

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

BISHOP BIRECH HIGH SCHOOL – TILOL

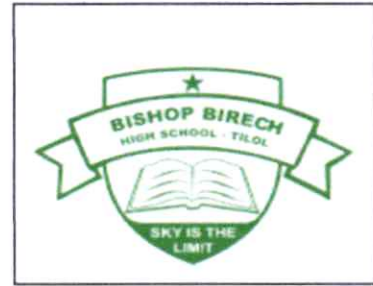
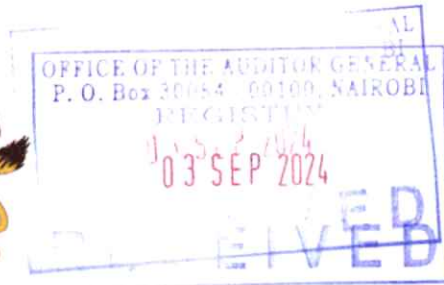
FOR THE YEAR ENDED

30 JUNE, 2023

UASIN GISHU COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	
DAY: Tuesday	
TABLED BY:	Hon. Owen Bony (Deputy Majority Leader)
CLERK-AT THE-TABLE:	Getrude Chebet

Revised 30th June 2023.



BISHOP BIRECH HIGH SCHOOL - TLOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2. 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 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 179 number of students as at 30th June 2023. It has 1 streams and 12 teachers of which 6 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	29/06/2022
2	MR. MICHAEL KIPYEGO	Deputy Chair	29/06/2022
3	MRS MARY CHEPKWONY	Secretary- Principal	29/06/2022
4	MR. WILLIAM METTO	PA Chair	29/06/2022
5	MR. EDWIN KOECH	Sponsor	29/06/2022
6	MRS. HELLEN TOT	Member	29/06/2022
7	MR. EDWARD KIPLAGAT	Member	29/06/2022
8	MR . BEN RONO	Member	29/06/2022
9	MR. KENNEDY LELEI	Member – Rep CEB	29/06/2022
10	MR. SHADRACK BITOK	Member Rep Teachers	29/06/2022
11	MR.GREGORY MUTAI	Members	29/06/2022
12	MRS.EVERLINE KIPTOO	Member - Community	29/06/2022
13	MS. JOYCE JELAGAT	MemberSpecial Needs	29/06/2022
14	MRS. EMMILY CHOGE	Member	29/06/2022
15	MR. THOMAS KINIGA	Member	29/06/2022
16	MRS. LOICE KORIR	Member	29/06/2022
17	MRS. IRENE MALEL	Member	29/06/2022
18	JANET MORAA	Rep Students	29/06/2022

The functions of the School Board of Management are to:

- 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	Rev. William Kebenei Mrs. Mary Chepkwony Mr. William Metto Mr. Edwin Koech Mrs. Hellen Tot	Chairman Secretary Member Member Member	3 out of 6
2	Audit Committee	Mr. Edwin Koech Ms. Joyce Jelagat Mr. Kennedy Kelei Mrs. Iren Malel Mrs. Loice Korir	Chairman Secretary Member Member Member	0 out of 6
3	Finance, procurement and general-purpose Committee	Mr. Edwin Koech Ms. Joyce Jelagat Mr. Kennedy Kelei Mrs. Iren Malel Mrs. Loice Korir	Chairman Secretary Member Member Member	0 out of 6

4	School Infrastructure Committee	Mr. Ben Rono Mr. Shadrack Bitok Mr William Metto Mrs Mary Chepkwony Rev. William Kebenei Mr Edward Kiplagat	Chairman Secretary Member Member Member Member	0 out of 6
5	Academic Committee	Mr. Edward Kiplagat Mr. Shadrack Bitok Mrs. Emmily Choge Mr William Metto Mr. Thomas Kiniga	Chairman Secretary Member Member Member	0 out of 6
6	Discipline and welfare Committee	Mr. Gregory Mutai Mr. Shadrack Bitok Mr. Michael Kipyego Mrs. Everline Kiptoo	Chairman Secretary Member Member	0 out of 6

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	MRS. MARY CHEPKWONY	350268
2	Deputy Principal	MR. SHADRACK BITOK	560298
3	School Bursar	MR. KENNEDY KIPKEMBOI	ID-34967524

(e) Schools contacts

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

(f) School Bankers

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

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: ACCESS
Branch: FLAX
Account Number: 0200100000031
Description: Infrastructure
 6. Name of Bank: SKYLINE SACCO
Branch : FLAX
Account Number: 565100501410
Description: School Fund
7. MPESA Pay Bill 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

3. Summary Report of Performance of The School

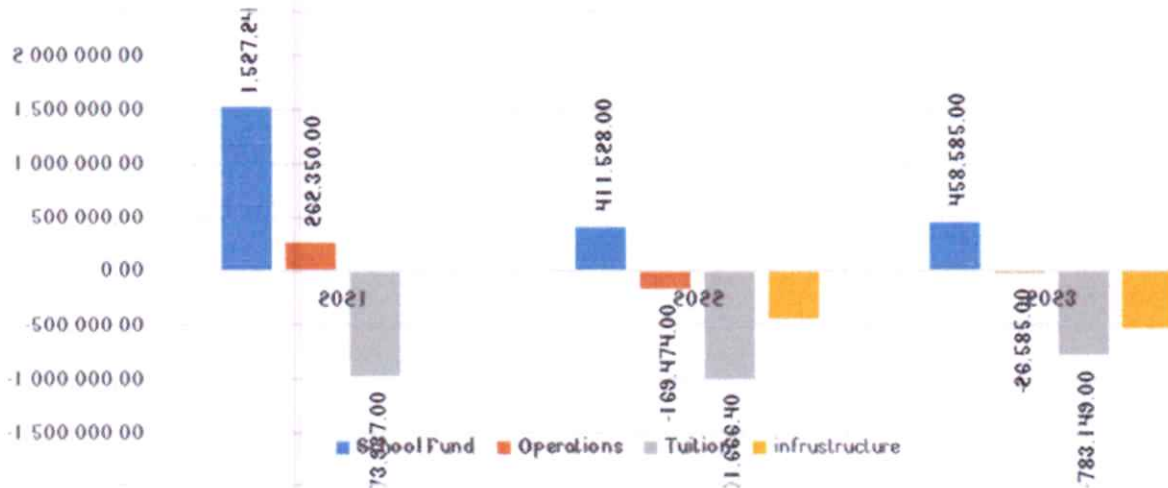
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last two years period between 30th June 2022 covers a period of 6months and 30th June 2023 covers a full financial year and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS				
S/NO	ACCOUNTS	2023	2022	2021
		Kshs	Kshs	Kshs
1	School Fund Account	458,585.00	411,528.00	1,527,244.00
2	Operations Account	(26,585.00)	(169,474.00)	262,350.00
3	Tuition Account	(783,149.00)	(1,001,666.40)	(973,937.00)
4	Infrastructure	(538,681.00)	(446,374.00)	-
	TOTAL	(889,830.00)	(1,205,987.20)	815,657.00

Trend Over the Last Three Years



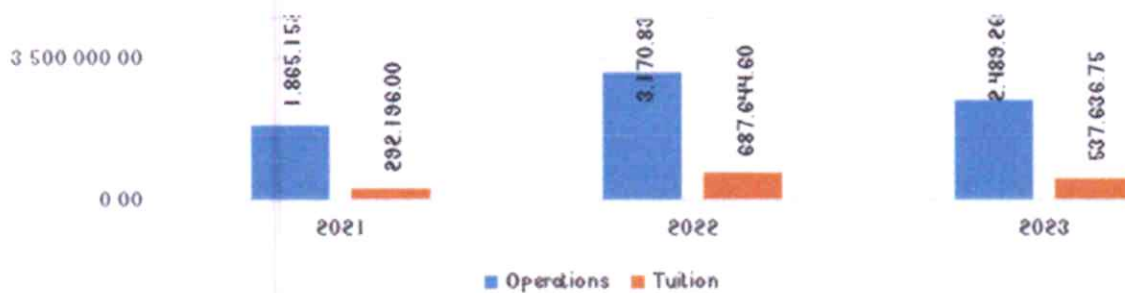
During the year 2021 there was a surplus of Ksh. 815,675.00 as compared to the deficit for the year

2022 of Ksh. 1,205,987.20.

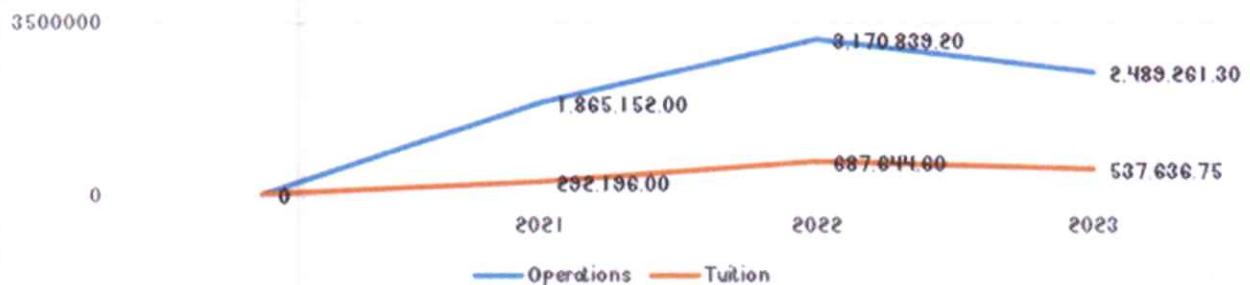
The deficit for the year 2023 was Ksh. 889,830.00 as compared to the deficit for the year 2022 of Kshs. 1,205,987.20. This shows a decrease in deficit of Ksh. 316,157.20

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS				
S/NO	ACCOUNTS	2023	2022	2021
		KSHS	KSHS	KSHS
1	Operations Account	2,489,261.30	3,170,839.20	1,865,152.00
2	Tuition Account	537,636.75	687,644.60	292,196.00
	Total	3,026,898.05	3,858,483.80	2,157,348.00
	No of Students	201	207	225
	Ratio of Capitation per student	1:1,5059.2	1:18,640.01	1:9,588.21

Trend Over the Last Three Years



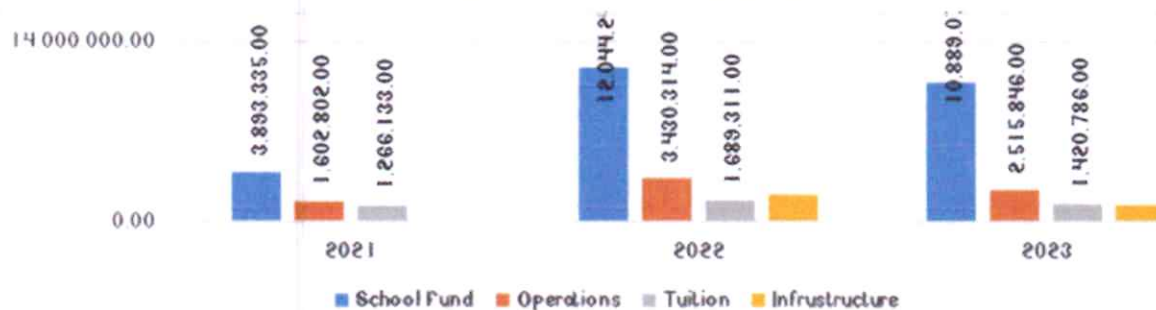
Trend Over the Last Three Years



The total capitation grants for the financial year 2021 was Kshs 2,157,348.00 as compared to Kshs 3,858,483.80 in the financial year 2022 representing an increase of Kshs 1,701,135.80. The total capitation for the year 2023 was Kshs 3,026,898.05 as compared to Kshs. 3,858,483.80 in the financial year 2022 representing an increase of Kshs 831,585.75 which resulted from decrease in the number of enrollment.

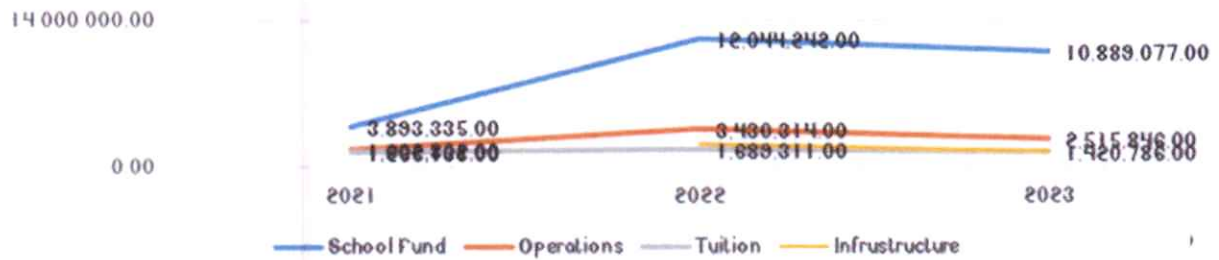
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2023	2022	2021
		Kshs	Kshs	Kshs
1	School Fund Account	10,889,077.00	12,044,242.00	3,893,335.00
2	Operations Account	2,515,846.00	3,430,314.00	1,602,802.00
3	Tuition Account	1,420,786.00	1,689,311.00	1,266,133.00
4	Infrastructure	1,320,681.00	2,147,874.00	
	Total	16,146,390.00	19,311,741.00	5,886,317.00

Trend Over the Last Three Years



Trend Over the Last Three Years

BISHOP BIRECH HIGH SCHOOL-TILOL
Annual Report and Financial Statements For the year ended 30th June 2023



The financial year 2023 shows a decrease of growth in expenditure as compared to the financial year 2022 which has resulted from decrease in enrollment.

MOVEMENT OF DEBTORS OF THE SCHOOL				
SNO	ACCOUNTS	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS
a	Debtors	15,278,890.93	13,973,787.93	12,935,422.92
	Total	15,278,890.93	13,973,787.93	12,935,422.92

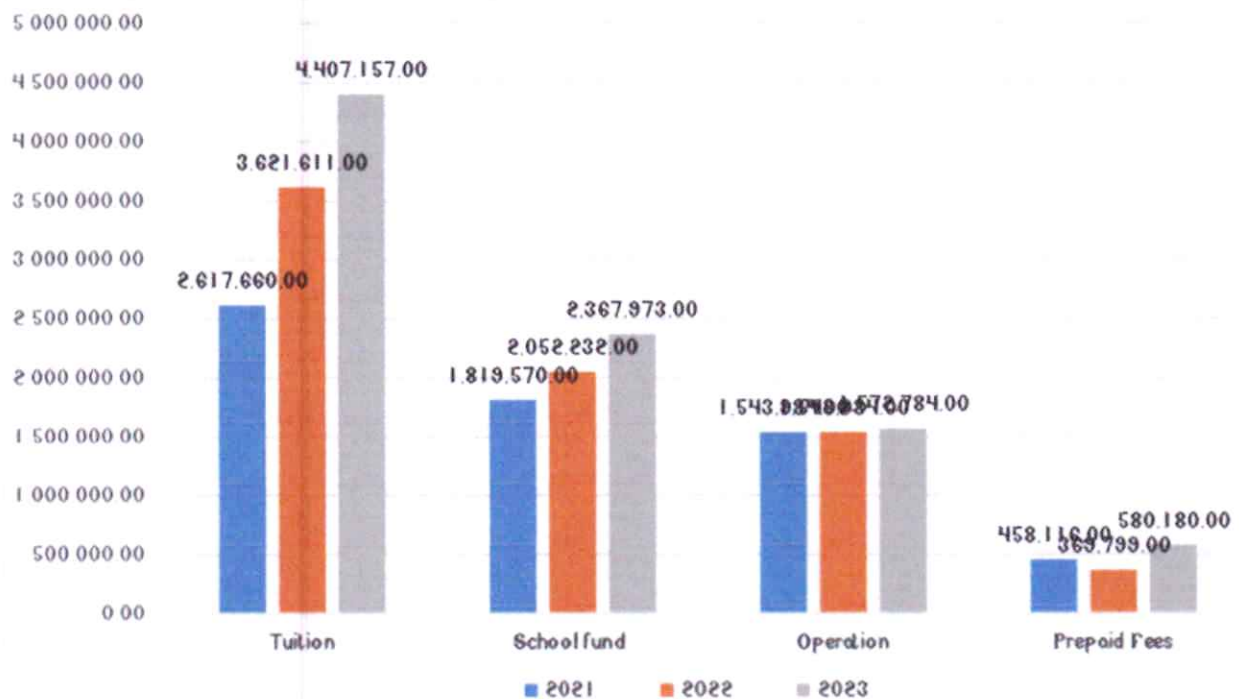
Trend Over the Last Three Years



Total debtors as at 2021 increased from Kshs 12,935,422.92 to Kshs 13,973,787.93 as at the end of the financial year 2022. Total debtors of the year 2023 increased by 1,305,103.00 as compared to the year 2022. The main contributors to the increase in total debtors are the students' having huge fees balances.

MOVEMENT OF CREDITORS OF THE SCHOOL				
S/NO	ACCOUNTS	2023	2022	2021
1	Tuition	4,407,157.00	3,621,611.00	2,617,660.00
2	School fund	2,367,973.00	2,052,232.00	1,819,570.00
3	Operation	1,572,784.00	1,543,984.00	1,543,984.00
4	Prepaid Fees	580,180.00	369,799.00	458,116.00
	Total	8,928,094.00	7,587,626.00	6,439,330.00

Trend Over the Last Three Years

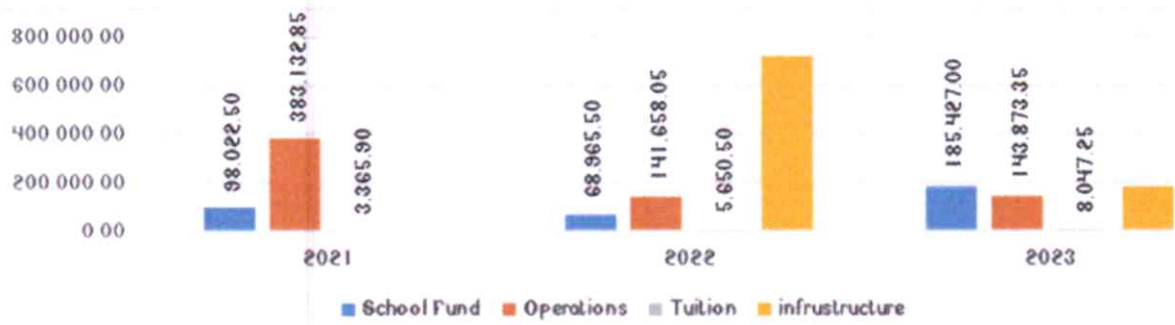


Total creditors as at 30th June 2023 increased by Kshs 1,340,468.00 compared to Kshs 7,587,626.00 as at the end of the financial year 2022.

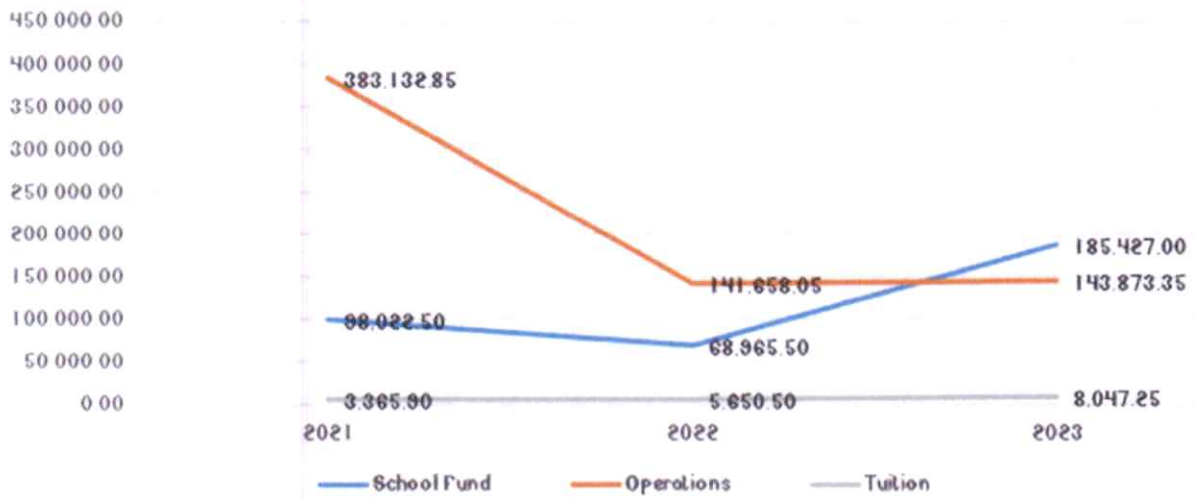
MOVEMENT OF CASH AND BANK BALANCES				
S/N	ACCOUNTS	2023	2022	2021
O		KSHS	KSHS	KSHS
1	School Fund Account	185,427.00	68,965.50	98,022.50
2	Operations Account	143,873.35	141,658.05	383,132.85
3	Tuition Account	8,047.25	5,650.50	3,365.90
4	infrastructure	182,484.00	721,165.00	
	Total	519,831.60	937,439.05	484,521.25

Trend Over the Last Three Years

BISHOP BIRECH HIGH SCHOOL-TIOL
Annual Report and Financial Statements For the year ended 30th June 2023



Trend Over the Last Three Years



b) Teacher Student ratio:

Between the month of July 2022 and June 2023, the status of the teaching staff is as follows: There are 11 Teachers posted by the Teachers Service Commission and 6 recruited by the Board of Management. The teacher student ratio lies at 1: 12 during the period.

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	57	3.5781	1	1.75%	5.80	There was a positive deviation of 0.0075 from previous year mean score and also decrease in transition.
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

a) Capacity of the school:

S/No	Students	Dormitories	Dining Hall	Laboratories	Toilets
1	201	2	1	Science-2 Computer-1 Home Science-1	4

b) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Temporary kitchen	Maintenance & Improvement	Complete	681,750.00	681,750.00	-
Fencing	Maintenance & Improvement	Complete	348,250.00	348,250.00	-

PRINCIPAL

BISHOP BIRECH HIGH SCHOOL-TILOL

P. O. Box 35 - 30103, KIPKABUS

Sign: *[Signature]* Date: 29/08/2024

.....
School Principal

4. 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.

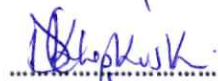
The Board of Management of *BISHOP BIRECH HIGH SCHOOL-TILOL* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2023, and of the school's financial position as at that date.



.....
Name: William Kebenei
Designation: Chairman, School Board of Management

Date: 29/08/2024



.....
Name: Dorcas Koech
Designation: School Principal & Secretary to Board of Management

Date: 29/08/2024

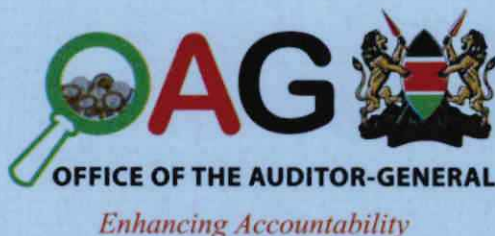


.....
Name: KENNEDY KIPKEMBOI
Designation: Bursar/ Finance Officer

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, 2023 – 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 18, which comprise the statement of financial

Report of the Auditor-General on Bishop Birech High school - Tilol for the year ended 30 June, 2023 – Uasin Gishu County

assets and financial liabilities as at 30 June, 2023, 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, 2023, 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, 2023 reflects total receipts and total payments amount of Kshs.12,977,193 and Kshs.13,767,033 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.12,977,193 and Kshs.13,767,033 respectively could not be confirmed.

2. Unsupported Financial Assets and Financial Liabilities

The statement of assets and liabilities as at 30 June, 2023 reflects total financial assets and total financial liabilities balances of Kshs.2,714,109.10 and Kshs.1,795,267 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.2,714,109.10 and Kshs.1,795,267 respectively could not be confirmed.

3. Unsupported Fees Arrears Balance

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements is accounts receivables comprising of fees arrears amounting to Kshs.2,194,367. However, a detailed list and students' fees statements to support the fees arrears balance were not provided for audit review.

In the circumstances, the recoverability and completeness of fees arrears balance of Kshs.2,194,367 could not be confirmed.

4. Unsupported Trade Creditors

The statement of assets and liabilities as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.1,795,267 which includes trade creditors balance of Kshs.1,215,087. Although, a list of trade creditors was provided, the supporting control ledger, commitment documents and certificates were not provided for audit review.

In the circumstances, the completeness and accuracy of trade creditors balance of Kshs.1,215,087 could not be confirmed.

5. Unsupported Boarding and School Fund Payments

Note 9 to the financial statements reflects boarding and school fund payments amounting to Kshs.8,609,713. 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.613,060 were not provided for audit review.

In the circumstances, the accuracy and completeness of boarding and school fund payments amounting to Kshs.8,609,713 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.

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.11,742,064 and Kshs.10,974,956 respectively, resulting to an under-funding of Kshs.749,108 or approximately 6% of the budget. However, the School spent a balance of Kshs.9,243,542 against actual receipts of Kshs.10,974,956, resulting to an under-utilization of Kshs.1,731,414 or 16% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of the Financial Statements to the Auditor-General

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, 2023. 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, 2023 reflects total receipts and total payments amount of Kshs 12,977,193 and Kshs.13,767,033 respectively. However, during the year, the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs 8,609,710 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.247,000 transferred 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.247,000 could not be confirmed.

4. Failure to Prepare Monthly Bank Reconciliations Statements

Bank Reconciliations statements for the month of June, 2023 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, 2022 to May, 2023 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 Use of Cash to Procure Goods, Works and Services

During the year under review, the School withdrew and used cash totalling Kshs.3,620,931 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 above.

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. 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 17 and Note 19 to the financial statements on biological assets and inventory of Kshs.1,500,500 and Kshs.159,785 respectively 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.

2. Lack of Motor Vehicle Ownership Documents

It was noted that the School owned a motor vehicle school bus registration number KBZ 072D which was acquired through a loan from a local bank in the year 2015 with a four (4) year repayment period, up to the year 2019. However, the School did not complete the loan repayment which was still outstanding at the time of audit with accumulating interests. The bank has not yet handed over the motor vehicle original logbook and the details of the outstanding loan amount was not provided for audit review.

In the circumstances, existence of an effective mechanism to safeguard the School's motor vehicle could not be confirmed.

3. 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.

4. 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.

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. 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.

6. Unconfirmed Student Enrolment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the County Director of Education (CDE), National Education Management Information System (NEMIS) and School records relating to the enrolment of students. During the financial year 2022-2023, the NEMIS reported a total number of two hundred and one (201) students while the enrolment record provided by the Bishop Birech High School – Tilol- Uasin Gishu County indicated a total of one hundred and fifty six (156) students while the records from the County Director of Education had one hundred and fifty six (156) students which resulted in overfunding of Kshs.218,129.02. 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.

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 the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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

11 October, 2024

Report of the Auditor-General on Bishop Birech High School, Tilol for the year ended 30 June 2023 – Uasin Gishu County

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023 Kshs	2021-2022 Kshs
Receipts			
Government grants for tuition	1	637,637.00	687,654.00
Government grants for operations	2	1,708,261.30	2,483,589.20
Government Grants for infrastructure	3	1,563,000.00	2,478,750.00
School fund income- parents' contributions	4	8,923,345.00	12,455,770.00
Miscellaneous incomes	5	144,950.00	-
Total Receipts		12,977,193.30	18,105,754.00
Payments			
Tuition	6	1,420,786.00	1,689,311.00
Operations	7	2,620,916.00	4,328,568.00
Infrastructure	8	1,115,621.00	-
Boarding and school fund	9	8,609,710.00	12,044,242.00
Total Payments		13,767,033.00	18,062,121.00
SURPLUS/DEFICIT		(789,839.70)	43,642.00

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



Name: William Kebenei

Chair BOM

Date: 29/08/2024



Name: Dorcas Koech
School Principal/ Secretary to BOM

Date: 29/08/2024



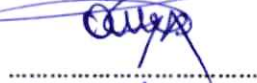
Name: KENNER KIPKEMBOI
Bursar/ Finance Officer

Date: 29/08/2024

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	395,864.10	937,439.00
Cash Balances	11	123,878.00	20,213.00
Short term Investment	12	-	-
Total Cash and cash equivalent		519,742.10	957,652.00
Accounts receivables	13	2,194,367.00	1,854,539.00
TOTAL FINANCIAL ASSETS		2,714,109.10	2,812,191.00
FINANCIAL LIABILITIES			
Accounts Payables	14	1,795,267.00	1,685,412.00
NET FINANCIAL ASSETS		918,842.10	1,126,779.00
REPRESENTED BY			
Accumulated Fund b/fwd	15	918,842.03	1,126,779.05
Surplus/Deficit for the year		(789,839.70)	43,642.00
NET FINANCIAL POSITION		918,842.03	1,126,779.05


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



Name: William Kabenei


Chair BOM

Date: 29/08/2024



Name: Dorcas Kwech
School Principal/ Secretary to BOM

Date: 29/08/2024



Name: Kenneth Kipkemboi

Bursar/ Finance Officer

Date: 29/08/2024

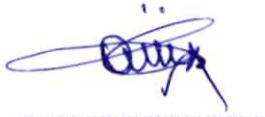
8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts for operating income			
Government grants for tuition	1	637,637.00	687,654.00
Government grants for operations	2	1,708,261.30	2,483,589.20
Government Grants for infrastructure	3	1,563,000.00	2,478,750.00
School fund income- parents' contributions	4	8,923,345.00	12,455,770.00
Miscellaneous incomes	5	144,950.00	-
Total receipts		12,977,193.30	18,105,754.00
Payments			
Tuition	6	1,420,786.00	1,689,311.00
Operations	7	2,620,916.00	4,328,568.00
Infrastructure	8	1,115,621.00	-
Boarding and school fund	9	8,609,710.00	12,044,242.00
Total Payments		13,767,033.00	18,062,121.00
Net cashflow from operating activities		(789,839.70)	43,642.00
CASHFLOW FROM INVESTING ACTIVITIES		-	-
Proceeds from Sale of Assets		-	(342,000.00)
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	(342,000.00)
Net cash flows from Investing Activities		-	(637,940.00)
CASHFLOW FROM BORROWING ACTIVITIES		836,015.00	-
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		836,015.00	(637,940.00)
Cash and cash equivalent at BEGINNING of the year		957,652.00	500,053.00
Cash and cash equivalent at END of the year		519,742.10	957,652.00

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(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).

The school's financial statements were approved on 30th June 2023 and signed by:



.....
Name: William Kebeni

Chair BOM

Date: 29/08/2024



.....
Name: Dorcas Koech
School Principal/ Secretary to
BOM

Date: 29/08/2024



.....
Name: KENNETH KIPKEMBOI

Bursar/ Finance Officer

Date: 29/08/2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

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	853,664.00		853,664.00	537,636.75	166,019.40	
SUB-TOTAL A	853,664.00		853,664.00	537,636.75	316,027.25,	63.29%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Other Vote heads	1,936,400.00		1,936,400.00	1,408,673.80	527,726.20	
Medical	412,000.00		412,000.00	40,200.00	371,800.00	
Activity	300,000.00		300,000.00	109,487.50	190,512.50	
Repairs and maintenance	1,030,000.00		1,030,000.00	781,000.00	249,000.00	
SUB-TOTAL B	3,678,400.00		3,678,400.00	2,339,361.30	1,339,038.70	63.59. %
<i>(3) FEES CHARGED ON PARENTS</i>						
OtherVoteheads (LTT,ADMIN,EWC,P.EMOL	2,404,020.00		2,404,020.00	2,031,645.00	372,375.00	
Repairs ,Maintenance& improvement	412,000.00		412,000.00	348,834.00	63,166.00	
Activity	103,000.00		103,000.00	68,557.00	34,443.00	
Fee on Boarding Equipment and Stores	4,290,980.00		4,290,980.00	2,645,092.00	1,645,888.00	
SUB-TOTAL	7,210,000.00		7,210,000.00	5,094,128.00	93,527.00	70.65%
TOTAL INCOME	11,742,064.00		11,742,064.00	10,974,956.80	767,107.20	93.46%
<i>(1) EXPENDITURE FOR TUITION</i>						
Textbooks and reference materials	1,008,890.00		1,008,890.00	635,000.00	373,890.00	

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
SUB-TOTAL	1,008,890.00		1,008,890.00	635,000.00	373,890.00	64.94%
<i>(2) EXPENDITURE FOR OPERATIONS</i>						
Repairs, maintenance & improvements	1,030,000.00		1,030,000.00	782,000.00	248,000.00	
Other Vote heads	1,936,400.00		1,936,400.00	1,703,356.00	233,044.00	
SUB- TOTAL	2,966,400.00		2,966,400.00	2,485,356.00	481,044.00	83.78%
<i>(3) EXPENDITURE FOR SCHOOL FUND</i>						
Repairs, maintenance and improvements	412,000.00		412,000.00	80,457.00	331,543.00	
Other Vote heads	2,404,020.00		2,404,020.00	2,976,117.00	(572,097.00)	
Activity	103,000.00		103,000.00	341,795.00	(238,795.00)	
Boarding Equipment and Stores	4,290,980.00		4,290,980.00	2,724,817.00	1,566,163.00	
SUB TOTAL	7,210,000.00		7,210,000.00	6,123,186.00	1,086,814.00	84.92%
TOTAL EXPENDITURE	11,185,290.00		11,185,290.00	9,243,542.00	1,941,748.00	82.64%

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

- i. The school has only received 93.46% of the expected revenue at 30th June 2023
- ii. The school has only utilized 82.64 % of the income received .

10. 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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.

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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	637,636.75	687,644.60
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	637,636.75	687,644.60

2 Government Grants for Operations

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Personnel emoluments	-	-
School Fund	-	391,500.00
Nhif	38,700.00	31,700.00
Nssf	111,200.00	141,840.00
Other Vote heads	1,408,673.80	1,918,549.00
Activity	109,487.9	-
Medical	40,200.00	-
Total	1,708,261.30	2,483,589.20

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Maintenance & Improvement	1,563,000.00	2,478,750.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-

Description	Insert Current FY	Insert Comparative FY
Total	1,563,000.00	2,478,750.00

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	662,536.00	690,052.00
Other Vote heads	2,812,005.00	3,713,835.00
Electricity and water	-	-
Nssf	130,794.00	105,160.00
Nhif	48,900.00	40,100.00
Skyline Savings Account	158,570.00	424,800.00
Access Bank Savings Account	1,296,586.00	3,009,958.00
Administration costs	-	-
Fee on Boarding Equipment and Stores	3,695,297.00	4,290,980.00
Activity	118,657.00	180,885.00
Total	8,923,345.00	12,455,770.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from farming activities	144,950.00	-
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	-	-
Total	144,950.00	-

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

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	1,420,546.00	1,688,951.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	240.00	360.00
Total	1,420,786.00	1,689,311.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	884,777.00	-
Adm Cost	561,525.00	-
Other Vote heads	-	1,593,094.00
Repairs and maintenance & improvements	782,000.00	1,831,529.00
Local transport / travelling	-	-
Electricity and water	85,964.00	325,455.00
Nssf	211,200.00	141,840.00
Nhif	38,700.00	31,700.00
SMASSE	-	391,500.00
Activity	50,000.00	-
Bank Charges	6,750.00	13,450.00
TOTAL	2,620,916.00	4,328,568.00

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of kitchen	1,115,621.00	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Total	1,115,621.00	-

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	1,199,019.00	1,257,420.00
Service Gratuity	30,000.00	-
Repairs and maintenance & Improvements	80,457.00	153,025.00
Local transport / travelling	133,750.00	212,100.00
Electricity and water	384,009.00	619,638.00
Activity expenses	341,795.00	152,100.00
Medical Expenses	20,985.00	1,413.00
Administration costs	1,259,342.00	1,435,535.00
Skyline Salary Advance	158,570.00	424,800.00
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	3,125,558.00	3,869,386.00
Nhif	48,900.00	40,100.00
Nssf	130,794.00	105,160.00
Access Bank Savings Acc	1,303,194.00	2,722,620.00
Skyline Savings Acc	158,570.00	431,800.00
Farm	234,770.00	277,145.00
Acquisition of Assets	-	342,000.00
TOTAL	8,609,713.00	12,044,242.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0102502755200 0	8,047.25	5,650.50
Operations Account	Active	0102102755200 0	143,873.35	141,658.05
School Fund Account/Boarding	Active	0124202824410 0	61,459.50	68,965.50,
Savings Account	Active	-	-	-
Parent Association Development Account	Active	-	-	-
Income generating activities Account	Active	-	-	-
Infrastructural Account	Active	0200100000031	182,484.00	721,165.00
Total			395,864.10	937,439.05

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	123,877.93	20,213.00
Total	123,877.93	20,213.00

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees arrears	2,194,367.00	1,854,539.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	2,194,367.00	1,854,539.00

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,194,367.00	100%	1,854,539.00	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 13 a)	2,194,367.00	100%	1,854,539.00	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,215,087.00	1,315,613.00
Prepaid fees	580,180.00	369,799.00
Retention monies	-	-
Total	1,795,267.00	1,685,412.00

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,795,267.00	100%	1,685,412.00	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	1,795,267.00	100%	1,685,412.00	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank balances	395,864.10	937,439.05
Cash balances	123,877.93	20,213.00
Short Term Investments	-	-
Receivables	2,194,367.00	1,854,539.00
Payables	(1,795,267.00)	(1,685,412.00)
Total	918,842.03	1,126,779.05

Other important disclosure notes

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	7	280,000.00	190,000.00
Sheep	24	120,000.00	98,500.00
Poultry	14	20,500.00	25,250.00
Trees	540	1,080,000	1,000,000.00
Total		1,500,500.00	1,313,750.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Stock/ inventory at beginning of the year	541,145.00	573,800.00
Stock/ inventory purchased during the year	1,730,096.00	4,192,724.00
Stock/ inventory issued during the year	(2,111,456.00)	(4,225,379.00)
Balance at end of the year	159,785.00	541,145.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 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)

PRINCIPAL
 BISHOP BIRECH HIGH SCHOOL-TILOL
 P. O. Box 35 - 30103, KIPKABUS
 Sign: *[Signature]* Date: 29/08/2024

Sign and Date
 Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

S/no	Supplier of Goods or Services	Original Amount	Date Contracted from	Amount Paid	To-date	Outstanding Balance at as 30/06/2022
		Kshs	Kshs	Kshs		Kshs
		a	b	c		d=a-c
a	Supply of goods			-		-
	Tuition Account					
1	Delatech Copies solution	20,000.00	-	-		20,000.00
2	Remo Chemicals and Lab Equipment	559,910.00	30/03/2022	-		559,910.00
3	Empire Printshop	205,636.00	-	-		205,636.00
	Sub-Total (A)	785,546.00		-		785,546.00
	School Fund/Boarding Account					
1	George Mugo	5,720.00	-	-		5,720.00
2	Ruth Maswai	58,000.00	30/03/2022	-		58,000.00
3	Paul Kigen	31,200.00	30/03/2022	-		31,200.00
4	Joel Kiptoo	8,196.00	30/03/2022	-		8,196.00
5	Julius Misoi	66,795.00	30/03/2022	-		66,795.00
6	Moses Kiplagat	146,560.00	30/03/2022	-		146,560.00
7	Victor Kipchumba	4,720.00	30/03/2022	-		4,720.00
8	William Serem	80,000.00	-	-		80,000.00
	Sub-Total (B)	401,191.00		-		400,741.00

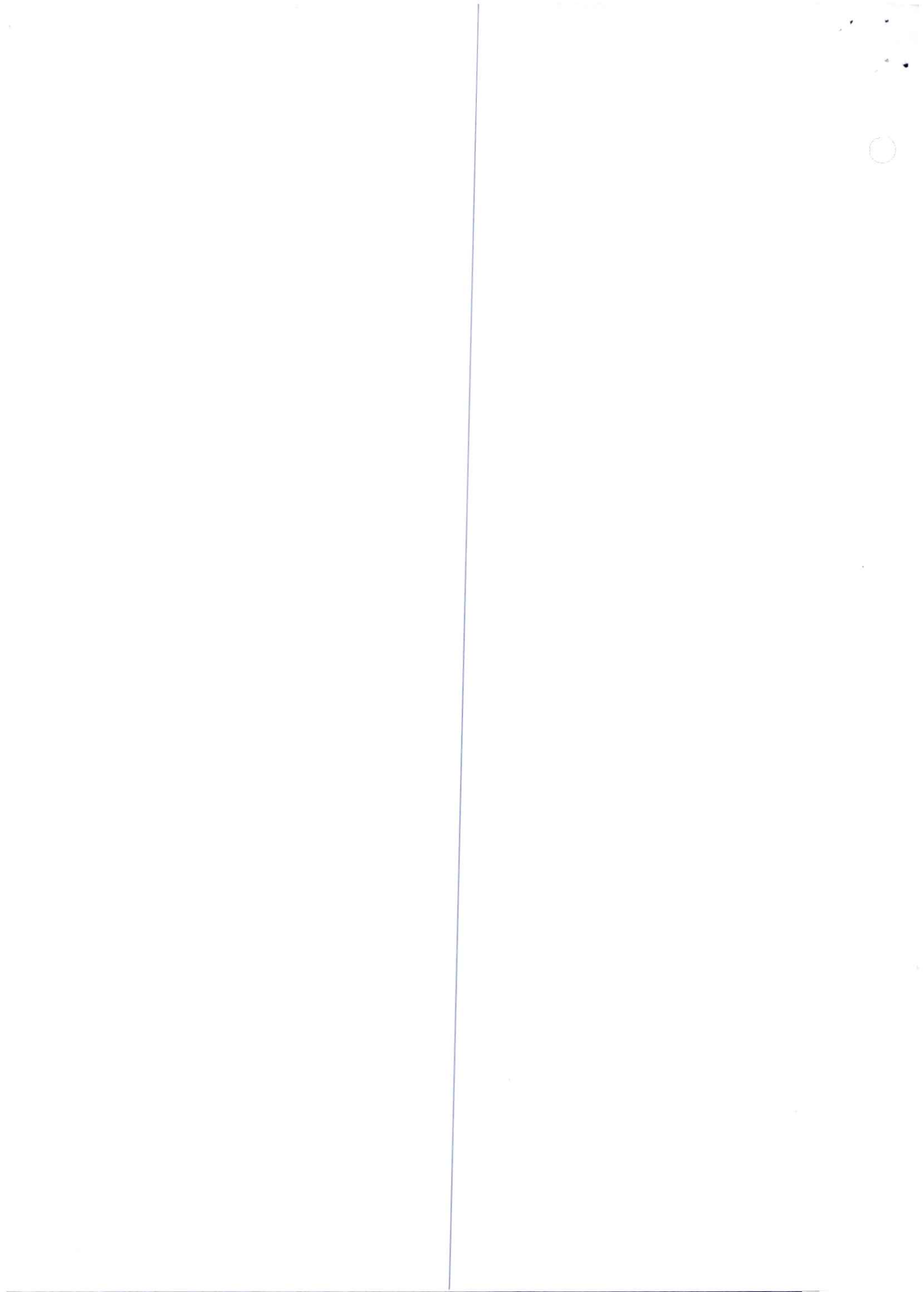
BISHOP BIRECH HIGH SCHOOL-TILOL

Annual Report and Financial Statements For the year ended 30th June 2023

	Operation Account				
1	Eldoret Uniforms	28,800.00	-		28,800.00
	Sub-Total (C)	28,800.00		-	28,800.00
	Grand Total (D=A+B+C)	1,215,537.00	-	-	1,215,087.00

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	-	School	17,600,000.00	660,000.00	-	18,260,000.00
Buildings and structures	-	School	14,591,220.00	618,750.00	-	15,272,970.00
Motor vehicles	-	School	4,055,675.00	-	150,000.00	3,905,675.00
Office equipment, furniture and fittings	-	School	1,201,800.00	-	50,000.00	1,151,800.00
ICT Equipment, and Other ICT Assets	-	School	636,000.00	-	33,000.00	603,000.00
Tools and apparatus	-	School	1,800,050.00	-	35,000.00	1,765,050.00
Textbooks	-	School	3,566,450.00	45,000.00	-	3,611,450.00
Other Machinery and Equipment	-	School	542,600.00	-	70,150.00	472,450.00
Heritage and cultural assets	-	School	27,000.00	-	5,500.00	21,500.00
Intangible assets- soft ware	-	School	41,000.00	-	4,600.00	36,400.00
Total			44,061,795.00	1,386,750.00	348,250.00	45,100,295.00



(The school should ensure that a detailed fixed assets register is maintained).



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LIBRARY

