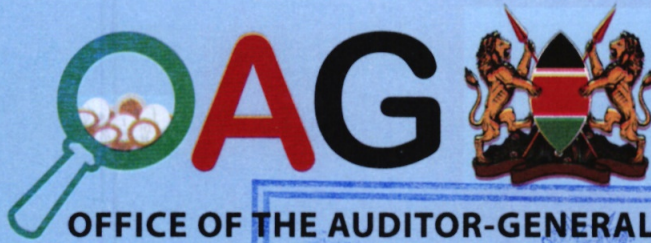


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 26 NOV 2024

DAY:

TUE

OF:

TABLED

Hon. NAOMI WAQO, MP

DEP. MAJORITY PARTY WHIP

CLERK-AT
THE-TABLE:

MERCY CHUMU

THE AUDITOR-GENERAL

ON

**GARBATULLA GIRLS DAY SECONDARY
SCHOOL
FOR THE YEAR ENDED
30 JUNE, 2023**

ISIOLO COUNTY

PARLIAMENT
OF KENYA
LIBRARY

PARLIAMENT
OF KENYA
LIBRARY





(GARBATULLA GIRLS)

Day Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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1. ACRONYMS AND GLOSSARY OF TERMS

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in **15th February, 2022** under registration number **17s30000181** and is currently categorized as a **Sub County** public school established, owned or operated by the Government.

The school is a girls-day school and had **100** numbers of students as at **30th June 2023**. It has **1** stream and **9** 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	DIBA DABASO	Chairman	05/09/2022
2	AMINA ORDOFA	Secretary- Principal	05/09/2022
3	FATUMA GOLICHA	Member	05/09/2022
4	MUMINA ABDI	Member	05/09/2022
5	MARIUM HUKA	Member	05/09/2022
6	ALI GUYO	Member	05/09/2022
7	SALAD HUKA	Member	05/09/2022
7	HUSSEIN KONSOLLE	Member- PTA Chairman	05/09/2022
8	MUMINA HALKANO	Member	05/09/2022
9	BELVIN MAUTI	Member Rep Teachers	05/09/2022
10	ALI KUNO	3 Members - Sponsor	05/09/2022
11	RAHIMA HUSSEIN	Member - Community	05/09/2022
12	AISHA HUSSEIN	Member-Special Needs	05/09/2022
13	AISHA SABOR	Rep Students	05/09/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names Of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Diba Dabaso	Chairman	2 out of 3
		2. Amina Ordofa	Secretary	3 out of 3
		3. Hussein Konsolle	Member	2 out of 3
		4. Ali Guyo	Member	3 out of 3
2	Audit Committee	1. Shukri Hussein	Chairman	3 out of 3
		2. Marium Huka	Member	1 out of 3
		3. Belvin Mauti	Member	1 out of 3
3	Finance,procurement and general purposes Committee	1. Hussein Konsolle	Chairman	1 out of 3
		2. Salad Huka	Member	2 out of 3
		3. Mumina Abdi	Member	3 out of 3
		4. Ali Kuno	Member	2 out of 3
4	Academic Committee	1. Rahma Hussein	Chairman	1 out of 3
		2. Aisha Hussein	Member	1 out of 3
		3. Hussein Konsolle	Member	1 out of 3
		4. Mumina Halkano	Member	1 out of 3
5	Development Committee	1. Ali Guyo	Chairman	1 out of 3

Annual Report and Financial Statements For the year ended 30th June 2023

		2. Duba Gollo D/P	Member	1 out of 3
		3. Amina Ordofa P	Member	1 out of 3
		4. Mumina Abdi	Member	1 out of 3
		5. Ali Kuno	Member	1 out of 3
		6. Diba Dabaso	Member	2 out of 3
6	Discipline and welfare Committee	1. Mumina Halkano	Chairman	1 out of 3
		2. Belvin Mauti	Member	1 out of 3
		3. Hussein Konsolle	Member	1 out of 3
		4. Diba Dabaso	Member	1 out of 3
7	Adhoc Committee (if any during the year)			

(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	Identification
1	Principal	Amina Ordofa Golicha	TSC No. 559013
2	Deputy Principal	Duba Gollo Duba	TSC No.550053
3	School Bursar	Giro Abdi Giro	ID NO. 31056490
4			

(e) Schools contacts

Post Office Box: 26 - 60301
Telephone: 0795928472
E-mail: garbatullagirlssecsch@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

Name of Bank: KCB (TUITION ACCOUNT)
Branch: MAUA
Account Number: 1270862510

Name of Bank: KCB (OPERATION ACCOUNT)
Branch: MAUA
Account Number: 1270862618

Name of Bank: KCB (G.P.A ACCOUNT)
Branch: MAUA
Account Number: 1270862790

(g) Independent Auditors

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

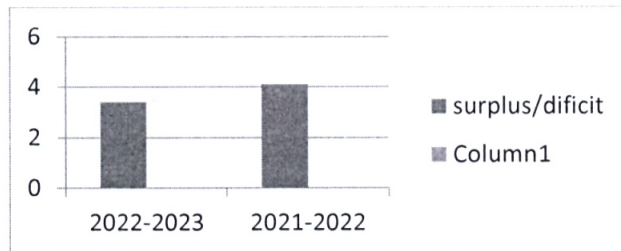
3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

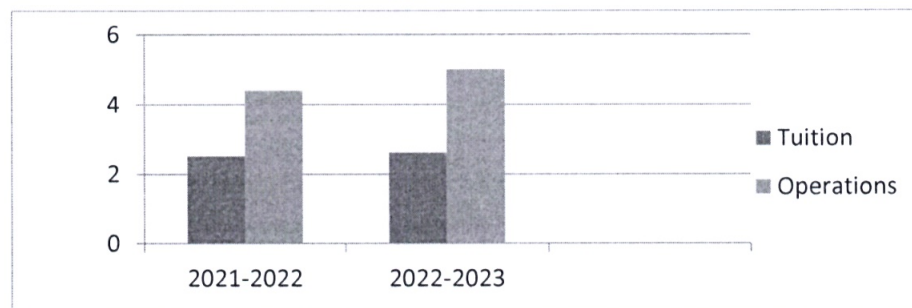
- *Surplus/deficit for the year and a comparison of the same for the last three years*

YEAR	2022/2023	2021/2022
Surplus/Deficit	341,031	419,452



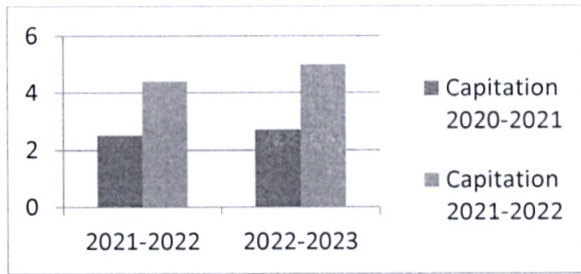
- *Capitation grants from the Ministry of Education for the last three years*

YEAR	2022/2023	2021/2022
Tuition	178,551	167,851
Operations Account	818,759	729,244
Total	997,310	897,095



- *Ratio of capitation grant per student over the last three years.*

YEAR	2022/2022	2021/2022
Capitation Grants	997,310	897,095
No. Of Students	100	79
Ratio of Capitation per Student	1;9973	1;11356

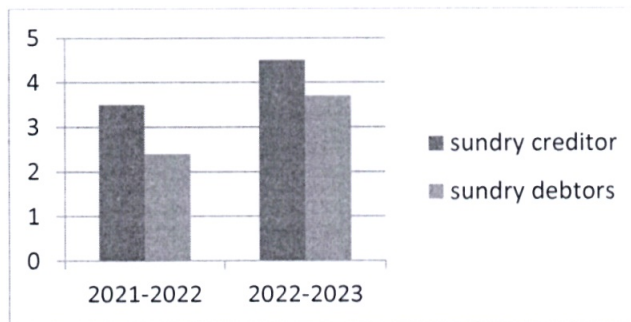


- A three-year overview of growth in expenditure of the school.

YEAR	2022-2023	2021/2022
Farm Account	-	-
School Fund Account	770,000	1,006,500
Bus Account		-

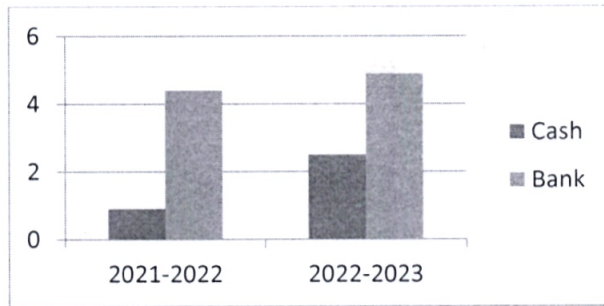
- Movement of debtors and creditors of the school over the last three years

YEAR	2022/2023	2021/2022
Sundry Debtors	1,493,000	228,000
Sundry Creditors	274,000	84,000



- Movement of cash and bank balances over the last three years

YEAR	2022/2023	2021/2022
Cash balance	1,198	90
Bank balance	122,346	464,485
Total	123,544	464,575



Graphical presentation, ratios, tables, and pie charts should be used to show/indicate trends unless the school is new.

b) Teacher Student ratio:

• Teacher to student ratio = $\frac{\text{No. Of students}}{\text{No. Of teachers}} = \frac{100}{8} = 1:12$

- No. of teachers recruited within the year 2
- No. of teachers posted to the school within the year NIL
- No. of teachers that were transferred during the period NIL
- No. of teachers retired during the period NIL
- No. of teachers employed by the TSC 6
- No. of teachers employed by the BOM 2
- No. of teachers per subject

Subject	ENG	KISW	MATH	BIO	CHEM	PHY	AGRI	B/S	HIST	CRE	COMP
No. of TSC teachers	1		1	1	1		1		1		
No. of BOM teachers		1				1					
Surplus											
Deficit											

c) Mean score in the 2021 KCSE:

NIL

d) Number of Candidates in the 2021 KCSE:

NIL

e) Capacity of the school:

The school has capacity for 200 students but currently has a population of 100 students. This indicates that the school has the physical and logistical ability to accommodate up to 200 students. But only 100 students are enrolled or attending at the moment.

$$\text{Infrastructure capacity} = \frac{\text{No. of students}}{\text{Facility}} = \frac{100}{19} = 5.26$$

Facility	Available Infrastructure	Quantity Required	Infrastructure Gap	Comment
Classroom	4	6	2	Urgent
Science Laboratories	1	2	1	Satisfactory
Computer Lab	-	1	1	Urgent
Dining Hall	-	1	1	Adequate
Dormitories	-	2	1	Urgent
Modern Library	-	1	1	Urgent
Pitches	-	1	1	Urgent
School Bus	-	1	1	Urgent
Student Toilets	6	8	2	Urgent
Student Bathrooms	-	1	1	Urgent
Staff washrooms	1	2	1	Urgent
Water tank storage	2	4	2	Urgent
Departmental offices	-	1	1	Urgent
Boardroom	-			Urgent
Staff room	1	1	1	Adequate
Staff houses	4	6	2	Urgent
Total	19			

f) Development projects carried out by the school:

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

GARBATULLA DAY GIRLS SEC SCHOOL
P.O. BOX 46301 GARBATULLA
Date: 11/06/23

School Principal

4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *Garbatulla Girls Day Sec. School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Dibo Dabusu
.....

Name:

Designation: Chairman, School Board of Management

Date: 11/07/2024

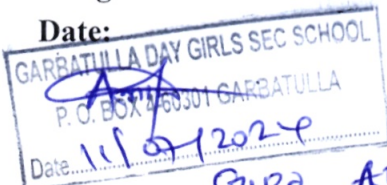
Dabusu

Amira Othman Gwetta
.....

Name:

Designation: School Principal & Secretary to Board of Management

Date:



Gura ABDI
.....

Name:

Designation: Bursar/ Finance Officer

Date: 11/07/2024

[Signature]

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 GARBATULLA GIRLS DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - ISIOLO 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 Garbatulla Girls Day Secondary School - Isiolo County, set out on pages 1 to 18, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the 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 effect of the matters discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Garbatulla Girls Day Secondary School – Isiolo County 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. Inaccuracy in Accumulated Fund Balance

The statement of assets and liabilities reflects accumulated surplus of Kshs.1,342,545 which includes surplus for the year of Kshs.733,970. However, the statement of receipts and payments reflects surplus for the year of Kshs.341,031 resulting in unexplained difference of Kshs.392,939.

In the circumstances, the accuracy of accumulated fund balance could not be confirmed.

2. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.1,493,000 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.1,493,000 could not be confirmed.

3. Long Outstanding Accounts Receivable

The statement of financial assets and financial liabilities reflects account's receivables balance of Kshs.1,493,000 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, included in the balance are arrears amounting to Kshs.228,000 which had been outstanding for more than one year.

In the circumstances, the recoverability of the receivables balance of Kshs.1,493,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Garbatulla Girls Day Secondary 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 a comparable basis of Kshs.3,656,400 and Kshs.1,767,309 respectively, resulting to an under-funding of Kshs.1,889,091 or 52% of the budget. However, the School spent a balance of Kshs.2,108,340 against actual receipts of Kshs.1,767,309 resulting to an over-utilization of Kshs.341,031 or 19% of actual receipts.

The under-funding and over-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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

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.

1. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects Government grants for operations of Kshs.818,739 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.80,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, no funds had been transferred to the infrastructure account as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. MOE.HQS/3/13/3 dated 16 June, 2021, which directed 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.

2. Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payment for operations of Kshs.737,132 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.272,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.272,000 could not be confirmed.

3. Irregular Increase in School Fees

The statement of receipts and payments reflects school fund income-parents contribution of Kshs.770,000 as disclosed in Note 4 to the financial statements. Review of documents revealed that Management increased school fees per student by an amount of Kshs.15,000 contrary to Regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary. In addition, Regulation 45 of the same regulations indicates that no person or Board of Management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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

4. Failure to Prepare School Improvement Plan

During the year 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.

5. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.1,767,309 and Kshs.2,108,340 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.

6. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.997,290. 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 2022/2023, NEMIS reflected seventy-nine (79) students while records from the County Director of Education had one hundred and one (101) students, resulting to unregistered twenty-two (22) students. Management indicated that the students were not registered as a result of lack of birth certificates and cases of over aged students. The under-registration in NEMIS may have resulted to an underfunding of the School by an amount of Kshs.488,928. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, existence and effectiveness of controls over student enrollment could not be confirmed and underfunding of the School may have affected service delivery to the students.

7. Long Outstanding Payables Balance

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.274,000. However, included in the balance are trade payables of Kshs.84,000 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 loss of public funds through litigations, interests and penalties.

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 Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.13,700,000 in respect of fixed assets which includes land with a balance of Kshs.5,000,000. However, land ownership documents were not provided for audit.

In the circumstances, the ownership of land could not be confirmed.

2. Effectiveness of the School Audit Committee

During the year under review, the School Board of Management constituted an Audit Committee to assess the effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury. However, the Audit Committee met only once during the year under review. Further, the appointment letters and curriculum vitae (CV) of the members of the Board were not provided for audit.

In the circumstances, the School did not benefit from the oversight role and advice from the Audit Committee.

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

Responsibilities of Management and those Charged with Governance

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 November, 2024

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Description Of Vote Head	Note	2022-2023	2021 - 2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	178,551	167,851
Government grants for operations	2	818,739	729,245
Government Grants for infrastructure	3		
School fund income- parents' contributions	4	770,000	1,006,500
Miscellaneous incomes			
Total Receipts		1,767,309	1,903,595
Payments			
Tuition	5	266,144	87,951
Operations	6	737,132	732,051
Infrastructure	7		
Boarding and School fund	8	1,105,064	664,141
Total Payments		2,108,340	1,484,143
Surplus/Deficit		341,031	419,452

The school financial statements were approved on June 2023 and signed by:

Dibe DABASO

Name:

Chair BOM

Date: 11/07/2024

Dibe

AMINA ODABA
GARBATULLA GIRLS DAY SECONDARY SCHOOL
P.O. BOX 45850 DAR ES SALAAM
Name:
School Principal/ Secretary to
BOM

Date: 11/07/2024

GIRO ABDI

Name:

Bursar/ Finance Officer

Date: 11/07/2024

GIRO

7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2023

Description	Note	2022-2023	2021 - 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	122,346	464,485
Cash balances	10	1,198	90
Short term investments			
Total cash and cash equivalent		<u>123,544</u>	<u>464,575</u>
Accounts' receivables	11	1,493,000	228000
Total financial assets		1,616,544	692,575
Financial liabilities			
Accounts payables	12	274,000	84,000
Net financial assets		1,342,544	608,575
Represented by			
Accumulated fund b/fwd	13	608,575	45,123
Surplus/deficit for the year		733,970	563,451
Net financial position		1,342,545	608,575

The school's financial statements were approved on June 2023 and signed by:

..... Diba Dabuso

Name:

Chair BOM

Date: 11/07/2024

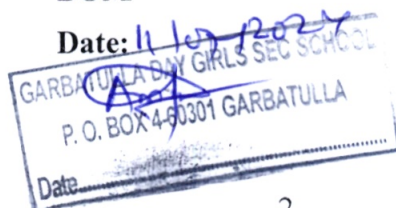
Dabuso

..... Aminta Jadafa Corrota

Name:

School Principal/ Secretary to BOM

Date: 11/07/2024



..... GIRO ABDI

Name:

Bursar/ Finance Officer

Date: 11/07/2024

GIRO ABDI

8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

Description	Note	2022-2023	2021 - 2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		178,551	167,850.60
Government grants for operations		818,739	729,244.70
Government Grants for infrastructure			
School fund income- parents' contributions		770,000	1006500
Total receipts		1,767,309	1,903,595
Payments			
Payments for tuition		266,144	87,951
Payments for operations		737,132	732,051
Boarding and school fund payments		1,105,064	664,141
Total payments		2,108,340	1,484,143
Net cash flow from operating activities		(341,031)	419,452
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cash flow from borrowing activities			
Proceeds from borrowings/loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		(341,031)	419,453
Cash and cash equivalent at beginning of the year		464,575	45,123
Cash and cash equivalent at end of the year		123,544	464,575

The school's financial statements were approved on June 2023 and signed by:

..... Diva Dabass

Name:

Chair BOM

Date: 11/07/2024

Dabass

..... Amina Abdou

Name:

School Principal/Secretary to
BOM

Date: 11/07/2024



..... Giro ABDI

Name:

Bursar/ Finance Officer

Date: 11/07/2024

Giro

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	41,440		41,440	17,855	43%
Exercise Books	124,320		124,320	53,564	43%
Laboratory Equipment	103,600		103,600	44,639	43%
Internal Exams					
Teaching / Learning Materials	82,880		82,880	35,710	43%
Exams And Assessment	62,160		62,160	26,782	43%
(2) Capitation Grant on Operations					
Personnel Emoluments	396,000		396,000	147,586	37%
Repairs And Maintenance	500,000		500,000	273,000	55%
Local Transport / Travelling	196,500		196,500	93,245	47%
Electricity And Water	226,500		226,500	117,841	52%
Medical	13,600		13,600	13,600	100%
Administration Costs	226,500		226,500	117,841	52%
Activity	196,500		196,500	55,645	28%
Gratuity					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	1,500,000	-	1,500,000	770,000	51%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					
Income From Posho Mill					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	3,656,400	-	3,656,400	1,767,309	48%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books	124,320		124,320		0%
Laboratory Equipment	103,600		103,600	65,000	62%
Internal Exams					
Teaching / Learning Materials	82,880		82,880	265,412	320%
Chalks					
Exams And Assessment	62,160		62,160		0%
Teachers Guides	41,440		41,440		0%
Administration Costs					
Bank Charges	732		732	732	100%
(7) Expenditure For Operations					
Personnel Emoluments	396,000		396,000	359,000	90%
Repairs, Maintenance & Improvements	500,000		500,000	100,000	20%
Local Transport / Travelling	196,500		196,500	56,000	25%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	226,500		226,500	5,650	2%
Medical	-		-	-	-
Administration Costs	226,500		226,500	79,882	35%
Activity Expenses	196,500		196,500	117,841	59%
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	175,000		175,000	175,000	100%
Repairs, Maintenance and Improvements					
Local Transport / Travelling	10,000		10,000	10,000	100%
Electricity, Water and Conservancy					
Medical Expenses					

Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	48,644		48,644	48,644	100%
Activity	119,000		119,000	119,000	100%
Gratuity					
Lunch Programme	1,500,000		1,500,000	752,420	52%
Boarding Equipment and Stores					
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
Rent Expenses					
Bank Charges	732		732	732	100%
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	3,656,400		3,656,400	2,108,340	57%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. NOTES TO THE FINANCIAL STATEMENTS

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Text books and Reference Materials	17,855	-
Exercise Books	53,564	50,356
Laboratory Equipment	44,639	41,963
Internal Exams	26,783	
Teaching / Learning Materials	35,710	33,570
Chalks		
Exams and Assessment		25,178
Teachers guides		16,784
Total	178,551	167,851

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	147,586	141,222
Repairs And Maintenance	273,000	258,500
Local Transport /Travelling	93,246	65,011
Electricity And Water	117,841	94,149
Medical	13,600	11,200
Administration Costs	117,841	94,149
Activity	55,625	65,014
Total	818,739	729,245

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	-	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	-	-

4 School fund income- parents' contributions

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee on Boarding Equipment and Stores	770,000	1,006,500
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	770,000	1,006,500

5 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Text books and Reference materials		
Exercise Books		
Laboratory Equipment		46,500
Internal Exams		
Teaching / Learning Materials	265,412	40,000
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges	732	1,451
Total	266,144	87,951

6 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	359,000	370,000
Service Gratuity		
Administration Cost	79,882	49,201
Repairs And Maintenance & Improvements	100,000	180,800
Local Transport / Travelling	56,000	67,400
Electricity And Water	5,650	22,650
Medical	-	
Activity Expenses	136,600	42,000
Insurance Cost		
Bank Charges		
Acquisition of Assets		
Total	737,132	732,051

Notes to the Financial Statements (continued)

7 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	-	-

8 Boarding and School Fund Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	175,000	34,000
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	55,900
Local Transport / Travelling	10,000	26,000
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	48,644	55,431
Lunch Programme	752,420	373,810
Bank Charges	-	-
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	-	-
Activity	119,000	119,000
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	1,105,064	664,141

9. Bank Accounts

Account Name & Currency	Bank Account Number	2022-2023	2021-2022
		Kshs	Kshs
Tuition Account	1270862510	1,599	89,192
Operations Account	1270862618	113,951	32,524
School Fund Account/Boarding	1270862790	6,797	342,769
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account			
Total		122,346	464,485

Notes to the Financial Statements (continued)

10. Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	1,198	90
Total	1,198	90

11. Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	1,493,000	228,000
Other Non-Fees Receivables		-
Salary Advances		-
Imprest		-
Total	1,493,000	228,000

Ageing Analysis of Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Less than 1 year	1,265,000	228,000
Between 1 – 2 years	228,000	-
Between 2 – 3 years		-

Over 3 years		
Total (should tie to note 10 above)	1,493,000	228,000

Notes to the Financial Statements (continued)

12. Accounts Payable

Description	2022-2023	2021-2022
		Kshs
Trade Creditors (See Ageing Below and Appendix 1)	274,000	84,000
Prepaid Fees		-
Retention Monies		-
Total	274,000	84,000

Ageing Analysis of Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Less than 1 year	190,000	84,000
Between 1 – 2 years	84,000	-
Between 2 – 3 years	-	-
Over 3 years	-	-
Total	274,000	84,000

13. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	464,485	45,123
Cash Balances	90	
Short Term Investments		
Receivables	228,000	
Payables	84,000	
Total	608,575	45,123

Other important disclosure notes

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


14. Stock/Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Inventory		
Stock/Inventory at beginning of the year	46,500	-
Stock/Inventory purchased during the year	518,544	419,500
Stock/Inventory issued during the year	478,155	373,000
Balance at end of the year	40,389	46,500

15. 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)

GARBATULLA DAY GIRLS SEC SCHOOL
P.O. BOX 460201 GARBATULLA

Sign and Date
Principal 11/07/2024.

(Garbatulla Girls Day Secondary School)

Annual Report and Financial Statements For the year ended 30th June 2023

11. Annexes

Annex I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. KONTELE SUPPLIES	125,000	01/07/2022	-	125,000		
5. ASPECT LAB SUPPLIES	65,000	01/07/2022	-	65,000		
6. ISIOLO BOOKS & STATIONERS	84,000	01/07/2021	-	84,000		
Sub-Total				274,000		
Supply Of Services						
7.						
8.						
9.						
Sub-Total				274,000		
Grand Total				274,000		

(Garbatulla Girls Day Secondary School)

Annual Report and Financial Statements For the year ended 30th June 2023

Annex 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	5,000,000			5,000,000
Buildings And Structures	7,300,000	-	-	7,300,000
Computer lab	-	-	-	-
Office Equipment, Furniture And Fittings	500,000	-	-	500,000
Textbooks	200,000	-	-	200,000
ICT Equipment	200,000	-	-	200,000
Tools And Apparatus	500,000	-	-	500,000
Other Machinery And Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	13,700,000			13,700,000

