

THE AUDITOR-GENERAL

ON

KAMBI MAWE HIGH SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2023

MAKUENI COUNTY

Revised 30th June 2023.





KAMBI MAWE HIGH 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) (Leave this page blank)

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1. Acronym. 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 School Education

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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 located in Makueni County, Makueni Sub-County

The school was registered in 2/2013under registration number puls /1/160078/13 and is currently categorized as a sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 360 number of students as at 30th June 2023. It has 2-streams and 15 teachers of which 2 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	Daniel Munywovoo	Chairman - Sponsor	20th July, 2022
2	Jackson Mutuku	Secretary - Principal	20 th July, 2022
3	Charles Wambua	Member - Sponsor	20 th July, 2022
4	Purity Wanzovi	Member - Community	20th July, 2022
5	Thomas Munyasya	Member - Community	20 th July, 2022
6	Boniface Munyao	Member - Community	20 th July, 2022
7	Robert Kalonzo	Member – Rep CEB	20 th July, 2022
8	Rose Muthama	Member - Community	20 th July, 2022
9	Justie Katiku	Sponsor member – Special need	20 th July, 2022
10	Cicilia Muthini	Teacher Rep.	20 th July, 2022
11	Julius Mutiso	Member – Sponsor	20 th July, 2022
12	Jenniffer Kioko	Member Special Needs – secretary	20 th July, 2022
13	Austine Kamau	Student Rep.	20 th July, 2022

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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.

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year	
1	Executive Committee	1. Daniel Munywovoo	Chairman	3 out of 3	
		2. Jackson Mutuku	Secretary	3 out of 3	
		3. Robert Kalonzo	Vice Chairperson	3 out of 3	
		4. Purity Muthuku	Member	3 out of 3	
2	Audit Committee	1. Robert Kalanzo	Chairman	1 out of 1	
		2. Jackson Mutuku	Secretary	1 out of 1	
		3. Purity Mutuku	Vice Chairman	1 out of 1	
		4. Jacob Mutua	Member	1 out of 1	
3	Academic Committee	1. Robert Kalonzo	Chairman	2 out of 2	
		2. Jackson Mutuku	Secretary	2 out of 2	
		3. Mrs. Mwinzi	Deputy Principal	2 out of 2	
		4. Mrs. Muthini	Teacher Rep.	2 out of 2	
		5. Mrs. Muthungu	Member	2 out of 2	
		6. Md.Justina Katiku	Member	2 out of 2	
		7. Md Mwaiwa	Member	2 out of 2	
4	Development Committee	1. Tom munyasya	Chairman	2 out of 2	
		2. Robert kalanzo	Vice Chair	2 out of 2	
		3. Purity mutuku	Member	2 out of 2	
		4. Charles wambua	Member	2 out of 2	
		5. Jackson mutuku	Secretary	2 out of 2	
5	Discipline and welfare	1. Julius Mutiso	Chairperson	2 out of 2	
	Committee	2. Jackson Mutuku	Secretary	2 out of 2	
		3. Mrs. Muthiani	Member	2 out of 2	
		4. Susan Muthiani	Vice Chairman	2 out of 2	
		5. Mrs. Mwinzi	Deputy principal	2 out of 2	
		IV/			

(c) Committees of the Board

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

School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification	
1	Principal	Jackson Mutuku	TSC No. 322227	
2	Deputy Principal	Eunice Mwinzi	TSC No. 407320	
3	School Bursar	Alphonce Musau	ID No. 28883575	
4	Other (specify)			

(d) Schools contacts

Post Office Box:	PO Box 28-90300
Telephone:	0715534422
E-mail:	kambimaweboyssecondary@gmail.com

(e) School Bankers

The following school operated 5 number of bank accounts in the following banks.

1.	Account Name:	Kambi Mawe Boys –Operation Account
	Name of Bank:	KCB
	Branch:	WOTE
	Account Number:	1141300842
2.	Account Name:	Kambi mawe boys –Boarding Account
	Name of Bank:	Equity
	Branch:	WOTE
	Account Number:	0670277089361
3.	A second Norman	Kanaki manakana Taikian Asaanat
5.	Account Name: Name of bank:	Kambi mawe boys –Tuition Account KCB
5.		·
5.	Name of bank:	КСВ
<i>3</i> . 4.	Name of bank: Branch: Account Number: Account Name:	KCB WOTE 1141300761 Kambi mawe boys -infrastructure
	Name of bank: Branch: Account Number:	KCB WOTE 1141300761

5. **CDF:** - Account Number 1137158751 KCB Wote

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

(f) Independent Auditors

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

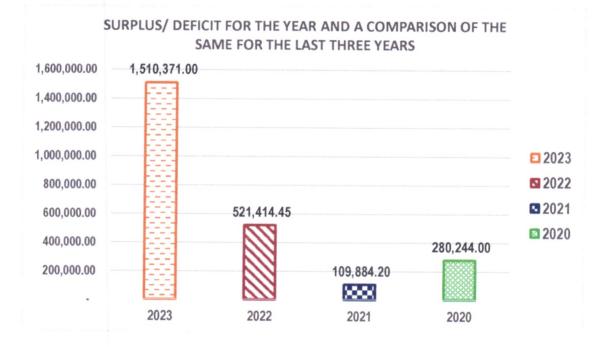
Annual Report and Financial Statements For the year ended 30th June 2023

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:
- b) Surplus/ deficit for the year and a comparison of the same for the last three years

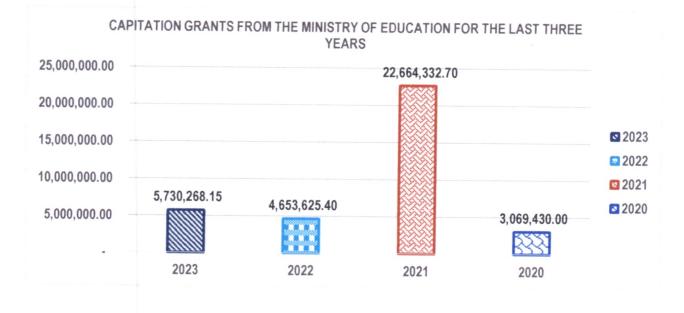
Particulars	2023	2022	2021	2020
Tuition	189,061.75	(88,212.00)	247,710.25	149,709
Operation	(233,189.60)	533,543.00	248,807.05	39,387
Boarding & Lunch	(1,072,661.00)	357,429.15	109994	90,698
Infrastructure	(393,582.15)	336,410.00	0	0
Total	1,510,371.00	521,414.45	109,884.20	(280,244)



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

Particulars	2023	2022	2021	2020
Tuition	1,044,366.75	883,955.80	312,070.25	401,344.00
Operation	4,686,901.40	3,769,669.60	1,954,362.45	2,668,086.00
Total	5,730,268.15	4,653,625.40	22,664,332.70	3,069,430.00

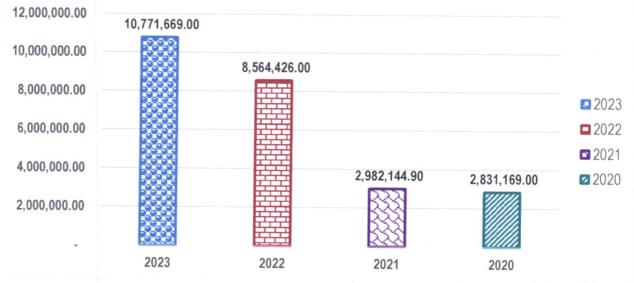
Annual Report and Financial Statements For the year ended 30th June 2023



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

Particulars	2023	2022	2021	2020
School fund	10,771,669.00	8594,426.00	2982,144.90	2831,169.00
Total	10,771,669.00	8594,426.00	2982,144.90	2831,169.00

A THREE-YEAR OVERVIEW OF GROWTH OF OTHER INCOME(S) EARNED BY THE SCHOOL.



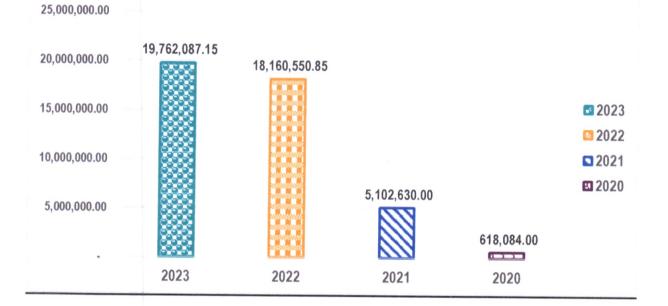
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Annual Report and Financial Statements For the year ended 30th June 2023

Particulars	2023	2022	2021	2020
Tuition	855,305.00	89,277.00	64,360.00	551,053.00
Operation	4,920,091.00	4,358,812.00	2,239,170.00	2,7079,233.00
Boarding & lunch	11,625,251.15	8,236,996.85	2,799,100.00	2,921,867.00
Infrastructure	2,281,440.00	1,671,965.00	0	0
Total	19,762,087.15	15,160,550.85	5,102,630.00	618,084.00

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

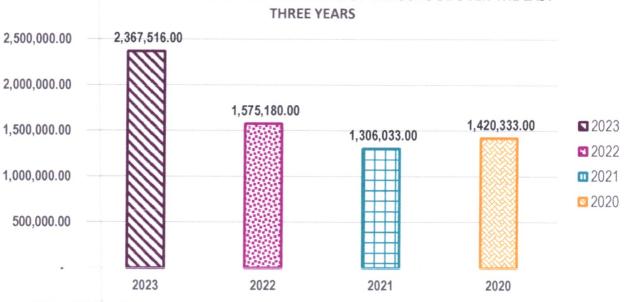
A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL



f) Movement of debtors of the school over the last three years

Particulars	2023	2022	2021	2020
Boarding & Lunch A/C	2,367,516.00	1,575,180.00	1,306,033.00	1,420,333.00
Total	2,367,516.00	1,575,180.00	1,306,033.00	1,420,333.00

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

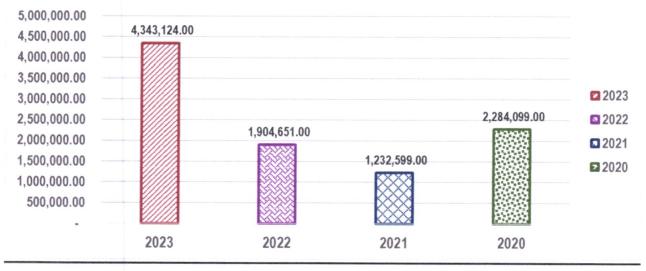


MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL OVER THE LAST

g) Movement of creditors of the school over the last three years

Particulars	2023	2022	2021	2020
Tuition	1,142,215.00	894,841.00	522,139.00	804,214.00
Operation	715,500.00	23,500.00	562,960.00	562,960.00
Boarding & lunch	1,275,409.00	813,310.00	147,500.00	916,925.00
Infrastructure	1,210,000.00	173,000.00	00	0
Total	4,343,124.00	1,904,651.00	1,232,599.00	2,284,099.00

MOVEMENT OF CREDITORS OF THE SCHOOL OVER THE LAST THREE YEARS



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

year	Recruited	Posted	Transferred	Retired	No. Of TSC	No of BOM
					Teachers	Teachers
2023	0	0	0	0	0	0
2022	0	0	0	0	13	2
2021	2	1	0 .	0	13	6
2020	0	0	0	1	9	6

a) Teacher student ratio for

C) Mean score in the KCSE:

YEAR	No. of students	No of students transitioned to high learning	Mean score	Improvement	Grade
2023	0	0	0	0	0
2022	76	20	3.040	(0.826)	D
2021	45	24	2.866	(0.174)	D
2020	56	28	3.714	1.174	D+

D) Number of candidates in

	2023	2022	2021	2020
Number of candidates	0	76	44	56

e) Capacity of the school facilities

Assets	Number	Capacity
		Ratio
Classroom	9	1:40
Dormitories	3	1:2697
Dining Hall	0	0
Oblation Block/Toilets Teachers, Students, Visitors	32	1:11.406
Kitchen	1	1:360
Store	2	1:180
Science Lab	1	1:360
Computer Lab	1	1:360
Mabati Store	0	1:360

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

h) Development projects carried out by the school:

Projects	Source of	Status	Initial Cost	Amount	Expected
	funds		(Kshs)	Spent (Kshs)	completion time
Tiling of 2 dormitories	MOE		1,500,000.00	1,079,122.00	
Deputy house- Renovation	Parents		600,000.00	574,642.00	
Beds/Double deckers	MOE		1,200,000.00	1,010,497.00	
locker and chairs	MOE		1,200,000.00	1,160,000.00	
Lab stools	MOE		300,000.00	273,788.00	
			4,800,000.00	4,098,049.00	

School Principal



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

1. 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 *Kambi Mawe 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:	Daniel Munywovoo
Designation:	Chairman, School Board of Management
Sign:	monono !
Date:	30 th June, 2 023
Name:	Jackson Mutuku
Designation:	School Principal& Secretary to Board of Managoriteit
Sign:	3
Date:	30 th June, 2023
	Sentinny warmanan
Name:	Alphonce Musau
Designation:	Bursar/ Finance Officer
Sign:	
Date:	30 ^{th[#]} June, 2023
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REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KAMBI MAWE HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – MAKUENI 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 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kambi Mawe High School – Makueni County set out on pages 1 to 20, which comprise of the statement of receipts

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

and payments for the year ended 30 June, 2023, the statement of assets and liabilities, statement of cash flows, statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kambi Mawe High School - Makueni 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 Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Review of the financial statements revealed errors and omissions as detailed below;

- The statement of receipts and payments reflects government grants for infrastructure for the previous year (2021/2022) of Kshs.8,594,426 which varies with Note 3 to the financial statements of Kshs.1,348,252 resulting unexplained variance of Kshs.7,246,174.
- ii. The statement of receipts and payments reflects surplus/deficit for the current year and the previous year (2021/2022) of Kshs.(1,784,371) and Kshs.(502,568) respectively which varies with the statement of assets and liabilities of Kshs.(1,510,371) and Kshs.(521,344) respectively resulting unexplained variances of Kshs.(274,000) and Kshs.(18,776).
- The statement of receipts and payments reflects operations payments for the previous year (2021/2022) of Kshs.4,360,036 which varies with Note 7 to the financial statements of Kshs.4,358,812 resulting unexplained variance of Kshs.1,224.
- iv. The statement of cash flows reflects government grants from operations for the previous year (2021/2022) of Kshs.3,769,670 which differs with Note 2 to the financial statements of Kshs.3,825,270 resulting unexplained variance of Kshs.55,600.
- v. The statement of cash flows reflects government grants for infrastructure for the previous year (2021/2022) of Kshs.838,029 which differs with Note 3 to the

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 - Makueni County

financial statements of Kshs.1,348,252 resulting unexplained variance of Kshs.510,223.

- vi. The statement of cash flows reflects cash outflow for tuition for the previous year (2021/2022) of Kshs.886,428 which differs with Note 6 to the financial statements which reflects Kshs.892,777 resulting unexplained variance of Kshs.6,349.
- vii. The statement of cash flows reflects cash outflow for operations for the previous year (2021/2022) of Kshs.4,625,919 which differs with Note 7 to the financial statements which reflects Kshs.4,358,812 resulting unexplained variance of Kshs.267,107.
- viii. The statement of cash flows reflects school fund income parents contributions for the previous year (2021/2022) of Kshs.7,664,738 which differs with Note 4 to the financial statements of Kshs.8,594,426 resulting unexplained variance of Kshs.929,691.
- ix. The statement of cash flows reflects cash and cash equivalents balance of Kshs.2,686,317 which differs with Kshs.148,262 in the statement of financial assets and financial liabilities resulting unexplained variance of Kshs.2,538,055.
- x. The statement of budgeted versus actual amounts does not reflect the final budget versus actual total income and total expenditures amounts on a comparable basis.

In the circumstances, the accuracy and completeness of the statement of receipts and payments, the statement of assets and liabilities, the statement of cash flows and the statement of budgeted versus actual amounts cannot be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.2,367,516 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.606,619 which had been outstanding for more than three (2) years.

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, completeness and recoverability of the receivables balance of Kshs.2,367,516 could not be confirmed.

3. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.4,343,124. However, the school did not provide any support documents for the

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 - Makueni County

accounts payable including invoices, delivery notes, LPOs/LSOs and interim or completion certificates.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.4,343,124 could not be confirmed.

4. Variance of Tuition Payments

The statement of receipts and payments reflects tuition payments of Kshs.855,305 as disclosed in Note 6 to the financial statements. However, review of payment vouchers and cash book provided showed a balance of Kshs.813,930 resulting unexplained variance of Kshs.41,375.

In the circumstances, the accuracy and completeness of tuition payments could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

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 matters described in the Basis for Conclusion on Lawfulness

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

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

The financial statements for the year ended 30 June, 2023 were submitted on 6 June, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education Circular Ref No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statement should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects capitation grants for operations amount of Kshs.4,686,901. Included in the amount is Kshs.1,545,000 which was to be transferred to the infrastructure account. However, the School only transferred Kshs.1,340,000 to its infrastructure account leaving a balance of Kshs.205,000 as at 30 June 2023. This is contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.4,343,124. However, the balance includes Kshs.424,670 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.

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

4. Irregular Virement of Funds

The statement of receipts and payments had capitation grants for tuition amount of Kshs.1,044,367 and as disclosed in Note 1 to the financial statements. It was noted that the School transferred an amount of Kshs.382,700 from the tuition account to the operations account on diverse dates, contrary to the stipulations of the Ministry of Education Circular Ref. No:MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQ/3/13/3 dated 16 June, 2021.

In the circumstances, value for money for capitation grants for tuition may not have been achieved.

5. Nonbanking of School Fee Receipts

The statement of receipts and payments for the year ended 30 June, 2023 and Note 4 to the financial statements reflected school fund income-parents contribution of Kshs.10,497,669. Included in the amount is school fees amounting to Kshs.2,851,066 received from parents in the form of cash that was not promptly banked in the School fund bank account. It was also noted that the cash received was used at source.

In the circumstances, accuracy and completeness of the School fund income-parents contribution of Kshs10,497,669 could not be confirmed.

6. Irregular Increase of School Fees

The statement of receipts and payments for the year ended 30 June, 2023 and as disclosed in Note 4 to the financial statements reflects school fund income – parents' contribution amount of Kshs.10,497,669. However, it was noted that total annual fee amount charged per student was Kshs.35,500 while the Ministry of Education guidelines require fee payment of Kshs.10,860 per day school student. The excess fee charged of Kshs.24,640 per student was therefore irregular and was not explained by Management.

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

7. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.7,480,047. Comparison of data from National Education Management and information System (NEMIS) with records from school revealed that during the financial year 2022/2023, NEMIS system reported a total number of between 363 to 410 students while the enrolment record provided by Kambi Mawe High School indicated a total of between 328 to 351 students. As a result, the School was over funded by Kshs.625,28.

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

In the circumstances, the unconfirmed student enrollment data may have led to the irregular overfunding.

8. 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.

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 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 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 matters described in the Basis for Conclusion, on Effectiveness of Internal Controls, Risk Management and Governance sections 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, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

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

2. Failure to Prepare Bank Account Reconciliations

The school management did not submit the bank reconciliation statements of the CDF account held and did not submit returns to the National Treasury for year under review. This is contrary to Regulation 90(1) of the PFM (National Government) Regulations, 2015. Additionally, the School did not prepare Board of cash survey report to confirm reported balances.

In the circumstances, the adequacy of internal controls in Cash management could not be confirmed.

3. Incomplete Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register with Nil values. Additionally, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

In the circumstances, the safe custody and ownership of the School's fixed assets could not be confirmed.

4. Inadequate Management of Textbooks

During the year under review, scrutiny of the library records revealed the following:

- i. There was excess supply of ten types of set books totalling two hundred and twenty-two (222) set books.
- ii. The number of books lost were fifteen (15) with no recoveries for the year. Although some of the students had been cleared by the School, the books had not been recovered or returned and no measures were put in place by the management to minimize the loss.
- iii. There was a short supply of four set books totalling to eighty-eight (88).

In the circumstances, the adequacy of internal controls on text book management cannot be confirmed. Additionally, the 1:1 text book to student ratio cannot be realized when proper custody of the text books and set books are not maintained by the School Management.

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

The audit was conducted in accordance with the ISSAIs 2315 and ISSAIs 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 the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 the intention to terminate the School or to cease its 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.

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

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

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

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 control 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 control 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.

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

- Conclude on the appropriateness of 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 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 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 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 **SB3** AUDITOR-GENERAL

Nairobi

15 November, 2024

Report of the Auditor-General on Kambi Mawe High School for the year ended 30 June, 2023 – Makueni County

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

6. Statement Of Receipts and Payments For the Year Eaded 30th June 2023.

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Ksbs
Receipts			
Government grants for tuition	1	1,044,366.75	883,955.80
Government grants for operations	2	4,686,901.40	3,825,269.60
Government Grants for infrastructure	3	1,748,779.00	8,594,426.00
School fund income- parents' contributions	4	10,497,669.00	1,355,555.00
Miscellaneous incomes		0	0.00
Total Receipts		17,977,716.15	14,659,205.40
Payments			
Tuition	6	855,305.00	892,777.00
Operations	7	4,920,091.00	4,360,036.00
Infrastructure	8	2,821,444.00	1,671,965.00
Boarding and school fund	9	11,165,247.15	8,236,996.85
Total Payments		19,762,087.15	15,161,774.85
Surplus/Deficit		(1,784,371.00)	(502,568.45)

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

Sign

Name

Chair BOM

Daniel Munywovoo

Date: 15

HUH Sign:

Jackson Mutuku School Principal/

Secretary to BOM

1

Sign: Name

Bursar/ Alphonce Musau Finance Office



Date:

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

Statement of Assets and Liabilities As At 30th June 2023 7.

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			12 405 (5
Bank balances	10	111,946.65	12,495.65
Cash balances	11	36,315.00	- 0
Short term investments	12		0
Total cash and cash equivalent		148,261.65	12,495.65
Account's receivables	13	2,367,516.00	1,575,180.00
Total financial assets		2,515,777.65	1,587,675.65
Financial liabilities			
Accounts payables	14	(4,343,124.00)	1,904,651.00
Net financial assets		(1,827,346.35)	(316,975.35)
Represented by			
Accumulated fund b/fwd	15	(316,975.35)	204,369.10
Surplus/deficit for the year		(1,510,371.00)	(521,344.45
Net financial position		(1,827,346.35)	(316,975.35)

The school's financial statements were approved on _

2023 and signed by:

Sign. work Name **Chair BOM Daniel Munywoyoo** Stada Date: 15

Sign: Man Sign: Jackson Mutuku Name School Principal/ **Finance Office** Secretary to BOM MIXED Date:

Bursar/ Alphonce Musau

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

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,044,366.75	883,955.80
Government grants for operations	2	4,686,901.40	3,769,669.60
Government grants for infrastructure	3	1,748,779.00	838,029.00
School fund income- parents contributions/ fees	4	10,497,669.00	7,664,738.35
Other income		-	-
Total receipts		17,977,716.15	13,156,392.75
Payments			
Cash outflows for tuition		1,025,230.00	886,428.00
Cash outflows for operations		3,987,090.00	4,625,919.00
Cash outflows Boarding/lunch and school fund payments		10,167,897.15	7,664,735.35
Total payments		15,180,217.15	13,177,085.35
Net cash inflow/outflow from operating activities		2,797,499.00	(18,813.60)
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities	10		
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		2,797,499	(18,813.60)
Cash and cash equivalent at beginning of the FY		(111,182.00)	130,935.10
Cash and cash equivalent at end of the FY		2,686,317.00	(111,182)

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

Sign Name Chair BOM **Daniel Munywovoo** Date: 20'

Sign: Jackson Mutuku School Principal/ Secretary to BOM ALXED AUG 202

Sign: Name

Bursar/ Alphonce Musau Finance Office

1

Date:

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023 9.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable % Of Basis	Of Utilization
	В	þ	c=a+b	d it	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	0	0	0	0	0
Exercise Books	0	0	0	0	0
Laboratory Equipment	0	0	0	0	0
Internal Exams	0	0	0	0	0
Teaching / Learning Materials	1,450,400.00		1,450,400.00	1,044,366.75	72%
Exams And Assessment					
Sub-Total	1,450,400.00		1,450,400.00	1,044,366.75	72%
(2) Capitation Grant on Operations					
Personnel Emoluments	0	0	0	0	0
Repairs And Maintenance	1,750,000.00		1,750,000.00	1,545,000.00	88%
Local Transport / Travelling	0	0	0	0	0
Electricity And Water	0	0	0	0	0
Other voteheads	4,808,000.00		4,808,000.00	2,845,176.40	59%
Administration Costs	0	0	0	0*	0
Activity	525,000.00		525,000.00	220,025.00	41%
Medical	700,000.00		700,000.00		
SMASSE	70,000.00		70,000.00		
Sub-Total	7,853,000.00		7,853,000.00	4,610,201.40	58%

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	а	b	c=a+b	d	e=:d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	0	0	0	0	0
M&I parents' contribution	1,750,000.00	0	1,750,000.00	1,748,779.00	99%
Economic Stimulus Programs	0	0	0	0	0
Transition Infrastructure Grants	0	0	0	0	0
Administration Block	0	0	0	0	0
Sub-Total	1,750,000.00		1,750,000.00	1,748,779.00	99%
(4) Fees Charged on Parents					
Personnel Emoluments	510,000.00	0	510,000.00	317,935.00	62%
Repairs And Maintenance	265,200.00	0	265,200.00	273,788.00	103%
Local Transport / Travelling	252,000.00	0	252,000.00	173,705.00	68%
Electricity And Water	378,000.00	0	378,000.00	533,456.00	141%
Medical	0	0	0	0	0
Administration Costs	378,000.00	0	378,000.00	285,090.00	75%
Activity	18,000.00	0	18,000.00	34,405.00	191%
SMASSE					
Fee On Boarding Equipment and Stores	11,241,000.00	0	11,241,000.00	10,497,669.00	93%
Sub-Total	13,042,200.00		13,042,200.00	12,116,048.00	92%
5) Miscellenous Income					
Loans / Borrowing	0	0	0	0	0
Rent income	0	0	0	0	0

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e= d/c %
Insurance Compensation	0	0	0	0	0
Income From Posho Mill	0	0	0	0	0
Income From Bus Hire	0	0	0	0	0
Fee For Hire of Ground and Equipment	0	0	0	0	0
Interest Income	0	0	0	0	0
Income From Any Other Investment	0	0	0	0	0
Total Income					
(6) Expenditure For Tuition					
Textbooks	0	0	0	0	0
Reference Materials	0	0	0	0	0
Exercise Books	0	0	0	0	. 0
Laboratory Equipment	0	0	0	0	0
Internal Exams	0	0	0	0	0
Teaching / Learning Materials	1,450,400.00		1,450,400.00	851,225,00	58%
Chalks	0	0	0	0	0
Exams And Assessment	0	0	0	0	0
Teachers Guides	0	0	0	0	0
Administration Costs	0	0	0	0	0
Bank Charges	0	0	0	4080.00	0
Sub-Total	1,450,400.00		1,450,400.00	855,305.00	58%

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	p	c=a+b	p b	e=rd/c %
	Kshs	Kshs	Kshs	Kshs	skshs
(7) Expenditure For Operations					
Personnel Emoluments	0	0	0	0	0
Repairs, Maintenance & Improvements	1,750,000.00		1,750,000.00	1,748,779.00	0%66
Local Transport / Travelling	0	0	0	0	0
Electricity, Water and Conservancy	0	0	0	0	0
Medical	700,000.00		700,000.00	0	0
Other voteheads	4,808,000.00		4,808,000.00	2,685,702.00	55%0
Activity Expenses	0	0	0	0	0
Activity	525,000.00		525,000.00	482,470.00	91.%
SMASSE	70,000.00		70,000.00	0	0
Sub-Total	7,853,000.00		7,853,000.00	4,916,951.00	62%
(8) Expenditure For infrastructure					
Construction of classrooms	0	0	0	0	0
Construction of LAB	1,545,000.00		1,545,000.00	2,813,764.0	182%
Construction of DORMS	0	0	0	0	0
Purchase of furniture	0	0	0	0 *	0
Purchase of equipment	0	0	0	0	0
Purchase of machinery	0	0	0	0	0
Sub-Total	1,545,000.00		1,545,000.00	2,813,764.0	182%

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

Receipt/Expenses Item	Original Budget	Adjustments b	Final Budget c=a+b	Actual On Comparable Basis d	% Of Utilization e= d/e %
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	510,000.00	0	510,000.00	631,0000.00	123%
Repairs, Maintenance and Improvements	265,200.00	0	265,200.00	1,349,285.00	508%
Local Transport / Travelling	252,000.00	0	252,000.00	154,993.00	61%
Electricity, Water and Conservancy	378,000.00	0	378,000.00	1,096,250.00	290%
Medical Expenses	0	0	0	0	0
Administration Costs	378,000.00	0	378,000.00	1,297,836.15	343%
Activity	18,000.00		18,000.00	468,260.00	260%
Gratuity					
Lunch Programme	11,241,000.00		11,241,000.00	5,893,623.00	52%
Boarding Equipment and Stores	0	0	0	0	0
Expenditure For Income Generating Activity	13,042,200.00	0	0	0	0
Insurance Costs	0	0	0	0	0
Other Expenses On Investments	0	0	0	0	0
Rent Expenses	0	0	0	0	0
Bank Charges	0	0	0	0	0
Loan Interest Repayment	0	0	0	0	0
Loan Principal Repayment	0	0	0	0	0
Acquisition Of Assets	0	0	0	0	0
Sub-Total	23,890,600.00	0	23,890,600.00	14,479,643.00	60%

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

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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.

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0	0
Internal Exams	. 0	0
Teaching / Learning Materials	1,044,366.75	883,955.80
Others (specify)*	0	0
Total	1,044,366.75	883,955.80

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	0	0
Repairs And Maintenance	1,545,000.00	1,335,555
Local Transport / Travelling	0	0
Other voteheads	0	2,434,114.60
Medical	76,700.00	55,600.00
Administration Costs	0	0
Activity	220,025.00	0
Other Vote Heads (specify)*	2,845,176.40	0
Total	4,686,901.40	3,825,269.60

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	1,748,779.00	1,348,252.00
Transition infrastructure grants	0	
Administration Block	0	
Economic stimulus grants	0	
Other (specify)(NGCDF and County govt.	0	
Total	1,748,779.00	1,348,252.00

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

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	317,935.00	0
Repairs and maintenance	273,788.00	333,184.00
Local transport / travelling	173,705.00	0
Electricity and water	533,456.00	0
Medical	0	0
Administration costs	285,090.00	0
Activity	34,405.00	100,634.00
Fee on Boarding Equipment and stores	8879,290.00	7,246,174.00
PA Levies*	0	0
Others voteheads	0	914,434.00
Total	10,497,669.00	8,594,426.00

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	0	0
Income From Farming Activities	0	0
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	0	0
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Bursary	0	· 0
Loans/Borrowings*	0	0
Other Income (specify)*	0	0
Total	0	0

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

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	0	528,795.00
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	0	143,084.00
Teaching / Learning Materials	818,225.00	66,000.00
Exams And Assessment	33,000.00	135,400.00
Internal exams	0	17,070.00
Teachers Guides	0	
Bank Charges	4080.00	2,428.00
Others (specify)	0	0
Total	855,305.00	892,777.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	584,000.00	922,300.00
Service Gratuity	0	0
Administration Cost	0	1,417,298.00
Repairs And Maintenance & Improvements	1,228,080.00	0
Local Transport / Travelling	184,800.00	235,750.00
Electricity And Water	571,245.00	288,259.00
Medical	0	84,800.00
Activity Expenses	482,470.00	74,850.00
Infrastructure	1,748,779.00	1,335,555.00
Bank charges	3,140.00	1,224.00
Other voteheads	117,577.00	0
Total	4,920,091.00	4,358,812.00

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

Notes to the Financial Statements (continued)

8	Infrastructure
0	THET HOT ACCHEC

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	0	1,663,085.00
Construction of laboratory	0	0
Tilling of dormitory	1,079,122.00	0
Purchase of furniture	0	0
Renovation of deputy house	574,642.00	0
Purchase of lockers and chairs	1,160,000	0
Drilling of boreholes	0	0
Bank charges	-7,680.00	8,880.00
Total	2,821,444.00	1,671,965.00

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	631,000.00	0
Service Gratuity	0	0
Repairs And Maintenance & Improvements	1,349,285.00	257,380.00
Local Transport / Travelling	154,993.00	0
Electricity And Water	1,096,250.00	0
Other voteheads	0	1,088,692.00
Administration Costs	1,297,836.15	0
Lunch Programme	0	0
Bank Charges	0	8,103.85
Expenses On Income Generating Activities**	0	0
Fee On Boarding Equipment and Stores	5,893,623.00	6,882,821.00
Activity	468,260.00	0
Insurance Cost (Life Property)	0	0
Loan Principal Repayment	0	0
Loan Interest Repayment	0	0
Bursary	274,000.00	0
PA expenses	0	0
Others (specify)	0	0
Total	11,165,247.15	8,236,996.85

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

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account		1141300761	29,758.50	3,621.75
Operations Account		1141300842	72,579.75	2,318.35
School Fund Account/Boarding		0670277089361	6,293.00	5,576.05
Savings Account			0	0
CDF		1137158751	939.50	939.50
Income Generating Activities Account		0	0	0
Infrastructural Account		06702799650194	2,375.00	40.00
Total			111,946.65	12,495.65

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	36,315.00	0
Total	36,315.00	0

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022	
	Kshs	Kshs	
Fees Arrears	2,367,516.00	1,575,180.00	
Other Non-Fees Receivables	0		
Salary Advances (list/schedule attached)	0	0	
Imprest (list/schedule attached)	0	0	
Rent arrears (list/schedule attached)	0	0	
Total	2,367,516.00	1,575,180.00	

13 b Ageing Analysis of Accounts Receivable

Description	2022-2	023	2021-2022		
Description	Ksh	5	Kshs		
	2023	% of the 2022 total		% of the total	
Less than 1 year	930,251.00	39%	394,875.00	25%	
Between 1- 2 years	394,875.00	16%	435,771.00	27%	
Between 2-3 years	435,771.00	18%	510,272.00	32%	
Over 3 years	606,619.00	27%	234,262.00	16%	
Total (should tie to note 13 a)	2,367,516.00	100%	1,575,180.00	100%	

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,158,874.00	1,904,651.00
Prepaid Fees	184,250.00	
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (specify)	0	0
Total	4,343,124.00	1,904,651.00

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

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description		2022-2023 2021-2 Kshs Ksh			
	Current FY	% of the total	Comparative FY	% of the total	
Less than 1 year	3064,144.00	73%	672,060.00	35%	
Between 1- 2 years	672,060.00	16%	1,232,599.00	65%	
Between 2-3 years	422,670.00	11%		%	
Over 3 years		%		%	
Total (should tie to note 14)	4158,874.00	100%	1,904,659.00	100%	

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	11,556.15	104,245.60
Cash Balances	0	25750.00
Short Term Investments	0	0
Receivables	1,575,180.00	1,306,033.00
Payables	1,904,651.00	123,599.00
Total	317,914.85	203,429.60

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

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	4	310,000.00	140,000.00
Goats	1	6,000.00	0
Trees		0	0
Coffee Or Tea Plantation		0	0
Poultry		0	0
Others (specify)		0	0
Total		316,000.00	140,000.00

18 Borrowings

	2022-2023	2021-2022
Description	Kshs	Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	0	0
Balance at the end of the year	0	0

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

Other important disclosure astes

19 Stock/ Inventory

Description	2022-2023	2021-2022		
	Kshs	Kshs		
Food stuffs	118,000.00	25,300.00		
Lab consumables	0	0		
Farm produce	245,000.00	140,000.00		
Medication	0	0		
Construction Materials	175,000.00	0		
Others (specify)	0	0		
	538,000.00	165,300.00		

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

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)

Sign and Date Principal

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
	A	ь	С	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Nzumar General Merchants				1,160,000.00		
2. Sarbett supplies	100,000.00	2021/2022	100,000.00		100,000.00	
3. Mestro hard ware	73,000.00	2021/2022	73,000.00		73,000.00	
4. Mwokozi publishers	11,400.00	2021/2022	11,400.00		11,400.00	
5. Kisasi woodworks	173,000.00	2019	173,000.00		173,000.00	
6. Archteken enlances	232,500.00	2019	413,300.00		232,500.00	
7. Jaresda supplies	368,287.00	2019	368287.00		368287.00	
8. Economy stores	11,070.00	2019	11,070.00	1	11,070.00	
9. Muthebwa investments	12,000.00	2019	6,000.00		6,000.00	
10. Aspet school supplies	346,112.00	2019			346,112.00	
11. Kalelab supplies	74,972.00	2019	74,972.00		74,972.00	
12. Bonsiv ennterprises	56,600.00	2021/2022			56,600.00	
13. Crystal lucky	51,140.00	2021/2022			51,140.00	
14. Stephen Muli	14,199.00	2021/2022	14,199.00	н — <u>В</u>	14,199.00	
15. Luminous printers	16,000.00	2021/2022	16,000.00		16,000.00	
16. Matheka printers	15,300.00	2021/2022	15,300.00		15,300.00	
17. Solex dynamic	15,300.00	2021/2022	15,300.0		15,300.0	
18. Charika supplies	167,350.00	2021/2022	167350.00		167350.00	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Conments
19. veronicah vegetables	35,960.00	2021/2022		35,960.00	35,960.00	
20. Steplenline Business	16,000.00	2021/2022		16,000.00	16,000.00	
21. Benson mulwa	43,520.00	2021/2022			43,500.00	
Sub-Total	a sanger and a stra			1,160,000.00		
Supply Of Goods	and an in the second					e mane e bec e e e
22. DL Festive	61,000.00	2021/2022		80582.00		
23. Robert Kalonzo		2022/2023		143,850.0	61,000.00	
24. Benard Mwendwa		2022/2023		22,000.00		
25. Makueni Plumber Paradise		2022/2023		13,730.00		
26. Emmanuel Springs		2022/2023		18,760.00		
27. Charika Supplies		2022/2023		167,350.00		
28. Kelvin Katua		2022/2023		24,800.00		
29. Crystal Luck		2022/2023		51,140.00		
30. Bonsiv Enterprises		2022/2023	· · · ·	57,900.00		
31. Washen Enterprises		2022/2023		32,000.00		
32. Kibrossix Supplies		2022/2023		173,940.00		
33. Golden Infinity Investment		2022/2023		422,000.00		
34. Suking		2022/2023		154,100.00		
35. Joy Style Fashion		2022/2023		116,600.00		
36. Jeresda Enterprises		2022/2023	- 1 - 1 - 1 - 1	323,932.00		
37. Aspet School Supplies		2022/2023		346,112.00	4	
38. Kalelab		2022/2023		799,047.00		
39. Economy General Store		2022/2023		11,070.00	1 1 1	
40. Benson Mulwa		2022/2023		43,104.00		
Sub-Total				2,950,877.00		
Supply Of Services				na ha inne e		

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Co nments
41. Stephen Muli				22,997.00		
42. Alex Musau Kioko				25,000.00		
Sub-Total	1,904,651.00	Part Contractor		4,343,124.00	1,904,651.00	
Grand Total	States in Section 19	and the second second	1,0691,066.00	4,158,874.00	1,904,651.00,	

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

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KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

KAMBI MAWE HIGH SCHOOL Annual Report and Financial Statements For the year ended 30th June 2023

Annex 2 – Summary of Fixed Assets Register

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Asset class	Date purchased	Location	Opening stock 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Clesing stock 30 th June 2023
Land 1						
Land 2 kambi mawe boys	Makueni	Kikumini 1183	01	0	0	1
Buildings and structures	2012-2023		100	0	0	100
Motor vehicles			00	0	0	00
Office equipment, furniture and fittings	2012-2023		979	0	0	979
ICT Equipment, and Other ICT Assets	2015-2023		10	0	0	10
Tools and apparatus	2-13-2023		2,491	0	0	2,491
Textbooks	2016-2023		9,024	0	0	902.4
Other Machinery and Equipment	2017-2023		193	0	0	19.3
Heritage and cultural assets	2020-2023		01	0	0	01
Intangible assets- soft ware	2022-2023		01	0	0	01
Total			12,800	0	0	12,800