

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED OF	HON - NAOMI WAPCO, MP DEPUTY MASDEITY WHP
CLERK-AT THE-TABLE:	FESTER AGWYO

THE AUDITOR-GENERAL

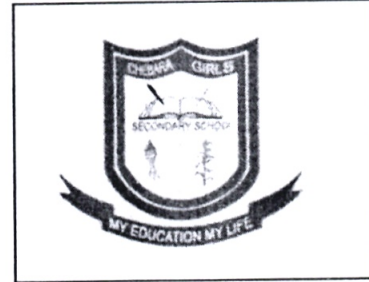
ON

CHEBARA GIRLS' SECONDARY SCHOOL

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

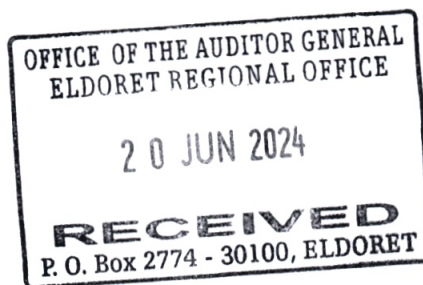
ELGEYO MARAKWET COUNTY

Revised 30th June 2023.



Chebara Girls Secondary School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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



Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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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	Freed Day Secondary Education

2. 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 Elgeyo Marakwet County, Marakwet West Sub-County

The school was registered in 06/2010 under registration number GP/A/8713/10 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a Boarding Girls school and had 439 number of students as at 30th June 2023. It has two streams and 21 teachers of which seven teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref.	Name of Board Member	Designation	Appointment
1	Mary kipchumba	Chairperson(Sponsor)	29/6/2022
2	Jane Bartoo	BOM Secretary - Principal	29/6/2022
3	Joseph boit	Vice Chair Person(Sponsor)	29/6/2022
4	Lydia chirchir	(Member Representatives Parents)	29/6/2022
5	Willy kangogo	Mmber CEB	29/6/2022
6	Nicholas kipchumba	Member Representative Teachers	29/6/2022
7	Monica rotich	Member Representative Teachers	29/6/2022
8	Moses korir	Member Special Needs	29/6/2022
9	Stephen torut	Member Representative Teachers	29/6/2022
10	Esther kimwetich	Member Representative Teachers	29/6/2022
11	David kwambai	Member Representative Teachers	29/6/2022
12	Shadrack chebii	Member Representative Teachers	29/6/2022
13	John kochurio	Member (Special Interest)	29/6/2022
14	Chris kiptala	Member(Sponsor)	29/6/2022
15	Patrick okage	P.A Chair	29/6/2022
16	Gloria jeruto	Representative Students	29/6/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Mary kipchumba 2. Joseph Boit 3. Willy kangogo 4. Jane Bartoo 5. Chris kiptala	1. Chair 2. V/Chair 3. Member 4. Principal 5. Member	1/6 6/6 6/6 6/6 6/6
2	Audit Committee	1. Joseph Boit 2. Chris kiptala 3. Esther kimwetich 4. Jane bartoo 5. Mary kipchumba	1. V/Chair 2. Chair 3. member 4. member 5. member	0/3 0/3 0/3 0/3
3	Finance, procurement and general purposes Committee	1. Joseph Boit 2. Chris kiptala 3. Csther kimwetich 4. Jane barto 5. Mary kipchumba	1. V/Chair 2. Chair 3. member 4. member 5. member	1/3 1/3 1/3 1/3
4	Academic Committee	1. Dr. Willy Kangogo 2. Dr Joseph Boit 3. Esther Kimwetich	1. Chair 2 v/chair 3. member	1/3 1/3 1/3

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		4. Shadrack Chebii	4.member	1/3
5	Development Committee	1. Stephen Torut	1.Member	1/3
		2. John Kochurio	2.Member	1/3
		3. Joseph Boit	3.Chair	1/3
		4. Jeniffer Kandagor	4.Secretary	1/3
6	Discipline and welfare Committee	1. Esther Kimwetich	1.Member	1/3
		2. Lydia Chirchir	2.Member	1/3
		3. Bartoo Jane	3.Principal	1/3
		4. David Kwambai	4.Member	1/3
		5. Mary Kipchumba	5.BOM Chair	1/3

School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Bartoo Jane	350213
2	Deputy Principal	Kandagor Jeniffer	324765
3	School Bursar	Lydia Kipkuto	

(a) Schools contacts

Post Office Box: 30-30706, Chebiemit
 Phone no. 0722285120
 E-mail: chebarag@gmail.com
 Website:
 Facebook:
 Twitter:

(b) School Bankers

The school operates six number of bank accounts in the following banks:

1. Name of Bank: Kenya commercial bank
Branch: Iten
Account Number: 1103180533-Boarding Account
2. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103257714-Operation Account
3. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103248855-Tuition Account
4. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103202677-CDF Account
5. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1113587903-Infrastructure Account
6. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1143242238-Bus Account

MPESA PayBill No.522123 linked to Kenya Commercial Bank Account Number
1103180533(Boarding Account)

(c) Independent Auditors

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

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

Year	Amount (KShs)
January – June 2021	-5,794,330
2021/2022 Financial Year	14,966,819
2022-2023 Financial Year	-1,415,228

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

Year	Debtors (KShs)	Creditors (KShs)
June 2021	6,009,674	5,288,087
2021/2022	5,951,364	5,229,777
2022-2023	7,559,784	6,838,198

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

Year	Cash and Bank Balances (KShs)
June 2021	1,202,377
2021/2022	2,099,431
2022-2023	2,691,997

b) Teacher Student ratio:

Teachers particulars	Number of teachers	Student numbers
TSC teachers	13	427
BOM teachers	7	427
Retired teachers	0	
Employed during the year-TSC	0	
Employed During the Year-BOM	0	
Recruited and posted	0	
TOTALS	20	427

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:

- Surplus / deficit for the year and a comparison of the same for three years (periods)

PERIOD	SURPLUS (KShs)
January – June 2021	739,874
2021/2022 Financial Year	897,054
2022-2023 Financial Year	592,565

- Capitation grants from the ministry of education for the last three years (periods)

PERIOD	AMOUNT (KShs)
January – June 2021	5,519,474
2021/2022 Financial Year	7,450,813
2022-2023 Financial Year	6,216,667

- Ratio of capitation grant per student over the last three years (periods)

Period	Number of students	Amount (KShs)
January – June 2021	400	13,798
2021/2022 Financial Year	427	17,449
2022-2023 Financial Year	439	14,161

- A three-year (period) overview of growth of income(s) earned by the school

YEAR	Amount (KShs)
January – June 2021	-5,071,473
2021/2022 Financial Year	15,134,998
2022-2023 Financial Year	-1,719,717

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Number of teachers for each subject

Number Of Teachers	Subject
2	Geography
2	Biology
3	Chemistry
2	CRE
2	Kiswahili
2	History
2	Business Studies
3	Mathematics
1	Physics
0	Agriculture
1	English
20	Totals

Mean score in KCSE over the last three years

Year	Mean Score	Number Transitioned to Higher Learning Institutions
June 2021	4.679	4
2021/2022	5.333	15
2022-2023	5.4	30

Number of candidates who sat for KCSE for the last three years

Year	Number of candidates
June 2021	81
2021/2022	90
2022-2023	130

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Capacity of the school verses school available structures

Structure/number	Number of students	Benchmark ratio
Classrooms-9	427	Recommended
Dormitories-5	427	Recommended
Dining Hall-1	427	Recommended
Toilets-20	427	Recommended
Kitchen-1	427	Recommended
Bathrooms-3	427	Recommended

Development projects carried out for the school

Year	project	Cost	Status	Amount Spent to Date	Source of Funds
2022-23	Classroom & 80 benches	2,849,000	complete	2,849,000	MOE & School Fund



Sign
 Jane Bartoo
 School Principal

CHEBARA GIRLS HIGH SCHOOL
 P. O. Box 30-30706,
 CHEBIEMIT
 Date: 10/6/24

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 (PSASB) of Kenya from time to time.

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

The Board of Management of *Chebara 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 30th June, 2023, and of the school's financial position as at that date.



.....
Name: Mary Kipchumba

Designation: Chairman, School Board of Management

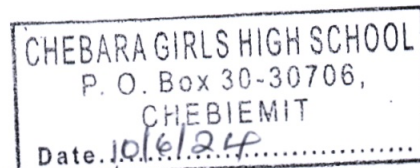
Date:



.....
Name: Jane Bartoo

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: Kipkuto Lydia

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON CHEBARA GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – ELGEYO MARAKWET 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 Chebara Girls' Secondary School – Elgeyo Marakwet County - set out on pages 1 to 21, which comprise the

Report of the Auditor-General on Chebara Girls' Secondary School for the year ended 30 June, 2023 – Elgeyo Marakwet County

statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chebara Girls' Secondary School as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and Note 13 to the financial statements reflects accounts receivables balance of Kshs.7,559,784. The balance related to fee arrears that Management did not provide detailed schedules for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.7,559,784 could not be confirmed.

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and Note 14 to the financial statements reflects accounts payables balance of Kshs.6,838,198. Included in this balance is Kshs.6,613,685 and Kshs.224,513 for trade creditors and prepaid fees respectively. However, management did not provide for review creditors ledger that has details of goods and services received or rendered, details of local purchase and service orders, delivery notes, invoices, certified interim and final certificates and inspection and acceptance committee reports.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.6,838,198 could not be confirmed.

3. Unsupported Cash and Cash Equivalent

The statement of financial assets and financial liabilities reflects a balance of Kshs.2,691,997 in respect to bank and cash balances. However, review of the cash books, bank statement and supporting documents revealed the following weaknesses;

- i) Note 10 to the financial statement reflect bank balance of Kshs.2,605,664. Included in this amount is Kshs.777,808 relating to the operations account which differs with the Kshs.817,682 reflected in the cash book.
- ii) The School had cash balance of Kshs.86,333 relating to imprest. However, the School did not operate an imprest system in this regard and did not prepare the imprest cash book.

In the circumstances, the cash and cash equivalents balance of Kshs.2,691,997 could not be confirmed.

4. Inaccuracies in the Financial Statements

Receipts and payments of Kshs.32,376,205 and Kshs.24,593,997 respectively reflected in statement of comparison of budget and actual amounts varied with the receipts and payments of Kshs.28,010,809 and Kshs.27,418,244 reflected in statement of receipts and payments.

In addition, the statement of comparison of budget and actual amounts is not supported by an approved budget.

In the circumstances, the validity and accuracy of the amounts included in the statement comparison of budget and actual amounts could not be ascertained.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.27,292,160 and Kshs.32,376,205 respectively, resulting to an over performance of Kshs.5,084,045 or 19% of the budget. However, the School spent a balance of Kshs.24,593,997 against actual receipts of Kshs.32,376,205 resulting to an under-utilization of Kshs.7,782,208 or 24% of actual receipts.

The over-performance and under-utilization affected the planned activities and may have impacted negatively on service delivery.

My opinion is 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

The School Management submitted the financial statements to the Auditor-General on 7 November, 2023, which was after the statutory date of 30 September, 2023 by which the report and financial statements for the year should have been submitted. This is 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. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

2. Budgets and Procurement Plans

During the year under review, the School made payments amounting to Kshs.27,418,244 as reflected in the statement of receipts and payments. The payments were made towards the procurement of various goods, services and works. However, Management did not develop an annual procurement plan to guide the procurement, contrary to Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015. Further there was no mechanism to monitor expenditure against the budgets in terms of votes and cashflow forecast.

3. Weakness in Management of Receipts from Income Generating Activities

The statement of receipts and payments and Note 5 to the financial statements reflects miscellaneous income of Kshs.1,450,075. Included in this amount is Kshs.1,113,885 from farming activities, Kshs.183,100 from bus hire and Kshs.126,090 from canteen activities.

However, review of the cash books presented for audit revealed that Management posted the receipts generated from income generating activities to the boarding cash book, contrary to Circular MOE/CONF/G5 date 26 November 2019 which requires the School to open a separate bank account for income generating activities.

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

4. Unsupported Accounts Payable

Note 14 to the financial statements reflects payables balance of Kshs.1,118,877 that has been outstanding for more than twelve (12) months, contrary to Regulation 150 (1) of the Public Procurement and Disposal Regulations, which requires a procuring entity to make prompt payment within sixty (60) days from the date of receipt of the invoice.

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

5. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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. Management of Text Books

Audit verification of the text book delivery notes revealed that during the period under review, the school received set books from Kenya Institute of Curriculum Development (KICD) that did not match the number of students in need resulting to unbalanced student/text book ratios as detailed below:

	Set Book	Number of Students	No of Text Books Received	Opening Balance of Text Books	Number of Textbooks after Receipt of New Text books	Text Book: Student Ratio
1	Fathers of Nations	245	175	0	175	0.71: 1
2	The Samaritan	245	175	0	175	0.71: 1
3	A Parliament of Owls	245	175	0	175	0.71: 1
4	Nguu za Jadi	245	175	0	175	0.71: 1
5	Bembea ya Maisha	245	157	157	314	1.28 :1
6	An Artist of the Floating World	0	86	157	243	Not used
7	Mapambazuko ya Machweo	245	86	157	243	0.99 :1

In the circumstances, there was no value for money on none examinable books delivered.

2. Excess Student Population Compared to School Capacity

Audit review revealed that the School had a bed capacity of five hundred and six (506) beds against a student population of five hundred and twenty-seven (527) students, implying that twenty-one (21) students shared beds with their peers which is contrary to the Safety Standards Manual for Schools in Kenya, April, 2018 which prohibits sharing of beds in boarding schools.

3. Lack of Internal Audit Function and Audit Committee

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

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

4. Fixed Assets

Included in the financial statements as disclosed under Annex 2 to the financial statements is a summary of fixed assets. Included in the summary of fixed assets is a parcel of land whose ownership document (title deed) was not provided for audit verification.

Further, included in the summary of fixed assets is a motor vehicle whose log book revealed that it was jointly owned by the School and a Local Financial Institution.

In the circumstances, right and obligation of fixed 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 control, 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 the intention to terminate the School or to cease its 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 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the School's 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

Report of the Auditor-General on Chebara Girls' Secondary School for the year ended 30 June, 2023 – Elgeyo Marakwet County

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement of Receipts and Payments For the Year Ended 30th June 2023

Description	Note	2022-2023	2022
Receipts			
Government grants for tuition	1	1,156,235	1,341,546
Government grants for operations	2	3,397,432	6,109,267
Government Grants for infrastructure	3	1,663,000	-
School Fund Income- Parents' Contributions	4	20,344,067	21,539,005
Miscellaneous Incomes	5	1,450,075	740,708
Total Receipts		28,010,809	29,730,526
Payments			
Tuition	6	1,158,479	1,328,852
Operations	7	3,165,935	6,851,145
Infrastructure	8	1,227,000	-
Boarding and school fund payments	9	21,866,830	20,653,475
Total Payments		27,418,244	28,833,472
Surplus		592,565	897,054

The school financial statements were approved on 10/6/24 2024 and signed by:





Name: Mary Kipchumba

Name: Jane Bartoo
 School Principal / Secretary to
 BOM

Name: Lydia Kipkuto

Chair BOM

Bursar/ Finance Officer

Date:

Date:

Date:

CHEBARA GIRLS HIGH SCHOOL
 P. O. Box 30-30706,
 CHEBIEMIT
 Date..10/6/24.....

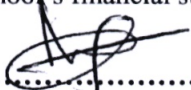
Chebara Girls Secondary School


Annual Report and Financial Statements For the year ended 30th June 2023


7. Statement of Assets and Liabilities As At 30th June 2023

Description		2022	2021
		KShs	KShs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,605,664	2,006,195
Cash balances	11	86,333	93,236
Short term investment	12		
Total cash and cash equivalent		2,691,997	2,099,431
Account's receivables	13	7,559,784	5,951,364
Total financial assets		10,251,781	8,050,795
Financial liabilities			
Accounts payables	14	6,838,198	5,229,777
Net financial assets		3,413,583	2,821,018
Represented by			
Accumulated fund b/fwd	15	2,821,018	1,923,964
Surplus/deficit for the year		592,565	897,054
Net financial position		3,413,583	2,821,018

The school's financial statements were approved on 10/6/24 2024 and signed by:


 Name: Mary Kipchumba


 Name: Jane Bartoo
 School Principal/ Secretary to
 BOM


 Name: Lydia Kipkuto
 Bursar/ Finance Officer

Chair BOM

Date:

Date:

Date:

CHEBARA GIRLS HIGH SCHOOL
 P. O. Box 30-30706,
 CHEBIEMIT
 Date: 10/6/24

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022-2023 Kshs	2021-2020 Kshs
Operating activities			
Receipts			
Government grants for tuition	1	1,156,235	1,341,546
Government grants for operations	2	1,663,000	-
Government Grants for infrastructure	3	3,397,432	6,109,267
School Fund Income- Parents' Contributions	4	20,344,067	21,539,005
Miscellaneous Incomes	5	1,450,075	740,708
Total receipts		28,010,809	29,730,526
Payments			
Payments for tuition	6	1,158,479	1,328,852
Payments for operations	7	3,165,935	6,851,145
Boarding and school fund payments	8	21,866,830	18,117,307
Total payments		26,191,244	26,297,304
Net cash flow from operating activities		1,819,565	3,433,222
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(1,227,000)	(2,536,168)
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities	9	(1,227,000)	(2,536,168)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		592,565	897,054
Cash and cash equivalent at beginning of the year		2,099,431	1,202,377
Cash and cash equivalent at end of the year		2,691,996	2,099,431


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

The school's financial statements were approved on 10/6/ 2024 and signed by:


 Name: Mary Kipchumba

Chair BOM

Date:


 Name: Jane Bartoo
 School Principal/ Secretary to
 BOM

Date:


 Name: Lydia Kipkuto

Bursar/ Finance Officer

Date:

CHEBARA GIRLS HIGH SCHOOL
 P. O. Box 30-30706,
 CHEBIEMIT
 Date: 10/6/24

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	KShs	KShs	KShs	KShs	KShs	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
TUITION						
Exercise books	364,320	-	364,320		364,320	0%
Laboratory equipment	462,520	1,740	464,260		464,260	0%
Teaching / learning materials						
	432,540	1,300	433,840	1,156,235	- 722,395	267%
Chalks						
stationery						
	563,980	237,760	801,740		801,740	0%
Teachers guides						
Reference/Library						
Sub total	1,823,360	240,800	2,064,160	1,156,235	907,925	56%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Activity	660,000		660,000	237,262	422,738	36%
Repairs and maintenance	2,200,000		2,200,000	1,690,000	510,000	77%
SMASSE	88,000		88,000		88,000	0%
Medical & insurane	880,000		880,000	85,400	794,600	10%
Administration costs						
Other vote heads (EWC, P/E,ADM costs & LT&T)	4,136,000		4,136,000	3,047,770	1,088,230	74%
			-			
Totals	7,964,000	-	7,964,000	5,060,432	2,903,568	64%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments						
Repairs and maintenance	880,000		880,000	862,664	17,336	98%
Local transport / travelling						
Electricity and water						
Other vote heads	5,134,800		5,134,800	6,549,819	-1,415,019	128%
Medical						
Administration costs						
Activity	220,000		220,000	75,975	144,025	35%
Fee on Boarding Equipment and Stores	9,165,200		9,165,200	14,276,557	-5,111,357	156%

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Sub total	15,400,000	-	15,400,000	21,765,015	-6,365,015	141%
<i>OTHER INCOME</i>						
<i>Fee on Boarding Equipment and Stores</i>			-	-		
<i>Electricity, water & C</i>			-	-		
<i>LT&T</i>			-	-		
<i>Repairs and Maintenance</i>			-	-		
<i>Personal Emoluments</i>			-	-		
<i>Admin Costs</i>			-	-		
<i>Activity</i>			-	-		
<i>Income from Canteen</i>	150,000		150,000	161,998	- 11,998	108%
<i>Tender fees</i>	30,000		30,000	26,000	4,000	87%
<i>Recoveries –fees arrears</i>	1,000,000		-	706,782	- 706,782	
<i>Income from farming activities</i>	484,000		484,000	1,113,885	- 629,885	230%
			-			
<i>Insurance compensation</i>	-		-			
<i>Income from Posho mill</i>	-		-	-		
<i>Income from Bus Hire</i>	200,000		200,000	-		

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

			-	183,100	- 183,100	
<i>Fee for hire of ground and equipment</i>	-		-			
<i>Recoveries-fees arrears</i>	1,000,000		1,000,000		1,000,000	0%
			-	571,665	- 571,665	
<i>Infrastructure account</i>	3,080,000		-	1,631,093	-1,631,093	
Sub total	1,864,000	-	1,864,000	4,394,523	-2,530,523	236%
TOTAL INCOME	27,051,360	240,800	27,292,160	32,376,205	-5,084,045	119%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	364,320		364,320		364,320	
Tuition	252,528		252,528		252,528	
Laboratory equipment	454,320		454,320	500,000	- 45,680	110%
Internal exams						
Teaching / learning materials	358,400		358,400	231,500	126,900	65%
stationery	600,000		600,000	595,000	5,000	99%
Exams and assessment						
Teachers guides						
Administration Costs						
Bank Charges	3,000		3,000		3,000	

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

PAYMENTS FOR OPERATIONS			-		-	
Personal Emoluments	731,000		731,000		731,000	
Service Gratuity			-		-	
Administration Cost			-		-	
Repairs and maintenance & improvements	2,150,000		2,150,000	1,786,920	363,080	83%
Local transport / travelling						
Electricity and water						
EDU -NHIF	860,000		860,000		860,000	0%
Activity Expenses						
Other voteheads	4,042,000		4,042,000	4,616,774	- 574,774	114%
Insurance Cost						
Bank Charges	20,000		20,000	16,772	3,228	84%
Acquisition of Assets						
BOARDING AND SCHOOL FUND PAYMENTS						
Activity	215,000		215,000		215,000	0%
Posho mill						
Bus hire						
BES	8,956,900		8,956,900	12,354,350	-3,397,450	138%
Tender fee	30,000		30,000	26,000	4,000	87%
Personnel emoluments					-	

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Service Gratuity	100,000		100,000		100,000	
Repairs and maintenance & Improvements	860,000		860,000	890,255	- 30,255	104%
Local transport / travelling						
Electricity and water						
Medical Expenses						
Administration costs						
Lunch Programme						
Bank Charges	30,000		30,000	38,852	- 8,852	130%
Expenses on Income Generating Activities(Bus hire&Farming activities)	650,000		650,000	968,586	- 318,586	149%
infrastructure account	3,010,000		3,010,000	2,568,988	441,012	85%
Acquisition of Assets						
TOTAL	23,687,468	-	23,687,468	24,593,997	- 906,529	104%

Budget Notes

Budget under performance was caused by the failure of the Ministry to disburse full capitation and parents' failure to promptly pay school fees

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

Chebara Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes To The Financial Statements

1 Government Grants for Tuition


Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition		138,805
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	1,156,235	1,202,741
Chalks		
Exams and assessment		
Teachers guides		
Total	1,156,235	1,341,546

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments		402,324
Repairs and maintenance	-	1,817,500
Local transport / travelling	0	0
Electricity and water		0
EDU - Medical	85,400	0
Administration costs		0
Other Vote heads	3,074,770	3,889,443
Co-curricular Activities	237,263	0
Total	3,397,432	6,109,267

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	1,663,000	-
Transition infrastructure grants		-
Administration Block		-
Economic stimulus grants		-
Other (specify)(NGCDF and County govt.		-
Total	1,663,000	-



Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	
Personnel emoluments		109,096
Repairs and maintenance	738,232	921,361
Local transport / travelling		
Electricity and water		
Other Vote Heads	6,618,658	6,075,315
Administration costs		
BES	12,892,142	14,279,290
Activity	95,035	153,943
Total	20,344,067	21,539,005

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	
Tender Income	27,000	26,000
Rent income		
Income from farming activities	1,113,885	395,160
Income from Canteen Profits	126,090	161,998
Income from Bus Hire	183,100	22,000
Sale of Scrap metal		135,550
Fee for hire of ground and equipment		
Income from grants and donations*		
Infrastructure Account		
Dividends income		
Total	1,450,075	740,708

6 Tuition

Description	2022-2023	2021-2022
	Kshs	
Textbooks and reference materials		
Exercise books		595,000
Laboratory equipment		500,000
Internal exams		
Teaching / learning materials	1,156,235	231,500
Bank Charges	2,244	2,352
Total	1,158,479	1,328,852

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

7 Operations

Description	2022/23	2021/22
Personnel emoluments		415,759
Service Gratuity		
Administration Cost		
Repairs and maintenance & improvements		14,920
Local transport / travelling		
Electricity and water		
Medical		
Co-curricular Activities	82,250	
Other Vote Heads	3,079,857	4,616,774
SMASSE		
Bank Charges	3,828	16,772
Acquisition of Assets		1,786,920
Total	3,165,935	6,851,145
Amount Reported in the Statement of Receipts and Payments	3,165,935	6,851,145
Less Acquisition of Assets Amount	-	1,786,920
Operations Payments reported in Statement of Cash Flows	3,165,935	5,064,225

8 Infrastructure

Description	2022/23	2021/22
Construction of classrooms	1,227,000	-
Construction of laboratory		-
Construction of dormitory		-
Purchase of furniture		-
Purchase of equipment		-
Purchase of apparatus		-
Drilling of boreholes		-
Others (specify)		-
Total	1,227,000	-

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

9 Boarding And School Fund

Description	2022	2021
Personnel emoluments		33,146
Service Gratuity		70,125
Repairs and maintenance & Improvements	733,534	890,255
Local transport / travelling		
Electricity and water		
Other Vote Heads	5,620,132	5,962,725
Administration costs		
Lunch Programme		
Bank Charges	38,852	23,416
Expenses on Income Generating Activities	539,086	491,950
Fee on Boarding Equipment and Stores	14,545,816	9,818,182
Activity	357,150	
Insurance Cost (Life Property)		
Tender Fee	31,000	26,000
Transfer to Infrastructure Account		800,000
Infrastructure Account - Bank Charges	1,260	1,508
Acquisition of Assets		2,536,168
TOTAL	21,866,830	20,653,475
Amount Reported in the Statement of Receipts and Payments	21,866,830	20,653,475
Less Acquisition of Assets Amount	-	2,536,168
Boarding Payments reported in Statement of Cash Flows	21,866,830	18,117,307

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

Name of Bank, Account No. & currency	Status	Bank Account Number	2022-2023	2021-2022
KCB- Tuition Account	Active	1103248855	2,891	17,042
KCB -Operations Account	Active	1103257714	777,808	96,437
KCB - School Fund Account / Boarding	Active	1103180533	1,823,848	1,891,303
Savings Account				
Parent Association Development Account				
Income generating activities Account				
KCB - Infrastructural Account	Active	1113587903	1,117	1,414
Total			2,605,664	2,006,195

11 Cash In Hand

Description	2022-2023	2021-2022
Tuition Account		
Infrastructural Account		280
Operation Account		
School Fund account	86,333	92,956
Total	86,333	93,236

12 Short Term Investments

Description	2022-2023	2021-2022
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total	-	-

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023		2021-2022	
Fees arrears		7,559,784		5,751,364
Other non-fees receivables				200,000
Salary advances				
Imprest				
Total		7,559,784		5,951,364

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	2022-2023	% of the total	2021-2022	% of the total
Fees arrears for current year	1,934,952	26%	1,115,695	19%
Fees arrears for the previous year	5,624,832	74%	4,635,669	81%
Total (should tie to note 13 a)	7,559,784	100%	5,751,364	100%

14 Accounts Payable

Description				
Trade creditors (See ageing below and appendix 1)			6,613,685	5,123,937
Prepaid fees			224,513	105,840
Retention monies				
Total			6,838,198	5,229,777

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	2022-2023	% of the total	2021-2022	% of the total
Trade creditors for current year	3,299,841	50%	4,005,061	78%
Trade creditors for the previous year	3,313,844	50%	1,118,877	22%
Trade creditors for prior periods (over two years)		0%		0%
Total (should tie to note 14)	6,613,685	100%	5,123,937	100%

Chebara Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
Bank balances	2,006,195	1,076,490
Cash balances	93,236	125,887
Short Term Investments		
Receivables	5,951,364	6,009,674
Payables	- 5,229,777	- 5,288,087
Total	2,821,018	1,923,964

Chebara Girls Secondary School
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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description		2022-2023	2021-2022
Cattle	12	600,000	400,000
Goats			
Trees	2,000	200,000	15,000
Coffee or tea plantation			
Poultry			
Total		800,000	415,000

18 Borrowings

Description	2022-2023	2021-2022
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

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Other important disclosure notes

19 Stock/ Inventory

Description	2021/2022	2022/2023
Sugar	84,500	-
Maize	1,035,000	-
Tea Leaves	34,500	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
TOTAL	1,154,000	-

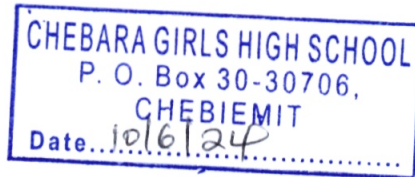
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20 Progress on Follow Up Of Auditor Recommendations

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)

 Sign and Date
 Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
Sub-Total						
SUPPLY OF GOODS						
2. Conart Limited				511,608	511,608	
3. Yokhama Enterprises Ltd				757,676	757,676	
4. Astrong General Merchants				1,700,650	1,700,650	
5. Mosop Sports House				14,500	14,500	
6. Joseph Kipserem Kipkore				36,320	36,320	
7. Mois Brdge Dairy Ltd				43,448	43,448	
8. Rebecca Kiptoo				94510	94510	
9. Mustard Seed Bakers Ltd				66,330	66,330	
Sub-Total				3,225,042	3,225,042	
Supply Of Services						
10. ELDOWAS-Water Billings				30,000	30,000	
11. KPLC-Electricity Billings				45,000	45,000	
Sub-Total				75,000	75,000	
Grand Total	3,968,845.00			3,300,042	3,300,042	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

(The school should ensure that a detailed fixed assets register is maintained).

