

REPUBLIC OF KENYA



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TABLED BY: OF	HON. NAOMI WARD, MP DEPUTY MAJORITY WHIP
CLERK-AT THE TABLE:	ESPER NGWYO

THE AUDITOR-GENERAL

ON

CHEBARA GIRLS' SECONDARY SCHOOL

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

ELGEYO MARAKWET COUNTY

Revised 30th June 2021.



**CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
REPORT AND FINANCIAL STATEMENTS
THE SIX MONTHS ENDED 30th June 2021**

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



CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements
For the Six Months ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS –CHEBARA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Elgeyo Marakwet County, Marakwet West Sub-County

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

The school is a Boarding Girls school and had 382 number of students as at 30th June 2021. It has two streams and 19 teachers of which seven teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	Samwel kandie	Chairman	6/6/2019
2	Jane Bartoo	Secretary - Principal	6/6/2019
3	Joyce kipchumba	Member	6/6/2019
4	Amos kibui	Member	6/6/2019
5	Joseph keino	Member	6/6/2019
6	David kwambai	Member	6/6/2019
7	Caroline misoi	Member	6/6/2019
8	Joseph Boit	Member – Rep CEB	6/6/2019
9	Anne biwott	Member Rep Teachers	6/6/2019
10	Samwel kandie,Caroline Misoi,Joseph Boit	3 Members - Sponsor	6/6/2019
11	Hillary Kiplagat	Member - Community	6/6/2019
12	Phillaries Kiptorus	MemberSpecial Needs	6/6/2019
13	Mercy kibor	Rep Students	6/6/2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all students 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 students discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule Para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Samwel Kandie 2.Joseph Boit 3.Amos Kibui 4.Jane Bartoo 5.Joyce Kipchumba	1.Chair 2.V/Chair 3.Member 4.Principal 5.Member	6/6 6/6 4/6 6/6 6/6
2	Audit Committee	1.Joseph Boit 2.Samwel Kandie 3.Amos Kibui 4.Joyce Kipchumba	1.V/Chair 2.Chair 3.member 4.member	1/3 1/3 1/3 1/3
3	Finance,procurement and general purposes Committee	1.Joseph Boit 2.Samwel Kandie 3.Amos kibui 4.JoyceKipchumba 5.Hillary Kiplagat	1.V/Chair 2.Chair 3.member 4.member 5.member	1/1 1/1 1/1 1/1 1/1
4	Academic Committee	1.Joseph Boit 2.Joyce Kipchumba 3.oseph Rutto 4.Hillary Kiplagat	1.V/Chair 2.member 3.member 4.member	3/3 3/3 3/3 3/3
5	Development Committee	1.Hillary Kiplagat 2.Boit Joseph 3.Amos Kibui	1.member 2.V/Chair 3.member	1/1 1/1 1/1

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6	Discipline and welfare Committee	1.Samwel Kandie 2.Joseph Boit 3.Bartoo Jane 4.Hillary Kiplagat 5.Caroline Miso 6.Amos Kibui	1.Chair 2.V/Chair 3.Principal 4.member 5.member 6.member	1/1 1/1 1/1 1/1 1/1
7	Adhoc Committee	1.Hillary Kiplagat 2.Principal 3.D/Principal	1.member 2.principal 3.D/Principal	1/1 1/1 1/1

(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	Bartoo Jane	350213
2	Deputy Principal	Kandagor Jeniffer	324765
3	School Bursar	Lydia Kipkuto	

CHEBARA GIRLS SECONDARY SCHOOL
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For the Six Months ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

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

1. Name of Bank: Kenya commercial bank
Branch: Iten
Account Number: 1103180533-Boarding Account
2. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103257714-Operation Account
3. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103248855-Tuition Account
4. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1103202677-CDF Account
5. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1113587903-Infrastructure Account
6. Name of Bank: Kenya commercial bank
Branch: Kapsowar
Account Number: 1143242238-Bus Account
7. MPESA PayBill No.522123 linked to Kenya Commercial Bank Account Number 1103180533 (Boarding Account)

**CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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(g) Independent Auditors

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

CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Report and Financial Statements
For the Six Months ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) Financial Performance:

-surplus/deficit for the year and a comparison of the same for three periods

PERIOD	SURPLUS (KShs)	DEFICIT (KShs)
January – December 2019		29,051
January – December 2020		17,018
January – June 2021		739,875

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

PERIOD	AMOUNT (KShs)
January – December 2019	5,426,825
January – December 2020	5,202,206
January – June 2021	5,519,474

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

PERIOD	Number of students	Amount (KShs)
January – December 2019	382	14,206
January – December 2020	386	13,477
January – June 2021	400	13,799

- A three-periods overview of growth of other income (s) earned by the school

PERIOD	Amount (KShs)
January – December 2019	403,800
January – December 2020	971,611
January – June 2021	(3,102,062)

CHEBARA GIRLS SECONDARY SCHOOL
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- **A three-periods overview of growth in expenditure of the school**

PERIOD	Amount (KShs)
January – December 2019	20,362,974
January – December 2020	17,835,382
January – June 2021	(5,794,328)

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

Period	Debtors (KShs)	Creditors (KShs)
2018/2019	721,644	1,576,658
2019/2020	1,199,990	996,330
2020/2021	6,587,585	5,288,086

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

Year	Cash and Bank Balances (KShs)
2018/2019	564,636
2019/2020	445,493
2020/2021	462,502

b) **Teacher Student ratio:**

Teachers particulars	Number of teachers	Student numbers
TSC teachers	12	400
BOM teachers	7	400
Retired teachers	0	
Employed during the year-TSC	0	
Employed During The Year-BOM	0	
Recruited and posted	0	
TOTALS	19	400

CHEBARA GIRLS SECONDARY SCHOOL
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Number of teachers for each subject

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

Mean score in KCSE over the last three examinations

Year	Mean Score	Number Transited to Higher Learning
2018	4.3651	4
2019	4.927	12
2020	4.963	4
2021	4.679	8

Number of candidates who did KCSE for the last three years

Year	Number of candidates
2018	63
2019	97
2020	106
2021	81

**CHEBARA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements
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Dormitories-5	400	Recommended
Dining Hall-1	400	Recommended
Toilets-20	400	Recommended
Kitchen-1	400	Recommended
Bathrooms-3	400	Recommended

Development projects carried out for the school

Year	project	Cost	Status	Amount Spent To Date	Source Of Funds
2020-2021	Multi-Purpose Dining Hall and 5-door staff toilets	2,870,000	complete	2,870,000	MOE & school fund

CHEBARA GIRLS HIGH SCHOOL
 P.O. Box 30-30706,
 CHEBIEMIT

Sign.....
 Jane Bartoo
 School Principal

**CHEBARA GIRLS SECONDARY SCHOOL
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For the Six Months ended 30th June 2021**

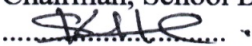
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

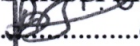
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.


The Board of Management of (CHEBARA GIRLS) 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, 20XX, and of the school's financial position as at that date.

Name: samwelkandie
Designation: Chairman, School Board of Management
Sign: 
Date: 04/04/2022

Name: Jane Bartoo
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 04/04/2022

JANE BARTOO
CHEBARA GIRLS HIGH SCHOOL
Principal & Secretary to Board of Management
CHEBIEMIT

Name: kipkutolydia
Designation: Bursar/ Finance Officer
Sign: 
Date: 04/04/2022

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON CHEBARA GIRLS' SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – ELGEYO MARAKWET COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Chebara Girls Secondary School – Elgeyo Marakwet County set out on pages 13 to 31, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of

Report of the Auditor-General on Chebara Girls' Secondary School for the six (6) months' period ended 30 June, 2021 – Elgeyo Marakwet County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chebara Girls' Secondary School as at 30 June, 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

1. Differences in Fund Balances

The statement of financial assets and liabilities reflects a balance of Kshs.1,762,001 as the opening fund balance as at 1 July, 2020 which differs with the closing funds balance of Kshs.3,333,319 as at 30 June, 2020 reported as the net financial position resulting to unexplained variance of Kshs.1,571,318.

2. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflect accounts receivables balance of Kshs.6,587,585 which relate to fee arrears. However, Management did not provide detailed schedule of students with outstanding fee balances for review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.6,587,585 could not be confirmed.

3. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflects accounts payables balance of Kshs.5,288,086. Included in this amounts is Kshs.5,087,722 and Kshs.200,365 trade creditors and prepaid fees respectively whose supporting documents such as; details of goods and services received or rendered, details of local purchase and service orders, delivery notes, invoices, certified interim and final certificates, inspection and acceptance committee reports were not provided to support the balances.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.5,288,087 could not be confirmed.

4. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balances of Kshs.1,202,376 in respect to bank and cash balances. However, audit review of the cash books, bank statement and supporting documents revealed the following anomalies;

- i) Bank balances reflected in Note 8 to the financial statements of Kshs.1,076,489 included operations accounts of Kshs.429,743 which differs with an amount of Kshs.409,743 disclosed in the cash book.
- ii) The School had cash balance of Kshs.125,887 relating to imp-rest. However, the School did not operate an imprest system in this regard and did not prepare the imprest cash book.
- iii) The School did not carry out a board of survey at the end of the year and obtain a certificate.

In the circumstances, the cash and cash equivalents balance of Kshs.1,202.376 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Chebara Girls' Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.18,430,242 and Kshs.14,595,529 respectively, resulting to an under-funding of Kshs.3,334,713 or 11% of the budget. However, the School spent a balance of Kshs.14,572,535 against actual receipts of Kshs.14,595,529 resulting to an under-utilization of Kshs.22,994 or 0% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Management presented the report and financial statements covering six (6) months from January, 2021 to June, 2021 with comparative balances for calendar year 2020. This was contrary to the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 which requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparative amounts being for twelve (12) months from 1 January, 2019 to 30 December, 2019.

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period as required by PSASB Guidelines on Implementation of IPSAS by Secondary Schools in Kenya of 20 August, 2021.

In the circumstances, Management did not comply with the requirements issued by the PSASB.

2. Late Submission of Financial Statements

The Management submitted the financial statements to the Auditor-General on 7 March, 2023, which was after the statutory date of 30 September, 2021 by which the report and financial statements for the period to 30 June, 2021 should have been submitted.

This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements to be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

3. Budgets and Procurement Plans

During the year under review, the School made payments amounting to Kshs.13,855,654 as reflected in the statement of receipts and payments. The payments were made in respect to procurement of various goods, services and works. However, Management did not develop an annual procurement plan to guide the procurement, contrary to Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015.

Further, there was no mechanism to monitor expenditure against the budgets in terms of votes and cashflow forecast.

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

4. Weakness in Management of Receipts from Income Generating Activities

The statement of receipts and payments and Note 4 to the financial statements reflect school fund income – other receipts of Kshs.469,549. Included in this amount is Kshs.399,489 and Kshs.60,060 relating to income from farming activities and income from canteen activities respectively. However, review of the cash books presented for audit revealed that Management posted the receipts generated from income generating activities to the boarding cash book, contrary to Circular MOE/CONF/G5 date 26 November, 2019 which requires the School to open a separate bank account for income generating activities.

Further, no evidence was provided to confirm that Management banked the receipts from Income Generating Activities to the bank account intact before spending.

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

5. Unsupported Accounts Payables

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

6. Failure to Prepare School Improvement Plan

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Management of Text Books

Audit verification of the text book delivery notes revealed that during the period under review, the Government delivered one hundred and seventy-two (172) copies of set books; Blossoms of Savannah, Inheritance, A Doll's House, Chozi la Heri, Kigogo, Tumbo Lisiloshiba, The Pearl, and Memories We Lost for use by the one hundred and eighty-eight (188) students in forms Three (3) and four (4). This resulted to under delivery sixteen (16) textbook that hindered effective learning.

Further, the School received one hundred and seventy-two (172) copies of the set book 'Memories We Lost' which were not examinable and therefore not utilized and were at the Library at the time of audit in May, 2024.

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

2. Fixed Assets

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

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

In the circumstances, right and obligation of fixed assets could not be confirmed.

3. Lack of Internal Audit Function and Audit Committee

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

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

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

Responsibilities of Management and those Charged with Governance

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

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

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 September, 2024

Report of the Auditor-General on Chebara Girls' Secondary School for the six (6) months' period ended 30 June, 2021 – Elgeyo Marakwet County

**CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS SIX MONTHS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	January – June 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	504,230	695,881
Capitation grants for operations	2	5,015,244	4,506,325
School Fund Income- Parents' Contributions	3	8,606,505	11,193,175
School Fund Income- Other receipts	4	469,549	3,271,611
Proceeds from borrowings			
TOTAL RECEIPTS		14,595,528	19,666,992
PAYMENTS			
Payments for Tuition	5	501,236	780,873
Payments for operations	6	3,643,648	4,701,096
Boarding and school fund payments	7	9,710,770	14,168,013
TOTAL PAYMENTS		13,855,654	19,649,982
SURPLUS/DEFICIT		739,874	17,010

The school financial statements were approved on 4/4/2022 2022 and signed by:

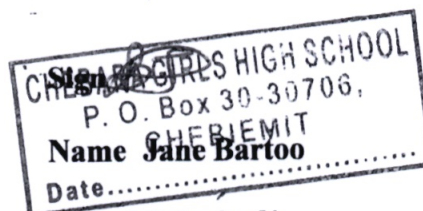
Sign:

[Signature]

Name SamwelKandie

Chair BOM

Date 4/4/2022



School Principal/
Secretary to BOM

Date 4/4/2022

Sign

[Signature]

Name Lydia kipkuto

Bursar/
Finance Officer

Date 4/4/2022

**CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

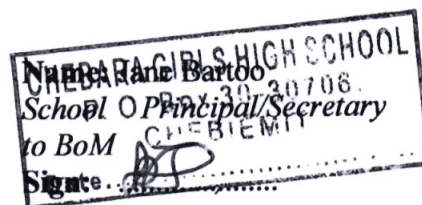
	Note	June 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,076,489	462,502
Cash Balances	9	125,887	
Short term Investment	10	-	
Total Cash and Cash Equivalents		1,202,376	462,502
Accounts receivables	11	6,587,585	4,486,381
TOTAL FINANCIAL ASSETS		7,789,961	4,948,883
FINANCIAL LIABILITIES			
Accounts Payable	12	5,288,086	1,615,565
NET FINANCIAL ASSETS		2,501,875	3,333,318
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,762,001	3,316,309
Surplus/Deficit for the year		739,874	17,010
NET FINANCIAL POSITION		2,501,875	3,333,319

The School's financial statements were approved on 4/4/22 2022 and signed by:

Name: samwelkandie
Chairman, BoM

Sign: [Signature]

Date: 04/04/22



Date: 04/04/22

Name: kipkutolydia
Bursar/Finance

Sign: [Signature]

Date: 04/04/22

**CHEBARA GIRLS SECONDARY SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2021

Description	Note	Jan - June 2021 Kshs	Jan - Dec 2020 Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	504,230	695,881
Capitation grants for operations	2	5,015,244	4,506,325
School fund income- parents contributions/ fees	3	8,606,505	11,193,184
School fund income- other receipts	4	469,549	3,271,611
Total receipts		14,595,528	19,667,001
Payments			
Payments for tuition	5	501,236	780,873
Payments for operations	6	3,643,647	4,701,097
Boarding and school fund payments	7	8,372,270	11,868,013
Total payments		12,517,153	17,349,983
Net cash flow from operating activities		2,078,375	2,317,018
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(1,338,500)	(2,300,000)
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		(1,338,500)	(2,300,000)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		739,875	17,018
Cash and cash equivalent at beginning of the year		462,502	445,484
Cash and cash equivalent at end of the year		1,202,377	462,502

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	KShs	KShs	KShs	KShs	KShs	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
TUITION	250,000	125,000	375,000	364,558	10,442	97%
Exercise books	200,000	50,000	250,000		250,000	0%
Laboratory equipment	300,000	100,000	400,000		400,000	0%
Teaching / learning materials	958,400	5,000	963,400	139,673	823,727	14%
Exams and assessment	20,000	5,000	25,000		25,000	0%
Reference/Library	150,000	50,000	200,000		200,000	0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	1,200,000	500,000	1,700,000		1,700,000	0%
Repairs and maintenance	300,000		300,000	1,434,250	-1,134,250	478%
Local transport / travelling	800,000		800,000		800,000	0%
Electricity and water	1,011,579		1,011,579		1,011,579	0%
Medical	50,000	2,000	52,000		52,000	0%
Administration costs	400,000		400,000		400,000	0%

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Other vote heads (EWC, P/E,ADM costs & LT&T)	2,557,263		2,557,263	3,580,994	-1,023,731	140%
Activity	100,000		100,000		100,000	0%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,000,000	-	1,000,000	780,137	219,863	78%
Repairs and maintenance	600,000	-	600,000	354,087	245,913	59%
Local transport / travelling	800,000	50,000	850,000	79,986	770,014	9%
Electricity and water	510,000	40,000	550,000	546,201	3,799	99%
Medical	400,000	100,000	500,000	-		
Administration costs	650,000		650,000	300,496	349,504	46%
Activity	301,000		301,000	48,689	252,311	16%
Fee on Boarding Equipment and Stores	4,096,000		4,096,000	6,496,909	-2,400,909	159%
OTHER INCOME						
Fee on Boarding Equipment and Stores						
Electricity, water & C						
Farming Activities	500,000	-	500,000	399,489	100,511	80%
Bus Hire	30,000	-	30,000	10,000	20,000	33%
Admin Costs						
Activity						
Income from Canteen	150,000	50,000	200,000	60,060	139,940	30%

CHEBARA GIRLS SECONDARY SCHOOL
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Caution Money						
Rent income						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire	19,000		19,000		19,000	0%
Fee for hire of ground and equipment						
Income from grants and donations*						
Infrastructure account						
Dividends income						
TOTAL INCOME	17,353,242	1,077,000	18,430,242	14,595,529	3,334,713	79%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Tuition	200,000	10,000	210,000	200,000	10,000	95%
Laboratory equipment	130,000	25,000	155,000	130,000	25,000	84%
Internal exams						
Teaching / learning materials	17,000	3,000	20,000	-		
stationery	200,000	22,000	222,000	170,000	52,000	77%
Exams and assessment			0			
Bank Charges			0	1,236	-1,236	
Administration Costs			0	-		
Bank Charges	3,000	500	3,500		3,500	0%

CHEBARA GIRLS SECONDARY SCHOOL
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PAYMENTS FOR OPERATIONS						
Personal Emoluments	1,100,000	-	1,100,000	983,723	116,277	89%
Service Gratuity			0			
Administration Cost	710,000	-	710,000	657,430	52,570	93%
Repairs and maintenance & improvements	890,000	45,000	935,000	709,850	225,150	76%
Local transport / travelling	250,000	50,000	300,000	43,550	256,450	15%
Electricity and water	310,000	-	310,000	268,443	41,557	87%
Medical			0			
Activity Expenses			0			
Other Vote Heads	856,795		856,795	354,751	502,044	41%
Insurance Cost			0		0	
Bank Charges	5,000	1,000	6,000	4,282	1,718	71%
Acquisition of Assets	2,000,000		2,000,000	1,338,500	661,500	67%
BOARDING AND SCHOOL FUND PAYMENTS						
Activity	200,000		200,000	96,000	104,000	48%
Posho mill			0		0	
Bus hire	100,000	-	100,000	-		
Personnel emoluments	850,000		850,000	988,082	-138,082	116%

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Service Gratuity	80,000	5,500	85,500	-		
Repairs and maintenance & Improvements	150,000	20,000	170,000	244,701	-74,701	144%
Local transport / travelling	500,000	-	500,000	481,480	18,520	96%
Electricity and water	310,000	-	310,000	295,700	14,300	95%
Medical Expenses			0		0	
Administration costs	818,000	-	818,000	719,528	98,472	88%
Lunch Programme			0		0	
Bank Charges	10,000	2,000	12,000	10,936	1,064	91%
Expenses on Income Generating Activities (Bus hire & Farming activities)	200,000	10,000	210,000	356,185	-146,185	170%
Fee on Boarding Equipment and Stores	6,555,447	683,000	7,238,447	5,766,158	1,472,289	80%
Rent Expenses			0		0	
Insurance Cost (Life Property)			0		0	
Loan Principal repayment			0		0	
infrastructure account	908,000	200,000	1,108,000	752,000	356,000	68%
TOTAL	17,353,242	1,077,000	18,430,242	14,572,535	3,296,207	79%

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.

CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imp rests 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 imp rest payments are recognized as expenditure when fully accounted for by the imp rest 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. The adoption of the International Public Sector Accounting Standards (IPSAS) and the change in preparation of financial statements from calendar year to government fiscal year. These financial statements present the performance for the six months spanning January – June 2021. On the other hand, the comparable figures relate to the twelve months period January – December 2020. Consequently, the comparability of the amounts is largely reduced.

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.

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X. NOTES TO THE FINANCIAL STATEMENTS

CAPITATION GRANT FOR TUITION

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Tuition	364,558	695,881
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	139,672	
Chalks		
Exams and assessment		
Teachers guides		
Total	504,230	695,881

2. CAPITATION GRANT FOR OPERATIONS

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	1,434,250	1,664,500
Local transport / travelling		
Electricity and water		
Medical		752,000
Administration costs		
Other Vote heads	3,580,994	1,939,425
Activity		150,400
Total	5,015,244	4,506,325

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Personnel emoluments	780,137	3,193,404
Repairs and maintenance	354,087	597,816
Local transport / travelling	79,986	12,182
Electricity and water	546,201	890,670
Medical	0	0
Administration costs	300,496	276,602
BES	6,496,909	6,146,154
Activity	48,689	76,356
Total	8,606,505	11,193,184

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4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Rent income		
Income from farming activities	399,489	926,411
Income from Canteen Profits	60,060	
Income from Bus Hire	10,000	34,200
Income from Tender Applications		11,000
Fee for hire of ground and equipment		
Income from grants and donations*		
Infrastructure Account		2,300,000
Dividends income		
Total	469,549	3,271,611

5. PAYMENTS FOR TUITION

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Textbooks and reference materials		200,000
Exercise books		
Laboratory equipment	130,000	200,000
Internal exams		
Teaching / learning materials	170,000	209,500
Stationary		170,000
Tuition	200,000	
Teachers guides		
Administration Costs		
Bank Charges	1,236	1,373
Total	501,236	780,873

6. PAYMENTS FOR OPERATIONS

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Personnel emoluments	1,179,397	671,066
Service Gratuity		36,923
Administration Cost	524,950	1,032,851
Repairs and maintenance & improvements	10,000	599,918
Local transport / travelling	4,450	210,805
Electricity and water	228,673	120,555
Medical		
Activity Expenses		
Other Vote Heads	354,751	123,710
SMASSE		403,423
Bank Charges	2,926	1,846
Acquisition of Assets	1,338,500	1,500,000
Total	3,643,647	4,701,097

CHEBARA GIRLS SECONDARY SCHOOL
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7. BOARDING AND SCHOOL FUND PAYMENTS

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Personnel emoluments	988,082	2,540,348
Service Gratuity		20,512
Repairs and maintenance & Improvements	244,701	261,164
Local transport / travelling	481,480	858,955
Electricity and water	295,700	404,446
Medical Expenses		
Administration costs	719,528	1,032,808
Lunch Programme		
Bank Charges	10,936	13,030
Expenses on Income Generating Activities	356,185	465,805
Fee on Boarding Equipment and Stores	5,179,658	6,058,351
Activity	96,000	202,024
Insurance Cost (Life Property)		
Tender Fee		10,570
Infrastructure Account		
Acquisition of Assets	1,338,500	2,300,000
TOTAL	9,710,770	14,168,013
Amount Reported in the Statement of Receipts and Payments	9,710,770	14,168,013
Less: Acquisition of Assets Amount	1,338,500	2,300,000
Boarding Payments reported in Statement of Cash Flows	8,372,270	11,868,013

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jan - June 2021	Jan - Dec 2020
		Kshs	Kshs
Tuition Account	1103248855	4,347	1,633
Operations Account	1103257714	429,747	88,402
School Fund Account/Boarding	1103180533	642,206	370,723
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1113587903	190	1,744
Total		1,076,490	462,502

9.CASH IN HAND

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	125,887	
Total	125,887	-

10.SHORT TERM INVESTMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11.ACCOUNTS RECEIVABLE

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Fees arrears	6,587,585	4,486,381
Other non-fees receivables		
Salary advances		
Imprest		
Total	6,587,585	4,486,381

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Fees arrears for current year	2,793,840	1,199,990
Fees arrears for the previous year	1,085,265	3,286,391
Fees arrears for prior periods (over two years)	2,708,480	
Total	6,587,585	4,486,381

12.ACCOUNTS PAYABLE

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,087,722	3,471,355
Prepaid fees	200,365	293,439
Retention monies		
Total	5,288,087	3,764,794

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Trade creditors for current year	3,968,845	1,897,120
Trade creditors for the previous year	1,118,877	1,574,235
Trade creditors for prior periods (over two years)	-	-
Total	5,087,722	3,471,355

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13.FUND BALANCE BROUGHT FORWARD

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Bank balances	462,502	445,493
Cash balances	-	-
Short Term Investments	-	-
Receivables	4,486,381	4,016,381
Payables	- 3,764,794	- 3,294,803
Total	1,184,089	1,167,071

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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.

1.Non-current Liabilities Summary

Description	Jan - June 2021	Jan - Dec 2020
	Kshs	Kshs
Bank loan(s)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire purchase	0.00	0.00
Gratuity and leave provision	0.00	0.00
Total	0.00	0.00

2.Biological assets

Description	Numbers	Jan - June 2021	Jan - Dec 2020
		Kshs	Kshs
Cattle	5	200,000	160,000
Goats	0	0	0
Trees	1,000	10,000	5,000
Coffee or tea plantation		0	0
Poultry		0	0
Total		210,000	165,000

3.Borrowings

Description	Jan - June 2021	Jan - Dec 2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	(0)	(0)
Balance at end of the year	0	0

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Other important disclosure notes

4. Stock/ Inventory

Description	Jan - June 2021	Jan - Dec 2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	26,850	1,060
Stock/ inventory purchased during the year	3,280	32,670
Stock/ inventory issued during the year	(24,500)	(6,880)
Balance at end of the year	5,630	26,850

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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)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020-1
	a	b	c	d=a-c	2020-1
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					
1. PLUTO MALL COMPANY LIMITED	800,000.00	08/10/2021	500,000.00	300,000.00	
Sub-Total	800,000.00		300,000.00	300,000.00	
SUPPLY OF GOODS					
2. MIWARO DIGITECH CONSULTANTS	786,012.00			786,012.00	
3. MOI'S BRIDGE DAIRY	21,406.00			21,406.00	
4. MUSTARD SEED BAKERS LTD	42,966.00			42,966.00	
5. JESSEY KOSGEI	17,955.00			17,955.00	
6. REBECCA KIPTOO	18,390.00			18,390.00	
7.JUSTINE CHEBII	1,800.00			1,800.00	
8.ASTRONG GENERAL MERCHANTS	1,313,632.00			1,313,632.00	
9.EDWARD K. KISANG-MAIZE SUPPLIER	437,400.00			437,400.00	
Sub-Total	2,639,561.00			2,639,561.00	
SUPPLY OF SERVICES					
10.CHRISPINE OWINO	54,000.00			54,000.00	
11.K.P.L.C	150,000.00			150,000.00	
12.ELDOWAS	30,000.00			30,000.00	
13.NTS&BOM T	295,285.00			295,285.00	
Sub-Total	529,285.00			529,285.00	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						