

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY: OF	Hon. N. Adhiambo, MP DEPUTY MAJORITY WHIP
CLERK AT THE TABLE:	RISPER NGWOTO

THE AUDITOR-GENERAL

ON

CHEBARA GIRLS' SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

ELGEYO MARAKWET COUNTY

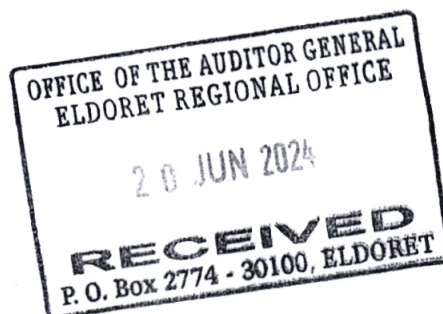
Revised 30th June 2022.



**CHEBARA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED**

30TH JUNE 2022

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



Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

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Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

I. Key School Information And Management

(a) Background information

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

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

The school is a Boarding Girls school and had 427 number of students as at 30th June 2022. It has two streams and 20 teachers of which seven teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

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

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all 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.Samwel Kandie 2.Joseph Boit 3.Amos Kibui 4.Jane Bartoo 5.Joyce Kipchumba	1.Chair 2.V/Chair 3.Member 4.Principal 5.Member	6/6 6/6 4/6 6/6 6/6
2	Audit Committee	1.Joseph Boit 2.Samwel Kandie 3.Amos Kibui 4.Joyce Kipchumba	1.V/Chair 2.Chair 3.member 4.member	1/3 1/3 1/3 1/3
3	Finance, procurement and general purposes Committee	1.Joseph Boit 2.Samwel Kandie 3.Amos kibui 4.JoyceKipchumba 5.Hillary Kiplagat	1.V/Chair 2.Chair 3.member 4.member 5.member	1/1 1/1 1/1 1/1
4	Academic Committee	1.Dr. Willy Kangogo 2.Dr Joseph Boit 3.Esther Kimwetich 4.Shadrack Chebii	1.Chair 2.V/chair 3.member 4.member	1/3 1/3 1/3 1/3
5	Development Committee	1.Hillary Kiplagat 2.Boit Joseph 3.Amos Kibui	1.member 2.V/Chair 3.member	1/1 1/1 1/1

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

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Bartoo Jane	350213
2	Deputy Principal	Kandagor Jeniffer	324765
3	School Bursar	Lydia Kipkuto	

(e) Schools contacts

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

(f) School Bankers

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

1. Name of Bank: Kenya commercial bank
 Branch: Iten
 Account Number: 1103180533-Boarding Account
2. Name of Bank: Kenya commercial bank
 Branch: kapsowar
 Account Number: 1103257714-Operation Account
3. Name of Bank: Kenya commercial bank
 Branch: kapsowar

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Account Number: 1103248855-Tuition Account

4. Name of Bank: Kenya commercial bank
Branch: kapsowar
Account Number: 1103202677-CDF Account
5. Name of Bank: Kenya commercial bank
Branch: kapsowar
Account Number: 1113587903-Infrastructure Account
6. Name of Bank: Kenya commercial bank
Branch: kapsowar
Account Number: 1143242238-Bus Account

MPESA PayBill No.522123 linked to Kenya Commercial Bank Account Number
1103180533(Boarding Account)

(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:

- Surplus/deficit for the year and a comparison of the same for three years (periods)

PERIOD	SURPLUS (KShs)
January – December 2020	17,010
January – June 2021	739,874
2021/2022 Financial Year	897,054

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

PERIOD	AMOUNT (KShs)
January – December 2020	5,078,856
January – June 2021	5,519,474
2021/2022 Financial Year	7,450,813

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

Period	Number of students	Amount (KShs)
January – December 2020	386	13,158
January – June 2021	400	13,798
2021/2022 Financial Year	427	17,449

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

YEAR	Amount (KShs)
January – December 2020	971,611
January – June 2021	5,071,473
2021/2022 Financial Year	15,134,998

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

- **A three-year (period) overview of growth in expenditure of the school**

Year	Amount (KShs)
January – December 2020	17,835,382
January – June 2021	-5,794,330
2021/2022 Financial Year	14,966,819

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

Year	Debtors (KShs)	Creditors (KShs)
2019/2020	4,486,381	3,764,794
June 2021	6,009,674	5,288,087
2021/2022	5,951,364	5,229,777

- **Movement of cash and bank balances over the last three years (periods)**

Year	Cash and Bank Balances (KShs)
2019/2020	462,502
June 2021	1,202,377
2021/2022	2,099,431

b) **Teacher Student ratio:**

Teachers particulars	Number of teachers	Student numbers
TSC teachers	13	427
BOM teachers	7	427
Retired teachers	0	
Employed during the year-TSC	0	
Employed During the Year-BOM	0	
Recruited and posted	0	
TOTALS	20	427

Number of teachers for each subject

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

Mean score in KCSE over the last three years

Year	Mean Score	Number Transitioned to Higher Learning Institutions
2019/2020	4.963	12
June 2021	4.679	4
2021/2022	5.333	15

Number of candidates who sat for KCSE for the last three years

Year	Number of candidates
2019/2020	106
June 2021	81
2021/2022	90

Capacity of the school verses school available structures

Structure/number	Number of students	Benchmark ratio
Classrooms-9	427	Recommended
Dormitories-5	427	Recommended
Dining Hall-1	427	Recommended
Toilets-20	427	Recommended
Kitchen-1	427	Recommended
Bathrooms-3	427	Recommended

Development projects carried out for the school

Year	project	Cost	Status	Amount Spent to Date	Source of Funds
2020-2021	Multi-Purpose Dining Hall and 5-door staff toilets	2,870,000.00	complete	2,505,000	MOE & school fund



Sign
 Jane Bartoo
 School Principal

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

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 to be 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 Chebara Girls Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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



.....
Name: Samwel Kandie

Designation: Chairman, School Board of Management

Date:



.....
Name: Jane Bartoo

Designation: School Principal & Secretary to Board of Management

Date:



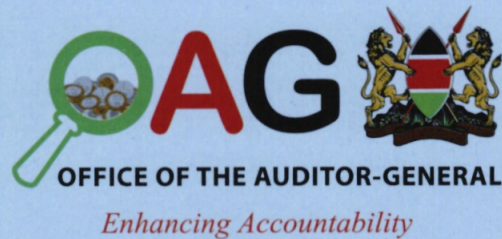
.....
Name: Kipkuto Lydia

Designation: Bursar/Finance Officer

Date:

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 CHEBARA GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – ELGEYO MARAKWET COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Chebara Girls' Secondary School – Elgeyo Marakwet County - set out on pages 1 to 20, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted

Report of the Auditor-General on Chebara Girls' Secondary School for the year ended 30 June, 2022 – Elgeyo Marakwet County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chebara Girls' Secondary School as at 30 June, 2022, 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, 2024.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflect accounts receivables balance of Kshs.5,951,364. The balance related to fee arrears that Management did not provide detailed schedules for audit review.

In addition, the accounts receivables comparative balance of Kshs.6,009,674 differs with balance of Kshs.6,587,585 reflected in the audited financial statements for the year ended 30 June, 2021. No explanation was provided for varying the comparative balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.5,951,364 could not be confirmed

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflect accounts payables balance of Kshs.5,229,777. Included in this balance is Kshs.5,123,937 and Kshs.105,840 for trade creditors and prepaid fees respectively. However, Management did not provide for review creditors ledger that has; details of goods and services received or rendered, details of local purchase and service orders, delivery notes, invoices, certified interim and final certificates, inspection and acceptance committee reports.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.5,229,777 could not be confirmed.

3. Accumulated Fund Brought Forward

The statement of financial assets and financial liabilities reflect accumulated fund brought forward balance of Kshs.1,923,964. However, this amount differs with the accumulated fund balance of Kshs.2,501,875 reflected in the audited financial statements for the period ended 30 June, 2021. The difference of Kshs.577,911 has not been explained.

In the circumstances, the accuracy and completeness of the accumulated fund brought forward balance of Kshs.1,923,964 could not be confirmed.

4. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflect cash and bank balances of Kshs.2,099,431. However, review of the cash books, bank statement and supporting documents revealed the following weaknesses:

- i) Note 8 to the financial statement reflects bank balance of Kshs.2,006,195. Included in this amount is an amount of Kshs.1,891,303 relating to the School Fund/Boarding Account which differs with the Kshs.1,689,202 reflected in the cash book. The bank reconciliation statement provided for the Boarding Account indicated the bank statement balance as Kshs.2,026,838 which differs with the bank statement amount of Kshs.1,996,614.
- ii) The School had cash balance of Kshs.93,236 relating to imprest. However, the School did not operate an imprest system in this regard and did not prepare the imprest cash book.

In the circumstances, the cash and cash equivalents balance of Kshs.2,099,431 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.33,846,270 and Kshs.32,198,364 respectively, resulting to an under-funding of Kshs.1,647,906 or 5% of the budget. However, the School spent a balance of Kshs.24,174,402 against actual receipts of Kshs.32,198,364 resulting to an under-utilization of Kshs.8,023,962 or 24% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

Management submitted the financial statements to the Auditor-General on 7 March, 2023, which was after the statutory date of 30 September, 2022 by which the report and financial statements for the year should have been submitted. 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, Management was in breach the law.

2. Budgets and Procurement Plans

During the year under review, the School made payments amounting to Kshs.28,833,472 as shown in the statement of receipts and payments. The payments were made towards the procurement of various goods, services and works. However, Management did not develop an annual procurement plan to guide the procurement, contrary to Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015. Further there was no mechanism to monitor expenditure against the budgets in terms of votes and cashflow forecast.

3. Weakness in Management of Receipts from Income Generating Activities

The statement of receipts and payments and Note 4 to the financial statements reflect school fund income – other receipts of Kshs.740,708. Included in this amount is Kshs.395,160 from farming activities, Kshs.22,000 from bus hire and Kshs.161,998 from canteen activities. However, review of the cash books presented for audit revealed that Management posted the receipts generated from income generating activities to the boarding cash book, contrary to Circular MOE/CONF/G5 date 26 November 2019 which requires the school to open a separate bank account for income generating activities.

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

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

5. Unsupported Accounts Payable

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

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

6. Failure to Prepare School Improvement Plan

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Management of Text Books

Audit verification of the text book delivery notes revealed that the Government delivered one hundred and fifty-seven (157) copies of set books Mapambazuko ya Machweo na Hadithi Nyingine, A Silent Song and Other Stories, An Artist of the Floating World and Bembea Ya Maisha, for use by two hundred and nineteen (219) students in form three

(3) and form four (4), resulting to under delivery of sixty-two (62) text books that hindered effective learning.

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

2. Fixed Assets

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

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

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

3. Lack of Internal Audit Function and Audit Committee

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

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

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

Responsibilities of Management and those Charged with Governance.

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

13 September, 2024

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

V. Statement Of Receipts And Payments Period To 30th June 2022

Description	Note	2021-2022	Jan-June 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,341,546	504,230
Capitation grants for operations	2	6,109,267	5,015,244
School Fund Income-Parents' Contributions	3	21,539,005	8,606,505
School Fund Income-Other receipts	4	740,708	469,549
Proceeds from borrowings			
Total Receipts		29,730,526	14,595,528
Payments			
Tuition	5	1,328,852	501,236
Operations	6	6,851,145	3,643,647
Boarding and school fund payments	8	20,653,475	9,710,770
Total Payments		28,833,472	13,855,653
Surplus		897,054	739,875


The school financial statements were approved on 6/10/2022 and signed by:



Name: Samwel Kandie


Chair BOM

Date:



Name: Jane Bartoo
School Principal/Secretary to BOM

Date:



Name: Lydia Kipkuto

Bursar/Finance Officer

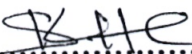
Date:

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

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs	Jan-June 2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,006,195	1,076,490
Cash balances	9	93,236	125,887
Short term investment	10		
Total cash and cash equivalent		2,099,431	1,202,377
Account's receivables	10	5,951,364	6,009,674
Total financial assets		8,050,795	7,212,051
Financial liabilities			
Accounts payables	11	5,229,777	5,288,087
Net financial assets		2,821,018	1,923,964
Represented by			
Accumulated fund b/fwd	12	1,923,964	1,184,089
Surplus/deficit for the year		897,054	739,875
Net financial position		2,821,018	1,923,964

The school's financial statements were approved on 6/10/2022 2022 and signed by:



Name: Samwel Kandie

Chair BOM

Date:



Name: Jane Bartoo
 School Principal/Secretary to
 BOM

Date:



Name: Lydia Kipkuto

Bursar/Finance Officer

Date:

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

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Note	2021-2022	Jan - June 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,341,546	504,230
Capitation grants for operations	2	6,109,267	5,015,244
School fund income- parents contributions/ fees	3	21,539,005	8,606,505
School fund income- other receipts	4	740,708	469,549
Total receipts		29,730,526	14,595,528
Payments			
Payments for tuition	5	1,328,852	501,236
Payments for operations	6	6,851,145	3,643,647
Boarding and school fund payments	7	18,117,307	8,372,270
Total payments		26,297,304	12,517,153
Net cash flow from operating activities		3,433,222	2,078,375
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(2,536,168)	(1,338,500)
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		(2,536,168)	(1,338,500)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		897,054	739,875
Cash and cash equivalent at beginning of the year		1,202,377	462,502
Cash and cash equivalent at end of the year		2,099,431	1,202,377

VIII. Statement of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
TUITION	504,230		504,230	-	504,230	0%
Exercise books	364,320		364,320	-	364,320	0%
Laboratory equipment	454,320		454,320	138,805.00	315,515	31%
Teaching / learning materials	358,400		358,400	1,202,741.00	844,341	336%
Chalks				-		
stationery	600,000		600,000		600,000	0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	731,000		731,000		731,000	0%
Repairs and maintenance	2,150,000		2,150,000	1,786,920	363,080	83%
EDU-NHIF	860,000		860,000		860,000	0%

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Electricity and water			-			
Other vote heads(EWC,P/E,ADM costs<&T)	4,042,000		4,042,000	4,616,774.00	574,774	114%
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments			-		-	
Repairs and maintenance	860,000		860,000	921,361	61,361	107%
Local transport / travelling			-			
Electricity and water			-			
Other vote heads	9,060,100		9,060,100	6,075,315	2,984,785	67%
Activity	215,000		215,000		215,000	0%
Fee on Boarding Equipment and Stores	8,956,900		8,956,900	13,572,508	4,615,608	152%
<i>OTHER INCOME</i>						
<i>Fee on Boarding Equipment and Stores</i>			-		-	
<i>Electricity, water & C</i>			-		-	
<i>LT&T</i>			-		-	
<i>Repairs and Maintenance</i>			-		-	

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

<i>Income from Canteen</i>	150,000		150,000	161,998	- 11,998	108%
<i>Tender fees</i>	30,000		30,000	26,000	4,000	
			-		-	
<i>Recoveries –fees arrears</i>	1,000,000		1,000,000	706,782	293,218	
<i>Income from farming activities</i>	300,000		300,000	395,160	- 95,160	132%
<i>Income from Bus Hire</i>	200,000		200,000	-	200,000	0%
			-	22,000	- 22,000	
<i>Infrastructure account</i>	3,010,000		3,010,000	2,572,000	438,000	
<i>Dividends income</i>			-	-		
TOTAL INCOME	33,846,270	-	33,846,270	32,198,364	1,647,906	95%
			-			
(1) EXPENDITURE FOR TUITION			-			
Textbooks and reference materials	364,320.00		364,320	-		
Tuition	252,528		252,528	-		
Laboratory equipment	454,320		454,320	500,000	- 45,680	110%
Internal exams			-			

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Teaching / learning materials	358,400		358,400	231,500	126,900	65%
stationery	600,000		600,000	595,000	5,000	99%
Exams and assessment			-			
Teachers guides			-			
Administration Costs			-			
Bank Charges	3,000		3,000	2,352	648	78%
			-			
PAYMENTS FOR OPERATIONS			-			
Personal Emoluments	731,000		731,000			
Repairs and maintenance & improvements	2,150,000		2,150,000	1,786,920	363,080	83%
EDU -NHIF	860,000		860,000		860,000	0%
Activity Expenses			-			
Other voteheads	4,042,000		4,042,000	4,616,774	574,774	114%
Insurance Cost			-			
Bank Charges	20,000		20,000	16,772	3,228	84%
Acquisition of Assets			-			

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

			-			
BOARDING AND SCHOOL FUND PAYMENTS			-			
Activity	215,000		215,000		215,000	0%
Posho mill			-			
Bus hire			-			
BES	8,956,900		8,956,900	12,354,350	3,397,450	138%
Tender fee	30,000		30,000	26,000	4,000	87%
Personnel emoluments			-			
Service Gratuity	100,000		100,000	70,125	29,875	70%
Repairs and maintenance & Improvements	860,000		860,000	890,255	30,255	104%
Lunch Programme			-			
Bank Charges	30,000		30,000	23,416	6,584	78%
Expenses on Income Generating Activities(Bus hire&Farming activities)	650,000		650,000	491,950	158,050	76%
Fee on Boarding Equipment and Stores			-			
Rent Expenses			-	-		
Insurance Cost (Life Property)			-			

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Loan Principal repayment			-			
infrastructure account	3,010,000		3,010,000	2,568,988	441,012	85%
Acquisition of Assets						
TOTAL	23,687,468	-	23,687,468	24,174,402	1,834,782	102%

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

Underutilization is due to failure of Ministry to release full capitation funds to the school

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Tuition	138,805	364,558
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	1,202,741	139,672
Chalks		
Exams and assessment		
Teachers guides		
Total	1,341,546	504,230

2 Capitation Grant for Operations

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Personnel emoluments	402,324	
Repairs and maintenance	1,817,500	1,434,250
Local transport / travelling	0	0
Electricity and water	0	0
EDU - Medical	0	0
Administration costs	0	0
Other Vote heads	3,889,443	3,580,994
Activity	0	0
Total	6,109,267	5,015,244

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Personnel emoluments	109,096	780,137
Repairs and maintenance	921,361	354,087
Local transport / travelling		79,986
Electricity and water		546,201
Other Vote Heads	6,075,315	0
Administration costs		300,496
BES	14,279,290	6,496,909
Activity	153,943	48,689
Total	21,539,005	8,606,505

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Tender Income	26,000	
Rent income		
Income from farming activities	395,160	399,489
Income from Canteen Profits	161,998	60,060
Income from Bus Hire	22,000	10,000
Sale of Scrap metal	135,550	
Fee for hire of ground and equipment		
Income from grants and donations*		
Infrastructure Account		
Dividends income		
Total	740,708	469,549

5 Payments For Tuition

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	595,000	
Laboratory equipment	500,000	130,000
Internal exams		
Teaching / learning materials	231,500	170,000
Stationary		
Tuition		200,000
Teachers guides		
Administration Costs		
Bank Charges	2,352	1,236
Total	1,328,852	501,236

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	Jan - June 2021	Jan - June 2021
	Kshs	Kshs
Personnel emoluments	415,759	1,179,397
Service Gratuity	0	0
Administration Cost	0	524,950
Repairs and maintenance & improvements	14,920	10,000
Local transport / travelling	0	4,450
Electricity and water	0	228,673
Medical	0	0
Activity Expenses	0	0
Other Voteheads	4,616,774	354,751
SMASSE	0	0
Bank Charges	16,772	2,926
Acquisition of Assets	1,786,920	1,338,500
TOTAL	6,851,145	3,643,647

7 Boarding And School Fund Payments

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Personnel emoluments	33,146	988,082
Service Gratuity	70,125	
Repairs and maintenance & Improvements	890,255	244,701
Local transport / travelling		481,480
Electricity and water		295,700
Other Vote Heads	5,962,725	
Administration costs		719,528
Lunch Programme		
Bank Charges	23,416	10,936
Expenses on Income Generating Activities	491,950	356,185
Fee on Boarding Equipment and Stores	9,818,182	5,179,658
Activity		96,000
Insurance Cost (Life Property)		
Tender Fee	26,000	
Transfer to Infrastructure Account	800,000	
Infrastructure Account - Bank Charges	1,508	
Acquisition of Assets	2,536,168	1,338,500
TOTAL	20,653,475	9,710,770
Amount Reported in the Statement of Receipts and Payments	20,653,475	9,710,770
Less Acquisition of Assets Amount	2,536,168	1,338,500
Boarding Payments reported in Statement of Cash Flows	18,117,307	8,372,270

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	Jan - June 2021
		Kshs	Kshs
Tuition Account	1103248855	17,042	4,347
Operations Account	1103257714	96,437	429,747
School Fund Account / Boarding	1103180533	1,891,303	642,206
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1113587903	1,414	190
Total		2,006,195	1,076,490

9 Cash In Hand

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Tuition Account		
Infrastructural Account	280	
Operation Account		
School Fund account	92,956	125,887
Total	93,236	125,887

10 Short Term Investments

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total	-	-

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	Jan - Dec 2020
	Kshs	Kshs
Fees arrears	5,751,364	6,009,674
Other non-fees receivables	200,000	
Salary advances		
Imprest		
Total	5,951,364	6,009,674

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

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Fees arrears for current year	1,115,695	2,215,929
Fees arrears for the previous year	4,635,669	1,085,265
Fees arrears for prior periods (over two years)		2,708,480
Total	5,751,364	6,009,674

12 Accounts Payable

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,123,937	5,087,722
Prepaid fees	105,840	200,365
Retention monies		
Total	5,229,777	5,288,087

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

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Trade creditors for current year	4,005,061	3,968,845
Trade creditors for the previous year	1,118,877	1,118,877
Trade creditors for prior periods (over two years)	-	-
Total	5,123,937	5,087,722

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	Jan - June 2021
	Kshs	Kshs
Bank balances	1,076,490	462,502
Cash balances	125,887	-
Short Term Investments		-
Receivables	6,009,674	4,486,381
Payables	- 5,288,087	- 3,764,794
Total	1,923,964	1,184,089

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	January -June 2021
		Kshs	Kshs
Cattle	8	400,000	200,000
Goats	0		
Trees	1,500	15,000	10,000
Coffee or tea plantation			
Poultry			
Total		415,000	210,000

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

18 Progress On Follow Up Of Auditor Recommendations

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

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

Sign and Date
Principal

Chebara Girls Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
6.						
Sub-Total						
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

Chebara Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1						
Land 2						
Buildings And Structures						
Motor Vehicles						
Office Equipment, Furniture And Fittings						
ICT Equipment, And Other ICT Assets						
Tools And Apparatus						
Textbooks						
Other Machinery And Equipment						
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total						