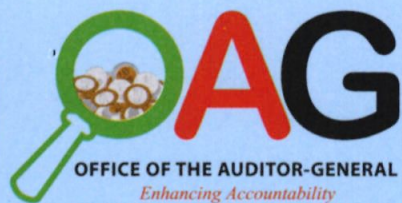


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED
BY:

HON. MARIAMU KITANY
ON BEHALF OF LOM

CLERK-AT
THE-TABLE:

KESTER NGONYO

KIROBON GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

NAKURU COUNTY



KIROBON GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2025

Transitional Financial Statements Prepared 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
E.W.C	Electricity, Water & Conservancy
L.T.T	Local Transport & Travelling
P.E	Personal Emoluments

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 Nakuru County, Rongai Sub-County.

The school was initially registered in 1988 under registration number **GPA/A/8606/10** and has its registration done again in the year 2010 under registration number **PU/S/3/9212/11**. In the year 2024 it was registered again under registration number **32S30000318**.

currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 770 number of students as at 30 June 2025. It has 6 streams and 41 teachers of which 5 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	Dr. Rev. William Kipkoros	Chairman/Sponsor	23/5/2022
2	Mrs. Teresa J. Sogomo	Secretary - Principal	23/5/2022
3	Mr. James Komen	Member	23/5/2022
4	Mr. Wilson Kamau	Member	23/5/2022
5	Rev. John Njuguna	Member	23/5/2022
6	Mrs. Caroline Kibor	Member	23/5/2022
7	Mr. John Daniel Kirui	Member	23/5/2022
8	Mr. Samson Nyagaka	Member – Rep CEB	23/5/2022
9	Mrs. Sophia Kipkech	Member Rep Teachers	23/5/2022
10	Mr. John Baranga	Member	23/5/2022
11	Mr. Johana Mutai	Member	23/5/2022
12	Christine Keter	Sponsor	23/5/2022
13	Sophie T. Jebichii	Sponsor	23/5/2022
14	Mrs. Elizabeth Gachingiri	Member - Community	23/5/2022
15	Mr. Patrick Rotich	Member Special Needs	23/5/2022
16	Alicia Keyz	Rep Students	23/5/2022

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	DR.Rev.William kipkoros	B.O.M Chairman	3 Out of 3
		Mrs. Teresa J. Sogomo	Principal	3 out of 3
		Mr.Patrick Rotich	Member	3 Out of 3
		Mrs.Elizabeth Gachingiri	Member	3 Out of 3
2	Audit Committee			
3	Finance,procurement and general purposes Committee	Christine Keter	Chairperson	1 Out of 1
		Elizabeth Gachingiri	Member	1 Out of 1
		Patrick Rotich	Member	1 Out of 1
		Wilson Kamau	Member	1 Out of 1
4	Academic Committee	James Komen	Chairperson	1 Out 1
		Sophie Jebichii	Member	1 Out of 1
		John Kirui	Member	1 Out of 1
		Sophie Kipkech	Member	1 Out of 1
5	Development Committee	Mr. Patrick Rotich	Chairperson	3 Out of 3

		Monica Bett	Secretary	3 Out of 3
		Dr. Rev. William Kipkoros	Member	3 Out of 3
		Mrs, Teresa J. Sogomo	Member	3 Out of 3
6	Discipline and welfare Committee	Johana Mutai	Chairperson	
		Sophia Kipkech	Member	
		Caroline Kibor	Member	
		Elizabeth Gachingiri	Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30 June, 2025 the School's day-to-day management was under the following persons:

Ref :	Designation	Name	Identification
1	Principal	Mrs. Teresa J. Sogomo	348472
2	Deputy Principal	Monica C. Bett	364936
3	School Bursar	Rael J. Kogei	

(e) Schools contacts

Post Office Box: 19566 -20100, NAKURU
 Telephone: 0722 375 704
 E-mail: kirobongirlsec@gmail.com

(f) School Bankers

Name of Bank: Kenya Commercial Bank
 Branch : Nakuru Main
 Postal Address. 18-20100, NAKURU.

(g) Independent Auditors

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

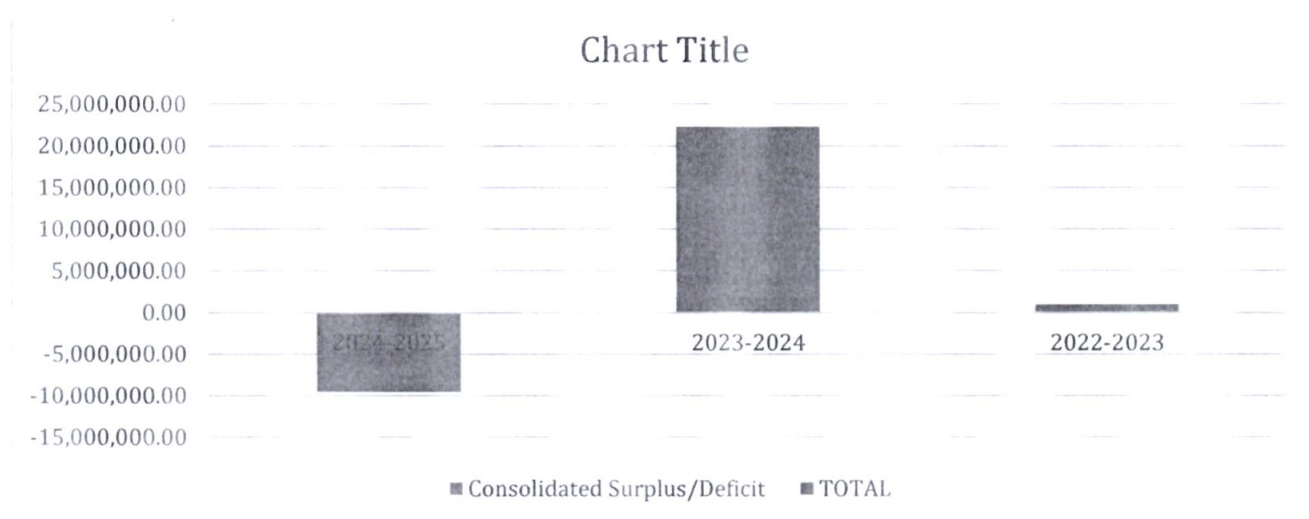
3. Summary Report of Performance of The School

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

a) Financial performance:

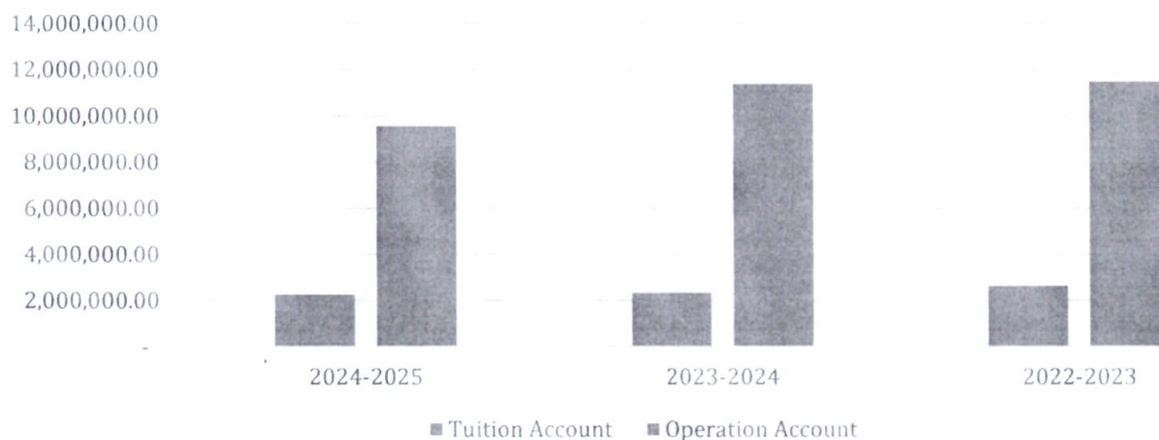
Surplus/ deficit for the year and a comparison of the same for the last three years

SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
	Consolidated Surplus/Deficit	(4,791,351.29)	11,158,641.00	480,161.00
	TOTAL	(4,791,351.29)	11,158,641.00	480,161.00



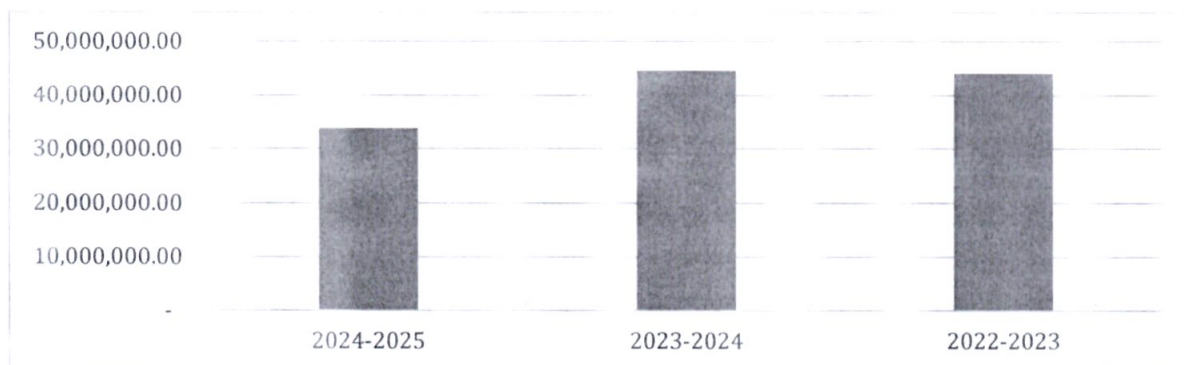
Capitation grants from the Ministry of Education for the last three years

SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
1	Tuition Account	2,259,455.60	2,338,763.00	2,642,674.00
2	Operation Account	9,550,671.70	11,375,573.00	11,484,939.00
	Total	11,810,127.30	13,714,336.00	14,127,613.00



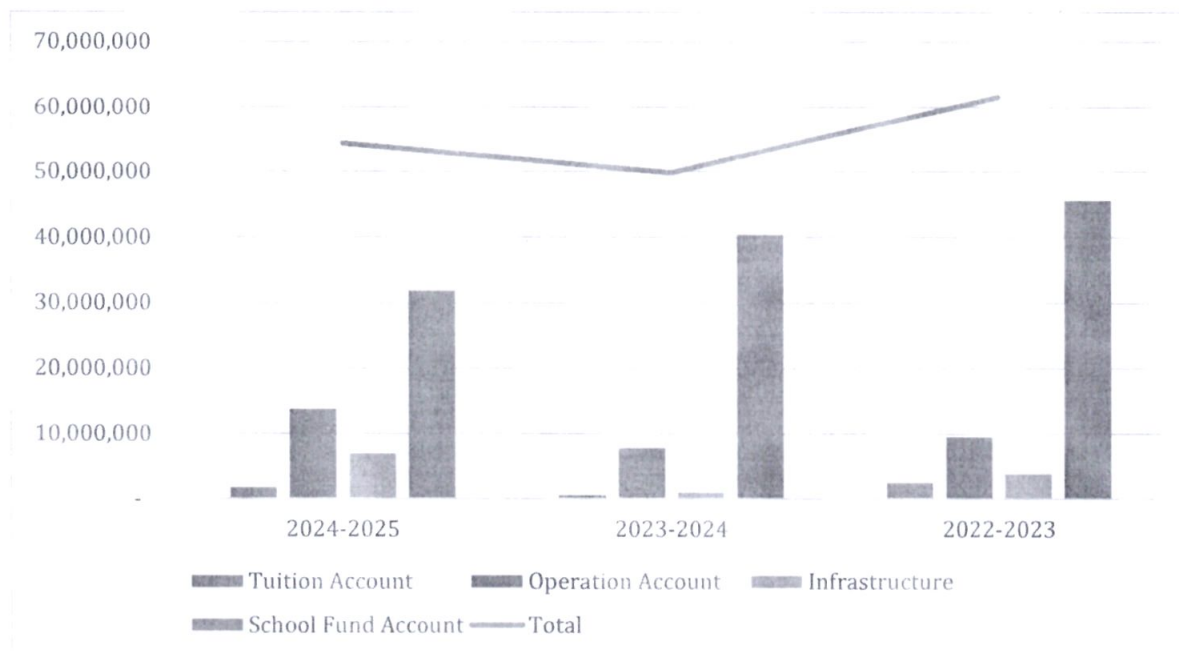
A three-year overview of growth of other income(s) earned by the school.

SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
1	School Fund account	33,864,096.50	44,562,448.00	44,093,898.00



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

SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
1	Tuition Account	1,734,687	529,731	2,499,774
2	Operation Account	13,729,046	7,845,127	9,491,840
3	Infrastructure	6,973,290	994,062	3,894,450
4	School Fund Account	31,815,952	40,442,423	45,690,286
	Total	54,252,975	49,811,343	61,576,350



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

SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
1	Debtors	15,781,571	16,651,227	13,156,162
2	Creditors	1,745,170.00	1,026,403.00	3,165,234.00



b) Teacher Student ratio:

<i>Teacher-to-student ratio</i>	1:19
<i>Number of teachers recruited and posted to the school within the year</i>	1
<i>Number of teachers that were transferred</i>	1
<i>Retired during the period</i>	2
<i>Number of teachers employed by TSC</i>	1
<i>Number employed by BOM</i>	5
CBE	49
Shortage	15
T.S.C Teachers	36

c) The mean score in the 2024 KCSE:

YEAR	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	ENTRY	MEAN
2022	0	0	0	2	7	18	48	48	52	17	4	0	0	0	213	5.1
2023	0	0	1	4	19	34	58	58	45	10	1	0	0	0	221	5.5
2024	0	0	0	3	23	39	64	65	33	13	0	0	0	0	240	5.7

There was an improvement in the mean score of +0.2. The target was 6.8.

65 students went to the University and 175 to colleges.

d) Number of Candidates in the 2024 KCSE:

YEAR	2025	2024	2023
NO. OF CANDIDATES	222	240	221

e) The capacity of the school:

<i>Number of students in the school</i>	770
<i>Dining Hall</i>	1 capacity 1000 students
<i>Dormitories</i>	4 capacity 1000 students
<i>Laboratories</i>	5
<i>Washing Sinks</i>	119
<i>Taps</i>	24
<i>Toilets 130</i>	130

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
3 STOREYED NINE CLASSROOMS	M.I	ROOFING	5,012,351.00	5,461,860.00	2025/2026
SEPTIC TANK	M.I	COMPLETED		665,000.00	

SENIOR PRINCIPAL
KIROBON GIRLS' SENIOR SCHOOL

26 MAR 2026

P. O. Box 19566-20100, NAKURU

SIGN

School Principal

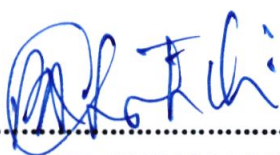
4. Statement of School Management Responsibility

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 KIROBON GIRLS HIGH SCHOOL accepts responsibility for the school's financial statements, which have been prepared on the Transitional 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, 2025, and of the school's financial position as at that date.



Name: DR. WILLIAM KIPKOROS, PhD

Designation: Chairman, School Board of Management

Date:

SENIOR PRINCIPAL
KIROBON GIRLS' SENIOR SCHOOL

26 MAR 2026

Name: MRS. TERESA J. SOGOMO

Designation: School Principal & Secretary to Board of Management

Date:



Name: RAE L J. KOGEI

Designation: Bursar/ Finance Officer

Date:

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 KIROBON GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - NAKURU 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 transitional IPSAS financial statements of Kirobon Girls High School set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of

Report of the Auditor-General on Kirobon Girls High School for the year ended 30 June, 2025 - Nakuru County

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 transitional financial statements present fairly, in all material respects, the financial position of Kirobon Girls High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Misstatement of Payments for Infrastructure

The statement of financial performance reflects infrastructure payments of Kshs.6,973,290 as disclosed in Note 8 to the financial statements. The amount includes Kshs.1,456,438, in respect of payments made to creditors during the period under review which relate to prior years' outstanding liabilities. Inclusion of the amount in the current year's infrastructure expenditure therefore overstates infrastructure expenses for the year under review.

In the circumstances, the accuracy of infrastructure payments amounts of Kshs.6,973,290 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.15,781,571 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.15,781,571 could not be confirmed.

3. Variances between Statement of Budgeted versus Actual Amounts and the Approved Budget

The statement of budgeted versus actual amounts reflects total receipts and expenditure budget of Kshs.45,701,250 against receipts and expenditure budget of Kshs.44,252,550 as per the budget provided for audit review, resulting in unexplained variance of Kshs.1,448,700.

In the circumstances, accuracy of the statement of budgeted versus actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kirobon 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 actual expenditure of Kshs.54,252,975 against actual receipts of Kshs.49,461,623, resulting in an over absorption of Kshs.4,791,352 or 10% of the actual receipts.

The over-utilization of funds was not explained.

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 effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Significant Exemptions in the PSASB Reporting Templates

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Matters

The Auditor General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes as follows:

No.	Year	Audit Issue
1	2023-2024	Variance in Tuition Payments Amount
2	2023-2024	Unsupported Boarding and School Fund Payments
3	2023-2024	Unsupported Accounts Receivables
4	2023-2024	Unsupported Payables
5	2023-2024	Lack of Updated Fixed Assets Register
6	2023-2024	Lack of Land Ownership Documents
7	2023-2024	Budgetary Control and Performance
8	2023-2024	Lack Of Professional Opinions and Contract Agreements
9	2023-2024	Delay in the Construction of Three Storey Building with Classrooms
10	2023-2024	Composition of Board Membership
11	2023-2024	Non-Deduction and Remittance of Pay as You Earn
12	2023-2024	Lack of a Fraud Policy
13	2023-2024	Lack of IT Strategic Plan and Committee
14	2023-2024	Lack of Internal Audit Function and Audit Committee
15	2023-2024	Effectiveness In Management of Textbooks

Other Information

The Board of Management is responsible for the Other Information set out on pages iii to xii which comprise of Key School Information and Management, Summary Report of Performance of the School, Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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 a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does 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 effect 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. Long Outstanding Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.15,781,571, in respect to fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivable balance of Kshs.11,204,996 representing approximately seventy-one percent (71%) of the total receivables which had been outstanding for more than one (1) year.

Further, review of the ageing analysis revealed that Kshs.9,919,136 of the outstanding receivables had remained unpaid for more than three (3) years. The amount relates to school fees arrears owed by students who had already left the school, thereby significantly reducing the likelihood of recovery. The continued recognition of these long-outstanding balances without evidence of recovery efforts or provision for doubtful debts raises concerns regarding the recoverability, accuracy and valuation of the receivables balance reported in the financial statements.

In the circumstances, recoverability of the accounts receivable could not be confirmed.

2. Late Transfer of Infrastructure Funds from Operations Account

The statement of financial performance reflects capitation grants for operations of Kshs.9,550,672 as disclosed in Note 2 to the financial statements. Included in this amount is maintenance and improvement funds of Kshs.2,771,000 which were to be transferred to the infrastructure account. However, review of bank statements revealed that the School transferred Kshs.552,000, which is twenty-six (26) days after receipt of capitation received on 9 May, 2025 for term 2, 2025.

In the circumstances, Management contravened the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

3. Under Funding of Government Grant for Tuition and Operations

The statement of financial performance reflects capitation grants for tuition and operations of Kshs.2,259,456 and Kshs.9,550,672 as disclosed in Note 1 and Note 2 to the financial statements respectively, totalling Kshs.11,810,128. During the financial year, NEMIS reported 996, 736 and 736 students while the enrolment records provided by the School

indicated 970, 766 and 765 for term 3 2024, term 1 2025 and term 2 2025 respectively, resulting in unexplained variances in enrollment of students as detailed below;

Term	Tuition capitation received (Kshs)	Operations capitation received (Kshs)	Total capitation received (Kshs)	Expected capitation as per school enrolment (Kshs)	Under- funding (Kshs)
Term 3	588,736	2,679,957	3,268,693	3,183,365	85,327
Term 1	1,209,248	4,968,449	6,177,697	6,429,498	(251,801)
Term 2	461,472	1,902,256	2,363,728	2,456,874	(93,146)
	2,259,456	9,550,662	11,810,117	12,069,737	(259,620)

In the circumstances, the School could have been under-funded by an amount of Kshs.259,620.

4. Irregularities in Procurement of Goods and Services

4.1 Irregularities in Tender Processes

The School advertised thirty-three (33) tenders for the financial period under review on 27 May, 2024 which attracted several bidders. Review of the tender documents and procurement proceedings revealed irregularities in the tender processes as detailed below;

- i. Whereas the tender notice indicated that the tenders were to be opened on 12 June, 2024, it was observed that the tender opening was instead conducted on 28 June 2024 without any documented addendum or amendments to the earlier notice to the bidders, contrary to section 75(3) of the Public Procurement and Assets Disposal Act, 2015 which outlines that, a procuring entity shall promptly provide a copy of the addendum to each person to whom the procuring entity provided copies of the tender documents;
- ii. The minutes of the tender evaluation committee were not signed by all the committee members, casting doubt on the authenticity and approval of the evaluation process, contrary to Section 80 (7) of the Public Procurement and Asset Disposal Act, 2015; which outlines that the evaluation report shall be signed by each member of evaluation committee.
- iii. The evaluation report did not declare the winning bidders for the various tenders referenced KGHS/01/24/2025 to KGH/28/24/25. Failure to declare the winning bidder was contrary to the provisions of Regulation 78(1)(h) of the Public Procurement and Asset Disposal Regulations, 2020 which asserts that; An evaluation report prepared under section 80(4) of the Act shall include recommendation to award the contract to the successful tenderer in accordance with section 86 of the Act.

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

4.2 Irregular Constitution of Tender Award Committee

Review of procurement records revealed that the tender award process was undertaken by a committee referred as 'Tender Award Committee' comprising only three (3) members with its sitting held on 2 July, 2024. The committee reviewed the evaluation report and recommended the award of various tenders referenced KGHS/01/24/2025 to KGH/28/24/25 to various suppliers. This however, contravenes Section 85 of the Public Procurement and Asset Disposal Act, 2015 which states that; subject to prescribed thresholds all tenders shall be evaluated by the evaluation committee of the procuring entity for the purpose of making recommendations to the accounting officer through the head of procurement to inform the decision of the award of contract to the successful tenderers.

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

4.3 Non-Compliance with Supplier Registration and Pre-qualification Procedures

Review of procurement records and the list of prequalified suppliers provided for audit revealed that the list of prequalified suppliers was exclusively generated from suppliers who participated in specific open tenders for the period 2024/2025. There was no evidence of a formal, standalone registration and pre-qualification process designed to categorize suppliers based on the entity's broader procurement needs. This was contrary to Section 57 of the Public Procurement and Asset Disposal Act (PPADA), 2015, which stipulates that the head of the procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs and submission of names shall be continuous and the registration list shall be updated periodically as prescribed in Regulations and in accordance with the Act.

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

4.4 Goods not Subjected to Inspection and Acceptance

The statement of financial performance reflects boarding and school fund payments amounting to Kshs.31,815,952 as disclosed in Note 9 to the financial statements. This amount includes Kshs.16,969,645 paid to various suppliers for supply and delivery of goods and services. However, inspection and acceptance committees were not appointed to ensure that the correct quantity of the goods was received and to ensure that the goods, works, or services met the technical standards as defined in the contract.

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

4.5 Payment for Security Services Without a Formal Contract

The statement of financial performance reflects payments for operations and boarding and school fund payments of Kshs.13,729,046 and Kshs.31,815,952 as disclosed in Notes 7 and 9 to the financial statements respectively. Review of payment vouchers and supporting documents in respect of the expenditure revealed that the institution made monthly payments amounting to Kshs.810,000 to a company for security services during

the year under review. A formal contract or agreement supporting the engagement of the security firm indicating the scope of services, duration of engagement, and agreed remuneration was however not provided for audit review.

In the circumstances, validity of the expenditure could not be confirmed.

4.6 Lack of an Approved Procurement Plan

The procurement plan provided for review was not countersigned by the Accounting Officer and approved by the Board as required by the Third Schedule to the Public Procurement and Asset Disposal Regulations, 2020, which requires that the procurement plan be signed by the Head of Procurement, countersigned by the Accounting Officer, and approved by the relevant tender/management board before implementation.

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

5. Irregular Transfer of funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of financial performance reflects payments for operations amount of Kshs13,729,046 and as disclosed in Note 7 to the financial statements which includes Kshs.747,050 transferred Rongai District School Heads Association (RDSSHA) under the Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial Management and internal control systems to manage the funds transferred by Schools.

In the circumstances, regularity of the funds transferred to KESSHA amounting to Kshs.747,050 could not be confirmed.

6. Failure to Deduct and Remit Statutory Deductions

During the year under review, examination of payroll records provided for audit revealed that three employees earned gross salaries exceeding Kshs.24,000, which falls within the taxable threshold. However, Pay as You Earn (PAYE) was not deducted from their salaries as required. In addition, Housing Levy was not deducted from the employees' gross salaries and the employer's corresponding contribution was also not remitted, contrary to the provisions of Section (2)(a) of the Income Tax Act states that subject to this Act, income upon which tax is chargeable under the Act is income in respect of gains or profits from (ii) any employment or services rendered, and Section 4(2)(a) of the Affordable Housing Act 2024 which states that the Levy shall be at the rate of one point five percent of the gross salary of an employee and Section 5(1)(b) which states that an employer shall remit an amount equivalent to the amount deducted under section 4(2)(a), to the collector.

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

7. Employees Retained in the Payroll beyond Mandatory Retirement Age

Review of payroll records provided for audit revealed that three (3) employees included in the payroll had exceeded the mandatory retirement age of sixty (60) years but were still drawing a salary from the institution. Management was in contravention of Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, May 2016 which states that all officers shall retire from the service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities and/or as may be prescribed by the government from time to time.

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

8. Non-Compliance with Law on Affirmative Action

Human resource records provided for audit indicated that the School had twenty-six (26) Board of Management employees, out of whom none of the employees was a person with disability, contrary to Section 13 of the Persons with Disability Act 2003, which states that the Council shall endeavor to secure the reservation of five percent of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

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

9. Stalled Construction of Classroom Block

The School commenced the construction of a two-storeyed classroom block on 27 April, 2022 at an estimated cost of Kshs.23,326,416. Review of project documents and physical inspection revealed that the construction of the classroom block had stalled for approximately two (2) years. The School had paid a total of Kshs.11,985,641 as at 30 June, 2025. However, as at the time of audit in March, 2026, the project had not been completed, and there was no evidence of ongoing works or a revised completion plan. The prolonged stalling of the project exposes the School to risks of cost escalation due to inflation and contract variations, deterioration of partially completed structures, loss of public funds without commensurate value, and continued congestion in classrooms, which may negatively affect the learning environment. Further, the percentage of completion of the project could not be ascertained as Management did not provide comprehensive project progress reports to support the status of the works.

In the circumstances, value for money on the Kshs.11,985,641 incurred on the project could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 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 effect(s) of the matter(s) 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. Lack of an Imprests Management System

The statement of financial performance reflects boarding and school fund payments amounting to Kshs.31,815,952 as disclosed in Note 9 to the financial statements. Included in this amount is Kshs.2,943,263 relating to local travelling and transport. Review of payment vouchers revealed payments totalling Kshs.2,358,263 in respect of allowances issued to teachers for official activities. But paid directly instead of being issued as imprests and subsequently surrendered and accounted for.

Further, Management had not established or documented an imprests management system to guide the issuance, utilization, surrender, and accountability of such funds. In addition, the rates used in determining the allowances paid to teachers were neither documented nor approved by the Board of Management.

In the circumstances, the effectiveness of the internal controls on imprests management could not be confirmed.

2. Weaknesses in Management of Assets

Review of the assets register provided for audit revealed that Management did not maintain an updated fixed assets register, with details of assets value, tag numbers and serial numbers. In addition, the School did not have land ownership documents in the form of title deeds to confirm legal ownership of the land on which the School is situated. Further,

In the circumstances, ownership, and proper management of the School's assets could not be confirmed.

3. Inefficiencies in Management of Textbooks

During the year under review, the School did not receive any textbooks from the Ministry of Education despite having an enrolment of seven hundred and sixty-six (766) students at the beginning of the 2025 calendar year, an indication that the School had not achieved the recommended 1:1 student-to-textbook ratio for instructional materials, which is required to support effective teaching and learning.

Further, review of book issuance and return records revealed that during the year, four hundred and ninety-four (494) textbooks were misplaced, while only ninety-two (92) were replaced, resulting in a net loss of four hundred and two (402) textbooks. This indicates weak enforcement of recovery measures for issued instructional materials.

In the circumstances, the inadequate provision of textbooks may compromise the quality and effectiveness of teaching and learning, as students may lack access to essential instructional materials and loss of public resources arising from failure to recover or replace textbooks issued to students, thereby weakening accountability over school assets.

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

Responsibilities of Management and Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Transitional International Public Sector Accounting Standards (Accrual 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 of 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 ISSAIs 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, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

6. Statement Of Financial Performance for the Year Ended 30 June 2025

Description Of Vote Head	Note	1 ST JULY 2024-2025	1 ST JULY 2023-2024
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,259,455.60	2,338,763
Government grants for operations	2	9,550,671.70	11,375,573
Government Grants for infrastructure	3	3,787,400.00	2,693,200
School fund income- parents' contributions	4	33,864,096.50	44,562,448
Miscellaneous incomes	5		
Total Receipts		49,461,623.80	60,969,984
Payments			
Tuition	6	1,734,686.75	529,731
Operations	7	13,729,046.39	7,845,127
Infrastructure	8	6,973,290.00	994,062
Boarding and school fund	9	31,815,951.95	40,442,423
Total Payments		54,252,975.09	49,811,343
Surplus/Deficit		(4,791,351.29)	11,158,641

The school financial statements were approved on 26/03/2025 and signed by:



Name: DR. WILLIAM
KIPKOROS PhD.

Chair BOM

Date:

SENIOR PRINCIPAL
KIROBON GIRLS' SENIOR SCHOOL
26 MAR 2025
Name: MRS. TERESA J.
P. O. BOX 19968-20100, NAKURU
SIGN: SOGOMO

School Principal/ Secretary
to BOM

Date:



Name: RAEL J. KOGEI

Bursar/ Finance Officer

Date:

7. Statement of Assets and Liabilities As At 30 June 2025

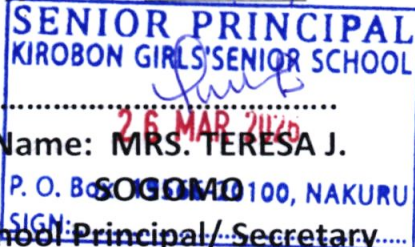
Description	Note	1 ST JULY 2024-2025	1ST JULY 2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,166,723.91	7,396,898
Cash balances	11	29,234.00	1,988
Short term investments	12	-	-
Total cash and cash equivalent		4,195,957.91	7,398,886
Account's receivables	13	15,781,571.00	16,651,227
Total financial assets (a)		19,977,528.91	24,050,113
Financial liabilities			
Accounts payables	14	1,745,170.00	1,026,403
Total Financial Liabilities (b)		1,745,170.00	1,026,403
Net financial assets (a-b)		<u>18,232,358.91</u>	<u>23,023,710</u>
Represented by			
Accumulated fund b/fwd	15	23,023,710.20	11,865,069.25
Surplus/deficit for the year		(4,791,351.29)	11,158,641
Net Assets		<u>18,232,358.91</u>	<u>23,023,710</u>

The school's financial statements were approved on 26/03/2025 and signed by:


 Name: DR. WILLIAM
 KIPKOROS, PhD.

Chair BOM

Date:


 Name: MRS. TERESA J.
 P. O. BOX 100, NAKURU
 School Principal/Secretary

to BOM

Date:


 Name: RAEL J. KOGEI

Bursar/ Finance Officer

Date:

8. Statement of Cash Flows for the Year Ended 30 June 2025

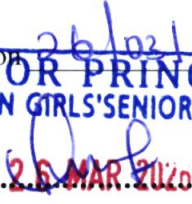
Description	Note	1 ST JULY 2024-2025	1 ST JULY 2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,259,455.60	2,338,763.00
Government grants for operations		9,550,671.70	11,375,573.20
Government grants for infrastructure		3,787,400.00	2,693,200.00
School fund income- parents contributions/ fees		34,851,282.50	41,067,383.00
Other income		0.00	
Total receipts		50,448,809.80	57,474,919.20
Payments			
Cash outflows for tuition		2,334,686.75	2,147,962.25
Cash outflows for operations		13,729,046.39	7,845,127.25
Cash outflows Boarding/lunch and school fund payments		32,071,152.95	40,963,022.75
Total payments		48,134,886.09	50,956,112.25
Net cash inflow/outflow from operating activities		2,313,923.71	6,518,806.95
Cash flow from investing activities			
Acquisition of assets		(5,516,852.00)	(994,062.00)
Proceeds from sale of Assets			0.00
Proceeds from investments		0.00	0.00
Purchase of investments			
Net cash inflow/outflows from investing activities		(5,516,852.00)	(994,062.00)
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		(3,202,928.29)	5,524,744.95
Cash and cash equivalent at beginning of the FY		7,398,886.20	1,874,141.25
Cash and cash equivalent at end of the FY		4,195,957.91	7,398,886.20

The school's financial statements were approved on 26/03/2025 and signed by:


 Name: DR. WILLIAM
 KIPKOROS PhD.

Chair BOM

Date:


 Name: MRS. TERESA J.
 P. O. Box 19566-20100, NAKURU
 SIGN: SOGOMO

School Principal/ Secretary
 to BOM

Date:


 Name: RAEL J. KOGEI

Bursar/ Finance Officer

Date:



9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30 June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Exercise books						
Laboratory equipments and apparatus						
Teaching/learning materials	2,250,000.00		2,250,000.00	2,259,455.60	(9,455.60)	100.42%
Library materials						
Internal exams						
Reference books						
Sub totals	2,250,000.00		2,250,000.00	2,259,455.60	(9,455.60)	100.42%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
EWC	1,692,750.00		1,692,750.00	1,079,908.86	612,841.14	63.80%
LT @T	846,750.00		846,750.00	539,954.42	306,795.58	63.77%
RMI	3,750,000.00		3,750,000.00	2,771,000.00	979,000.00	73.89%
Personal emolument	3,663,750.00		3,663,750.00	3,239,733.99	424,016.01	88.43%
Admin cost	846,750.00		846,750.00	539,954.43	306,795.57	63.77%
Activity	1,125,000.00		1,125,000.00	549,240.00	575,760.00	48.82%
Medical and insurance	1,125,000.00		1,125,000.00	830,880.00	294,120.00	73.86%
Sub totals	13,050,000.00		13,050,000.00	9,550,671.70	3,499,328.30	73.19%
<i>(3) FDSE FOR INFRASTRUCTURE</i>						
Maintenance and Improvement			0.00	3,787,400.00	(3,787,400.00)	0.00%
Transition infrastructure Grants						

Administration block						
Economic stimulus grants						
Others(NGCDF,County government)						
Sub total	0.00		0.00	3,787,400.00	(3,787,400.00)	0.00%
(4)FEES CHARGED ON PARENTS						
Boarding/Lunch	19,038,750.00		19,038,750.00	21,038,246.50	(1,999,496.50)	110.50%
Repairs and Maintenance	1,500,000.00		1,500,000.00	1,186,540.00	313,460.00	79.10%
Personal Emoluments	4,987,500.00		4,987,500.00	3,029,787.50	1,957,712.50	60.75%
LTT	1,500,000.00		1,500,000.00	1,246,616.00	253,384.00	83.11%
Activity	375,000.00		375,000.00	92,671.00	282,329.00	24.71%
EWC	1,500,000.00		1,500,000.00	1,398,382.50	101,617.50	93.23%
Admin costs	1,500,000.00		1,500,000.00	1,211,578.00	288,422.00	80.77%
Sub total	30,401,250.00		30,401,250.00	29,203,821.50	1,197,428.50	96.06%
(5) MISCELLANEOUS INCOME						
<i>Rent income</i>						
<i>Income from farming activities</i>						
<i>Insurance compensation</i>						
<i>Income from posho mill</i>						
<i>Income from bus hire</i>						
<i>Fee for hire of ground and equipment</i>						
<i>Income from grants and donations</i>						
<i>Interest income</i>						
<i>Loans/Borrowings</i>						
SUB TOTAL						
GRAND TOTAL INCOME	45,701,250.00		45,701,250.00	44,801,348.80	899,901.20	98.03%
(1) EXPENDITURE FOR TUITION						

Exercise books				457,165.00	(457,165.00)	
Laboratory equipments and apparatus				1,174,650.00	(1,174,650.00)	
Teaching/learning materials	2,250,000.00		2,250,000.00	100,000.00	2,150,000.00	4.44%
Creditors						
Internal exams						
Bank charges				2,871.75	(2,871.75)	
sub totals	2,250,000.00		2,250,000.00	1,734,686.75	515,313.25	77.10%
PAYMENTS FOR OPERATIONS						
EWC	1,692,750.00		1,692,750.00	1,836,518.00	(143,768.00)	108.49%
LT @T	846,750.00		846,750.00	704,400.00	142,350.00	83.19%
RMI	3,750,000.00		3,750,000.00	3,787,400.00	(37,400.00)	101.00%
Personal emolument	3,663,750.00		3,663,750.00	4,361,172.64	(697,422.64)	119.04%
Admin cost	846,750.00		846,750.00	2,400,120.00	(1,553,370.00)	283.45%
Activity	1,125,000.00		1,125,000.00	635,250.00	489,750.00	56.47%
Medical and insurance	1,125,000.00		1,125,000.00		1,125,000.00	
Bank charges				4,185.75	(4,185.75)	
SUBTOTALS	13,050,000.00		13,050,000.00	13,729,046.39	(679,046.39)	105.20%
INFRASTRUCTURE PAYMENTS						
Construction of classrooms			0.00	5,513,860.00	(5,513,860.00)	0.00%
Creditor				1,456,438.00	(1,456,438.00)	
construction of dormitory						
Bank Charges				2,992.00	(2,992.00)	
SUBTOTALS	0.00		0.00	6,973,290.00	(6,973,290.00)	0.00%
BOARDING AND SCHOOL FUND PAYMENTS						
Activity	375,000.00		375,000.00	252,720.00	122,280.00	67.39%
Tender				13,000.00	(13,000.00)	

Farm expenses						
Bursary						
Personnel emoluments	4,987,500.00		4,987,500.00	5,299,410.00	(311,910.00)	106.25%
Repairs and maintenance & Improvements	1,500,000.00		1,500,000.00	1,500,469.00	(469.00)	100.03%
Local transport / travelling	1,500,000.00		1,500,000.00	2,943,263.00	(1,443,263.00)	196.22%
Electricity and water	1,500,000.00		1,500,000.00	2,052,362.00	(552,362.00)	136.82%
Administration costs	1,500,000.00		1,500,000.00	2,312,412.00	(812,412.00)	154.16%
Fee on Boarding Equipment and Stores	19,038,750.00		19,038,750.00	17,425,912.95	1,612,837.05	91.53%
SUBTOTALS	30,401,250.00		30,401,250.00	31,799,548.95	(1,398,298.95)	104.60%
TOTAL	45,701,250.00		45,701,250.00	54,236,572.09	(8,535,322.09)	118.68%

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first-year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 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 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. 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 2025.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Tuition		
Exercise books		1,004,879.00
Laboratory equipments and apparatus		726,076.00
Teaching/learning materials	2,259,455.60	443,306.00
Library materials		164,502.00
Internal exams		
Reference books		
Total	2,259,455.60	2,338,763.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
EWC	1,079,908.86	1,125,902
LT @T	539,954.42	659,838
RMI	2,771,000.00	3,709,600
Personal emolument	3,239,733.99	3,668,353
Admin cost	539,954.43	659,838
Activity	549,240.00	761,990
Medical and insurance	830,880.00	790,050
Infrastructure Grant		
Total	9,550,671.70	11,375,573

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance and Improvement	3,787,400.00	2,693,200.00
Transition infrastructure Grants		
Administration block		
Economic stimulus grants		
Others(NGCDF, County government)		
Total	3,787,400.00	2,693,200.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Boarding/Lunch	21,038,246.50	22,113,625.00
Repairs and Maintenance	1,186,540.00	1,594,126.00
Personal Emoluments	3,029,787.50	5,034,173.00
LTT	1,246,616.00	1,748,357.00
Activity	92,671.00	221,564.00
EWC	1,398,382.50	1,879,918.00
Admin costs	1,211,578.00	1,838,895.00
Rent income	23,700.00	67,080.00
Income from farming activities-farm		690,000.00
Tender	60,000.00	54,000.00
Arears	4,576,575.00	5,783,584.00
Income from grants and donations*-Bursary		3,537,126.00
Total	33,864,096.50	44,562,448.00
Add: Fees Arrears recovered during the year	5,446,231	
: Prepaid Fees	117,530	
Less: Fees Arrears for the period	4,576,575	
Total as per cash flow	34,851,282	

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (<i>specify</i>)*		
Total		

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise books	457,165	182,195.00
Laboratory equipments and apparatus	1,174,650	339,710.00
Teaching/learning materials	100,000	
Bank charges	2,871.75	7,826.25
Total	1,734,686.75	529,731.25
Add:Creditors/prepayments paid during the year	600,000	
Total as per cash flow	2,334,686	

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
EWC	1,836,518.00	713,325.00
LT @T	704,400.00	343,312.00
RMI	3,787,400.00	2,693,200.00
Personal emolument	4,361,172.64	3,293,034.00
Admin cost	2,400,120.00	603,056.25
Activity	635,250.00	199,200.00
Bank charges	4,185.75	
Total	13,729,046.39	7,845,127.25

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms	5,513,860	986,124
Creditor	1,456,438	
construction of dormitory		
Purchase of furniture	2,992	7,938
Total	6,973,290	994,062
Less: Sundry Creditors	1,456,438	
Total as per cash flow	5,516,852	

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Activity	252,720.00	389,365.00
Tender	13,000.00	15,000.00
Farm expenses		589,400.00
Bursary		3,537,126.00
Personnel emoluments	5,299,410.00	6,709,758.00
Repairs and maintenance & Improvements	1,500,469.00	467,375.00
Local transport / travelling	2,943,263.00	2,201,990.00
Electricity and water	2,052,362.00	1,928,260.00
Creditors		255,200.00
Administration costs	2,312,412.00	2,786,178.75
Rent expenses		55,000.00
Fee on Boarding Equipment and Stores	17,425,912.95	21,507,770.00
Bank charges	16,403.00	
Total	31,815,951.95	40,442,422.75
Add: Creditors/prepayments paid during the year	255,201	
Total as per cash flow	32,071,152.95	

.95

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	110 161 4358	167,569.10	242,800.25
Operations Account	Active	110 167 4431	678,933.31	4,862,908.00
School Fund Account/Boarding	Active	110 170 6112	3,224,091.50	465,607.95
Infrastructural Account	Active	127 285 8405	96,130.00	1,825,582.00
Total			4,166,723.91	7,396,898.20

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	29,234.00	1,988.00
Total	29,234.00	1,988.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	15,781,571.00	16,651,227.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	15,781,571.00	16,651,227.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,576,575.00	29.00%	5,783,584.00	34.73%
Between 1- 2 years	337,353.00	2.14%	948,507.00	5.70%
Between 2-3 years	948,507.00	6.01%		0.00%
Over 3 years	9,919,136.00	62.85%	9,919,136.00	59.57%
Total (should tie to note 13 a)	15,781,571.00	100.00%	16,651,227.00	100.00%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,627,640.00	1,026,403.00
Prepaid fees	117,530.00	
Retention monies		
Total	1,745,170.00	1,026,403.00

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,456,438.00	89.48%	255,200.00	25 %
Between 1- 2 years	171,202.00	10.52%	771,203.00	75 %
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	1,627,640.00	100%	1,026,403.00	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	7,396,898.20	1,862,256.25
Cash Balances	1,988.00	11,885.00
Short Term Investments		
Receivables	16,651,227.00	13,156,162.00
Payables	(1,026,403.00)	(3,165,234.00)
Total	23,023,710.20	11,865,069.25

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	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Total		

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	12	360,000	360,000
Goats			
Trees	200		
Coffee Or Tea Plantation			
Total		360,000	360,000

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	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	90,500.00	166,360.00
Lab consumables	70,000.00	209,000.00
Farm produce		
Medication		
Construction Materials		
	160,500.00	375,360.00

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)
	Unsupported Accounts Receivables		Not Resolved	
	Unsupported Payables		Not Resolved	
	Lack of updated Fixed Assets Register		Not Resolved	
	Lack of land ownership documents		Not Resolved	
	Unsupported Boarding and school Fund Payments		Not Resolved	
	Lack of Professional opinion and contract agreements		Not Resolved	
	Delay in construction of three storey with nine classrooms		Not Resolved	
	Lack of fraud Policy		Not Resolved	
	Effectiveness in management of Textbooks		Not Resolved	
	Composition of Board Membership		Not Resolved	



Sign and Date
Principal

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. IPACER LIMITED	2,556,438.00	10/01/2025	1,100,000.00	1,456,438.00		
2.						
3.						
Sub-Total	2,556,438.00		1,100,000.0	1,456,438.00		
Supply Of Goods						
4. HARLEY GENERAL SUPPLIES	1,442,500.00	1/07/2023	1,271,297.00	171,203.00	771,203.00	
5.						
Sub-Total	1,442,500.00		1,271,297.00	171,203.00	771,203.00	
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total	3,998,938.00		2,371,297.00	1,627,641.00	771,203.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 June 2025
Land				
Buildings And Structures		5,516,852		5,516,852
Motor Vehicles	2,700,000			2,700,000
Office Equipment, Furniture and Fittings	154,000	60,000		214,000
Textbooks				
ICT Equipment	1,024,000	56,000		1,080,000
Tools And Apparatus	970,000	445,000		1,415,400
Other Machinery and Equipment	400,000			400,000
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	577,250	103,500.00		680,750
Total	5,825,250	6,181,352		12,007,002

TRIAL BALANCE AS AT 30TH JUNE 2025			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	4,166,723.91	
	Cash Balances	29,234.00	
	Short term investments	0.00	
	Receivables	15,781,571.00	
Payments			
	Payments for Tuition	1,734,686.75	
	Payments for operations	13,729,046.39	
	Payment for infrastructure	6,973,290.00	
	Boarding and school fund payments	31,815,951.95	
Receipts			
	Government grants for tuition		2,259,455.60
	Government grants for operations		9,550,671.70
	Government grants infrastructure		3,787,400.00
	School Fund Income- Other receipts		33,864,096.50
	Other receipts		0.00
	Payables		1,745,170.00
Prior Year Adjustment			
Fund Balance b/f			23,023,710.20
TOTAL		74,230,504.00	74,230,504.00

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

Ref: OAG/NKR/AUD/KGHS/11/14/2024/2025/21

16 June, 2026

Mr. Samuel Josephat Njoroge, CBS

Clerk of the National Assembly

Parliament Buildings

P. O. Box 41842-00100

NAIROBI

Dear Sir,

**REPORT OF THE AUDITOR-GENERAL ON KIROBON GIRLS' HIGH SCHOOL FOR
THE YEAR ENDED 30 JUNE, 2025 – NAKURU COUNTY**

I transmit the report of the Auditor-General on the examination and audit of Kirobon Girls' High School for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

CPA Justus O. Okumu

For: AUDITOR-GENERAL

Copy to: Dr. Chris K. Kiptoo, PhD., CBS

Principal Secretary

The National Treasury

P. O. Box 30007-00100

NAIROBI

Mr. John Lekakeny Ololtuaa, CBS

Principal Secretary

Ministry of Education

State Department for Basic Education

P. O. Box 30040-00100

NAIROBI

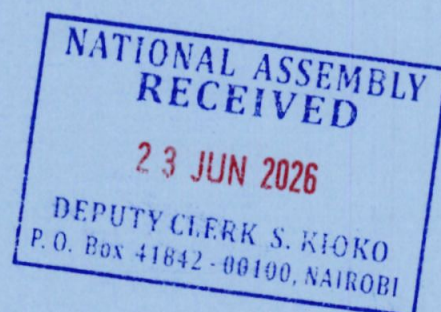
Dr. Teresia J. Sogomo

The Principal

Kirobon Girls' High School

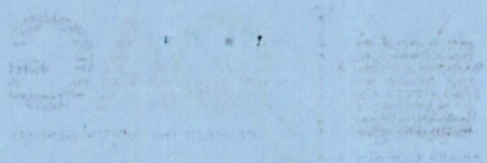
P.O. Box 19566 - 20100

NAKURU



REPORT OF THE

COMMISSIONER OF THE
GENERAL LAND OFFICE
OF THE UNITED STATES
DEPARTMENT OF THE INTERIOR
WASHINGTON, D. C.
1901



ANNUAL REPORT
FOR THE YEAR
1901