

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL


ON

BISHOP BIRECH HIGH SCHOOL – TILOL

FOR THE YEAR ENDED

30 JUNE, 2021

UASIN GISHU COUNTY

 THE NATIONAL ASSEMBLY	
UASIN GISHU COUNTY	
DATE: 11 MAR 2022	
DAY: Tuesday	
TABLED BY:	Hon. Owen Baya (Deputy Majority Leader)
CLERK-AT-THE-TABLE:	Getrude Chebet

Revised 30th June 2021.



BISHOP BIRECH HIGH SCHOOL-TILOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

Bishop Birech High School-Tilol
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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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 in UASIN GISHU County, AINABKOI Sub-County.

The school was registered in 03/2013 under registration number PU/S/2/757/13 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 207 number of students as at 30th June 2021. It has 2 streams and 13 teachers of which 5 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	REV WILLIAM KEBENEI	Chairman	15/6/2019
2	MRS MARY CHEPKWONY	Secretary- Principal	15/6/2019
3	MR MICHAEL KIPYEGO	Member	15/6/2019
4	MRS NELLY MAIYO	Member	15/6/2019
5	MR RAYMOND KETTER	Member	15/6/2019
6	MR BEN RONO	Member	15/6/2019
7	MR DAVID BARBOI	Member	15/6/2019
8	MR SHADRACH CHOGE	Member – Rep CEB	15/6/2019
9	MR SHADRACK BITOK	Member Rep Teachers	15/6/2019
10	MR EDWIN KOECH	3 Members - Sponsor	15/6/2019
11	MRS EDITH MUTAI	Member - Community	15/6/2019
12	MS JOYCE JELAGAT	Member Special Needs	15/6/2019
13	BERYL CHEROTICH	Rep Students	

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

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Rev.William Kebenei 2.Mrs. Mary Chepkwony 3.Mr. Michael Kipyego 4.Mr. Edwin Koech 5.Mrs.Jane Barno	Chairman Secretary Member Member Member	1 out of 6
2	Audit Committee	1.Mr.Michael Kipyego 2.Mr. Edwin Koech 3.Ms.Joyce Jelagat 4.Mr.Isaac Bargoria	Chairman Secretary Member Member	0 out of 6
3	Finance, procurement and general purposes Committee	1.Mr.Ben Rono 2.Mr.Isaac Bargoria 3.Mrs.Jane Barno 4.Mr.Shadrack Choge	Chairman Secretary Member Member	0 out of 6
4	Academic Committee	1.Mr. David Barboi 2.Mr.Shadrack Bitok 3.Mrs. Edith Mutai 4.Mr Raymond Keter	Chairman Secretary Member Member	0 out of 6
5	Development Committee	1.Mr. Ben Rono 2.Mrs Cellina Ruto 3.Mr Michael Kipyego 4.Mrs Mary Serem 5.Rev. William Kebenei	Chairman Secretary Member Member Member	1 out of 6

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		6.Mr Shadrack Choge	Member	
6	Discipline and welfare Committee	1.Mr. Edwin Koech 2.Mrs Cellina Rutto 3.Mr. Samwel Ng'ang'a 4.Mrs. Nelly Maiyo	Chairman Secretary Member Member	0 outof 6

(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	Identification
1	Principal	MRS MARY CHEPKWONY	TSC No.350268
2	Deputy Principal	MRS CELLINA RUTO	TSC No.356290
3	School Bursar	MR KENNEDY KPKEMBOI	ID No.34967524

(e) Schools contacts

Post Office Box: 35-30103
 Telephone: 0710921861
 E-mail: Bishopbirech87gmail.com
 Website: www.bishopbirechgirls.sc.ke

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks:

Bishop Birech High School-Tilal
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1. Name of Bank: NATIONAL
Branch: ELDORET
Account Number: 01242028244100
Description: School Fund
2. Name of Bank: NATIONAL
Branch: ELDORET
Account Number: 01025027552000
Description: Tuition
3. Name of Bank: NATIONAL
Branch: ELDORET
Account number: 01021027552000
Description: Operation
4. Name of Bank: ACCESS
Branch: FLAX
Account Number: 0200120000008
Description: School Fund
5. Name of Bank: SKYLINE
Branch: FLAX
Account Number: 565100501410
Description: School Fund

6. MPESA PayBill No. 7381126 attached to 1 bank account 01242028244100

(g) Independent Auditors
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

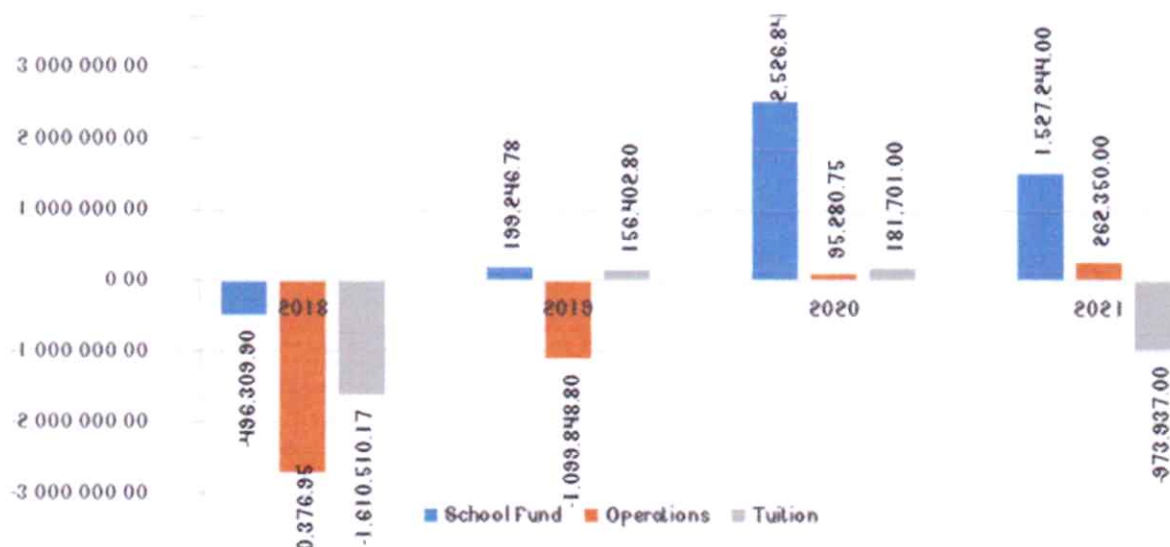
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2018 to 31st December 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS					
S/NO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	1,527,244.00	2,526,841.00	199,246.78	(496,309.90)
2	Operations Account	262,350.00	95,280.75	(1,099,848.80)	(2,710,376.95)
3	Tuition Account	(973,937.00)	181,701.00	156,402.80	(1,610,510.17)
	TOTAL	815,657.00	2,803,822.75	(744,199.22)	(4,814,197.02)

Trend Over the Last Three Years



The deficit for the year 2019 decreased by Kshs4,069,997.80 from a deficit of

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Kshs4,814,197.02 in the year 2018.

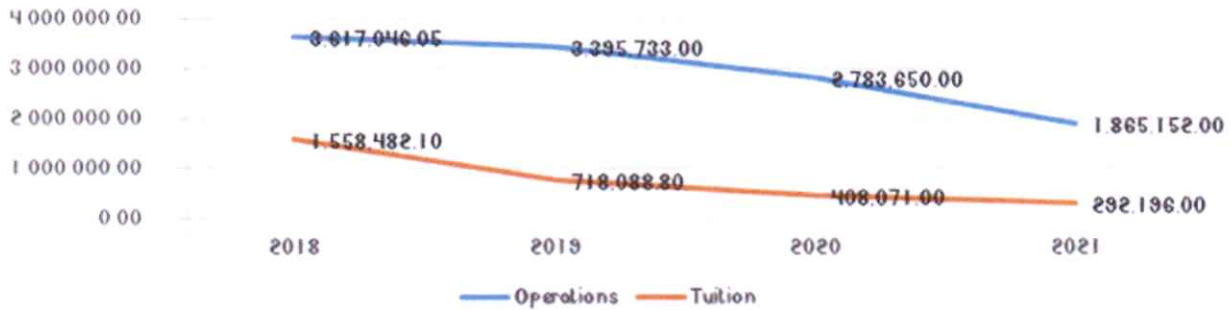
The surplus for the year 2020 was Ksh 2,803,822.75 as compared to the deficit for the year 2019 of Kshs744,199.20. due to prolonged closure of the school due to Covid-19.

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
S/NO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	1,865,152	2,873,650	3,395,733	3,617,046.05
2	Tuition Account	292,196	408,071	718,088.8	1,558,482.1
	Total	2,157,348	3,281,721	4,113,821.8	5,175,528.15
	No of Students	225	221	220	255
	Ratio of Capitation per student	1:9,588.21	1:14,849.41	1:18,699.19	1:20,296.19



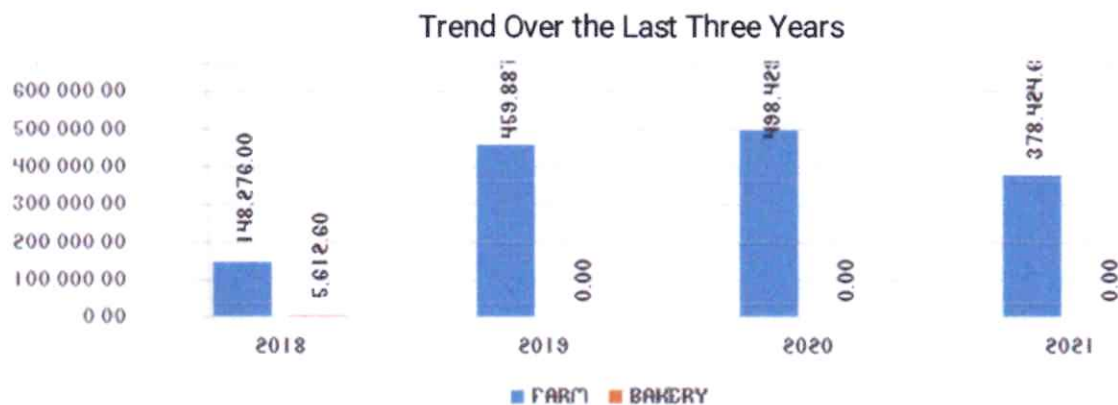
Trend Over the Last Three Years

Bishop Birech High School-Tilol
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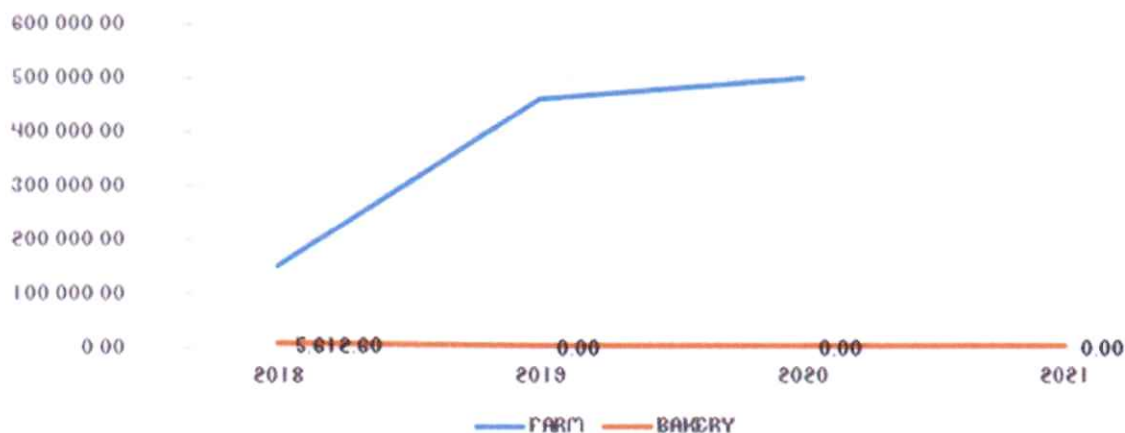


The total capitation grants for the financial year 2019 was Kshs4,113,821.8.00 as compared to Kshs5,175,528.15 in the financial year 2018 representing a decrease of Kshs1,061,706.35. The net decrease is mainly attributed by the decrease in enrolment as shown in the ration above. The total capitation for the year 2020 was Kshs3,281,721 as compared to Kshs4,113,821.8 in the financial year 2019 representing a decrease of Kshs832,100.8 which resulted from decrease in the enrollment of students', prolonged abrupt closure of the school due to Covid-19. The capitation grant for the financial year 2021 was Kshs2,157,348 as compared to Kshs3,281,721 in the financial year 2020 representing a decrease of Kshs1,124,373. the net decrease is mainly attributed by the current period which covers a period of 6 months.

OVERVIEW OF NET GROWTH OF OTHER INCOME(S) (Note 21)					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Farm	-	498,429.60	459,887.60	148,276.00
2	Bakery	-	-	-	5,612.60
	Total	-	498,429.60	459,887.60	153,888.60
	Increase/Decrease			-	



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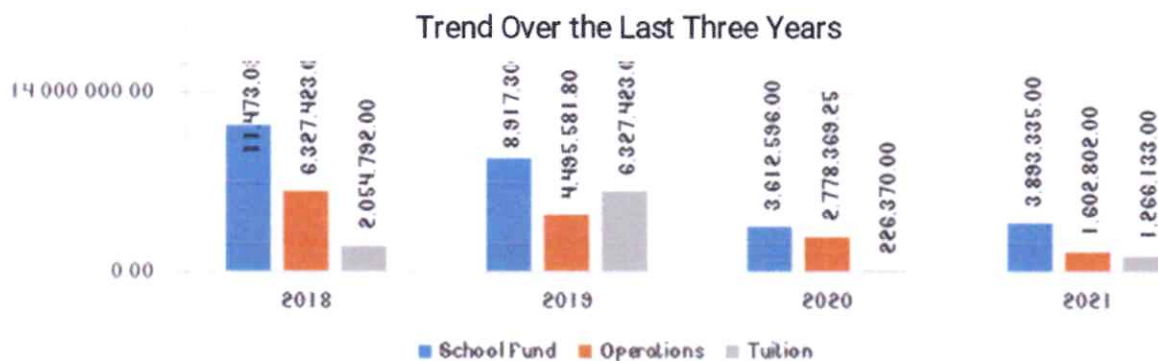


Trend Over the Last Three Years

The net growth of other income generating activities for the financial year 2020 was Kshs498429.60 as compared to Kshs459,887.60 in the financial year 2019 which represent an increase of Kshs38,542.00

The net growth of other income generating activities for the financial year 2019 was Kshs 459,887.60 as compared to Kshs 153,888.60 in the financial year 2018 which represent an increase of Kshs 305,999.00

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	3,893,335.00	3,612,596	8,917,300.22	11,473,091.17
2	Operations Account	1,602,802.00	2,778,369.25	4,495,581.8	6,327,423
3	Tuition Account	1,266,133.00	226,370	561,686	2,054,792
	Total	5,886,317.00	7,475,056	13,974,562.02	14,160,306.17



Trend Over the Last Three Years

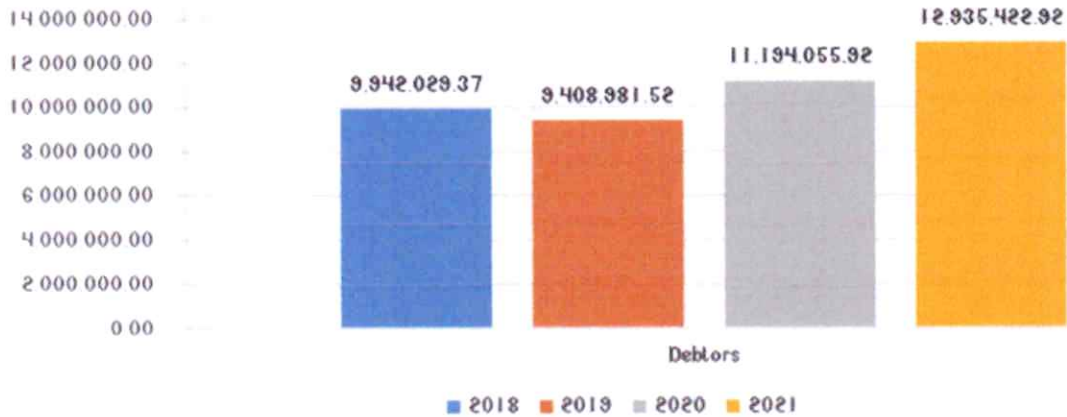


In the financial year 2021 shows a decrease of growth in expenditure which has resulted from the current year covering a period of 6 months, even though the financial year 2020 covers a period of 12 months a decrease has resulted from prolonged abrupt closure of the school due to Covid-19.

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	12,935,422.92	11,194,055.92	9,408,981.52	9,942,029.37
	Total	12,935,422.92	11,194,055.92	9,408,981.52	9,942,029.37

Trend Over the Last Three Years

Bishop Birech High School-Tilol
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Total debtors as at 30th June 2021 decreased to Kshs9,408,981.52 compared to Kshs9,942,029.37 as at the end of the financial year 2018. Total debtors of the year 2021 increased by 1,741,367.00 as compared to the year 2020. The main contributors to the increase in total debtors is the students' having huge fees balances.

MOVEMENT OF CREDITORS OF THE SCHOOL					
S/NO	ACCOUNTS	2021	2020	2019	2018
1	Tuition	2,617,660.00	1,741,707.00	1,822,297.00	1,979,487.00
2	School fund	1,819,570.00	1,675,690.00	1,916,025.00	2,625,312.31
3	Operation	1,543,984.00	1,591,984.00	1,519,984.00	419,388.00
4	Prepaid Fees	458,116.00	347,768.00	257,195.00	885,682.05
	Total	6,439,330.00	5,357,068.00	5,515,501.00	5,909,869.36

Trend Over the Last Three Years



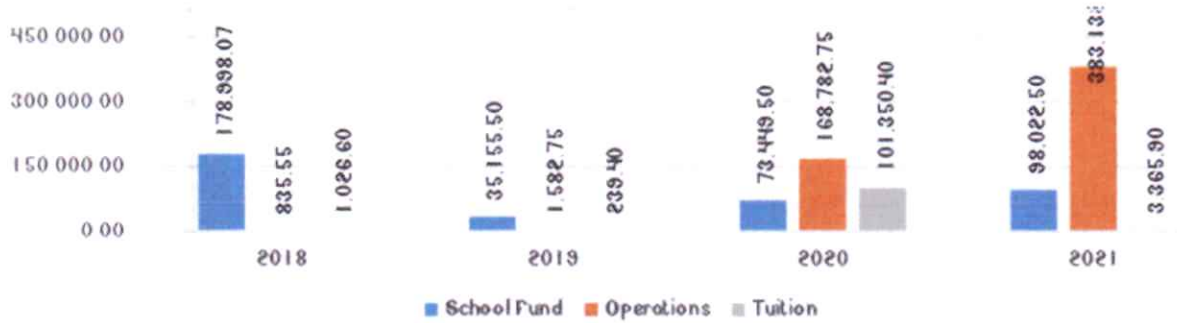
Total creditors as at 30th June 2021 increased by Kshs1,082,262.00 compared to Kshs5,357,068.00 as at the end of the financial year 2020. The main contributors to the increase in total creditors are trade and other payables (prepaid fees)

MOVEMENT OF CASH AND BANK BALANCES					
S/N	ACCOUNTS	2021	2020	2019	2018
0		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	98,022.50	73,449.50	35155.5	178,998.07
2	Operations Account	383,132.85	168,782.75	1582.75	835.55
3	Tuition Account	3,365.90	101,350.4	239.40	1026.60

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Total	484,521.25	343,582.65	36,977.65	181,860.22
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Trend Over the Last Three Years



Trend Over the Last Three Years



b) Teacher Student ratio:

Between the month of January 2021 and June 2021, the status of the teaching staff is as follows:

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There are 13 teachers posted by the Teachers Service Commission and 5 recruited by the Board of Management. There was no retiree between the month January and June 2021. The teacher student ratio lies at 1: 12 during the period.

c) Mean score in the 2021 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	49	3.5714	2	4.08%	5.30	Negative deviation of 1.7286 in the target and negative deviation of 1.2286 from previous year mean grade.
2020	60	4.80	8	13.33%	6.0	Negative deviation of 1.2 of the target grade and positive deviation of 1.0308 from previous year mean grade
2019	52	3.7692	3	5.76%	5.7	Negative deviation of 1.9308 of the target and positive deviation of 0.6299 from previous mean grade
2018	64	3.1393	0	0	4.7	There was a Zero percent transition. Negative deviation of 1.5607 of the target

d) Capacity of the school:

S/No	Students	Dormitories	Dining Hall	Laboratories	Toilets
1	225	2	1	Science-2 Computer-1	5

Bishop Birech High School-Tilol
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				Home Science-1	
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e) Development projects carried out by the school:

There was no development project during the year.

PRINCIPAL
BISHOP BIRECH HIGH SCHOOL-TILOL
P. O. Box 35 - 30103, KIPKABUS
Sign: *[Signature]* Date: 29/05/2024
Sign

School Principal

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

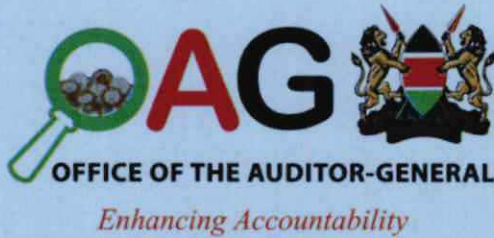
Name: WILLIAM KEBENE
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 29/08/2024

Name: Dorcas Kwech
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 29/08/2024

Name: KENNEDY KIPILAMBOR
Designation: Bursar
Sign: [Signature]
Date: 29/08/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BISHOP BIRECH HIGH SCHOOL – TILOL FOR THE YEAR ENDED 30 JUNE, 2021 – UASIN GISHU 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bishop Birech High School, Tilol – Uasin Gishu County set out on pages 1 to 15, which comprise of the statement of

Report of the Auditor-General on Bishop Birech High School – Tilol for the year ended 30 June 2021 – Uasin Gishu County

financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory notes 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 Bishop Birech High School, Tilol - Uasin Gishu 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 Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Receipts and Payments

The statement of receipts and payments for the year ended 30 June, 2021 reflects total receipts and total payments amount of Kshs.8,142,896 and Kshs.7,327,239 respectively. However, schedules, ledgers and individual receipts documents for government grants for tuition, operations and infrastructure, school fund income and miscellaneous income were not provided for audit. Further, payment documents for tuition, operations, infrastructure and boarding and school fund payments were not provided for audit review.

In the circumstances, the accuracy and completeness of the total receipts and total payments amount of Kshs.8,142,896 and Kshs.7,327,239 respectively could not be confirmed.

2. Unsupported Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities as at 30 June, 2021 reflects total financial assets and total financial liabilities balances of Kshs.2,315,441 and Kshs.1,551,270 respectively. However, schedules, ledgers, bank certificates, board of survey report and accounts payable support documents were not provided for audit review.

In the circumstances, the accuracy and completeness of the financial assets and financial liabilities amount of Kshs.2,812,191 and Kshs.1,685,412 respectively could not be confirmed.

3. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements is accounts receivables comprising of fees arrears amounting to Kshs.1,815,388. However, a detailed list, students' fees statements and fees arrears' aging analysis to support the fees arrears balance were not provided for audit review.

In the circumstances, the recoverability and completeness of accounts receivable balance of Kshs.1,815,388 could not be confirmed.

4. Unsupported Trade Creditors Balance

Note 12 to the financial statements reflects trade creditors balance of Kshs.1,440,922. However, supporting documentation for trade creditors such as trade creditors' ageing analysis, control ledger, procurement documents, inspection certificates and stores records were not provided for audit review.

In the circumstances, the completeness and accuracy of accounts payable balance of Kshs.1,440,922 could not be confirmed.

5. Unsupported Boarding and School Fund Payments

Note 7 to the financial statements reflects boarding and school fund payments amounting to Kshs.4,458,304. However, supporting documentation such as filled request for quotations, tender opening and evaluation minutes, contract agreements, local purchase orders, invoices, delivery notes, and inspection certificates for boarding and school fund payments amounting to Kshs.520,070 were not provided for audit review.

In the circumstances, the accuracy and completeness of boarding and school fund payments amounting to Kshs.4,458,304 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Bishop Birech High School - Tilol 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of the Financial Statements

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

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

2. Lack of Annual Procurement Plan

The statement of receipts and payments for the year ended 30 June, 2021 reflects total receipts and total payments amount of Kshs.8,142,896 and Kshs.7,327,239 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, the School Management was in breach of the law.

3. Failure to Prepare School Improvement Plan

During the 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.

4. Failure to Prepare Monthly Bank Reconciliations Statements

Bank reconciliations statements for the month of June, 2021 was provided for audit. However, the Management did not prepare monthly bank reconciliation statements of the School's six (6) bank accounts for eleven (11) months between July, 2020 to May, 2021 contrary to the requirements of Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015.

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

5. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

During the year under review, the School made an expenditure transferred Kshs.79,500 to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.79,500 could not be confirmed.

6. Irregular Use of Cash in the Procurement of Goods and Services

During the year under review, the School withdrew and used cash totalling Kshs.1,147,381 to procure goods and services contrary to Section 107(a) of the Public Procurement and Disposal Act, 2015 which states that a procuring entity may use a low-value procurement procedure if the entity is procuring low-value items which are not procured on a regular or frequent basis and are not covered in framework agreement. Further, the goods procured were not taken on charge by the person responsible for the stores.

In the circumstances, the School may not have received value for money for the expenditure.

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. Lack of an Audit Committee

During the year under review, the School had not established an Audit Committee to monitor the entities' governance, accountability, and control systems contrary to the requirements of Section 155(5) of the Public Finance Management Act, 2012 and the

Basic Education Act No. 14 of 2013 in Kenya mandates the establishment of an audit committee in public secondary schools to ensure proper financial management and accountability.

In the circumstances, the existence of an effective oversight mechanism to ensure efficient system of internal controls could not be confirmed.

2. Unconfirmed Student Enrolment Data

Examination of documents provided for audit revealed that there were discrepancies between National Education Management Information System (NEMIS) data and School records on the enrolment of students in the year under review. NEMIS reported total student enrolment number of two hundred and twenty seven (227) students while School's records indicated a total of two hundred and seventeen (217) students which resulted to an over funding of Kshs.96,490.50. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, accuracy and completeness of student enrolment data could not be confirmed.

3. Weaknesses in Asset Management

Review of School documents revealed that the School did not maintain an updated assets' register. The provided schedules lacked details of name, description, serial number, value, source of funding, location, additions, disposals, status and custodian of each asset. In addition, assets indicated in Note 14 to the financial statements on biological assets of Kshs.1,397,750 could not be confirmed as detailed listing and documents to support these balances were not provided for audit. Further, the assets were not tagged for easy identification neither were there valuation reports for the School assets reported in the financial statements.

In the circumstances, safety and accountability of the School's assets may not be guaranteed.

4. Inadequacies of the School's Board of Management

Examination of the Board of Management records for the period under review, revealed that meetings held by the Board of Management were not as per the set limits and they did not have a work plan or schedule of activities. Further, qualifications and copies of the educational certificates of the Board Members were not provided for audit review.

In the circumstances, the School did not benefit from the services of an effective Board of Management.

5. Lack of Documentation for Bursaries and Scholarships

The audit revealed that the School did not maintain a comprehensive list of bursaries and scholarships received from various donors and financiers during the year under review.

Additionally, there was no record of the specific beneficiaries and their corresponding benefits, as the bursaries were received and recorded in the cashbook as general school fees.

In the circumstances, the total amount and details of bursaries and scholarships received during the financial year 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

The Board of Directors is 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

08 October, 2024

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

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	292,196.00	408,071.00
Capitation grants for operations	2	1,865,152.00	2,873,650.00
School Fund Income- Parents' Contributions	3	5,985,548.00	4,048,688.00
School Fund Income- Other receipts	4	-	464,042.00
TOTAL RECEIPTS		8,142,896.00	7,794,451.00
PAYMENTS			
Payments for Tuition	5	1,266,133.00	306,600.00
Payments for operations	6	1,602,802.00	2,662,832.00
Boarding and school fund payments	7	4,458,304.00	4,228,296.00
TOTAL PAYMENTS		7,327,239.00	7,197,728.00
SURPLUS/DEFICIT		815,657.00	596,723.00

The school financial statements were approved on 29/08 2024 and signed by:

Sign: 

Name: William K. K. K.
 Chair B.O.M

Date: 29/08/2024

Sign: 

Name: Dorcas Kwech
 School Principal/
 Secretary to B.O.M

Date: 29/08/2024

Sign: 

Name: KENNEDY KIPKEMBOI
 Bursar

Date: 29/08/2024

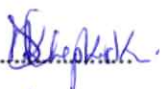
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 For the year ended 30th June 2021


VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	484,521.00	343,583.00
Cash Balances	9	15,532.00	2,550.00
Short term Investment	10	-	-
Total Cash and cash equivalent		500,053.00	343,583.00
Account's receivables	11	1,815,388.00	74,021.00
TOTAL FINANCIAL ASSETS		2,315,441.00	417,604.00
FINANCIAL LIABILITIES			
Accounts Payables	12	1,551,270.00	469,089.00
NET FINANCIAL ASSETS		764,171.00	(51,485.00)
REPRESENTED BY			
Accumulated Fund b/fwd	13	764,171.20	(48,935.35)
Surplus/Deficit for the year		815,657.00	235,315.00
NET FINANCIAL POSITION		764,171.00	(51,485.00)

The school financial statements were approved on 29/08 2024 and signed by:

Sign: 
 Name:
 Chair B.O.M

Sign: 
 Name: Dorcas Koech
 School Principal/
 Secretary to B.O.M

Sign: 
 Name: Kenneth Kipkemboi
 Bursar

Date: 29.08/2024

Date: 29.08/2024

Date: 29.08/2024

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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	292,196.00	408,071.00
Capitation grants for operations	2	1,865,152.00	2,873,650.00
School fund income- Parents contributions/ fees	3	5,985,548.00	4,048,688.00
School fund income- other receipts	4	-	464,042.00
Total receipts		8,142,896.00	7,794,451.00
Payments			
Payments for Tuition	5	1,266,133.00	306,600.00
Payments for operations	6	1,602,802.00	2,662,832.00
Boarding and school fund payments	7	4,458,304.00	4,228,296.00
Total payments		7,327,239.00	7,197,728.00
Net cashflow from operating activities		815,657.00	596,723.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities			-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENTS			-
Cash and cash equivalent at BEGINNING of the year		343,583.00	343,583.00
Cash and cash equivalent at END of the year		500,053.00	343,583.00

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.

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>						
Teaching / learning materials	932,400.00	-	932,400.00	292,195.5	640,204.50	31.33%
SUB-TOTAL A	932,400.00		932,400.00	292,195.50	640,204.50	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Other Voteheads	2,115,000.00	-	2,115,000.00	1,034,402.00	1,080,598.00	48.9%
Repairs and maintenance	1,125,000.00	-	1,125,000.00	830,750.00	294,250.00	73.84%
SUB-TOTAL B	3,240,000.00		3,240,000.00	1,865,152.00	1,374,848.00	
<i>(3) FEES CHARGED ON PARENTS</i>						
P.Emoluments	697,500.00	-	697,500.00	160,034.00	537,466.00.00	22.94%
Local Transport and Travelling	146,250.00		146,250.00	50,413.00	95,837.00	34.47%
Administration cost	416,250.00		416,250.00	131,831.00	284,419.00	31.67%
Electricity and Water	1,102,500.00		1,102,500.00	313,263.00	789,237.00	28.41%
Repairs, Maintenance & improvement	540,000.00		540,000.00	186,892.00	353,108.00	34.61%
Activity	33,750.00	-	33,750.00	8,480.00	105,020.00	7.47%
Fee on Boarding Equipment and Stores	6,161,625.00	-	6,161,625.00	2,021,858.00	4,139,767.00	32.81%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
SUB-TOTAL	9,097,875.00		9,097,875.00	2,872,771.00	5,767,388.00	
TOTAL INCOME	13,270,275.00		13,270,275.00	5,030,118.50	7,782,440.50	37.90%
<i>(1) EXPENDITURE FOR TUITION</i>						
Textbooks and reference materials	932,400.00	-	932,400.00	390,180.00	542,220.00	41.8%
SUB-TOTAL	932,400.00		932,400.00	390,180.00	542,220.00	
<i>(2) EXPENDITURE FOR OPERATIONS</i>						
Repairs, maintenance & improvements	1,125,000.00	-	1,125,000.00	444,000.00	681,000.00	39.47%
Other Voteheads	2,115,000.00	-	2,115,000.00	1,119,892.00	995,105.00	52.95%
Sub total	3,240,000.00		3,240,000.00	1,563,892.00	1,676,105.00	
<i>(3) EXPENDITURE FOR SCHOOL FUND</i>						
Repairs, maintenance and improvements	540,000.00		540,000.00	110,530.00	429,470.00	20.47%
Personal Emoluments	697,500.00		697,500.00	464,920.00	232,580.00	66.65%
Local Transport and Travelling	146,250.00		146,250.00	71,790.00	74,460.00	49.08%
Administration cost	416,250.00		416,250.00	314,577.50	101,672.50	75.57%
Electricity and Water	1,102,500.00		1,102,500.00	232,341.00	870,159.00	21.07%
Activity	33,750.00	-	33,750.00	800.00	32,950.00	2.37%
Boarding Equipment and Stores	6,161,625.00	-	6,161,625.00	937,247.00	5,224,378.00	15.21%
SUB TOTAL	7,876,000.00		7,876,000.00	2,697,174.50	5,178,825.50	
TOTAL EXPENDITURE	12,048,400.00		12,048,400.00	4,651,246.50	7,397,150.50	38.60%

- i. The school has only received 37.90% of the expected revenue from 4th January 2021 to 30th June 2021
- ii. The school has only utilized 38.60% of the income received .
The underutilization is due to the use of prepared budget for the whole year of 2021

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	292,195.00	408,071.00
Chalks	-	-
Total	292,195.00	408,071.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	830,750.00	994,500.00
Local transport / travelling	-	-
Nhif	5,850.00	-
Nssf	32,820.00	-
Other Voteheads	995,732.10	1,746,550.00
Activity	-	88,400.00
Medical	-	44,200.00
Total	1,865,152.10	2,873,650.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	610,034.00	326,228.00
Repairs and maintenance	241,892.00	212,167.00
Local transport / travelling	95,801.00	52,598.00
Electricity and water	563,263.00	357,925.00
Nssf	50,400.00	-
Nhif	23,700.00	-
Skyline Savings Account	207,569.00	-
Access Bank Savings Account	1,015,720.00	-
Administration costs	346,831.00	243,956.00
Fee on Boarding Equipment and Stores	2,821,858.00	2,820,890.00
Activity	8,480.00	199,994.00
Total	5,985,548.00	4,213,758.00

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	2020-2021	2019-2020
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	464,042.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (<i>specify</i>)*	-	-
Total	-	464,042.00

5 PAYMENTS FOR TUITION

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	1,265,953.00	306,480.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	180.00	120.00
Total	1,266,133.00	306,600.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Service Gratuity	-	-
Other Voteheads	1,119,892.00	1,540,092.00
Repairs and maintenance & improvements	444,000.00	994,000.00
Local transport / travelling	-	-
Electricity and water	-	-
Nssf	32,820.00	-
Nhif	5,850.00	-
Medical	-	40,500.00
Activity	-	88,240.00
Bank Charges	240.00	-
Acquisition of Assets	-	-
TOTAL	1,602,802.00	2,662,832.00

7 BOARDING AND SCHOOL FUND PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	464,920.00	450,690.00
Service Gratuity	-	-
Repairs and maintenance & Improvements	110,530.00	205,800.00
Local transport / travelling	71,790.00	50,250.00
Electricity and water	232,341.00	320,500.00
Activity expenses	800.00	150,340.00
Administration costs	314,577.50	345,070.00
Skyline Salary Advance	83,940.00	-
Bank Charges	4,217.50	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	1,502,216.00	2,580,146.00
Nhif	23,700.00	-
Nssf	50,400.00	-
Access Bank Savings Acc	1,271,298.00	-
Skyline Savings Acc	207,569.00	-
Farm	120,005.00	125,500.00
Acquisition of Assets	-	-
TOTAL	4,458,304.00	4,228,296.00

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	01025027552000	3,365.90	101,350.40
Operations Account	01021027552000	383,132.80	168,782.75
School Fund Account/Boarding	01242028244100	98,022.50	73,449.50
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account		-	-
Total		484,521.20	343,582.65

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	15,532.00	2,550.00
Total	15,532.00	2,550.00

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	1,815,388.00	74,021.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	1,815,388.00	74,021.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	-	-
Fees arrears for the previous year	-	-
Fees arrears for prior periods (over two years)	-	-
Total	-	-

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,440,922.00	469,089.00
Prepaid fees	110,348.00	-
Retention monies	-	-
Total	1,551,270.00	469,089.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	-	-
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	-	-

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2021 Kshs	2020-2020 Kshs
Bank balances	484,521.20	343,582.65
Cash balances	15,532.00	2,550.00
Short Term Investments	-	-
Receivables	1,815,388.00	74,021.00
Payables	(1,551,270.00)	(469,089.00)
Total	764,171.20	(48,935.35)

Other important disclosure notes

14 Biological assets

Description	Numbers	2020-2021 Kshs	2019-2020 Kshs
Cattle	6	210,000.00	-
Sheeps	17	94,500.00	-
Poultry	21	23,250.00	-
Trees	510	1,070,000.00	-
Total		1,397,750.00	-

15 Stock/ Inventory

Description	2020-2021 Kshs	2019-2020 Kshs
Stock/ inventory at beginning of the year	201,690.00	185,635.00
Stock/ inventory purchased during the year	1,327,247.00	2,886,986.00
Stock/ inventory issued during the year	(955,137.00)	(2,870,931.00)
Balance at end of the year	573,800.00	201,690.00

16 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/no	Supplier of Goods or Services	Original Amount	Date Contracted from	Paid	Outstanding Balance at as 30/06/2021
		Kshs	Kshs	Kshs	Kshs
		a	b	c	d=a-c
a	Supply of goods			-	-
	Tuition Account				
1	Eldoline Enterprises	344,220.00	19/04/2021	-	344,220.00
2	Remo Chemicals and Lab Equipment	531,733.00	19/04/2021	-	531,733.00
	Sub-Total (A)	875,953.00		-	875,953.00
	School Fund/Boarding Account				
1	James Kiptoo	27,060.00	19/04/2021	-	27,060.00
2	Stephen Mutai	239,720.00	19/04/2021	-	239,720.00
3	William Serem	50,000.00	19/04/2021	-	50,000.00
4	Abraham Nganai	110,000.00	19/04/2021	-	110,000.00
5	Joel Kiptoo	29,034.00	19/04/2021	-	29,034.00
6	Moses Kiplagat	49,870.00	19/04/2021	-	49,870.00
7	Paul Kigen	30,675.00	19/04/2021	-	30,675.00
8	Benjamin Kipchumba	5,610.00	19/04/2021	-	5,610.00
9	Eldoret Uniforms	23,000.00	19/04/2021	-	23,000.00
	Sub-Total (B)	564,969.00		-	564,969.00
	Grand Total (C=A+B)	1,440,922.00	-	-	1,440,922.00

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st Jan 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	-	School	16,500,000.00	660,000.00	-	17,160,000.00
Buildings and structures	-	School	13,600,000.00	-	-	13,600,000.00
Motor vehicles	-	School	4,535,675.00	-	120,000.00	4,415,675.00
Office equipment, furniture and fittings	-	School	1,218,800.00	-	-	1,218,800.00
ICT Equipment, and Other ICT Assets	-	School	646,800.00	-	-	646,800.00
Tools and apparatus	-	School	1,852,650.00	-	2,600.00	1,850,050.00
Textbooks	-	School	3,579,450.00	-	-	3,579,450.00
Other Machinery and Equipment	-	School	560,000.00	-	-	560,000.00
Heritage and cultural assets	-	School	27,000.00	-	-	27,000.00
Intangible assets- soft ware	-	School	45,000.00	-	-	45,000.00
Total			42,565,375.00	660,000.00	122,600.00	43,102,775.00