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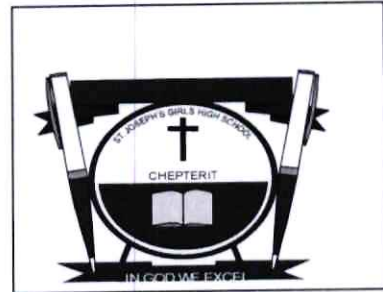
THE AUDITOR-GENERAL

ON

**ST. JOSEPH'S CHEPTERIT GIRLS
HIGH SCHOOL**

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

NANDI COUNTY

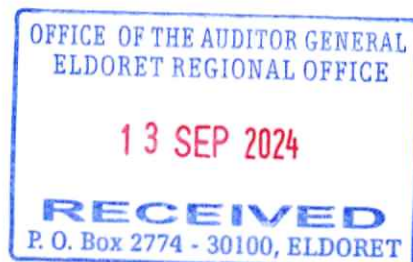


ST. JOSEPH'S GIRLS HIGH SCHOOL - CHEPTERIT

REPORT AND FINANCIAL STATEMENTS

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

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



St. Joseph's Girls High School- Chepterit

Reports and Financial Statements for the six (6) months Period ended 30th June 2021

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I. Key School Information and Management

(a) Background information

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

The school was registered in **04 August, 2015** under registration number **29S00300038** and is currently categorized as a **National** public school established, owned or operated by the Government.

The school is a **boarding** school and had **1402** number of students as at 30 June, 2021. It has **6** streams and **46** teachers of which **12** 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	Lt. Gen. Augustine K.A. Cheruiyot	Chairman	1st July 2019
2	Mrs. Priscilla Kamau	Secretary - Principal	1st July 2019
3	Dr. Mark Kiptui	Member	1st July 2019
4	Beatrice Kitony	Member	1st July 2019
5	Paul Lagat	Member	1st July 2019
6	Kapelisha Musa	Member	1st July 2019
7	Eunice Maru	Member	1st July 2019
8	Prof. Rose Korir	Member – Rep CEB	1st July 2019
9	Anne Sawe	Member Rep Teachers	1st July 2019
10	Fr. Toror Leonard	3 Members - Sponsor	1st July 2019
11	Lt. Gen. Augustine K.A. Cheruiyot	Sponsor	1st July 2019
12	Benadette Tiony	Sponsor	1st July 2019
13	Mr. Samwel Sawe	Member - Community	1st July 2019
14	Dr. Thomas Serem	Member Special Needs	1st July 2019
15	Hellen Githombothi	Rep Students	1st July 2019
16	Dr. Kiptui Mark	PTA Chairperson	1st July 2019
17	Sr. Rosbella Kendagor	Co-opted	1st July 2019
18	Mrs. Sharon Amai	Co-opted	1st July 2019

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
2	Audit Committee	Mr. Musa Kapelisia	Chairperson	1 out of 1
		Mr. Paul Lagat	Member	1 out of 1
		Dr. Kiptui Mark	member	1 out of 1
		Mrs. Priscilla Kamau	Member	1 out of 1
		Mrs. Amai Bor Sharon	member	0 out of 1
3	Finance, procurement and general purposes Committee	Mr. Musa Kapelisia	Chairperson	1 out of 1
		Mr. Paul Lagat	Member	1 out of 1
		Dr. Kiptui Mark	member	1 out of 1
		Mrs. Kamau Priscilla	Member	1 out of 1
		Mrs. Amai Bor Sharon	member	0 out of 1
4	Academic Committee	Prof. Rose Korir	Chairperson	1 out of 1
		Mr. Towet Philip	Member	1 out of 1
		Ms. Eunice Maru	member	1 out of 1
		Dr. Kiptui Mark	member	1 out of 1
5	Development Committee	Dr. Serrem Thomas	Chairperson	2 out of 2
		Mrs. Beatrice Kitony	member	2 out of 2

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
		Lt. Gen. Augustine K.A. Cheruiyot	Member	2 out of 2
		Mrs. Kamau Priscilla	member	2 out of 2
		Fr. Toror Leonard	member	2 out of 2
		Mr. Samwel Sawe	Member	2 out of 2
6	Discipline and welfare Committee	Sr. Kendagor Rosbella	chairperson	4 out of 4
		Dr. Benadette Tiony	member	3 out of 4
		Rachael Lagat	member	3 out of 4
		Lauryn Isiaho Sawe	Member	0 out of 4
		Mr. Samwel Sawe	member	4 out of 4
		Fr. Toror Leonard	member	3 out of 4
		Mrs. Anne Kipkemboi	Member	4 out of 4
		Mrs.. Ketter Edna	Member	4 out of 4
7	Adhoc Committee (if any during the year)			4 out of 4

(d) School operation Management

For the six months period ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Chief Principal	Mrs. Priscilla Kamau	227879
2	Deputy Principal	Mrs.. Ketter Edna	490957
3	School Bursar	Mr. Joseph Tanui	N/A

(e) Schools contacts

Post Office Box: 51-30300 KAPSABET
 Telephone: 0736-027920
 E-mail: chepteritgirls@gmail.com
 Website: stjosephgirls.sc.ke
 Facebook:
 Twitter:

(f) School Bankers

The School operated 6 bank accounts in the following banks

1. Name of Bank: Equity Bank
Branch: Kapsabet
Account Number: 049026296969
Account Name: School fund/Boarding

2. Name of Bank: National
Branch: Kapsabet
Account Number: 01021055501200
Account Name: School fund/Boarding

3. Name of Bank: National
Branch: Kapsabet
Account Number: 01025055501200
Account type: Tuition

4. Name of Bank: National
Branch: Kapsabet
Account Number: 01025055501201
Account Name: Operations

5. Name of Bank: National
Branch: Kapsabet
Account Number: 01025055501202
Account Name: TIG

6. Name of Bank: National
Branch: Kapsabet
Account Number: 01022055501200
Account Name: Maintenance and Improvement

(g) Independent Auditors

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

II. Summary Report of Performance of the School

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

a) Financial performance:

The table below summarizes the surplus/ deficit for the year and in comparison with prior years

Account	Tuition Account	Operation account	School Fund Account	Total
Jan - June 2021	495,168	327,993	(171,040)	652,121
2019-2020	456,559	(82,901)	(2,773,588)	(2,399,930)
2018-2019	(1,619,989)	(206,104)	6,541,795	4,715,702
2017-2018	(1,186,043)	97,602	(11,296,219)	(12,384,660)

Table for Capitation grants

Capitation grants received by the School were as follows:

No.	Account	2018-2019	2019-2020	Jan - June 2021
1	Tuition Account	4,903,420	2,634,080	1,505,539
2	Operation Account	8,893,237	12,632,486	14,185,625
	Total Kshs.	13,796,657	15,266,566	15,691,164

Ratio of capitation grants

The ratio of capitation to students are tabulated below:

No.	Account	2018-2019	2019-2020	Jan - June 2021
1	Tuition Account	4,903,420	2,634,080	1,505,539
2	Operation Account	8,893,237	12,632,486	14,185,625
	Total Kshs.	13,796,657	15,266,566	15,691,164
	No. of students	745	807	1,068
	Ratio of capitation Per student	1:18519	1:18918	1:14692

Growth of other income(s) earned by the school.

Analysis of farm income over the past years was as tabulated below:

No.	Account	2017-2018	2018-2019	2019-2020	Jan - June 2021
1	Farm income	30,580	35,689	41,140	384,920

Table for growth in expenditure of the school

Below is a tabulation of expenditure growth of the School over the last four years:

No.	Account	2018	2019	2020	2021
1	Tuition Account	4,903,420	4,254,069	1,048,980	552,934
2	Operation Account	8,795,635	12,833,299	14,268,526	6,995,958
3	School Fund Account	53,130,518	43,725,425	31,115,280	23,072,392
	Total Kshs.	<u>50,790,588</u>	<u>51,341,815</u>	<u>98,173,862</u>	<u>92,448,485</u>

Table Movement of debtors and creditors

Movement of the debtors in the last four years are analysed below;

Years	Debtors	Creditors
2021	15,792,949	13,196,612
2020	18,109,023	14,378,070
2019	17,837,872	11,331,426
2018	14,405,152	11,209,185

Table Movement of cash and bank balances

Movement of cash and bank balances was as detailed below

Years	Cash & Bank Balance
	Kshs
2021	2,475,972
2020	6,255,727
2019	3,794,007
2018	899,581

b) **Teacher Student ratio:**

Teacher to student Ratio 1:23

Recruited and posted 1 teachers

Transfer 0

T.S.C Teachers 45

B.O.M Teachers 17

c) Mean score in the KCSE

KCSE mean score in the last four years were as follows:

	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	MEAN	GRADE	VAP	UNIVERSITY TRANSITION	%
2021	1	13	43	54	49	48	28	9	3	1	0	8.14	B-	-1.11	208	83
2020	2	24	42	43	25	10	3	1	0	0	0	9.25	B	+0.27	146	97
2019	0	4	11	30	32	50	44	23	9	3	1	7.04	C+	-1.7	127	61
2018	0	0	9	15	31	44	37	24	13	2	0	6.74	C+	-1.9	99	56

d) Number of Candidates in the KCSE:

The School recorded the following candidature in KCSE over the years

Year	No. of candidates
2021	249
2020	150
2019	207
2018	175

e) Capacity of the school:

Facility	No	Population
Dining hall	1	1066
Laboratories	6	1066
Administration block	1	1066
Bathrooms	65	1066
Kitchen	1	1066
Class room	30	1066
Toilets	61	1066

f) Development projects carried out by the school:

Sno.	Project	Year	Status	Amount	Fund Source
1	Tuition block wing c	2018	On- going	45,000,000	MOE & Parents

Sign.....

Date...17/7/2024

Francesca Chepkwony

Chief Principal/BOM Secretary.



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 St. Joseph's Girls High School - Chepterit 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 six months, financial year ended 30th June, 2021, and of the school's financial position as at that date.

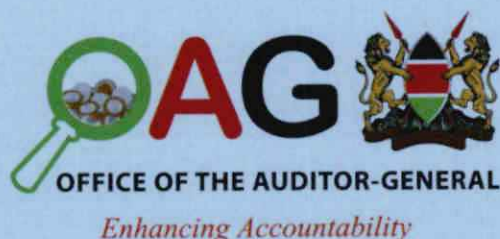
Name: Rt. Rev. Bishop Dominic Kimengich
Designation: Chairman, School Board of Management
Sign: *[Signature]*
Date: 17/7/2024

Name: Mrs. Francesca Chepkwony
Designation: Chief School Principal & Secretary to Board of Management
Sign: *[Signature]*
Date: 17/7/2024

Name: Mr. Stanley Kosgei
Designation: Finance Officer
Sign: *[Signature]*
Date: 17/7/2024



REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON ST. JOSEPH'S CHEPTERIT GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – NANDI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Joseph's Chepterit Girls High School – Nandi County set out on pages 1 to 15, which comprise of the statement of

Report of the Auditor-General on St. Joseph's Chepterit Girls High School for the six (6) months' period ended 30 June, 2021 – Nandi County

financial assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the 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 St. Joseph's Chepterit Girls' High School as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with the 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. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects bank balance of Kshs.2,629,331 as disclosed in Note 8 to the financial statements. However, audit of the bank reconciliation statements for the School fund and boarding account in the month of June, 2021 reflected receipts in bank statement not recorded in cash book of Kshs.1,667,452.

In addition, the boarding account reconciliation statements reflected bank balance of Kshs.2,543,063 which varied with the balances reflected in the bank confirmation certificate of Kshs.11,146 resulting to an unexplained variance of Kshs.2,531,920.

Further, the audit established that the School's Equity bank account with bank balance of Kshs.932,840 was not included and accounted for in the cash and cash equivalents reflected in statement of financial assets and financial liabilities.

Similarly, cashbook and bank reconciliation statements for school fund and boarding accounts and maintenance and improvement accounts with balances of Kshs.875,611 and Kshs.1,102,164 respectively were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,629,331 could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables of Kshs.15,792,949 which relate to student fee arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.2,936,059 which had been outstanding for more than one (1) year. 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.15,792,949 could not be confirmed.

3. Inaccuracies in Fund Balance Brought Forward

The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.5,274,680 which is at variance with the balance disclosed in Note 13 of Kshs.5,926,801 resulting to unexplained difference of Kshs.652,121.

In the circumstances, the existence, accuracy and completeness of the balances could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the St. Joseph's Chepterit 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 total receipts budget and actual on comparable basis of Kshs.33,276,191 and Kshs.31,273,405 respectively resulting to an under-performance of Kshs.2,002,786 or 6% of the budget. However, the School spent a balance of Kshs.30,621,284 against actual receipts of Kshs.31,273,405, resulting to an under-utilization of Kshs.652,121 or 2% of actual receipts.

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

My opinion is not modified in this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities reflects accounts payables of Kshs.13,196,612 which include trade creditors of Kshs.11,096,449 and prepaid fees of Kshs.2,100,163 as disclosed in Note 12 to the financial statements. However, included in the balance are trade payables balance of Kshs.1,670,849 which had been outstanding for more than one (1) year. 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 contract(s) 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.

2. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling to Kshs.8,372,053. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2020/2021, NEMIS reflected six hundred and ninety-seven (697) students while records from the County Director of Education had one thousand and sixty-eight (1,068) students, resulting to an underfunding of the School by an amount of Kshs.6,811,963. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

3. Inaccuracies in Capitation for Operations

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects capitation grants for operations of Kshs.7,323,951. However, review of records indicated that the School received an amount of Kshs.6,973,868 from the Ministry of Education resulting to an unexplained and an unreconciled variance of Kshs.350,083.

In the circumstances, the accuracy and completeness of capitation for operations could not be confirmed.

4. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.7,323,951 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.590,000. in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.Nil was transferred to infrastructure account, leaving a balance of Kshs.590,000 as at 30 June, 2021. This is contrary to The Ministry of Education Circular Ref. No: No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

5. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final income budget of Kshs.33,276,191 and final expenditure budget of Kshs.31,430,224 resulting to a surplus budget of Kshs.1,845,967. The budget imbalance was contrary to the provisions of Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that budget revenue and expenditure appropriation shall be balanced.

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

6. Irregular Composition of the Board of Management

Review of membership of Board of Management revealed that the School co-opted four (4) members to the Board contrary to Section 56(3) of the Basic Education Act, 2013 which limits the number of co-opted board members to three (3).

Further, the School established an Ad Hoc Committees which was not provided for by Section 61(2) of the Basic Education Act, 2013.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Data Recovery Mechanisms

Review of the School's information technology internal control environment indicated that the School had four ICT systems in use. However, there was no approved contingency plans that included data backup and disaster recovery. In addition, there were no servers or other data storage mechanisms for the systems.

In the circumstances, the data security and control could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 1) and (2) of the Public Finance

Management (National Government) Regulation, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

3. Anomalies in Audit Committee

Review of the audit committee revealed that the School had five (5) Audit Committee members. However, there was no evidence provided for review to confirm that the chairperson of the Committee was independent of the School, knowledgeable of the organization, possessed the requisite business and leadership skills and was not politically inclined as required by Regulation 174(5) of the Public Finance Management (National Government) Regulations, 2015.

In addition, the Committee did not hold any meeting during the year under review as required by Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015.

Further, the Chief Principal/Secretary to the Board was among the members of the Audit Committee. As a consequence, the Committee was not independent of the Executive.

In the circumstances, the independence of Audit Committee could not be confirmed.

4. Unsupported Inventory Balances

Other important disclosure Note 17 to the financial statements reflects inventory a balance of Kshs.3,548,135. However, stock take instructions, stock take counts/certificate and reconciliation between physical count and stores records were not provided for audit review.

In the circumstances, effective measures to control inventory could not be confirmed.

5. Undisclosed and Lack of Ownership Documents of Fixed Assets

Annex 2 to the financial statements reflects nil summary of assets register and a description of assets which included land, buildings and structures, motor vehicles, office equipment, furniture and fittings, ICT equipment, tools and apparatus and textbooks. However, the assets had not been valued and disclosed in the Annex 2 to the financial statements.

In addition, Management of the School did not maintain an asset register in the format prescribed by Appendix 6 of the National Treasury Guidelines on Asset and Liability Management in The Public Sector, 2020.

Further, records provided for audit also indicated that the School had twenty (20) acres piece of land. According to a letter from the Sponsor to the Principal dated 14 December, 2010, the land belonged to the Diocese. However, there was no evidence provided to confirm the usage arrangements with the Diocese.

In the circumstances, existence of effective control measures could not be confirmed.

6. Lack of Asset Register for Biological Assets

Other important disclosure under Note 15 to the financial statements disclosed biological assets of Kshs.1,240,000. However, the assets were not supported with a complete asset register indicating details such as asset description, unit of measurement (pieces, acreage etc.), quantity, fair value unit cost, total value and any remarks.

In the circumstances, existence of effective control measures on biological assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 intention to terminate the School or to cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 control would not necessarily disclose all matters in the internal control that might be materials weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 the Management.
- Conclude on the appropriateness of the 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

05 September, 2024

St. Joseph's Girls High School- Chepterit

Reports and Financial Statements for the six (6) months Period ended 30th June 2021

V. Statement of Receipts and Payments for the Six (6) Months Period Ended 30 June, 2021

DESCRIPTION OF VOTE HEAD	Note	Jan - June 2021
		Kshs
RECEIPTS		
Capitation grants for tuition	1	1,048,102
Capitation grants for operations	2	7,323,951
School Fund Income- Parents' Contributions	3	22,516,432
School Fund Income- Other receipts	4	384,920
Proceeds from borrowings		0
TOTAL RECEIPTS		31,273,405
PAYMENTS		
Payments for Tuition	5	552,934
Payments for operations	6	6,995,958
Boarding and school fund payments	7	23,072,392
TOTAL PAYMENTS		30,621,284
SURPLUS/DEFICIT		652,121

The school financial statements were approved on 17 July 2024 and signed by:



Rt. Rev. Bishop Dominic
Kimengich

Chair BOM

Date:

17/7/2024



Mrs. Francesca Chepkwony
**Chief Principal/ Secretary to
BOM**

Date:

17/7/2024



Stanley K Kosgei

Finance Officer

Date:

17/7/2024



VI. Statement of Financial Assets And Liabilities As At 30 June, 2021

	Note	Jan - June 2021
		Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	8	2,629,331
Cash Balances	9	701,133
Short term Investment	10	
Total Cash and cash equivalent		3,330,464
Account's receivables	10	15,792,949
TOTAL FINANCIAL ASSETS		19,123,413
FINANCIAL LIABILITIES		
Accounts Payables	11	13,196,612
NET FINANCIAL ASSETS		5,926,801
REPRESENTED BY		
Accumulated Fund b/fwd	13	5,274,680
Surplus/Deficit for the year		652,121
NET FINANCIAL POSSITION		5,926,801

The school financial statements were approved on 17 July 2024 and signed by:



Rt. Rev. Bishop Dominic
 Kimengich

Chair BOM

Date:

17/7/2024



Mrs. Francesca Chepkwony
 Chief Principal/ Secretary to
 BOM

Date:

17/7/2024



Stanley K Kosgei

Finance Officer

Date:

17/7/2024



VII. Statement of Cash Flows for the Six (6) Months Period Ended 30 June, 2021

		Jan - June 2021
		Kshs
Receipts for operating income		
Capitation grants for tuition	1	1,048,102
Capitation grants for operations	2	7,323,951
School fund income- Parents contributions/ fees	3	22,516,432
School fund income- other receipts	4	384,920
Total receipts		31,273,405
Payments		
Payments for Tuition	5	552,934
Payments for operations	6	6,995,958
Boarding and school fund payments	7	23,072,392
Total payments		30,621,284
Net cash flow from operating activities		652,121
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets		
Acquisition of Assets		
Proceeds from investments		
Purchase of investments		
Net cash flows from Investing Activities		
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
Net cash flow from financing activities		
Net Increase in Cash and Cash Equivalents		652,121
Cash and cash equivalent at beginning of the year		2,678,343
Cash and cash equivalent at end of the year		3,330,446

B.O.M SECRETARY
 ST. JOSEPH'S CHEPTERIT GIRLS HIGH SCHOOL

17 JUL 2024
 P. O. Box 51 - 30300,
 KAPSABET

VIII. Statement of Budget Versus Actual Amounts for the Six (6) Months Period Ended 30 June, 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	1,145,856		1,145,856	1,048,101	97,754	91%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	3,262,955		3,262,955	3,166,951	96,004	97%
Repairs and maintenance	2,989,670		2,989,670	2,726,000	263,670	91%
Local transport / travelling	650,120		650,120	515,150	134,970	79%
Electricity and water	502,600		502,600	512,600	(10,000)	102%
Administration costs	350,000		350,000	403,250	(53,250)	115%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	3,250,250		3,250,250	3,086,904	163,346	95%
Repairs and maintenance	2,281,400		2,281,400	2,171,839	109,561	95%
Local transport / travelling	855,300		855,300	788,515	66,785	92%
Electricity and water	2,900,350		2,900,350	2,867,671	32,679	99%
Fees on boarding Equipment and Stores	13,350,400		13,350,400	12,206,108	1,144,291	91%
Administration costs	1,158,690		1,158,690	1,279,680	(120,990)	110%
Activity	120,000		120,000	115,714	4,286	96%
OTHER INCOME						
Rent income						
Income from farming activities	458,600		458,600	348,920	109,680	76%
TOTAL INCOME	33,276,191		33,276,191	31,273,405	2,002,786	94%
(1) EXPENDITURE FOR TUITION						
Teaching / learning materials	567,330		567,330	550,476	16,854	97%
Bank Charges	2,300		2,300	2,458	(158)	107%

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	3,340,560		3,340,560	3,207,141	133,419	96%
Repairs, maintenance & improvements	2,800,750		2,800,750	2,726,000	74,750	97%
Local transport / travelling	120,458		120,458	110,400	10,058	92%
Electricity, water and conservancy	475,663		475,663	460,645	15,018	97%
Bank Charges	5,000		5,000	5,612	(612)	112%
Administration costs	490,300		490,300	486,160	4,140	99%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	3,686,952		3,686,952	3,524,552	162,400	96%
Repairs, maintenance and improvements	1,334,580		1,334,580	1,334,800	(220)	100%
Local transport / travelling	1,145,890		1,145,890	1,031,401	114,489	90%
Electricity, water and conservancy	1,258,640		1,258,640	1,231,651	26,989	98%
Administration costs	1,890,256		1,890,256	1,882,662	7,594	100%
Activity	210,000		210,000	200,000	10,000	95%
Fees on boarding Equipment and Stores	13,854,780		13,854,780	13,718,494	136,286	99%
Other expenses on investments	240,565		240,565	143,150	97,415	60%
Bank Charges	6,200		6,200	5,682	518	92%
TOTALS	31,430,224	-	31,430,224	30,621,284	808,940	97%

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes to the Financial Statements

1 Capitation Grant for Tuition

	Jan - June 2021
	Kshs
Teaching / learning materials	1,048,101
Total	1,048,101

2 Capitation Grant for Operations

	Jan - June 2021
	Kshs
Personnel emoluments	3,166,951
Repairs and maintenance	2,726,000
Local transport / travelling	515,150
Electricity and water	512,600
Administration costs	403,250
Total	7,323,951

3 Parents Contribution/Fees - School Fund Account

	Jan - June 2021
	Kshs
Personnel emoluments	3,086,904
Repairs and maintenance	2,171,839
Local transport / travelling	788,515
Electricity and water	2,867,671
Administration costs	1,279,680
Fee on Boarding Equipment and Stores	12,206,109
Activity	115,714
Total	22,516,432

Notes to the Financial Statements (Continued)

4 Other Receipts – School Fund Account

	Jan - June 2021
	Kshs
Income from farming activities	348,920
Tender fees	36,000
Total	384,920

5 Payments for Tuition

	Jan - June 2021
	Kshs
Teaching / learning materials	550,476
Bank Charges	2,458
Total	552,934

6 Payments for Operations

	Jan - June 2021
	Kshs
Personnel emoluments	3,207,141
Repairs and maintenance	2,726,000
Administration Cost	486,160
Local transport / travelling	110,400
Electricity and water	460,645
Bank Charges	5,612
TOTAL	6,995,958

7 Boarding and School Fund Payments

	Jan - June 2021
	Kshs
Personnel emoluments	3,524,552
Activity	200,000
Repairs and maintenance & Improvements	1,334,800
Local transport / travelling	1,031,401
Electricity and water	1,231,651
Administration costs	1,882,662
Bank Charges	5,682
Expenses on Income Generating Activities	143,150
Fee on Boarding Equipment and Stores	13,718,494
TOTAL	23,072,392

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank	Name of Account	Account Number	Jan - June 2021
			Kshs
NBK	Tuition Account	01025055501200	11,146
NBK	Operations Account	01025055501201	598,563
NBK	School Fund Account/Boarding	01021055501200	875,611
EQUITY	School Fund Account/Boarding	0490263296969	
NBK	M.I	01022055501200	1,102,164
NBK	Infrastructural Account	01025055501202	41,847
	Total		2,629,331

9 Cash in Hand

Description	Jan - June 2021
	Kshs
Tuition Account	787
Operation Account	128,368
School Fund account	571,978
Total	701,133

10 Short Term Investments

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

Notes to the Financial Statements (Continued)

11 Accounts Receivable

Description	Jan - June 2021
	Kshs
Fees arrears	15,792,949
Other non-fees receivables	
Salary advances	
Imprest	
Total	15,792,949

Description	Jan - June 2021
	Kshs
Fees arrears for current year	12,856,890
Fees arrears for the previous year	1,977,273
Fees arrears for prior periods (over two years)	958,786
Total	15,792,949

12 Accounts Payable

Description	Jan - June 2021
	Kshs
Trade creditors (See ageing below and appendix 1)	11,096,449
Prepaid fees	2,100,163
Retention monies	
Total	13,196,612

12(b) Analysis of Trade Creditors

Description	Jan - June 2021
	Kshs
Trade creditors for current year	9,425,600
Trade creditors for the previous year	1,320,216
Trade creditors for prior periods (over two years)	350,633
Total	11,096,449

Notes to the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	Jan - June 2021
	Kshs
Bank balances	2,629,331
Cash balances	701,133
Short Term Investments	
Receivables	15,792,949
Payables	(13,196,612)
Total	5,926,801

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	Jan - June 2021
	Kshs
Bank loan(s)	
Outstanding Leases	
Hire purchase	
Gratuity and leave provision	
Total	

15 Biological assets

Description	Numbers	Jan - June 2021
		Kshs
Cattle	18	630,000
Goats		
Trees	61	610,000
Coffee or tea plantation		
Poultry		
Total		1,240,000

16 Borrowings

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

Other important disclosure notes


17 Stock/ Inventory

Description	Jan - June 2021
	Kshs
b) Borrowings	
Stock/ inventory at beginning of the year	2,569,860
Stock/ inventory purchased during the year	7,560,955
Stock/ inventory issued during the year	6,582,680
Balance at end of the year	3,548,135

18 Progress on Follow Up of Auditor Recommendations

Being the first time audited by the external auditor, there were no issues that required management comments to be provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:

Sign..........

Date.....

Francesca Chepkwony
Chief Principal/BOM Secretary.

St. Joseph's Girls High School - Chepterit
Reports and Financial Statements for the six (6) months Period ended 30th June 2021

XI. Annexes to the financial statements
Annex 1 - analysis of pending accounts payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance as at 30 2021	Comments
	a	b	c	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction of buildings					
Litcon Renovators	650,000			650,000	
Madibi Interprise Ltd	430,000			430,000	
Sub-Total	1,080,000			1,080,000	
Supply of goods					
Yokohama	1,211,840			1,211,840	
Spear Head Enterprises	1,176,130			1,176,130	
Splash Marketing	583,864			583,864	
Kapsabet Bookcenter	959,575			959,575	
Morgan Kigen	348,000			348,000	
Startic Distributor	542,000			542,000	
Sauti Furniture	2,410,000			2,410,000	
Polyenergy Savers	862,000			862,000	
Cheppy Ventures	650,000			650,000	
Trinity 2019 Solution	405,840			405,840	
Moonshine Investment	191,500			191,500	
Crane Investment	254,300			254,300	
Trarson Safety Suppliers	421,000			421,000	
Sub-Total	10,016,449			10,016,449	
Supply of services					
Sub-Total	-			-	
Grand Total	11,096,449			11,096,449	

Annex 2 – Summary of Fixed Assets Register

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	16 acres					
Land 2	4 acres					
Buildings and structures	90					
Motor vehicles	2					
Office equipment, furniture and fittings	5072					
ICT Equipment, and Other ICT Assets	44					
Tools and apparatus	4202					
Textbooks	22745					
Other Machinery and Equipment	4					
Heritage and cultural assets						
Intangible assets- soft ware	2					
Total						

