

REPUBLIC OF KENYA



Enhancing Accountability

REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	26 JUN 2025 DAY: THURSDAY
OF	
TABLED BY:	LEADER OF THE MAJORITY PARTY
CLERK AT THE TABLE:	WILLIS OBIERO

THE AUDITOR-GENERAL

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OF KENYA
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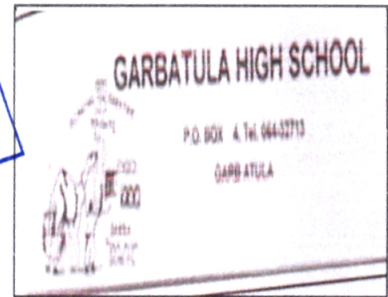
GARBATULLA HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

ISIOLO COUNTY



OFFICE OF THE AUDITOR - GENERAL
ISILOLO REGION OFFICE
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GARBATULLA
High School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

2. Key School Information and Management

(a) Background information

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

The school was registered in 03/2004 under registration number GP/A/2410/2004 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 241 numbers of students as at 30th June 2024. It has One streams and 10 teachers of which One teacher is 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	BISHOP DAVID KAIGA	Chairman	6th September, 2022
2	RWITO DAVID JAMES	Secretary - Principal	6th September, 2022
3	AMBROSE EDIN DIBA	Member	6th September, 2022
4	SHEIKH ABDIKADIR ABDULLAHI	Member	6th September, 2022
5	MUMINA GOBO	Member	6th September, 2022
6	YUSSUF WARABO	Member	6th September, 2022
7	JAFAR GALGALO	Member	6th September, 2022
8	MARIAM HUKA	Member	6th September, 2022
9	MOHAMED ABKUL	Member	6th September, 2022
10	MUMINA ABDI	Member – Rep CEB	6th September, 2022
11	HUSSEIN LELI	Member Rep Teachers	6th September, 2022
12	DAVID MAWIRA	Members – Sponsor	6th September, 2022
13	DAVID MAWIRA	Member - Community	6th September, 2022
14	STANLEY MUNGATIA	Member Special Needs	6th September, 2022
15	TSUMA MUSA	Rep Students	6th September, 2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. BISHOP DAVID KAIGA 2. RWITO DAVID JAMES 3. YUSSUF WARABO 4. JAFAR GALGALO 5. MARIAM HUKA	CHAIRPERSON SECRETARY MEMBER MEMBER MEMBER	1
2	Audit Committee	1. STANLEY MUGATHIA 2. JAFAR HALAKE 3. MARIAM HUKA 4. MOHAMED ABKULA 5. HADIJA DIBA	CHAIRPERSON	1
3	Finance, procurement and general purposes Committee	1. MUMINA GOBO 2. DAVID MAWIRA 3. STANLEY MUNGATIA 4. BILQUESS INGRID	CHAIRPERSON	1
4	Academic Committee	1. BILQUEES INGRID 2. WAKO ADAN 3. EDIN DIBA SALESA 4. HUSSEIN LELI 5. MOHAMED WAKO KOSI	CHAIRPERSON	1
5	Development Committee	1. MUMINA GOBO 2. DAVID MAWIRA	CHAIRPERSON	1

		3. STANLEY MUNGATIA 4. BILQUEES INGRID		
6	Discipline and welfare Committee	1. MUMINA ABDI DOKE 2. HALIMA ALI 3. EDIN DIBA SALESA 4. SHEIKH ABDULLAHI SAMA 5. YUSSUF WARABO	CHAIRPERSON	1
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	RWITO DAVID JAMES	TSC No. 333932
2	Deputy Principal	EDWARD MONGALE	TSC No. 515380
3	School Bursar	MOHAMED MURSALE	ID No. 24882716

(e) Schools contacts

Post Office Box: 4-60301 GARBATULLA
 Telephone: 0721 951 819
 E-mail: garbatullaschool@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

TUITION ACCOUNT

Name of Bank: KCB
 Branch MAUA
 Account Number. 1103254715

SCHOOL MAIN ACCOUNT

Name of Bank: KCB
 Branch MAUA
 Account Number. 1103253522

INFRASTRUCTURE ACCOUNT

Name of Bank: KCB
 Branch MAUA
 Account Number. 1212796225

OPERATION ACCOUNT

Name of Bank: CONSOLIDATED
 Branch: ISIOLO
 Account Number: 10101203000006

(g) Independent Auditors

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

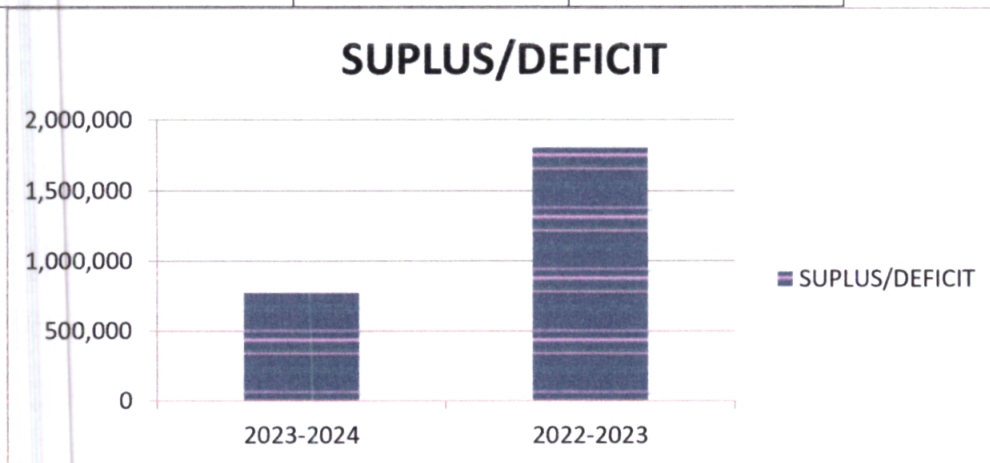
3. Summary Report of Performance of The School

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

a) Financial performance:

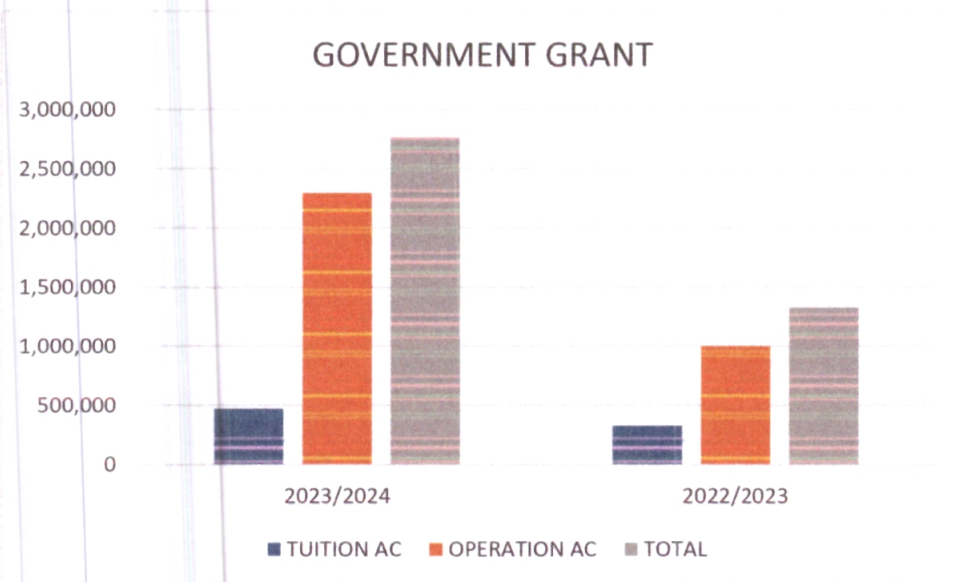
- Surplus/ deficit for the year and a comparison of the same for the last three years

	2023/2024	2022/2023
SURPLUS/ DEFICIT	767,348	1,803,935



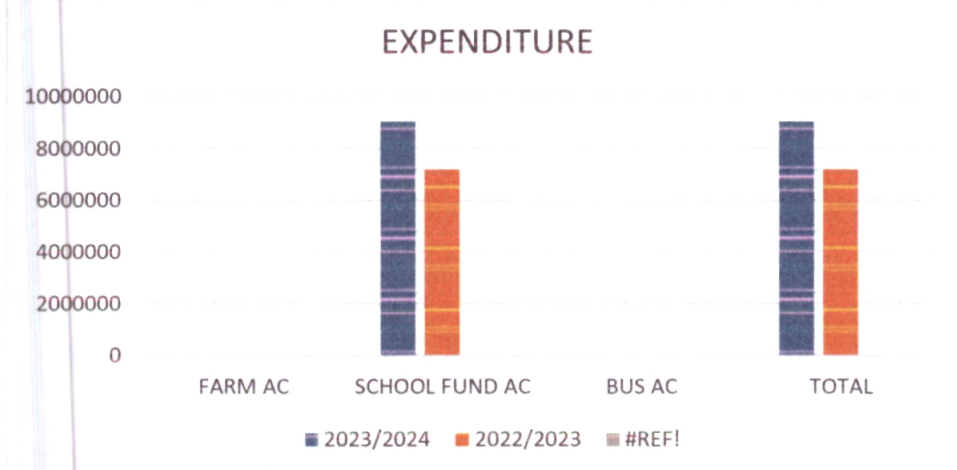
- Capitation grants from the Ministry of Education for the last three years

	2023/2024	2022/2023
TUITION AC	472,720	327,609
OPERATION AC	2,298,407	1,001,759
INFRASTRUCTURE		503,000
TOTAL	2,771,128	1,832,368



- Overview of growth in expenditure of the school

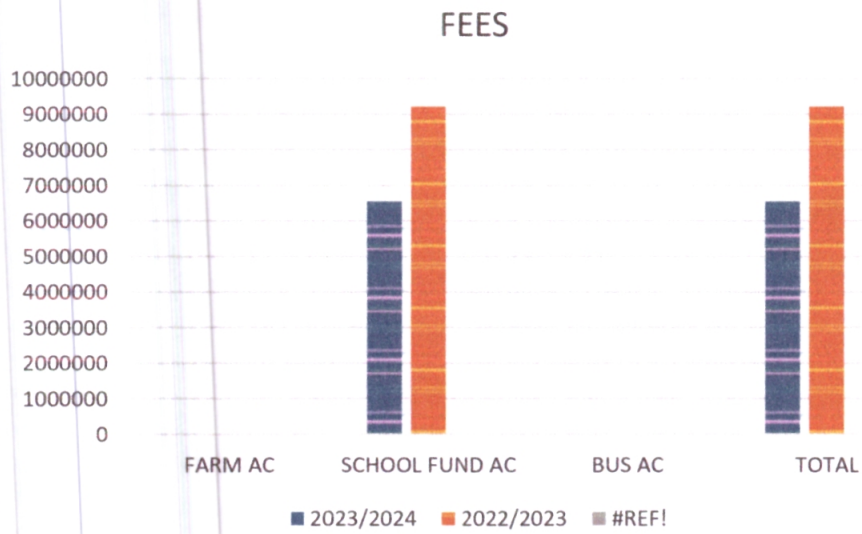
	2023/2024	2022/2023
FARM AC		-
SCHOOL FUND AC	9,053,130	7,202,507
BUS AC	-	-
TOTAL	9,053,130	7,202,507



- Overview growth of income(s) earned by the school.

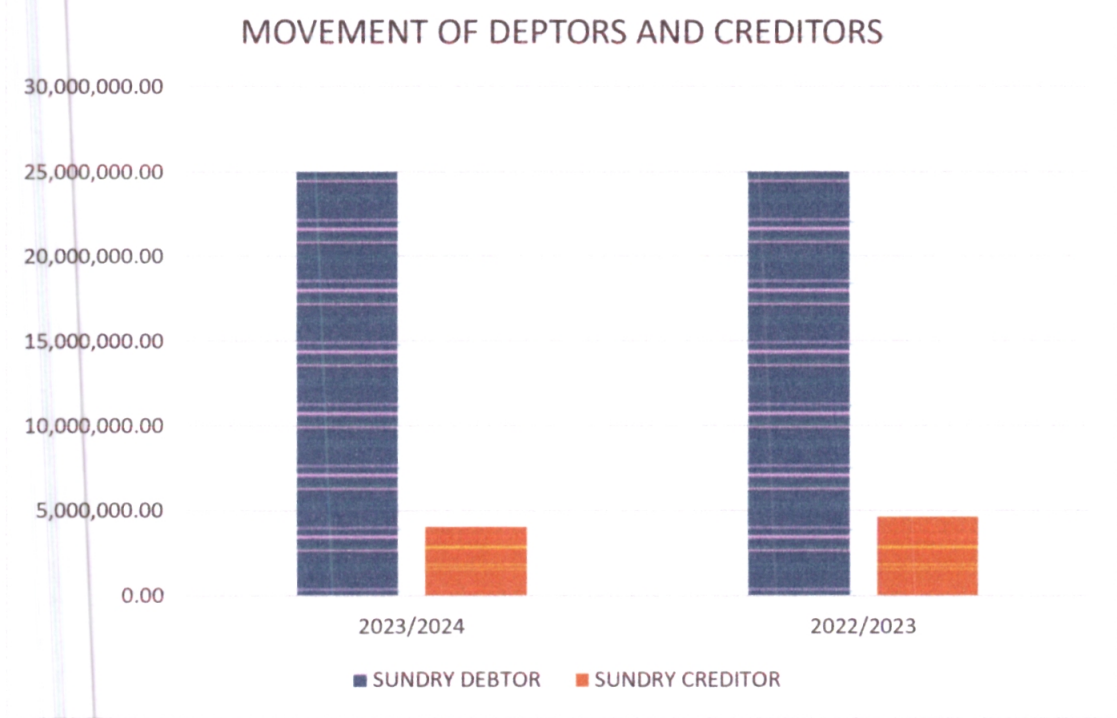
	2023/2024	2022/2023
FARM AC		-
SCHOOL FUND AC	9,230,911	6,552,139
BUS AC		-

TOTAL	9,230,911	6,552,139
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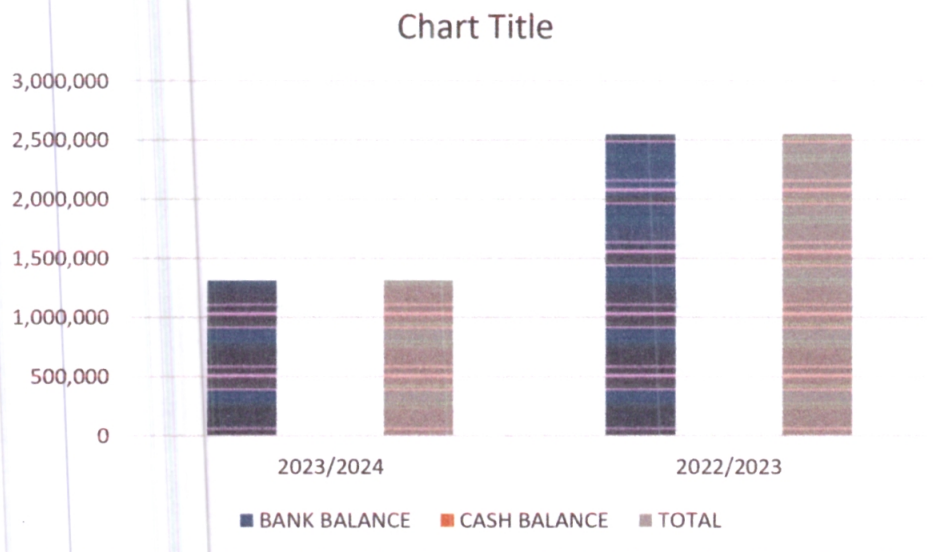
- Movement of debtors and creditors of the school over the last three years

	2023/2024	2022/2023
SUNDRY DEBTOR	25,021,258	25,021,258
SUNDRY CREDITOR	4,041,415	4,632,792



- **Movement of cash and bank balance over the last three years**

	2022/2023	2022/2023
BANK BALANCE	1,313,980	2,551,612
CASH BALANCE	2,532	3,784
TOTAL	1,316,512	2,555,396



b) Teacher Student ratio:

Subject	ENG	KISW	MATH	BIO	CHEM	PHYS	AGRI	B/S	HIST	CRE	COMP
No. of TSC Teachers	1	1	1	1	1	1	1	1	1	1	1
No. of BOM Teachers	0	0	0	1	0	0	0	0	0	0	0
Surplus											
Shortage	0	0	0	1	0	0	1	0	0	0	0

c) Mean score in the 2021-2019 KCSE:

YEAR	KCSE SCORE	MEAN	No. of student that have managed transitioned to institution of higher learning	COMMENT
2023	4.5	C-	6 University	MEAN DROPPED
2022	5.5	C-	7 University	AVERAGE
2021	4.22	D+	2 University	MEAN DROPPED

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

YEAR	2023	2022	2021
NO.OF CANDIDATES	33	42	41

e) Capacity of the school:

Facility	Available Infrastructure	Quantity Required	Infrastructure Gap	Comment
Classroom	13	13		Adequate
Science laboratories	3	3		Adequate
Computer lab	1	1		Adequate
Dining hall	1	1		Adequate
Dormitories	1	1		Adequate
Modern laboratories	1	1		Adequate
Pitches	1	1		Adequate
School bus	1	1		Adequate
Student toilet	19	19		Adequate
Student bathroom	4	4		Adequate

Staff washroom	4	4		Adequate
Water tank storage	6	6		Adequate
Department office	3	3		Adequate
Boardroom	1	1		Adequate
Staffroom	1	1		Adequate
Staff houses	11	11		Adequate

f) Development projects carried out by the school:

There was no developing project carried out during this financial year.

RUTH DAVID JAMES

School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of *GARBATULLA HIGH 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).

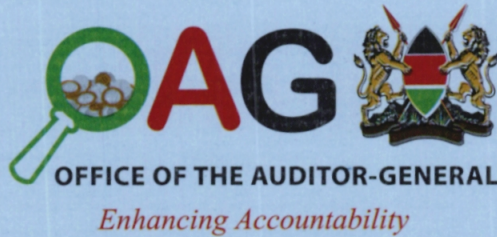
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

.....
Name: *Jaffa Kalgals*
Designation: Chairman, School Board of Management
Date: *24/09/24*

.....
Name: *R. W. David*
Designation: School Principal & Secretary to Board of Management
Date: *24 SEP 2024*

.....
Name: *Mohamednoor M.*
Designation: Bursar/ Finance Officer
Date: *24/09/2024*

REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON GARBATULLA HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - ISIOLO COUNTY

PREAMBLE

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

- A. Report on 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 the 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, risk management environment and 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 Garbatulla High School set out on pages 1 to 21, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of net assets,

statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies 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 Garbatulla High School as at 30 June, 2024 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 Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements and prior years' certified financial statements revealed the following unexplained variances:

Item	Comparative Balance 2023/2024 (Kshs.)	Audited Financial Statements Balance 2022/2023 (Kshs.)	Variance (Kshs.)
Cash and cash equivalents	785,433	3,304,267	2,518,834
Bank School Fund Account/Boarding (Note 10)	137,267	1,355,587	1,218,320

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Balances

2.1 Cash and Cash Equivalents

The statement of financial assets and financial liabilities and Notes 10 and 11 to the financial statements reflects bank and cash balances of Kshs.2,532 and Kshs.3,321,893 respectively, totalling Kshs.3,324,425. However, the balances were not supported with certificate of bank balances, bank reconciliation statements and board of survey report.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,324,425 could not be confirmed.

2.2 Accounts Payables

The statement of assets and liabilities reflects nil balance for accounts payables while the disclosure Note 14 to the financial statements reflect a balance of Kshs.4,041,415 leading to an unexplained variance of Kshs.4,041,415. Further, the creditors' ledger, detailed

aging analysis and respective commitment documents and inspection certificates on delivery were not provided for audit verification.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.4,041,415 could not be confirmed.

3. Unsupported and Long Outstanding Accounts Receivables

The statement of assets and liabilities and Note 13 to the financial statements reflect accounts receivable balance of Kshs.25,021,259 in respect of fees arrears which remained the same and outstanding as the previous year. Further, the aging analysis, ledger details and evidence of recovery efforts were not provided for review.

In the circumstances, the accuracy and recoverability of the accounts receivable balance of Kshs.25,021,259 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Garbatulla High School Management in accordance with ISSAI 130 on the 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

Budget Control and Performance

The statement of budgeted versus actual amounts reflects receipts final budget and actual on comparable basis of Kshs.17,978,000 and Kshs.12,037,039 respectively, resulting to underfunding of Kshs.5,940,961, or 33% of the budget. Similarly, the school incurred Kshs.11,269,691 against actual receipts of Kshs.12,037,039, resulting in under-expenditure of Kshs.767,348, or 6% of the receipts.

The underfunding and under-expenditure may have affected the planned activities and negatively impacted service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect to the Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness

of Internal Control, Risk Management and Governance. The issues had not been resolved as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on page iii to xii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Garbatulla High School financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the 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 to the Auditor-General

During the year under review, Management submitted the financial statements to the Auditor-General on 17 October 2024 instead of the statutory deadline of 30 September. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FINI171117 dated 19 August, 2021, which states that school's financial statements should be ready by 30 September, 2021, in compliance with Section 81 of the Public Finance Management Act, 2012 on the preparation of the financial statements.

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

2. Non-compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

Review of the financial statements presented for audit revealed the following anomalies:

- i) The progress on the follow-up of auditor recommendations under Note 20 to the financial statements reflects three audit issues while the prior year's audit report had eleven (11) issues.
- ii) The report was not signed by the accounting officer as required by the Public Sector Accounting Standards Board reporting template.
- iii) The annual report and financial statements indicate the name of the school as Garbatulla High School. However, the school registration certificate reflects the name as Garba Tula High School. The inconsistency was not explained.

In the circumstances, the financial statements as prepared and presented do not fully comply with the reporting format prescribed by the Public Sector Accounting Standards Board (PSASB).

3. Failure to Implement E-Procurement System

The School did not implement the E-Procurement system nor comply with all the requirements of Executive Order No. 2 of 2018. The tenders were not maintained and publicized on the school's website, and bids could not be submitted through the same platform, contrary to the requirements of the order.

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

4. Failure to Utilize Infrastructure Funds

The statement of assets and liabilities and Note 10 to the financial statements reflect cash at bank balance of Kshs.3,321,893. Included in the balance is the school infrastructure bank account balance amounting to Kshs.2,007,913, which was balance brought forward from the 2022/2023 financial year. The balance remained unutilized as at 30 June, 2024 although the state of the school's infrastructure required repair.

The Ministry of Education Circular Ref. MOE.HQS/3/6/36 dated 14 January, 2021 sets the scope of infrastructure projects to be undertaken using the infrastructure grants, which includes the construction and repair of classrooms, laboratories, sanitation facilities, dormitories, dining halls, and the procurement of chairs, desks, and laboratory stools.

In the circumstances, the effectiveness of utilization and improvement of the School's infrastructure could not be confirmed.

5. Failure to Prepare Procurement Plan

The statement of receipts and payments reflects Kshs.12,037,039 and Kshs.11,269,691 as total receipts and payments, respectively. However, during the year, Management did not prepare an annual procurement plan as part of the annual budget preparation process, contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020.

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

6. Failure to Conduct Annual Stock Take

During the year under review, the School did not carry out annual stock take, contrary to Section 162 (2) of the Public Procurement and Asset Disposal Act, 2015, which provide that the head of the procurement function shall arrange for occasional visits and inspections of stores, at least quarterly within each calendar year, and conduct both quarterly and annual inventory and stock-taking to ensure compliance with relevant governing laws, submitting the report to the accounting officer.

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

7. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure, totalling Kshs.2,771,128. Comparison of data from the National Education Management and Information System (NEMIS) with School's revealed that during the financial year 2023/2024, NEMIS reflected one hundred and ninety (190) students while the school records had two hundred and sixty (260) students, resulting to unexplained variance of seventy (70) students. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in NEMIS and the principals to ensure their records are accurate. The under-registration in NEMIS may have resulted in an estimated underfunding of the School by an amount of Kshs.1,557,080.

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

8. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments and Notes 2 and 3, reflects balances of Kshs.1,604,207 and Kshs.694,200 as government grants operations and infrastructure respectively, totalling Kshs.2,298,407. Review of the bank statements revealed that the school received capitation grants of Kshs.2,295,461 during the period under review. Included in this balance was an amount of Kshs.752,000 received through operations account which was supposed to be transferred to the school infrastructure account. However, Kshs.115,200 was transferred during the period and the balance of Kshs.636,800 was not transferred. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

9. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments and Note 7 to the financial statements reflects payment for the operations of Kshs.1,797,556 which include Kshs.198,300 transferred to

the Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a private entity and is not subject to the Public Finance Management Act, 2012 or any other public financial management regulations.

In the circumstances, the value for money transferred to KESSHA amounting to Kshs.198,300 could not be confirmed.

10. Irregular Procurement of Books and Laboratory Equipment

The statement of receipts and payments and Note 6 to the financial statements reflect tuition payment of Kshs.419,005. Management engaged a supplier, for the supply of books and laboratory equipment amounting to Kshs.410,244. However, the payments, were not supported with orders. Further, the supplier was single-sourced contrary to Section 103(2) of the Public Procurement and Assets Disposal Act, 2015, which sets conditions for the direct procurement of goods and services, and the School did not have a prequalified list of suppliers, contrary to Section 71 Public Procurement and Asset Disposal Act, 2015.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 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 governance were not effective.

Basis for Conclusion

1. IT Internal Control Weaknesses

Review of the School's IT governance and control structures revealed lack of, an IT Strategy Committee or IT Steering Committee, disaster recovery and management policies, fire suppression systems to safeguard IT infrastructure, Business Continuity Plan (BCP) or IT Continuity Plan to ensure continuity of operations in the event of a disruption and an accounting software system to manage key financial functions such as accounts payable, receivables, general ledger, invoicing, and asset management

In the circumstances, the effectiveness of information technology controls could not be confirmed.

2. Weakness in Management of Text Books

Information and documentation on the management of textbooks, including records of stock, issuance, distribution, and returns, were not provided for audit verification.

In the circumstances, the effectiveness in the management of text books could not be confirmed.

3. Lack of Updated Fixed Asset Register

Annex 2 to the financial statements reflects a summary of the fixed assets register balance of Kshs.119,800,000. However, the school did not maintain a detailed fixed asset register showing: name, description, serial number, value, source of funding, location, status, and custodian of each asset. The assets were not tagged and the school did not have ownership documents for its land and motor vehicles valued at Kshs.20,000,000 and Kshs.16,500,000 respectively. Three grounded vehicles are not reflected in the register.

In the circumstances, the effectiveness of asset management and control could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a 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 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 comply 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

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

12 June, 2025

GARBATULLA HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	472,721	327,609
Government grants for operations	2	1,604,207	1,001,759
Government Grants for infrastructure	3	694,200	503,000
School fund income- parents' contributions	4	9,230,911	6,552,139
Miscellaneous incomes	5	35,000	2,330,800
Total Receipts		12,037,039	10,715,307
Payments			
Tuition	6	419,005	497,503
Operations	7	1,797,556	1,208,653
Infrastructure	8		2,259
Boarding and school fund	9	9,053,130	7,202,507
Total Payments		11,269,691	8,910,922
Surplus/Deficit		767,348	1,804,385

The school financial statements were approved on _____ 2024 and signed by:

.....
 Name: *Jeffrey Katgalo*
 Chair BOM
 Date: *24/09/24*

.....
 Name: *Rwiro David S.*
 School Principal/ Secretary to BOM
 Date: *24 SEP 2024*



.....
 Name: *Mohamednoor M.*
 Bursar/ Finance Officer
 Date: *24/09/2024*

GARBATULLA HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,321,893	2,553,293
Cash balances	11	2,532	3,784
Short term investments	12	-	-
Total cash and cash equivalent		3,324,425	2,557,077
Account's receivables	13	25,021,259	25,021,259
Total financial assets		28,345,684	27,576,655
Financial liabilities			
Accounts payables	14	4,041,415	4,632,792
Net financial assets		24,304,269	22,943,863
Represented by			
Accumulated fund brought forward	15	23,536,921	21,139,929
Surplus/deficit for the year		767,348	1,804,385
Net financial position		24,304,269	22,944,314

The school's financial statements were approved on _____ 2024 and signed by:

Name: Jaffer Kigabo
 Chair BOM
 Date: 24/09/24

Name: Rwiza David J.
 School Principal/ Secretary to
 BOM
 Date: 24 SEP 2024



Name: Mohamednor M.
 Bursar/ Finance Officer
 Date: 24/09/2024

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		472,721	327,609
Government grants for operations		1,604,207	1,001,759
Government grants for infrastructure		694,200	503,000
School fund income- parents contributions/ fees		9,230,911	6,552,139
Miscellaneous incomes		35,000	2,330,800
Total receipts		12,037,039	10,715,306.75
Payments			
Cash outflows for tuition		419,005	497,503
Cash outflows for operations		1,797,556	1,208,653
Cash outflows Boarding/lunch and school fund payments		9,053,130	7,202,507
Total payments		11,269,691	8,825,409
Net cash inflow/outflow from operating activities		767,348	1,806,644
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		767,348	1,806,644
Cash and cash equivalent at beginning of the FY		2,557,077	785,433
Cash and cash equivalent at end of the FY		3,324,425	2,557,077

GARBATULLA HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on _____ 2024 and signed by:

.....
Name: *Jaffer Galsala*
Chair BOM
Date: *24/09/24*

.....
Rwito Davis J.
Name: *[Signature]*
School Principal/ Secretary to
BOM
Date: *[Signature]*



.....
Name: *Muhammed Noor*
Bursar/ Finance Officer
Date: *24/09/2024*

GARBATULLA HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	103,600		103,600	44,616	43%
Exercise Books	310,800		310,800	133,848	43%
Laboratory Equipment	259,000		259,000	124,829	48%
Internal Exams	-		-		
Teaching / Learning Materials	207,200		207,200	102,514	49%
Exams And Assessment	155,400		155,400	66,914	43%
SUB TOTAL	1,036,000		1,036,000	472,721	46%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,205,000		1,205,000	694,200	58%
Repairs And Maintenance	1,205,000		1,205,000	369,143	24%
Local Transport / Travelling	470,000		470,000	236,355	50%
Electricity And Water	587,500		587,500	295,452	50%
Medical	260,325		260,325	260,325	100%
Administration Costs	587,500		587,500	295,452	50%
Activity	425,000		425,000	147,480	35%
Gratuity	-		-		
SUB TOTAL	3,275,000		3,275,000	2,298,407	70%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	1,674,250		1,674,250	1,138,214	68%
Repairs And Maintenance	700,000		700,000	414,138	60%
Local Transport / Travelling	422,000		422,000	461,006	109%
Electricity And Water	975,000		975,000	687,904	71%
Medical	-		-		
Administration Costs	850,000		850,000	201,250	23%
Activity	199,500		199,500	345,771	173%
SMASSE	-		-	-	
Fee On Boarding Equipment and Stores	7,596,250		7,596,250	4,411,028	57%
SUB TOTAL	12,417,000		12,417,000	9,230,911	74%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	35,000	-	35,000	35,000	100%
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	17,978,000	-	17,978,000	12,037,039	70%
<i>(6) Expenditure For Tuition</i>					
Textbooks	-	-	-	-	-
Reference Materials	103,600	-	103,600	-	-
Exercise Books	310,800	-	310,800	79,025	25%
Laboratory Equipment	259,000	-	259,000	83,900	32%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	207,200	-	207,200	178,860	86%%
Chalks	-	-	-	-	-
Exams And Assessment	155,400	-	155,400	110,326	70%
Teachers Guides	-	-	-	136,973	0%
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	8,781	0%
SUB TOTAL	1,036,000	-	1,036,000	419,005	40%
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	1,205,000	-	1,205,000	735,080	61%
Repairs, Maintenance & Improvements	1,250,000	-	1,250,000	-	0%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling	470,000		470,000	-	0%
Electricity, Water and Conservancy	587,500		587,500	210,000	27%
Creditors	-		-	400,000	0%
Administration Costs	587,500		587,500	30,300	2%
Activity Expenses	425,000		425,000	191,981	45%
Gratuity	-		-	215,200	0%
SMASSE	-		-	-	
BANK CHARGES	13,635		13,635	13,635	100%
SUB TOTAL	4,525,000		4,525,000	1,797,556	38%
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
BANK CHARGES					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,674,250		1,674,250	216,350	13%
Repairs, Maintenance and Improvements	700,000		700,000	825,750	117%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling	422,000		422,000	521,711	123%
Electricity, Water and Conservancy	975,000		975,000	197,164	20%
Medical Expenses	-		-		
Administration Costs	850,000		850,000	907,174.05	107%
Activity	199,500		199,500	295,368.25	148%
Gratuity	-		-		
Others (exercise books)	-		-	255,000	0%
Boarding Equipment and Stores	7,596,250		7,596,250	5,332,842.95	70%
Expenditure For Income Generating Activity	-		-	-	-
Insurance Costs	-		-		-
Other Expenses On Investments	-		-		-
Contingency	-		-	87,500	0%
Bank Charges	-		-	17,350	0%
Loan Interest Repayment	-		-	-	-
Loan Principal Repayment	-		-	-	-
SUB TOTAL	12,417,000		12,417,000	9,053,130	73%
TOTAL	12,417,000		12,417,000	11,269,691	92%

- i. *Inflation Of Price Commodities example rising prices of essential goods such as food, fuel and supplies has led to higher operational expenses, straining the budget*
- ii. *Late Grant Remittance which hinder budget planning, forcing the school to make unplanned adjustment or cuts to programs and services*
- iii. *Poor Fees Payment which led to budget shortfalls, impacting operation*

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	44,616	32,760
Exercise Books	133,848	98,582
Laboratory Equipment	124,829	81,702
Exams And Assessment	66,914	49,143
Teaching / Learning Materials	102,514	65,522
Others (specify)*	-	-
Total	472,721	327,609

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	369,143	283,018
Repairs And Maintenance		-
Local Transport / Travelling	236,355	166,260
Electricity And Water	295,452	213,238
Medical	260,325	11,000
Administration Costs	295,452	213,238
Activity	147,480	115,005
Other Vote Heads (specify)*		-
Total	1,604,207	1,001,759

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	694,200	523,000
Transition infrastructure grants		-
Administration Block		-
Economic stimulus grants		-
Other (specify)(NGCDF and County govt.		-
Total	694,200	523,000

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Fee on Boarding Equipment and Stores	4,411,028	5,317,989
Other voteheads	176,800	
Personnel emoluments	1,138,214	309,551
Repairs and maintenance	414,138	145,800
Local transport / travelling	461,006	215,112
Electricity ,water and conservancy	687,904	271,600
Caution Money	174,200	13,568
Debtors	1,135,500	-
Grant	85,100	-
Administration costs	201,250	192,725
Activity	345,771	85,794
Total	9,230,911	6,552,139

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	-	2,310,800
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	35,000	20,000
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	35,000	2,330,800

Notes to the Financial Statements (continued)

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	79,025	-
Textbooks		-
Reference materials		-
Laboratory Equipment	83,900	315,025
Teaching / Learning Materials		178,860
Exams And Assessment	110,326	-
Teachers Guides	136,973	-
Bank Charges	8,781	3,618
Others (<i>specify</i>)		-
Total	419,005	497,503

7 . Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personal Emoluments	735,080	834,573
Other Voteheads (Creditor)	400,000	200,000
Administration Cost	30,300	14,080
Repairs and maintenance & improvements		-
Local transport / travelling		-
Electricity, water and conservancy	210,000	160,000
Medical and insurance		-
Activity Expenses	191,981	-
gratitude	215,200	-
contingency	1,360	-
Bank Charges	13,635	
Total	1,797,556	1,208,653

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms		-
Construction of laboratory		-
Construction of dormitory		-
Purchase of furniture		-
Purchase of equipment		-
Purchase of apparatus		-
Drilling of boreholes		-
Others (specify) Bank charges		2,259
Total		2,259

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	216,350	407,400
Service Gratuity	393,135	61,382
Repairs And Maintenance & Improvements	825,750	40,391
Local Transport / Travelling	521,711	564,150
Electricity And Water	197,164	228,225
Medical Expenses		-
Administration Costs	910,959	489,651
Contingency	87,500	-
Activity	295,368	542,400
Expenses On Income Generating Activities**		-
Fee On Boarding Equipment and Stores	5,332,843	2,730,069
Rent Expenses		30,739
Insurance Cost (Life Property) IGBE		2,108,100
Loan Principal Repayment		-
Loan Interest Repayment		-
Acquisition Of Assets		-
Bank charges	17,350	-
Others (exercise books)	255,000	-
Total	9,053,130	7,202,507

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account		1103254715	177,640	123,925
Operations Account		10101203000006	353,266	284,188
School Fund Account/Boarding		1103253522	783,073	137,267
Savings Account				-
Parent Association Development Account				-
Income Generating Activities Account				-
Infrastructural Account		1212796225	2,007,913	2,007,913
Total			3,321,893	2,553,293

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	2,532	3,784
Total	2,532	3,784

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	25,021,259	25,021,259
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	25,021,259	25,021,259

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year			3,088,428	12%
Between 1- 2 years	3,088,428	12%	10,655	0.04%
Between 2-3 years	701,477	2%	690,822	2%
Over three years	21,231,353	0%	21,231,353	0%
Total (should tie to note 13 a)	25,021,259	98%	25,021,259	98%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,861,610	4,452,987
Prepaid Fees	179,805	179,805
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	4,041,415	4,632,792

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year			146,895	7%
Between 1- 2 years			444,482	3%
Between 2-3 years			-	
Less paid	3,861,610	4%	3,861,610	4%
Total (should tie to note 14)	3,861,610		4,452,987	%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	2,553,293	3,258,736
Cash Balances	3,784	624
Short Term Investments		-
Receivables	25,021,259	22,366,466
Payables	(4,041,415)	4,485,897
Total	23,536,921	21,139,929

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	1000	500
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
Total	-	1000	500

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-

Description	2023-2024	2022-2023
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	232,570	466,930
Stock/ inventory purchased during the year	3,500,000	800,500
Stock/ inventory issued during the year	3,400,000	1,500,000
Balance at end of the year	332,570	232,570

20 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Huge fees balances	The management has pledged to enhance fees collection by talking to the parents and accepting fees in kind and work for fees	Pertly resolved	continuous
2	Huge debts	This was due to poor fees collection	Pertly resolved	continuous
3	Inaccuracy of school enrolment data	This was cause by over age, repeaters who could not be accepted by NEMIS and transferred students	Not resolved	continuous

 Sign and Date
 Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	A	b	C	d-a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. REGION BOOKS AND STATIONARIES	420,110	1/7/2022			420,110	
5. TAWAKAL GENERAL SHOP	520,000	17//2022			520,000	
6. ASAAKO GODANA BORU	621,500	1/7/2022			621,500	
7. GRATITUDE	2,300,000	2021			2,300,000	
Sub-Total					3,861,610	
Supply Of Services						
8.						
Sub-Total						
Grand Total	3,861,610				3,861,610	

GARBATULLA HIGH SCHOOL

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	20,000,000			20,000,000
Buildings And Structures	80,000,000			80,000,000
Motor Vehicles bus	13,000,000			13,000,000
Motor Vehicle school van	3,500,000			3,500,000
Office Equipment, Furniture And Fittings	2,000,000			2,000,000
Textbooks	200,000			200,000
ICT Equipment	500,000			500,000
Tools And Apparatus	400,000			400,000
Other Machinery And Equipment	200,000			200,000
Heritage And Cultural Assets	-			-
Intangible Assets- Soft Ware	-			-
Total	119,800,000			119,800,000