

REPUBLIC OF KENYA

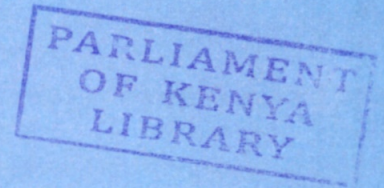


Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 NOV 2024	
114Y. MONDAY	
TABLED BY:	HON. NAOMI WAQU
OF	DEP. MAJORITY WHIP
CLERK-AT THE-TABLE:	HAILE HURSOIN

THE AUDITOR-GENERAL

ON



CHIANDA HIGH SCHOOL

**FOR THE SIX MONTHS PERIOD ENDED
30 JUNE, 2021**

SIAYA COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

08 NOV 2024

RECEIVED



CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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1. ACRONYMS AND GLOSSARY OF TERMS

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

**CHIANDA HIGH SCHOOL
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2 KEY SCHOOL INFORMATION AND MANAGEMENT

(a). Background information

Chianda High School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Siaya County**.

The school was registered on **23.11.2009** under registration number **GP/A/7676/2009** and is currently categorized as an **Extra County**, Public school, established, owned or operated by the Government

The school is a boarding school and has **1628** students as at 30th June 2021. It has **24** streams and **57** teachers of which **24** is 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	Dr.Zablon Okolla	Chairman	20th September 2018
2	Hezron Oyolla	Secretary/Principal	22nd December 2019
3	Joshua Ochido	Member	20th September 2018
4	Prof. James Otumba	Member	20th September 2018
5	Joseph Kwaka	Member	20th September 2018
6	Cosmas Ambila	Member	20th September 2018
7	Jane Akinyi Otieno	Member	20th September 2018
8	Dr.Yogo Moses Otiende	Member - Rep CEB	20th September 2018
9	Ambrose Ogot	Member - Rep Teachers	20th September 2018
10	Roselida Awando	Member - Rep Sponsor	20th September 2018
11	Edwin Ogolla	Member - Community	20th September 2018
12	Jenipher M. Otombo	Member - Special needs	20th September 2018
		Rep Students	

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

The function of the School Board of Management include:

- 1 Promote the best interest of the school and ensure its development
- 2 Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- 3 Ensure and assure the provision of proper and adequate facilities of the school
- 4 Manage the school's affairs in accordance with the rules and regulations governing occupational safety and health.
- 5 Advise the County Education Board on the staffing needs of th school
- 6 Determine cases of pupils discipline and make reports to the CEB
- 7 Prepare comprehensive termly report on all arears on its mandate and submit the report to the CEB
- 8 Administer and manage the resources of the school
- 9 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 paragraph 21 and 23 of the Basic Education Act, 2013.

© **Committees of the Board**

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the years
1	Executive Committee	Dr. Zablon Okolla	Chairman	2
		Hezron Oyolla	Secretary	2
		Rose Awando	Member	2
		Joshua Ochido	Member	2
		Nehemia Ochieng	Member	2
2	Audit Committee	N/A	Chairman	N/A
			Secretary	
			Membr	
			Member	
			Member	
3	Finance, Procurement and gneral purposes committee	Edwin Ogolla	Chairman	5
		Dan Oreng	Member	5
		Rose Awanda	Member	5
		Olali Monica	Member	5
		Hezron Oyolla	Member	5

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

4	Academic Committee	Cosmas Ambila	Chairman	3
		Prof. James Okinda	Member	3
		Dr. Moses Otiende	Member	3
		Ruth Anyango	Member	3
		Jenipher Otombo	Member	3
		Hezron Oyolla	Member	3
5	Development Commi	Edwin Ogolla	Chairman	7
		Rose Awanda	Member	7
		Joshua Ochido	Member	7
		John Otiende	Member	7
		Nehemiah Ochieng	Member	7
		Hezron Oyolla	Member	7
6	Discipline and Welfa Committee	John O Atiende	Chairman	3
		Joseph Kwaka	Member	3
		Michael Oluda	Member	3
		Nehemiah Ochieng	Member	3
			Member	3
7	Adhoc Committee (If any during the year)	Daniel Oreng		1
		Joshua Osewe		
		Joseph Kwaka		

(d) School Operation Management

For the financial year ended 30th June 2021 the school day-to-day management was under the following persons:

Ref.	Designation	Name	TSC Number
1	Principal	Hezron Barkey Oyolla	303977
2	Deputy Principal	Nehemiah Ochieng	376769
3	Bursar	Jael Awino (Acting)	N/A

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

€.	School contacts	0714-932451/
	Post Office Box :	14 - 40604, Ragengni.
	Telephone :	0714-932451
	E-mail :	chiandahighschool16@gmail.com schoolchiandahigh@yahoo.com
	Website :	www.chiandahighschool.ac.ke

(f) School Bankers

The school operated the following 7 bank accounts:

1	Name of Bank :	Kenya Commercial Bank - Tuition A/c
	Branch :	Bondo
	Account Number:	1107048613
2	Name of Bank :	Kenya Commercial Bank - Operations A/c
	Branch :	Bondo
	Account Number:	1107055563
3	Name of Bank :	Kenya Commercial Bank - Infrastructure A/c
	Branch :	Bondo
	Account Number:	1237867452
4	Name of Bank :	Kenya Commercial Bank - School Fund A/c
	Branch :	Bondo
	Account Number:	1106978668
5	Name of Bank	National Bank of Kenya - School Funds A/c
	Branch	Kisumu
	Account Number	01021023550800
6	Name of Bank	Kenya Commercial Bank - Savings A/c
	Branch	Bondo
	Account Number	1106365275
7	Name of Bank	Equity Bank - CDF
	Branch	Bondo
	Account Number	0750298823384

(g) Independent Auditors

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

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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3 SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

(a) Financial Performance

	2021	2020	2019
Surplus/Deficit	9,125,269.05	8,652,440.67	(506,029.00)
Capitation grants from MOE			
Tuition	1,363,727.25	2,473,022.00	4,344,437.10
Operations	8,435,389.75	10,669,750.00	19,858,798.71
Infrastructure	3,207,500.00	5,344,000.00	-
Total Capitation Grants received	13,006,617.00	18,486,772.00	24,203,235.81
Other Funds Received			
School Fund	24,395,260.80	49,974,287.12	19,858,798.71
Total Other Funds Received	24,395,260.80	49,974,287.12	19,858,798.71
Total Funds received	37,401,877.80	68,461,059.12	44,062,034.52
Ratio of Capitation grants/student			
Sudent enrolment	1628	1430	1330
Tuition	837.7	1,729.4	3,266.5
Operations	5,181.4	7,461.4	14,931.4
Infrastructure	1,970.2	3,737.1	-
School Fund	14,984.8	34,947.1	14,931.4
Movement of Debtors	32,848,537.65	32,113,463.65	20,117,953.70
Movement of Creditors	14,589,950.43	19,367,229.23	15,766,353.58
Movement of Cash Balances	3,567.00	4,552.00	-
Movement of Bank Balances	7,638,485.39	4,024,584.14	3,771,329.77

**CHIANDA HIGH SCHOOL
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(b) **Teacher Student Ratio**

	No. of Teachers
Teacher student ratio	57.1628
No. of teachers posted to the school during the year	2
No. of teachers transferred/retired during the year	1
No. of teachers employed by TSC during the year	2
No. of teachers employed by BOM during the year	5
Teachers per Subject:	
English	8
Kiswahili	5
Mathematics	19
Biology	9
Physics	5
Chemistry	9
History	8
CRE	6
Geography	5
Agriculture	6
Business Studies	4
Computer Studies	1

(c) **Mean Score in the 2020 KCSE**

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN GRADE
2018	302	0	4	8	25	45	37	60	63	43	14	4	0	0	0	6.1623
2019	308	0	4	17	38	40	63	70	29	29	11	1	0	0	0	6.6951
2020	287	0	19	33	42	47	52	50	10	10	0	0	0	0	0	7.5505

UNIVERSITY TRANSITION DATA

YEAR	NO. OF STUDENTS THAT MET UNIVERSITY REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2018	119	302	39.40%
2019	162	308	52.60%
2020	193	287	67.25%

**CHIANDA HIGH SCHOOL
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(d) Number of candidates in the 2021 KCSE

Year	No. of candidates
2021	298
2020	287
2019	308

e Capacity of the school

	Number
Student population	1628
Dormitories	13
Classrooms	24
Toilets	54
Bathrooms	3
Library	1
Computer Lab	1
Dining Hall	1
Laboratories	3

(f) Development projects carried out by the school

The following development projects were undertaken in year 2021

Project	Source of funds	Status
Double storey dorm phase 2	MOE & Parents (MIF)	Ongoing
Science Labs & 6 classrooms	Parents & Income generating	Ongoing
Open Halls 1 & 2	Parents & Income generating	Ongoing

Sign.....

School Principal

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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4 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

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


The Board of Management of **Chianda High 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 school's transactions during the financial year ended 30th June, 2021 and of the school's financial position as at that date.

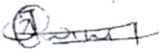
Name : Dr. Zablon Okolla
Designation: Chairman, School Board of Management

Sign : 
Date : 16th June, 2024

Name : Mr. Hezron Barkey Oyolla
Designation: School Principal & Secretary to Board of Management

Sign : 
Date : 16th June, 2024

Name : Jael Awino
Designation: Bursar

Sign : 
Date : 16th June, 2024

REPUBLIC OF KENYA



Enhancing Accountability

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

REPORT OF THE AUDITOR - GENERAL ON CHIANDA HIGH SCHOOL FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021 – SIAYA 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 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 Chianda High School–Siaya County set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows

and the statement of budgeted versus actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 Chianda High School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed that the statement of receipts and payments reflects totals receipts and payments balances of Kshs.37,401,877 and Kshs.28,276,608, respectively. However, the statement of budgeted versus actual amounts reflects total receipts and payments on actual basis of Kshs.24,480,244 and Kshs.18,070,944, resulting to unexplained variances of Kshs.12,921,633 and Kshs.10,205,664 respectively.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Inaccuracies in the School Fund Income-Parents Contributions

The statement of receipts and payments reflects amount of Kshs.24,395,260 as disclosed in Note 3 to the financial statements in respect of school fund income-parents' contributions. However, the school management information system reflects a balance of Kshs.28,095,882 resulting to an unexplained variance of Kshs.3,700,622.

In the circumstances, the accuracy and completeness of school fund income- parents' contributions balance could not be confirmed.

3. Unsupported Payments

The statement of receipts and payments reflects total expenditure of Kshs.28,276,608. However, the expenditure was not supported by detailed lists or schedules to indicating names of payees, dates of payments, purpose of payment and amount paid.

In the circumstances, the accuracy and completeness of total payments balance could not be confirmed.

4. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects a balance of Kshs.7,642,052 in respect of cash and cash equivalent. However, bank reconciliation

statements and the Board of Cash Survey Report for the cash in hand of Kshs.3,567 were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalent balance could not be confirmed.

5. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.32,848,537. However, receivables balance of Kshs.30,803,810 or 94% was outstanding for a period of over one (1) year. The recoverability of the accounts receivables balance could not be confirmed.

In the circumstances, the fair value of the accounts receivables balance could not be confirmed.

6. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.14,589,950 in respect of trade creditors and non-trade creditors. Included in the accounts payables were trade creditors balance of Kshs.7,290,351 and as disclosed in Note 13 to the financial statements that was not supported by creditors ledger, invoices, delivery notes, local purchase orders (LPO) issues and receipts vouchers. Further, trade creditors balance amounting to Kshs.7,290,351 or 50% was outstanding for a period of over one (1) year.

In the circumstances, the accuracy and completeness of the accounts payables balance could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.52,589,920 and Kshs.24,480,244 respectively resulting to under-funding of Kshs.28,109,676 or 53% of the budget. However, the School spent amount of Kshs.18,070,944 against actual receipts of Kshs.24,480,244 resulting to an under-utilization of Kshs.6,409,300 or 26% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. The financial statements were submitted on 30 September, 2022 which was one year after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor - General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Non-compliance with the Public Sector Accounting Standards Board

Review of financial statements revealed that Annex 1 to the financial statements on analysis of pending accounts payables did not indicate the original amount, dates payables were contracted, amount paid to date, outstanding balance for the current financial year and comparative balances as prescribed by the Public Sector Accounting Standards Board (PSASB) reporting template.

Further, Annex 2 to the financial statements on summary of fixed assets register did not reflect the dates when assets were purchased, location, historical cost brought forward, additions and disposals during the year and historical cost carried forward as required by the template.

In addition, review of the financial statements revealed that the values in the financial statements are not rounded off to the nearest Kenya Shillings as required by the PSASB.

In the circumstances, Management did not comply with the PSASB reporting template requirements.

3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

During the year under review, the School transferred an amount of Kshs.213,000 to Kenya Secondary Schools Heads Association (KESSHA) to support the Association activities. 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 the Schools.

In the circumstances, the value for money of the funds transferred to KESSHA could not be confirmed.

4. Failure to Prepare School Improvement Plan

During the year under review, Management did not develop School Improvement Plan to be used to measure the School's improvement activities, keep the School in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, Management was in breach of the Operational Manual.

5. Failure to Reconcile Student Enrollment Data

Review of student's records provided for audit revealed unexplained variances in student numbers between National Education Management Information System (NEMIS) and School registers resulting to tuition fees under disbursement on both capitation grants for tuition and operation fees of Kshs.2,843,111 as analyzed below:

Month	No. of Students Per NEMIS	No. of students as per Register	Capitation Grant per Student (Kshs)	Total Expected Capitation per School Register (Kshs)	Actual Capitation Received (Kshs)	Capitation not Received (Kshs)
Jul 2020-Operations	1,422	1,628	3,725	6,064,300	5,296,950	767,350
Tuition	1,422	1,628	1	1,628	1,422	206
Dec.2020-Operations	1,425	1,628	3,398	5,531,211	4,841,508	689,703
Tuition	1,425	1,628	345	561,660	491,625	70,035
Feb.2021-Operations	1,425	1,628	3,398	5,531,211	4,841,508	689,703

Month	No. of Students Per NEMIS	No. of students as per Register	Capitation Grant per Student (Kshs)	Total Expected Capitation per School Register (Kshs)	Actual Capitation Received (Kshs)	Capitation not Received (Kshs)
Tuition	1,425	1,628	601	978,835	856,781	122,054
Apr. 2021 Operations	1,422	1,628	2,090	3,403,173	2,972,550	430,623
Tuition	1,422	1,628	357	580,382	506,943	73,439
Total						2,843,111

Management explained that the difference was due to non-registration of students in the NEMIS register due to slowness of the Ministry in updating the data. This was contrary to the Ministry of Education Circular No. MOE.HQ/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, Management was in breach of the Circular and the underfunding of the School may have affected service delivery to the students.

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 Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

During the year under review, the School operated without an Audit Committee. This was contrary to Section 61(2) of the Basic Education Act, 2013 which requires the Board of Management to establish Finance, Procurement and General Purposes Committee, Academic Standards, Quality and Environment Committee, Ethics and Integrity Committee, Audit Committee and Human Rights and Student Welfare Committee.

In the circumstances, the existence of effective internal controls and governance mechanisms could not be confirmed.

2. Lack of a Fixed Assets Register

Management did not maintain a fixed asset register indicating assets names, cost, depreciation, net book value, location, serial/tag number and current condition/status.

In the circumstances, the ownership and custody of the School 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 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 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 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 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 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


 FCPA Francis Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 September, 2024

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

6 STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEADS	Note	2021	2020
RECEIPTS		Kshs	Kshs
Capitation grants for tuition	1	1,363,727.25	2,473,022.00
Capitation grants for operations	2	8,435,389.75	10,669,750.00
School Fund Income - Parents' contribution	3	24,395,260.80	49,974,287.12
School Fund Income - Other Receipts	4	-	-
Infrastructure - Other Receipts	5	3,207,500.00	5,344,000.00
TOTAL RECEIPTS		37,401,877.80	68,461,059.12
PAYMENTS			
Payments for Tuition	6	169,636.00	4,893,303.00
Payment for Operation	7	4,727,337.25	12,295,109.65
Boarding and School Fund Payments	8	19,844,776.50	37,284,187.80
Payments for Infrastructure	9	3,534,859.00	5,336,018.00
TOTAL PAYMENTS		28,276,608.75	59,808,618.45
SURPLUS		9,125,269.05	8,652,440.67

Name: ZEBLONE OKOLLA
Chairman BOM

Sign: 

Date: 16th June, 2024

Name: HEZRON B. OYOLLA
Principal/Secretary BOM

Sign: 

Date: 16th June, 2024

Name: JAEL AKOTH OWINO
Bursar

Sign: 

Date: 16th June, 2024

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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**7 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	2021	2020
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	10	7,638,485.39	4,024,584.14
Cash Balances	11	3,567.00	4,552.00
Total Cash and Cash Equivalents		7,642,052.39	4,029,136.14
Accounts Receivables	12	32,848,537.65	32,113,463.65
TOTAL FINANCIAL ASSETS		40,490,590.04	36,142,599.79
FINANCIAL LIABILITIES			
Accounts Payables	13	14,589,950.43	19,367,229.23
NET FINANCIAL ASSETS		25,900,639.61	16,775,370.56
REPRESENTED BY			
Accumulated Fund b/f	14	16,775,370.56	8,122,929.89
Surplus for the year		9,125,269.05	8,652,440.67
NET FINANCIAL POSITION		25,900,639.61	16,775,370.56

The school financial statements were approved on _____ 2021 and signed by:

Name: ZEBLONE OKOLA
Chairman BOM

Sign:.....

Date: 16th June, 2024

Name: HEZRON B. OYOLLA
Principal/Secretary BOM

Sign:.....

Date: 16th June, 2024

Name: JAEL AKOTH OWINGO
Bursar

Sign:.....

Date: 16th June, 2024

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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8 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

Description	Note	2021 Kshs	2020 Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for tuition	1	1,363,727.25	2,473,022.00
Capitation grants for operations	2	8,435,389.75	10,669,750.00
School fund income - Parents' contributions/fees	3	24,395,260.80	49,974,287.12
School fund income - other receipts	4	-	-
Infrastructure - Other Receipts	5	3,207,500.00	5,344,000.00
Total Receipts		37,401,877.80	68,461,059.12
Payments			
Payments for tuition	7	169,636.00	4,893,303.00
Payments for operations	8	4,727,337.25	12,295,109.65
Payments for boarding and school fund	9	19,844,776.50	37,284,187.80
Payments for Infrastructure	10	3,534,859.00	5,336,018.00
Increase in receivables	14	735,074.00	11,995,509.95
Decrease in payables	15	4,777,278.80	(3,600,875.65)
Total Payments		33,788,961.55	68,203,252.75
Net Cashflow from Operating Activities		3,612,916.25	257,806.37
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cashflow from Investing Activities		3,612,916.25	257,806.37
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cashflow from Financing Activities		3,612,916.25	257,806.37
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,612,916.25	257,806.37
Cash and Cash Equivalents at the beginning of the year		4,029,136.14	3,771,329.77
Cash and Cash Equivalents at the end of the year		7,642,052.39	4,029,136.14

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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**9 STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021**

Receipts/Expenses Item	Original Budget	Adjustment	Final Budget	Actual	Budget Utilization	% of
					Difference	Utilization
	a	b	c	d	e = c - d	f = d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
(1) CAPITATION GRANT ON TUITION						
Text books & Reference Mats & T/Guides	-		-	-	-	-
Exercise Books	696,800.00		696,800.00	285,140.00	411,660.00	40.92
Laboratory equipment	795,400.00		795,400.00	64,125.00	731,275.00	8.06
Internal Exams	540,000.00		540,000.00	230,962.00	309,038.00	42.77
Teaching/Learning materials	540,000.00		540,000.00	513,699.75	26,300.25	95.13
Other Learning Materials	696,800.00		696,800.00	54,173.00	642,627.00	7.77
			-	-	-	-
(2) CAPITATION ON OPERATIONS						
Personal emoluments	2,250,000.00		2,250,000.00	497,700.00	1,752,300.00	22.12
Repairs and maintenance/Dev & Mainten.	785,000.00		785,000.00	6,802,933.75	(6,017,933.75)	866.62
Local transport & traveling	926,900.00		926,900.00	355,500.00	571,400.00	38.35
Electricity and water	998,000.00		998,000.00	352,656.00	645,344.00	35.34
Medical & Insurance	256,750.00		256,750.00	-	256,750.00	-
Administration costs	987,000.00		987,000.00	426,600.00	560,400.00	43.22
Activity	356,500.00		356,500.00	-	-	-
SMASSE	168,150.00		168,150.00	-	168,150.00	-
Infrastructure/MIF	6,604,950.00		6,604,950.00	3,207,500.00	5,344,000.00	48.56
Sub totals c/f	16,602,250.00		16,602,250.00	12,790,989.50	5,401,310.50	1,248.87

**CHIANDA HIGH SCHOOL
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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021 (Continued)**

(3) FEES CHARGED ON PARENTS	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	16,602,250.00	-	16,602,250.00	12,790,989.50	5,401,310.50	1,248.87
Personal Emoluments	4,315,000.00		4,315,000.00	2,866,710.50	1,448,289.50	66.44
Repairs and Maintenance	3,250,000.00		3,250,000.00	1,907,061.00	1,342,939.00	58.68
Local transport & traveling	924,000.00		924,000.00	785,292.20	138,707.80	84.99
Electricity and water	895,000.00		895,000.00	2,472,095.00	(1,577,095.00)	276.21
Medical & Insurance	840,750.00		840,750.00	1,698,286.00	3,984,302.00	202.00
Administration costs	597,000.00		597,000.00	1,698,286.00	3,984,302.00	284.47
Activity	649,650.00		649,650.00	261,524.00	1,319,239.00	40.26
Boarding equipment and Stores	24,516,270.00		24,516,270.00	-	24,516,270.00	-
						-
TOTAL INCOME	52,589,920.00	-	52,589,920.00	24,480,244.20	40,558,264.80	2,261.91
(1) EXPENDITURE FOR TUITION						
Text books and reference materials	-		-	-	-	-
Exercise books	695,400.00		695,400.00	168,400.00	527,000.00	24.22
Laboratory equipment	643,500.00		643,500.00	-	643,500.00	-
Internal exams	525,000.00		525,000.00	-	525,000.00	-
Teaching/Learning materials	530,000.00		530,000.00	-	530,000.00	-
Other Learning Materials	654,000.00		654,000.00	-	654,000.00	-
Exams and Assessments	221,000.00		221,000.00	-	221,000.00	-
Bank charges					-	-
(2) EXPENDITURE FOR OPERATION						
Personal Emoluments	2,125,000.00		2,125,000.00	1,467,624.25	657,375.75	24.22
Repairs and Maintenance	775,000.00		775,000.00	-	775,000.00	48.43
Sub totals c/f	6,168,900.00		6,168,900.00	1,636,024.25	4,532,875.75	96.87

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021 (Continued)**

(2) EXPENDITURE FOR OPERATION ACTIVITIES						
	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	6,168,900.00		6,168,900.00	1,636,024.25	4532875.75	96.87
Local transport & traveling	887,500.00		887,500.00	228,770.00	658,730.00	-
Electricity and water	825,000.00		825,000.00	413,880.00	411,120.00	-
Medical	245,000.00		245,000.00	-	-	-
Administration costs	845,000.00		845,000.00	1,913,506.00	(1,068,506.00)	226.45
Activity	355,000.00		355,000.00	305,310.00	49,690.00	-
Gratuity	-		-	398,247.00	(398,247.00)	-
SMASSE	168,150.00		168,150.00	-	168,150.00	-
Infrastructure	6,604,950.00		6,604,950.00	3,534,859.00	3,070,091.00	53.52
(3) EXPENDITURE FOR SCHOOL FUND						
Personal emoluments	4,225,000.00		4,225,000.00	-	4,225,000.00	-
Repairs and maintenance	2,250,000.00		2,250,000.00	-	2,250,000.00	-
Local Transport and traveling	920,000.00		920,000.00	-	920,000.00	-
Electricity and water	995,000.00		995,000.00	-	995,000.00	-
Medical and Insurance	775,000.00		775,000.00	-	775,000.00	-
Administration costs	555,000.00		555,000.00	-	555,000.00	-
Activity	580,000.00		580,000.00	-	580,000.00	-
Gratuity	-		-	-	-	-
Lunch Programme/BES	24,443,492.00		24,443,492.00	9,640,348.00	14,803,144.00	39.44
School farm	-		-	-	-	-
Bus Hire	-		-	-	-	-
Uniform	-		-	-	-	-
TOTAL EXPENDITURE	50,842,992.00		50,842,992.00	18,070,944.25	32,527,047.75	416.27

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

10 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out here 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 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 accounting has been supplemented with accounting for; (a) receivables and advances includes imprest, salary, and other receivables, and (b) payables that includes 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 off to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2 Recognition of receipts and payments

the school recognises all receipts from various sources when the event occurs and the related cash has 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 form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personal services. Where the financial value received for in-kind can be reliably determined, the school includes such values 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 subjected to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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 receivables financial year are treated as receivables. This is in recognition of the government practice where imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement of 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 other retentions held on behalf of third parties have been recognized as accounts payable. 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 included in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from the 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's 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 Board of Management. A comparison of the actual performance against the comparable budget of the financial year under review has been included in the financial statements.

9 Comparative figures

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

10 Subsequent events

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

**CHIANDA HIGH SCHOOL
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For the year ended 30th June 2021**

11. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2021	2020
	Kshs	Kshs
Textbooks and reference materials	-	2,473,022.00
Exercise books	285,140.00	-
Laboratory equipment	64,125.00	-
Library/Reference materials	215,627.50	
Internal exams	230,962.00	-
Teaching/learning materials	513,699.75	-
Chalks	54,173.00	
FDSE		
SMASSE		
Total	1,363,727.25	2,473,022.00

2 CAPITATION GRANT FOR OPERATIONS

Description	2021	2020
	Kshs	Kshs
Personal emoluments	497,700.00	-
Repair, Maintenance & Improvement	6,802,933.75	-
Local transport and traveling	355,500.00	-
Electricity and water	352,656.00	-
Medical & Insurance	-	267,200.00
Administration costs	426,600.00	-
Activity		534,400.00
Other Voteheads	-	9,868,150.00
Total	8,435,389.75	10,669,750.00

3 SCHOOL FUND INCOME-PARENTS CONTRIBUTIONS

Description	2021	2020
	Kshs	Kshs
Board Equipment & Stores	11,535,937.30	31,433,136.62
Personal emoluments	2,866,710.50	6,251,677.50
Repairs and maintenance	1,907,061.00	-
Local transport and traveling	785,292.20	723,230.00
Electricity and water	2,472,095.00	6,262,702.00
Administration costs	1,698,286.00	3,984,302.00
Activity	261,524.00	1,319,239.00

**CHIANDA HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SCHOOL FUND INCOME - OTHER RECEIPTS

Description	2021	2020
	Kshs	Kshs
Boarding Equipments & Stores	-	-
Total	-	-

5 INFRASTRUCTURE - OTHER RECEIPTS

Description	2021	2020
	Kshs	Kshs
RMI Infrastructure	3,207,500.00	5,344,000.00
	-	-
Total	3,207,500.00	5,344,000.00

6 PAYMENTS FOR TUITION

Description	2021	2020
	Kshs	Kshs
Text books		
Exercise books	168,400.00	1,092,470.00
Laboratory equipment	-	754,801.00
Teaching/Learning materials	-	2,799,645.00
Ref & Library Materials	-	245,523.00
Bank charges	1,236.00	864.00
Total	169,636.00	4,893,303.00

**CHIANDA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

Description	2021	2020
	Kshs	Kshs
Personal emoluments	1,467,624.25	6,412,145.25
Local transport and traveling	228,770.00	413,419.00
Electricity and water	413,880.00	630,141.00
Administration costs	1,913,506.00	1,254,928.40
Activity	305,310.00	1,914,433.00
Repairs Maintenance & Improven	398,247.00	-
Other Voteheads	-	1,670,043.00
Total	4,727,337.25	12,295,109.65

8 BOARDING AND SCHOOL FUND PAYMENTS

Description	2021	2020
	Kshs	Kshs
BES/Lunch programme	9,640,348.00	24,820,726.00
Personal Emoluments	3,460,496.50	7,327,559.80
Repairs and Maintenance	761,345.00	-
Local Transport and Travelling	405,435.00	768,281.00
Electricity Water & Conservancy	1,132,903.00	2,227,616.00
Administration costs	2,018,139.00	2,046,688.00
Development	2,426,110.00	-
Rent	-	23,000.00
Medical	-	11,000.00
Fees Refunds	-	59,317.00
Total	19,844,776.50	37,284,187.80

9 PAYMENTS FOR INFRASTRUCTURE

Name of Bank Account	2021	2020
	Kshs	Kshs
MIF/Infrastructure	3,534,243.00	5,334,430.00
Bank charges/Contingencies	616.00	1,588.00
Total	3,534,859.00	5,336,018.00

**CHIANDA HIGH SCHOOL
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For the year ended 30th June 2021**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BANK ACCOUNTS

Name of	Bank Account	2021	2020
	Number	Kshs	Kshs
Tuition Account		84,168.21	12,561.96
Operations Account		2,721,587.42	435,483.92
School Fund Account		2,677,047.76	3,570,137.26
Infrastructure Account		2,155,682.00	6,401.00
Total		7,638,485.39	4,024,584.14

11 CASH IN HAND

Description	2021	2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	860.00	640.00
School Fund Account	2,637.00	1,702.00
Infrastructure Account	70.00	2,210.00
Total	3,567.00	4,552.00

12 ACCOUNTS RECEIVABLE

Description	2021	2020
	Kshs	Kshs
Fees Arrears (see ageing belc	30,803,810.00	30,803,810.00
Other non-fees receivables (s	2,044,727.65	1,309,653.65
Total	32,848,537.65	32,113,463.65

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ACCOUNTS RECEIVABLE AGEING

Description	2021	2020
	Kshs	Kshs
Fees arrears for 2020 - School Fund	15,398,100.00	15,398,100.00
Fees arrears for 2019 b/f -School fund	15,405,710.00	15,405,710.00
Fees arrears for 2018 b/f	-	-
Fees arrears for 2017 b/f	-	-
Fees arrears for 2016 & back b/f	-	-
Total	30,803,810.00	30,803,810.00
Other non-fees receivables		
Sundry debtors - operations	640,722.00	-
Savings account No. 1237867452 b/f - School fu	694.00	694.00
Savings account No. 2123550800 b/f - School fu	485,063.00	485,063.00
Savings account No. 0298823386 b/f - School fu	524,389.00	524,389.00
Savings account No. 1106365275 b/f - School fu	299,507.65	299,507.65
Fees refunds -school fund	24,552.00	-
Covid - operations	53,800.00	
Rent - School fund	16,000.00	-
Total	2,044,727.65	1,309,653.65

13 ACCOUNTS PAYABLE

3a	2021	2020
	Kshs	Kshs
Trade creditors (see ageing below & annex 1)	7,290,351.00	13,565,644.00
Other creditors (see ageing below)	7,299,599.43	5,801,585.23
Total	14,589,950.43	19,367,229.23

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AGEING OF CREDITORS

Description	2021	2020
	Kshs	Kshs
Trade creditors for 2020 b/f - Tuition a/c	1,088,818.00	2,702,928.00
Trade creditors for 2019 b/f - Tuition a/c	202,400.00	202,400.00
Trade creditors for 2020 b/f - Operation a/c	-	1,094,707.00
Trade creditors for 2019 b/f - Operation a/c	-	-
Trade creditors for 2020 b/f - School fund a	4,005,093.00	7,571,569.00
Trade creditors for 2019 b/f - School fund a	1,994,040.00	1,994,040.00
Total	7,290,351.00	13,565,644.00
Other Creditors		
Creditors -Tuition	491,625.00	-
Covid - Operations	-	-
Farm - School fund 2020	35,788.00	75,438.00
Prepayments 2020 -School fund	4,420,521.85	3,374,482.65
Barkery - school fund	413,112.58	413,112.58
Maintenance & Improvements	1,938,552.00	1,938,552.00
Total	7,299,599.43	5,801,585.23

14 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	2021	2020
	Kshs	Kshs
Bank balances	4,024,584.14	3,771,329.77
Cash balances	4,552.00	-
Receivables	32,113,463.65	20,117,953.70
Payables	19,367,229.23	15,766,353.58
Total	16,775,370.56	8,122,929.89

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OTHER IMPORTANT DISCLOSURES

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.

15 Non- current Liabilities Summary

Description	2021	2020
Kshs	Kshs	Kshs
Gratuity and leave provisions	-	-
Total	-	-

16 Biological Assets

Description	2021	2020
Cattle	15.00	12.00
Goats	3.00	3.00
Trees	-	-
Poultry	-	-
Sheep	24.00	20.00
Rabbit	14.00	10.00
Total	56.00	45.00

17 Borrowings

Description	2021	2020
	Kshs	Kshs
Borrowings at the beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

18 Stock/Inventory

Description	2021	2020
	Kshs	Kshs
Stock/inventory at the beginning of the year	-	-
Stock/inventory purchased during the year	-	-
Stock/inventory at the end of the year	-	-
Total	-	-

19 Creditors

Description	2021	2020
	Kshs	Kshs

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OTHER IMPORTANT DISCLOSURES (Continued)

20 DEBTORS 2021

Description	2021	2020
	Kshs	Kshs
Fee arrears 2021 (See Annex 3)	4,874,783.00	-
Prepayments 2021 (See Annex 3)	-	-
	-	-
Total	4,874,783.00	-

21 PROGRESS ON FOLLOW UP ON AUDITOR RECOMMENDATIONS

Ref. No.	Issue/Observ	Management com	Status: (Resolved/ Not Resolved)	Timeframe: Date to be Resolved
1				
2				
3				
4				
5				

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12. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2021 d=a-c	Outstanding Balance 2019	
Supplier of Goods or Services	a	b	c	d=a-c	Kshs	Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Comments
Construction of buildings						
Sub Total				-		
Supply of Goods (Tuition)						
Sub Total				-		
Supply of Services (School Fund)						
Sub Total				-		
Supply of Services (Operations)						
Sub Total				-		
Grand Total				-		

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ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER

Asset Class	Date Purchased	Location	Historical cost b/f Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f Kshs
Land						
Buildings and structures						
Office equipment, furniture and fittings						
ICT equipment and other ICT assets						
Tools and apparatus						
Textbooks						
Other machinery and equipment						
Heritage and cultural assets						
Intangible assets - software						
Total						

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ANNEX 3 - SUMMARY OF FEES ARREARS AS AT 30TH JUNE 2021

CLASS	AMOUNT
FORM ONE	1,024,795.00
FORM TWO	1,094,377.00
FORM THREE	998,427.00
FORM FOUR	1,757,184.00
TOTAL	4,874,783.00

PREPAYMENTS AS AT 30TH JUNE 2021

	NAME	FORM	RECEIPT NO.	AMOUNT