76,672	416,060
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	360	120
<b>Total</b>	<b>252,606</b>	<b>547,023</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PAYMENTS FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	749,462	-
Service Gratuity	-	-
Administration Cost	156,298	-
Repairs and maintenance & improvements	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Activity Expenses	-	-
Sundry Creditors	383,024	3,108,650
Insurance Cost	-	-
Bank Charges	-	-
Acquisition of Assets	-	-
<b>TOTAL</b>	<b>1,288,784</b>	<b>3,108,650</b>

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,297,050	1,360,656
Service Gratuity	-	-
Repairs and maintenance & Improvements	74,360	405,155
Local transport / travelling	71,790	63,950
Electricity and water	155,140	264,750
Medical Expenses	62,170	15,440
Administration costs	860,825	740,526
Boarding Equipment and Stores	1,539,304	2,425,408
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	-	-
Activity Expenses	115,785	211,900
Infrastructure Account	676,000	1,158,110
Tender Fees	23,000	-
Acquisition of Assets	-	-
<b>TOTAL</b>	<b>4,875,424</b>	<b>6,645,895</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	01139566783101	247,724	35,834
Operations Account	01139566783100	705,644	374,448
School Fund Account (Main)	1242902015	1,026,058	158,070
Gratuity Account	1270283529	-	-
Parent Association Dvt Account	-	-	-
Income generating activities Account	-	-	-
Infrastructural Account	1270283294	140,730	-
<b>Total</b>		<b>2,120,157</b>	<b>568,352</b>

9 CASH IN HAND

Description	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	9,817	-
<b>Total</b>	<b>9,817</b>	<b>-</b>

10 SHORT TERM INVESTMENTS

Description	2020-2021 Kshs	2019-2020 Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	4,460,647	5,258,179
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
<b>Total</b>	<b>4,460,647</b>	<b>5,258,179</b>

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	4,460,647	3,121,919
Fees arrears for the previous year	-	-
Fees arrears for prior periods (over two years)	-	2,136,260
<b>Total</b>	<b>4,460,647</b>	<b>5,258,179</b>

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors	601,638	3,994,457
Prepaid fees	440,236	-
Retention monies	-	-
<b>Total</b>	<b>1,041,874</b>	<b>3,994,457</b>

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	601,638	2,297,034
Trade creditors for the previous year	-	1,697,423
Trade creditors for prior periods (over two years)	-	-
<b>Total</b>	<b>601,638</b>	<b>3,994,457</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021 Kshs	2019-2020 Kshs
Bank balances	2,120,157	327,108
Cash balances	9,817	-
Short Term Investments	-	-
Receivables	4,460,647	1,560,796
Payables	1,041,874	1,158,003
<b>Total</b>	<b>5,548,747</b>	<b>729,901</b>

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

**Other important disclosure notes**

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

**14 Non-current Liabilities Summary**

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

**15 Biological assets**

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
<b>Total</b>		-	-

**16 Borrowings**

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

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
<b>b) Inventory</b>		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	(-)	(-)
<b>Balance at end of the year</b>	-	-

**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021**

**18 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)



DORI GIRLS SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOLS  
 Reports and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance 2021 d=a-c Kshs	Outstanding Balance 2021-1 Kshs	Comments
<b>Construction of buildings</b>						
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Supply of goods</b>						
4. Technotech energy limited	151,150	2021	-	151,150	151,150	To be cleared
5. Lela Bookshop	450,488	2021	-	450,488	450,488	To be cleared
6.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Sub-Total</b>	601,638			601,638	601,638	
<b>Grand Total</b>	601,638			601,638	601,638	

DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOLS  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land 1	Community	Gazi Village	-	-	-	-
Land 2	-	-	-	-	-	-
Buildings and structures	-	School	-	-	-	-
Motor vehicles	-	-	-	-	-	-
Office equipment, furniture and fittings	2018	Administration	390,000	-	-	390,000
ICT Equipment, and Other ICT Assets	2021	Administration	165,000	250,000	-	415,000
Tools and apparatus	2020	Laboratory	52,105	222,545	-	274,650
Textbooks	2019	Store	36,115	-	-	36,115
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets- soft ware	-	-	-	-	-	-
<b>Total</b>			<b>643,220</b>	<b>472,545</b>		<b>1,115,765</b>



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