

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 20 FEB 2015

DAY:
Thursday

TABLED
BY:

Hon. Maemi Wago
Deputy Majority Whip

OF

CLERK-AT
THE-TABLE:

Imoge Mwale

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**BISHOP SULUMETI CHELELEMUK
GIRLS' HIGH SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

BUSIA COUNTY



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th June 2023

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

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

| Table of Contents | Page |
|---|------|
| I. KEY SCHOOL INFORMATION AND MANAGEMENT | 3 |
| II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL..... | 7 |
| III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY | 17 |
| IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF BISHOP SULUMETI CHELELEMUK HIGH SCHOOL OF THE YEAR ENDING 30 TH JUNE 2023 | 18 |
| V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2023..... | 19 |
| VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2023..... | 20 |
| VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2023..... | 20 |
| VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2023..... | 21 |
| IX. SIGNIFICANT ACCOUNTING POLICIES..... | 22 |
| X. NOTES TO THE FINANCIAL STATEMENTS..... | 24 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 19/03/1981 under registration number H/131/81 and is currently categorized as an extra county school established, owned or operated by the Government.

The school is a boarding school and had number of 289 students as at 30th June 2023. It has three (3) streams and 15 teachers of which 2 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 | JOSEPHINE CHESSETTO | Chairman | 14/03/2022 |
| 2 | GLADYS ANDIEMA | Secretary- Principal | 14/03/2022 |
| 3 | JOHN WANDABWA | Member | 14/03/2022 |
| 4 | EVANS MAJUNE | Member | 14/03/2022 |
| 5 | SUSAN EMUKULE | Member | 14/03/2022 |
| 6 | MARY EKUDAM OPIRI | Member | 14/03/2022 |
| 7 | LIVINGSTONE EMEDELE | Member | 14/03/2022 |
| 8 | ZERUIYA ONAPA | Member | 14/03/2022 |
| 9 | FR. BERNARD FWAMBA | Member Rep sponsor | 14/03/2022 |
| 10. | ZACHARIA OLEKETE | Member | 14/03/2022 |
| 11 | MONICA TOTO | Member | 14/03/2022 |
| 12 | DINA OMALA EKISA | Member | 14/03/2022 |
| 13 | DAVID OSANGIR | Member | 14/03/2022 |
| 14 | JUDITH AMOJONG | Rep Students | 14/03/2022 |
| 15. | GIDEON WANYAMA | Member | 14/03/2022 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule paragraph 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 | Evans Majune John Wandabwa Fr. Bernard Fwamba Gladys Andieme Josephine Chesselto | member P.A chairman member secretary chairperson | 2 |
| 2 | Audit Committee | Fr. Bernard Fwamba Dr Evan Majune Dr. Amudal Emukule Judith Amojong Zacharia Olekete | Member chairperson Member Member member | 1 |
| 3 | Finance, Procurement & General Purpose comm | Gladys Koech Josephine Chesselto John Wandabwa Dr. Evans Majune Ekisa Godrick Oduu Susan Emukule Fr. Bernard Fwamba | Member Member Member Member Chairperson Member member | 1 |
| 4 | Academic Committee | Gladys Andieme Doris Amunga Papa Livingstone Emedele John Wandabwa Dina Omala Nekesa Josephine Chesselto | | 2 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

| | | | | |
|---|-------------------------|---------------------|-------------|---|
| | | Doris Amunga Papa | Member | |
| | | Gladys Andiemu | Secretary | |
| | | Josephine Chessetto | Member | |
| | | Godrick Ekisa | Member | |
| | | Zacharia Olekete | Chairperson | |
| | | SCDE- Elizabeth | Member (Edu | |
| 5 | Development Committee | Marangachi | rep) | 2 |
| | | Gladys Koech | Secretaru | |
| | | Doris Amunga Papa | Member | |
| | | John Wandabwa | Chairperson | |
| | | Josephine Chessetto | Member | |
| | Discipline and welfare | Fr. Bernard Fwamba | Member | |
| 6 | Committee | Susan Erukule | member | 1 |
| | Adhoc Committee (if any | | | |
| 7 | during the year) | N/A | | |

(d) School operation Management

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

| Ref: | Designation | Name | TSC Number |
|------|------------------|-------------------|------------|
| 1 | Principal | GLADYS ANDIEMA | 413583 |
| 2 | Deputy Principal | DORIS AMUNGA PAPA | 277643 |
| 3 | School Bursar | WILLIMINA KARANI | n/a |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 129-50209-MALAKISI
Telephone: 0714177677
E-mail: bishopsulumetichelelemuk@gmail.com
Website: N/A
Face book: N/A
Twitter: N/A

(f) School Bankers

1. Name of Bank: KENYA COMMERCIAL BANK- TUITION
Branch: MALABA
Account Number: 1102004308

2. Name of Bank: KENYA COMMERCIAL BANK- OPERATION
Branch: MALABA
Account Number: 1102004596

3. Name of Bank: KENYA COMMERCIAL BANK-BES
Branch: MALABA
4. Account Number: 1101997028

5. Name of Bank: KENYA COMMERCIAL BANK -
INFRASTRUCTURE
Bank: MALABA
Account Number: 1210984814

6. MPESA PayBill No. 522123
Bank KENYA COMMERCIAL BANK
Account Number 50059K

(g) Independent Auditors

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

BISHOP SULUMETI CHELELEMU GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

I. 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 year surplus/deficit analysis

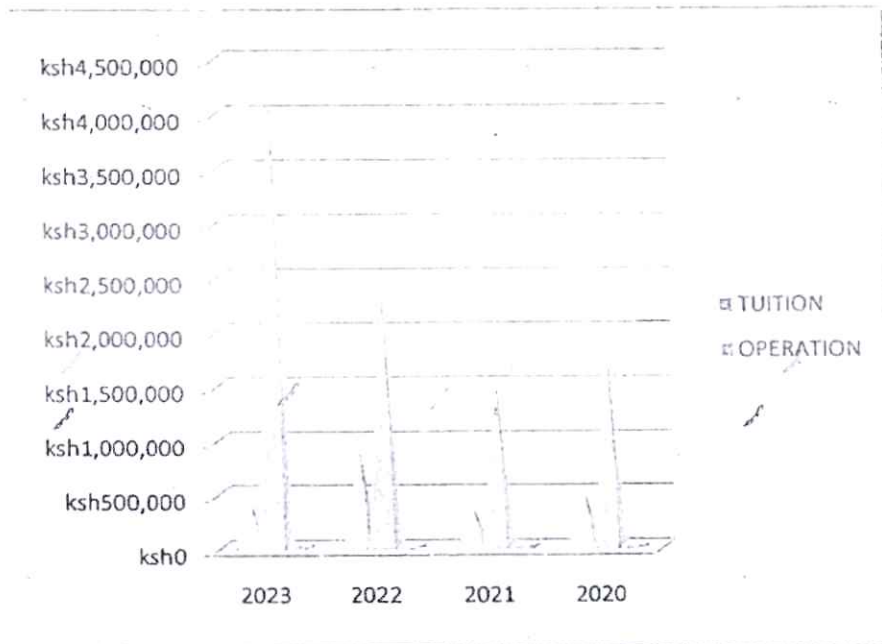
| YEAR | AMOUNT |
|-----------|-----------|
| 2022/2023 | 4,556,224 |
| 2021/2022 | 4,235,341 |
| 2020/2021 | 2,901,739 |
| 2019/2020 | 1,812,859 |



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

Capitation grant from the ministry of education for the last three years

| CAPITATION | TUITION | OPERATION |
|------------|---------|-----------|
| YEAR | AMOUNT | AMOUNT |
| 2022/2023 | 405,504 | 4,180,477 |
| 2021/2022 | 926,013 | 2,370,762 |
| 2020/2021 | 357,160 | 1,558,534 |
| 2019/2020 | 489,209 | 1,867,550 |



BISHOP SULUMET CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

Ratio of capitation grant per student over the last three years

| YEAR | RATIO |
|-----------|-------|
| 2022/2023 | 20845 |
| 2021/2022 | 13852 |
| 2020/2021 | 7397 |
| 2019/2020 | 8416 |

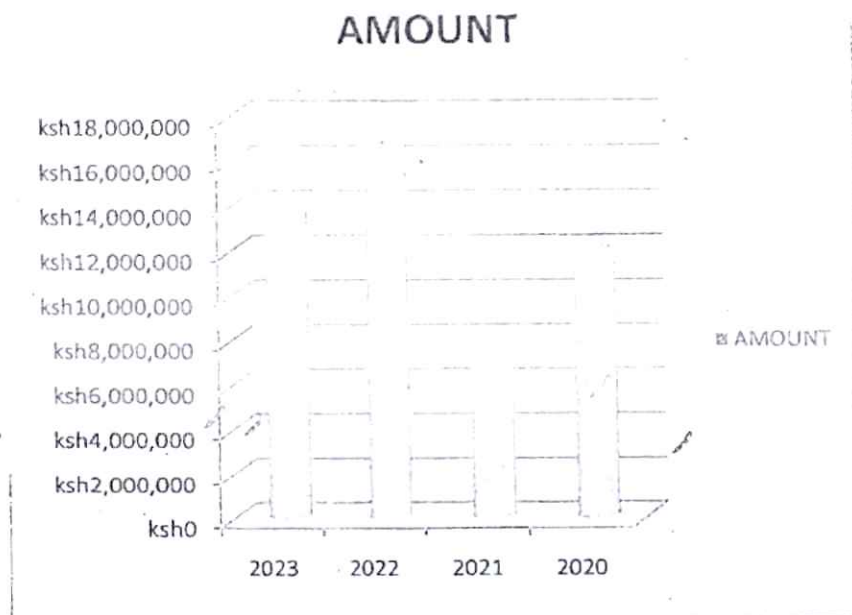
RATIO

2023
2022
2021
2020

School fund income –other receipts

BISHOP SIZUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

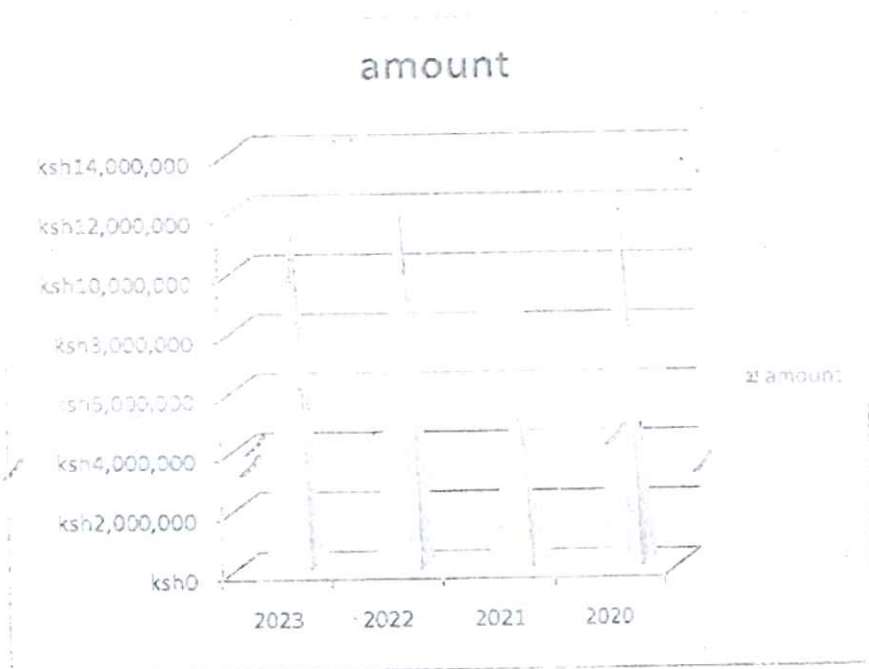
| YEAR | AMOUNT |
|-----------|------------|
| 2022/2023 | 14,212,991 |
| 2021/2022 | 16,633,511 |
| 2020/2021 | 7,247,120 |
| 2019/2020 | 15,165,548 |



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

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

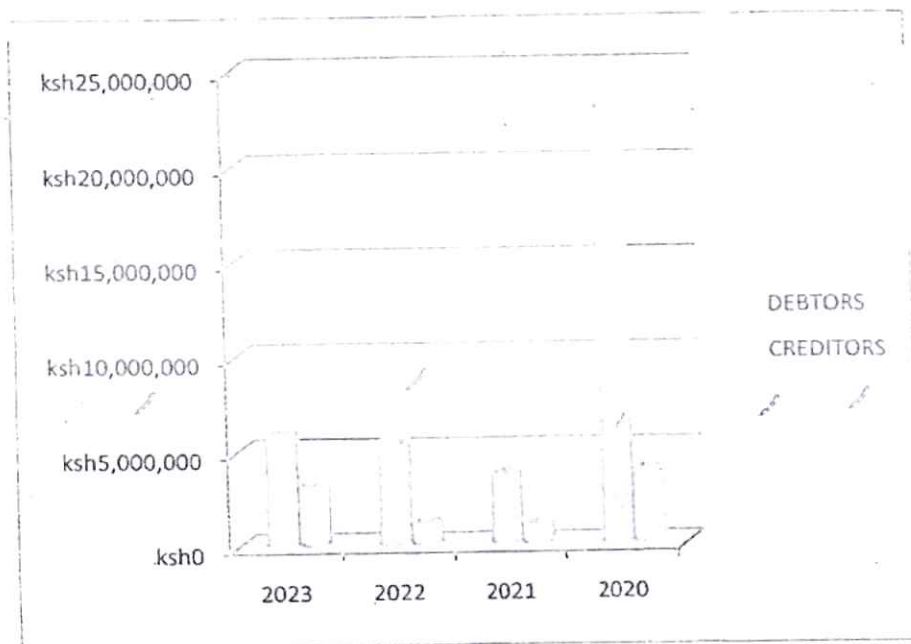
| YEAR | AMOUNT IN KSH |
|-----------|---------------|
| 2022/2023 | 11,989,743 |
| 2021/2022 | 12,541,714 |
| 2020/2021 | 5,669,318 |
| 2019/2020 | 11,965,510 |



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

Movement of debtors and creditors of the school over the last three years

| YEAR | DEBTORS | CREDITORS |
|-----------|---------------|-----------|
| 2022/2023 | 5,881,725.00 | 3,145,758 |
| 2021/2022 | 5,348,595.00 | 1,174,812 |
| 2020/2021 | 3,744,410.00 | 1,073,898 |
| 2019/2020 | 20,347,873.00 | 3,964,496 |



2022/2021 2021/2020 2020/2019 2019/2018

Revenue 2019/2020 should be comparable to 2021/2020

| YEAR | CASH | BANK |
|-----------|------|-----------|
| 2022/2021 | 424 | 3,406,640 |
| 2021/2022 | 165 | 1,096,534 |
| 2020/2021 | 2585 | 1,169,979 |
| 2019/2020 | 547 | 501,905 |

ks 4,000,000

ks 3,500,000

ks 3,000,000

ks 2,500,000

ks 1,000,000

ks 500,000

ks 0

2022 2021 2020

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

b) **Teacher Student ratio:**

The teacher- student ratio is 15:240. No new teachers were posted or recruited to the school within the year. Two teachers were transferred & none retired during this period. Three teachers were employed by the BOM. The school has 1 teacher per subject except computer and business studies where there is no TSC employed teacher hence causing a shortage.

| SUBJECT | EN G | MAT | KIS | PHY | BIO | CHE | HIS | GEO | CRE | COM | BS T | H S C | A G R |
|--------------------------------|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|-------------|-------------|
| Approved no. of teachers | 2 | 3 | 2 | 2 | 2 | 0 | 2 | 1 | 2 | 0 | 0 | 1 | 2 |
| No. of students | 240 | 240 | 240 | 167 | 240 | 240 | 210 | 126 | 285 | 164 | 20 7 | 1 7 7 | 1 5 6 |
| Teachers available | 2 | 3 | 2 | 2 | 2 | 0 | 2 | 1 | 1 | 0 | 0 | 1 | 2 |
| Teacher shortage | -1 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 1 | 1 | 1 | 0 | 0 |

c) **Mean score in the 2023 KCSE:**

KCSE PERFORMANCE

| YEAR | 2020 | 2021 | 2022 | 2023 |
|------------------|-------|-------|-------|-------|
| KCSE PERFORMANCE | 4.824 | 4.224 | 4.000 | 5.242 |
| UNIVERSITY ENTRY | 8 | 8 | 2 | 13 |

d) **Number of Candidates in the 2023 KCSE:**

| YEAR | 2020 | 2021 | 2022 | 2023 |
|-------------------|------|------|------|------|
| NO. OF CANDIDATES | 74 | 82 | 62 | 62 |

e) **Capacity of the school:**

PHYSICAL FACILITIES AND INFRASTRUCTURE

SUMMARY OF CAPACITY OF AVAILABLE FACILITIES

BISHOP SULUMETI CHELELEMU GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

| Type of facility | No. of students | Number of facilities | Standard capacity of facilities | Actual capacity of facilities | gaps | Remarks |
|----------------------|-----------------|----------------------|---------------------------------|-------------------------------|-----------|------------|
| Classrooms | 240 | 10 | 450 | 220 | 0 | adequate |
| Administration block | 240 | 2 | 2 | 2 | 0 | adequate |
| Laboratories | 240 | 4 | 180 | 220 | -2 | Inadequate |
| Dormitories | 240 | 6 | 540 | 220 | 0 | Adequate |
| Kitchen | 240 | 2 | 540 | 285 | 0 | Adequate |
| Water tanks | 240 | 6 | 50000ltrs | 36000 ltrs | -14000lts | Inadequate |
| Students toilets | 240 | 24 | 350 | 14 | 0 | Adequate |
| Fields | 240 | 1 | 100 | 100 | -3 | Need three |
| Land | 240 | 6 hectares | 600 | 285 | 0 | Adequate |
| Security | 240 | 4 personnel | 6 | 4 | -2 | inadequate |
| School bus | 240 | 1 | 51 | 51 | 0 | inadequate |
| Staff houses | 30 staff | 12 | 12 | 12 | -18 | inadequate |
| Posho mill | 240 | 1 | 1 | 1 | 0 | adequate |
| generator | 240 | 1 | 1 | 1 | 0 | adequate |

The school currently has adequate classrooms which can accommodate the current enrolment of 240 girls. The administration blocks available serves the school well because there are departmental offices available in the academic square among the classrooms. The dormitories can accommodate up to 600 students with the completion of the storeyed one. The 2 laboratories cannot allow science subjects be taught simultaneously hence need for 2 more. The school has adequate land for expansion but the rocky terrain does not favour adding of playing fields. Adequate funding, prompt fees payment and ministry employment restrictions can enable hiring of more security.

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

f) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

| YEAR | PROJECT | SOURCE OF FUNDS | ESTIMATED VALUE IN KSHS | STATUS |
|--------------------|--------------------|-----------------|-------------------------|------------|
| Jan 2021- Jun 2021 | Storeyed Dormitory | FDSE AND BES | 7,501,290 | incomplete |

Sign



School Principal



III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 *Bishop Sulumeti girls high school, Chelelmuk* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: _____
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 6/6/2024

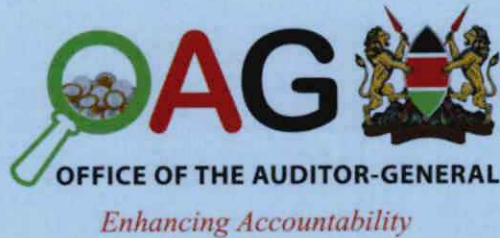
Name: Evelyn Machya
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: _____



Name: Willimina Karani
Designation: Bursar/ Finance Officer
Sign: [Signature]
Date: 6/6/24

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – BUSIA 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 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 Bishop Sulumeti Chelelemuk Girls' High School – Busia County - set out on pages 19 to 31, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, statement of

Report of the Auditor-General on Bishop Sulumeti Chelelemuk Girls' High School for the year ended 30 June, 2023 – Busia County

receipts and payments, statement of cash flows and statement of budgeted versus 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Bishop Sulumeti Chelelemuk Girls' High School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance amounting to Kshs.24,771,553 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit.

In the circumstances, the accuracy, completeness and existence of account receivables balance could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bishop Sulumeti Chelelemuk 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 amounts of Kshs.12,612,846 and Kshs.15,295,253 respectively resulting into an over-funding of Kshs.2,682,407 or approximately 21% of the budget. However, the School spent a balance amounting to Kshs.12,986,336 against actual receipts of Kshs.15,295,253 resulting to an under-utilization of Kshs.2,308,917 or 15% of actual receipts.

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

My opinion is not modified in respect of this matter

Key Audit Matters

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

Other Matter

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

1. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.557,810 and Kshs.5,203,895 respectively as disclosed in Notes 1 and 2 to the financial statements. During the year under review, the School's register reflected student enrolment of two hundred and forty-four (244) students for each of the first, second and third terms, against the National Education Management Information System (NEMIS) data of two hundred and fifty three (253) students for the first term and two hundred and twenty (220) students for each of the second and third terms respectively, resulting to a variance of nine (9) students for the first term and twenty-four (24) students each for the second and third terms respectively. As a result, the school was under-funded by an amount of Kshs.355,952.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.557,810 and Kshs.5,203,895 respectively could not be confirmed.

2. Failure to Prepare School Improvement Plan

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

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

3. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.15,295,253 and Kshs.12,986,336 in respect of 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. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

In the circumstances, Management was in breach of the law

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 24 April, 2024 instead of the statutory deadline of 30 September, 2023. This is contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2023 which states that the School's financial statements should be ready by 30 September, 2023 in compliance which 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.

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

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

Conclusion

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

Basis of Conclusion

Lack of Internal Audit Function and Audit Committee

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

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intentions to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

MINISTRY OF EDUCATION, MALAWI
 Reports and Financial Statements for the year ended 30th June 2023

17. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2023

| DESCRIPTION OF VOTE HEAD | Note | 2022-2023 | 2021-2022 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Capitation grants for tuition | 1 | 557,810 | 926,013 |
| Capitation grants for operations | 2 | 5,203,895 | 4,045,762 |
| School Fund Income- Parents' Contributions | 3 | 9,407,548 | 15,482,943 |
| School Fund Income- Other receipts | 4 | 126,000 | 55,500 |
| TOTAL RECEIPTS | | 15,295,253 | 20,510,218 |
| PAYMENTS | | | |
| Payments for tuition | 5 | 561,763 | 941,018 |
| Payments for operations | 6 | 1,691,241 | 4,136,913 |
| Boarding and school fund payments | 7 | 9,464,436 | 13,079,117 |
| Payments for infrastructure | 8 | 1,268,846 | 2,427,584 |
| TOTAL PAYMENTS | | 12,986,336 | 20,584,632 |
| SURPLUS/DEFICIT | | 2,308,917 | (74,414) |

The school financial statements were approved on 6/6/24 and signed by:

Name Josephine chesete

Name Evelyn Malenje

Name Williamwa Karani

Chair SOA

School Principal

Secretary

Secretary

Finance officer

Date 6/6/2024

Date 6/6/24

Signature chesete

Signature ttt



BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
 Reports and Financial Statements for the year ended 30th June 2023

V STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2023

| | Note | 2022-2023 Kshs | 2021-2022 Kshs |
|-----------------------------------|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8 | 3,406,643 | 1,096,535 |
| Cash Balances | 9 | 424 | 1,615 |
| Total Cash and cash equivalent | | 3,407,067 | 1,098,150 |
| Accounts receivables | 11 | 24,771,553 | 27,010,545 |
| TOTAL FINANCIAL ASSETS | | 28,178,620 | 28,108,695 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payables | 12 | 8,403,447 | 8,497,393 |
| NET FINANCIAL ASSETS | | 19,775,173 | 19,611,302 |
| REPRESENTED BY | | | |
| Accumulated Fund b/fwd | 13 | 17,466,256 | 19,685,716 |
| Surplus/Deficit for the year 2021 | | 2,308,917 | (74,414) |
| NET FINANCIAL POSITION | | 19,775,173 | 19,611,302 |

The school financial statements were approved on 6/6/24 and signed by:

Name Josephine cheseto

Chair BOM

Date 6/6/2024

Sign [Signature]

Name Evelyn Malenje

School Principal

Secretary to BOM

Date 6/6/24

Sign [Signature]



Name

William Karani

Bursar/

Finance officer

Date 6/6/24

Sign [Signature]

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

VI STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2023

| | | 2022-2023 | 2021-2022 |
|---|---|-------------------|-------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Capitation grants for tuition | 1 | 557,810 | 926,013 |
| Capitation grants for operations | 2 | 5,203,395 | 4,045,762 |
| School fund income- Parents contributions/ fees | 3 | 9,407,548 | 15,482,943 |
| School Fund Income- Other receipts | | 126,000 | 55,500 |
| Total receipts | | 15,295,253 | 20,510,218 |
| Payments | | | |
| Payments for Tuition | 5 | 561,763 | 941,018 |
| Payments for operations | 6 | 1,691,241 | 4,136,913 |
| Boarding and school fund payments | 7 | 9,464,486 | 12,541,714 |
| Payments for infrastructure | | 1,268,846 | 2,427,584 |
| Total payments | | 12,986,336 | 20,584,632 |
| Net cash flow from operating activities | | 2,308,917 | (74,414) |
| Net increase in cash and cash equivalent | | 2,308,917 | 462,989 |
| Cash and cash equivalent at beginning of the year | | 1,098,150 | 635,161 |
| Cash and cash equivalent at the end of the year | | 3,407,067 | 1,098,150 |

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

| | Final Budget | Actual on Comparable Basis | Performance Difference | % of Utilization |
|--|-------------------|-------------------------------|---------------------------|---------------------|
| Receipts | | | | |
| Capitation Grants for Tuition | 1,156,356 | 557,810 | 598,546 | 52% |
| Capitation Grants for Operations | 1,245,000 | 5,203,895 | (3,958,895) | -318% |
| School Fund Income - Parents' Contribution | 10,211,490 | 9,407,548 | 803,942 | 8% |
| School Fund Income - Other Receipts | - | 126,000 | (126,000) | |
| Capitation Grants for Infrastructure | - | - | | |
| Total Receipts | 12,612,846 | 15,295,253 | (2,682,407) | -21% |
| Payments | | | | |
| Payments for Tuition | 1,156,356 | 561,763 | 594,593 | 51% |
| Payments for Operations | 1,245,000 | 1,691,241 | (446,241) | -36% |
| Boarding and School Fund Payment | 9,713,490 | 9,464,486 | 249,004 | 3% |
| Payments for Infrastructure | - | 1,268,846 | | |
| Total Payments | 12,114,846 | 12,986,336 | (871,490) | -7% |

VII SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

BISHOP SULLUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

VII NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

| | 2022-2023 | 2021-2022 |
|--------------|----------------|----------------|
| | Kshs | Kshs |
| Tuition | 557,810 | 926,013 |
| Total | 557,810 | 926,013 |

2 CAPITATION GRANT FOR OPERATIONS

| | 2022-2023 | 2021-2022 |
|-----------------|------------------|---------------------|
| | Kshs | Kshs |
| M&I | 2,203,894 | 1,675,000.00 |
| Other Voteheads | 3,000,000 | 2,370,762.00 |
| Total | 5,203,894 | 4,045,762.00 |

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

| | 2022-2023 | 2021-2022 |
|--------------------|------------------|-------------------|
| | Kshs | Kshs |
| Lunch | - | 5,525,607 |
| B.S.S | 4,510,734 | - |
| LT@T | 164,507 | 244,570 |
| Activity | 92,593 | 200,020 |
| ADM costs | 534,863 | 570,973 |
| Personal emolument | 1,167,970 | 1,799,021 |
| M&I | 501,043 | 744,929 |
| EWC | 1,107,997 | 1,660,688 |
| Fee arrears | 1,327,791 | - |
| Fee repayment | - | 608 |
| Fees receivable | - | 4,735,527 |
| Total | 9,407,546 | 15,482,943 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SCHOOL FUND ACCOUNT - OTHER RECEIPTS

| | 2022-2023 | 2021-2022 |
|--------------|----------------|---------------|
| | Kshs | Kshs |
| School bus | 96,000 | 29,500 |
| Tender | 30,000 | 26,000 |
| Total | 126,000 | 55,500 |

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

5 PAYMENTS FOR TUITION

| | 2022-2023 | 2021-2022 |
|-------------------------------|----------------|----------------|
| | Kshs | Kshs |
| Laboratory equipment | 215,474 | 252,594 |
| Internal exams | 80,000 | 369,500 |
| Teaching / learning materials | 69,230 | 172,370 |
| Payables | - | 140,980 |
| Exercise books | 194,374 | |
| Bank Charges | 2,685 | 5,574 |
| Total | 561,763 | 941,018 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

| | 2022-2023 | 2021-2022 |
|-----------------------|------------------|------------------|
| | Kshs | Kshs |
| Personnel emoluments | 1,242,544 | 1,181,580 |
| Administration Cost | 220,889 | 45,950 |
| Electricity and water | 129,118 | 218,540 |
| LTT | 2,300 | 500 |
| BOM Teachers | - | 703,000 |
| Activity | 13,240 | |
| NSSF | 59,145 | 63,405 |
| NHIF | 20,600 | 7,400 |
| Bank Charges | 3,405 | 3,468 |
| Acquisition of Assets | | 1,913,070 |
| TOTAL | 1,691,241 | 4,136,914 |

7 BOARDING AND SCHOOL FUND PAYMENTS

| | 2022-2023 | 2021-2022 |
|--------------------|------------------|-------------------|
| | Kshs | Kshs |
| BES | 5,609,384 | 8,947,147.00 |
| LT@T | 396,928 | 538,940.00 |
| EWC | 442,235 | 177,830.00 |
| Admin costs | 835,180 | 3,727,829.00 |
| Personal emolument | 1,000,554 | 298,503.00 |
| Gratuity | - | 359,102.00 |
| Activity | 223,450 | |
| Payables | 757,505 | 1,174,812.00 |
| School Bus | 42,000 | - |
| NHIF | - | - |
| NSSF | - | - |
| Refund | - | - |
| Tender | - | - |
| M&I | 157,250 | - |
| TOTAL | 9,464,486 | 15,224,163 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

| Name of Bank, Account No. & currency | Bank Account Number | 2022-2023 | 2021-2022 |
|--|---------------------|------------------|------------------|
| | | Kshs | Kshs |
| Tuition Account | | 3,427 | 22,385 |
| Operations Account | | 3,005,758 | 28,056 |
| School Fund Account/Boarding | | 393,741 | 290,432 |
| Savings Account | | - | - |
| Parent Association Development Account | | - | - |
| Income generating activities Account | | - | - |
| Infrastructural Account | | 3,717 | 829,106 |
| Total | | 3,406,643 | 1,169,979 |

9 CASH IN HAND

| Description | 2022-2023 | 2021-2022 |
|---------------------|------------|--------------|
| | Kshs | Kshs |
| Tuition Account | - | - |
| Operation Account | 47 | 1,087 |
| School Fund account | 377 | 528 |
| Total | 424 | 1,615 |

10 SHORT TERM INVESTMENTS

| Description | 2022-2023 | 2021-2022 |
|--------------------|-----------|-----------|
| | Kshs | Kshs |
| Cooperative shares | - | - |
| Treasury Bills | - | - |
| Fixed deposit | - | - |
| Equity stock | - | - |
| Other investments | - | - |
| Total | - | - |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

| Description | 2022-2023 | 2021-2022 |
|----------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Fees arrears | 24,771,553 | 26,986,145 |
| Other non-fees receivables | - | - |
| Salary advances | - | 24,400 |
| Imprest | - | - |
| Total | 24,771,553 | 27,010,545 |

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

| Description | 2022-2023 | 2021-2022 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Fees arrears for current year | 1,789,193.50 | 5,348,595.00 |
| Fees arrears for the previous year | 3,744,410.00 | 3,744,410.00 |
| Fees arrears for prior periods (over two years) | 20,849,885.20 | 18,717,411.20 |
| Fees arrears received during the year | -1,611,936.00 | -1,602,936.00 |
| Total | 24,771,552.70 | 26,207,480.20 |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

12 ACCOUNTS PAYABLE

| Description | 2022-2023 | 2021-2022 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Trade creditors (See ageing below and appendix 1) | 8,403,447 | 8,403,447 |
| Prepaid fees | - | 93,946 |
| Retention monies | - | - |
| Total | 8,403,447 | 8,497,393 |

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

| Description | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Trade creditors for current year | 1,174,812 | 1,268,758 |
| Trade creditors for the previous year | 6,160,318 | 6,160,318 |
| Trade creditors paid during the year | (1,807,846) | (1,807,846) |
| Trade creditors for prior periods (over two years) | 2,876,163 | 2,876,163 |
| Total | 8,403,447 | 8,497,393 |

13 FUND BALANCE BROUGHT FORWARD

| Description | 2022-2023 | 2021-2022 |
|------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank balances | 3,406,643 | 1,096,535 |
| Cash balances | 424 | 1,615 |
| Short Term Investments | - | - |
| Receivables | 28,376,241 | 26,231,880 |
| Payables | (8,403,447) | (8,497,393) |
| Surplus/Deficit for the year | 2,308,917 | (2,219,460) |
| Total | 25,688,778 | 16,613,177 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Other important disclosure notes

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

14 Non-current Liabilities Summary

| Description | 2022-2023 | 2021-2022 |
|------------------------------|-----------|------------|
| | Kshs | Kshs |
| Bank loan(s) | - | - |
| Outstanding Leases | - | - |
| Hire purchase | - | - |
| Gratuity and leave provision | - | 608,505.00 |
| - | - | 608,505.00 |

15 Biological assets

| Description | Numbers | 2022-2023 | 2021-2022 |
|--------------------------|---------|------------|------------|
| | | Kshs | Kshs |
| Cattle | | - | - |
| Goats | | - | - |
| Trees | | 300,000.00 | 300,000.00 |
| Coffee or tea plantation | | - | - |
| Poultry | | - | - |
| Total | | - | - |

16 Borrowings

| Description | 2022-2023 | 2021-2022 |
|--|-----------|-----------|
| | Kshs | Kshs |
| a) Borrowings | - | - |
| Borrowing at the beginning of the year | - | - |
| Borrowing during the year | - | - |
| Repayment of during the year | - | - |
| Balance at the end of the year | - | - |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

14 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) |
|---------|-----------------------------------|---------------------|-----------------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

BISHOP SULUMETI CHELEMEK GIRLS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2023

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount a Kshs | Date Contracted b Kshs | Amount Paid To- Date c Kshs | Outstanding Balance 20XX d-h-c Kshs | Outstanding Balance 20XX-1 Kshs | Comments |
|----------------------------------|------------------------------|------------------------------|--------------------------------------|--|---------------------------------------|-----------------------------|
| Construction of buildings | | | | | | |
| 1. Scalable enterprises | 7,744,503 | | 2,720,000 | 5,024,503 | 5,024,503 | Ongoing construction |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| Sub-Total | 7,744,503 | | 2,720,000 | 5,024,503 | 5,024,503 | Ongoing construction |
| Supply of goods | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| Sub-Total | | | | | | |
| Supply of services | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |

BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL

Reports and Financial Statements for twelve (12) months for the period ended 30th June 2023

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

| Name of asset | Description | Date of purchase | Price (Kshs) | Dept (Kshs) | remarks |
|---|--|------------------|-----------------|-------------|-------------|
| Land 1 | hectares | 1976 | 200,000 | | School land |
| Tools and apparatus | Jembes, slashes, Rake, panga,axe Hammer, wheelbarrow spade | | 20,000 | boarding | |
| Machinery | School machinery | | 8,428,000 | school | |
| Double Beds/lockers, chairs 100,x2 220 220 | steel | 2015 | 900,000 | boarding | |
| Heritage and cultural assets | Drums music costumes | 2023 | 20,000 | | |
| Total | | | 10518000 | | |

| Name of the asset | description | Date of purchase/installation | Historical cost | dapt | remarks |
|---------------------------|-------------|-------------------------------|-----------------|------|---------|
| | kshs | Kshs | Kshs | | |
| Construction of buildings | | | 15,750,000 | | |
| Grand Total | | | 26268000 | | |