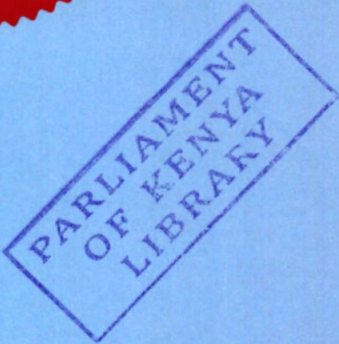


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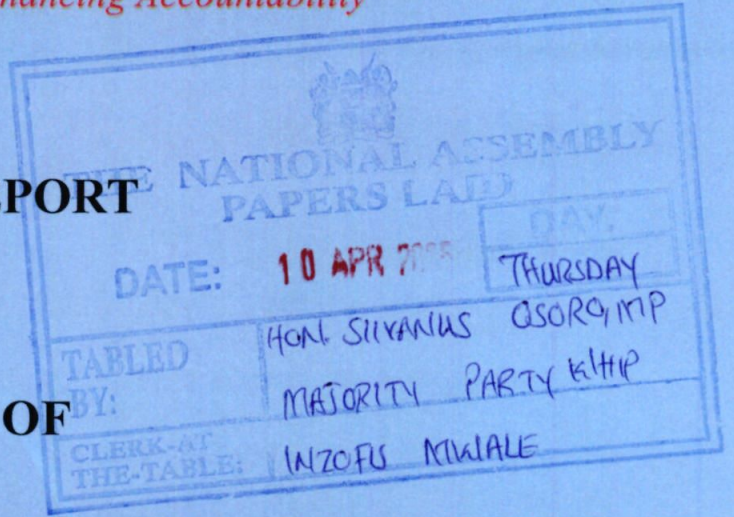


Enhancing Accountability



REPORT

OF



THE AUDITOR-GENERAL

ON

KAPLELACH SECONDARY SCHOOL

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

BOMET COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 20054 - 00100, NAIROBI
REGISTRY
06 AUG 2024
RECEIVED



KAPLELACH 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)

KAPLELACH SECONDARY SCHOOL

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

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KAPLELACH SECONDARY SCHOOL

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

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	Free Day Secondary Education

KAPLELACH SECONDARY SCHOOL

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

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 BOMET County, SOTIK Sub-County.

The school was registered in 6TH JANUARY 2017 under registration number xxx and is currently categorized as a **Sub County public school** established, owned or operated by the Government.

The school is a Mixed day school and had **403** number of students as at *30th June 2022*. It has **single** streams and **14** teachers of which **4** 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	Mrs. Valerie madenya munyeti	Chairman	06/06/2022
2	Mr. Nathan ondengi	Secretary- Principal	06/06/2022
3	Mr. Joel metet	Member	06/06/2022
4	Mr. Athanus mitei	Member	06/06/2022
5	Ms. Emmy chebet	Member	06/06/2022
6	Mr. Alexander metet	Member	06/06/2022
7	Mr. Athony	Member	06/06/2022
8	Mr. Evans kiptoo	Member – Rep CEB	06/06/2022
9	Mr. David korgoren	Member Rep Teachers	06/06/2022
10	Mr. Juliu tonui	Sponsor	06/06/2022
11	Ms. Flora lesan	Sponsor	06/06/2022
12	Mr. David rono	Member - Community	06/06/2022
13	Pascaline chepkorir	MemberSpecial Needs	06/06/2022
14	Stacy chepngeno	Rep Students	06/06/2022

KAPLELACH SECONDARY SCHOOL

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

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.

KAPLELACH SECONDARY SCHOOL

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

R e f:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mrs. Valerie Mandenya Munyeti 2.Mr. Nathan Ondengi 3.Mr. Juliu Rotich 4.Mr. Joel Metet	chairperson secretary vice chair PA chair	3 out of 3 3 out of 3 2 out of 3 2 out of 3
2	Audit Committee	1.Mr. Paul Nyatogo 2.Mr. Julius Tanui 3.Mrs. Lily Chesile 4.Ms. Flora Chebet	Chairman Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance,procurement and general purposes Committee	1.Mr. Alexander Metet 2.Mr. Julius Tonui 3 Lily Chesilei 4.Flora Chebet	Chairperson Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1.Ms. Fanice Cherotich 2. Mr. David Korgoren 3. Mr.Evans Kiptoo 4. Julius Rotich	Chairperson Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1.Mr. Alexander Metet 2.Julis Tonui 3.Lily Chesilei 4.Mr. Paul Nyatogo	Chairperson Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
	Discipline and welfare Committee	1.Mr. Benard Rono 2.Mr. Nathan Ondengi 3.Mr. Julius Rotich 4.Mr. Evans Kiptoo 5.Mr. Joel Metet	Chairperson Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
7	Adhoc Committee (if any during the year)	1. 2. 3. 4.		

KAPLELACH SECONDARY SCHOOL

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

(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	MR. NATHAN ONDENGI	TSC No.353367
2	Deputy Principal	MRS. ELIZEBA TUWEI	TSC No.450419
3	School Bursar	MR. SAMWEL KORIR	Id: 27879415
4	Other (specify)		

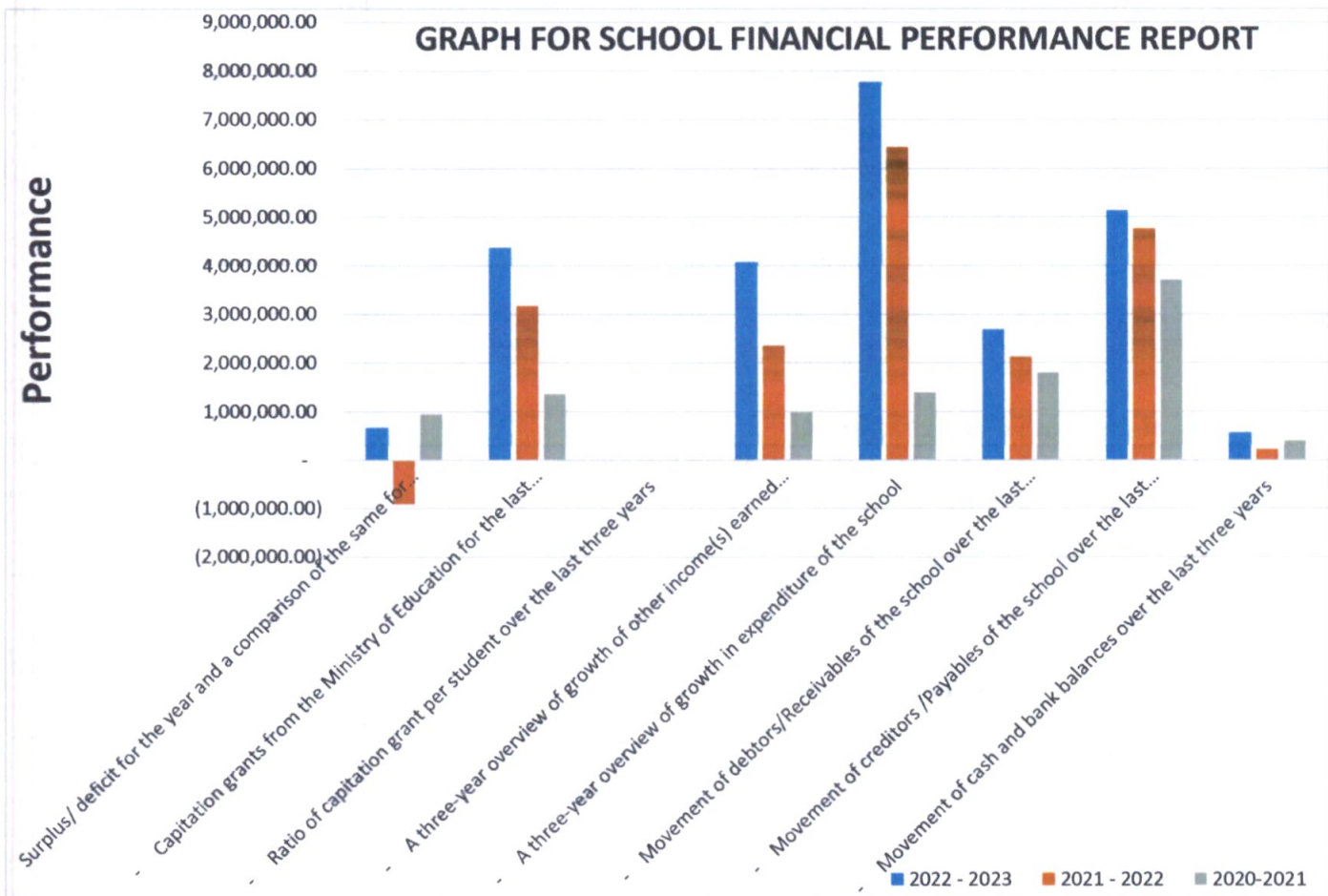
KAPLELACH SECONDARY SCHOOL

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

II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

The following is a table summary report of the performance of the school

a) Financial performance:	2022 - 2023	2021 - 2022	2020-2021
- Surplus/ deficit for the year and a comparison of the same for the last three years	673,012.55	(917,713.00)	948,174.95
- Capitation grants from the Ministry of Education for the last three years	4,362,035.75	3,165,646.20	1,357,449.95
- Ratio of capitation grant per student over the last three years	16,777.06	12,175.56	7,712.00
- A three-year overview of growth of other income(s) earned by the school.	4,078,324.00	2,346,680.00	982,644.00
- A three-year overview of growth in expenditure of the school	7,767,347.20	6,430,039.20	1,391,919.00
- Movement of debtors/Receivables of the school over the last three years	2,683,693.00	2,120,753.00	1,803,948.00
- Movement of creditors /Payables of the school over the last three years	5,126,074.20	4,754,565.20	3,691,970.00
- Movement of cash and bank balances over the last three years	566,082.10	219,500.55	391,423.35



KAPLELACH SECONDARY SCHOOL

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

II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (CONTINUED)

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

	2022 - 2023	2021 - 2022	2020-2021
b) Teacher Student ratio:			
The teacher to student ratio	1:33	1:33	0
Number of teachers recruited and posted to the school within the year	-	-	-
Number of teachers that were transferred/ retired during the period	1	1	0
Number of teachers employed by TSC	8	8	0
Number of teachers employed by BOM.	4	4	0
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS/shortage of teachers	NO. OF Teachers		
MATHS -1	2	2	0
ENGLISH - 1	2	2	0
KISWAHILI -1	2	2	0
CHEMISTRY - 2	0	0	0
PHYSICS - 1	2	2	0
BIOLOGY - 2	1	1	0
HISTORY - 0	2	2	0
CRE - 0	1	1	0
AGRICULTURE - 0	1	1	0
BUSINESS STUDIES - 0	0	0	0
GEOGRAPHY - 0	1	1	0
COMPUTER STUDIES - 0	0	0	0
c) Mean score in the 2021 KCSE:			
performance of the school for each over the last three years	-	-	-
No. of students that have since transitioned to institutions of higher learning.	25	25	0
Mean score	6.8	6.8	
comment on improvement or otherwise as compared to the school's set score.	+0.8	+0.8	
set score of c and above		C-	
d) Number of Candidates in the 2021 KCSE:			
Number of candidates sitting for KCSE over the last three years.	41	41	45
e) Capacity of the school:14			
Number of students in the school	403	260	176
Dormitories	0	0	-
Dinning hall,	-	-	-
laboratories,	2	2	1
Toilets (DOORS)	9	9	9
Land with legal ownership(Aquired from	2.39acres	1.14acres	1.14acres
Other amenities. Need for 1. Classrooms 2. Lockers 3. Toilets			

KAPLELACH SECONDARY SCHOOL

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

a) Development projects carried out by the school:

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

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Restructuring and renovation of 3 class rooms.	M&I FUNDS	ONGOING ROOF LEVEL	870,000.00	636,000.00	SEPT..2024
TOTALS			870,000.00	636,000.00	

Nathan Oudengi

School Principal

Nathan

THE PRINCIPAL
KAPLELACH SECONDARY SCHOOL
P. O. Box 46-20404, NDANAI
DATE:..... SIGN:.....

01/08/2024.

KAPLELACH SECONDARY SCHOOL

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

3. 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 *Kaplelach Secondary 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.

..... *J B O L*
Name: *JULIES KIPRONO ROTICH*

Designation: Chairman, School Board of Management

Date: *11/8/2024*

..... *Kullter*
THE PRINCIPAL
KAPLELACH SECONDARY SCHOOL
P. O. Box 46-20404, NDANAI

Name: DATE:..... SIGN:.....

Designation: School Principal & Secretary to Board of Management

Date: *01/08/2024*

..... *[Signature]*

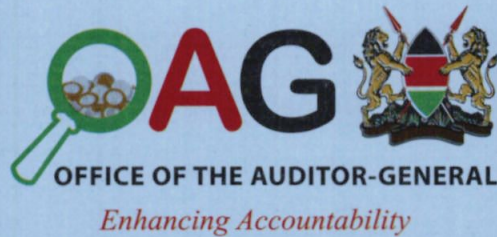
Name: *KIPROTICH KORIR*

Designation: Bursar/ Finance Officer

Date: *01/08/2024*

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 KAPLELACH SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – BOMET COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kaplelach Secondary School – Bomet County set out on Pages 1 to 15, which comprise 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 statement of budgeted versus actual amounts for the period

then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kaplelach Secondary School – Bomet County as at 30 June, 2023 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Amounts and Balances in the Report and Financial Statements

Review of records provided revealed that the amounts and balances reflected in the report and financial statements were not supported by detailed ledgers or trial balance. The basis of the amounts and balances disclosed could therefore not be established.

In the circumstances, the accuracy and completeness of the amounts and balances disclosed in the report and financial statements could not be confirmed.

2. Inconsistent Student Enrollment Data

Review of records provided for audit revealed that there were discrepancies between the data in the County Director of Education (CDE), National Education Management Information System (NEMIS) and School records relating to the enrolment of students. During the financial year 2022/2023, the NEMIS reported a total number of 366 students while the records from the County Director of Education had 401 students. The enrolment record provided by the Kaplelach Secondary School indicated a total of 403 students, which resulted in variance as analyzed below:

Period	Account	NEMIS	Amount Kshs.	Capitation	Physical Count	Variance	Total Variance Kshs.
July 2022	Operation	272	763,365	2,807	281	9	25,258
	Tuition	272	216,580	796	281	9	7,166
September 2022	Operation	274	853,302	3,114	281	7	21,800
	Tuition	274	245,573	896	281	7	6,274
January 2023	Operation	274	850,611	3,104	403	129	400,470
	Tuition	274	164,948	603	403	129	77,733
April 2023	Operation	366	1,079,828	2,950	403	37	109,163
	Tuition	366	157,929	432	403	37	15,966
			4,332,136				663,830

In the circumstances, the effectiveness, accuracy and consistency of the student enrollment could not be confirmed and Kshs.663,830 was not funded to the students who were learning in the institution.

3. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of financial assets and liabilities reflects accounts receivable balance of Kshs.2,683,693 as disclosed under Note 13 of the financial statements. Included in the balance is Kshs.1,928,613 in respect of fee arrears for the previous year and prior periods of over three years. However, Management did not maintain student's debtors' statements as well as debtors' ledger schedule reflecting all the outstanding fees and their aging analysis. In addition, Management did not provide evidence of the efforts made to recover the mentioned student debtors.

In the circumstances, the accuracy and recoverability of accounts receivables balance of Kshs.2,683,693 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Payables Balance

The statement of financial assets and financial liabilities and Note 14 to the financial statements reflects account payables balance of Kshs.4,991,074 which includes trade creditors balance of Kshs.4,898,859. However, trade creditors balance of Kshs.3,199,360 relate to the prior periods of over three years. However, the detailed schedules were not provided and plans on settlement of these payables was not provided.

In the circumstances, the accuracy and completeness of the long outstanding payables balance of Kshs.4,991,074 could not be confirmed.

5. Unsupported Stock/Inventories Balance

Management disclosed Kshs.735,241 as the value of inventory as at the close of the year on 30 June, 2023 in the financial statements. However, the stock take report was not provided in respect of the same. Further, no detailed records were maintained to show the level of stock at the beginning of the year, purchased during the year, issued during the year and balance as at the end year as required by reporting template.

In the circumstances, the accuracy and completeness of stock/inventory balance could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kaplelach Secondary School – Bomet County 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of the Financial Statements

Management submitted the report and financial statements for audit on 5 June, 2024 six (6) months after the statutory date. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

Review of records revealed that Management transferred co-curricular funds totalling to Kshs.102,500 to Kenya Secondary School Heads Association a private entity that is not subject to the Public Finance Management Act, 2012 or any other public finance regulations. The funds were vired from boarding account. KESSHA is a welfare organization that draws its membership from School Principals only.

In the circumstances, the authenticity of the payment of Kshs.102,500 could not be confirmed and Management was in breach of the law.

3. Irregular Payment of Labour Costs on Constructions

During the year under review, Management made payments totalling Kshs.1,238,000 in respect of labour charges on restructuring and expansion of three (3) classrooms. However, review of the project files revealed that there was no tendering process that was done, the project was directly awarded to the contractor and the suppliers without competitive bidding. There was no Notification of award, bills of quantities, acceptance, and professional opinion issued contrary to the provisions of Public Procurement and Asset Disposal Act, 2015.

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

4. Lack of Fixed Asset Register

Annex 2 – Summary of fixed assets register indicates the institution has in its possession Land, Building and Structures, Motor Vehicles, office equipment, Furniture and Fittings, ICT Equipment, tools and apparatus, textbooks totaling to Kshs.10,413,500. However, the school has not prepared fixed Assets register to record all the assets in its possession in terms of the year of acquisition, location, identification number and amount contrary to Regulation 139 (1) of the Public Finance Management (National Government) Regulations, 2015 which provides that the accounting officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; movement and conditions of assets can be tracked; and stock levels are at an optimum and economical level.

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

5. Lack a School Improvement Plan

During the year under review, the School did not prepare a school improvement plan as required by Section 2.2. of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds.

In the circumstances, Management was in breach of the Ministry guidelines.

6. Non-Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

Even though the school operated with a duly constituted board for which the appointment letters were provided, the Board of Management members were paid allowances at a rate of Kshs.4,000 for the chair and Kshs.2,000 for the other members the basis of which could not be ascertained as there were no board resolutions approving the rates of allowances.

In the circumstances, Management was in breach the law.

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

REPORT ON THE 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 Approved ICT Policy

Review of the school ICT environment revealed that there was no formal approved ICT policy in place. Further, the School does not have a data security and disaster recovery plan in place. In addition, Management did not provide an ICT organization structure for audit review.

In the circumstances, the security and reliability of the School's data including the management information system could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

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

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

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

Responsibilities of Management and The 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 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 an 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.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 January, 2025

KAPLELACH SECONDARY SCHOOL

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

5. 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	794,529.50	613,201.00
Government grants for operations	2	2,327,406.25	2,552,445.20
Government Grants for infrastructure	3	1,240,100.00	2,072,080.00
School fund income- parents' contributions	4	3,607,599.00	0.00
Miscellaneous incomes	5	0.00	0.00
Total Receipts		7,969,634.75	5,509,580.20
Payments			
Tuition	6	850,454.00	603,844.00
Operations	7	2,851,047.00	1,692,305.00
Infrastructure	8	441,230.00	545,652.00
Boarding and school fund	9	3,480,322.00	2,022,196.00
Total Payments		7,623,053.00	4,863,997.00
Surplus/Deficit		346,581.75	(645,583.20)

The school financial statements were approved on 30/06/2023 and signed by:

..... J. R. O. L. Nathan Oudengi KIPROTICH KORIR
 Name: JOLIE KIPROTICH ROTICH Name: Nathan Oudengi Name: KIPROTICH KORIR
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Date: 1/8/2024 Date: 01/08/2024 Date: 01/08/2024

KAPLELACH SECONDARY SCHOOL

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

6. 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	10	557,273.10	212,340.55
Cash balances	11	8,809.00	7,160.00
Short term investments	12		
Total cash and cash equivalent		<u>566,082.10</u>	<u>219,500.55</u>
Account's receivables	13	2,683,693.00	2,120,753.00
Total financial assets		<u>3,249,775.10</u>	<u>2,340,253.55</u>
Financial liabilities			
Accounts payables	14	4,991,074.20	4,754,565.20
Net financial assets		<u>(1,741,299.10)</u>	<u>(2,414,311.65)</u>
Represented by			
Accumulated fund b/fwd	15	(2,414,311.65)	(1,496,598.65)
Surplus/deficit for the year		673,012.55	(917,713.00)
Net financial position		<u>(1,741,299.10)</u>	<u>(2,414,311.65)</u>

The school's financial statements were approved on 30/06/2023 and signed by:

DROL

Name: JULIUS KIPRONO ROTICH
Chair BOM

Date: 1/8/2024

Nathan Ondengi

Name: Nathan Ondengi
School Principal/ Secretary to BOM

Date: 01/08/2024

THE PRINCIPAL
KAPLELACH SECONDARY SCHOOL
P. O. Box 46-20404, NDANAI
DATE:..... SIGN:.....

KIPROTICH KORIR

Name: KIPROTICH KORIR
Bursar/ Finance Officer

Date: 01/08/2024

KAPLELACH SECONDARY SCHOOL

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

7. 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		794,529.50	613,201.00
Government grants for operations		2,327,406.25	2,552,445.20
Government grants for infrastructure		1,240,100.00	0.00
School fund income- parents contributions/ fees		3,607,599.00	2,072,080.00
Other income		0.00	0.00
Total receipts		7,969,634.75	5,237,726.20
Payments			
Cash outflows for tuition		850,454.20	603,844.00
Cash outflows for operations		2,851,047.00	2,237,957.00
Cash out flows Boarding/lunch and school fund payments		3,480,322.00	2,022,196.00
Total payments		7,181,823.20	4,863,997.00
Net cash inflow/outflow from operating activities		787,811.55	373,729.20
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets – Classroom Constructed		(441,230.00)	(545,652.00)
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(441,230.00)	(545,652.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		346,581.55	(171,922.80)
Cash and cash equivalent at beginning of the FY		219,500.55	391,423.35
Cash and cash equivalent at end of the FY		566,082.10	219,500.55

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

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

The school's financial statements were approved on 30/06/2023 and signed by:

DR. J. K. KIPRON ROZICHA
 Name: JOLIES KIPRON ROZICHA
 Chair BOM
 Date: 1/8/2023

Nathan Oduku
 Name: Nathan Oduku
 School Principal/ Secretary to
 BOM
 Date: 01/08/2024
THE PRINCIPAL
 KAPLELACH SECONDARY SCHOOL
 P. O. Box 46-20404, NDANAI
 DATE:..... SIGN:.....

KIPROTICH KORIR
 Name: KIPROTICH KORIR
 Bursar/ Finance Officer
 Date: 01/08/2024

KAPLELACH SECONDARY SCHOOL

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

8. 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	Budget utilization difference	% Of Utilization
		a	b	c=a+b	D	e=c-d	
		Kshs	Kshs	Kshs	Kshs	kshs	Kshs
Receipts							
<i>(1) Capitation Grant on Tuition</i>							
Teaching / Learning Materials	4	650,000.00	-	650,000.00	794,529.50	(144,529.50)	122.24
TOTAL		650,000.00	-	650,000.00	794,529.50		144,529.50
<i>(2) Capitation Grant on Operations</i>							
Repairs And Maintenance	4	1300000.00	(150.00)	-	-	-	-
Local Transport / Travelling		-	-	1,299,850.00	1,236,400.00	63,450.00	95.12
Other vote heads	10	2,350,000.00		2,350,000.00	2,331,106.25	18,893.75	99.2
TOTAL		3,650,000.00	(150.00)	3,649,850.00	3,567,506.25	82,343.75	97.74
<i>3) FDSE for infrastructure</i>							
<i>(4) Fees Charged on Parents</i>							
Personnel Emoluments		142,400.00	-	142,400.0	-	142,400	-
Repairs And Maintenance		423,610	-	423,610	-	423,610	-
Local Transport / Travelling		208,000	-	208,000	-	208,000	-
Electricity And Water		8,750.00	-	8,750.00	-	8,750.00	-
Administration Costs		63,390.00	-	63,390	-	63,390.00	-
Fee On Boarding Equipment and Stores		3,400,000.00	-	3,400,000.00	3,323,244.00	76,756.00	97.74
<i>5) Miscellaneous Income</i>							
TOTAL INCOME		4,246,150.00	-	3,400,000.00	3,323,244.00	922,906.00	97.74
<i>(6) Expenditure For Tuition</i>							
Teaching / Learning Materials		650,000	(500,000.00)	150,000.00	133,366.20	16,633.80	88.91

KAPLELACH SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	a	b	c=a+b	D	e=c-d	
	Kshs	Kshs	Kshs	Kshs	kshs	Kshs
TOTAL	650,000	(500,000.00)	150,000	133,366.20	16,633.80	88.91
<i>(7) Expenditure For Operations</i>						
Repairs, Maintenance & Improvements	1,300,000.00		1,300,000.00	1,300,000.00	2,600,000	100
Other vote heads	2,350,000.00	(350,000)	2,000,000	1,828,087.00	3,828,087.00	91.40
TOTAL INCOME	3,650,000	(350,000)	3,300,000	3,128,087.00	6,428,087.00	94.79
(8) EXPENDITURE FOR SCHOOL FUND						
Personal emoluments	142,400.00	-	142,400	142,400.00	-	--
Repairs, maintenance and improvement	423,610.00	-	423,610.00	423,610.00	-	100.00
Local transport/travelling	208,000.00	-	208,000.00	208,000.00	-	100.00
Electricity, water conservancy	8,750.00	-	8,750.00	8,750.00	-	100.00
Medical expenses	-	-	-	-	-	-
Administration costs	63,390.00	-	63,390.00	63,390.00	-	-
Boarding equipment's and stores	3,400,000	-	-	-	-	-
Expenditure for income generating activity	650,000	(500,000.00)	150,000	133,366.20	16,633.80	88.91
Insurance costs						
TOTALS	4,246,150.00	(500,000)	2,900,000	2,589,760.0	310,240.00	89.30

KAPLELACH SECONDARY SCHOOL

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

9. 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

KAPLELACH SECONDARY SCHOOL

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

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.

KAPLELACH SECONDARY SCHOOL

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

10. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Teaching / Learning Materials	794,529.50	613,201.00
Total	794,529.50	613,201.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Repairs And Maintenance		306,000.00
Other Vote Heads (specify)*	2,327,406.25	2,246,445.20
Total	2,327,406.25	2,552,445.20

**Include others as per MOE circulars*

3 Operation Grants for infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Maintenance & Improvement	1,240,100.00	
Total	1,240,100.00	

4 School Fund Income -Parents Contribution/Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Fee on Boarding Equipment and Stores	3,607,599.00	
Total	3,607,599.00	2,346,680.00

KAPLELACH SECONDARY SCHOOL

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

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

5 Miscellaneous Incomes

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Total		

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

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

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

Notes to the Financial Statements (continued)

6 Tuition

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Teaching / Learning Materials	1,136,731.20	1,069,440.20
Bank Charges	2,088.00	1,344.00
Total	1,138,819.20	1,070,784.20

7 Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Administration Cost		252.00
Repairs And Maintenance & Improvements		742,650.00
Activity Expenses	224,960.00	
Others Vote heads (specify)	2,626,087.00	2,379,157.00
Total	2,851,047.00	3,122,059.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs

KAPLELACH SECONDARY SCHOOL

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

Construction of classrooms --Materials	310,000.00	
Construction of classrooms -- Labour	130,000.00	
Bank charges	1,230.00	
Total	441,230.00	

9 Boarding And School Fund

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	142,400.00	0
Repairs And Maintenance & Improvements	423,610.00	237,900.00
Local Transport / Travelling	208,000.00	5,600.00
Electricity And Water	8,750.00	6,400.00
Administration Costs	63,390.00	16,552.00
Bank Charges	2,207.00	0
Fee On Boarding Equipment and Stores	2,631,965.00	1,970,744.00
Others (specify)		
Total	3,480,322.00	2,237,196.00

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

KAPLELACH SECONDARY SCHOOL

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

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022 - 2023	2021 - 2022
	Active/Dormant		Kshs	Kshs
Tuition Account	ACTIVE	1170919871	7,559.25	63,483.95
Operations Account	ACTIVE	1170919766	346,652.95	72,293.70
School Fund Account/Boarding	ACTIVE	1178202755	200,751.90	75,123.90
CDF Account	ACTIVE	1136771603	0.00	0.00
Infrastructural Account	ACTIVE	1264633742	2,309.00	1,439.00
Total			557,273.10	212,340.55

11 Cash In Hand

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Notes and Coins	8,809.00	7,160.00
Total	8,809.00	7,160.00

12 Short Term Investments

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Cooperative Shares	N/A	
Treasury Bills	N/A	
Fixed Deposit accounts	N/A	
Other Investments	N/A	
Total	N/A	

KAPLELACH SECONDARY SCHOOL

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Fees Arrears	2,683,693.00	2,120,753.00
Total	2,683,693.00	2,120,753.00

13 b Ageing Analysis of Accounts Receivable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	755,080.00	28%	343,295.00	17%
Between 1 - 2 years	151,155.00	6%	432,974.00	20%
Between 2-3 years	432,974.00	16%	0	%
Over 3 years	1,344,484.00	50%	1,344,484.00	63%
Total (should tie to note 13 a)	2,683,693.00	100%	2,120,753.00	100%

14 Accounts Payable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,898,859.20	4,712,360.20
Prepaid Fees	92,215.00	42,205.00
Total	4,991,074.20	4,754,565.20

KAPLELACH SECONDARY SCHOOL

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

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,699,499.00	33%	1,570,390.20	34%
Between 1- 2 years	57,390.20	5%		%
Between 2-3 years	0	%		%
Over 3 years	3,141,970.00	62%	3,141,970.00	66%
Total (should tie to note 14)	4,898,859.20	100%	4,712,360.20	100%

15 Fund Balance Brought Forward

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Bank Balances	212,340.55	324,924.35
Cash Balances	7,160.00	66,499.00
Short Term Investments	0.00	0.00
Receivables	2,120,753.00	1,803,948.00
Payables	(4,754,565.20)	(3,691,970.00)
Total	(2,414,311.65)	(1,496,598.65)

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Bank Loans	N/A	
Outstanding Leases	N/A	
Hire Purchase	N/A	
Gratuity And Leave Provision	N/A	
Others (specify)	N/A	
Total		

KAPLELACH SECONDARY SCHOOL

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

17 Biological assets

Description	Numbers	2022 - 2023	2021 - 2022
		Kshs	Kshs
Trees	30	30,000.00	20,000.00
Total	30	30,000.00	20,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

Other important disclosure notes

19 Stock/ Inventory

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Food stuffs	605,078.00	395,078.00
Lab consumables	130,163.00	1,350,000.00
Construction Materials	-	(1,140,000.00)
TOTALS	735,241.00	605,078.00

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

20 Progress On Follow Up Of Auditor Recommendations

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

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

Nathan Ondengi
 Sign and Date 01/8/2024
 Principal

Nathan Ondengi
 THE PRINCIPAL
 KAPLELACH SECONDARY SCHOOL
 P. O. Box 46-20404, NDANAI
 DATE:..... SIGN:.....

KAPLELACH 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	2022 - 2023	2021 - 2022	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Matjack Constsuction and supplies	870,000.00	31/03/2023	625,000.00	245,000.00		
Sub-Total			625,000.00	245,000.00		
Sub-Total			625,000.00	245,000.00		
Grand Total			625,000.00	245,000.00		

Ngũgĩ
01/08/2023
THE PRINCIPAL
KAPLELACH SECONDARY SCHOOL
P. O. Box 46-20404, NDANAI
DATE:..... SIGN:.....

KAPLELACH 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) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	1,084,500.00	125,000.00		1,209,500.00
Buildings And Structures	6,550,000.00	870,000.00		7,420,000.00
Office Equipment, Furniture And Fittings	1,041,000.00			1,041,000.00
Textbooks	32,000.00	-		32,000.00
ICT Equipment	148,500.00	-		148,500.00
Tools And Apparatus	462,500.00	-		462,500.00
Other Machinery And Equipment(generator)	-	100,000.00		100,000.00
Total	9,318,500.00	1,699,000.00		10,413,500.00

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

Walter
01/08/2024
THE PRINCIPAL
KAPLELACH SECONDARY SCHOOL
P. O. Box 46-20404, NDANAI
DATE:..... SIGN:.....

KAPLELACH 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) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	1,084,500.00	125,000.00		1,209,500.00
Buildings And Structures	6,550,000.00	870,000.00		7,420,000.00
Office Equipment, Furniture And Fittings	1,041,000.00			1,041,000.00
Textbooks	32,000.00	-		32,000.00
ICT Equipment	148,500.00	-		148,500.00
Tools And Apparatus	462,500.00	-		462,500.00
Other Machinery And Equipment(generator)	-	100,000.00		100,000.00
Total	9,318,500.00	1,699,000.00		10,413,500.00

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

Handwritten signature
07/08/2023