

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 20 FEB 2015

DAY

Thursday

OF

TABLED

CLERK-AT
THE-TABLE:

Hon Naomi Wage
Deputy Majority Whip
Imati Mwale

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**BISHOP SULUMETI CHELELEMUK
GIRLS' HIGH SCHOOL**

**FOR THE SIX (6) MONTHS PERIOD
ENDED 30 JUNE, 2021**

BUSIA COUNTY



BISHOP SULUMETI CHELELEK GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

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

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

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C. 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 Busia County, Teso North Sub-County

The school was registered in 19/03/1981 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 289 students as at 30th June 2021. It has three (3) streams and 15 teachers of which 2 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	DENNIS AWUNYA	Chairman	14/03/2019
2	GLADYS ANDIEMA	Secretary- Principal	14/03/2019
3	FRANCIS MUSISI	Member	14/03/2019
4	JOHN EKIRAPA	Member	14/03/2019
5	TERESA EMENTONO	Member	14/03/2019
6	MARY EKUDAM	Member	14/03/2019
7	ANASTACIA MWETU	Member	14/03/2019
8	ZERUIYA ONAPA	Member	14/03/2019
9	FR. AUGUSTINE BARASA	Member Rep sponsor	14/03/2019
10	SUSAN ONAPA	Member	14/03/2019
11	FLORENCE OMOIT	Member	14/03/2019
12	DINA OMALA	Member	14/03/2019
13	PAUL NGOTA	Member	14/03/2019
14	DELCEY WASWA	Rep Students	14/03/2019
15	JUDITH JUMA	Member	14/03/2019

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
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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 paragraph 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	School Executive Committee	Dennis Awunya John Ekirapa Francis Musisi Fr. Augustine Barasa Gladys Andiema	Chairman Vice chairman Member Member/ sponsor Secretary	2
2	Audit Committee	Paul Ngota Florence Amoit Truphosa Emomeri Ajaa Olubayi Theresa Ementono	Member Member Member Member chairman	1
3	Finance, procurement and general purposes Committee	Gladys Andiema Dennis Awunya John Ekirapa Francis Musisi Fr. Augutine Barasa Ruth Ipuwa	member member chairman member member member	1
4	Academic Committee	Gladys Andiema Doris Amunga Papa Paul Ngota Francis Musisi Dina Omala Teresa Ementono	Member Member Member Member Chairperson member	2
5	School infrastructure Committee	Doris Amunga Papa Gladys Andiema Dennis Awunya Truphosa emomeri	secretary member member member	2

Ref.	Designation	Name	TSC Number
1	Principal	GLADYS ANDIEMA	413583
2	Deputy Principal	LUCY OUMA	277643
3	School Bursar	WILLIMINA KARANI	n/a

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

d) School operation Management

7	Adhoc Committee (if any during the year)	N/A	
6	Discipline and welfare Committee	Bramwel Estromo SODE- Mr. Ombati Gladys Koach Doris Amunga Papa Francis Musisi Florence Amoit Fr. Augustine Barasa	chairperson member Member Secretary Member Chairman member

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

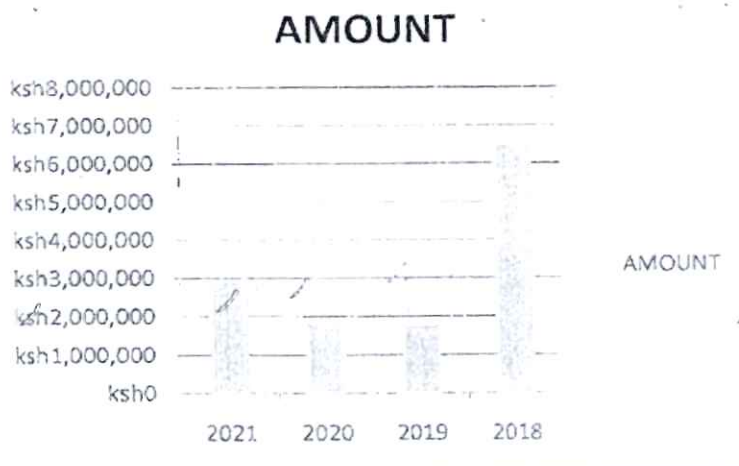
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

SURPLUS/DEFICIT ANALYSIS

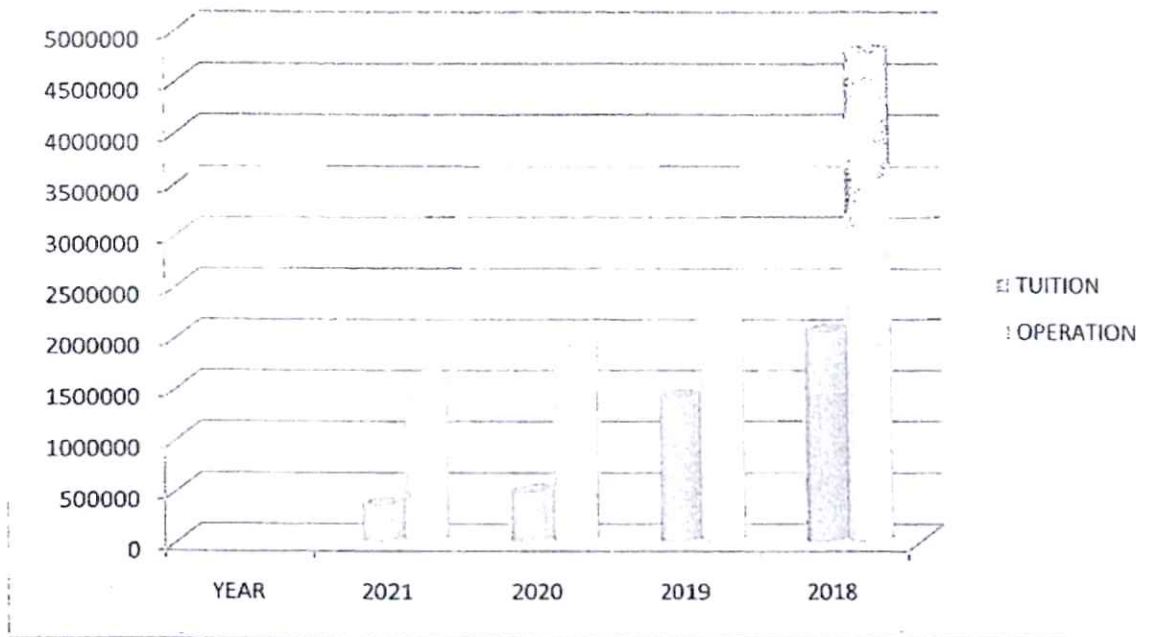
YEAR	AMOUNT(KSHS)
2020-2021	2,901,739.65
2019-2020	1,812,859
2018-2019	1,778,258.05
2017-2018	6,829,105.20



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

CAPITATION	TUITION	OPERATION
YEAR	AMOUNT(KSHS)	AMOUNT(KSHS)
2020/2021	357,160.50	1,558,534.40
2019/2020	489,209.00	1,867,550.00
2018/2019	1,410,068.60	2,438,643.75
2017/2018	2,053,310	4,780,985.20

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021



Ratio of capitation grant per student over the last three years
RATIO OF CAPITATION ANALYSIS

YEAR	RATIO
2020/2021	7,397
2019/2020	8,416
2018/2019	14,860
2017/2018	19,526

RATIO

2021

2020

2019

2018

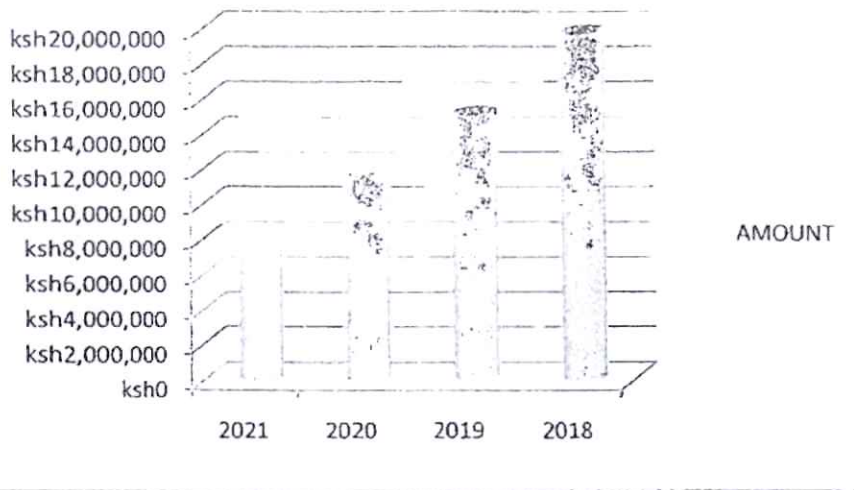
- *A three-year overview of growth of other income(s) earned by the school.*

INCOME ANALYSIS

YEAR	AMOUNT
2020/2021	7,247,120
2019/2020	11,965,510
2018/2019	15,165,548
2017/2018	19,769,496

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

AMOUNT



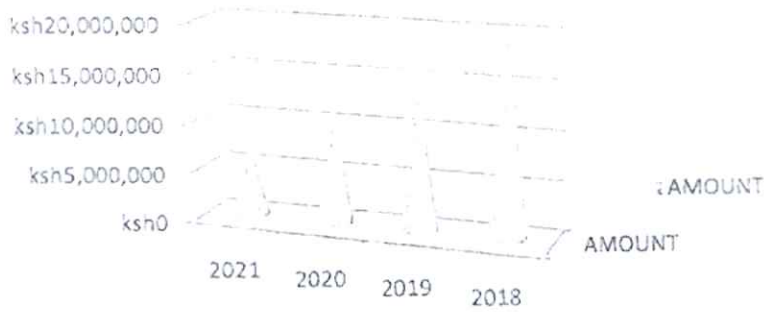
A three-year overview of growth in expenditure of the school

EXPENDITURE ANALYSIS

YEAR	AMOUNT
2020/2021	7,247,120
2019/2020	11,965,510
2018/2019	15,165,548
2017/2018	19,762,469

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

AMOUNT

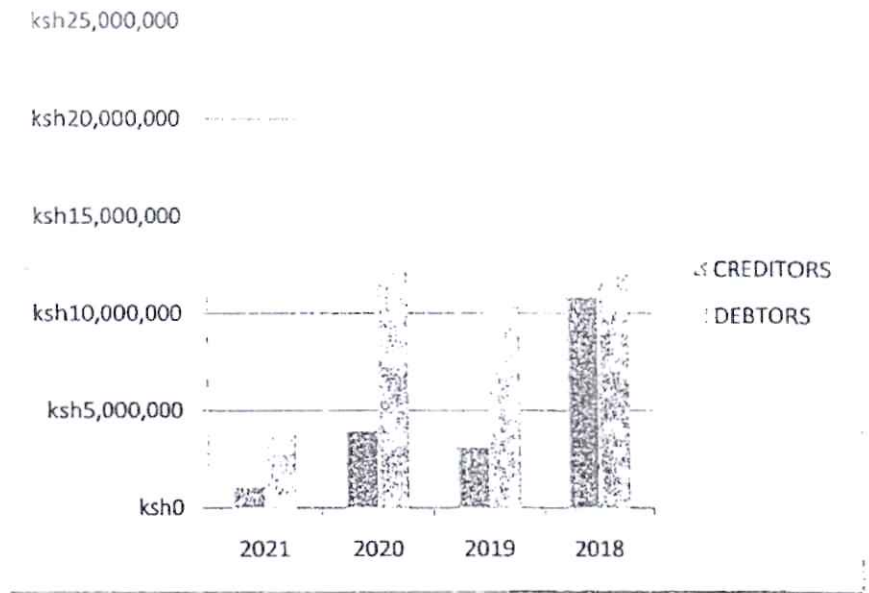


Movement of debtors and creditors of the school over the last three years

CREDITORS & DEBTORS ANALYSIS

YEAR	CREDITORS (AMOUNT)	DEBTORS(AMO UNT)
2020/2021	1,073,898	3,744,410
20219/2020	3,964,496	20,347,873
2018/2019	3,105,934	17,406,319
2017/2018	10,829,195	21,744,509

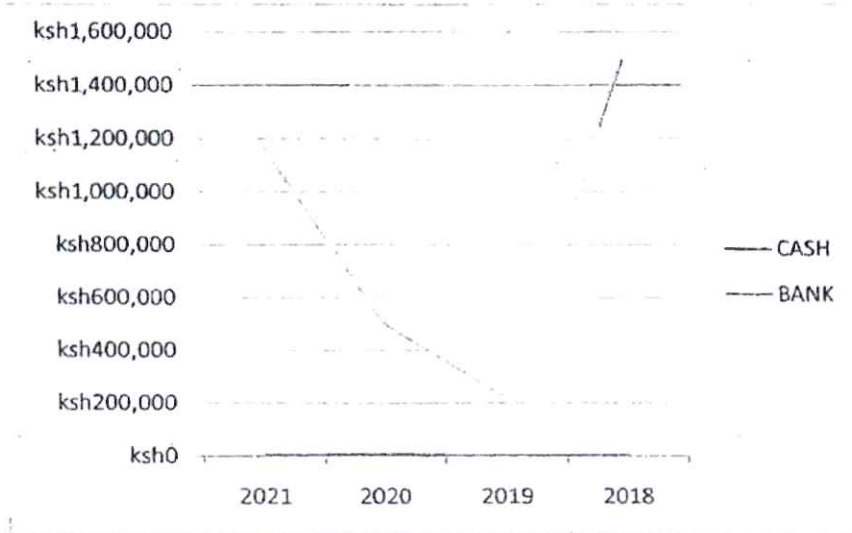
BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021



Movement of cash and bank balances over the last three years

CASH /BANK BALANCE MOVEMENT

YEAR	CASH	BANK
2020/2021	2585	1,169,979
2019/2020	3,471	501,904
2018/2019	2,351	220,318
2017/2018	661	1,490,757



BISHOP SJULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
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b) Teacher Student ratio:

The teacher- student ratio is 1:57. The school has 15 TSC teachers teaching the 285 girls in the school covering a total of 13 teaching subjects. The school has shortages of 5 subjects to include business studies, computer, chemistry and history. 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.

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	285	285	285	167	285	285	210	126	285	164	20 7	1 7 7	1 5 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

c) Mean score in the 2021 KCSE:

KCSE PERFORMANCE.

YEAR	2018	2019	2020	2021
SET MEAN SCORE	4.0	4.2	5.0	5.5
KCSE MEAN SCORE	3.584	4.453	4.824	4.224
IMPROVEMENT INDEX	-0.416	+0.253	-0.176	-1.276
UNIVERSITY ENTRY	2	8	8	8

d) Number of Candidates in the 2021 KCSE:

YEAR	2018	2019	2020	2021
NO. OF CANDIDATES	89	75	74	82

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
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e) 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.

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

YEAR	PROJECT	SOURCE OF FUNDS	ESTIMATED VALUE IN KSH	STATUS
JAN 2021-	Storeyed	FDSE AND	7,501,290	incomplete
JUN 2021	Dormitory (2 nd floor)	BES		

Sign



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *Bishop Sulumeti Chelelemuk Girls' high school* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Dennis Awunya
Chairman, School Board of Management
Designation:

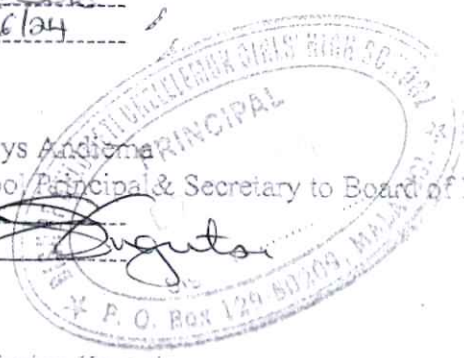
Sign: Dennis Awunya
Date: 6/6/24

Name: Gladys Andima
Designation: School Principal & Secretary to Board of Management

Sign: Gladys Andima
Date: _____

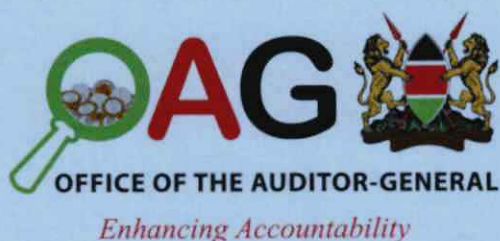
Name: Willimina Karani
Designation: Bursar/ Finance Officer

Sign: Willimina Karani
Date: 6/6/24



REPUBLIC OF KENYA

Telephone: +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 BISHOP SULUMETI CHELELEMU GIRLS' HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – 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 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 18 to 28, which comprise of the

statement of financial assets and financial liabilities as at 30 June 2021, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six period 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, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the 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 of Kshs.22,463,821 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit.

In the circumstances, the accuracy, completeness and existence of accounts receivables balance of Kshs.22,463,821 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 budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.13,716,352 and Kshs.9,910,046 respectively, resulting to an under-funding of Kshs.3,806,307 or 28% of the budget. However, the School spent an amount of Kshs.5,555,795 against actual receipts of Kshs.9,910,046 resulting to an under-utilization of Kshs.4,354,251 or 44% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis of Conclusion

1. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.357,161 and Kshs.2,246,534 respectively as disclosed in Notes 1 and 2 to the financial statements. During the period under review, the School's register reflected student enrolment of two hundred and eighty-four (284) students for each of the first, second and third terms, against the National Education Management Information System (NEMIS) data of two hundred seventy-six (276), two hundred and seventy-seven (277) and two hundred and seventy-nine (279) students for the first, second and third terms respectively, resulting to a variance of eight (8), seven (7) and five (5) students each for the first, second and third terms respectively. As a result, the School was under-funded by an amount of Kshs.157,932.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.357,161 and Kshs.2,246,534 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.6,093,198 and Kshs.5,555,795 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 is 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, 2021. This is contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which states that the School's financial statements should be ready by 30 September, 2021 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 Governances section of my reports, 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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

05 September, 2024

Report of the Auditor-General on Bishop Sulumeti Chelelemuk Girls' High School for the six (6) months' period ended 30 June, 2021 – Busia County

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD ENDED 30TH JUNE 2021

DESCRIPTION OF NOTE HEAD	Note	JAN 2021 -	JAN 2021 -
		JUNE 2021	DEC 2020
		KSh	KSh
RECEIPTS			
Capitation grants for tuition	1	357,161	0.00
Capitation grants for operations	2	2,246,534	0.00
School Fund Income- Parents' Contributions	3	3,416,503	0.00
School fund income – other receipts	4	73,000	
TOTAL RECEIPTS		6,093,198	0.00
PAYMENTS			
Payments for Tuition	5	47,568	0.00
Payment for operations	6	1,291,420	
Boarding and school fund payments	7	4,216,807	0.00
TOTAL PAYMENTS		5,555,795	0.00
SURPLUS/DEFICIT		537,403	0.00

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

Sign: [Signature]

Name Josephine Cheseto

Chair BOM

Date 6/6/24

Sign [Signature]

Name Evelyn V. Malenje

School Principal/
Secretary to BOM

Date.....



Sign

Name Williamina Karani

Bursar/
Finance Officer

Date 6/6/24

MISKOP SKUBERTI CHELLERAM JAINI HIGH SCHOOL
 Report on Financial Statements for the year ended 30th June 2021

7. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30th JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,169,979	-
Cash Balances	9	2,585	-
Total Cash and cash equivalent		1,172,564	-
Accounts receivables	11	22,453,821	-
TOTAL FINANCIAL ASSETS		23,636,385	-
FINANCIAL LIABILITIES			
Accounts Payables	12	3,950,569	-
NET FINANCIAL ASSETS		19,685,716	-
REPRESENTED BY			
Accumulated Fund b/w/c	13	19,148,313	-
Surplus/Deficit for the year 2021		537,403	-
NET FINANCIAL POSITION		19,685,716	-

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

Sign: *Cheselo*

Sign: *Jugulze*

Sign: *KB*

Name: Josephine Cheselo

Name: Evelyn V. Malaga

Name: Wilmina Karani

CP/CPM



Date: 6/6/24

Date: 6/6/24

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		JAN 2021- JUN 2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	357,161	0.00
Capitation grants for operations	2	2,246,534	0.00
School fund income- Parents contributions/ fees	3	3,416,503	0.00
School fund income- Other receipts		73,000	0.00
Total receipts		6,093,198	0.00
Payments			
Payments for Tuition	5	47,568	0.00
Payments for operations	6	1,291,420	0.00
Boarding and school fund payments	7	4,216,807	0.00
Total payments		5,555,795	0.00
Net cash flow from operating activities		537,403	0.00
Net increase in cash and cash equivalent		537,403	0.00
Cash and cash equivalent at beginning of the year		635,161	0.00
Cash and cash equivalent at the end of the year		1,172,564	0.00
		0.00	0.00

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL

Reports and Financial Statements For six (6) months period ended 30th June, 2021

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

	Final Budget	Actual on Comparable Basis	Performance Difference	% of Utilization
Receipts				
Capitation Grants for Tuition	1,193,472	357,161	836,311	70%
Capitation Grants for Operations	1,565,360	2,246,534	(681,174)	-44%
School Fund Income - Parents' Contribution	10,957,520	3,416,503	7,541,017	69%
School Fund Income - Other Receipts	-	73,000	(73,000)	
Capitation Grants for Infrastructure	-	-	-	
Total Receipts	13,716,352	9,910,046	3,806,306	28%
Payments				
Payments for Tuition	1,193,472	47,568	1,145,904	96%
Payments for Operations	1,565,360	1,291,420	273,940	18%
Boarding and School Fund Payment	10,481,520	4,216,807	6,264,713	60%
Payments for Infrastructure	-	-	-	
Total Payments	13,240,352	5,555,795	7,684,557	58%

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

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

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

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

2. **Recognition of receipts and payments**

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

3. **In-kind contributions**

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

4. **Cash and cash equivalents**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
7. **Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
8. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
9. **Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
10. **Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Tuition	357161	-
TOTAL	357161	-

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
MSI	688,000	-
Other vote heads	1,558,534	-
Total	2,246,534	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 SCHOOL FUND ACCOUNT- PARENTS CONTRIBUTIONS

	2020-2021	2019-2020
	Kshs	Kshs
Bes A/c	2,060,540	-
LT@T	63,248	-
Activity	20,942	-
Admin costs	181,110	-
Personal emolument	463,756	-
M@I	192,243	-
EWC	434,664	-
Totals	3,416,503	-

4 SCHOOL FUND INCOME - OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
School Bus	52,000	-
Tender	21,000	-
Totals	73,000	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

5. PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Internal exams	15,000	-
Teaching / learning materials	30,500	-
Bank Charges	2,068	-
Total	47,568	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	943,558	-
Service Gratuity	-	-
Administration Cost	73,865	-
Repairs and maintenance & improvements	-	-
Local transport / travelling	-	-
Electricity and water	137,915	-
NSSF	83,750	-
Activity Expenses	-	-
SMASSE	-	-
NHIF	33,100	-
Bank Charges	2,806	-
Acquisition of Assets	-	-
LTT	16,300	-
PAYEE	126	-
Total	1,291,420	-

7. BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
BES	2,669,696	-
LT&T	248,780	-
EWC	132,343	-
ADMIN COSTS	485,461	-
Personal emoluments	324,545	-
School bus	16,000	-
NHIF	70,100	-
Refund	4,400	-
School farm	116,482	-
Bus insurance	149,000	-
Total	4,216,807	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1102004308	22,385.45	-
Operations Account	1102004596	28,055.90	-
School Fund Account/Boarding	1101997028	290,431.50	-
Infrastructural Account	1210984814	829,106.00	-
Total		1,169,978.85	-

9. CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	1,087.00	-
School Fund account	1,498.00	-
Total	2,585.00	-

10.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Accounts Receivables	22,461,821	-
Fees Arrears	22,461,821	-
Salary Advance	2,000	-
Total	22,463,821	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements For six (6) months period ended 30th June 2021

11 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Accounts Payables	3,950,061.00	-
Trade Credit Arrears	3,950,061	-
Trade creditors Arrears	608	-
Total	3,950,669	-

12 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	645,035	-
Cash balances	3,471	-
Receivables	22,463,821	-
Payables	-3,964,014	-
Total	19,148,313	-

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.

12 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Trees	700	700,000	-
Total		700,000	-

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June, 2021

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	
Supply of goods	
1. Mengo paradise	345115
2. Quinton Investment	405255
3. Abeit Enterprise	104000
4. Doricas Etiang	38550
5. Vincent Juma	10320
6. Angurai corner side	105630
7. Beatrice Okumu	49708
8. Pavement	5000
9. Ogago supplies	194610
10. Paul Simiyu	189500
11. MERRY Enterprises	470796
12. Best grade	70241
13. SKULLAB	363321
14. Caro Kafwa	153,000
15. Kennidia	8393
16. Peter Wabwire	118681
17. Jane Odera	150,000
18. Ecotec solutions	160,000
19. Snowball engineering	335784
20. Raise investment	193800
21. Fred ojamu	150000
22. Ululo Merchants	136000
TOTAL	3,950,061

BISHOP SULUMETI CHELELEK GIRLS' HIGH SCHOOL
Reports and Financial Statements For six (6) months period ended 30th June 2021

ANNEX 2-SUMMARY OF FIXED ASSETS REGISTER

Name of asset	Description	Date of purchase	Price (Kshs)	Dept (Kshs)	remarks
Land 1	hectares	1976	200,000		School land
Tools and apparatus	Jembes, slashes, Rake, panga,axe Hammer, wheelbarrow spade		20,000	boarding	
Machinery	School machinery		8,428,000	school	
Double Beds/lockers, chairs	steel	2015	900,000	boarding	
100,x2 Heritage and cultural assets	Drums music costumes	2023	20,000		
Total			10518000		

Name of the asset	description	Date of purchase/installation	Historical cost	dept	remarks
		Kshs	Kshs		
Construction of buildings			15,750,000		
Grand Total			26268000		