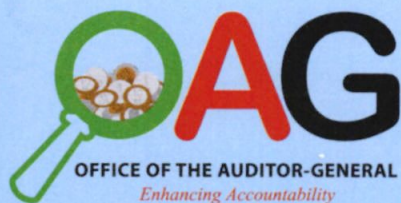


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CLERK-AT-THE-TABLE: ESTHER NGINYO	

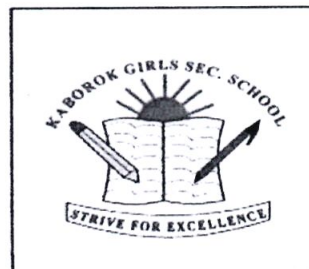
THE AUDITOR-GENERAL

ON

KABOROK GIRLS SECONDARY SCHOOL

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

KERICHO COUNTY



KABOROK GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

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1. Acronyms and Glossary of Terms

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

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

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 Kericho County, Belgut sub county

The school was registered in 2014 under registration number PU/5/3/1851/14 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a Girls Boarding school and had 300 number of students as at 30th June 2025. It has 2 streams and 16 teachers of which 1 teacher is 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	Eng Wesly Tonui	Chairman	1/04/2022
2	Paskalia Keter	Secretary - Principal	1/04/2022
3	David Kirui	Member	1/04/2022
4	Valorine Nimrod	Member	1/04/2022
5	Caroline Langat	Member	1/04/2022
6	Felix Sang	Member	1/04/2022
7	Charles Anyika	Member – Rep CEB	1/04/2022
8	Catherine Mesesi	Member Rep Teachers	1/04/2022
9	Pst Philip Tele	Member- Sponsor	1/04/2022
10	Benard Too	Member - Community	1/04/2022
11	Martin Barchok	Member Special Needs	1/04/2022
12	Patience Chebet	Rep Students	1/04/2022
13	Prof. Joel Koech	Member	1/04/2022
14	Jackline Kitur	Member	1/04/2022
15	Alfred Mutai	Member	1/04/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Eng Wesly Tonui 2. Mrs. Paskalia Keter 3. Mr. Martin Barchok 4. Mr. David Kirui 5. Pst. Philip Tele 6. Mr. Benard Too 7. Alfred Mutai 8. Felix Sang	Chairperson Member Member 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 3 out of 3 1 out of 3
2	Audit committee	1. Mr. Benard Too 2. Mr Andrew Rono 3. Pst. Philip Tele 4. Jackline Kitur	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 purposes Committee	1. Mr. Felix Sang 2. Mrs. Paskalia Keter 3. Eng Wesly Tonui 4. Mrs. Valorine Nimrod	Chairperson Member Member Member	1 out of 2 2 out of 2 1 out of 2 2 out of 2

Kaborok Girls secondary school**Annual Report and Financial Statements for the year ended 30th June 2025**

		5. Mr. Alfred Mutai	Member	2 out of 2
4	Academic Committee	1. Prof Joel Koech 2. Eng Wesly Tonui 3 Mrs. Paskalia Keter 4. Mr. Benard Too 5. Mr. Alfred Mutai 6. Mr. Andrew Rono	Chairperson Member Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
5	Development Committee	1. Mr. Martin Barchok 2. Mr. Benard Too 3. Mr. Felix Sang 4. Mr. Charles Anyika 5. Eng Wesly Tonui 6. Mrs. Paskalia Keter	Chairperson Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
6	Discipline and welfare Committee	1. Mr. David Kirui 2. Ms. Emily Onyango 3. Pst. Philip Tele 4. Jackline Kitur 5. Caroline Langat	Chairperson Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Paskalia Keter	TSC NO :430166
2	Deputy Principal	Catherine Mesesi	TSC NO :633553
3	School Bursar	Gilbert Koech	ID NO: 31807272

(e) Schools contacts

Post Office Box: 79 – 20205 Sosiot
Telephone: 0701455400
E-mail: kaborokgirls@gmail.com

(f) School Bankers

- 1 Name of Bank: KENYA COMMERCIAL BANK
 Branch: KERICHO
 Account Number: NOTE 10
- 2 Name of Bank: COOPERATIVE BANK
 Branch: KERICHO
 Account Number: NOTE 10

(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

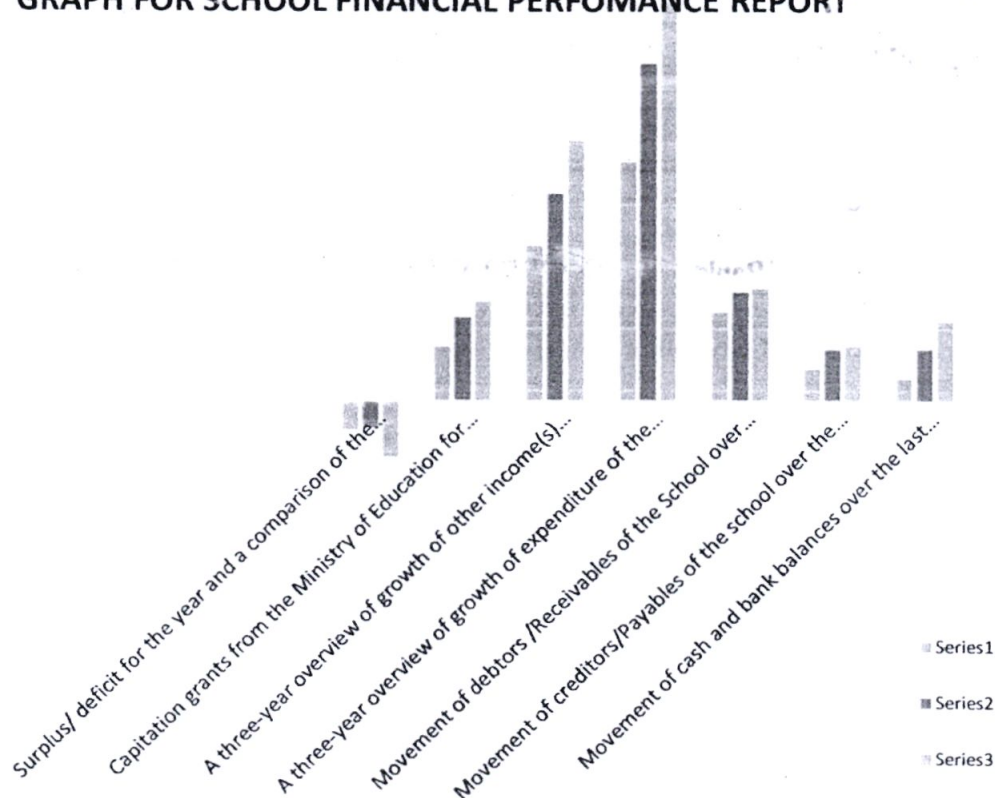
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

TREND OF FINANCIAL PERFORMANCE FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2024-2025	2023-2024	2022-2023
1	Surplus/ deficit for the year and a comparison of the same for the last three years	(2,780,002)	(2,615,464)	(5,342,228)
2	Capitation grants from the Ministry of Education for the last three years	5,152,054	7,878,526	9,387,520
4	A three-year overview of growth of other income(s) earned by the school.	14,641,956	19,565,059	24,585,635
5	A three-year overview of growth in expenditure of the school	22,574,012	31,853,447	37,594,484
6	Movement of debtors/Receivables of the school over the last three years	8,412,205	10,266,111	10,611,766
7	Movement of creditors /Payables of the school over the last three years	3,046,936	4,900,843	5,246,498
8	Movement of cash and bank balances over the last three years	2,153,430	4,933,432	7,548,896

GRAPH FOR SCHOOL FINANCIAL PERFORMANCE REPORT

PERFORMANCE



Series 1-FY 2024/2025

Series 2-FY 2023/2024

Series 3-FY 2022/2023

Kaborok Girls secondary school

Annual Report and Financial Statements for the year ended 30th June 2025

	2024-2025	2023-2024	2022-2023
(b) Teacher student ratio:			
The teacher to student ratio	1:45	1:23	1:23
Number of teachers recruited and posted to the school within the year	1	0	1
Number of teachers that were transferred/ retired during the period	0	0	0
Number of teachers employed by TSC	15	14	14
Number of teachers employed by BOM	1	11	14
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS			
MATHS	4	8	9
ENGLISH	5	4	5
KISWAHILI	1	3	6
CHEMISTRY	3	3	6
PHYSICS	3	3	4
BIOLOGY	3	4	4
HISTORY	1	3	5
CRE	2	4	2
AGRICULTURE	2	2	2
BUSINESS STUDIES	1	2	2
GEOGRAPHY	2	2	3
HOMESCIENCE			
(c) Mean score in the 2021 KCSE:			
Number of candidates sitting for Kcse over the last 3 years	190	129	165
Number of students that have since transition to institution of higher learning	20	14	14
Percentage of transition over the last three years	10.5%	9.3%	8.5%
School mean target	6.0	6.5	6.5
Mean score over the last three years	4.75	4.74	4.612
Improvement or otherwise of the school set score	-1.25	-1.76	-1.888
(d) Capacity of the school			
Number of the students in the school	300	548	611
Dormitories	5	5	5
Dining hall	1	1	1
Laboratories	2	2	2
Toilets (doors)	44	22	22

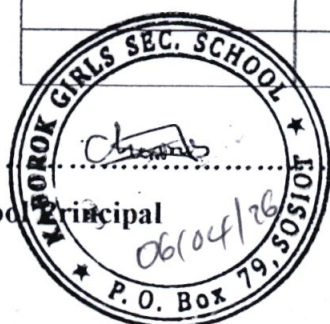
Kaborok Girls secondary school

Annual Report and Financial Statements for the year ended 30th June 2025

Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
INCINERATOR	MOE	ONGOING	626,654	45,000	
FLASH TOILETS	MOE	COMPLETED	3,139,465	1,224,807	

School Principal



Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.

.....
Name: **Joseph K. Kirui**
Designation: **Chairman, School Board of Management**
Date: **6/4/26**

.....
Name: **ESTHER KIRUI**
Designation: **School Principal & Secretary to Board of Management**
Date:

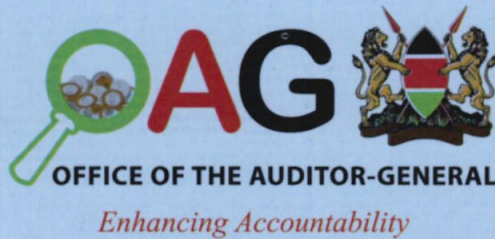


.....
Name: **BURUND KIRUI**
Designation: **Bursar/ Finance Officer**
Date:



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 KABOROK GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KERICHO 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 Kaborok Girls Secondary School set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2025, the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year

Report of the Auditor-General on of Kaborok Girls Secondary School for the year ended 30 June, 2025 – Kericho County

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 IPSAS financial statements present fairly, in all material respects, the financial position of Kaborok Girls Secondary 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 Basic Education Act, 2013, the Public Finance Management Act, 2012 and the National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Accounts Receivable

1.1 Variances in Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.8,412,205 as disclosed in Note 13 to the financial statements. However, the ledger reflects a balance of Kshs.2,947,149 resulting in an unexplained variance of Kshs.5,465,055.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.8,412,205 could not be confirmed.

1.2 Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.8,412,205 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.8,412,205 could not be confirmed.

2. Variances in Account Payables Balance

The statement of assets and liabilities reflects payables balance of Kshs.3,046,936 as disclosed in Note 14 to the financial statements. However, the balance varies with the ledger balance of Kshs.2,847,558, resulting in an unexplained or an unreconciled variance of Kshs.199,378.

In the circumstances, the accuracy, completeness and existence account payables balance of Kshs.3,046,936 could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,153,430 as disclosed in Note 10 to the financial statements. However, the

balance was not supported by monthly bank reconciliation statements and the certificates of bank balance for the Constituency Development Fund (CDF) account operated by the school.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,153,430 could not be confirmed.

4. Unsupported Payments

The statement of financial performance reflects payments for tuition and boarding and school fund expenditure amounts of Kshs.1,193,907 and Kshs.14,672,633 respectively as disclosed in Notes 6 and 9 to the financial statements. However, examination of a sample of payment vouchers totalling to Kshs.2,102,245.00 revealed that the Management incurred the expenditure without proper support documents including requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificate of payments. In addition, payments were not supported with ETR receipts.

In the circumstances propriety, accuracy and completeness of the expenditures of Kshs.1,193,907 and Kshs.14,672,633 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kaborok Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis Of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.30,761,710 and Kshs.19,794,010 respectively, resulting in an under-funding of Kshs.10,967,700 or 36% of the budget. However, the School spent an amount of Kshs.22,577,013 against actual receipts of Kshs.19,794,010, resulting in an over-utilization of Kshs.2,783,003 or 14% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

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.

Other Information

Management is responsible for the Other Information set out on page iii to x which comprise of Key School Information and Management, Summary Report of Performance of the School, Statement of the 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Over Funding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.982,718 and Kshs.4,169,336, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of three hundred and twenty (320) students while the enrolment records provided by the school indicated a total number of three hundred (300) students, resulting in an unexplained variance of twenty (20)

students. As a result of the variances, the school was over-funded by an amount of Kshs.322,003.

In the circumstances, the over-funding of the School may have affected capitation to other schools and education opportunities to students from poor background.

2. Unconfirmed Students Enrolment Data

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.982,718 and Kshs.4,169,336, respectively as disclosed in Notes 1 and Note 2 to the financial statements. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2024/2025, NEMIS reflected three hundred and twenty (320) students, while records from the County Director of Education had two hundred and ninety-six (296) students, resulting in a variance of twenty-four (24). This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

3. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed seventeen thousand nine hundred and fifty-four (17,954) books to the school. However, only six thousand eight hundred and eight (6,808) books were issued to the students, resulting in an unexplained excess text books of eleven thousand one hundred and forty-six (11,146) books in the school store.

In the circumstances, value for money on the excess eleven thousand one hundred and forty-six (11,146) text books could not be confirmed.

4. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.3,046,936. Included in the balance are trade payables balance of Kshs.1,305,197, which had been outstanding for more than one (1) years. Thus, there is risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

5. Failure to Prepare School Improvement Plan

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

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

6. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 22 September, 2025. instead of the statutory deadline of 31 August, 2025 for the financial year 2024/2025. This was contrary to the National Treasury Circular Ref: No.AG.3.88.VOL.VII (41) of 4 December, 2024 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.

7. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects expenditure of Kshs.22,574,013, out of which Kshs.11,770,379 was incurred on procurement of various goods, services and works. However, there was no deduction of the public procurement capacity building levy of 0.03% on the procurement contracts, contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

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

8. Lack of Separate Bank Account for Own Generated Revenue.

The school has three income generating activities which include, Sale of tender forms, School Houses and Bus hire. However, review of the records revealed the following anomalies.

- i. No separate bank account has been opened for each stream of income.
- ii. No ledger/cash book is maintained to record the income for each stream.
- iii. There are no guidelines or approved tariffs for the incomes.

This contravenes the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June 2021 on the guidelines for the implementation of Free Day Secondary Education (FDSE), schools with income-generating activities are required to open separate bank accounts for each income stream and account for them in accordance with financial regulations.

In the circumstances, Management was in breach of law.

9. Failure to Observe Ethnicity Diversity in Staff Composition

Review of personnel records revealed that the School had thirty-eight (38) members of staff both teaching and non-teaching staff. The staff register indicated that thirty-six (36) or 95 % of staff were from one dominant local ethnic community in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which prohibits a composition of more than a third from one community.

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

10. Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.19,794,010 and Kshs.22,574,013 in respect of total receipts and total payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

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 of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

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

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Weaknesses in the Board of Management

The School Board of Management was constituted on 1 April, 2025. However, gazette notices for the appointment were not provided for audit review.

Further, attendance register and minutes of meetings attended were not provided for audit review.

In addition, Audit Committees, Finance, Procurement and General Purposes Committee, Development Committee and Disciplinary Welfare Committee all held less than three required meetings, contrary to the provisions of the First Schedule, Section 3 of the Basic Education Act, 2013,

In the circumstances, the effectiveness of the governance mechanism in the school could not be confirmed.

3. Poor Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.96,814,432. which includes land with a value of Kshs.20,000,000. However, land ownership documents were not provided for audit review. The school also does not possess a title deed for the land it occupies.

Further, the Fixed Assets Register was not updated and has the anomalies noted below.

- i) Office equipment, furniture and fittings are recorded at Kshs.8,000 in the register, while the financial statements reflect Kshs.4,000,000.
- ii) The ICT equipment are recorded in the register at Kshs.751,500 while the financial statements indicate Kshs.2,792,000.

In addition, the following assets reflected in the financial statements were not recorded in the Fixed Assets Register:

- Land – Kshs.20,000,000
- Buildings and structures – Kshs.51,582,629
- Motor vehicles – Kshs.6,500,000
- Textbooks – Kshs.6,723,000
- Tools and apparatus – Kshs.4,600,000.

The school's motor vehicle logbook has been registered in the name of Kenya Commercial Bank since 17 January, 2022.

In the circumstances, the existence of effective controls and measures in the management of assets could not be confirmed.

4. Long Outstanding Receivables

Note 13(b) on aging analysis of accounts receivable reflects a balance of Kshs.8,412,205. Included in the accounts receivable balance is Kshs.5,285,667 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 recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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 Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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.

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

Auditor-General's Responsibilities for the Audit

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 Gathuru, CBS
AUDITOR-GENERAL

Nairobi

15 May, 2026

Kaborok Girls secondary school

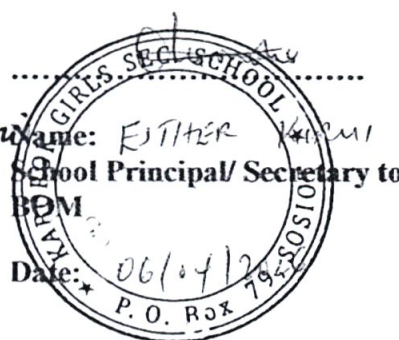
Annual Report and Financial Statements For the year ended 30th June 2022

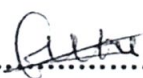
6. Statement of Receipts and Payments for the Year Ended 30th June 2022

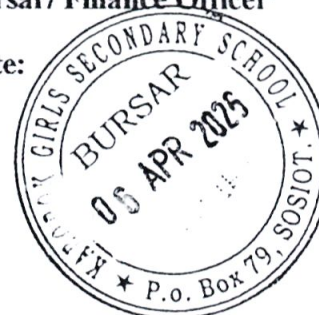
Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,135,206.00	808,996.00
Government grants for operations	2	9,335,030.00	8,229,758.10
Government Grants for infrastructure	3	5,815,600.00	3,722,500.00
School fund income- parents' contributions	4	26,743,913.00	11,208,586.00
Miscellaneous incomes	5	-	-
Total Receipts		44,029,749.00	23,969,840.10
Payments			
Tuition	6	1,739,347.95	1,005,635.00
Operations	7	11,053,777.00	10,737,292.40
Infrastructure	8	7,018,287.00	8,797,622.94
Boarding and school fund	9	23,701,263.71	7,559,450.00
Total Payments		43,512,675.66	28,100,000.34
Surplus/Deficit		517,073.34	(4,130,160.24)

The school financial statements were approved on 06/04/2026 and signed by:


 Name: Joseph K. Kinyua
 Chair BOM
 Date: 6/4/26




 Name: GILBERT KIRECH
 Bursar/ Finance Officer
 Date: 06/04/2026



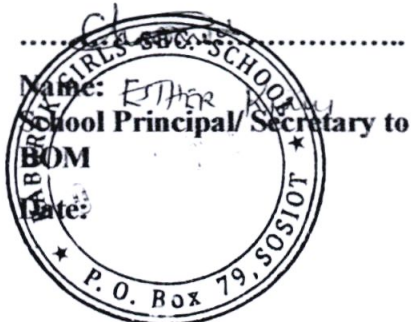
Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

7. Statement of Assets and Liabilities as at 30th June 2025

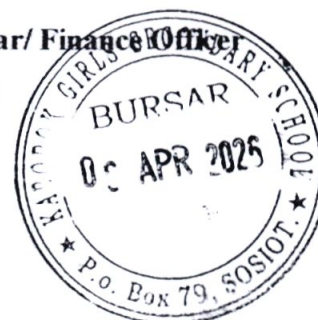
Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,153,430	4,933,432.50
Cash balances	11	-	-
Short term investments	12	-	-
Total cash and cash equivalent		2,153,430	4,933,432.50
Account's receivables	13	8,412,204.73	10,266,111.73
Total financial assets		10,565,634.73	15,199,544.23
Financial liabilities			
Accounts payables	14	3,046,936	4,900,843
Net financial assets		<u>7,518,698.73</u>	<u>10,298,701.23</u>
Represented by			
Accumulated fund b/fwd	15	10,298,701.23	12,914,165.24
Surplus/deficit for the year		(2,780,002.50)	(2,615,464.01)
Net financial position		<u>7,518,698.73</u>	<u>10,298,701.23</u>

The school's financial statements were approved on 06/04/2026 and signed by:

.....
Name: Joseph K. Kirui
Chair BOM
Date: 6/4/26



.....
Name: GILBERT KIRICH
Bursar/ Finance Officer
Date:



Kaborok Girls secondary school

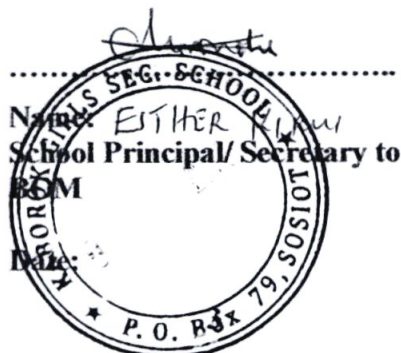
Annual Report and Financial Statements for the year ended 30th June 2025

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		982,718	1,305,137.00
Government grants for operations		2,962,336	6,356,587.96
Government grants for infrastructure		1,207,000	2,011,200.00
School fund income- parents contributions/ fees		14,641,956	19,565,059.00
Other income		-	-
Total receipts		19,794,010.00	29,237,983.96
Payments			
Cash outflows for tuition		1,193,907.00	938,886.25
Cash outflows for operations		5,436,915.00	5,881,805.09
Cash outflows Boarding/lunch and school fund payments		14,672,633.00	21,733,680.66
Total Payments		21,303,455.50	28,554,372.00
Net cash inflow/outflow from operating activities		(1,509,445.00)	683,611.96
Cash flow from investing activities			
Acquisition of assets		(1,270,557.00)	(3,299,075.97)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(1,270,557.00)	(3,299,075.97)
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		(2,780,002.50)	(2,615,464.01)
Cash and cash equivalent at beginning of the FY		4,933,432.50	7,548,896.51
Cash and cash equivalent at end of the FY		2,153,430.00	4,933,432.50

The school's financial statements were approved on _____ 20__ and signed by:

.....
 Name: **Joseph K. Kiri**
 Chair BOM
 Date: **6/4/26**



Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

9. Statement of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,030,560	-	2,030,560	982,718	48.40%
(2) Capitation Grant on Operations					
Personnel Emoluments					
Other Voteheads (EWC,LTT,PE,ADMIN COST)	4,686,000	-	4,686,000	2,353,443	50.22%
Repairs And Maintenance			2,450,000	1,207,000	
Local Transport / Travelling					
Electricity And Water					
Medical	980,000	-	980,000	362,010	36.94%
Administration Costs					
Activity	735,000		735,000	246,882	33.59%
Medical and insurance					
3) FDSE for infrastructure					
Maintenance &Improvement MoE	2,450,000	-	2,450,000	1,207,000	49.27%
M&I parents' contribution					
NG CDF					
(4) Fees Charged on Parents					
Personnel emoluments	2,713,130		2,713,130	1,510,919	72.87%

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs and maintenance	980,000		980,000	787,650	80.37%
Local transport / travelling	497,350		497,350	453,788	91.24%
Electricity and water	1,960,490		1,960,490	1,468,675	74.91%
Medical					
Administration costs	1,150,030		1,150,030	1,581,540	137.52%
Activity	122,500		122,500	194,548	158.81%
Fee on Boarding Equipment and stores	12,438,650		12,438,650	8,178,696	65.75%
Others votehead					
5) Miscellenous Income					
Rent Income					
Income from Bus Hire					
Income From Farming Activities					
BOM Teachers					
Uniforms					
Total Income	30,663,710	-	30,761,710	19,794,010	64.33%
(6) Expenditure For Tuition					
Textbooks					
Exercise Books					
Laboratory Equipment					
Teaching / Learning Materials	2,030,560	-	2,030,560	1,192,565	58.73%
Internal Exams					
Refference / Library Materials					
Bank Charges				1,341.75	
(7) Expenditure For Operations					
Personnel Emoluments					

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Other Voteheads (EWC,LTT,PE,ADMIN COST)	4,606,000		4,606,000	3,011,477.40	65.38%
Sundry creditor				394,870	
Administration Cost					
RMI transfer				1,747,100	
Medical	980,000		980,000	-	0.00%
Activity expenses	735,000		735,000	279,675	47.20%
Local Transport / Travelling					
Electricity And Water					
Bank charges				3,823	
(8) Expenditure For infrastructure					
Administration					
RMI Project	2,450,000	-	2,450,000	1,269,807	51.83%
Administration					
CDF					
Bank charges				750.75	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,713,130		2,713,130	2,719,376	100.23%
Service Gratuity					
Repairs And Maintenance & Improvements	980,000		980,000	-	0.00%
Local Transport / Travelling	497,350		497,350	1,027,000	206.49%
Electricity And Water	1,960,490		1,960,490	1,522,020	63.86%
Medical Expenses					
Administration Costs	1,150,030		1,150,030	1,593,939	99.19%
Activity Expenses	122,500		122,500	344,200	280.98%
Bank Charges				20,493	
BOM Teachers					

Kaborok Girls secondary school**Annual Report and Financial Statements for the year ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Fee On Boarding	12,438,650		12,438,650	5,919,776	51.37%
Equipment and Stores				1,528,829	
Sundry creditor					
Examination fees					
Loan Principal paid					
Totals	30,663,710	-	30,663,710	22,577,012.50	73.63%

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/second/third/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

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes To The Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials		-
Exercise Books		
Laboratory Equipment		-
Internal Exams		
Teaching / Learning Materials	982,718	1,305,137
Others (<i>specify</i>) *		
Total	982,718	1,305,137

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance	1,207,000	2,073,300.00
Local Transport / Travelling		
Electricity And Water		
Medical	362,010	447,075.00
Administration Costs		
Activity	246,882	426,795.09
Others	2,353,444	3,409,419.40
BOM teachers' salaries		
Total	4,169,336.00	6,356,587.96

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	-	2,011,200
CDF		
RMI parents		
Total		2,011,200

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

4 School Fund Income -Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,977,059	2,688,757
Repairs and maintenance	787,650	1,146,832
Local transport / travelling	453,788	676,000
Electricity and water	1,468,675	2,058,278
Medical		
Administration costs	1,581,540	1,310,599
Activity	194,548	375,275
Fee on Boarding Equipment and Stores	8,178,696.00	11,309,318
PA levies		
Other Voteheads (EWC,LTT,PE,ADMIN COST)		
Total	14,641,956.00	19,565,059

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent income	-	-
Sale of bore hole water	-	-
Salary advance	-	-
Income from Bus Hire		-
Fee for hire of ground and equipment		-
Income from grants and donations*(Bursary from CDF)		-
Interest income		-
Donations		-
School farm income		-
KCSE		
Uniform fees		-
Total		

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference materials		-
Exercise books		-
Laboratory Equipments		-
Teaching/learning materials	300,065	164,052.00
Chalks		770,858.00
Sundry creditors	892,500	
Bank charges	1,341.75	3,976.50
Total	1,193,906.75	938,886.50

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments		
Sundry creditor	394,870	873,032.00
Administration Cost		
Repairs and maintenance & improvements		
Local transport / travelling		
Electricity and water		
RMI transfer	1,747,100	2,009,200
Activity Expenses	279,675	114,400
Bank charges	3,823	5,801.05
Other voteheads *	3,011,447.40	2,879,372.04
Total	5,436,915.00	5,881,805.09

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
RMI project	791,991.00	2,527,897.50
Sundry creditor	477,816.00	
CDF Project	-	767,909.78
Bank charges	750.75	3,268.69
Total	1,270,557.75	3,299,075.97

9 School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	2,719,376	5,078,554
Service Gratuity		
Repairs and maintenance & Improvements		383,895.66
Local transport / travelling	1,527,000	1,905,200
Electricity and water	1,522,026	997,850
Medical Expenses		
Administration costs	1,593,939	1,553,100
Expenses on IGA-Farm /water		
Expenses sale of water		
Fee on Boarding Equipment and Stores	5,919,776	9,800,840
Sundry creditor	1,525,829	1,523,909
PA Expenses-damages		
Expenses on Hire of school bus		
Insurance Cost		
Activity Expenses	344,200	469,039
Bank charges	20,493	21,293
Loan interest paid		
Loan Principal paid		
Other Voteheads (EWC,LTT,PE,ADMIN COST)		
Total	14,672,633.00	21,733,680.66

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	ACTIVE	1103512226	207,494	418,682
Operations Account	ACTIVE	1103523244	422,179	1,689,759
School Fund Account/Boarding	ACTIVE	1103483048	598,331	2,430,255.50
Development Account	DORMANT	1172102104	19,018	19,018
CDF Account	DORMANT	1139335219800	69,040	69,040
Investment Account	DORMANT	1102711071	108,730	108,730
Infrastructure Account	ACTIVE	1215799977	728,638	252,096
Total			2,153,430	4,933,432.50

11 Cash in Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins		
Total		

12 Short Term Investments

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

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	8,412,205.00	10,266,111.73
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Non-Teaching Staff welfare	-	
Rent arrears(list/schedule attached)	-	-
Total	8,412,205.00	10,266,111.73

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	3,126,558	37.17%	4,455,922	43.40%
Between 1- 2 years	1,203,007	14.30%	1,207,736	11.76%
Between 2-3 years	1,207,736	14.36%	774,469	7.54%
Over 3 years	2,874,924	34.18%	3,827,984.70	37.30%
Total (should tie to note 13 a)	8,412,205	100%	10,266,111.7	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,847,558	4,705,803
Prepaid Fees	199,378	195,040
Retained welfare deductions		
Unpaid salaries and statutory deductions		
Other payables (<i>specify</i>)		
Total	3,046,936	4,900,843

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Notes to the Financial Statements (continued)

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	1,542,361	53.27%	3,395,014	72.15%
Between 1- 2 years	673,262	46.73%	1,310,789	27.85%
Between 2-3 years	631,935	0.00%		0.00%
Over 3 years		0.00%		0.00%
Total (should tie to note 14)	2,847,558	100.00%	4,705,803	100.00%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	4,933,432.50	7,548,896.51
Cash Balances		-
Short Term Investments		-
Receivables	10,266,111.73	10,611,766.73
Payables	(4,900,843.00)	(5,246,498)
Total	10,298,701.23	12,914,165.24

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

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	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle			
Goats			
Trees	400	850,000	800,000
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-

Kaborok Girls secondary school**Annual Report and Financial Statements for the year ended 30th June 2025**

Balance at the end of the year	-	-
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Other important disclosure notes**19 Stock/ Inventory**

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	510,950	314,045
Lab consumables	60,900	120,050
Farm produce		
Medication		
Construction Materials		204,800
Others (specify)		
TOTAL	572,700.00	638,895.00

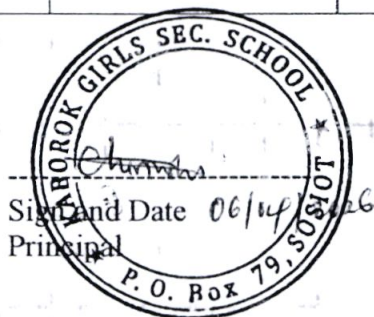
Kaborok Girls secondary school

Annual Report and Financial Statements for the year ended 30th June 2025

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)



Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

11. 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. ROLINKS				12,500		
Sub-Total				12,500		
Supply Of Goods						
2. DAVID KIPLANGAT				173,250		
3. LUCIA CHEPKWONY				120,000		
4. SHABEE UNIFORMS				28,350		
5. JODEN GENERAL ENT				20,500		
6. NAIVAS LTD KCO BRANCH				44,010		
7. HILLARY KOECH				120,250		
8. ERICK SIGEI				11,440		
9. SIMON MUTALI CHESEBE				50,000		
10. MARTIDIA UNIFORMS				91,000		
11. VINTAGE PUBLICATION				51,000		
12. SAMWEL NGENO				61,980		

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
13. DENNIS KIRUI				113,790		
14. DELTALINE				40,520		
15. FIREMASTERS INVESTMENT				84,350		
16. GIDEV SYSTEMS LTD				100,650		
17. KENIIS ENTERPRISES				76,850		
18. JONAH LANGAT				15,500		
19. LOGIK SUPPLIERS LTD				1,171,848		
20. MBUNI SCHOOL SUPPLIES				156,720		
21. WESTSIDE STATIONERS				70,000		
22. STREAMLINE CONCEPTS				233,050		
Sub-Total				2,835,058		
Grand Total				2,847,558		

Kaborok Girls secondary school
Annual Report and Financial Statements for the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	20,000,000	-		20,000,000
Buildings And Structures	46,632,817	4,949,815		51,582,629
Motor Vehicles	6,500,000			6,500,000
Office Equipment, Furniture And Fittings	4,000,000			4,000,000
Textbooks	6,723,000			6,723,000
ICT Equipment	2,792,000		-	2,792,000
Tools And Apparatus	4,600,000	-		4,600,000
Other Machinery And Equipment -Generator	332,700		-	
Heritage and Cultural Assets	-		-	
Intangible Assets - Software	283,800			
Total	91,864,617	4,949,815		96,814,432

REPUBLIC OF KENYA

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

Ref: OAG/KRO/KABOROK G SECS /2024/2025/(21)

22 June, 2026

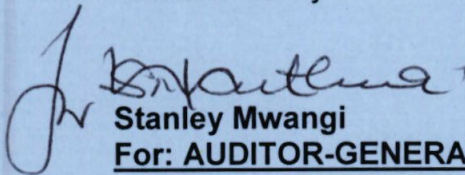
Mr. Samuel Josephat Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON KABOROK GIRLS SECONDARY
SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KERICHO COUNTY**

I transmit the report of the Auditor-General on the examination and audit of Kaborok Girls Secondary 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


Stanley Mwangi
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
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M/s. Esther Kirui
Principal
Kaborok Girls Secondary School
P. O. Box 79-20205
SOSIOT

