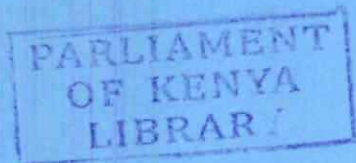


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF


THE AUDITOR-GENERAL

ON

BURA GIRLS HIGH SCHOOL

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

TAITA/TAVETA COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	05 MAR 2025
	DAY: Wednesday
TABLED BY:	Hon. Naomi Wago/MP Deputy Majority Whip
CLERK-AT THE-TABLE:	A. Shibeke

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30684 - 00100, NAIROBI
KENYA
23 SEP 2024
RECEIVED

Revised 30th June 2022.



BURA GIRLS HIGH SCHOOL
P. O. Box 01-00311 NG'AMBWA
10 SEP 2024
Sign.....



(Indicate actual name of the school)
BURA GIRLS HIGH 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)

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

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(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

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(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

I. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Taita Taveta** County, **Mwatate** Sub-County

The school was registered in **12/3/2010** under registration number **GP/A/8343/10** and is currently categorized as a **National** (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a boarding school and had **918** number of students as at **30th June 2021**. It has **5** streams and **33** 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	Ms Renalda Mboje	Chairman	30/1/2020
2	Ms Eunice M Wambua	Secretary - Principal	30/1/2020
3	Dr.Mike Orina	Member - Parent	30/1/2020
4	Mr Victor Adera	Member - Parent	30/1/2020
5	Mr Benard Mutua	Member - Parent	30/1/2020
6	Mrs Joyce Mghoi	Member - Community	30/1/2020
7	Mr Ephron Mjomba	Member - Community	30/1/2020
8	Mr Kenyatta Mnyauro	Member – Rep CEB	30/1/2020
9	Ms Hilda Furaha	Member Rep Teachers	30/1/2020
10	Fr.Reginald Mwanyasi	3 Members - Sponsor	30/1/2020
11	Mr Boniface Machu	Member - Sponsor	30/1/2020
12	Thomas Njulu	Member Special Interest	30/1/2020
13	Maria Joy Mambembe	Rep Students	30/1/2020
14	Ms Miriam Mghoi	Member - Sponsor	30/1/2020
15	Mr Benson kubo	Member - Parent	30/1/2020
16	Mr Liverson Mwasere	Member – Co-opted	30/1/2020
17	Ms Stella Yula	Member-Parent	30/1/2020
18	Mr Nicholus Rono	Member - Special Needs	30/1/2020
19	Mr Michael Orawo	Member – Co-opted	30/1/2020

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Ms Eunice m Wambua 2.Fr R.Mwanyasi 3.Ms Miriam Mghoi 4.Mr Benson Kubo 5.Mr Victor Adera 6.Ms Renalda Mboje	1.Secretary 2.Sponsor 3.Member 4.PA Chairman 5.Member 6.BOM Chair	
2	Audit Committee	1Ms .Eunice M Wambua 2.Mr Ephron mjomba 3.Ms Stella Yula 4.Mr Victor Adera 5.Mr Kenyatta Mnyauro 6.Mr Boniface Machu 7.Mr Benard Mutua	1.Secretary 2.Chaiman 3.Member 4.Member 5.Member 6.Member 7.Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 0 0
3	Finance,procurement and general purposes Committee	1.Ms Eunice M Wambua 2.Mr.Michael Orawo 3.Kenyatta Mnyauro 4.Mr Nicholus Rono 5.Ms.Mariam Mghoi 6.Mr.Ephron Mjomba 7.Dr.Mike Orina	1.Secretary 2.Chairman	2 out of 3 3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

4	Academic Committee	1.Mr Liverson Mwaere 2.Fr.R Mwanyasi 3.Ms Joyce Mghoi 4.Ms Stella Yula 5.Ms Hilda Furaha 6.Mr Stephen Mutuku 7.Ms.Eunice M Wambua	1.Chairman 2.Member 3.Member 4.Member 5.Member 6.Member 7.Secretary	1 out of 1 0 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1.Mrs.Victorine Mhote 2.Ms Renalda Mboje 3.Mr Benson Kubo 4.Mr Thomas Njulu 5.Mrs Eunice M Wambua 6.Mr Michael Orawo 7.SCDE/CDE	1.Secretary 2.Member 3.Member 4.Member 5.Member 6.Member 7.Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 2 out of 3
6	Discipline and welfare Committee	1.Ms Eunice M Wambua 2.Mrs Victorine Mshote 3.Fr R. Mwanyasi 4.Mr Liverson Mwasere 5.Mrs Joyce Mghoi 6.Ms Hilda Furaha 7.Mr Stephen Mutuku		
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Eunice M Wambua	TSC 372015
2	Deputy Principal	Victorine Mshote	TSC274620
3	School Bursar	Granton Mwangemi	ID 9786875

(e) Schools contacts

Post Office Box: 81 – 30311 Ng'ambwa.

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Telephone: 0721257694
E-mail: buragirl@yahoo.com
Website: XXXXXXXX
Facebook:
Twitter:

(f) School Bankers

The following school operated XX number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1. Bura Girls Main Account no: 1103788175
2. Bura Girl Operation Account no: 1103789651
3. Bura Girls Tuition Account no: 1103789562
4. Bura Girls Infrastructure Account no: 1214873693
5. Bura Girl Savings Account no: 1102655872
2. Name of Bank ABSA bank
Branch Voi
Account no: 0541004610
3. MPESA Pay Bill No. 522123 Ac68111k attached to 1103788175 bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

II. Summary Report Of Performance Of The School

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

a) Financial performance:

	<i>Account</i>	<i>Year</i>	<i>Surplus Deficit</i>	<i>Capitation</i>	<i>Students</i>	<i>Ratio</i>	<i>Income</i>	<i>Expenditure</i>	<i>Debtors</i>	<i>Creditors</i>	<i>Bank</i>
1	<i>Tuition</i>	2021	435,298.25	985,710.00	618	1:1,595	985,710	550,411.75	0	0	1,595.64
	<i>Operation</i>	2021	742,122.45	9,494,689.00	618	1:15,363	9,494,689.00	8,752,566.55	0	0	2,756.27
	<i>Boarding</i>	2021	12,396,533.60	23,088,076.71	618	1:37,359	23,235,497.71	10,838,964.11	18,247,233.11	2,963,417.40	16,705.7
	<i>Infrastruc</i>	2021	(2,753,118.65)	2,643,500.00	618	1:4,278	2,643,500.00	5,396,618.65	0	0	8,648.01
2	<i>Tuition</i>	2020	(1,656,898.00)	1,360,297.00	750	1:1,814	1,360,297.00	3,017,195.00	0	0	1,160.34
	<i>Operation</i>	2020	(1,129,832.00)	8,462,005.00	750	1:11,283	8,462,005.00	9,661,012.00	300,000.00	0	2,014.15
	<i>Boarding</i>	2020	(5,078,089.90)	22,065,502.00	750	1:29,421	22,065,502.00	27,143,592.45	13,391,774.60	5,781,979.50	13,407.6
	<i>Infrastruc</i>	2020	10,648,377.25	3,209,500.00	750	1:4,279	16,238,779.00	5,590,401.75	0	0	11,401.1
3	<i>Tuition</i>	2019	314,054.30	2,405,597.30	721	1:3,336	2,405,597.30	2,091,543.00	0	0	2,817.24
	<i>Operation</i>	2019	606,541.30	11,432,763.40	721	1:15857	10,995,600.00	10,389,058.70	300,000.00	4000.00	3,213.15
	<i>Boarding</i>	2019	7,667,985.31	40,598,096.25	721	1:56,308	41,159,496.25	33,491,510.94	15,335,393.60	3,121,340.50	12,310.7
	<i>Infrastruc</i>	2019	(1,482,322.80)	3,834,000	721	1:5,318	3,834,000.00	5,316,322.80	0	0	752,758.

b) Teacher Student ratio:

<i>NUMBER OF TEACHERS</i>	<i>NUMBER OF STUDENT</i>	<i>TEACHERS:STUDENT(RATIO)</i>
31	918	1:30

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

c) Mean score in the 2021 KCSE:

<i>YEAR</i>	<i>ENTRY</i>	<i>MEAN SCORE</i>	<i>PREVIOUS MEAN SCORE</i>	<i>DEVIATION</i>	<i>%ENTRY TO UNIVERSITY(C+AND ABOVE)</i>
2020	143	7.322	7.22	+0.102	102/143 =71%
2019	195	7.20	6.47	+0.73	125/195 =64%
2018	167	6.47	6.142	+0.05	70/167=42%

d) Number of Candidates in the 2021 KCSE:

<i>YEAR</i>	<i>NUMBER OF CANDIDATES</i>
2019	195
2020	143
2021	186

e) Capacity of the school:

<i>SCHOOL POPULATION</i>	<i>NUMBER OF STUDENTS 918</i>	<i>REMARKS</i>
<i>Dormitories</i>	13	<i>More dormitories required</i>
<i>Dining Hall</i>	1	<i>A larger dining hall required</i>
<i>Laboratories</i>	3	<i>Modern Labs required</i>
<i>Toilets</i>	38	<i>More toilets required</i>

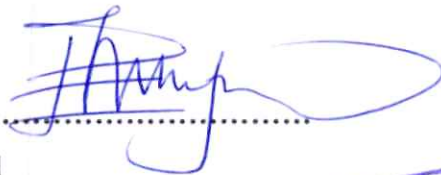
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

NO	OF PROJECT	COST OF THE PROJECT	SOURCE OF FUNDS	REMARKS
1	1 st Floor Dormitory construction	Labour Ksh 1,790,117.90 Material Ksh <u>3,111,030.00</u> Total Ksh 4,901,147.90	Infrastructure and savings	Cost of material is as at 30/6/021 the project is going on
2	Renovation of teachers houses	Labour and Material Kshs 858,344.00	Savings	
3	Access Road construction	Labour 972,345.00 Material <u>2,398,407.16</u> Total Ksh 3,370,752.16	Savings	
4	Rain Water harvesting	Labour Kshs 106,109.55 Material Ksh <u>199,250.00</u> Total Kshs 471,543.55	Savings	



School Principal



(Indicate actual name of the School)

Reports and Financial Statements For the year 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 (PSASB) of Kenya from time to time.

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

The Board of Management of (*Name of 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).

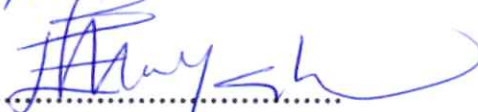
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: Lawrian Mseri

Designation: Chairman, School Board of Management

Date: 16/9/2024



.....
Name: Eunice .M. Wambua

Designation: School Principal & Secretary to Board of Management

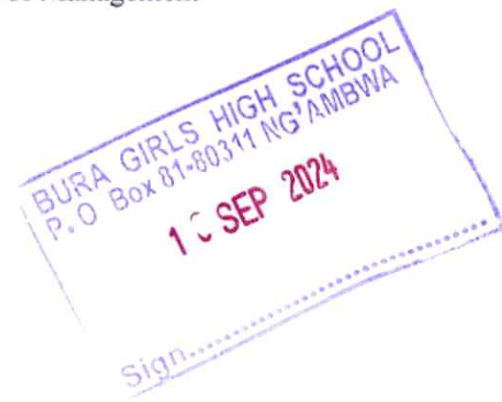
Date: 16/9/2024



.....
Name: Granton Mwangemi

Designation: Bursar/ Finance Officer

Date: 16/9/2024


BURA GIRLS HIGH SCHOOL
P.O Box 81-80311 NG'AMBWA
16 SEP 2024
Sign.....

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 BURA GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - TAITA/TAVETA COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bura Girls High School – Taita/Taveta County set out on pages 1 to 23, which comprise of the statement of financial

Report of the Auditor-General on Bura Girls High School for the six (6) months' period ended 30 June, 2021 - Taita/Taveta County

assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Bura Girls High School – Taita/Taveta County as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of records provided revealed that the School Management did not prepare a detail ledger and therefore the basis of the financial statement's balances could not be ascertained. Further, the statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments totalling Kshs.19,727,122 while the trial balance reflects an amount of Kshs.10,493,954 resulting to an unreconciled variance of Kshs.9,233,168. In addition, the statement reflects capitation grant for operations totalling Kshs.9,494,689 as disclosed in Note 2 to the financial statements which includes maintenance and improvement amount of Kshs.2,643,500 which was not supported by the receipt vouchers.

Further, the statement of cash flows reflects balances which vary with amounts reported in statement of receipt and payment for the same period as indicated below;

Receipts	Statement of Receipts and Payments (Kshs.)	Statement of Cash Flows (Kshs.)	Variance (Kshs.)
School Fund Income-Parents Contribution	23,088,077	17,139,797	5,948,280
School Fund Income - Other Receipts	8,260,532	12,479,602	4,219,070
Payments			
Payments for Operations	11,505,685	6,109,067	5,396,618
Boarding and School Fund Payments	19,727,122	25,865,893	6,138,771

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

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.18,087,474 as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to Kshs.11,895,963 in respect of fees arrears which had been outstanding for more than one (1) years. Further, significant accounting policies on accounts receivables as disclosed in Note 5 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 and full recoverability of the outstanding receivables balance of Kshs.18,087,474 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bura 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.33,929,973 and Kshs.23,562,938 respectively, resulting to an under-funding of Kshs.10,367,035 or 31% of the budget. However, the school spent a balance of Kshs.29,969,307 against actual receipts of Kshs.23,562,938, resulting to an over-utilization of Kshs.6,406,369 or 27% of actual receipts. Approval for spending above the budget was not provided.

The under-funding 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 judgement, 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 procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Submission of Financial Statements for Audit

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. This was 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, 2021 in compliance with 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.

2. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.2,809,417. However, included in the balance are trade payables balance of Kshs.507,644 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

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

3. Failure to Disclose Stock/Inventories

Note 17 to the financial statements reflects stock/inventory of Kshs.Nil. However, examination of the stores ledger revealed that the stores had stock as at 30 June, 2021, however, no stock take had been carried out at the end of the financial year hence it was not possible to confirm the stock/inventory value as at 30 June, 2021. This was contrary to Regulation 168 of the Public Procurement and Asset Disposal Regulations, 2020, which requires that, an Accounting Officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that (a) they are received and taken on charge; (b) they are consumed in the course of public business and a record of the same is maintained.

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

4. Irregular Purchase of Uniforms

Review of records submitted for audit revealed that the School provided school uniforms for the students at a fee. It was noted that the students were required to bank the uniform amount separately and report to school with the bank slips. This was contrary to Regulations 67(3) of the Basic Education Regulations, 2015, which provides that 'No institution shall prescribe a specific supplier of school uniforms or any other materials for the parent or guardian and MOE circular ref no. MOE/HQS/3/13/3 which further advises schools to stop stocking uniforms and directing parents to purchase from them at non-competitive prices.

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

5. Unsupported Implemented Projects

Review of payments under infrastructure revealed that four (4) projects were contracted and took off during the financial year 2020-2021 as analysed below:-

- i. Construction of 2nd floor St. Marys dormitory at a costs of Kshs.7,084,783.
- ii. Roof water harvesting round the School at a cost of Kshs.4,465,000.
- iii. Renovation of 10 staff house at Kshs.4,206,000.
- iv. Construction of school's carbo-paved access roads of 6 meters wide and 208 meters wide at a cost of Kshs.3,665,000.

However, there were no appointment letters for both tender opening and evaluation for the project on construction of 2nd floor St. Marys dormitory contrary to Section 78(1) and Section 46(1) of the Public Procurement and Asset Disposal Act of 2015. It was also noted that both tender opening and evaluation committee minutes were not signed by the members of these committees as per requirements of Section 80(7) of the Act. Further, there was no professional opinion as per the requirement of Section 95(2) of the Public Procurement and Asset Disposal Act, 2015.

For the renovation of staff houses and roof water harvesting projects, there was no notification and acceptance of the award by the contractors or a signed contract for renovation of staff houses between the School and contractor as per Section 135(6)(a) and (h) of the Act. In addition, the contract for rain water harvesting was signed on 18 November, 2020, however, as at the time of audit the works had not been completed and no details were provided as to when the contract was to come to an end.

In the circumstances, Management was in breach of the law and value for money may not have been achieved from the delayed projects.

6. Lack of Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.41,829,007 and Kshs.31,783,219 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.

7. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final budgeted income of Kshs.33,929,973 and final budgeted expenditure of Kshs.33,374,038 resulting to a budget deficit of Kshs.555,935 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, that at all times during budget formulation and approval it must be ensured that the budget shall be balanced.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Ownership Documents

Review of records provided revealed that the School was in possession of land of unknown value and the ownership records in respect to the land were not provided.

Further, the audit revealed that the School did not maintain an asset register for the assets within the Institution and the respective assets had not been tagged.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control would not necessarily disclose all matters in the internal control 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 control 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 control.
- 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 control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 September, 2024

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

V. Statement Of Receipts And Payments Period To 30th June 2021

Description Of Vote Head	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	985,710.00	
Capitation grants for operations	2	9,494,689.00	
School fund income- parents' contributions	3	23,088,076.71	
School fund income- other receipts	4	8,260,531.71	
Proceeds from borrowings			
Total Receipts		41,829,007.42	
Payments			
Payments for tuition	5	550,411.75	
Payments for operations	6	11,505,685.20	
Boarding and school fund payments	7	19,727,121.82	
Total Payments		31,783,218.77	
Surplus/Deficit		10,045,788.65	

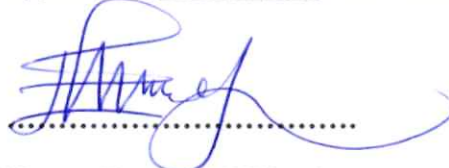
The school financial statements were approved on _____ 2021 and signed by:



Name: Lawrian Mseri

Chair BOM

Date: 16/9/2024



Name: Eunice M. Wambua
School Principal/ Secretary to BOM

Date: 16/9/2024



Name: Granton Mwangemi

Bursar/ Finance Officer

Date: 16/9/2024

BURA GIRLS HIGH SCHOOL
P.O Box 81-80311 NG'AMBWA
10 SEP 2024
Sign.....

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	30,598,055.34	28,875,645.19
Cash balances	9	518,659.91	63,260.01
Short term investment	10	0	0
Total cash and cash equivalent		31,116,714.25	28,938,905.20
Account's receivables	10	18,087,474.10	13,192,056.60
Total financial assets		49,204,188.35	42,130,961.80
Financial liabilities			
Accounts payables	11	2,809,417.40	5,781,979.50
Net financial assets		46,394,770.95	36,348,982.30
Represented by			
Accumulated fund b/fwd	12	36,348,982.30	36,348,982.30
Surplus/deficit for the year		10,045,788.65	0
Net financial position		46,394,770.95	

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

.....
Name: Lawrian Mseri

Chair BOM

Date: 16/9/2024

.....
Name: Eunice M Wambua

School Principal/ Secretary to BOM

Date: 16/9/2024

.....
Name: Granton Mwangemi

Bursar/ Finance Officer

Date: 16/9/2024

BURA GIRLS HIGH SCHOOL
P.O Box 81-80311 NG'AMBWA
10 SEP 2024
Sign.....

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

VII. Sstatements of Cash Flows for the Period Ended 30th June 2021

Description	Notes	2020-2021	2019-2020
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	985,710.00	
Capitation grants for operations	2	9,494,689.00	
School fund income- parents contributions/ fees	3	17,139,797.21	
School fund income- other receipts	4	12,479,602.46	
Total receipts		40,099,798.67	
Payments			
Payments for tuition	5	550,412.75	
Payments for operations	6	6,109,066.55	
Boarding and school fund payments	7	25,865,892.82	
Bank charges infrastructure		1,007.89	
Total payments		32,526,380.01	
Net cash flow from operating activities	A	7,573,418.66	
Cash flow from investing activities		0	
Proceeds from sale of assets		0	
Acquisition of assets		(5,395,610.76)	
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities	B	(5,395,610.76)	
Cashflow from borrowing activities			
Proceeds from borrowings/ loans	18	0	
Repayment of principal borrowings		0	
Net cash flow from financing activities	C	0	
Net increase in cash and cash equivalent	D	2,177,807.90	
Cash and cash equivalent at beginning of the year	E	28,938,905.20	
Cash and cash equivalent at end of the year		31,116,713.10	

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

BURA GIRLS HIGH SCHOOL
P.O Box 81-80311 NG'AMBWA
10 SEP 2024
Sign.....

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Tuition(MOE)	1,422,375.00	318,612.00	1,740,987.00	985,710.00	755,000.00	56%
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials						
Chalks						
Exams And Assessment						
Teachers Guides						
<i>(2) Capitation Grant on Operations</i>						
Maintenance &Improvement	1,875,000.00	420,000.00	2,295,000.00	2,643,500.00	(348,500.00)	140%
Other vote head	3,875,000.00	789,000.00	4,664,000.00	2,649,340.00	2,014,660.00	68%
Activity	281,250.00	63,000.00	344,350.00	0	344,350.00	0
Medical and Insurance	243,750.00	54,600.00	298,350.00	0	298,350.00	0
Medical						
Administration Costs						
Activity						
Gratuity						

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Smasse						
(3) Fees Charged on Parents						
Boarding	11,394,375.00	2,552,340.00	13,946,715.00	9,417,014.75	4,529,700.25	67.5%
Maintenance & Improvement	756,000.00	168,000.00	924,000.00	552,703.25	371,296.75	59.8%
Other vote head	7,639,125.00	1,711,164	9,350,289.00	6,951,380.21	2,398,908.79	74%
Activity	299,250.00	67,032.00	366,282	218,699.00	147,583.00	67%
Medical and Insurance						
Administration Costs						
Activity						
Smasse						
Fee On Boarding Equipment and Stores						
Other Income						
Uniform				39,000.00		
Income From Farming Activities				44,091.00		
Rent Arrears				39,500.00		
House rent				13,000.00		
University Application				9,000.00		
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						

(Indicate actual name of the School)
Reports and Financial Statements For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Total Income						
(1) Expenditure For Tuition						
Textbooks And Reference Materials				0		
Exercise Books	509,700.00		509,700.00	0	0	0
Laboratory Equipment	658,164.00		658,164.00	331,140.00	327,024.00	49%
Internal Exams						
Teaching / Learning Materials	1,343,887.50		1,343,887.50	217,910.00	1,125,977.50	16%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges				1,361.75		
(2) Expenditure For Operations						
Maintenance &Improvement	1,875,000.00			2,643,500.00	768,500.00	140%
Other vote head	3,875,000.00			3,366,006.55	508,993.45	86%
Activity	281,250.00			150,000.00	131,250.00	53%
Medical and Insurance	243,750.00			41,970.00	201,780.00	17%
Medical						
Administration Costs						
Activity Expenses						
Gratuity						

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Receipts/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Smasse						
(3) Expenditure For School Fund						
Boarding						
Maintenance & Improvement	13,946,715.00			12,066,363.75	1,880,351.25	86.5%
Other vote head	924,000.00			963,646.25	(39,000.00)	104%
Activity	9,350,289.00			9,604,632.71	(254,343.71)	102%
Uniform	366,282.00			453,434.00	(87,152)	123%
Farm				39,000.00		
House Rent				44,091.00		
University application				13,000.00		
Tenders				5,250.00		
Medical Expenses				28,000.00		
Expenditure For Income Generating Activity						
Insurance Costs						
Other Expenses On Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals						

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

(Indicate actual name of the School)
Reports and Financial Statements For the year ended 30th June 2021

- I. Most of the vote heads receive less or more than expected because of
 - i. Delay in government realising the funds
 - ii. Government realising funds without breakdown on time
 - iii. Overlapping off financial years and the school calendar (term 2 of the school calendar falls in two different financial years)
 - iv. Some vote heads we collect part of the money in term one with few activities but more activities in term 2
 - v. Some vote heads did not have budgets because we can not really estimate them, we pay what is collected. Some of the collection and payment were done in two different financial years. eg
 - a) Replacement of uniforms for student
 - b) University application

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 2022.

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition	985,710.00	
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Chalks		
Exams And Assessment		
Teachers Guides		
Total	985,710.00	

2 Capitation Grant for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Maintenance and Improvement	2,643,500.00	
Other Vote heads	2,469,340.00	
Medical and Insurance activity		
MOE FSE	4,381,849.00	
Administration Costs Activity		
Total	9,494,689.00	

3 Parents Contribution/Fees - School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Boarding	12,066,363.75	
Maintenance and Improvement	963,646.25	
Other vote heads	9,604,632.71	
Activity	453,434.00	
Total	23,088,076.71	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Uniform	39,000.00	
School Farm	44,091.00	
House rent	13,000.00	
University Application	41,300.00	
Damages	2,998.00	
Replacement of lost text book	31,032.00	
Tenders	28,000.00	
R/d cheques	30,674.00	
Suspense	276,232.00	
Uncredited slips	41,420.00	
Bursary	7,712,784.71	
Total	8,260,531.71	

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

5 Payments for Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Teaching and Learning	217,910.00	
Exercise Books		
Laboratory Equipment	331,140.00	
Internal Exams		
Bank charges	1,361.75	
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Total	550,411.75	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (Continued)

6 Payments for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Maintenance and Improvement		
Other vote heads	3,366,006.55	
Activity	150,000.00	
Medical and Insurance	41,970.00	
MOE FSE	2,551,090.00	
Electricity And Water		
Bank charges	1007.89	
Acquisition Of Assets	5,395,610.76	
Total	11,505,685.20	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2020-2021	2019-2020
	Kshs	Kshs
Boarding	4,719,197.00	
Maintenance and Improvement	321,005.00	
Other vote heads	5,445,752.11	
Activity	8,000.00	
Uniform	62,700.00	
Farm	199,130.00	
Bakery	868,306.00	
University Application	71,500.00	
Medical Insurance	5,250.00	
Tenders	48,000.00	
R/d cheque	33,135.00	
Suspense	122,232.00	
Uncredited slips	49,000.00	
Teaching and learning	21,130.00	
Bursary	7,752,784.71	
Total	19,727,121.82	

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

(Indicate actual name of the School)

Reports and Financial Statements For the year 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		1,595,640.45	1,160,342.20
Operations Account		2,756,273.78	2,014,151.33
School Fund Account/Boarding		16,705,774.63	13,407,666.53
Savings Account		770,275.53	770,275.53
Absa savings account 0541004610		122,074.15	122,074.15
Income Generating Activities Account		0	0
Infrastructural Account		8,648,016.80	11,401,135.45
Total		30,598,055.34	28,875,645.19

9 Cash In Hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	518,658.91	63,260.01
Total	518,658.91	63,260.01

10 Short Term Investments

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Shares	0	
Treasury Bills	0	
Fixed Deposit	0	
Equity Stock	0	
Other Investments	0	
Total	0	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	17,876,542.10	13,023,111.60
Other Non-Fees Receivables	30,250.00	69,750.00
Salary Advances	75,000.00	0
Imprest	105,682.00	99,195.00
Total	18,087,474.10	13,192,056.60

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears For Current Year	5,980,579.50	
Fees Arrears For The Previous Year +	11,895,962.60	
Fees Arrears For Prior Periods (Over Two Years)		
Total	17,876,542.10	

12 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix I)	507,644.00	906,752.00
Prepaid Fees	2,301,773.40	4,875,227.50
Retention Monies		0
Total	2,809,417.40	5,781,979.50

[Include an ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors for Current Year	2,301,773.40	
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)	507,644.00	
Total	2,809,417.40	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	30,598,055.34	
Cash Balances	518,658.91	
Short Term Investments	0	
Receivables	18,087,474.00	
Payables	(2,809,417.40)	
Total	46,394,770.85	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Loan(S)	0	
Outstanding Leases	0	
Hire Purchase	0	
Gratuity And Leave Provision	0	
Total	0	

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Total			

16 Borrowings

Description	2020-2021	2019-2020
	Kshs	Kshs
a) Borrowings	0	
Borrowing at beginning of the year	0	
Borrowings during the year	0	
Repayments of during the year	0	
Balance at end of the year	0	

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Other important disclosure notes

17 Stock/ Inventory

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

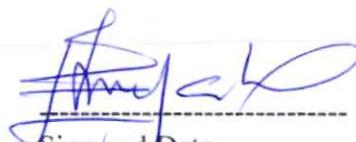
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

18 Progress on Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



Sign and Date
Principal

16/9/2024

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2021

Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance cf 30 June 2021	Outstanding Balance bf 1 July 2021	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.	0		0	0	0	
2.	0		0	0	0	
3.	0		0	0	0	
Sub-Total	0		0	0	0	
Supply Of Goods	0		0	0	0	
4. Sister of st Josep[hs	4,000.00		0	4,000.00	4,000.00	
5.	0		0	0	0	
6.	0		0	0	0	
Sub-Total	4,000.00		0	4,000.00	4000.00	
Supply Of Services			0	0	0	
7.	0		0	0	0	
8.	0		0	0	0	
9.	0		0	0	0	
Sub-Total	0		0	0	0	
Grand Total	4,000.00		0	4000.00	4000.00	

BURA GIRLS NATIONAL SCHOOL
FEE ARREARS SUMMERY AS A 30/7/2021

NO	CLASS	ARREARS	ACTIVITY	BOARDING	OTHER V	RMI	UNIV APP	RD CHQ	TOATL
1	FORM ONE NORTH		2,955.00	55,878.00	62,751.00	7,285.00	-		128,869.00
2	FORM ONE EAST		3,899.00	56,401.00	63,131.00	8,380.00	-		131,811.00
3	FORM ONE WEST		4,455.00	73,033.00	89,926.00	10,479.00	-		177,893.00
4	FORM ONE SOUTH		1,689.00	23,139.00	30,910.50	3,723.00	-		59,461.50
5	FORM ONE CENTRAL		2,802.00	37,035.00	48,991.00	6,200.00			95,028.00
6	FORM TWO NORTH		10,644.00	211,907.00	192,572.00	21,848.00	-		436,971.00
7	FORM TWO EAST	40,554.00	10,405.00	197,949.00	197,726.00	24,400.00	-		471,034.00
8	FORM TWO WEST	-	6,264.00	111,988.00	132,456.00	15,200.00	-		265,908.00
9	FORM TWO SOUTH	25,110.00	8,061.00	188,836.00	171,772.00	17,800.00	-		411,579.00
10	FORM THREE NORTH	45,797.00	9,425.00	225,295.00	216,689.00	41,171.00	2,000.00		540,377.00
11	FORM THREE EAST	50,257.00	9,264.00	211,105.00	198,073.00	23,200.00			491,899.00
12	FORM THREE WEST	23,597.00	12,134.00	299,813.00	267,411.00	26,772.00	-		629,727.00
13	FORM THREE SOUTH	11,116.00	10,386.00	208,349.00	201,927.00	21,760.00	8,000.00		461,538.00
14	FORM FOUR NORTH	233,127.00	7,477.00	212,098.00	184,423.00	18,740.00	3,500.00		659,365.00
15	FORM FOUR EAST	-	119,247.00	127,185.00	245,761.00	122,110.00	11,900.00	27,039.00	653,242.00
16	FORM FOUR WEST	52,344.00	6,866.00	190,390.00	160,411.00	17,200.00	3,000.00	-	430,211.00
17	FORM FOUR SOUTH	50,479.00	8,762.00	218,948.00	188,322.00	24,675.00	3,900.00	-	495,086.00
		532,381.00	234,735.00	2,649,349.00	2,653,252.50	410,943.00	32,300.00	27,039.00	6,539,999.50

BURA GIRLS HIGH SCHOOL

AS AT 30/6/2021

ADVANCES

NO	NAME	AMOUNT
	AMBROSE MJOMBA	36,000.00
	AGNESS MTOTO	9,000.00
	FRIDAH KAIMURI	8,000.00
	ROSE MARURA	5,000.00
	GRANTON MWANGEMI	8,000.00
	PHILIP MDAWIDA	4,000.00
	EMMILIANA PATRICK	5,000.00
		75,000.00

IMPRESTS

NO	NAME	AMOUNT
	MAINA JOHN	13,200.00
	AGUMA LOICE	27,300.00
	DIANA OKOBA	23,295.00
	JUDITH MOGOI	1,300.00
	FABIANI NYANGE	1,300.00
	GRANTON MWANGEMI	25,000.00
	STEPHEN MUTUKU	8,087.00
	JULIUS KOFA	2,600.00
	GLADNESS MUENI	3,600.00
		105,682.00

SUNDRY CREDITORS MISCELLANEOUS 2021

1	FLORENCE DZAME KASHIRI	25,417.00		
2	KIRAGA UMI ABDUL	6,000.00		
3	JANE MWACHARO	5,000.00		
4	STELLA MWANGEMI	5,000.00		
5	JUNE MWANGE ADM 3870	4,700.00		
6	BRENDA TAURA 4W ADM 3864	2,700.00		
7	EVERLYNE MWAZUMA 4E ADM 3569	2,700.00		
8	MARY NGELE MNGEREZA 4E	2,700.00		
9	HOLDA CHAO MWAWASI 4W ADM 3627	4,700.00		
10	MERCILINE KAGUTA	4,400.00		
11	REGINA MAIWA PESHU 4N	4,464.00		
12	NTHENGE KANINI	10,000.00		
13	MUIA MWENDE	10,000.00		
14	SEFFU ANGELA NGINA	10,000.00		
15	EVERLYNE MCHARO	3,000.00		
16	SAFARI DINA TALU	2,500.00		
17	KILAMBO E WAKIO	3,496.00		
18	WAWUDA M BENSON	4,500.00		
19	NANCY KWAMBOKA	8,000.00		
20	COSTANCE WAKESHO	8,000.00		
21	KARISA EDNA FURAHA(5265 /2017)	10,000.00		
22	FLORENCE WANDOE 3E 5375(RN 60842)	10,000.00		
23	FADHILA NASSIB (R62234)	26,000.00		
24	PRISCILLAH MAMBORI	15,000.00		
25	PERIS MASOMBE	3,500.00		
26	ANGELINE MUMO	25,000.00		
27	ACADEMIC TRIP	1,200.00		
	TOTAL	217,977.00	217,977.00	
	ACCOUNT FOR THE NEED STUDENT	285,667.00	285,667.00	503,644.00
28	SISTER OF ST JOSEPHS		4,000.00	
			507,644.00	503,644.00