

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF


THE AUDITOR-GENERAL

ON

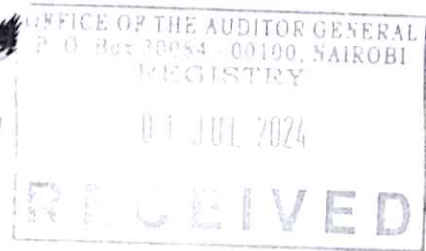
TURKANA GIRLS' NATIONAL SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

TURKANA COUNTY

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

Revised 30th June 2021.



**TURKANA GIRLS' NATIONAL SCHOOL
P.O BOX 280-30500 LODWAR**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

TURKANA GIRLS' NATIONAL SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

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I. Key School Information and Management

(a) Background information

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

The school was registered in **01/2012** under registration number **PU/S/3/143/12** and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had **665** number of students as at **30th June 2021**. It has **4** streams and 32 teachers of which 11 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	Jane Walwenda	Chairperson	12th .August 2020
2	Sr Florence Nabwire	Secretary – Principal	12th August,2020
3	Norah Lomodei	Member – PTA Chair	12th .August 2020
4	Job Nyorsok	Member - Parent	12th .August 2020
5	Sussan Aletia	Member – Parent	12th .August 2020
6	Paul Bii	Member – Parent	12th .August 2020
7	Eunice Majuma Wasike	Member – Parent	12th .August 2020
8	Moses Kibet Kiprono	Member – Parent	12th .August 2020
9	James Longo'le	Member – Rep CEB	12th .August 2020
10	Mr. David Bera	Member Rep Teachers	12th .August 2020
11	Willimina Asekon	Member – Sponsor	12th .August 2020
12	Fr. Ephraim Kway	Member – Sponsor	12th .August 2020
13	Hon. Jane Auru Ajele	Member – Special Interest	12th .August 2020
14	James Kagiri	Member - Special Needs	12th .August 2020
15		Rep Students	

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Jane Walwenda 2. Job Nyorsok 3. Norah Lomodei 4. Jane Ajele	Chairman Member Member Member	1 out of 3
2	Audit Committee	1. Job Nyorsok 2. Paul Bii 3. Eunice Mwajuma 4. David Bera	Chairman Member Member Member	0 out of 3
3	Finance, procurement and general purposes Committee	1. Job Nyorsok 2. Paul Bii 3. James Kagiri 4. Eunice Mwajuma	Chairman Member Member Member	0 out of 3
4	Academic Committee	1. Jane Walwenda 2. Norah Lomodei 3. Moses K. Kiprono 4. David Bera	Chairperson Member Member Member	0 out of 3
5	Development Committee	1. Norah Lomodei 2. Jane Walwenda 3. James Kagiri 4. Jane Ajele	Chairperson Member Member Member	0 out of 3
6	Discipline and welfare Committee	1. Jane Walwenda 2. Norah Lomodei 3. Moses K. Kiprono 4. David Bera	Chairperson Member Member Member	0 out of 3
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC/ID Number
1	Principal	Sr. Florence Nabwire	392287
2	Deputy Principal	Mr. Gerald Wanga	557787
3	School Bursar	Mr. Dennis Kipruto	27870569

(e) Schools contacts

Post Office Box: **280 - 30500, Lodwar**
 Telephone: **+254711682663**
 E-mail: **turkanagirlshighschool@gmail.com**

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

1. School fund account
 Name of Bank: Kenya commercial Bank
 Branch: Lodwar
 Account Number: **1107288339**
2. Operation account
 Name of Bank: Kenya commercial Bank
 Branch: Lodwar
 Account Number: **1107288495**
3. Tuition account
 Name of Bank: Kenya commercial Bank
 Branch: Lodwar
 Account Number: **1107300746**
4. Savings account
 Name of Bank: Equity Bank
 Branch: Lodwar
 Account Number: **0990262684698**
5. Infrastructure account
 Name of Bank: Kenya commercial Bank
 Branch: Lodwar
 Account Number: **1294630113**
6. ICT account
 Name of Bank: Kenya commercial Bank
 Branch: Lodwar
 Account Number: **1124898875**
7. MPESA Pay Bill No. 522522 attached to **1107288339** bank 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 the last three years

	FY 2020 <i>(Jan – Dec)</i>	FY 2019 <i>(Jan – Dec)</i>	FY 2018 <i>(Jan – Dec)</i>
School Fund	2,347,608.00	(1,437,218.00)	(1,803,577.00)
Operations	1,601,563.00	(88,060.50)	1,656,306.30
Tuition	128,755.00	(415,048.60)	454,565.10
TOTAL	4,077,926.00	(1,940,327.10)	307,294.40

Capitation grants from the Ministry of Education for the last three years

ACCOUNT	FY 2020 <i>(Jan – Dec)</i>	FY 2019 <i>(Jan – Dec)</i>	FY 2018 <i>(Jan – Dec)</i>
<i>Infrastructure Grant</i>	0.00	5,000,000.00	0.00
<i>Operations</i>	7,472,465.00	9,091,303.50	6,778,464.80
<i>Tuition</i>	1,106,948.00	1,922,519.40	2,863,520.60
TOTAL	8,579,413.00	16,013,822.90	9,641,985.40

Ratio of capitation grant per student over the last three years

ACCOUNT	FY 2020 <i>(Jan – Dec)</i>	FY 2019 <i>(Jan – Dec)</i>	FY 2018 <i>(Jan – Dec)</i>
<i>Operations</i>	7,472,465.00	9,091,303.50	6,778,464.80
<i>Tuition</i>	1,106,948.00	1,922,519.40	2,863,520.60
TOTAL	8,579,413.00	11,013,822.90	9,641,985.40
RATIO	1:9,721	1:13,961	1:13,961

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

<i>SOURCE</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>	<i>FY 2019</i> <i>(Jan – Dec)</i>	<i>FY 2018</i> <i>(Jan – Dec)</i>
<i>Vehicle Income</i>	0.00	210,000.00	624,000.00
<i>Rental Income</i>	78,750.00	42,600.00	70,650.00
<i>TOTAL</i>	78,750.00	252,600.00	694,650.00

A three-year overview of growth in expenditure of the school

<i>ACCOUNT</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>	<i>FY 2019</i> <i>(Jan – Dec)</i>	<i>FY 2018</i> <i>(Jan – Dec)</i>
<i>operations</i>	12,991,424.00	8,144,145.00	5,122,157.70
<i>Tuition</i>	978,194.00	2,337,667.50	2,408,955.50
<i>School Fund</i>	23,760,543.00	28,621,480.00	26,904,784.00
<i>TOTAL</i>	37,730,161.00	39,103,292.50	34,435,897.20

Movement of creditors of the school over the last three years

<i>ACCOUNT</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>	<i>FY 2019</i> <i>(Jan – Dec)</i>	<i>FY 2018</i> <i>(Jan – Dec)</i>
<i>operations</i>	0.00	913,692.00	48,776.00
<i>Tuition</i>	0.00	173,406.00	158,706.00
<i>School Fund</i>	0.00	14,313,655.00	681,533.00
<i>TOTAL</i>	(6,671,680.15)	15,400,753.00	889,015.00

Movement of debtors of the school over the last three years

<i>ACCOUNT</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>	<i>FY 2019</i> <i>(Jan – Dec)</i>	<i>FY 2018</i> <i>(Jan – Dec)</i>
<i>operations</i>	0.00	0.00	64,769.00
<i>Tuition</i>	0.00	0.00	0.00
<i>School Fund</i>	0.00	14,076,401.75	15,827,776.75
<i>TOTAL</i>	362,690.00	14,076,401.75	15,892,545.75

TURKANA GIRLS' NATIONAL SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Movement of cash and bank balances over the last three years

<i>ACCOUNT</i>	<i>FY 2020 (Jan – Dec)</i>	<i>FY 2019 (Jan – Dec)</i>	<i>FY 2018 (Jan – Dec)</i>
<i>operations</i>	1,702,309.30	7,541,027.30	1,000,711.10
<i>Tuition</i>	698,088.60	554,633.60	954,982.20
<i>School Fund</i>	2,900,283.10	7,638,177.25	1,656,497.25
<i>TOTAL</i>	4,300,681.00	15,733,838.15	3,612,190.55

b) **Teacher Student ratio:**

Particulars	2019	2020	2021
TSC Teachers	19	20	21
Bom Teachers	9	10	11
Total No. of Teachers	28	30	32
Student Teacher Ratio	23.75:1	20.97:1	21.12:1
No. of Teachers Employed by TSC	1	4	1
No. of Teachers Employed by BOM	3	4	5
Teachers Transferred	0	4	0
Teachers Retired	0	1	0
No. of Teachers by Subject	ENG/LIT ...5 CHEM/BIO ... 3 MATH/CHEM ..1 MATH/PHY1 KISW/CRE1 KISW/GEOG .. 1 HIST/CRE 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ...1 BST/MATH2 Bio/Agri1 TOTAL – 21	ENG/LIT ...5 CHEM/BIO ... 3 MATH/CHEM ..1 MATH/PHY1 KISW/CRE1 KISW/GEOG .. 1 HIST/CRE 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ...0 BST/MATH2 Bio/Agri1 TOTAL – 20	ENG/LIT5 CHEM/BIO..... 3 MATH/CHEM ..1 MATH/PHY.....2 KISW/CRE1 KISW/GEOG ... 1 HIST/CRE 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ...0 BST/MATH2 Bio/Agri 1 TOTAL – 21
Teacher Deficit	Kisw/Geo –2 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --2 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 1 Math/Bst – 2 Eng/Lit ...1 TOTAL DEF: 16	Kisw/Geo –2 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --2 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 1 Math/Bst – 2 Eng/Lit ...1 TOTAL DEF: 16	Kisw/Geo -- 2 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --1 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 1 Eng/Lit1 Math/Bst -- 2 TOTAL DEF: 15

c) **Mean score in the 2019-2021 KCSE:**

Year	No. of Candidates	Mean	Deviation	Students with direct University entry
2019	118	6.84	+0.38	67
2020	141	7.88	+1.04	106
2021	144	6.61	-1.27	73

d) **Number of Candidates in the 2019-2021 KCSE:**

Year	Candidature
2019	118
2020	141
2021	144

e) **Capacity of the school:**

<i>FACILITY(S)</i>	<i>NO. OF FACILITIES</i>	<i>NO OF STUDENTS</i>	<i>Students in the school vis a vie the facilities</i>
<i>Classrooms</i>	<i>18 classes</i>	<i>694</i>	<i>38:1</i>
<i>Dormitories</i>	<i>10 block</i>	<i>694</i>	<i>70:1</i>
<i>Toilet Girls</i>	<i>59 doors</i>	<i>694</i>	<i>12:1</i>
<i>Laboratory</i>	<i>5 laboratories</i>	<i>694</i>	<i>139:1</i>
<i>Dining hall</i>	<i>1 block</i>	<i>694</i>	<i>694:1</i>
<i>Multi-purpose hall</i>	<i>1 block</i>	<i>694</i>	<i>694:1</i>
<i>Kitchen</i>	<i>1</i>	<i>694</i>	<i>694:1</i>
<i>Bathing rooms</i>	<i>3 blocks</i>	<i>694</i>	<i>231:1</i>

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

<i>NO. OF STRUCTURES</i>	<i>PROJECT</i>	<i>FUND SOURCE</i>	<i>STATUS</i>
02	Staff houses	PTA	Completed
02	Stores	PTA	Completed
01	Dormitory	Infrastructure	Completed
	Perimeter Wall	PTA / Alumni	Completed
01	Lawn Tennis Pitch	PTA	Completed

Sr. Florence Nabwire

School Principal



III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

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

The Board of Management of **TURKANA GIRLS' NATIONAL 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, 2021, and of the school's financial position as at that date.



.....
Name: Jane Walwenda

Designation: Chairman, School Board of Management

Date:8th June 2024.....

.....
Name: Sr. Florence Nabwire

Designation: School Principal & Secretary to Board of Management

Date:8th June 2024.....



.....
Name: Dennis Kipruto

Designation: Bursar/ Finance Officer

Date:8th June 2024.....

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON TURKANA GIRLS' NATIONAL SCHOOL FOR THE YEAR ENDED 30 JUNE 2021 - TURKANA 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 the 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; and,
- 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 Turkana Girls' National School set out on pages 1 to 20 which comprise of the statement of financial assets and financial

liabilities as at 30 June 2021, statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the period 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 Turkana Girls' National School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported and Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.15,216,610 as disclosed in Note 12 to the financial statements. Included in the balance are trade creditors amounting to Kshs.1,555,347 which were not supported with invoices, purchase or service orders, delivery notes, award letters, and inspection and acceptance committee certificates. Additionally, the trade payables had been outstanding for more than two (2) years and did not form the first charge during the period as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the period. Further, prepaid fees were not supported with detailed ageing analysis and respective students' fees statements.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.15,216,610 could not be confirmed.

2. Unsupported and Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.16,474,186 as disclosed in Note 11 to the financial statements. Included in the balance are fees arrears amounting to Kshs.15,836,759 out of which Kshs.10,986,809 had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance. Further, the management did not provide detailed schedules for the fee arrears and the relevant students' fees statements for audit and there was no evidence of efforts being made by the School to recover the long outstanding fees arrears.

In the circumstances, the accuracy and full recoverability of the accounts receivables balance of Kshs.16,474,186 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Turkana Girls' National 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 comparable basis of Kshs.44,901,260 and Kshs.19,963,058 respectively, resulting to an under-funding of Kshs.24,826,202 or 44.5% of the budget. However, the School spent a balance of Kshs.18,232,156 against actual receipts of Kshs.19,963,053 resulting to an under-utilization of Kshs.1,730,902 or 10% 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 judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

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 effect of 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 period under review, the School Management did not submit the financial statements to the Auditor-General by the statutory deadline of 30 September 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be submitted by 30 September of every year in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Unbalanced Budget

The statement of budgeted versus actual amounts reflects budgeted total income of Kshs.44,901,260 and total budgeted expenditure of Kshs.44,584,260 resulting in an unbalanced budget by Kshs.317,000. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that the budget shall be balanced.

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

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations totaling Kshs.4,866,935. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the period, NEMIS reflected 2,637 students while records from the County Director of Education had 1,475, resulting to an over-funding of the School by an amount of Kshs.2,707,622. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 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, underfunding of the School may have affected service delivery to the students.

4. Failure to Prepare School Improvement Plan

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

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Audit Committee

During the period under review, the School had not established an audit committee contrary to the guidelines on the establishment and functions of the audit committees as per Section (61)(2)(d) of the Basic Education Act, 2013 which requires the board of management to establish the audit committee.

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

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register with Nil balances which includes land and motor vehicles. However, during the audit inspection at the school, it was observed that the school has land and buildings, motor vehicles and other structures. Further, the land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the existence of an effective mechanism to safeguard the assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 October, 2024

TURKANA GIRLS' NATIONAL SCHOOL
 Reports and Financial Statements For the year ended 30th June 2021

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

Description Of Vote Head	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	858,511.75	1,106,949.00
Capitation grants for operations	2	4,008,423.00	7,472,465.00
School fund income- parents' contributions	3	14,909,568.00	20,847,830.00
School fund income- other receipts	4	186,555.00	108,250.00
Proceeds from borrowings		-	-
Total Receipts		19,963,057.75	29,535,494.00
Payments			
Payments for tuition	5	1,299,157.00	978,194.00
Payments for operations	6	4,248,351.00	12,991,424.00
Boarding and school fund payments	7	12,684,648.00	23,760,543.00
Total Payments		18,232,156.00	37,730,161.00
Surplus/Deficit		1,730,901.75	(8,194,667.00)

The school financial statements were approved on ... 8th June 2024..... and signed by:



Name: Jane Walwenda

Chair BOM


Date: ...8th June 2024.....





Name: Sr. Florence Nabwire
 School Principal/ Secretary to
 BOM

Date: ...8th June 2024.....



Name: Dennis Kipruto


Bursar/ Finance Officer

Date: ...8th June 2024.....

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

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	6,654,188.55	6,212,840.80
Cash balances	9	74,093.00	74,123.00
Short term investment	10	-	-
Total cash and cash equivalent		6,728,281.55	6,286,963.80
Account's receivables	11	16,474,186.75	13,782,704.75
Total financial assets		23,202,468.30	20,069,668.55
Financial liabilities			
Accounts payables	12	15,216,610.85	13,814,712.85
Net financial assets		7,985,857.45	6,254,955.70
Represented by			
Accumulated fund b/fwd	13	6,254,955.70	14,449,622.70
Surplus/deficit for the year		1,730,901.75	(8,194,667.00)
Net financial position		7,985,857.45	6,254,955.70

The school's financial statements were approved on 8th June 2024..... and signed by:



Name: Jane Walwenda
 Chair BOM

Date: ...8th June 2024.....




 Name: SF. Florence Nabwire
 School Principal/ Secretary to
 BOM

Date: ...8th June 2024.....



Name: Dennis Kipruto
 Bursar/ Finance Officer

Date: ...8th June 2024.....

VII. Statement of Cash Flows for The Period Ended 30th June 2021

Description	Notes	2020-2021	2019-2020
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	858,511.75	1,106,949.00
Capitation grants for operations	2	4,008,423.00	7,472,465.00
School fund income- parents contributions/ fees	3	14,909,568.00	20,847,830.00
School fund income- other receipts	4	186,555.00	108,250.00
Total receipts		19,963,057.75	29,535,494.00
Payments			
Payments for tuition	5	1,299,157.00	978,194.00
Payments for operations	6	4,248,351.00	7,991,424.00
Boarding and school fund payments	7	12,684,648.00	23,760,543.00
Total payments		18,232,156.00	32,730,161.00
Decrease in accounts payable	Add	1,401,898.00	(6,671,680.15)
Decrease in accounts receivables	Less	(2,691,482.00)	362,690.00
Net cash flow from operating activities		441,317.75	(9,503,657.15)
Cashflow from investing activities			
Proceeds from sale of assets			(5,000,000)
Acquisition of assets			-
Proceeds from investments			
Purchase of investments			(5,000,000)
Net cash flows from investing activities			
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		441,317.75	(14,503,657.15)
Cash and cash equivalent at beginning of the year		6,286,963.80	20,790,620.95
Cash and cash equivalent at end of the year		6,728,281.55	6,286,963.80

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Teaching / learning materials	1,585,360.00	-	1,585,360.00	858,511.75	726,848.25	54.15%
Exercise books	615,790.00		615,790.00	-	615,790.00	0.00%
Laboratory supplies/equipment's	246,050.00		246,050.00	-	246,050.00	0.00%
Chalks and dusters	30,590.00		30,590.00	-	30,590.00	0.00%
Exams and assessments	91,770.00	-	91,770.00	-	91,770.00	0.00%
Library/Reference books	186,200.00	-	186,200.00	-	186,200.00	0.00%
Total	2,755,760.00	-	2,755,760.00	858,511.75	1,897,248.25	31.15%
<i>(2) Capitation Grant on Operations</i>						
Maintenance and improvement	3,325,000.00	-	3,325,000.00	1,629,950.00	1,695,050.00	49.02%
Others voteheads	6,251,000.00	-	6,251,000.00	2,146,213.00	4,104,787.00	34.33%
Medical/insurance	1,330,000.00	-	1,330,000.00	-	1,330,000.00	0.00%
Activity	997,500.00		997,500.00	232,260.00	765,240.00	23.28%
Total	11,903,500.00	-	11,903,500.00	4,008,423.00	7,895,077.00	33.67%

TURKANA GIRLS' NATIONAL SCHOOL
 Reports and Financial Statements For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<i>(3) Fees Charged on Parents</i>						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	1,330,000.00	-	1,330,000.00	759,575.00	570,425.00	57.11%
Other voteheads	9,562,700.00		9,562,700.00	3,717,203.00	5,845,497.00	38.87%
Medical	-		-	-	-	-
Boarding equipment's and stores	18,886,000.00		18,886,000.00	10,366,070.00	8,519,930.00	54.89%
Activity	146,300.00		146,300.00	66,720.00	79,580.00	45.60%
Administration costs	-		-	-	-	-
Total	29,925,000.00	-	29,925,000.00	14,909,568.00	15,015,432.00	49.82%
<i>Other Income</i>						
Income from rent	117,000.00		117,000.00	80,855.00	36,145.00	69.11%
Income from farm			-	-	-	-
Examination-KNEC			-	17,700.00	(17,700.00)	
Income from Bus Hire	200,000.00		200,000.00	88,000.00		44.00%
Income From Any Other Investment	-		-	-		
Total	317,000.00		317,000.00	186,555.00	18,445.00	58.85%
TOTAL INCOME	44,901,260.00	-	44,901,260.00	19,963,057.75	24,826,202.25	44.5%

TURKANA GIRLS' NATIONAL SCHOOL
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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
(1) Expenditure For Tuition						
Teaching / learning materials	1,585,360.00	-	1,585,360.00	633,643.00	951,717.00	39.97%
Exercise books	615,790.00		615,790.00	276,000.00	339,790.00	44.82%
Laboratory supplies/equipment's	246,050.00		246,050.00	282,410.00	(36,360.00)	114.78%
Chalks and dusters	30,590.00		30,590.00	3,600.00	26,990.00	11.77%
Exams and assessments	91,770.00		91,770.00	101,500.00	(9,730.00)	110.60%
Library/Reference books	186,200.00	-	186,200.00	-	186,200.00	0.00%
Bank Charges	-	-	-	2,004.00	(2,004.00)	
Teachers guides						
Total	2,755,760.00	-	2,755,760.00	1,299,157.00	1,456,603.00	47.14%
(2) Expenditure For Operations						
Maintenance and improvement	3,325,000.00	-	3,325,000.00	1,518,043.00	1,806,957.00	45.66%
Others voteheads	6,251,000.00	-	6,251,000.00	2,337,950.00	3,913,050.00	37.40%
Medical/insurance	1,330,000.00	-	1,330,000.00	391,854.00	938,146.00	29.46%
Activity	997,500.00	-	997,500.00	-	997,500.00	0.00%
Bank charges	-			504.00	(504.00)	
Total	11,903,500.00	-	11,903,500.00	4,248,351.00	7,655,149.00	35.69%

TURKANA GIRLS' NATIONAL SCHOOL
Reports and Financial Statements For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A Kshs	B Kshs	c=a+b	D	e=c-d Kshs	f=d/c % Kshs
(3) Expenditure For School Fund						
Repairs and maintenance	1,330,000.00	-	1,330,000.00	292,450.00	1,037,550.00	21.99%
Other voteheads	9,562,700.00	-	9,562,700.00	3,565,493.00	5,997,207.00	37.29%
Medical	-	-	-	-	-	-
Boarding equipment's and stores	18,886,000.00	-	18,886,000.00	8,805,291.00	10,080,709.00	46.62%
Activity	146,300.00	-	146,300.00	-	146,300.00	0.00%
Bank Charges	-	-	-	12,414.00	(12,414.00)	-
Examination-KNEC	-	-	-	9,000.00	(9,000.00)	-
Total	29,925,000.00	-	29,925,000.00	12,684,648.00	17,240,352.00	42.39%
TOTAL EXPENDITURE	44,584,260.00	-	44,584,260.00	18,232,156.00	26,352,104.00	40.9%

- i. Tuition Account had a capitation of 31.15% which was below the budgeted amount as the financial year had changes in reporting from previous financial years and thus the expected expenditure was not fully utilized.
- ii. Operation Account was below 90% due to receipts of 33.6% which was below the average expected income.
- iii. School fund account received an income of 49.82% due to changes in reporting of financial statements and adoption of new reporting standards ie PSASB .though the expenditure was below 90% at 42.39% due to most funds received towards the end of financial year as our bank balance can indicate.

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2020-2021	2019 - 2020
	Kshs	Kshs
Teaching / Learning Materials	858,511.75	249,834.00
Tuition Materials	-	-
Exercise Books	-	13,345.00
Laboratory Supplies/Equipment's	-	56,370.00
Chalks And Dusters	-	18,600.00
Exams And Assessments	-	374,800.00
Library/Reference Books	-	394,000.00
Total	858,511.75	1,106,949.00

2 Capitation Grant for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Local transport / travelling	-	-
Electricity and water	-	-
Maintenance and improvement	1,629,950.00	1,161,425.00
Others voteheads	2,146,213.00	5,687,455.00
Medical/insurance	-	-
Activity	232,260.00	623,585.00
Total	4,008,423.00	7,472,465.00

3 Parents Contribution/Fees - School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Electricity and water	-	-
Repairs and maintenance	759,575.00	761,083.00
Other voteheads	3,717,203.00	5,422,138.00
Medical	-	-
Boarding equipment's and stores	10,366,070.00	14,593,030.00
Activity	66,720.00	71,579.00
Total	14,909,568.00	20,847,830.00

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Income from rent	80,855.00	78,750.00
Income from farm	-	-
Interest income	-	-
student id	-	-
PTA fund	-	-
Examination-KNEC	17,700.00	-
uniform fund	-	-
Income from Bus Hire	88,000.00	29,500.00
Dividends Income	-	-
Total	186,555.00	108,250.00

5 Payments For Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	633,643.00	877,220.00
exercise books	276,000.00	-
chalks	3,600.00	-
exam and assessment	101,500.00	14,700.00
library / reference material	-	9,300.00
lab equip	282,410.00	74,100.00
Bank Charges	2,004.00	2,874.00
Teachers Guides	-	-
Total	1,299,157.00	978,194.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Other Voteheads	2,337,950.00	4,705,853.00
Electricity And Water	-	
Maintenance And Improvement	1,518,043.00	3,281,947.00
Activity Expenses	-	
Medical And Insurance	391,854.00	-
Bank Charges	504.00	3,624.00
Administration Expense	-	-
Acquisition Of Assets-Dormitory	-	5,000,000.00
Total	4,248,351.00	12,991,424.00

7 Boarding And School Fund Payments

Description	2020-2021	2019-2020
	Kshs	Kshs
Other voteheads	3,565,493.00	5,424,327.00
Repairs and maintenance & Improvements	292,450.00	5,616,146.00
Administration cost	-	-
Activity Expenses	-	33,800.00
Electricity And Water	-	
Bad debts written off	-	83,750.00
Medical Expenses	-	-
Expense On Boarding Equipment and Stores	8,805,291.00	12,464,370.00
Bank Charges	12,414.00	16,980.00
Donors Funding		85,670.00
KCSE examination	9,000.00	35,500.00
Insurance Cost (<i>Life Property</i>)		
Total	12,684,648.00	23,760,543.00

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1107300746	257,443.35	698,088.60
Operations Account	1107288495	858,450.30	1,702,309.30
School Fund Account/Boarding	1107288339	4,552,012.14	2,826,160.10
Savings Account	0990262684698	984,169.00	984,169.00
ICT Account	1124898875	2,090.00	2,090.00
Infrastructural Account	1294630113	23.80	23.80
Total		6,654,188.55	6,212,840.80

9 Cash In Hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	19,403.00	-
School Fund account	54,690.00	74,123.00
Total	74,093.00	74,123.00

10 Short Term Investments

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

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	15,836,759.75	13,204,007.75
Other non-fees receivables -R/D cheques	475,754.00	454,754.00
Rent defaulters	62,550.00	62,550.00
NSSF	44,400.00	26,400.00
NHIF	46,600.00	21,400.00
PAYE/KRA	8,123.00	13,593.00
Salary advances	-	-
Total	16,474,186.75	13,782,704.75

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears For Current Year	2,940,967.00	1,908,983.00
Fees Arrears For The Previous Year	1,908,983.00	3,305,741.00
Fees Arrears For Prior Periods (Over Two Years)	10,986,809.75	7,989,283.75
Total	15,836,759.75	13,204,007.75

12 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,555,347.00	1,555,347.00
Prepaid Fees	13,519,308.85	12,135,887.85
Refunds	11,955.00	123,478.00
Total	15,216,610.85	13,814,712.85

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors for Current Year	-	-
Trade Creditors for The Previous Year	-	1,555,347.00
Trade Creditors for Prior Periods (Over Two Years)	1,555,347.00	-
Total	1,555,347.00	1,555,347.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	6,212,840.80	20,767,711.95
Cash Balances	74,123.00	22,909.00
Short Term Investments	-	-
Receivables	13,782,704.75	14,145,394.75
Payables	13,814,712.85	20,486,393.00
Total	6,254,955.70	14,449,622.70

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	0		
Goats	59		
Trees	160		
Coffee Or Tea Plantation	0		
Poultry	0		
Total			

16 Borrowings

Description	2020-2021	2019-2020
	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		

Other important disclosure notes

17 Stock/ Inventory

1 Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
1. Maize			
Stock/ inventory at beginning of the year		1,045,350.00	
Stock/ inventory purchased during the year		1,721,250.00	
Stock/ inventory issued during the year		1,295,145.00	
Balance at end of the year		1,471,455.00	

2 Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
2. Beans			
Stock/ inventory at beginning of the year		448,110.00	
Stock/ inventory purchased during the year		805,950.00	
Stock/ inventory issued during the year		589,230.00	
Balance at end of the year		664,830.00	

3 Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
3. Cooking oil			
Stock/ inventory at beginning of the year		22,500.00	
Stock/ inventory purchased during the year		297,500.00	
Stock/ inventory issued during the year		233,375.00	
Balance at end of the year		86,625.00	

4 Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
4. Milk			
Stock/ inventory at beginning of the year		12,062.50	
Stock/ inventory purchased during the year		84,000.00	
Stock/ inventory issued during the year		90,812.50	
Balance at end of the year		5,250.00	

5. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
5. Sugar			
Stock/ inventory at beginning of the year		91,700.00	
Stock/ inventory purchased during the year		450,000.00	
Stock/ inventory issued during the year		429,700.00	
Balance at end of the year		112,000.00	

6. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
6. Salt			
Stock/ inventory at beginning of the year		3,710.00	
Stock/ inventory purchased during the year		11,700.00	
Stock/ inventory issued during the year		12,880.00	
Balance at end of the year		2,530.00	

7. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
7. Tea leaves			
Stock/ inventory at beginning of the year		2,700.00	
Stock/ inventory purchased during the year		24,480.00	
Stock/ inventory issued during the year		6,300.00	
Balance at end of the year		20,880.00	

8. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
8. Rice			
Stock/ inventory at beginning of the year		364,500.00	
Stock/ inventory purchased during the year		600,000.00	
Stock/ inventory issued during the year		755,400.00	
Balance at end of the year		209,100.00	

9. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
9. Green grams			
Stock/ inventory at beginning of the year		5,200.00	
Stock/ inventory purchased during the year		211,200.00	
Stock/ inventory issued during the year		145,600.00	
Balance at end of the year		70,800.00	

10. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
10. Wheat flour			
Stock/ inventory at beginning of the year		-	
Stock/ inventory purchased during the year		78,720.00	
Stock/ inventory issued during the year		77,200.00	
Balance at end of the year		1,520.00	

11. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
11. Baking powder			
Stock/ inventory at beginning of the year		1,600.00	
Stock/ inventory purchased during the year		2,880.00	
Stock/ inventory issued during the year		3,540.00	
Balance at end of the year		940.00	

12. Stock/ Inventory

Description		2020-2021	2019-2020
		Kshs	Kshs
12. Drinking chocolate			
Stock/ inventory at beginning of the year		5,600.00	
Stock/ inventory purchased during the year		33,600.00	
Stock/ inventory issued during the year		28,800.00	
Balance at end of the year		10,400.00	




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18 Progress On Follow Up Of Auditor Recommendations

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

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



 Sign and Date
 Principal



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Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022-1	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						

NB- The school did not have creditors.

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Annex 2 – Summary Of Fixed Assets Register

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

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



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