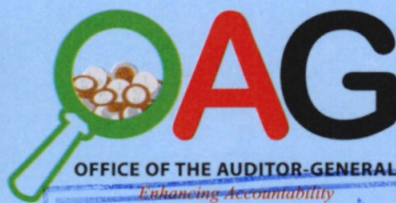


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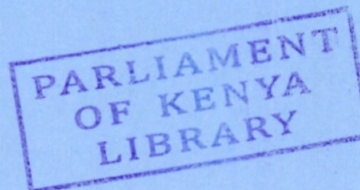
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 JUN 2026	DAY: Tuesday
TABLED BY:	The Deputy Majority Whip
CLERK-AT THE-TABLE:	Gehende chebet

REPORT

OF

THE AUDITOR-GENERAL

ON



KAWETHEI S.A GIRLS' SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

MACHAKOS COUNTY



KAWETHEI SA GIRLS' SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

KAWETHEI S.A GIRLS SEC. SCHOOL
P. O. Box 1126 - 90115,
KANGUNDO

DATE:.....

SIGN:.....

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.



2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Machakos County, Kangundo Sub-County.

The school was registered in 27/6/2022 under registration number 16S30000518 and is currently categorized as a *Sub County* public school established, owned or operated by the Government.

The school a Girl's boarding school and had 574 number of students as at 30th June 2024. It has 3 streams and 20 teachers of which 7 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:

	Name of Board Member	Designation	Date of appointment
1.	Elizabeth K. Kaloki	Chairperson/Sponsor	8/3/2022
2.	Julia M. Karuri	Secretary - Principal	8/3/2022
3.	Prof. Richard Mbithi	Member	8/3/2022
4.	Norah K. Muli	Member	8/3/2022
5.	Boniface K. Mbithi	Member	8/3/2022
6.	Jane K. Mutiso	Member	8/3/2022
7.	Cosmas M. Muthini	Member	8/3/2022
8.	Naomi K. David	Member	8/3/2022
9.	Dr. John Muthama	Member – Rep CEB	8/3/2022
10.	Eric N. Nzomo	Member - Rep Teachers	8/3/2022
11.	Margaret M. Musonge	3 Members - Sponsor	8/3/2022
12.	John M. Masula	- Sponsor	8/3/2022
13.	Moses Kitheka	Member - Community	8/3/2022
14.	Rev. Jacob Mativo	Member Special Needs	8/3/2022
15.	Shallom W. Mburu	Rep Students	8/3/2022



The functions of the School Board of Management are to:

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

(c) Committees of the Board

	Committee	Members	Roles	Number of meetings attended during the year
1	Executive Committee	1. Elizabeth Kaloki 2. Julia Karuri 3. Naomi David 4. John Maingi 5. Dr John Muthama 6. Moses Kitheka 7. Richard Mbithi	Chairman Secretary Member Member Member Member Member	2/2 2/2 2/2 2/2 2/2 1/2 1/2
2	Audit Committee	1. Elizabeth Kaloki 2. Julia Karuri 3. Richard Mbithi 4. Moses Kitheka 5. John Muthama	Chairperson Member Member Member Member	- - - - -
3	Finance, procurement and general purposes Committee	1. Richard Mbithi 2. Julia Karuri 3. Boniface Mbithi 4. Moses Kitheka 5. Norah Muli	Chairperson Member Member Member Member	- - - - -
4	Academic Committee	1. Richard Mbithi 2. Julia Karuri 3. Boniface Mbithi 4. Eric Nzomo 5. Margaret Musonge 6. John Muthama	Chairperson Member Member Member Member Member	1/1 1/1 1/1 1/1 1/1 0/1

5	Development Committee	1. Moses Kitheka	Chairperson	2/2
		2. Damaris Nyaga	Member	2/2
		3. Julia Karuri	Member	2/2
		4. John Maingi	Member	1/2
		5. Elizabeth Kaloki	Member	2/2
		6. Naomi David	Member	2/2
6	Discipline and welfare Committee	1. John Muthama	Chairperson	-
		2. Julia Karuri	Member	-
		3. Elizabeth Kaloki	Member	-
		4. Jane Mutiso	Member	-
		5. Jacob Mativo	Member	-
		6. Cosmas Muthini	Member	-
7	Select committee to plan for a Fund Raiser	1. Elizabeth Kaloki	Chairperson	1/1
		2. Julia karuri	Member	1/1
		3. Moses Kitheka	Member	0/1
		4. Norah Kalekye	Member	1/1
		5. Naomi David	Member	1/1
		6. Eric Nzomo	Member	1/1
		7. Richard Mbithi	Member	0/1
		8. Margaret Kiasya	Member	1/1
		9. Boniface mbithi	Member	1/1
		10. John Maingi	Member	1/1
		11. Jacob Mativo	Member	1/1

KAWETHEI S.A GIRLS SEC. SCHOOL
P. O. Box 1126 - 90115,
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DATE:.....

SIGN:.....

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Julia M. Karuri	TSC No.315526
2	Deputy Principal	Damaris M. Nyaga	TSC No.357194
3	School Bursar	Partal Mwendwa Muunde	ICPAK No.
4	Other (specify)		

(e) Schools contacts

Post Office Box: 1126-90115
 Telephone: 0719856665
 E-mail: kawetheigirls1969@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: KCB(Boarding Account)
 Branch: TALA
 Postal Address: P.O Box 173-90131 Tala
 Account No. 1107284937
2. Name of Bank: KCB(Operation Account)
 Branch: TALA
 Postal Address: P.O Box 173-90131 Tala
 Account No. 1107305330
3. Name of Bank: KCB(Tuition Account)
 Branch: TALA
 Postal Address: P.O Box 173-90131 Tala
 Account NO. 1107280389
4. Name of Bank: kcb(Infrastructure Account)
 Branch: TALA
 Postal Address: P.O Box 173-90131 Tala
 Account NO. 1210788756
5. Name of Bank: EQUITY(CDF Account)
 Branch: TALA
 Account NO. .0264167171



(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:

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

1. As at June 2024	-	190,162.95
2. As at June 2023	-	2,678,789.65
3. As at June 2022	-	867,265.60

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

2024	-	8,329,926.05
2023	-	7,373,404.90
2022	-	8,399,774.60

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

2024	-	31,082,501.00
2023	-	24,594,037.75
2022	-	26,722,294.00

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

2024	-	39,222,264.10
2023	-	29,288,653.00
2022	-	34,254,803.00

(v) Movement of debtors and creditors of the school over the last three years

DEBTORS	2024	-	10,253,034.00
	2023	-	9,900,945.00
	2022	-	8,633,122.00

CREDITORS

	2024	-	2,947,360.00
	2023	-	1,121,178.00
	2022	-	1,118,463.00

b) Teacher Student ratio:

(a) Teacher to student ratio	1:39
(b) No of teachers recruited and posted to the school within the year	1
(c) No of teachers that were transferred	1
(d) No. of teacher that retired during the period	-
(e) No of teachers employed by TSC	13
(f) No of teachers employed by BOM	7

(g) No of teachers the school has for each subject in order to indicate shortage allocation of resources.

Teachers per subject

English Literature	3	Kiswahili	3	Mathematics	3
Chemistry	1	Physics	2	Biology	2
History	1	Geography	2	C.R.E	1
Agriculture	1	H/Science	0	B/Studies	2
Computer	1				

Comment on shortage

There is a shortage of.....10..TSC teachers in relation to the ratio of teacher to student

c) The mean score in the KCSE:

(i) Performance of the school for each over the last three years

2023	-	3.926	D+
2022	-	4.037	D+
2021	-	4.500	C-

(ii) Number of students that have since transitioned to institutions of higher learning

2023	-	7
2022	-	5
2021	-	5

(iii) Mean score over the last three years

2023	-	3.926
2022	-	4.037
2021	-	4.500

(iv) Comment on improvement or otherwise as compared to the school's set score.

Year	Target	Achieved
2023	4.830	3.926
2022	5.1538	4.037
2021	5.140	4.500

d) Number of Candidates in the KCSE:

(i) Number of candidates sitting for KCSE over the last three years.

Year	No. of candidates
2023	121
2022	132
2021	76

e) The capacity of the school:

S/N	CAPACITY OF THE SCHOOL	YR ENDED 30/6/2024	YR ENDED 30/6/2023	YR ENDED 30/6/2022
1.	Classrooms	13	13	13
2.	Science laboratories	2	2	2
3.	Dormitories	7	6	6
4.	Staffrooms	1	1	1
5.	Kitchen	1	1	1
6.	Offices	9	9	9
7.	Staff houses	5	5	5
8.	Staff toilets	3	3	3

KAWETHEI S.A. GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

9.	Toilets/latrines for students	28	28	28
10.	Land with legal ownership	2.0ha	2.0ha	2.0ha

S/N		ACTUAL AS AT 30/6/2024	IDEAL NO	SURPLUS/ SHORTAGE
1.	45 – Capacity classrooms	13	13	-
2.	86 – capacity dormitory – Amani	1	1	-
	42 – capacity dormitory - Neema	1	1	-
	112—Capacity dormitory--Mwangaza	1	1	-
	98 – capacity dormitory - Baraka	1	1	-
	98 – capacity dormitory – Upendo	1	1	-
	120 – capacity dormitory – Hekima	1	1	-
3.	20 - capacity laboratory	1	2	1
	18 – capacity laboratory	1	2	1
	NB: There is need for an additional 20 capacity laboratory			
4.	Staffroom (13 – teachers)	1	1	Adequate
5.	Kitchen	1	1	Adequate
6.	Offices	9	9	Adequate
7.	Staff houses	5	5	Adequate
8.	Staff toilets	3	3	Enough
9.	Girls toilets	28	28	Enough
10.	Land with legal ownership	2.0ha	2.0ha	Sufficient

KAWETHEI S.A GIRLS SEC. SCHOOL
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f) Development projects carried out by the school:

2 No classroom	MIF fund	Completed	3,068,010	3,068,010	Completed
1 No classroom	MIF fund	Completed			Completed
CBC classroom	MOE Development fund	Completed	780,000	780,000	Completed
Storey Dormitory	PA/MIF fund	Ongoing	15,301,420.80	13,342,641.80	Ongoing

Maung
09-04-2026
 School Principal

KAWETHEI S.A GIRLS SEC. SCHOOL
 P. O. Box 1126 - 90115,
 KANGUNDO

DATE:.....

SIGN:.....

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 *Kawethei S.A. Girls' Secondary* 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, 2024, and of the school's financial position as at that date.

.....
Name: Elizabeth Kaloki

Designation: Chairman, School Board of Management

Date: 9/8/26

.....
Name: Julia M. Karuri

Designation: School Principal & Secretary to Board of Management

Date: 09-04-2026

.....
Name: Partal M. Muunde

Designation: Bursar/ Finance Officer

Date: 09/04/2026



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 KAWETHEI S.A. GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - MACHAKOS 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.

Qualified Opinion

I have audited the accompanying financial statements of Kawethei S.A. Girls' Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on Kawethei S.A. Girls' Secondary School for the year ended 30 June, 2024-Machakos County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kawethei S.A. Girls' Secondary School as at 30 June, 2024, 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.

REPORT ON THE FINANCIAL STATEMENTS

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.10,253,034 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis, statements and invoices were not provided for audit review. Further, the School did not have a policy in place for the impairment of long outstanding fees arrears, casting doubt on the fair statement of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the receivables balance of Kshs.10,253,034 could not be confirmed.

2. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.2,947,360 as disclosed in Note 14 to the financial statements. However, the balance varies with the amount of Kshs.1,895,612 reflected in the analysis of pending account payables presented at Annex I in the financial statement, resulting in an unexplained variance of Kshs.1,571,137.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.2,947,360 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kawethei S.A 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.

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

Other Information

Management is responsible for the Other Information set out on pages iii to xii which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibilities. 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 no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

The financial statements for the year under review were submitted for audit on 22 October, 2025, which was past the statutory deadline of 30 September, 2024. This was contrary to Section 81(4) of the Public Finance Management Act, 2012, which states that not later than three (3) months after the end of each financial year, the Accounting Officer shall submit the entity's financial statements to the Auditor-General and a copy to the Controller of Budget and The National Treasury.

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

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

The statement of receipts and payments reflects payments for operations amounting to Kshs.3,841,623 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.264,400 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.264,400 could not be confirmed.

3. Irregularities in Procurement Processes

3.1 Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.39,412,427 and Kshs.37,561,185 in respect of total receipts and 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 requires a procuring entity to 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.

3.2 Irregular Procurement of Goods and Services from Unregistered Suppliers

The statement of receipts and payments reflects payments for operations of Kshs.3,841,623 as disclosed in Note 7 to the financial statements. However, review of documents revealed that payments amounting to Kshs.1,336,960 were made to suppliers not included in the list of registered suppliers. This was contrary to Section 57(1) of the Public Procurement and Asset Disposal Act, 2015, which states that the Head of the Procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works, or services according to its procurement needs.

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

4. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an Approved School Improvement Plan. This was 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 Ministry of Education guidelines.

5. Non-Compliance with the Persons with Disabilities Act, 2003

Review of staff bio data revealed that the School had a total workforce of fourteen (14) Board of Management staff members and fifteen (15) BOM members. However, none of the staff was a Person with Disabilities. Further, there was no evidence to demonstrate that the School had taken deliberate measures to recruit Persons with Disabilities through relevant agencies, including the National Council of Persons with Disabilities, to meet the statutory minimum limit of five percent (5%). This was contrary to Section 13 of the Persons with Disabilities Act, 2003, which requires that at least five percent (5%) of all direct appointments be reserved for Persons with Disabilities.

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. Weaknesses in the Board of Management

The School had established a Board of Management (BOM) as required under Section 55 of the Basic Education Act, 2013, composed of fifteen (15) members. However, academic certificates for the BOM members and the signed attendance registers for the board meetings were not provided for audit verification. Further, appointment letters for five (5) board members were not provided.

In the circumstances, the effectiveness of the governance mechanisms at the School could not be confirmed.

2. Lack of Approved Staff Establishment and Salary Structure

Review of the Human Resource Management function revealed that the School did not have an approved staff establishment or an approved salary structure to guide the remuneration of staff employed by the Board of Management (BOM).

In the circumstances, the existence of internal controls on human resource management and the basis upon which salaries and allowances paid to BOM employees could not be confirmed.

3. Lack of Risk Management Policy

Review of internal control systems revealed that the School did not have an approved Risk Management Policy. Further, Management has not identified and documented risks and controls to respond to the risks identified. This was contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015, which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanisms, and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of effective risk management strategies could not be confirmed.

4. Lack of ICT Policy and Disaster Recovery Plan

Review of the School's ICT equipment, infrastructure and related documents revealed lack of ICT policy, Disaster Recovery Plan, Information Technology (IT) Strategic Plan and IT Security Policy. The absence of key governance and risk management frameworks increases the risk that crucial information and operations may not be recoverable in the event of a disaster or system failure.

In the circumstances, the School Management may not identify key ICT risks and develop appropriate risk mitigation strategies.

5. Weaknesses in Assets Management

Annex 2 to the financial statements reflects summary of fixed assets register. However, the School assets register was not updated with details indicating historical costs, additions during the year, and those that are obsolete and due for disposal. Further, physical inspection revealed that the assets were not tagged or serialized with unique identifiers. This was contrary to Part IV(i) C Section 77(7) of The National Treasury Guidelines on Asset and Liability Management in the Public Sector, issued in March 2020.

In the circumstances, the existence of effective measures for the management of the School's assets could not be confirmed.

6. Uncollected Certificates and Result Slips

Records provided revealed that one thousand two hundred and eight (1,208) certificates and six hundred and thirty-nine (639) result slips remained uncollected dating back to the year 1997. No evidence was provided to show that the School had made efforts to contact the affected students to collect their certificates or fulfil any pending obligations.

In the circumstances, the existence of effective measures for tracing and issuing certificates to learners at the School 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 the 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 (Cash Basis) 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 Gathungu, CBS
AUDITOR-GENERAL

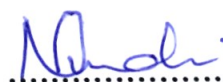
Nairobi

8 May, 2026

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Receipts			
Government grants for tuition	1	1,420,831.00	1,375,197.00
Government grants for operations	2	4,656,395.00	3,995,208.00
Government Grants for infrastructure	3	2,252,700.00	2,003,000.00
School fund income- parents' contributions	4	30,617,001.00	24,270,123.00
Miscellaneous incomes	5	465,500.00	324,415.00
Total Receipts		39,412,427.00	31,967,943.00
Payments			
Tuition	6	828,877.00	1,218,301.00
Operations	7	3,841,623.00	3,931,095.00
Infrastructure	8	2,940,034.00	36,000.00
Boarding and school fund	9	29,950,652.00	241,03,257.00
Total Payments		37,561,185.00	29,288,653.00
Surplus/Deficit		1,851,242.00	2,679,290.00

The school financial statements were approved on 09/04/2026 and signed by:



Name: Elizabeth Kaloki

Chair BOM

Date: 9/4/26



Name: Julia M. Kruri

School Principal/ Secretary to BOM

Date: 09-04-2026



Name: Partal M. Muunde

Bursar/ Finance Officer

Date: 09/04/2026



7. Statement of Assets and Liabilities As At 30th June 2024

	Note	2023/2024	2022/2023
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,863,276.00	3,452,459.00
Cash balances	11	17,052.00	102,534.00
Short term investments	12	-	
Total cash and cash equivalent		6,880,328.00	3,554,993.00
Account's receivables	13	10,253,034.00	9,900,945.00
Total financial assets (a)		17,133,362.00	13,455,938.00
Financial liabilities			
Accounts payables	14	(2,947,360.00)	(1,121,178.00)
Total Financial Liabilities (b)			
Net financial assets (a-b)		14,186,002.00	12,334,760.00
Represented by			
Accumulated fund b/fwd	15	12,334,760.00	9,655,470.00
Surplus/deficit for the year		1,851,242.00	2,679,290.00
Net Assets		14,186,002.00	12,334,760.00

The school's financial statements were approved on 09/04/2026 and signed by:

.....
 Name: Elizabeth Kaloki

Chair BOM

Date: 9/4/26

.....
 Name: Julia M. Karuri

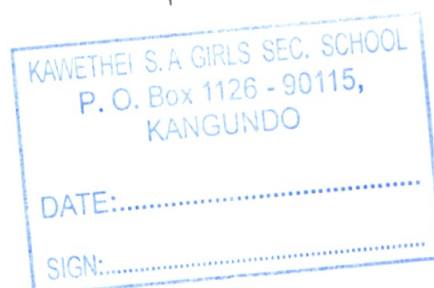
School Principal/ Secretary to BOM

Date: 09-04-2026

.....
 Name: Partal M. Muunde

Bursar/ Finance Officer

Date: 09/04/2026



8. Statement of Cash Flows for the Year Ended 30th June 2024

Cash from Operating Activities			
Receipts			
Government grants for tuition		1,420,831.00	1,375,197.00
Government grants for operations		4,656,395.00	3,995,208.00
Government grants for infrastructure		2,252,700.00	2,003,000.00
School fund income- parents contributions/ fees		30,963,916.00	23,019,515.00
Other income		1,135,066.00	332,415.00
Total receipts		40,428,908.00	30,725,335.00
Payments			
Cash outflows for tuition		780,877.00	1,218,301.00
Cash outflows for operations		3,418,905.00	3,931,095.00
Cash outflows Boarding/lunch and school fund payments		24,211,183.00	24,125,757.00
Total payments		28,410,965.00	29,275,153.00
Net cash inflow/outflow from operating activities		12,017,944.00	1,450,182.00
Cash flow from investing activities			
Acquisition of assets		(8,692,609.00)	(36,000.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(8,692,609.00)	(36,000.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		3,325,335.00	1,414,182.00
Cash and cash equivalent at beginning of the FY		3,554,993.00	2,140,811.00
Cash and cash equivalent at end of the FY		6,880,328.00	3,554,993.00

NB: Cash and cash equivalent comprises cash on hand and cash at bank so in the cash flow statement we have removed debtors which had been captured in the Financial statements as well as the sundry creditors which has occasioned some variances in the figures reported in the two statements i.e The Statements of Receipts and Payment and Statement of cash flows.

The school's financial statements were approved on 09/04/2026 and signed by:


.....

Name: Elizabeth K. Kaloki

Chair BOM

Date: 9/4/26


.....

Name: Julia M. Karuri

School Principal/ Secretary to BOM

Date: 09-04-2026


.....

Name: Partal M. Muunde

Bursar/ Finance Officer

Date: 9/4/26



KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Particulars	Original Budget	Actuals	Final Budget	Comparison	
	Kshs	Kshs	Kshs	Kshs	%
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books	474,698.00	-	474,698.00	-	
Laboratory Equipment	714,630.00	-	714,630.00	499,472.00	0%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	1,189,328.00	-	1,189,323.00	921,360.00	77%
Exams And Assessment	-	-	-		
(2) Capitation Grant on Operations					
Personnel Emoluments	2,320,108.00	-	2,320,108.00	1,306,557.00	56%
Repairs And Maintenance	-	-	-	160,000.00	0%
Local Transport / Travelling	593,516.00	-	593,516.00	153,188.00	26%
Electricity And Water	539,560.00	-	539,560.00	365,000.00	68%
Medical	1,148,000.00	-	1,148,000.00	260,550.00	23%
Administration Costs	1,942,416.00	-	1,942,416.00	1,274,165.00	66%
Activity	861,000.00	-	861,000.00	346,194.00	40%
Gratuity	-	-	-	-	
Personal emoluments Teaching staff	-	-	-	790,740.00	0%
3) FDSE for infrastructure					

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Revenue/Expenditure Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% of Realization
	KShs	KShs	KShs	KShs	%
Maintenance & Improvement MoE	2,870,000.00	-	2,870,000.00	2,252,700.00	78%
M&I parents' contribution	-	-	-	-	
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	2,792,510.00	-	2,792,510.00	2,606,375.00	93%
Repairs And Maintenance	2,327,570.00	-	2,327,570.00	2,098,585.00	90%
Local Transport / Travelling	2,557,170.00	-	2,557,170.00	2,268,689.00	89%
Electricity And Water	1,165,220.00	-	1,165,220.00	1,436,770.00	123%
Medical	-	-	-	24,410.00	0%
Administration Costs	2,092,230.00	-	2,092,230.00	1,808,025.00	86%
Activity	232,470.00	-	232,470.00	215,370.00	93%
PTA Project/fund raiser	1,148,000.00	-	1,148,000.00	5,057,965.00	440%
Fee On Boarding Equipment and Stores	12,099,920.00	-	12,099,920.00	15,100,812.00	124%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	
Rent income	36,000.00	-	36,000.00	18,500.00	51%
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	180,000.00	-	180,000.00	447,000.00	248%

KAWETHEI S.A GIRLS SEC. SCHOOL
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Revenue/Expenditure Item	Original Budget	Adjustments	Final Budget	Actual Expenditure	Percentage
	KShs	KShs	KShs	KShs	
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	37,284,346.00	-	37,284,346.00	39,412,427.00	103%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	474,698.00	-	474,698.00	-	0%
Laboratory Equipment	714,630.00	-	714,630.00	422,325.00	59%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	1,189,323.00	-	1,189,323.00	405,850.00	30%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	702.00	100%
(7) Expenditure For Operations					
Personnel Emoluments	2,320,108.00	-	2,320,108.00	1,400,560.00	78%
Repairs, Maintenance & Improvements	-	-	-	159,990.00	57%
Local Transport / Travelling	593,516.00	-	593,516.00	57,350.00	10%
Electricity, Water and Conservancy	539,560.00	-	539,560.00	404,789.00	75%

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Particulars	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	Kshs	Kshs	Kshs	Kshs	%
Medical	-	-	-	-	-
Administration Costs	1,942,416.00	-	1,942,416.00	688,644.00	35%
Activity Expenses	-	-	-	342,750.00	0%
Bank charges	-	-	-	2,800.00	0%
SMASSE	-	-	-	-	-
Personal emoluments support staff	-	-	-	784,740.00	05
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	2,870,000.00	-	2,870,000.00	2,939,787.00	102%
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Bank charges	-	-	-	247.00	0%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,792,510.00	-	2,792,510.00	1,317,180.00	47%
Repairs, Maintenance and Improvements	2,327,570.00	-	2,327,570.00	3,024,787.00	129%
Local Transport / Travelling	2,557,170.00	-	2,557,170.00	1,932,308.00	76%
Electricity, Water and Conservancy	1,165,220.00	-	1,165,220.00	624,965.00	54%
Medical Expenses	-	-	-	415,300.00	0%
Administration Costs	2,092,230.00	-	2,092,230.00	4,567,669.00	218%

KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Reported Expenditure Item	Original Budget	Adjustments	Final Budget	Actual Expenditure	Percentage
	Kshs	Kshs	Kshs		
Activity	232,470.00	-	232,470.00	506,560.00	217%
Gratuity	-	-	-		
Lunch Programme	-	-	-		
Boarding Equipment and Stores	12,099,920.00	-	12,099,920.00	10,608,946.00	88%
Expenditure For Income Generating Activity	861,000.00	-	861,000.00	506,560.00	59%
Refund	-	-	-	74,640.00	0%
Other Expenses On Investment-bus hire	-	-	-	331,636.00	0%
Personal emoluments-teaching staff	-	-	-	771,050.00	0%
Bank Charges	-	-	-	22,789.00	0%
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	1,148,000.00	3,600,000.00	5,748,000.00	5,752,822.00	
Totals	35,920,341.00	3,600,000.00	39,520,341.00	38,067,746.00	96%

- (i) The school had to overspent in Administration cost in the school fund account because of underfunding in the Government funded accounts where some of the expenses were to be met.
- (ii) we underestimated the expenditure in games and school teams proceeded to greater levels than anticipated
- (iii) The school did not receive capitation grants as per the expected budgetary estimates due to some students not captured in Nemis and at the same time not received the full capitation of kshs 22,244.00 per student per year.

DATE:.....
SIGN:.....
KAWETHEI S.A GIRLS SEC. SCHOOL
P.O. Box 1126 - 90115,
KANGUNDO

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 Kawethei S.A girls *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**

Kawethei S.A girls recognises all receipts from various sources when the event occurs, and the related cash has been received . school. In addition, Kawethei S.A Girls secondary school recognises all expenses when the event occurs, and the related cash has been paid out.

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 Kawethei SA Girls sec. 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 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. Kawethei S.A girls secondary 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

The previous year's figures and current year's figures are comparable since the accounting period is the same for twelve months.

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 2024.



KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	499,472.00	428,400.00
Internal Exams	-	-
Teaching / Learning Materials	921,360.00	946,797.00
Others	-	-
Total	1,420,831.00	1,375,197.00

2 Government Grants for Operations

Personnel Emoluments	1,306,557.00	1,462,262.00
Repairs And Maintenance	160,000.00	90,000.00
Local Transport / Travelling	153,188.00	464,600.00
Electricity And Water	365,000.00	300,823.00
Medical	260,550.00	51,100.00
Administration Costs	1,274,165.00	1,107,849.00
Activity	346,194.00	518,575.00
Personal emoluments Teaching Staff	790,740.00	-
Total	4,656,395.00	3,995,208.00

3 Government Grants for infrastructure

Maintenance & Improvement	2,252,700.00	2,003,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.	-	-
Total	2,252,700.00	2,003,000.00

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments	2,606,375.00	1,918,000.00
Repairs and maintenance	2,098,585.00	1,714,710.00
Local transport / travelling	2,268,689.00	2,274,835.00
Electricity and water	1,436,770.00	2,364,258.00
Medical	24,410.00	170,000.00
Administration costs	1,808,025.00	957,595.00
Activity	215,370.00	83,370.00
Fee on Boarding Equipment and stores	15,100,812.00	13,622,565.00
Parents association levies	5,057,965.00	1,164,790.00
Others	-	-
Total	30,617,001.00	24,270,123.00

5 Miscellaneous Incomes

Rent Income	18,500.00	28,000.00
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	447,000.00	245,000.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings	-	-
Fees refund	-	51,415.00
Total	465,500.00	324,415.00

KAWETHEI S.A GIRLS SEC. SCHOOL
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DATE:.....

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6 Tuition

Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	422,325.00	467,915.00
Teaching / Learning Materials	405,850.00	747,560.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	702.00	2,826.00
Others	-	-
Total	828,877.00	1,218,301.00

7 Operations

Personnel Emoluments	1,400,560.00	808,360.00
Service Gratuity	-	-
Administration Cost	688,644.00	926,175.00
Repairs And Maintenance & Improvements	159,990.00	79,750.00
Local Transport / Travelling	57,350.00	515,060.00
Electricity And Water	404,789.00	290,086.00
Medical	-	-
Activity Expenses	342,750.00	737,605.00
Bank Charges	2,800.00	1,235.00
Others-Personal emoluments teaching staff	784,740.00	572,824.00
Total	3,841,623.00	3,931,095.00

KAWETHEI S.A GIRLS SEC. SCHOOL
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8 Infrastructure

Construction of classrooms	-	36,000.00
Construction of laboratory	-	-
Construction of dormitory	2,939,787.00	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others-Bank Charges	247.00	-
Total	2,940,034.00	36,000.00

9 Boarding And School Fund

Personnel Emoluments	1,317,180.00	1,444,826.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	3,024,787.00	1,814,800.00
Local Transport / Travelling	1,932,308.00	2,324,838.00
Electricity And Water	624,965.00	886,736.00
Medical Expenses	415,300.00	448,110.00
Administration Costs	4,567,669.00	2,591,730.00
Lunch Programme	-	-
Bank Charges	22,789.00	21,284.00
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	10,608,946.00	12,572,050.00
Rent Expenses	-	-
Insurance Cost	-	-
Activity	506,560.00	1,837,783.00
Refund	74,640.00	-
Personal emoluments-teaching staff	771,050.00	-
expenses Bus Hire	331,636.00	161,100.00
Parents association Project-dormitory construction	5,752,822.00	0.00
Total	29,950,652.00	24,103,257.00

10 Bank Accounts

Tuition Account	Active	1107280389	808,003.00	168,048.00
Operations Account	Active	1107305330	2,003,143.00	139,506.00
School Fund Account/Boarding	Active	1107284937	2,756,958.00	5,356,499.00
Savings Account	N/A	-	-	-
Parent Association Development Account	N/A	-	-	-
Income Generating Activities Account	N/A	-	-	-
Infrastructure Account	Active	1210788756	1,295,173.00	2,608,407.00
Total			6,863,276.00	8,272,460.00

11 Cash In Hand

Notes and Coins	17,052.00	102,534.00
Total	17,052.00	102,534.00

12 Short Term Investments

Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	--	-

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13a)Accounts Receivable

Fees Arrears	10,243,534.00	9,891,445.00
Other Non-Fees Receivables	-	-
Salary Advances	9,500.00	9,500.00
	-	-
Rent arrears	-	-
Total	10,253,034.00	9,900,945.00

13 b) Ageing Analysis of fees arrears

	2023/2024	% of the total	Comparative 2022/2023	% of the total
Less than 1 year	5,961,977.00	58%	3,502,419.00	35%
Between 1- 2 years	1,627,912.00	16%	331,179.00	3%
Between 2-3 years	912,209.00	9%	942,209.00	9.5%
Over 3 years	1,741,436.00	17%	5,115,638.00	52.5%
Total (should tie to note 13 a)	10,243,534.00	100%	9,891,445.00	100%

14 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	1,895,612.00	-
Prepaid Fees	669,566.00	774,996.00
Retention Monies	346,182.00	346,182.00
Unpaid salaries and statutory deductions	-	-
Bursary not allocated to students	36,000.00	-
Other payables	-	-
Total	2,947,360.00	1,121,178.00

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14a. Ageing Analysis of trade creditors

	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	1,895,612.00	100%	-	-%
Between 1- 2 years	-	-	-	0%
Between 2-3 years	-	-	-	-%
Over 3 years	-	-	-	0%
Total (should tie to note 14)	1,895,612.00	100%		0%

15 Fund Balance Brought Forward

	2023/2024	2022/2023
Bank Balances	3,452,459.00	2,011,177.00
Cash Balances	102,534.00	129,634.00
Short Term Investments	-	-
Receivables	9,900,945.00	8,633,122.00
Payables	(1,121,178.00)	(1,118,463.00)
Total	12,334,760.00	9,655,470.00

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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	2023/24	2022/23
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others	-	-
Total	-	-

17 Biological assets

Description	Quantity	2023/24 KSh	2022/23 KSh
Cattle	-	-	-
Goats	-	-	-
Trees	199	298,500.00	223,500.00
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others	-	-	-
Total	199	298,500.00	223,500.00

18 Borrowings

Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

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Other important disclosure notes

19 Stock/ Inventory

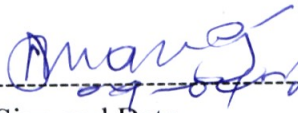
	2023/2024	2022/2023
Food stuffs stores	325,479.00	1,393,925.00
Lab consumables		319,010.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Stationery stores	1,138,520.00	344,880.00
Total	1,463,999.00	2,057,815.00



20 Progress On Follow Up of Auditor Recommendations

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

Summary of issues raised by the external auditor, and management comments				


 Sign and Date
 Principal



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Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

	Original Amount	Date Incurred	Amount Paid To Date	Outstanding Balance	Outstanding Balance	
	KShs	KShs	KShs	KShs	KShs	
Construction Of Buildings	0.00		0.00	0.00	0.00	
Supply Of Goods						
1. Boarding Equipment and stores						
(a) DPL Festive bread	126,530.00	June 2024	0.00	126,530.00	0.00	
(b) Haki yako butchery	154,000.00	June 2024	0.00	154,000.00	0.00	
(c) Simon Mr Kimatu	20,150.00	June 2024	0.00	20,150.00	0.00	
(d) Sammy K Muinde	15,000.00	June 2024	0.00	15,000.00	0.00	
(e) Stephen Julius	89,000.00	June 2024	0.00	89,000.00	0.00	
(f) Dakam investment	627,990.00	June 2024	0.00	627,990.00	0.00	Clearing in 2024/2025
2. Repair Maintenance and repairs						
(a) Stewin N. Merchants	301,452.00	June 2024	0.00	301,452.00	0.00	"
3. Teaching and learning materials						
(a) Wego publishers	48,000.00	June 2024	0.00	48,000.00	0.00	"
4. Adminstration costs						
(a) Umiisyo gen shop	52,125.00	June 2024	0.00	52,125.00	0.00	"
Sub-Total	1,434,247.00		0.00	1,434,247.00	0.00	"
Supply Of Services						
5. Personal Emoluments and Salaries						
(a) Veronica N. Muema	9,830.00	June 2024	0.00	9,830.00	0.00	
(b) Esther K. Kitavi	8,989.00	June 2024	0.00	8,989.00	0.00	
(c) Robert N. Mutisya	13,702.00	June 2024	0.00	13,702.00	0.00	
(d) Partal M. Muunde	13,778.00	June 2024	0.00	13,778.00	0.00	
(e) Peter K. Mwikya	7,966.00	June 2024	0.00	7,966.00	0.00	
(f) Nicholas Kiilu	8,579.00	June 2024	0.00	8,579.00	0.00	
(g) Joseph Musyoka	7,955.00	June 2024	0.00	7,955.00	0.00	Clearing in 2024/2025

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	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2023/2024	Outstanding Balance 2024/2025	Comments
(h) Rose M. Mutisya	9,432.00	June 2024	0.00	9,432.00	0.00	Clearing in 2024/2025
(i) Jacinta N. Kilonzo	10,127.00	June 2024	0.00	10,127.00	0.00	
(j) Waita Wambua	9,475.00	June 2024	0.00	9,475.00	0.00	
(k) Nicholas M. Mukiti	9,135.00	June 2024	0.00	9,135.00	0.00	
(l) Patricia Chemutai	18,330.00	June 2024	0.00	18,330.00	0.00	
(m) Nicholas Kawelu	18,330.00	June 2024	0.00	18,330.00	0.00	
(n) Dennis Okubasu	18,330.00	June 2024	0.00	18,330.00	0.00	
(o) Judith Ochieng	18,330.00	June 2024	0.00	18,330.00	0.00	
(p) John Mutie	18,330.00	June 2024	0.00	18,330.00	0.00	
(q) John Kyalo	18,330.00	June 2024	0.00	18,330.00	0.00	
(r) Joseph Musau	18,330.00	June 2024	0.00	18,330.00	0.00	
(s) Rosemary Wairimu	19,500.00	June 2024	0.00	19,500.00	0.00	
(t) Africa Security Services	39,000.00	June 2024	0.00	39,000.00	0.00	
(u) Statutory deductions and sacco dues	86,552.00	June 2024	0.00	86,552.00	0.00	
6. Electricity Water and Conservancy – KPLC(Electricity bill)	40,635.00	June 2024	0.00	40,635.00	0.00	“
7. Local transport and travelling-Tala junior rise auto spares	38,400.00	June 2024	0.00	38,400.00	0.00	“
Sub-Total	461,365.00		0.00	461,365.00	0.00	
Grand Total	1,895,612.00	-	0.00	1,895,612.00	0.00	“

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Annex 2 – Summary of Fixed Assets Register

Assets	Historical numbers by 1 st July 2023	Additions during the year Numbers	Disposals during the year Numbers	Balance at year end 30 th June 2024
Land	1.20 Hactares	0	0	1.20
Buildings And Structures	106	2	0	108
Motor Vehicles	1	0	0	1
Office Equipment, Furniture and Fittings	1,082	1	0	1,083
Textbooks	9,437	0	0	9,437
ICT Equipment	29	3	0	32
Tools And Apparatus	3,774	38	0	3,812
Other Machinery and Equipment	28	4	0	32
Heritage And Cultural Assets	7	0	0	7
Intangible Assets- Soft Ware	0	1	0	1
Total	14,465.20	49	0	14,514.20

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