

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 10 APR 2023

DAY:
THURSDAY

TABLED
BY:

HON. SIMANUS OSORO, MP
MAJORITY PARTY WHIP

CLERK AT
THE TABLE:

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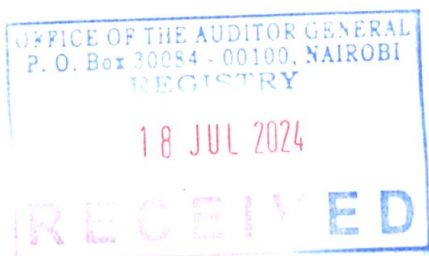
THE AUDITOR-GENERAL

ON

KAPLONG GIRLS HIGH SCHOOL

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

BOMET COUNTY



KAPLONG GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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I. Key School Information And Management**(a) Background information**

Kaplong Girls is a **National Girls Secondary School** domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Bomet** County, **Sotik** Sub-County. The school was registered in **08/02/2012** under registration number **PU/S/3/2162/12** and is currently categorized as a **National Public School** established and operated by the Government.

The school is a Girls Boarding school with a population of **1553** students as at *30th June 2023*. It has **7** streams and **63** teachers of which **33** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Richard Ngetich	Chairman	29/06/2022
2	Mrs. Clara C. Mitei	Secretary - Principal	29/06/2022
3	Mr. Edward Ole Tankoi	Member	29/06/2022
4	Mrs. Joyce Rotich	Member	29/06/2022
5	Mr. Peter Sang	Member	29/06/2022
6	Mr. Ngira Osiemp Herrony	Member	29/06/2022
7	Mrs. Eunice Githui Wanjiku	Member	29/06/2022
8	Mr. Richard Langat	Member	29/06/2022
9	Mr. Francis Kirui	Member	29/06/2022
10	Mrs. Teresia Moraa	Member	29/06/2022
11	Mrs. Joyce Gesare Bosire	Member	29/06/2022
12	Dr. Jane Maina	Member – Rep CEB	29/06/2022
13	Mr. Alfred Rotich	Member Rep Teachers	29/06/2022
14	Fr. Simion Rono	Member - Sponsor	29/06/2022
15	Mrs. Milcah Chepkoech Rono	Member - Sponsor	29/06/2022
16	Mr. Francis Kelong	Member - Community	29/06/2022
17	Mr. Andrew C. Kimetto	Member- Special Needs	29/06/2022
18	Catherine Moraa	Rep Students	29/06/2022

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	EXECUTIVE COMMITTEE	MR. RICHARD NGETICH MD. CLARA MITEI MR. RICHARD LANGAT DR. JANE MAINA FR. SIMON RONO MR. FRANCIS KELONG	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER MEMBER	3 OUT OF 3 3 OUT OF 3 3 OUT OF 3 3 OUT OF 3 3 OUT OF 3 3 OUT OF 3
2.	AUDIT COMMITTEE	MR. PETER SANG MR. NGIRA OSIEMO HERRONY MRS. TERESA MORAA C MRS. MILCAH CHEPKOECH	CHAIRPERSON MEMBER MEMBER MEMBER	1 OUT OF 1 1 OUT OF 1 1 OUT OF 1 1 OUT OF 1
3	FINANCE, PROCUREMENT AND GENERAL PURPOSE COMMITTEE	MR. PETER SANG MRS EUNICE GITHUI W MR. RICHARD NGETICH MR. FRANCIS KELONG	CHAIRPERSON MEMBER MEMBER MEMBER	2 OUT OF 2 2 OUT OF 2 2 OUT OF 2 2 OUT OF 2
3	ACADEMIC, STANDARD QUALITY AND ENVIRONMENT COMMITTEE	DR. JANE MAINA MR. ROTICH ALFRED MR. FRANCIS KELONG MRS. JOYCE GESARE MD. EVALINE CHEROTICH	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER	2 OUT OF 2 2 OUT OF 2 2 OUT OF 2 2 OUT OF 2 2 OUT OF 2
4	HUMAN RIGHTS AND STUDENTS	MR. ALFRED ROTICH FR. SIMION RONO	CHAIRPERSON MEMBER	1 OUT OF 1 1 OUT OF 1

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

(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	TSC Number
1	Principal	CLARA C. MITEI	348718
2	AG/Deputy Principal	SELLY BOWEN	415441
3	AG/Deputy Principal	EDDAH RUTO	457764
4	AG/ Deputy Principal	LORNAH MWEI	561569
5	School Bursar	JANE MILGO	N/A

(e) Schools contacts

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

(f) School Bankers

The following school operated XX number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1105578089
Account Name: Kaplong Girls Secondary Boarding Account
2. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1105590218
Account Name: Kaplong Girls Secondary School Operation Account
3. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1105595283
Account Name: Kaplong Girls Secondary School Tuition Account
4. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1139351192
Account Name: Kaplong Girls Secondary School Infrastructure Account
5. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1134637160
Account Name: Kaplong Girls Secondary School CDF Account
6. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Sotik
Account Number: 1108290329
Account Name: Kaplong Girls Secondary School Needy Students
7. Name of Bank: Equity Bank
Branch: Litein
Account Number: 0530262192321
Account Name: Kaplong Girls Secondary School Boarding Account
8. MPESA Pay Bill No. 522123, Account no 20105K - attached to 1105578089 bank account

(g) Independent Auditors

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

II. Summary Report of Performance of The School

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

a) Financial performance:

S/N	DESCRIPTION	2022-2023	2021-2022	JAN – JUNE 2021
1	SURPLUS/DEFICIT	7,596,741.25	(406,335.47)	6,817,760.00
2	CAPITATION GRANTS: OPERATION A/C	16,159,843.00	17,120,672.20	10,059,979.75
	: TUITION A/C	3,656,388.25	3,903,967.60	1,467,509.25
3	RATIO OF CAPITATION / STUDENT	12,759.00	14,922.00	
4	OTHER INCOME	108,041,255.00	84,916,013	25,562,608.00
5	EXPENDITURE	120,260,745.00	107,910,489.27	30,272,337.00
6	ACCOUNTS RECEIVABLES	7,850,899.00	3,487,388.00	3,929,205.00
	ACCOUNTS PAYABLES	13,236,676.00	11,566,586.00	5,724,018.00
7	BANK BALANCE	25,811,783.70	16,810,655.45	12,167,219.92
	CASH BALANCE	10,582.70	29,454.30	23,568.30

b) Teacher Student ratio:

S/N	DESCRIPTION	NUMBER
1	TEACHER – STUDENT RATIO	1:25
2	NUMBER OF TEACHERS POSTED DURING THE YEAR	2
3	TEACHERS TRANSFERRED/ RETIRED DURING THE YEAR	0
4	TSC TEACHERS	30
5	B.O.M TEACHERS	33

c) Mean score in the 2022 KCSE:

S/N	DESCRIPTION	2022	2021	2020	2019
1	NUMBER OF CANDIDATES	274	271	206	204
2	SCHOOL MEAN	7.792	7.090	8.053	7.808
3	TRANSITION TO UNIVERSITY	207 (75.55%)	225	176	154
4	TRANSITION TO COLLEGE	67 (24.45%)	46	30	50

d) Number of Candidates in the 2023 KCSE:

S/N	DESCRIPTION	2023	2022	2021	2020	2019
1	NUMBER OF CANDIDATES	345	274	271	206	204

e) Capacity of the school:

S/N	DESCRIPTION	NUMBER
1	STUDENTS	1553
2	DORMITORIES	13
3	DINING HALL	1
4	LABORATORIES	3
5	TOILETS	178
6	CLASSES	27

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

S/N	Description	Status as at 30/06/2022	SOURCE OF FUND
1	Classroom	Complete	P.A Funds
2	Dinning Hall Shed	Complete	B.E. S
3	Students Ablution Block	complete	P.A Funds
4	Student Furniture	Complete	Parents Fees
5	Lab Furniture and Equipping	complete	MOEST Capitation

Clara C. Mitei



School Principal



III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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



.....
Name: Mr. Richard Ngetich

Designation: Chairman, School Board of Management

Date: 20/6/2024



.....
Name: Clara C. Mitei

Designation: School Principal & Secretary to Board of Management

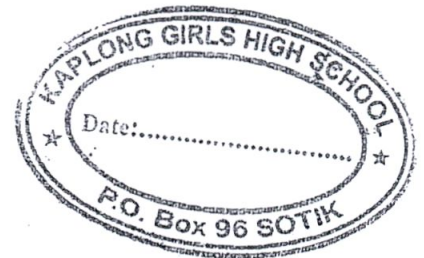
Date: 20/6/2024



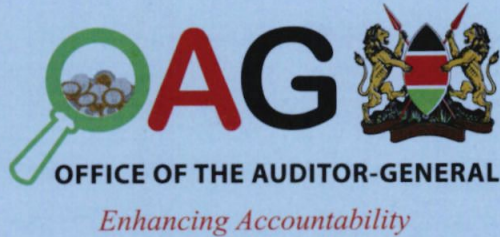
.....
Name: Jane C. Milgo

Designation: Bursar

Date: 20/6/2024



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 KAPLONG GIRLS HIGH 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 control, 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 Kaplong Girls' High School - Bomet County set out on Pages 1 to 13, 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 year then ended and a summary of significant accounting policies and other explanatory

Report of the Auditor-General on Kaplong Girls High School for the year ended 30 June, 2023 – Bomet County

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 Kaplong Girls' High School – Bomet County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Receipts

The statement of receipts and payments reflects total receipts of Kshs.127,857,486. Included in the amount are receipts from parents' contributions and other receipts amount of Kshs.42,201,442 and Kshs.65,839,813 respectively as disclosed in Notes 3 and 4 to the financial statements. However, the reported income was not supported by detailed ledgers/schedules, invoices and miscellaneous receipts.

In the circumstances, the accuracy and completeness of the receipts amount of Kshs.127,857,486 could not be confirmed.

2. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for tuition amount of Kshs.3,636,540 as disclosed in Note 5 to the financial statements. However, expenditure was in cash contrary to the procedure for low value procurement whose allowable ceiling is Kshs.50,000. In addition, expenditure was not supported with departmental requisitions, quotations, minutes of opening and evaluations.

In the circumstances, the accuracy, validity and propriety of the payments for operations amounting to Kshs.3,636,540 could not be confirmed.

3. Unsupported Cash and Cash Equivalents/Undisclosed Accounts

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.25,822,366. Included in this balance is bank and cash balances amount of Kshs.25,811,784 and Kshs.10,583 respectively as disclosed in Notes 8 and 9 to the financial statements. However, the balance was not supported by a board of survey report and cash books. In addition, a project bank account with a balance of Kshs.5,013 was not disclosed in the financial statements.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.25,822,366 could not be confirmed.

4. Overdrawn Account and Netting off of Bank Balance

The statement of financial assets and financial liabilities reflects bank balance of Kshs.25,811,784 as disclosed in Note 8 to the financial statements. Included in the bank balance are one (1) bank accounts with an overdraft balance of Kshs.501,292 which has been netted off bank balances of Kshs.26,313,075, contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.25,811,784 could not be confirmed.

5. Accounts Receivables

5.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.7,850,899. However, the balance was not supported by detailed schedules, aging analysis and issued invoices. In addition, the balance has been linked to Note 11 instead of Note 10.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.7,850,899 could not be confirmed.

5.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,850,899 in respect of fees arrears. Included in the balance are receivables amounting to Kshs.3,487,388 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.7,850,899 could not be confirmed.

6. Variances / Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.13,236,676. However, Note 12 to the financial statements reflects a balance of Kshs.15,260,448 resulting in an unexplained variance of Kshs.2,038,772. The balance in Note 12 includes prepaid fees of Kshs.3,464,439 that was not supported by the list of students with credit fee balances as at 30 June, 2023. In addition, the balance in the statement of financial assets and financial liabilities has been linked to Note 12 instead of Note 11.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.13,236,676 could not be confirmed.

7. Unsupported Stock/Inventory

Note 17 to the financial statements reflects stock/inventory balance of Kshs.81,510 as at 30 June, 2023. However, the inventory balance was not supported by stock take certificates, stock valuation reports and inventory ledgers.

In the circumstances, the accuracy, existence of stock/inventory balance of Kshs.81,510 could not be confirmed.

8. Inaccuracies/Variances in the Financial Statements

The statement of cash flows reflects Kshs.Nil cash and cash equivalent balance as at 30 June, 2023 while the statement of financial assets and financial liabilities reflects a balance in of Kshs.25,822,366 resulting in a variance of Kshs.25,822,366. Similarly, the opening balance also reflects Kshs. Nil balance while the statement of financial assets and financial liabilities has Kshs.16,840,110 resulting in a variance of Kshs.16,840,110. In addition, the statement of financial assets and financial liabilities reflects net financial assets balance of Kshs.18,629,000 and against net assets balance of Kshs.19,051,074 resulting in a suspense balance of Kshs.422,024. The variances have not been reconciled.

In the circumstances, the accuracy and completeness of the statement of cash flows and statement of financial assets and financial liabilities could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kaplong Girls' High 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.131,923,705 and Kshs.115,986,600 respectively, resulting to an under-funding of Kshs.15,937,105 or 12% of the budget. However, the School spent a balance of Kshs.111,351,659 against actual receipts of Kshs.115,986,600 resulting to an under-utilization of Kshs.4,634,941.25 or 4% of actual receipts.

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

My opinion is not modified in respect of this matter.

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 Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 29 April, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.105,534,704 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.771,100 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.771,100 could not be confirmed.

3. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.11,562,244. However, included in the balance are trade payables balance of Kshs.8,810,077 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

4. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,656,388 and Kshs.16,159,843, respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand three hundred and ninety-six (1,396) students while the enrolment records provided by the School indicated a total number of one thousand five hundred and fifty (1,550) students, resulting to an unexplained variance of one hundred and fifty four (154) students. As a result of the variances, the School was under funded by an amount of Kshs.1,898,739.

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

5. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.19,816,231. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2021/2022, NEMIS reflected one thousand three hundred and ninety-six (1,396) students while records from the County Director of Education had one thousand five hundred and fifty (1,550) students, resulting to an underfunding of the School by an amount of Kshs.1,898,739. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

6. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the Policy Guidelines.

7. Unsupported Fixed Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.135,750,850 in respect of fixed assets balance as at 30 June, 2023. However, the school did not maintain an asset register detailing the year of acquisition, location, identification number and cost attached to each asset.

In the circumstances, the accuracy and completeness of the non-current assets balance of Kshs.135,750,850 could not be confirmed.

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

The institution Board of Management were paid allowances at rate of Kshs.4,000 per member. However, the School had not yet obtained guidelines on the payment of allowances from the Cabinet Secretary as provided in Section 63 of the Basic Education Act, 2013.

In the circumstances, Management was in breach of the Policy Guidelines.

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 and based on the audit procedures performed, except for the matter described in the Basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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.

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

22 January, 2025


KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

V. Statement Of Receipts And Payments Period To 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	3,656,388.25	3,903,967.60
Capitation grants for operations	2	16,159,843.00	17,120,672.20
School fund income- parents' contributions	3	42,201,442.00	35,115,838.50
School fund income- other receipts	4	65,839,813.00	51,363,675.50
Proceeds from borrowings			
Total Receipts		127,857,486.25	107,504,153.80
Payments			
Payments for tuition	5	3,636,540.00	3,915,414.00
Payments for operations	6	11,089,501.00	11,574,315.00
Boarding and school fund payments	7	105,534,704.00	92,420,760.27
Total Payments		120,260,745.00	107,910,489.27
Surplus/Deficit		7,596,741.25	(406,335.47)

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

.....


Name: Mr. Richard Ngetich


Chair BOM

Date: 20/6/2024

.....


Name: Clara C. Mitei
 School Principal/ Secretary to
 BOM

Date: 20/6/2024

.....


Name: Jane C. Milgo

Bursar/ Finance Officer

Date: 20/6/2024




KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	25,811,783.70	16,810,655.45
Cash balances	9	10,582.70	29,454.30
Short term investment	10		
Total cash and cash equivalent		25,822,366.40	16,840,109.75
Account's receivables	10	7,850,899.00	3,487,388.00
Total financial assets		33,673,265.40	20,327,497.75
Financial liabilities			
Accounts payables	11	13,236,676.00	11,562,244.00
Net financial assets		18,628,999.87	8,765,253.75
Represented by			
Accumulated fund b/fwd	12	11,454,332.75	10,127,128.22
Surplus/deficit for the year		7,596,741.25	(406,335.47)
Net financial position		19,051,074.00	9,720,792.75

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

..... 

Name: Richard Ngetich

Chair BOM

Date: 20/6/2024

..... 

Name: Clara C. Mitei
School Principal/ Secretary to
BOM

Date: 20/6/2024

..... 

Name: Jane C. Milgo

Bursar/ Finance Officer

Date: 20/6/2024



KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

VII. Statement of Cash Flows for The Period Ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	3,656,388.25	3,903,967.60
Capitation grants for operations	2	16,159,843.00	17,120,672.20
School fund income- parents contributions/ fees	3	42,201,442.00	35,115,838.50
School fund income- other receipts	4	65,839,813.00	51,363,675.50
Fees arrears recovered		3,869,209.00	2,253,968.00
Total receipts		131,726,695.25	109,758,121.80
Payments			
Payments for tuition	5	3,636,540.00	3,915,414.00
Payments for operations	6	11,089,501.00	11,574,315.00
Boarding and school fund payments	7	105,534,704.00	92,420,760.27
Creditors paid		6,859,788.00	3,329,653.00
Total payments		127,120,533.00	111,240,142.27
Net cash flow from operating activities		4,606,162.25	(1,482,020.47)
Cashflow from investing activities			
Proceeds from sale of assets			-
Acquisition of assets			-
Proceeds from investments			-
Purchase of investments			-
Net cash flows from investing activities			-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			-
Repayment of principal borrowings			-
Net cash flow from financing activities			-
Net increase in cash and cash equivalents		4,606,162.25	(1,482,020.47)
Cash and cash equivalent at beginning of the year			
Cash and cash equivalent at end of the year			

KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

VIII. 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	f = d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Exercise Books	1,612,800.00	0	1,612,800.00	1,305,000.00	307,800	80.92%
Laboratory Equipment	1,975,520.00	0	1,975,520.00	1,915,492.00	60,028	96.96%
Teaching / Learning Materials	587,680.00	0	587,680.00	435,896.25	151,784	74.17%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,670,398.00	0	2,670,398.00	2,670,398.00	0.00	100.00%
Repairs And Maintenance	2,526,663.00	0	2,526,663.00	2,526,663.00	0.00	100.00%
Local Transport / Travelling	592,077.00	0	592,077.00	592,077.00	0.00	100.00%
Electricity And Water	1,693,770.40	0	1,693,770.40	1,693,770.40	0.00	100.00%
M.I	5,217,000.00	0	5,217,000.00	5,217,000.00	0.00	100.00%
Administration Costs	2,573,934.60	0	2,573,934.60	2,573,934.60	0.00	100.00%
Activity	885,000.00	0	885,000.00	885,000.00	0.00	100.00%
(3) Fees Charged on Parents						
Personnel Emoluments	16,101,000.00	0.00	16,101,000.00	11,881,673.00	4,219,327.00	73.79%
Repairs And Maintenance	6,066,000.00	0.00	6,066,000.00	5,656,468.00	409,532.00	93.25%
Local Transport / Travelling	6,250,500.00	0.00	6,250,500.00	4,193,886.00	2,056,614.00	67.10%
Electricity And Water	9,138,000	0.00	9,138,000	7,562,860.00	1,575,140.00	82.76%
M.I	11,400,000.00	0.00	11,400,000.00	3,442,584.00	7,957,416.00	30.2%
Administration Costs	10,216,500.00	0.00	10,216,500.00	8,017,943.00	2,198,557.00	
Activity	3,805,500.00	0.00	3,805,500.00	1,446,028.00	2,359,472.00	38.00%
Fee On Boarding Equipment and Stores	48,622,500.00	0.00	48,622,500.00	53,969,927.00	-5,347,427.00	111.00%
Other Income						

KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference c-d Kshs	% of Utilization d/c % Kshs
Total Income				115,986,600.00		
(1) Expenditure For Tuition						
Exercise Books	1,612,800.00	0	1,612,800.00	1,302,140.00	310,660.00	80.74%
Laboratory Equipment	1,975,520.00	0	1,975,520.00	1,921,308.00	54,212	97.26%
Teaching / Learning Materials	587,680.00	0	587,680.00	410,590.00	177,090	69.87%
(2) Expenditure For Operations						
Personnel Emoluments	2,663,308.00	0	2,663,308.00	2,663,308.00	0.00	100.00%
Repairs, Maintenance & Improvements	2,522,615.00	0	2,522,615.00	2,522,615.00	0.00	100.00%
Local Transport / Travelling	179,600.00	0	179,600.00	179,600.00	0.00	100.00%
Electricity, Water and Conservancy	1,767,110.00	0	1,767,110.00	1,767,110.00	0.00	100.00%
M.I	5,217,000.00	0	5,217,000.00	5,217,000.00	0.00	100.00%
Administration Costs	2,707,508.00	0	2,707,508.00	2,707,508.00	0.00	100.00%
Activity Expenses	864,500.00	0	864,500.00	864,500.00	0.00	100.00%
(3) Expenditure For School Fund						
Personnel Emoluments	16,101,000.00	0	16,101,000.00	13,364,130.00	2,736,870.00	83.00%
Repairs, Maintenance and Improvements	6,066,000.00	0	6,066,000.00	5,136,684.00	929,316.00	84.68%
Local Transport / Travelling	6,250,500.00	0	6,250,500.00	5,877,793.00	372,707.00	94.04%
Electricity, Water and Conservancy	9,138,000	0	9,138,000	7,048,899.00	2,089,101.00	77.14%
M.I	11,400,000.00	0	11,400,000.00	0.00	11,400,000.00	0.00%
Administration Costs	10,216,500.00	0	10,216,500.00	7,529,928.00	2,686,572.00	73.70%
Activity	3,805,500.00	0	3,805,500.00	1,407,915.00	2,397,585.00	37.00%
Boarding Equipment and Stores	48,622,500.00	0	48,622,500.00	51,430,631.00	-2,808,131.00	105.78%
Totals				111,351,659.00		

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the

Reports and Financial Statements For the year ended 30th June 2023

imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	1,305,000.00	780,794.00
Laboratory Equipment	1,915,492.00	1,756,785.00
Teaching / Learning Materials	435,896.25	1,366,388.60
Total	3,656,388.25	3,903,967.60

2 Capitation Grant for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,670,398.00	3,454,627.00
Repairs And Maintenance	2,526,663.00	1,727,312.80
Local Transport / Travelling	592,077.00	2,303,084.00
Electricity And Water	1,693,770.40	1,151,543.40
M.I	5,217,000.00	5,535,250.00
Administration Costs	2,573,934.60	2,878,855.00
Activity	885,000.00	-
Boarding Account	1,000.00	70,000.00
Total	16,159,843.00	17,120,672.20

3 Parents Contribution/Fees - School Fund Account

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	11,881,673.00	8,499,291.00.00
Repairs and maintenance	5,656,468.00	4,926,141.00
Local transport / travelling	4,193,886.00	5,293,752.50
Electricity and water	7,562,860.00	3,910,083.00
M.I	3,442,584.00	3,534,221.00
Administration costs	8,017,943.00	7,802,367.00
Activity	1,446,028.00	1,400,436.00
Total	38,758,858.00	32,783,578.50

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee On Boarding Equipment and Stores	53,969,927.00	44,917,804.50
Tenders	74,000.00	60,000.00
Fees Arrears	3,869,209.00	2,253,968.00
Needy Kitty	330,000.00	
P.A	3,891,977.00	
Uniforms	3,704,700.00	3,906,903.00
Operation Account		225,000.00
Total	65,839,813.00	51,363,675.50

5 Payments For Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	1,302,140.00	1,421,590.00
Laboratory Equipment	1,921,308.00	1,994,734.00
Teaching / Learning Materials	410,590.00	499,090.00
Bank Charges	2,502.00	
Total	3,636,540.00	3,915,414.00

6 Payments For Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,663,308.00	3,929,774.00
Administration Cost	2,707,508.00	2,167,319.00
Repairs And Maintenance & Improvements	2,522,615.00	1,941,088.00
Local Transport / Travelling	179,600.00	570,768.00
Electricity And Water	1,767,110.00	1,043,393.00
Medical/Insurance		347,463.00
Activity Expenses	864,500.00	596,460.00
S/CR	384,860.00	553,050.00
Boarding Account		425,000.00
M.I	-	
Total	11,089,501.00	11,149,315.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	13,364,130.00	8,747,076.00
Repairs And Maintenance & Improvements	5,136,684.00	6,358,272.00
Local Transport / Travelling	5,877,793.00	4,018,127.00
Electricity And Water	7,048,899.00	2,054,680.00
Administration Costs	7,529,928.00	9,722,376.87
Activity	1,407,915.00	765,400.00
Operation Account		70,000.00
S/CR	6,859,788.00	3,329,653.00
Fee On Boarding Equipment and Stores	51,430,631.00	53,212,532.40
P.A	2,193,504.00	
Tenders	74,000.00	8,500.00
Fees Refund	147,340.00	241,043.00
Uniforms	4,134,092.00	3,893,100.00
Needy Kitty	330,000.00	
Total	105,534,704.00	92,420,760.27

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2022-2023 Kshs	2021-2022 Kshs
Tuition Account	1105590283	7,968.50	(11,879.75)
Operations Account	1105595218	239,542.85	364,889.85
School Fund Account/Boarding	1105578089	(501,291.65)	(4,393,174.65)
Infrastructural Account	1139351192	26,065,564.00	20,850,820.00
Total		25,811,783.70	16,810,655.45

9 Cash In Hand

Description	2022-2023 Kshs	2021-2022 Kshs
Tuition Account	1,170.00	1,170.00
Operation Account	610.25	6,362.45
School Fund account	8,802.45	21,921.85
Total	10,582.70	29,454.30

10 Short Term Investments

Description	2022-2023 Kshs	2021-2022 Kshs
Total	-	-

11 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	7,850,899.00	3,487,388.00
Other Non-Fees Receivables		
Salary Advances		
Imprest		
Total	7,850,899.00	3,487,388.00

[Include an ageing of the fees / non fees arrears below]

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears For Current Year	4,363,511.00	2,080,998.00
Fees Arrears For The Previous Year	3,487,388.00	1,406,390.00
Fees Arrears For Prior Periods (Over Two Years)		
Total	7,850,899.00	3,487,388.00

12 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,848,904.00	8,810,077.00
Prepaid Fees	3,464,439.00	2,752,167.00
Retention Monies		
Total	15,260,448.00	11,562,244.00

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors for Current Year	3,038,827.00	4,374,124.00
Trade Creditors for The Previous Year	8,810,077.00	4,435,953.00
Trade Creditors for Prior Periods (Over Two Years)		
Total	11,848,904.00	8,810,077.00

13 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	16,984,556.92	12,167,219.92
Cash Balances	29,454.30	23,568.30
Receivables	3,487,388.00	3,660,258.00
Payables	11,562,244.00	5,724,018.00
Total	8,939,155.22	10,127,128.22

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Total		

15 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Trees	360	720,000	300,000
Total	360	720,000	300,000

16 Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
a) Borrowings		
Balance at end of the year		

Other important disclosure notes


17 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	1,142,654.00	640,780.00
Stock/ inventory purchased during the year	8,065,692.00	14,456,148.00
Stock/ inventory issued during the year	9,126,836.00	13,954,274.00
Balance at end of the year	81,510.00	1,142,654.00

18 Progress On Follow Up Of Auditor Recommendations

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

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



 Sign and Date
 Principal



KAPLONG GIRLS HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
	a	b	c	d-a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Pace Solutions	1,404,626.45	25.1.2023	720,462.45		684,164.00	Construction of Students' Ablution Block. – P.A
Sub-Total						
Supply Of Goods						
2. Clark & Tee Supplies					2,381,800.00	Supply of food stuffs – B.E.S
3. Kaplong Butchery					2,290,400.00	Supply of beef- BES
4. Japhet Rono					1,000,000.00	Supply of Vegetabs - BES
5. Micah Rutto					747,800.00	Supply of milk – BES
6. Vaunt Ventures	600,000.00		75,000	525,000.00	525,000.00	Supply of maize- BES
7. Isuldewan Stores					504,720.00	Supply of beans – BES
8. Hellen Chelangat					452,500.00	Supply of rice – BES
9. Maunye General Stores					156,330.00	Supply of food stuffs – BES
10. Kejias School Supplies					1,721,800.00	Supply of lab chemicals and equipment- TUITION
11. AAstrong Merchants					804,390.00	Supply of exercise books - TUITION
Sub-Total						
Supply Of Services						
12. Dowel Engineering					580,000.00	Provision of exhaustion services - EWC
Sub-Total					11,848,904.00	
Grand Total						