

REPUBLIC OF KENYA



*Enhancing Accountability*



## REPORT



THE NATIONAL ASSEMBLY  
PAPERS LAID

OF

DATE: 10 APR 2021

DAY:

THURSDAY

TABLED  
BY:

HON. SILVANIUS  
MAJORITY PARTY WHIP  
OSORO, MP

THE AUDITOR-GENERAL

SEAT AT  
THE TABLE:

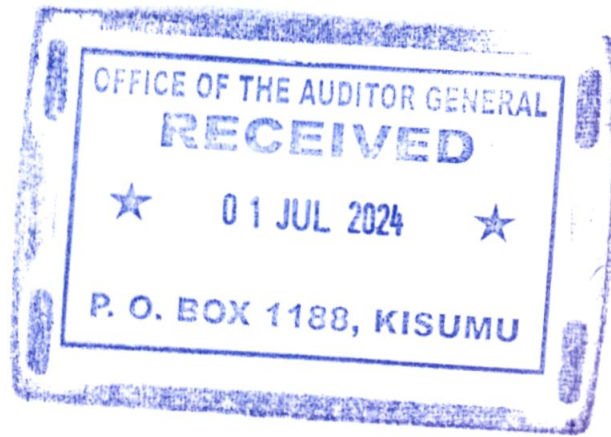
INZOFU MWALE

ON

**BUNYORE GIRLS HIGH SCHOOL**

**FOR THE SIX (6) MONTHS' PERIOD  
ENDED 30 JUNE, 2021**

**VIHIGA COUNTY**



**Bunyore Girls High School**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

---

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

*(Leave this page blank)*

**Table of Contents**

Page

1. Acronyms and Glossary of Terms.....	ii
2. Key School Information and Management .....	iii
3. Summary Report of Performance of The School.....	ix
4. Statement of School Management Responsibility .....	xiii
5. Report Of The Independent Auditors ( <i>To be attached</i> ) .....	xiv
6. Statement Of Receipts and Payments For the Year Ended 30 <sup>th</sup> June 2021 .....	1
7. Statement of Assets and Liabilities As At 30 <sup>th</sup> June 2021 .....	2
8. Statement of Cash Flows for the Year Ended 30 <sup>th</sup> June 2021 .....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 <sup>th</sup> June 2021 .....	5
10. Significant Accounting Policies.....	11
11. Notes To The Financial Statements .....	13
12. Annexes.....	23

**1. Acronyms and Glossary of Terms**

*Provide a list of all applicable acronyms and glossary of terms e.g.*

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

**2. Key School Information and Management**

*[Customise the details in this section to suit your School]*

**(a) Background information**

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

The school was registered in **October, 2018** under registration number **38S00300059** and is currently categorized as a **National** public school established, owned or operated by the Government.

The school is a **boarding** school and had **1669** number of students as at **30<sup>th</sup> June 2021**. It has **21** streams and **68** teachers of which **18** 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	Most Rt Rev James Obunde	Chairman/Sponsor	28.05.2019
2	Mrs Mary Akunja	Secretary - Principal	28.05.2019
3	Mrs Lillian Mokaya	Member	28.05.2019
4	Mr Jonathan K. Selim	Member	28.05.2019
5	Ms Tabytha Shisia	Member	28.05.2019
6	Dr Rebecca Wanjiku	Member	28.05.2019
7	Mr Francis Olel	Member	28.05.2019
8	Mr. Henry Malekhe	Member/P.A. Chairman	28.05.2019
9	Dr Wycliffe Oboka	Member Rep/ CEB	28.05.2019
10	Ms Gloria Mbelase	Member /Rep Teachers	28.05.2019
11	Rev. Narman Akali	Member/Sponsor	28.05.2019
12	Dr Hazel Kubebea	Member/Sponsor	28.05.2019
13	Rev Stephen Amakoye	Member -Rep/ Community	28.05.2019
14	Mr Kwendo Ambubi	Member/ Special Needs	28.05.2019
15		Member/ Students Rep.	28.05.2019

**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	Most Rt. Rev. James Obunde Mrs Mary Akunja Mr Henry Malekhe Ms Tabytha Shisia Mr. Jonathan Selim Mr Francis Olel	BOM Chairman BOM Secretary Member/ PA Chair. Member Member Member	Two meetings on - 07-07-2021 - 08-11-2021
2	Audit Committee	Dr Hazel Kubebea  Mr Jonathan Selim  Mr Kwendo Ambubi  Mrs Lillian Mokaya.  Rt.Rev. James Obunde  Mrs Mary Akunja	Chairman  Member  Member  Member  Member  Member/Principal.	None
3	Finance, procurement and general purposes Committee	Dr. Hazel Kubebea  Mr Jonathan Selim	Chairman  Member	None

		Mr Kwendo Ambubi	Member	
		Mrs Lilian Mokaya	Member	
		Rt Rev James Obunde	Member	
		Mrs Mary Akunja	Member	
4	Academic Committee	Dr Rebeca Wanjiku	Chairperson	None
		Dr Hazel Kubebea	Member	
		Rev Norman Akali	Member	
		Mrs Tabytha Shisia	Member	
		Rt Rev James Obunde	Member	
		Mrs Mary Akunja	Member	
5	Development Committee	Mr Jonathan Selim	Chairman	Two meetings on
		Mrs Tabytha Shisia	Member	-14-07-2021
		Mr Henry Malekhe	Member	-26-11-2021
		Rt Rev. James Obunde	Member	
		Dr Wycliffe Oboka	Member	
		Mrs Dorcas	Sub County director	
		Mrs Mary Akunja	Secretary/Chief	
			Principal	
		Mrs. Hellen Onyango.	Co-opt Member	
6	Discipline and welfare Committee	Mr Francis Olel	Chairman	Two meetings on
		Mr Kwendo Ambubi	Member	-17-06-2021
		Re Stephen Amakoye	Member	-20-12-2021
		Rt Rev James Obunde	Member	
7	Adhoc Committee (if any during the year)	Mrs Tabytha Shisia	Chairman	None

*Bunyore Girls High School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

---

		Mrs Lilian Mokaya	Member
		Ms Gloria Mbelase	Member
		Re Stephen Amakoye	Member
		Rev Norman Akali	Member
		Rt Rev James Obunde	Member
		Mrs Mary Akunja	Member

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Mrs Mary Akunja	TSC No.239926
2	Deputy Principal	Mrs Christine Chazima-Administratio Mrs Alice Namisi- Academics	TSC No.374824 TSC No.207487
3	School Bursar	Mr Eliud Musangi	ICPAK No.
4	Other (specify)		

**(e) Schools contacts**

Post Office Box: **165 Maseno**  
 Telephone: **0202311912**  
 E-mail: **bunyoregirls@yahoo.com**  
 Website: **http/www.bunyoregirlschool.se.ke**  
 Facebook: -  
 Twitter: -

**(f) School Bankers**

Provide details of the school bankers.

Account Name - Operations Account  
 Name of Bank - Standard Chartered Bank  
 Branch - Kisumu  
 Account Number - 0102055015703  
 Postal Address - 165, Maseno.

Account name - Tuition Account  
 Name of Bank: - Standard Chartered Bank  
 Branch - Kisumu  
 Account Number - 0102055015702  
 Postal Address - 165, Maseno

Account name - Boarding Account  
 Name of Bank - Standard Chartered Bank  
 Branch - Kisumu  
 Account Number - 0102055015700  
 Postal Address - 165, Maseno

Account Name - Boarding Account  
 Name of Bank - Kenya Commercial Bank  
 Branch - Luanda  
 Account Number - 1285435168

Postal Address	- 165, Maseno.
Account Name	- Infrastructure
Name of Bank	- Kenya Commercial Bank
Branch	-Luanda
Account Number	- 1260735605
Postal Address	- 165, Maseno.

**(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*

<i>- Voteheads</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>- Tuition</i>	(542,899)	(1,303,812)	(729,949.75)
<i>- Operation</i>	4,851,773	(9,675,386)	(7,484,755.95)
<i>- Boarding</i>	41,403	(8,512,763)	(12,055,713.00)
<i>- Infrastructure</i>	759,072	1,020,702	10,278,906
<b>- TOTAL</b>	<b>5,109,349</b>	<b>(18,471,259)</b>	<b>(9,991,512.70)</b>

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

<i>- Voteheads</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>- Tuition</i>	2,224,050	2,980,206	8,377,175
<i>- Operations</i>	10,531,446	10,872,600	38,374,590
<i>- Infrastructure</i>	3,412,000	9,251,375	-
<b>- TOTAL</b>	<b>16,167,496</b>	<b>23,104,181</b>	<b>46,751,765</b>

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

<i>- Voteheads</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>- Tuition</i>	2,224,050	2,980,206	5,265,312
<i>- Operations</i>	10,531,446.30	10,872,600	37,236,481
<i>- Infrastructure</i>	3,412,000	9,251,375	
<i>- Boarding</i>	49,759,558	65,249,037	95,966,399
<b>- TOTAL</b>	<b>65,927,054</b>	<b>88,353,218</b>	<b>138,468,192</b>

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

<i>- Voteheads</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>- Tuition</i>	2,766,949	4,284,018	59,752,622
<i>- Operations</i>	5,679,673	19,532,974	44,715,989
<i>- Infrastructure</i>	2,652,928	10,266,387	

**Bunyore Girls High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

-	Boarding	49,718,155	72,741,098	104,582,561
-	<b>TOTAL</b>	<b>60,817,705</b>	<b>106,824,477</b>	<b>209,051,172</b>
-	<b>Movement of debtors of the school over the last three years</b>			
-	<b>Voteheads</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
-	Tuition	0	0	0
-	Operations	0	0	0
-	Infrastructure	0	0	0
-	Boarding	43,437,494.	43,258,052	12,605,031
-	<b>TOTAL</b>	<b>43,437,494</b>	<b>43,258,052</b>	<b>12,605,031</b>
-	<b>Movement of creditors of the school over the last three years</b>			
-	<b>Voteheads</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
-	Tuition	1,747,344.16	1,620,908	75,400
-	Operations	507,518	0	1,060,000
-	Infrastructure	711,895	643,320	0
-	Boarding	16,741,044	17,538,406	17,972,129
-	<b>TOTAL</b>	<b>19,707,801.16</b>	<b>19,802,634</b>	<b>19,107,529</b>
-	<b>Cash Balances</b>			
-	<b>Voteheads</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
-	Tuition	0	0	0
-	Operations	0	0	0
-	Infrastructure	0	0	0
-	Boarding	525.50	13.20	920.70
-	<b>TOTAL</b>	<b>525.50</b>	<b>13.20</b>	<b>920.70</b>
-	<b>Bank Balances</b>			
-	<b>Accouns</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
-	Tuition	1,193,322.70	157,584	171,964
-	Operations	3,763,076.15	129,782	31,981
-	Infrastructure	3,132,329.00	1,661,614	5,268

- <i>Boarding</i>	1,015,569.	2,320,654	587,874
- <b>TOTAL</b>	<b>9,104,297.45</b>	<b>4,269,634.95</b>	<b>797,088</b>

**b) Teacher Student ratio:**

<i>Year</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>Students number</i>	1669	1694	1569
<i>Teachers number</i>	68	67	67
<i>Ratio</i>	1:24	1:25	1:23

**c) Mean score in the 2021 KCSE**

<i>Year</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>Mean Score</i>	8.5	8.81	8.86
<i>Mean Grade</i>	B	B	B

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

<i>Year</i>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<i>Entry</i>	430	391	363

**e) Capacity of the school.**

Number of the student in school is **1669**.

<b>Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
No. of Students	1669	1694	1569
Classrooms	29	26	26
Dormitories	6	6	6
Dinning Hall	1	1	1
Library	1	1	1
Laboratories	6	6	6
Toilets	125	120	120

**f) Development projects carried out by the school:**

*(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).*

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Completion of Multi-Purpose Hall	Free Day Secondary Education	Completion stage	3,412,000	1,810,808	2022 year.

for Mrs Mary Akunja  
**BUNYORE GIRLS' HIGH SCHOOL**  
**PRINCIPAL**  
 07 JUL 2024  
**School Principal**  
 P. O. Box 165 - 40105, MASENO

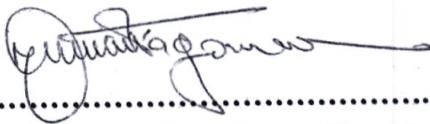
**4. Statement of School Management Responsibility**

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 Bunyore Girls 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 30<sup>th</sup> June, 2021 and of the school's financial position as at that date.



.....  
**Name: Most Rt Rev. James Obunde**  
**Designation:** Chairman, School Board of Management  
**Date:** 1/7/2024



.....  
**Name: Mrs Mary Akunja**  
**Designation:** School Principal & Secretary to Board of Management  
**Date:**

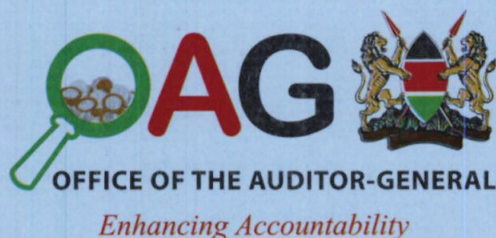




.....  
**Name: Mr Eliud Musangi**  
**Designation:** Bursar/ Finance Officer  
**Date:**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON BUNYORE GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – VIHIGA COUNTY**

---

### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of Bunyore Girls High School – Vihiga County set out on pages 1 to 22, which comprise of the statement of financial

---

*Report of the Auditor-General on Bunyore Girls High School for the six (6) months period ended 30 June, 2021 – Vihiga County*

assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget versus actual amounts for the six (6) months period 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 Bunyore Girls' High School – Vihiga County 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 and the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Unsupported Accounts Receivables**

The statement of financial asset and financial liabilities reflects accounts receivables balance of Kshs.43,437,494 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.43,437,494 could not be confirmed.

#### **2. Long Outstanding Receivables**

The statement of financial asset and financial liabilities reflects accounts receivables balance of Kshs.43,437,494 as disclosed in Note 13 to the financial statements. Included in the balance are fees arrears balance of Kshs.41,759,818 out of which a balance of Kshs.31,297,351 has been outstanding for over three (3) 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.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.31,297,351 could not be confirmed.

#### **3. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.19,707,801 as disclosed in Note 14 to the financial statements. However, the supporting schedules, detailed aging analysis, ledgers, and unpaid invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.19,707,801 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bunyore Girls' 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**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.133,996,556 and Kshs.66,991,377 respectively resulting to an under-funding of Kshs.67,005,179 or 50% of the budget. However, the School spent a Kshs.63,460,458 against actual receipts of Kshs.66,991,377 resulting to an unexplained underutilization of Kshs.3,530,919 or 5%. In addition, the statement of budgeted versus actual amounts was not properly presented with many budget lines not disclosed.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Failure to Prepare a School Improvement Plan**

During the period under review, the School did not have an approved School Improvement Plan. This is contrary to Paragraph 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 (3) year school improvement planning cycle, one priority area in each of the four (4) 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 Ministry of Education Guidelines.

### **2. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 14 May, 2024 instead of 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 ready by 30 September, 2021 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.

### **3. Long Outstanding Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.19,707,801 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables balance of Kshs.10,680,544 out of which a balance of Kshs.4,432,596 represents trade creditors which has been outstanding for between one (1) and two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates'.

In the circumstances, the School Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

### **4. Excess Supply of Books**

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed 7040 books to the School while only six thousand five hundred and eighty four (6,584) books were issued to the students, resulting to an unexplained excess of 456 books in the School store.

In the circumstances, value for money on the excess 456 text books could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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 matter described in the Basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing 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 Adequate Facilities at the School**

Verification of the School's physical infrastructure revealed that classroom capacity was significantly strained, with an average of 60-65 students per class. Further, visit to the dormitories revealed small spaces between beds with congested pathways. This is contrary to Regulation 83(k) of the Basic Education Regulation, 2015 which states that the Board of Management of an institution shall ensure that for institutions with boarding facilities, the spaces between the beds shall be at least 1.2 metres while the corridors or pathways shall be at least two (2) metres.

In the circumstances, effectiveness of the safety measures in place 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

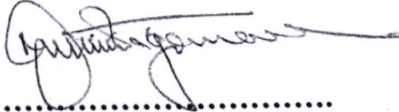
Nairobi

20 January, 2025

6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2021

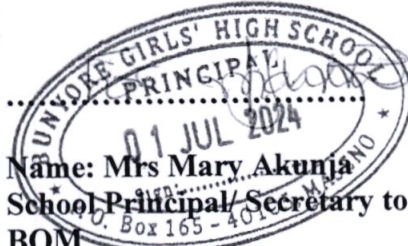
Description Of Vane Head	Note	2020	
		Jan - Jun 2021	Kshs
<b>Receipts</b>			
Government grants for tuition	1	2,224,050	2,980,206
Government grants for operations	2	10,531,446	20,123,975
Government Grant for infrastructure	3	3,412,000	
School fund income- parents' contributions	4	49,544,273	64,228,335
Miscellaneous incomes	5	215,285	1,020,702
<b>Total Receipts</b>		<b>65,927,054</b>	<b>88,353,218</b>
<b>Payments</b>			
Tuition	6	2,766,949	4,284,018
Operations	7	5,679,673	29,799,361
Infrastructure	8	2,652,928	
Boarding and school fund	9	49,718,155	72,741,098
<b>Total Payments</b>		<b>60,817,702</b>	<b>106,824,477</b>
<b>Surplus/Deficit</b>		<b>5,109,352</b>	<b>(18,471,259)</b>

The school financial statements were approved on 23.02.2022 and signed by:


*for*  
  
 Name: Most Rt Rev James Obunde

Chair BOM

Date: 1/7/2024

  
 Name: Mrs Mary Akunja  
 School Principal/Secretary to BOM

Date: 01/07/2024

*for*  
  
 BURSAR SIGN:.....  
 BUNYORE-GIRLS' HIGH SCHOOL  
 P. O. Box 165-40105 MASENO.....  
 Name: Mr. Eliud Musangi  
 Date:.....

Bursar/ Finance Officer

Date: 01/07/2024

(Comparative FY refers to the financial year preceding the current financial year.)

**Bunyore Girls High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021**

Description	Note	Jan - Jun 2021	2020
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	9,104,297.35	4,269,734.55
Cash balances	11	526	13
Short term investments	12	79,472.45	79,472.45
<b>Total cash and cash equivalent</b>		<b>9,184,295.80</b>	<b>4,349,221</b>
		<b>43,437,49</b>	
Account's receivables	13	4	43,258,052
<b>Total financial assets</b>		<b>52,621,789</b>	<b>47,607,272</b>
<b>Financial liabilities</b>			
Accounts payables	14	19,707,801	19,802,634
<b>Net financial assets</b>		<b>32,913,988</b>	<b>27,804,638</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	27,804,638	46,275,897
Surplus/deficit for the year		5,109,349	(18,471,259)
<b>Net financial position</b>		<b>32,913,988</b>	<b>27,804,638</b>

The school's financial statements were approved on 23.02.2022 and signed by:

*[Signature]*  
 Name: Most Rt Rev James Obunde

*[Signature]*  
 Name: Mrs Mary Akunja  
 School Principal/Secretary to BOM

*[Signature]*  
 BURSAR SIGN:.....  
 BUNYORE GIRLS' HIGH SCHOOL  
 P. O. Box 165-40105 MASENO  
 Name: Mr Eliud Musangi  
 Date:.....

Chair BOM  
 Date: 1/7/2024

Date: 01/07/2024

Bursar/ Finance Officer  
 Date: 01/07/2024

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2021**

Description	Note	2021	2020
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	2,224,050	2,980,206
Government grants for operations	2	10,531,446	20,123,975
Government grants for infrastructure	3	3,412,000	
School fund income- parents contributions/ fees	4	51,615,520	64,228,335
Other income	5	215,285	1,020,702
<b>Total receipts</b>		<b>67,998,301</b>	<b>88,353,218</b>
<b>Payments</b>			
Cash outflows for tuition		2,935,656	2,663,110
Cash outflows for operations		5,943,090	18,889,654
Cash outflows for infrastructure			
Cash outflows Boarding/lunch and school fund payments		52,473,672	63,516,145
<b>Total payments</b>		<b>61,352,418</b>	<b>85,068,909,</b>
<b>Net cash inflow/outflow from operating activities</b>	<b>a</b>	<b>6,645,883</b>	<b>3,284,309</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		(1,810,808)	(10,266,387)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
<b>Net cash inflow/outflows from investing activities</b>	<b>b</b>	<b>(1,810,808)</b>	<b>(10,266,387)</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash inflow/outflow from financing activities</b>	<b>c</b>		
<b>Net increase/decrease in cash and cash equivalents</b>	<b>abc</b>	<b>4,835,075</b>	<b>(6,982,078)</b>
Cash and cash equivalent at beginning of the FY		4,349,221	11,331,298
<b>Cash and cash equivalent at end of the FY</b>		<b>9,184,296</b>	<b>4,349,221</b>

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

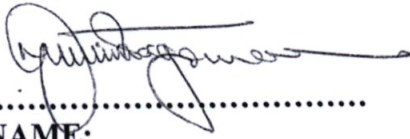
(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).

**Bunyore Girls High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

---

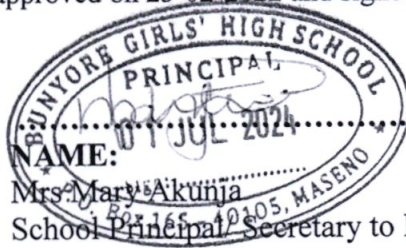
The school's financial statements were approved on 23-02-2022 and signed by:



NAME:

Most Rt Rev. James Obunde  
Chair BOM

Date: 1/7/2024



NAME:

Mrs. Mary Akunja  
School Principal/ Secretary to BOM

Date: 01/07/2024

for  
BUNYORE GIRLS' HIGH SCHOOL  
P. O. BOX 159-105 MASENO

NAME:

Mr. Eliud Musangi  
Bursar/ Finance Officer

Date: 01/07/2024

(Comparative FY refers to the financial year preceding the current Financial year.)

**Bunyore Girls High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	a+b	d	a/d x %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials	-	xxx	xxx		
Exercise Books	xxx	xxx	xxx	xxx	x
Laboratory Equipment	xxx	xxx	xxx	xxx	x
Internal Exams	xxx	xxx	xxx	xxx	x
Teaching / Learning Materials	7,997,848	-	7,997,848	2,224,050	27.8
Exams And Assessment	xxx	xxx	xxx	xxx	x
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	xxx	xxx	xxx	xxx	x
Repairs And Maintenance	-	xxx	xxx	xxx	x
Local Transport / Travelling	xxx	xxx	xxx	xxx	x
Electricity And Water	xxx	xxx	xxx	xxx	x
Medical	3,336,331	-	3,336,331	-	0
Administration Costs	xxx	xxx	xxx	xxx	x
Activity	2,096,264	-	2,096,264	-	0
Other voteheads	20,577,059	-	20,577,059	10,531,446.30	51,2
	xxx	xxx	xxx	xxx	x

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
<b>3) FDSE for infrastructure</b>					
Maintenance &Improvement MoE	3,147,734	-	3,147,734	3,412,000	108.4
M&I parents' contribution	4,940,240	-	4,940,240	699,596	14.2
Economic Stimulus Programs	xxx	xxx	xxx	xxx	x
Transition Infrastructure Grants	xxx	xxx	xxx	xxx	x
Administration Block	xxx	xxx	xxx	xxx	x
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	xxx	xxx	xxx	xxx	x
Other voteheads	29,058,959	-	29,058,959	7,653,194	26.3
Repairs And Maintenance	xxx	xxx	xxx	xxx	x
Local Transport / Travelling	xxx	xxx	xxx	xxx	x
Electricity And Water	xxx	xxx	xxx	xxx	x
Medical	xxx	xxx	xxx	xxx	x
Administration Costs	xxx	xxx	xxx	xxx	x
Activity	1,331,862	-	1,331,862	121,591	9.1
SMASSE	xxx	xxx	xxx	xxx	x
Fee On Boarding Equipment and Stores	54,050,565	-	54,050,565	41,069,892	76.
<b>5) Miscellenous Income</b>					
Loans / Borrowing	xxx	xxxx	xxx	xxx	x
Rent income	714,000	-	714,000	119,350	16.7
Income From Farming Activities	xxx	xxx	xxx	xxx	x
Insurance Compensation	xxx	xxx	xxx	xxx	x

**Bunyore Girls High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
			c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Arrears	6,675,694	-	6,675,694	1,160,258	17.4
Income From posho mills	-		-	-	-
Income From Bus Hire	100,000	-	100,000	-	0
Fee For Hire of Ground and Equipment	xxx	xxx	xxx	xxx	x
Interest Income	xxx	xxx	xxx	xxx	x
Income From Any Other Investment	xxx	xxx	xxx	xxx	x
<b>Total Income</b>	<b>133,996,556</b>	<b>0</b>	<b>133,996,556</b>	<b>66,991,377.30</b>	<b>50</b>
<b>(6) Expenditure For Tuition</b>					
Textbooks	xxx	xxx	xxx	xxx	x
Reference Materials	xxx	xxx	xxx	xxx	x
Exercise Books	xxx	xxx	xxx	xxx	x
Laboratory Equipment	xxx	xxx	xxx	xxx	x
Internal Exams	xxx	xxx	xxx	xxx	x
Teaching / Learning Materials	7,997,848	-	7,997,848	2,766,949	34.6
Chalks	xxx	xxx	xxx	xxx	x
Exams And Assessment	xxx	xxx	xxx	xxx	x
Teachers Guides	xxx	xxx	xxx	xxx	x
Administration Costs	xxx	xxx	xxx	xxx	x
Bank Charges	xxx	xxx	xxx	xxx	x
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	9,605,095	-	9,605,095	4,760,335	49.6

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/a %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance & Improvements	3,147,734	-	3,147,734	3,094,078	98.3
Local Transport / Travelling	3,059,277	-	3,059,277	0	0
Electricity, Water and Conservancy	5,259,019	-	5,259,019	367,196	7
Medical	3,336,331	-	3,336,331	0	0
Administration Costs	2,623,668	-	2,623,668	110,992	4.2
Activity Expenses	2,096,264	-	2,096,264	0	0
Gratuity	xxx	xxx	xxx	xxx	x
SMASSE	xxx	xxx	xxx	xxx	x
<b>(8) Expenditure For infrastructure</b>					
Library and classrooms	692,400	-	692,400	692,400	100%
Construction of LAB	xxx	xxx	xxx	xxx	x
Construction of DORMS	xxx	xxx	xxx	xxx	x
Purchase of furniture	xxx	xxx	xxx	xxx	x
Purchase of equipment	xxx	xxx	xxx	xxx	x
Purchase of machinery	xxx	xxx	xxx	xxx	x
Dinning Hall	1,810,808		1,810,808	1,810,808	100%
Covid 19 structures/ equipments	149,720		149,720	149,720	100%
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	9,967,268		9,967,268	4,679,100	46.9

**Bunyore Girls High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	Kshs	Kshs	Kshs	Kshs	%
Repairs, Maintenance and Improvements	4,940,240	xxx	4,940,240	2,738,705	55.4
Local Transport / Travelling	2,705,449	xxx	2,705,449	2,014,812	74.5
Electricity, Water and Conservancy	10,518,038	xxx	10,518,038	3,610,174	34.3
Medical Expenses	-	xxx	xxx	xxx	x
Administration Costs	5,868,204	xxx	5,868,204	1,372,070	23.4
Activity	1,331,862	xxx	1,331,862	2000	0.2
Medical	-	xxx	-	868,915	x
Lunch Programme	-	xxx	xxx	xxx	x
Boarding Equipment and Stores	54,050,565	xxx	54,050,565	32,026,599	59.3
Expenditure For Income Generating Activity	xxx	xxx	xxx	xxx	x
Insurance Costs	xxx	xxx	xxx	156,900	x
Other Expenses On Investments	xxx	xxx	xxx	xxx	x
Rent Expenses	xxx	xxx	xxx	xxx	x
School Equipment and Stores	-	-	-	2,238,705	x
Loan Interest Repayment	xxx	xxx	xxx	xxx	x
Loan Principal Repayment	xxx	xxx	xxx	xxx	x
Acquisition Of Assets	xxx	xxx	xxx	xxx	x
<b>Totals</b>	<b>129,159,790</b>	<b>-</b>	<b>129,159,790</b>	<b>63,460,458</b>	<b>49.1</b>

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

- i. Underutilization below 90% is mainly due to the original budget being calculated for the whole year, but the report was done half the year.

*ii Overutilization above 100% is due to the previous year disbursement of Free Day Secondary School being done in the current year of this report.*

**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 30<sup>th</sup> June 2021

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,224,050	2,980,206
Others (specify)*	-	-
<b>Total</b>	<b>2,224,050</b>	<b>2,980,206</b>

*\*Include others as per MOE circulars*

**2 Government Grants for Operations**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Personnel Emoluments - BOM Teachers	-	1,020,000
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	700
Medical	-	322,000
Administration Costs	-	-
Activity	-	644,000
Other Vote Heads (specify)*	10,531,446	10,872,600
<b>Total</b>	<b>10,531,446</b>	<b>12,859,300</b>

*\*Include others as per MOE circulars*

**3 Government Grants for infrastructure**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Maintenance & Improvement	3,412,000	6,440,000
Transition infrastructure grants	-	824,675
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
<b>Total</b>	<b>3,412,000</b>	<b>7,264,675</b>

**Bunyore Girls High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**4 School Fund Income - Parents Contribution/Fees**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	699,596	3,128,836
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	121,591	1,153,000
Fee on Boarding Equipment and stores	41,069,892	33,602,840.40
PA Levies*	-	-
Others (specify)	7,653,194	26,343,649
<b>Total</b>	<b>49,544,273</b>	<b>64,228,335.40</b>

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

**5 Miscellaneous Incomes**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Rent Income	119,350	832,756
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income, Misc.	95,935	187,946
<b>Total</b>	<b>215,285</b>	<b>1,020,702</b>

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

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

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

**Notes to the Financial Statements (continued)**

**6 Tuition**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Exercise Books	897,725	-
Textbooks	-	-
Reference materials	50,000	-
Laboratory Equipment	799,619.16	-
Teaching / Learning Materials	1,013,305	2,561,700
Exams And Assessment	-	-
Teachers Guides	-	-
Administration costs	6,300	12,420
Internal Examination	-	1,709,898
Others (specify)	-	-
<b>Total</b>	<b>2,766,949.16</b>	<b>4,284,018</b>

**7 Operations**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Personnel Emoluments non teaching staff	4,760,335	9,998,487
KCB Luanda (Gvt RMI)	-	1,476,000
Personal Emoluments BOM Teachers	-	954,000
Boarding account	-	874,070
Administration Cost	110,992	1,246,000
Repairs And Maintenance & Improvements	441,150	3,340,033
Local Transport / Travelling	-	-
Electricity And Water	367,196	832,664
Medical	-	-
Activity Expenses	-	811,720
Insurance Cost	-	-
Others (specify)	-	-
<b>Total</b>	<b>5,679,673</b>	<b>19,532,974</b>

**Notes to the Financial Statements (continued)**

**8 Infrastructure**

Description	2020	
	Kshs	
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Repairs on classrooms, library and toilets	-	10,266,387
Dinning Hall	1,810,808	-
Library and classrooms	692,400	-
Maintenance and Improvement - Covid 19	149,720	-
<b>Total</b>	<b>2,652,928</b>	<b>10,266,387</b>

**9 Boarding And School Fund**

Description	2020	
	Kshs	
Personnel Emoluments	4,679,100	6,310,723
Service Gratuity	-	-
Repairs And Maintenance & Improvements	2,748,880	12,004,008
Local Transport / Travelling	2,014,812	2,984,870
Electricity And Water	3,610,174	3,474,861
Medical Expenses	868,915	802,880
Administration Costs	1,372,070	1,953,291
Activity	2,000	1,186,220
School equipment and stores	2,238,705	6,990,896
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	32,026,599	-
Rent Expenses	-	-
Insurance expenses	156,900	577,157
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Other voteheads	-	887,326
<b>Total</b>	<b>49,718,155</b>	<b>72,741,098</b>

**Notes to the Financial Statements (continued)**

**10 Bank Accounts**

Account Name & Currency	Status Active/Dormant	Bank Account Number	Jan - Jun 2021	2020
			Kshs	Kshs
Tuition Account	Active	0102055015702	1,193,322.70	157,584.20
Operations Account	Active	0102055015703	3,763,076.15	129,782.85
School Fund Account/Boarding	Active	0102055015700	513,917.60	2,320,753.90
Boarding Account	Active	1285435168	501,652	-
Infrastructural Account	Active	1260735605	3,132,329	1,661,614
<b>Total</b>			<b>9,104,297.35</b>	<b>4,269,734.95</b>

**11 Cash In Hand**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Notes and Coins	525.50	13.20
<b>Total</b>	<b>525.50</b>	<b>13.20</b>

**12 Short Term Investments**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	79,472.45	79,472.45
<b>Total</b>	<b>-</b>	<b>-</b>

**Notes to the Financial Statements (continued)**

**13 Accounts Receivable**

Description	Jan-jun 2021	2020
	Kshs	Kshs
Fees Arrears	41,759,817.85	42,442,039.85
<b>Other Non-Fees Receivables</b>	-	
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Unpaid Cheque	73,395	272,656
Rent arrears (list/schedule attached)	1,604,281	543,356
<b>Total</b>	<b>43,437,493.85</b>	<b>43,258,051.85</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	Jan - Jun 2021		2020	
	Jan-jun 2021	% of the total	2020	% of the total
Less than 1 year	10,461,828	25.1%	10,040,825	23.7%
Between 1- 2 years	9,652,351	23.1%	5,135,633	12.1%
Between 2-3 years	6,237,547	14.9%	6,245,722	14.7%
Over 3 years	15,407,791.85	36.9%	21,019,859.85	49.5%
<b>Total (should tie to note 13 a)</b>	<b>41759,817.85</b>	<b>100%</b>	<b>42,442,039.85</b>	<b>100%</b>

**14 Accounts Payable**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	10,680,544.16	10,638,011
Prepaid Fees	9,027,257	9,164,623
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (specify)	-	-
<b>Total</b>	<b>19,707,801.16</b>	<b>19,802,634</b>

**Notes to the Financial Statements (continued)**

**14a. Ageing Analysis of Accounts Payable**

Description	Jan - Jun 2021		2020	
	Kshs		Kshs	
	Jan - Jun 2021	% of the total	2020	% of the total
Less than 1 year	6,247,948.16	58.5%	10,638,011.	100%
Between 1- 2 years	4,432,596.	41.5%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (should tie to note 14)</b>	<b>10,680,544.16</b>	<b>100%</b>	<b>10,638,011.</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	Jan - Jun 2021		2020	
	Kshs		Kshs	
Bank Balances	4,349,207.40		11,330,377.50	
Cash Balances	13.20		920.70	
Short Term Investments	-		-	
Receivables	43,258,015.85		38,842,458.85	
Payables	19,802,634		3,897,860.	
<b>Total</b>	<b>27,804,638.45</b>		<b>46,275,897.05</b>	

**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	Jan-Jun 2021	2020
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17 Biological assets**

Description	Numbers	Jan-Jun 2021	2020
		Kshs	Kshs
Cattle	2	80,000	-
Goats		-	-
Trees	192	1,878,000	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Pigs	26	240,000	-
Rabbits	6	16,000	-
<b>Total</b>		<b>2,214,000</b>	<b>-</b>

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>

**Other important disclosure notes**

**19. Stock/ Inventory**

Description	Jan - Jun 2021	2020
	Kshs	Kshs
Food stuffs	xx	xx
Lab consumables	0	0
Farm produce	0	xx
Medication	xx	xx
Construction Materials	xx	xx
Others (specify)	xx	xx
	<b>xx</b>	<b>xx</b>

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

**Bunyore Girls High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**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)

-----  
Sign and Date  
Principal  
01 JUL 2024  
P.O. Box 165 - 40105, MASENO

**Bunyore Girls High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Jan - Jun 2021	Outstanding Balance 2020	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1						
2						
3.						
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
1, Laboratory Equipment	1,138,687.40	15-04-2021	339,068.24	799,619.16	0	Amount cleared
2. Stationery	1,126,860	04-06-2021	229,135	897,725	0	Amount cleared
3. Revision Materials	50,000	30-06-2021	0	50,000	0	Amount cleared
4. Electrical Materials	940,485	02-06-2021	0	940,485	0	Amount cleared
5. Boarding Equipment and Stores	487,786	30-06-2021	0	487,786	0	Amount cleared
6. Construction materials	2,081,115	22-12-2020	0	2,081,115	0	Amount cleared
7. Stima supply	99,328	30-06-2021	0	99,328	0	Amount cleared
<b>Sub-Total</b>	<b>5,924,261.40</b>		<b>568,203.24</b>	<b>5,356,058.16</b>	<b>0</b>	
<b>Supply Of Services</b>						

**Bunyore Girls High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Jan - Jun 2021	Outstanding Balance 2020	Comments
1.Samwel Agande.	544,000	08-05-2021	244,000	300,000	0	Amount cleared
2.Moses Atichi.	133,700	07-06-2021	0	133,700	0	Amount cleared
3.Jacob Were.	50,000	05-06-2021	0	50,000	0	Amount cleared
4. Data Bundles	40,690.	01-06-2021	0	40,690	0	Amount cleared
5. Labour	287,500	30-06-2021	0	287,500	0	Amount cleared
6. Savotech ventures	80,000	15-02-2021	0	80,000	0	Amount cleared
<b>Sub-Total</b>	<b>1,135,890</b>		<b>244,000</b>	<b>891,890</b>	-	
<b>Grand Total</b>						

**Annex 2 – Summary of Fixed Assets Register**

Asset Class	Historical Cost b/f (Kshs) (July 2020)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				

**Bunyore Girls High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 <sup>th</sup> June 2021
Intangible Assets- Soft Ware				
<b>Total</b>				

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