

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 20 FEB 2015

DAY:

Thursday

TABLED
BY:

Hon Nassiri Wanyo

Deputy Majority Whip

OF

CLERK-AT
THE-TABLE:

Imajum Mwale

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**BISHOP SULUMETI CHELELEMUK
GIRLS' HIGH SCHOOL**

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

BUSIA COUNTY





BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

1. STATEMENT OF MEMBERSHIP AND FINANCIAL STATEMENTS
Reports and Financial Statements for the year ended 31st Dec 2022

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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I. KBY 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 Busia County, Teso North Sub-County

The school was registered in 19/03/1978 under registration number H/131/81 and is currently categorized as an extra county school established, owned or operated by the Government.

The school is a boarding school and had number of 259 students as at 30th June 2022. It has three (3) streams and 18 teachers of which 3 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	JOSEPHINE CHESETTO	Chairman	15/03/2022
2	GLADYS ANDIEMA	Secretary- Principal	15/03/2022
3	EVANS MAJUNE OMONYA	Member	15/03/2022
4	DINA OMALA EKISA	Member	15/03/2022
5	JOHN WANDABWA K.	Member	15/03/2022
6	GIDEON WANJAMA	Member	15/03/2022
7	JUDITH AMOJONG	Member	15/03/2022
8	MONICA TOTO	Member	15/03/2022
9	FR. BENARD FWAMBA	Member Rep sponsor	15/03/2022
10.	ZACHARIA OLEKET	Member	15/03/2022
11	LIVINGSTONE EMEDELE	Member	15/03/2022
12	ZERUIYA ONAPA	Member	15/03/2022
13	DAVID OSANGIR	Member	15/03/2022
14	ROSE ATEBAT	Rep Students	15/03/2022
15.	MARY OPIRI EKUDANG	Member	15/03/2022
16.	EDWARD EBUSURU	Member	15/03/2022

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Gladys Andiema Evans Majune John Wandabwa Fr. Benard Fwamba Josephine Chesetto	Secretary v-chairman P.A chairman Member chairman	2
2	Audit Committee	Fr. Benard Fwamba Evans Majune Namdala Emukule Judith Amojong Zecharia Olekete	Member Chairman Member Member member	1
3	Finance, procurement and general purposes Committee	Gladys Andiema Josephine Chesetto John Wandabwa Evans Majune Ekisa Godrick Oduu Susan Emukule Benard Fwamba	Member Member chairman Member Member Member member	1
4	Academic standards, quality and environment Committee,	Gladys Andiema Livingstone Emedele Benard Fwamba Dina Omala Nekesa Josephine Chesetto John Wandabwa	Member Member Member Member Member Chairman	2

BISHOP SULEMETS CHELELEMEK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2022

		Zecharia Olekete	Chairperson	
		Gladys Andiemba	Member	
		SCDB- Mr. Ombati	Member	
		Doris Barasa	Member	
		Josephine Chesselto	Member	
	School Infrastructure	John Wandabwa	Member	
5	Committee	Eng. Godrick Ekisa	member	2
		Gladys Koech	Member	
		Fr. Benard Fwamba	Member	
		John Wandabwa	Member	
		Josephine Chesselto	Member	
		Susan Emukule	chairman	
6	Discipline, Ethics And Integrity Committee	Zeruiya Onapa	Member	
		Zecharia Olekete	member	1
7	Adhoc Committee (if any during the year)	N/A		

d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	GLADYS ANDIEMA	413583
2	Deputy Principal	DORIS BARASA	277643
3	School Bursar	WILLIMINA KARANI	n/a

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) Schools contacts

Post Office Box: 129-50209-MALAKISI
Telephone: 0714099999
E-mail: bisulumetigirlschelelemuk@yahoo.com
Website: N/A
Face book: N/A
Twitter: N/A

(e) School Bankers

1. Name of Bank: KENYA COMMERCIAL BANK- TUITION
Branch: MALABA
Account Number: 1102004308
2. Name of Bank: KENYA COMMERCIAL BANK- OPERATION
Branch: MALABA
Account Number: 1102004596
3. Name of Bank: KENYA COMMERCIAL BANK-BES
Branch: MALABA
4. Account Number: 1101997028
5. Name of Bank: KENYA COMMERCIAL BANK -
INFRASTRUCTURE
Bank: MALABA
Account Number: 1210984814
6. MPESA Pay Bill No. 522123
Bank KENYA COMMERCIAL BANK
Account Number 50059K

(f) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

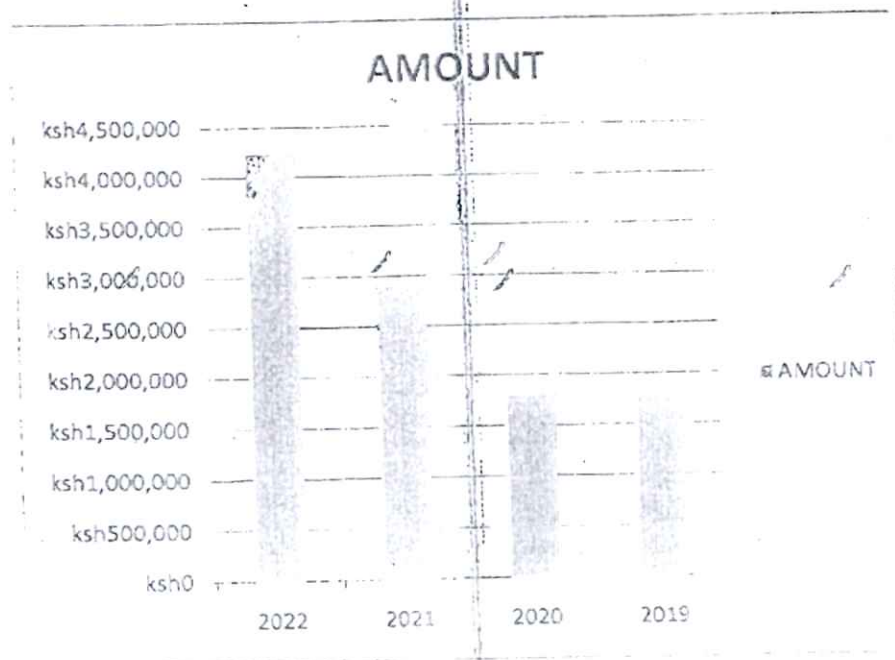
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

- Surplus/ deficit for the year and a comparison of the same for the last three years

SURPLUS/DEFICIT

YEAR	AMOUNT (KSHS)
2021/2022	4,235,341
2020/2021	2,901,739.65
2019/2020	1,812,859
2018/2019	1,778,258.05

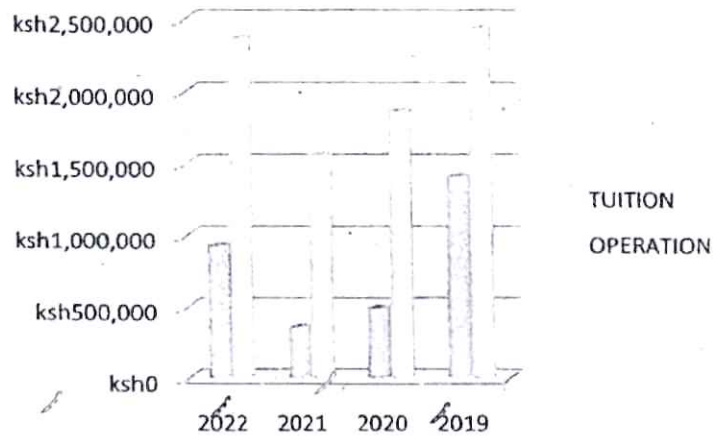


BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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

CAPITATION GRANT

YEAR	TUITION	OPERATION
2021/2022	926,013	2,370,762
2020/2021	357,160.50	1,558,534
2019/2020	489,209	1,867,550
2019/2019	1,410,068.60	2,438,643.75



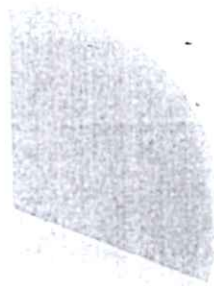
BISHOP SOLUMETI CHEBELEMI K GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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

RATIO ANALYSIS

YEAR	RATIO
2021/2022	13852
2020/2021	7397
2019/2020	8416
2018/2019	14860

AMOUNT



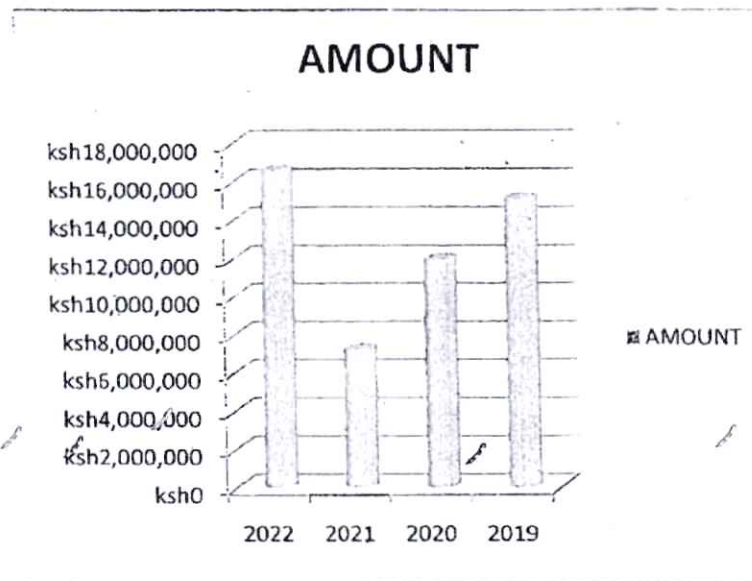
2022
2021
2020
2019

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

School fund income-other receipts

INCOME ANALYSIS

YEAR	AMOUNT(KSHS)
2021/2022	16,633,511
2020/2021	7,247,120
2019/2020	11,965,510
2018/2019	15,165,548

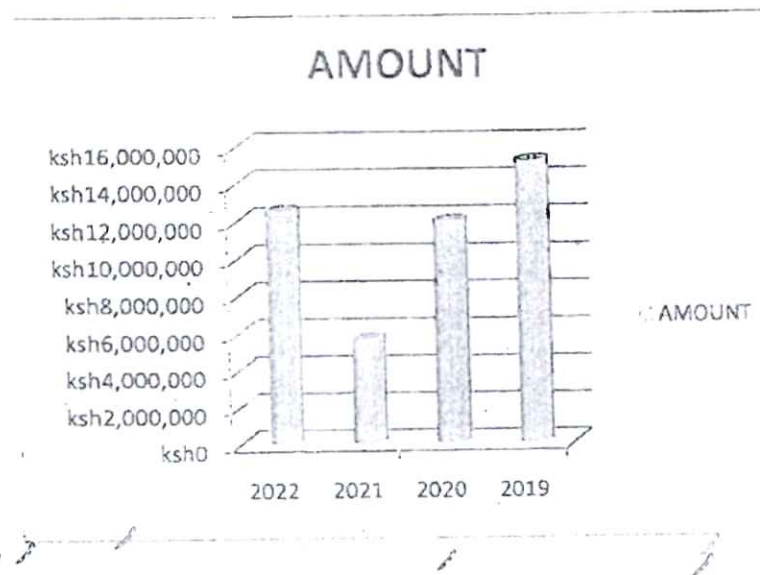


BISHOP SOLUMETI CHELELEMIK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

-A three-year overview of growth in expenditure of the school!

EXPENDITURE ANALYSIS

YEAR	AMOUNT(KSHS)
2021/2022	12,541,714
2020/2021	5,669,318
2019/2020	11,965,510
2018/2019	15,165,548

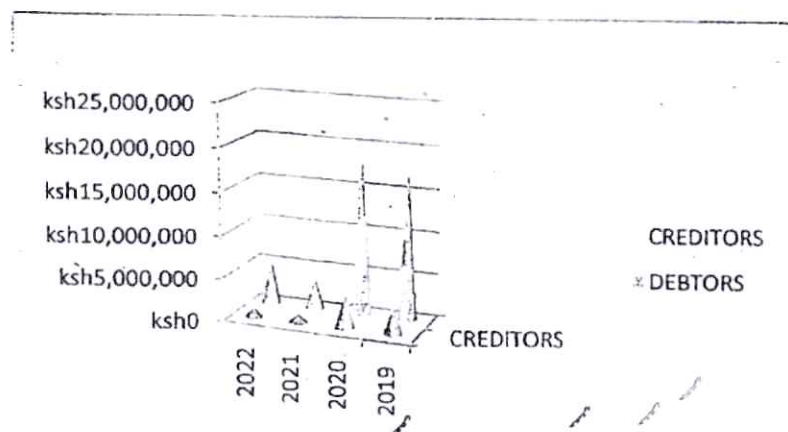


BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Movement of debtors and creditors of the school over the last three years

CREDITORS AND DEBTORS ANALYSIS

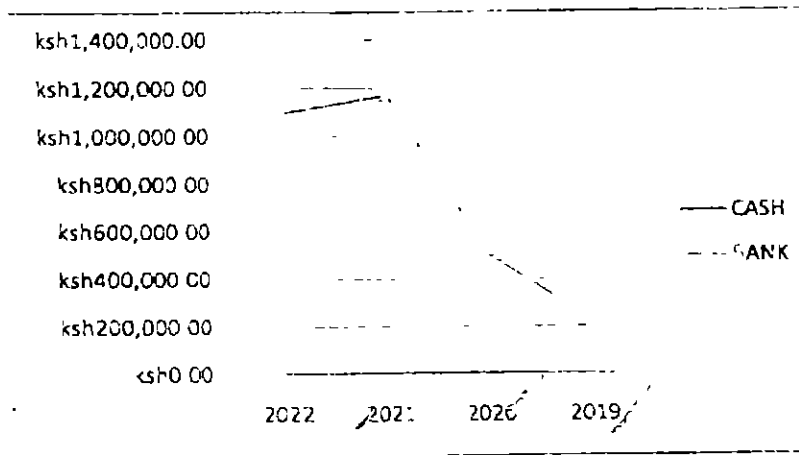
YEAR	CREDITORS (KSHS)	DEBTORS (KSHS)
2021/2022	1,174,812	5,348,595
2020/2021	1,073,898	3,744,410
2019/2020	3,964,496	20,347,873
2018/2019	3,105,934	17,406,319



- Movement of cash and bank balances over the last three years

CASH AND BANK ANALYSIS

<u>YEAR</u>	<u>CASH</u>	<u>BANK</u>
2021/2022	1615	1096534.85
2020/2021	2585	1169979
2019/2020	3471	501903.95
2018/2019	2351	220318.30



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

a) **Teacher Student ratio:**

The teacher- student ratio is 15:259. The school enrolment dropped but number of teachers was constant. No new teachers were posted or recruited to the school within the year. No new teachers were transferred or retired during this period. Three teachers were employed by the BOM. The school has 1 teacher per subject except computer and business studies where there is no TSC employed teacher hence causing a shortage.

SUBJECT	EN G	MAT	KIS	PHY	BIO	CHE	HIS	GEO	CRE	COM	BS T	H S C	A G R
Approved no. of teachers	3	3	3	2	2	2	2	2	2	1	1	1	2
No. of students	259	259	259	157	259	259	185	105	259	122	16 6	1 4 4	12 6
Teachers available	4	3	3	2	2	1	3	1	1	0	0	1	2
Teacher shortage	-1	0	0	0	0	1	0	1	1	1	1	0	0

b) **Mean score in the 2022 KCSE:**

KCSE PERFORMANCE

YEAR	2019	2020	2021	2022
SET MEAN SCORE	4.2	5.0	5.5	5.0
KCSE MEAN SCORE	4.453	4.824	4.224	4.000
IMPROVEMENT INDEX	+0.253	+0.371	-0.60	-0.224
UNIVERSITY ENTRY	8	8	8	2

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

YEAR	2019	2020	2021	2022
NO. OF CANDIDATES	75	74	82	62

BISHOP SUDUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

d) Capacity of the school:

PHYSICAL FACILITIES AND INFRASTRUCTURE

SUMMARY OF CAPACITY OF AVAILABLE FACILITIES

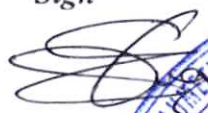
Type of facility	No. of students	Number of facilities	Standard capacity of facilities	Actual capacity of facilities	gaps	Remarks
Classrooms	285	10	450	285	0	adequate
Administration block	285	2	2	2	0	adequate
Laboratories	285	4	180	285	-2	Inadequate
Dormitories	285	6	540	285	0	Adequate
Kitchen	285	2	540	285	0	Adequate
Water tanks	285	6	50000ltrs	36000 ltrs	-14000lts	Inadequate
Students toilets	285	24	350	14	0	Adequate
Fields	285	1	100	100	-3	Need three
Land	285	6 hectares	600	285	0	Adequate
Security	285	4 personnel	6	4	-2	inadequate
School bus	285	1	51	51	0	inadequate
Staff houses	30 staff	12	12	12	-18	inadequate
Posho mill	285	1	1	1	0	adequate
generator	285	1	1	1	0	adequate

The school currently has adequate classrooms which can accommodate the current enrolment of 285 girls. The administration blocks available serves the school well because there are departmental offices available in the academic square among the classrooms. The dormitories can accommodate up to 600 students with the completion of the storeyed one. The 2 laboratories cannot allow science subjects be taught simultaneously hence need for 2 more. The school has adequate land for expansion but the rocky terrain does not favour adding of playing fields. Adequate funding, prompt fees payment and ministry employment restrictions can enable hiring of more security.

f) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

YEAR	PROJECT	SOURCE OF FUNDS	STATUS
Jan 2021- Jun 2021	Storeyed Dormitory	FDSE AND BES	incomplete

Sign



School Principal



III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *Bishop Sulumeti girls high school, Chelelmuk* 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, 2022, and of the school's financial position as at that date.

Name: Josephine Cheset
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 6/6/24

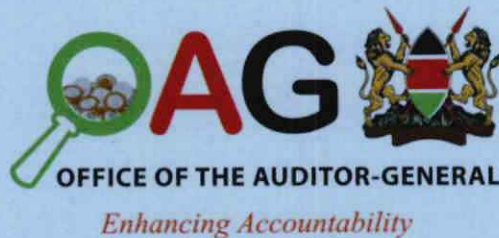
Name: Evelyn V. Maleny
Designation: School Principal / Secretary to Board of Management
Sign: [Signature]
Date: _____

Name: William M. Mwan
Designation: Bursar / Treasurer
Sign: [Signature]
Date: 6/6/24



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BUSIA 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bishop Sulumeti Chelelemuk Girls' High School – Busia County set out on pages 19 to 31, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, statement of

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Bishop Sulumeti Chelelemuk Girls' High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance amounting to Kshs.27,010,545 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review. Further, significant accounting policies on accounts receivables as disclosed in Note VII to the financial statements is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy, completeness and existence of account receivables balance could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bishop Sulumeti Chelelemuk Girls' High School Management in accordance with ISSAI 130 on the 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 comparison of budget versus actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.13,784,352 and Kshs.20,510,218 respectively resulting into an over-funding of Kshs.6,725,866 or approximately 49% of the budget. However, the School spent an amount of

Kshs.17,478,665 against the budgeted amount of Kshs.13,349,992 resulting into an over-utilization of Kshs.4,128,673 or approximately 31% of the budget.

The over-funding and over-absorption affected the planned activities and may have impacted negatively on the implementation of the School's programs.

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.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, 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 of Conclusion

1. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.926,013 and Kshs.4,045,762 respectively as disclosed in Notes 1 and 2 to the financial statements. During the year under review, the School's register reflected student enrolment of two hundred and seventy-eight (278) students for each of the first, second and third terms, against the National Education Management Information System (NEMIS) data of two hundred and eighty (280), two hundred and thirty-eight (238) and two hundred and forty-one (241) students for the first, second and third terms respectively, resulting to a variance of two (2), forty (40) and thirty-seven (37) students each for the first, second and third terms respectively. As a result, the School was under-funded by an amount of Kshs.570,929.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.926,013 and Kshs.4,045,762 respectively could not be confirmed.

2. 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.

3. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.20,510,218 and Kshs.20,584,632 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

In the circumstances, Management was in breach of the law

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 31 October, 2023 instead of the statutory deadline of 30 September, 2022. This is contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

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

Conclusion

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

Basis of Conclusion

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.

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 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 intentions 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

Nairobi

13 September, 2024

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED
 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	926,013	357,161
Capitation grants for operations	2	4,045,762	2,246,534
School Fund Income- Parents' Contributions	3	15,482,943	3,416,503
School Fund Income- Other receipts	4	55,500	73,000
TOTAL RECEIPTS		20,510,218	6,093,198
PAYMENTS			
Payments for Tuition	5	941,018	47,568
Payments for operations	6	4,136,913	1,291,420
Boarding and school fund payments	7	13,079,117	4,216,807
Payments for infrastructure	8	2,427,584	
TOTAL PAYMENTS		20,584,632	5,955,795
SURPLUS/DEFICIT		(74,414)	537,403

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

Name Josephine Cheseto

Chair BOM

Date 6/6/24

Signature Cheseto

Name Evelyn V. Malony

School Principal

Secretary to BOM

Date 6/6/24
 Signature [Handwritten Signature]



Name William Kiarani

Bursar

Finance Officer

Date 6/6/24

Signature [Handwritten Signature]

BISHOP BULLOCK/ST. CHELSEA/ST. JOSEPH'S/GH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2022

V STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,096,535	1,169,979
Cash Balances	9	1,615	2,585
Total Cash and cash equivalent		1,098,150	1,172,564
Account's receivables	11	27,010,545	22,463,821
TOTAL FINANCIAL ASSETS		28,108,695	23,636,385
FINANCIAL LIABILITIES			
Accounts Payables	12	8,497,393	3,950,669
NET FINANCIAL ASSETS		19,611,302	19,685,716
REPRESENTED BY			
Accumulated Fund b/fwd	13	19,685,716	19,148,301
Surplus/Deficit for the year		(74,414)	537,403
NET FINANCIAL POSSITION		19,611,302	19,685,716

The school financial statement were approved on 6/6/24

and signed by:

Sign Cheseto

Sign [Signature]

Sign kt

Name Josephine Cheseto

Name Evelyn V. M. S.

Name Williama Karani

Chair BOM

School Principal
Secretary to BOM

Busar/
Finance Office

Date 6/6/24



Date 6/6/24

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

VI STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 20XX

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	926,013	357,161
Capitation grants for operations	2	4,045,762	2,246,534
School fund income- Parents contributions/ fees	3	15,482,943	3,416,503
School fund income- other receipts	4	55,500	73,000
Total receipts		20,510,218	6,093,198
Payments			
Payments for Tuition	5	941,018	47,563
Payments for operations	6	4,136,913	1,291,420
Boarding and school fund payments	7	13,079,117	4,216,807
Payment of infrastructure	8	2,427,584	-
Total payments		20,584,632	5,555,795
Net cashflow from operating activities		(74,414)	537,403
Net increase in cash and cash equivalent		(74,414)	537,403
Cash and Cash equivalent		1,172,564	635,161
Cash and cash equivalent at the beginning of the year		1,098,150	1,172,564

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 20XX

	Final Budget	Actual on Comparable Basis	Performance Difference	% of Utilization
Receipts				
Capitation Grants for Tuition	1,193,472	926,013	267,459	22%
Capitation Grants for Operations	1,565,360	4,045,762	(2,480,402)	-158%
School Fund Income - Parents' Contribution	11,025,520	15,482,943	(4,457,423)	-40%
School Fund Income - Other Receipts	-	55,500	(55,500)	
Capitation Grants for Infrastructure	-	-		
Total Receipts	13,784,352	20,510,218	(6,725,866)	-49%
Payments				
Payments for Tuition	1,193,472	941,018	252,454	21%
Payments for Operations	1,675,000	4,136,913	(2,461,913)	-147%
Boarding and School Fund Payment	10,481,520	13,079,117	(2,597,597)	-25%
Payments for Infrastructure	-	2,427,584		
Total Payments	13,349,992	17,478,665	(4,128,673)	-31%

VII SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the impress or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

VII NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Tuition	926,013.00	357,160.50
Total	926,013.00	357,160.50

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
M&I	1,675,000.00	688,000.00
PAYE	-	126
Other Voteheads	2,370,762.00	1,558,534.40
Total	4,045,762.00	2,246,660.40

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Lunch	5,526,607	-
BES	-	2,060,540
LT@T	244,570	63,243
Activity	200,020	20,942
ADM costs	570,973	181,110
Personal emolument	1,799,021	463,756
M&I	744,929	192,243
EWC	1,660,688	434,664
Fee repayment	608	-
Fees receivable	4,735,527	-
Total	15,482,943	3,416,503

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SCHOOL FUND ACCOUNT - OTHER RECEIPTS

	2021-2022	2020-2021
	Kshs	Kshs
Lunch	-	-
BES	-	-
RMI	-	-
Harambee	-	-
LT@T	-	-
Activity	-	-
ADM costs	-	-
Personal emolument	-	-
M&I	-	-
EWC	-	-
School bus	29,500	52,000
Tender	26,000	21,000
NSSF	-	-
NHIF	-	-
PAYE	-	-
Saving account	-	-
School farm	-	-
Sales of borehole water	-	-
NG-CDF	-	-
Fees arrears	-	-
Fee repayment	-	-
PA-donations, school van project	-	-
BES	-	-
Caution money	-	-
Other vote heads	-	-
Bank interest	-	-
Fees receivable	-	-
Total	55,500	73,000

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Laboratory equipment	252,594	-
Internal exams	369,500	15,000
Teaching / learning materials	172,370	30,500
Payables	140,980	
Bank Charges	5,574	2,068
Total	941,018	47,568

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	
Personnel emoluments	1,181,580	659,558
Administration Cost	45,950	73,865
Electricity and water	218,540	137,915
LTT	500	16,300
BOM Teachers	703,000	284,000
NSSF	63,405	83,750
NHIF	7,400	33,100
Bank Charges	3,468	2,806
Acquisition of Assets	1,913,070	-
TOTAL	4,136,913	1,291,420

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
	2021-2022	2020-2021
	Kshs	Kshs
BES	7,817,116	2,669,696
LT@T	538,940	248,780
EWC	177,830	132,343
Admin costs	2,712,814	485,461
Personal emolument	298,503	324,545
Gratuity	359,102	
Payables	1,174,812	
School Bus	-	16,000
NHIF	-	70,100
Refund	-	4,400
School farm	-	116,482
Bus Insurance	-	149,000
Loan Interest repayment	-	-
TOTAL	12,541,714	4,216,807

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		7,380	22,385
Operations Account		113,869	28,056
School Fund Account/Boarding		429,398	290,432
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account		545,888	829,106
Total		1,096,535	1,169,979

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	1,087	1,087
School Fund account	528	1,498
Total	1,615	2,585

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	26,986,145	22,461,821
Other non-fees receivables	-	-
Salary advances	24,400	2,000
Imprest	-	-
Total	27,010,545	22,463,821

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	5,348,595	3,744,410
Fees arrears for the previous year	3,744,410	5,139,257
Fees arrears for prior periods (over two years)	18,717,411	15,208,616
Fees arrears received during the year	-1,602,936	-1,630,462
Total	26,207,480	22,416,821

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	8,403,447	9,036,418
Prepaid fees	93,946	608
Retention monies	-	-
Total	8,497,393	9,036,481

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	1,096,535	645,035
Cash balances	1,615	3,471
Short Term Investments	-	-
Receivables	26,231,880	22,463,821
Payables	(8,497,393)	(3,964,014)
Surplus/Deficit for the year	(2,219,460)	537,403
Total	17,466,256	19,685,716

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
-	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		-	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

16 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)

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
7.						
8.						
9.						
10.						
Sub-Total						
Supply of services						
11.						
12.						
13.						
Sub-Total						
Grand Total						

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
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- soft ware						
Total						

BISHOP SULUMETI CHELELEK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

BISHOP SULUMETI CHELELEK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Name of the asset	Description	Date of purchase in station	Historical cost	dept	remarks
	KSh	KSh	KSh		
Principal house	Permanent house	1984	100,000	administration	Good condition
D/Principal	permanent	1984	100,000	administration	Good condition
Staff houses (8 houses)	permanent	1978	80,000	Staff houses	Require repair
Class rooms (12)	permanent	1977	80,000	classes	Good condition
Administrative Block	permanent	1978	100,000	administrative	Good condition
Laboratories (2)	permanent	1880	160,000	tuition	Good condition
Toile(students)	permanent	2016	250,000	boarding	working
Toilets	permanent	1980	90,000	boarding	working
Kitchen	Permanent	1976	60,000	boarding	In use
dormitories	permanent	1976	250,000	boarding	In use
Storeyed dormitory	permanent	2012	14,000,000	boarding	incomplete
	Sub-Total		15,270,000		working
14. Ubrahim karimo	Posho mill repair	2021	35,000	boarding	
	Sub-Total		35,000		
	Grand Total		15,305,000		