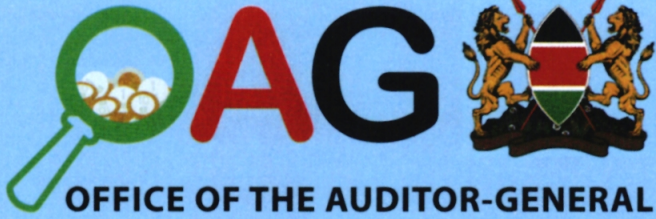


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 JUL 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Bato, MP Deputy Leader of Majority Party
CLERK-AT-THE-TABLE:	A. Shituko

THE AUDITOR-GENERAL

ON

KAPLONG GIRLS HIGH SCHOOL

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

BOMET COUNTY



OFFICE OF THE

SECRETARY OF THE

STATE OF

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Revised 30th June, 2024



KAPLONG GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

Kaplong Girls High School is a **National Girls Secondary School** domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Bomet County, Sotik Sub-County**.

The school was registered in **08/02/2012** under registration number **PU/S/3/2162/12** and is currently categorized as a **National Public School** established and operated by the Government.

The school is a **Girls Boarding School** and had **1593** number of students as at **30th June 2024**. It has **7** streams and **66** teachers of which **24** 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	Mr. Richard Ngetich	Chairman	29/06/2022
2	Mrs. Clara C. Mitei	Secretary - Principal	29/06/2022
3	Mr. Edward Ole Tankoi	Member	29/06/2022
4	Mrs. Joyce Rotich	Member	29/06/2022
5	Mr. Peter Sang	Member	29/06/2022
6	Mr. Ngira Osiemo Herrony	Member	29/06/2022
7	Mrs. Eunice Githui Wanjiku	Member	29/06/2022
8	Mr. Richard Langat	Member	29/06/2022
9	Mr. Francis Kirui	Member	29/06/2022
10	Mrs. Teresia Moraa	Member	29/06/2022
11	Mrs. Joyce Gesare Bosire	Member	29/06/2022
12	Dr. Jane Maina	Member – Rep CEB	29/06/2022
13	Mr. Alfred Rotich	Member Rep Teachers	29/06/2022
14	Fr. Simion Rono	Member - Sponsor	29/06/2022
15	Mrs. Milcah Chepkoech Rono	Member - Sponsor	29/06/2022
16	Mr. Francis Kelong	Member - Community	29/06/2022
17	Mr. Andrew C. Kimitto	Member- Special Needs	29/06/2022
18	Catherine Moraa	Rep Students	29/06/2022

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, of 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	MR. RICHARD NGETICH	CHAIRPERSON	2 OUT OF 2
		MD. CLARA MITEI	MEMBER	2 OUT OF 2
		MR. RICHARD LANGAT	MEMBER	2 OUT OF 2
		DR. JANE MAINA	MEMBER	2 OUT OF 2
		FR. SIMON RONO	MEMBER	2 OUT OF 2
		MR. FRANCIS KELONG	MEMBER	2 OUT OF 2
2.	AUDIT COMMITTEE	MR. PETER SANG	CHAIRPERSON	3 OUT OF 3
		MR. NGIRA OSIEMO H.	MEMBER	3 OUT OF 3
		MRS. TERESA MORAA C	MEMBER	3 OUT OF 3
		MRS. MILCAH CHEPKOECH	MEMBER	2 OUT OF 3
3.	FINANCE, PROCURE & GEN PURPOSE COMMITTEE	MR. PETER SANG	CHAIRPERSON	3 OUT OF 3
		MRS EUNICE GITHUI W	MEMBER	3 OUT OF 3
		MR. RICHARD NGETICH	MEMBER	3 OUT OF 3
		MR. FRANCIS KELONG	MEMBER	3 OUT OF 3
4.	ACADEMIC, STANDARD QUALITY AND ENVIRONMENT COMMITTEE	DR. JANE MAINA	CHAIRPERSON	3 OUT OF 3
		MR. ROTICH ALFRED	MEMBER	3 OUT OF 3
		MR. FRANCIS KELONG	MEMBER	3 OUT OF 3
		MRS. JOYCE GESARE	MEMBER	3 OUT OF 3
		MD. EVALINE CHEROTICH	MEMBER	2 OUT OF 3
5.	HUMAN RIGHTS AND STUDENTS WELFARE COMMITTEE	MR. ALFRED ROTICH	CHAIRPERSON	1 OUT OF 1
		FR. SIMION RONO	MEMBER	1 OUT OF 1
		MR. ANDREW KIMETO	MEMBER	1 OUT OF 1
		MR. EDWARD OLE TANKOI	MEMBER	1 OUT OF 1

6	DISCIPLINE ETHICS AND INTEGRITY COMMITTEE	DR. JANE MAINA	CHAIRPERSON	1 OUT OF 1
		MR. FRANCIS KELONG	MEMBER	1 OUT OF 1
		MRS. JOYCE GASARE B.	MEMBER	1 OUT OF 1
		FR. SIMION RONO	MEMBER	1 OUT OF 1
		STUDENT LEADER	MEMBER	1 OUT OF 1
7	SCHOOL INFRASTRUCTURE COMMITTEE	MR. RICHARD NGETICH	CHAIRPERSON	3 OUT OF 3
		MR. FRANCIS KELONG	MEMBER	3 OUT OF 3
		MR. PETER SANG	MEMBER	2 OUT OF 3
		MD. CLARA MITEI	MEMBER	3 OUT OF 3
		MR. RICHARD LANGAT	MEMBER	3 OUT OF 3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	CLARA C. MITEI	348718
2	Deputy Principal	ROSEANNE MARITIM	398519
6	School Bursar	JANE C. MILGO	N/A

(e) Schools contacts

Post Office Box: 96-20406, SOTIK.
 Telephone: 0729744470.
 E-mail: kaplonggirls@yahoo.com
kaplonggirls@gmail.com
 Website: www.kaplonggirls.sc.ke

(f) School Bankers

- Name of Bank: Kenya Commercial Bank (KCB)
 Branch: Sotik
 Account Number: 1105578089
 Account Name: Kaplong Girls Secondary Boarding Account
- Name of Bank: Kenya Commercial Bank (KCB)
 Branch: Sotik
 Account Number: 1105590218
 Account Name: Kaplong Girls Secondary School Operation Account
- Name of Bank: Kenya Commercial Bank (KCB)
 Branch: Sotik
 Account Number: 1105595283
 Account Name: Kaplong Girls Secondary School Tuition Account

4. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1139351192
Account Name: Kaplong Girls Secondary School Infrastructure Account
5. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1134637160
Account Name: Kaplong Girls Secondary School CDF Account
6. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1108290329
Account Name: Kaplong Girls Secondary School Needy Students
7. Name of Bank: Equity Bank
Branch: Litein
Account Number: 0530262192321
Account Name: Kaplong Girls Secondary School Boarding Account
8. MPESA Pay Bill No. 522123, Account no 20105K-attached to 1105578089 bank account

(g) Independent Auditors

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

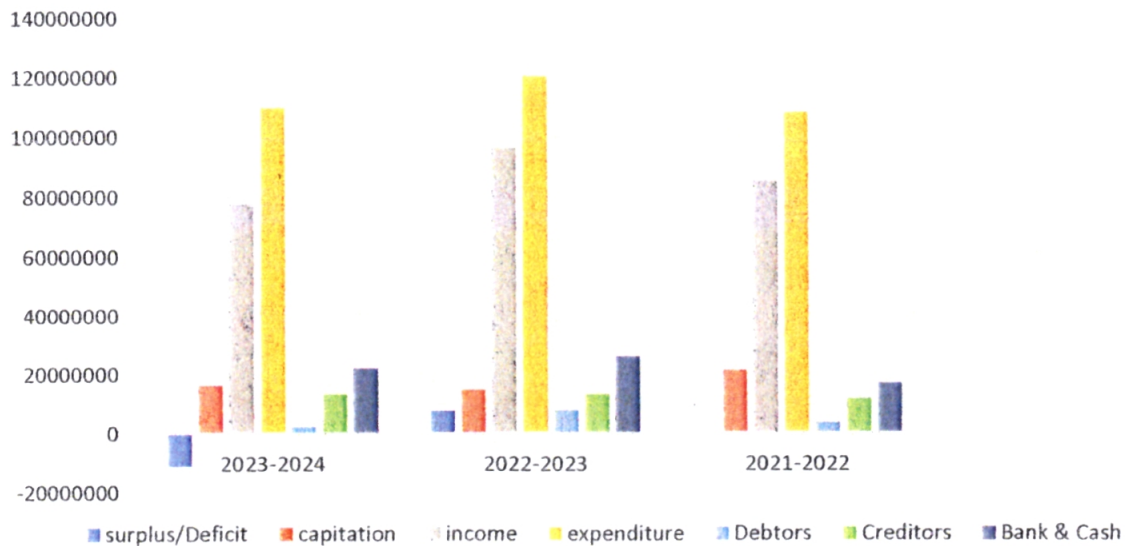
3. Summary Report of Performance of The School

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

a) Financial performance:

S/N	DESCRIPTION	2023-2024	2022-2023	2021-2022
1	SURPLUS/DEFICIT	(4,019,616)	7,596,741	(406,335)
2	CAPITATION: OPERATION A/C	13,108,049	16,159,843	17,120,672
	TUITION A/C	3,711,485	3,656,388	3,903,968
3	RATIO OF CAPITATION /STUDENT	10,558	12,759	14,922
4	OTHER INCOME	90,211,562	108,041,255	84,916,013
5	EXPENDITURE	115,937,912	120,260,745	107,910,489
6	ACCOUNTS RECEIVABLES	2,317,333	7,850,899	3,487,388
	ACCOUNTS PAYABLES	13,371,712	13,236,676	11,566,586
7	BANK BALANCE	22,011,433	26,024,772	16,810,655
	CASH BALANCE	4,307	10,583	29,454

Graphical presentation



Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

b) Teacher Student ratio:

S/N	DESCRIPTION	NUMBER
1	TEACHER – STUDENT RATIO	1:25
2	NUMBER OF TEACHERS POSTED DURING THE YEAR	3
3	NUMBER OF TEACHERS EMPLOYED BY TSC	1
4	TEACHERS TRANSFERRED/ RETIRED DURING THE YEAR	1
5	TSC TEACHERS	41
6	B.O.M TEACHERS	23

S/NO	SUBJECTS	No. of TSC Teachers	CBE	Shortage	No. of B.O.M Teachers
1.	Mathematics	5	8	3	4
2.	English	6	8	2	3
3.	Kiswahili	4	8	4	2
4.	Chemistry	4	7	3	2
5.	Biology	3	7	4	2
6.	Physics	3	5	2	2
7.	Geography	4	5	1	1
8.	History	3	5	2	1
9.	Religious Education	3	6	3	3
10.	Business Studies	2	3	1	0
11.	Agriculture	1	3	2	1
12.	French	1	1	0	0
13.	Home Science	1	2	1	0
14.	Computer Studies	1	2	1	0
15.	Music	0	1	1	1
16.	Drawing & Design	0	1	1	1
17.	Physical Education	0	1	1	0
	TOTAL	41	73	32	23

c) The mean score in the 2023 KCSE:

S/N	DESCRIPTION	2023	2022	2021	2020
1	NUMBER OF CANDIDATES	342	274	271	206
2	SCHOOL MEAN	7.904	7.792	7.090	8.053
3	TRANSITION TO UNIVERSITY	277 (81%)	207(75%)	225(83%)	176(85%)
4	TRANSITION TO COLLEGE	65 (19%)	67(25%)	46 (17%)	30 (15%)

d) Number of Candidates in the 2023 KCSE:

S/N	DESCRIPTION	2024	2023	2022	2021	2020
1	NUMBER OF CANDIDATES	373	342	274	271	206

e) The capacity of the school:

S/N	DESCRIPTION	Ratio	Ideal No	Available	comments
1	STUDENTS			1593	
2	DORMITORIES	1:60	26	13	The ongoing Dorm project will ease congestion
3	DINING HALL		2	1	1 DH needed.
4	LABORATORIES		6	3	Addition of 1 per science subject
5	TOILETS	1:30	76	56	20 units to be added so as be used during the day since 20 of the 56 are attached to dormitories
6	CLASSROOMS	1:45	35	27	8 more classes needed

Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Modern Dormitory Phase 1	MOEST/Fees	On -going	33,531,100	10,105,732	Jan 2025
Integrated Bio-Digester	Parents' Fees	Complete	2,609,510	2,348,559	
Student Furniture	Parents Fees	Complete	1,040,700	500,000	
Lab Furniture and Equipping	MOEST Funds	complete	1,932,550	1,932,550	

.....
C. M. M.
 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 Kaplong Girls High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

.....
RKNG

Name: RICHARD NGETICH

Designation: Chairman, School Board of Management

Date:

.....
Clara

Name: CLARA C. MITEI

Designation: School Principal & Secretary to Board of Management

Date:

.....
Jane

Name: JANE C. MILGO

Designation: Bursar/ Finance Officer

Date:



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAPLONG GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – BOMET COUNTY

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kaplong Girls High School – Bomet County set out on pages 1 to 18 which comprise the statement of assets and

Report of the Auditor-General on Kaplong Girls High School for the year ended 30 June, 2024- Bomet County

liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Kaplong Girls High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between the Financial Statements and General Ledgers

Review of the financial statements and the general ledger revealed variances totalling Kshs.9,322,865 as indicated in the table below;

Item Description	Amount as per the Financial Statement (Kshs)	Amount as per the General Ledger (Kshs)	Variance (Kshs)
Repairs And Maintenance & Improvements	7,202,715	6,803,715	399,000
Local Transport / Travelling	3,599,814	3,539,914	59,900
Electricity And Water	5,055,610	5,049,610	6,000
Administration Costs	7,097,579	7,094,579	3,000
Fee On Boarding Equipment and Stores	45,179,555	37,376,790	7,802,765
Activity	1,550,375	1,419,675	130,700
Repairs and maintenance	2,488,050	1,904,350	583,700
Sundry creditors	0	343,000	(343,000)
Laboratory equipment	2,692,600	2,462,300	230,300
Teaching and Learning	747,080	296,580	450,500
Total	75,613,378	66,290,513	9,322,865

No explanation or reconciliation was provided for the variances between the two sets of records which should ordinarily tally.

In the circumstances, the accuracy of the above stated items in the financial statements could not be confirmed.

2. Unsupported Receipts- School Fund Income

The statement of receipts and payments and Note 4 to the financial statements reflect school fund income-parents' contributions of Kshs.90,211.562. However, the supporting ledger shows an amount of Kshs.82,745,811 thus leaving a balance of Kshs.7,465,751 unsupported.

In the circumstances, the accuracy and completeness of the school fund income receipts of Kshs.90,211.562 in the statement of receipts and payments could not be confirmed.

3. Unsupported Payments for Boarding and School Fund

The statement of receipts and payments reflects total payments of Kshs.115,937,912 which includes payments for boarding and school fund of Kshs.89,679,826. However, payment vouchers on boarding and school fund expenditure totalling Kshs.7,452,899 was not supported with user requisitions, local purchase orders, invoices, inspection and acceptance certificates, delivery notes, counter receipt voucher (S13) and Counter requisition and issue voucher(S11).

In the circumstance, the propriety and regularity of the expenditure of Kshs.7,452,899 included in the statement of receipt and payments could not be confirmed.

4. Unconfirmed Value of Biological Assets.

Note 14 to the financial statements on biological assets reflects a balance of Kshs.792,000, being value of three hundred and sixty (360) trees. However, the value was not supported with a valuation report from the Department of Agriculture, Bomet County.

In the circumstance, the accuracy and the completeness of the value of biological assets of Kshs.792,000 could not be confirmed.

5. Unconfirmed Inventory Balance

The statement of assets and liabilities and Note 15 to the financial statements reflect inventory balance of Kshs.466,258. The summary of accounting policies on inventories disclosed in the financial statements indicated that the inventories are measured at lower of cost or net realizable value. However, stock take reports, stock certificate and stock valuation as at 30 June 2024 were not provided for audit review.

In the circumstance, the accuracy and completeness of the inventory balance of Kshs.466,258 could not be confirmed.

6. Unbalanced Statement of Assets and Liabilities

The statement of assets and liabilities reflects net financial assets of Kshs.10,961,361 and net assets of Kshs.14,598,842, resulting to a difference of Kshs.3,637,481 which has not been reconciled or explained.

In the circumstance, the financial statements may not present a true and fair position.

7. Unconfirmed Cash and Cash Equivalent Balance

The statement of cash flow reflects closing cash and cash equivalent balance of Kshs.22,015,740, which includes opening cash and cash equivalent balance of Kshs.26,035,356. However, the statement of assets and liabilities reflects comparative cash and cash equivalent balance of Kshs.25,822,367. Thus, the opening balances in the two statements are at variances.

In the circumstance, the accuracy of cash and cash equivalent balance of Kshs.22,015,740 could not be determined.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kaplong 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 revenue budget and actual amounts on comparable basis of Kshs.116,076,400 and Kshs.98,322,108, respectively, resulting in under-funding of Kshs.17,754,292 or 15% of the budget.

The underfunding affected the planned activities and programs 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 judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

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 of Effectiveness in Internal Controls, Risk Management and Governance. However, Management has not included the issues under the Progress on Follow Up of Auditor Recommendations section of annual report and financial statements to disclose whether the issues have been resolved as required.

Other Information

The School Board of Management is responsible for the Other Information set out on page iii to xi which comprise of Key School Information and Management, summary Report of performance of the school and the statement of school management responsibility.

In connection with my audit on the school's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is no material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Transfer of Funds

The statement of receipts and payments reflects boarding and school fund payments of Kshs.89,679,826. Review of the payments records revealed that Kshs.819,000 was transferred to Kenya Secondary School Heads Association (KESSHA). The Association

is a private entity that is not subject to Public Finance Management Act, 2012 or any other Public Finance Regulations.

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

2. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects total receipts of Kshs.111,918,296 which includes Government grants for operations of Kshs.13,108,049. Review of the records revealed that operations capitation grants of Kshs.2,934,295 were received on 21 September, 2023 out of which Kshs.1,170,400 was for infrastructure activities. However, only Kshs.875,200 was transferred leaving a balance of Kshs.295,200. Further, operations grant receipt of Kshs.4,933,415 received on 9 January, 2024 included an amount of Kshs. 1,506,000 for infrastructure activities which was not transferred within the stipulated period of fifteen (15) days.

In the circumstance, Management was in breach of law.

3. Unbalanced Budget

The statement of budgeted versus actual amounts reflects revenue and expenditure budget amounts of Kshs.116,076,400 and Kshs.112,976,400, respectively, resulting in a difference of Kshs.3,100,000. Thus, the budget is unbalanced contrary to Section 33(c) of the Public Finance Management Act, 2012 which requires that the budget be balanced.

In the circumstance, Management was in breach of law.

The audit was conducted in accordance with ISSAI 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Inaccuracy in Student Enrollment Data

Review of the National Education Management Information System (NEMIS) data and the students' data in the students enrolment registers revealed variances as detailed below:

Term	No. of Students as per NEMIS	No. of students as per Register	Variance	Capitation Per Student Kshs	Underfunding Amount Kshs
September 2023 term 3	1463	1,554	91	2512.87	228,671
January 2024 term 1	1,506	1,594	88	7754.68	682,412
May 2024 term 2	1,542	1,593	51	4155.50	211,931
			Total		1,123,014

The variance in the students' data resulted to under-funding of Kshs.1,123,014.

In the circumstances, the internal control on records maintenance is weak.

2. Lack of an Approved Risk Management Policy

Review of the school's records and systems revealed that the School Management had not established a Risk Management Policy, contrary to Section 165 (1) of the Public Finance Management (National Government) Regulations, 2015, which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the school is exposed to various risks including financial, operations and sustainability.

3. Lack of Information and Communication Technology Controls

Review of the School's information technology systems and records revealed that the school has no approved IT Policy and ICT Steering Committee to assist in the development of ICT Policy framework to enable the realization of long-term ICT strategic goals. Lack of an approved IT Policy may result in an unclear direction regarding

maintenance of information security across the organization and safeguarding the ICT assets.

In addition, there was no functional air conditioner or fire suppression systems to provide an environment where computer equipment can safely operate.

In the circumstances, the ICT controls are weak.

4. Lack of a School Improvement Plan

The school operated without a development and improvement plan during the year contrary to section 2.2 of the Operation Manual from the Ministry of Education on the context of preparation and content of a School Improvement Plan (SIP).

In the circumstances, the school governance structures may be weak.

Responsibilities of Management and the School Board of Management

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

4 July, 2025

Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement of Receipts and Payments for the Year Ended 30th June 2024

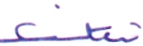
Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,711,485	3,656,388
Government grants for operations	2	13,108,049	16,159,843
Government Grants for infrastructure	3	4,887,200	-
School fund income- parents' contributions	4	90,211,562	42,201,442
Miscellaneous incomes			65,839,813
Total Receipts		111,918,296	127,857,486
Payments			
Tuition	5	3,603,186	3,636,540.00
Operations	6	12,547,752.00	11,089,501.00
Infrastructure	7	10,107,148.00	-
Boarding and school fund	8	89,679,826.00	105,534,704.00
Total Payments		115,937,912.00	120,260,745.00
Surplus/Deficit		(4,019,616.00)	7,596,741.00

The school financial statements were approved on 30 June 2024 and signed by:

..... 

Name: RICHARD NGETICH
 Chair BOM

Date:

..... 

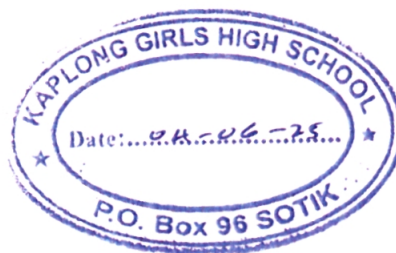
Name: CLARA C. MITEI
 School Principal/ Secretary to
 BOM

Date:

..... 

Name: JANE MILGO
 Bursar/ Finance Officer

Date:



Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	22,011,433.00	25,811,784.00
Cash balances	10	4,307.00	10,583.00
Total cash and cash equivalent		22,015,740.00	25,822,367.00
Account's receivables	11	2,317,333.00	7,850,899.00
Total financial assets (a)		24,333,073.00	33,673,266.00
Financial liabilities			
Accounts payables	12	13,371,712.00	13,236,676.00
Total Financial Labilities (b)		13,371,712.00	13,236,676.00
Net financial assets (a-b)		10,961,361.00	18,628,999.87
Represented by			
Accumulated fund b/fwd	13	18,618,458.00	11,454,333.00
Surplus/deficit for the year		(4,019,616.00)	7,596,741.00
Net Assets		14,598,842.00	19,051,074.00

The school's financial statements were approved on 30 June 2024 and signed by:

.....
 Name: RICHARD NGETICH
 Chair BOM
 Date:

.....
 Name: CLARA MITEI
 School Principal/ Secretary to
 BOM
 Date:

.....
 Name: JANE MILGO
 Bursar/ Finance Officer
 Date:



Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	3,711,485.00	3,656,388.00
Government grants for operations	2	13,108,049.00	16,159,843.00
Government grants for infrastructure	3	4,887,200.00	-
School fund income- parents contributions/ fees	4	90,211,562.00	108,041,255.00
Other income- Arrears		-	3,869,209.00
Total receipts		111,918,299.00	131,726,695.00
Payments			
Cash outflows for tuition	5	3,603,186.00	3,636,540.00
Cash outflows for operations	6	12,547,752.00	11,089,501.00
Cash outflows Boarding and school fund payments	8	89,679,826.00	105,534,704.00
Creditors' paid			6,859,788.00
Total payments		105,830,762.75	127,120,533.00
Net cash inflow/outflow from operating activities		6,087,535.00	4,606,162.00
Cash flow from investing activities			
Acquisition of assets	7	(10,107,148.00)	
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(10,107,147.61)	
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(4,019,613.00)	4,606,162.00
Cash and cash equivalent at beginning of the FY		26,035,356.00	-
Cash and cash equivalent at end of the FY		22,015,740.00	26,035,356.00

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

Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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

.....
Name: RICHARD NGETICH
Chair BOM
Date:

.....
Name: CLARA MITEI
School Principal/ Secretary to
BOM
Date:

.....
Name: JANE MILGO
Bursar/ Finance Officer
Date:



Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Receipts					
(1) Capitation Grant on Tuition					
Exercise Books	1,612,800.00	0	1,612,800.00	872,000.00	54%
Laboratory Equipment	2,099,500.00	0	2,099,500.00	2,539,485.00	121%
Teaching / Learning Materials	602,900.00	0	602,900.00	300,000.00	50%
	4,315,200		4,315,200	3,711,485	
(2) Capitation Grant on Operations					
Personnel Emoluments	6,200,000.00	0	6,200,000.00	2,551,479.00	41%
Repairs And Maintenance	2,790,000.00	0	2,790,000.00	2,481,262.00	89%
Local Transport / Travelling	1,240,000.00	0	1,240,000.00	420,000.00	34%
Electricity And Water	2,480,000.00	0	2,480,000.00	2,517,000.00	101%
Medical	1,007,500.00	0	1,007,500.00	552,000.00	54.8%
Administration Costs	3,410,000.00	0	3,410,000.00	3,450,432.00	101%
Activity	2,325,000.00	0	2,325,000.00	495,600.00	21%
	19,452,500.00		19,452,500.00	12,467,773.00	
3) FDSE for infrastructure					
Maintenance &Improvement MoE	6,200,000.00	0	6,200,000.00	5,583,400.00	90%
Maintenance & Improvement Parent	3,100,000.00	0	3,100,000.00	1,000,000.00	32%
	9,300,000.00		9,300,000.00	6,583,400.00	

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
(4) Fees Charged on Parents					
Personnel Emoluments	9,256,600.00	0	9,256,600.00	6,909,000.00	75%
Repairs ,Maintenance and Improvement	4,588,000.00	0	4,588,000.00	4,564,846.00	99%
Local Transport / Travelling	2,512,550.00	0	2,512,550.00	2,959,599.00	118%
Electricity And Water	6,668,100.00	0	6,668,100.00	6,332,655.00	95%
Administration Costs	8,549,800.00	0	8,549,800.00	5,085,948.00	59%
Maintenance and Improvement (M.I)	3,100,000.00		3,100,000.00	2,367,865.00	76%
Activity	1,236,900.00	0	1,236,900.00	1,225,035.00	99%
Fee On Boarding Equipment and Stores	47,096,750.00	0	47,096,750.00	46,114,502.00	98%
	83,008,700.00		83,008,700.00	75,559,450.00	
(6) Expenditure For Tuition					
Exercise Books	1,612,800.00	0	1,612,800.00	842,890	52%
Laboratory Equipment	2,099,500.00	0	2,099,500.00	2,462,300	117%
Teaching / Learning Materials	602,900.00	0	602,900.00	296,580	49%
	4,315,200		4,315,200	3,601,770	
(7) Expenditure For Operations					
Personnel Emoluments	6,200,000.00	0	6,200,000.00	2,447,207.00	39.4%
Repairs, Maintenance & Improvements	2,790,000.00	0	2,790,000.00	1,904,350.00	68.2%
Local Transport / Travelling	1,240,000.00	0	1,240,000.00	344,000.00	27.7%
Electricity, Water and Conservancy	2,480,000.00	0	2,480,000.00	2,447,025.00	107.3%
Medical	1,007,500.00	0	1,007,500.00	118,181.00	11.7%
Administration Costs	3,410,000.00	0	3,410,000.00	3,668,412.50	178.1%

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 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 Kaplong Girls High 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

Kaplong Girls High School recognises all receipts from various sources when the event occurs, and the related cash has been received by Kaplong Girls High School. In addition, Kaplong Girls High School recognises all expenses when the event occurs, and the related cash has been paid out by Kaplong Girls High 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 Kaplong Girls High 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, Kaplong Girls High 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 an insignificant risk of

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
Activity Expenses	2,325,000.00	0	2,325,000.00	635,300.00	27.3%
	19,452,500.00		19,452,500.00	11,564,475.50	
<i>(8) Expenditure For infrastructure</i>					
Maintenance &Improvement MoE	6,200,000.00	0	6,200,000.00	10,105,732.00	93.1%
	6,200,000.00		6,200,000.00	10,105,732.00	163%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	9,256,600.00	0	9,256,600.00	12,410,115.00	134%
Repairs, Maintenance and Improvements	4,588,000.00	0	4,588,000.00	6,803,715.00	148.3%
Local Transport / Travelling	2,512,550.00	0	2,512,550.00	3,599,814.00	143.3%
Electricity, Water and Conservancy	6,668,100.00	0	6,668,100.00	5,055,610.00	75.8%
Administration Costs	8,549,800.00	0	8,549,800.00	7,097,578.00	130.2%
Maintenance and Improvement	3,100,000.00		3,100,000.00	1,000,000.00	32%
Activity	1,236,900.00	0	1,236,900.00	1,550,375.00	125.3%
Boarding Equipment and Stores	47,096,750.00	0	47,096,750.00	37,376,790.00	72.7%
Totals	83,008,700.00		83,008,700.00	74,893,997.00	

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 amounting to ksh.2,317,333 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled amounting to kshs.13,371,712. 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. Kaplong Girls' High School budget was approved by the School Board of Management on 13th July, 2023 A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

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

Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	872,000.00	1,305,000.00
Laboratory Equipment	2,539,485.00	1,915,492.00
Teaching / Learning Materials	300,000.00	435,896.00
Total	3,711,485.00	3,636,388.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,551,479.00	2,670,398.00
Repairs And Maintenance	2,481,262.00	2,526,663.00
Local Transport / Travelling	420,000.00	592,077.00
Electricity And Water	2,517,000.00	1,693,770.40
Medical/Insurance	552,000.00	-
Administration Costs	3,450,432.00	2,573,934.60
Activity	495,600.00	885,000.00
NSSF	259,044.00	
NHIF	70,452.00	
Waumini SACCO	232,462.00	
KRA	78,318.00	
Total	13,108,049.00	10,941,843.00

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	4,887,200.00	5,217,000.00
Other (specify)(NGCDF and County govt.		
Total	4,887,200.00	5,217,000.00

Kaplong Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024****4 School Fund Income - Parents Contribution/Fees**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	6,909,000.00	11,881,673.00
Repairs and maintenance	4,564,846.00	5,656,468.00
Local transport / travelling	2,959,599.00	4,193,886.00
Electricity and water	6,332,655.00	7,562,860.00
Administration costs	5,085,948.00	8,017,943.00
Activity	1,225,035.00	1,446,028.00
Fee on Boarding Equipment and stores	46,114,502.00	53,969,927.00
M.I	2,367,865.00	3,442,584.00
Others (specify)Arrears	7,642,247.00	
Prepaid fees	3,905,447.00	
NSSF	1,260,892.00	
NHIF	375,096.00	
KRA	339,706.00	
Waumini Sacco	1,128,724.00	
Total	90,211,562.00	96,171,369.00

Kaplong Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024****5 Payments For Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	842,890.00	1,302,140.00
Laboratory Equipment	2,462,300.00	1,921,308.00
Teaching / Learning Materials	296,580.00	410,590.00
Bank Charges	1,416.00	2,502.00
Total	3,603,186.00	3,636,540.00

6 Payments For Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,447,207.00	2,663,308.00
Administration Cost	3,668,413.00	2,707,508.00
Repairs And Maintenance & Improvements	1,904,350.00	2,522,615.00
Local Transport / Travelling	344,000.00	179,600.00
Electricity And Water	2,447,025.00	1,767,110.00
Medical/Insurance	118,181.00	
Activity Expenses	635,300.00	864,500.00
Creditors	343,000.00	
NSSF	259,044.00	
NHIF	70,452.00	
Waumini SACCO	232,462.00	
KRA	78,318.00	
Total	12,547,752.00	10,704,641.00

7 Payments For Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of dormitory Phase 1	10,105,732.00	-
Bank Charges	1,416.00	
Total	10,107,148.00	-

8 Payments for Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	12,410,115.00	13,364,130.00
Repairs And Maintenance & Improvements	6,803,715.00	5,136,684.00
Local Transport / Travelling	3,599,814.00	5,877,793.00
Electricity And Water	5,055,610.00	7,048,899.00
Administration Costs	7,097,579.00	7,529,928.00
Fee On Boarding Equipment and Stores	37,376,790.00	51,430,631.00
Activity	1,550,375.00	1,407,915.00
Fees Refund	175,506.00	147,340.00
M.I	1,000,000.00	2,193,504.00
NSSF	1,260,892.00	-
NHIF	375,096.00	-
KRA	339,706.00	-
Waumini SACCO	1,128,724.00	-
Creditors	11,505,904.00	-
Tenders	-	74,000.00
Uniforms	-	4,134,092.00
Needy Kitty	-	330,000.00
Total	89,679,826.00	98,674,916.00

Kaplong Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024****9 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1105590283	116,268.00	7,969.00
Operations Account	Active	1105595218	169,220.00	239,543.00
School Fund Account/Boarding	Active	1105578089	516,339.00	(845,365.00)
Savings Account	Dormant	1292794879	205,641.00	205,641.00
Infrastructural Account	Active	1139351192	20,845,616.00	26,065,564.00
Boarding Account - Equity	Active	05302621922321	151,002.00	344,073.00
Needy Students Account	Active	1108290329	4,463.00	4,463.00
CDF Account	Dormant	1134637160	2,884.00	2,884.00
Total			22,011,433.00	26,024,772.00

10 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	4,307.00	10,582.70
Total	4,307.00	10,582.70

Kaplong Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

11 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	2,317,333.00	7,850,899.00
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	2,317,333.00	7,850,899.00

11 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,108,681.00	93%	4,363,511.00	56%
Between 1- 2 years	208,652.00	7%	3,487,388.00	44%
Between 2-3 years	-		-	
Over 3 years	-		-	
Total (should tie to note 11 a)	2,317,333.00		7,850,899.00	

12 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appex 1)	9,466,265.00	11,848,904.00
Prepaid Fees	3,905,447.00	3,464,439.00
Other payables (<i>specify</i>)	-	-
Total	13,371,712.00	15,260,448.00

12a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Creditors Less than 1 year	13,371,712.00	100%	3,038,827.00	26%
Creditors Between 1- 2 years	-		8,810,077.00	74%
Between 2-3 years	-		-	
Over 3 years	-		-	
Total (should tie to note)	13,371,712.00		11,848,904.00	

13 Fund Balance Brought Forward

Description	2023-2024	2022-2023	2021-2022
	Kshs	Kshs	Kshs
Bank Balances	22,011,433.00	26,017,424.70	12,167,219.92
Cash Balances	4,307.00	10,582.70	23,568.30
Receivables	2,317,333.00	7,850,899.00	3,660,258.00
Payables	(13,371,712)	(15,260,448.00)	(5,724,018.00)
Total	10,961,361.00	18,618,458.40	10,127,128.22

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 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Trees	360	792,000.00	720,000.00
Others (specify)	-	-	-
Total	360	792,000.00	720,000.00

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Other important disclosure notes


15 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs	423,528.00	330,052.00
Lab consumables	20,330.00	15,400.00
Farm produce	-	-
Medication	5,700.00	12,300.00
Construction Materials	-	-
Others. Stationeries	16,700.00	32,390.00
	466,258.00	390,142.00

16 Progress on Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



 Sign and Date
 Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Pace Solutions	140,463.00			140,463.00	684,164.00	
Sub-Total				140,463.00		
Supply Of Goods						
2. Kaplong Butchery	1,850,800.00		-	1,850,800.00	2,290,400.00	
3. Japhet Rono	932,020.00		-	932,020.00	1,000,000.00	
4. Landrich Enterprises	891,500.00		400,000	491,500.00	0	
5. Vaunt Ventures	1,223,500.00		-	1,223,500.00	525,000.00	
6. Kibago Mansons	200,100.00		-	200,100.00	0	
7. Micah Ruttoh	497,570.00		-	497,570.00	747,800.00	
8. Kipkoech Cheruiyot	439,200.00		139,200.00	300,000.00	0	
9. Albhine Mosenik	409,127.00		300,000.00	109,127.00	0	
10. Dowel Engineering ltd.	350,000.00		-	350,000.00	580,000.00	
11. Hellen Chelangat	390,000.00		-	390,000.00	452,500.00	
12. Brighter Tomorrow	387,600.00		-	387,600.00	0	

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
13. Maunye General Stores	1,132,085.00		700,000.00	432,085.00	156,330.00	
14. Stab Tai Technologies	892,850.00		692,850	200,000.00	0	
15. Memic Enterprises	450,500.00		-	450,500.00	0	
16. Kejias School Supplies	230,300		-	230,300.00	1,721,800.00	
Sub-Total				8,045,102.00		
Supply Of Services						
17. Norod Solutions	1,040,500.00		900,000.00	140,500.00	0	
18. Tele Richard	58,500.00		-	58,500.00	0	
19. Supreme Boron Enterprises	774,000.00		500,000.00	274,000.00	0	
20. Flourish Mowers	69,000.00		-	69,000.00	0	
21. Mitei workshop	1,040,700.00		500,000.00	540,700.00	0	
22. Catholic parish Kaplong	998,000.00		500,000.00	498,000.00	0	
Sub-Total				1,580,700.00		
Grand Total				<u>9,466,265.00</u>		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land 1	13,000,000.00	-	-	13,000,000.00
Land 2	1,800,000.00	-	-	1,800,000.00
Land 3	6,500,000.00	-	-	6,500,000.00
Buildings And Structures	64,000,850.00	10,107,148	-	74,107,998.00
Motor Vehicles	6,000,000.00	-	-	6,000,000.00
Office Equipment, Furniture and Fittings	17,500,000.00	-	-	17,500,000.00
Textbooks	11,000,000.00	-	-	11,000,000.00
ICT Equipment	12,650,000.00	-	-	12,650,000.00
Tools And Apparatus	850,000.00	-	-	850,000.00
Other Machinery and Equipment	2,500,000.00	-	-	2,500,000.00
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	800,000.00	-	-	800,000.00
Total	<u>136,600,850.00</u>	10,107,148		<u>146,707,998.00</u>

2024 ASSETS REGISTER

Asset Class	Unit	Opening Balance Kshs 1st July 2023	Additions During the Year Kshs	Disposals During The Year Kshs	Balance as at end of the period ended 30th June 2024
Asset Class: Land					
Land 1	Acres	2.81	-	-	2.81
Land 2	Acres	0.35	-	-	0.35
Land 3	Acres	0.99	-	-	0.99
Asset Class: Building & Structures					
Dormitories – 200 Capacity	No	8			8
Class Rooms	No	28			28
Library	No	1			1
Laboratories	No	2			2
ICT block	No	1			1
Dining hall	No	1			1
Multipurpose hall	No	1			1
Kitchen	No	1			1
Cereal store	No	1			1
Generator house	No	1			1
Gate	No	3			3
Posho mill	No	1			1
Principal residence	No	1			1
Deputy Principal residence	No	1			1
Bakery	No	1			1
Smasse room	No	1			1
Incinerator	No	1			1
Staff washrooms (VIP)	No	8			8
Staff toilets	No	2			2
Students Ablution	No	34			34
Pit latrines	No	22			22

Bathrooms	No	46			46
Matron's house	No	1			1
Tank Tower	No	1			1
Administration block	No	1			1
10,000 plastic tanks	No	10			10
Dispensary	No	1			1
Class: ICT EQUIPMENTS & OTHER ICT ACCOUNTS					
1. Desktop	No	2			2
2. Laptops	No	2			2
3. Printers	No	2			2
4. Gatchers	No	2			2
5. Phones	No	2			2
SECRETARY					
1. Desktop	No	2			2
2. Printer	No	1			1
STORES					
1. Desktop	No	1			1
2. Printer	No	1			1
3. Laptop	No	1			1
4. Heat press machine	No	1			1
PRODUCTION					
1. Photocopier	No	1			1
2. Copy printer	No	1			1
EXAMINATION					
1. Photocopier (coloured)	No	1			1
2. Desktops	No	2			2
3. Laptops	No	2			2
4. Phone	No	1			1
IQUASO					
1. Laptop	No	1			1
LIBRARY					
2. Desktop	No	1			1

3. Printer	No	1			1
4. Bar code reader	No	1			1
ADMINISTRATION					
1. Projectors	No	4			4
1. Laptops	No	4			4
Asset Class: Intangible Assets					
1. Accounts	No	1			1
2. Examination	No	1			1
3. Time tabling	No	1			1
4. Boarding	No	1			1
5. Stores	No	1			1
6. Library	No	1			1
7. Gate	No	1			1
FURNITURE & FITTINGS					
1. Staff chairs	No	80			80
2. Office chair + Table (executive)	No	1			1
3. Office tables	No	20			20
4. Fire proof safe – Principal	No	1			1
5. Cabinet accounts	No	1			1
6. Cabinet secretary	No	1			1
7. Office chair – deputy (executive)	No	1			1
Asset Class: Tools & Apparatus					
1. Wheelbarrows	No	2			2
2. Jembes	No	8			8
3. Pangas	No	2			2
4. Knapsack sprayer	No	1			1
5. Lab apparatus	No	7966	2700		10666
TEXT BOOKS					
1. Diverse Subjects	No	35576	10019		45595
2. Teachers Reference books	No	5000	2420		7420
Asset Class: Other Machinery & Equip					

1. Generator.	No	1			1
2. Posho mill.	No	1			1
3. Water pumps.	No	3			3
4. Baking oven	No	2			2
5. Slicer	No	1			1
6. Mixer	No	1			1
7. Weighing scale	No	1			1
OFFICE EQUIPMENT					
ACCOUNTS					
1. Calculator	No	2			2
2. Staples	No	2			2
3. Paper punch	No	2			2
STORES					
1. Calculator (Large, small)	No	2			2
2. Stapler	No	1			1
EXAMINATION					
1. Staplers	No	4			4
2. Paper punch	No	1			1
LIBRARY					
1. Stapler large	No	1			1
2. Paper punch large	No	1			1
SECRETARY					
1. Stapler	No	1			1
2. Paper punch	No	1			1
PRINCIPAL					
1. Stapler	No	1			1
2. Paper punch	No	1			1
DEPUTIES					
1. Staplers	No	4			4
GUIDANCE & COUNSELLING					
1. Stapler	No	1			1
2. Paper punch	No	1			1

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