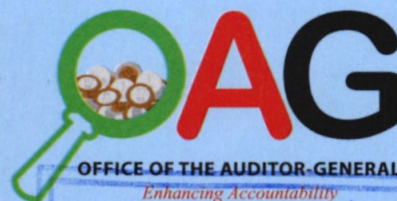


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUN 2026

DAY.
Tuesday

OF

TABLED

BY:

The Deputy
Mason & Whip

CLERK-AT
THE-TABLE:

Gertrude Chebet

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

KAWETHEI S.A GIRLS' SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MACHAKOS COUNTY



Kawethei S.A.Girls' Secondary School
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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:.....

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

DATE:.....

SIGN:.....

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

DATE:.....

SIGN:.....

I. 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 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 is a boarding school and had 473 number of students as at 30th June 2022. It has 3 streams and 20 teachers of which 8 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	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 M. Mativo	Member - Special Needs	8/3/2022
15	Shallom W. Mburu	Rep Students	8/3/2022

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

DATE:.....

SIGN:.....

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

Sl. No.	Name of Committee	Members	Chairperson	Number of meetings attended during the year
1	Executive Committee	1. Elizabeth K. Kaloki 2. Julia M. Karuri 3. Naomi K. David 4. John M. Maingi 5. Dr John K. Muthama	Chairperson Secretary Member Member Member	1/1 1/1 1/1 1/1 0/1
2	Audit Committee	1. Elizabeth K. Kaloki 2. Julia M. Karuri 3. Prof. Richard Mulwa 4. Moses Kitheka 5. Dr John K Muthama	Chairperson Secretary Member Member Member	- - - - -
3	Finance, procurement and general purposes Committee	1. Prof. Richard Mulwa 2. Julia M. Karuri 3. Boniface Mbithi 4. Moses Kitheka 5. Norah K. Muli	Chairperson Secretary Member Member Member	- - - - -
4	Academic Committee	1. Prof. Richard Mulwa 2. Julia M. Karuri 3. Boniface K. Mbithi 4. Eric N. Nzomo 5. Margaret Musonge 6. Dr. John Muthama	Chairperson Secretary Member Member Member Member	- - - - - -
5	SIC Development Committee	1. Moses Kitheka 2. Damaris Nyaga 3. Julia M. Karuri 4. John M. Maingi 5. Elizabeth K. Kaloki 6. Naomi K. David	Chairperson Secretary Member Member Member Member	1/1 1/1 1/1 1/1 1/1 1/1

6	Discipline and welfare Committee	1. Dr John K. Muthama	Chairperson	
		2. Julia M. Karuri	Secretary	-
		3. Elizabeth K. Kaloki	Member	-
		4. Jane K. Mutiso	Member	-
		5. Rev. Jacob M. Mativo	Member	-
		6. Cosmas Muthini	Member	-



(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Julia M. Karuri	TSC No. 315526
2	Deputy Principal	Damaris M. Nyaga	TSC No. 357194
3	School Bursar	Partal M. Muunde	B.O.M

(e) Schools contacts

Post Office Box: 1126 – 90115 Kangundo

Telephone: 0719 85 66 65

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
Account No 1107284937
2. Name of Bank: K.C.B (Operation)
Branch: TALA
Postal Address P.O BOX 173-90131
Account No 1107305330
3. Name of Bank: K.C.B. (Tuition)
Branch: TALA
Postal Address P O BOX 173-90131
Account No 11072803889
4. Name of Bank: K.C.B (Infrastructure)
Branch: TALA
Postal Address P O BOX 173-90131
Account No 1210788756
5. Name of bank CDF Account
Branch Equity Tala
Account No 0264167171

(g) Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya



II. Summary Report Of Performance Of The School

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

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

1. As at June 2022	-	867,265.60
2. As at June 2021	-	2,917,665.95
3. As at June 2020	-	2,748,437.00

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

2022	-	8,399,774.60
2021	-	4,043,187.95
2020	-	563,342.4

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

2022	-	26,722,294
2021	-	8,025,978.00
2020	-	10,597,747.00

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

2022	-	34,254,803.00
2021	-	9,151,500.00
2020	-	13,462,734.00

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

DEBTORS	2022	-	8,633,122.00
	2021	-	7,027,833.00
	2020	-	2,568,180.00
CREDITORS	2022	-	1,118,463.00
	2021	-	1,657,764.00
	2020	-	820,883.00

(vi) cash and cash equivalent

June 2022	2,140,811.30
June 2021	2,581,254.70
June 2020	956,565.75

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

a) **Teacher Student ratio:**

- (i) Include the teacher to student ratio, 1:39
(ii) No. of teachers recruited & posted to the school within the year, 0
(iii) No. of teachers that were transferred 0
(iv) No of teachers that retired during the period 0
(iv) No. of teachers employed by TSC 12
(v) No of teachers employed by BOM. 8
(v) 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	0	Physics	1	Biology	2
History	0	Geography	2	C.R.E	1
Agriculture	2	H/Science	1	B/Studies	2
Computer	1				

Comment on shortage

There is a shortage of 11 TSC teachers in relation to the ratio of teacher to student

b) **Mean score in the KCSE:**

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

2022	-	4.037	D+
2021	-	4.500	C-
2020	-	4.823	C-

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

2022	-	5
2021	-	5
2020	-	13

(iii) **Mean score over the last three years**

2022	-	4.037
2021	-	4.500
2020	-	4.823

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

<u>Year</u>	<u>Target</u>	<u>Achieved</u>
2022	5.1538	4.037
2021	5.140	4.500
2020	5.10	4.823

c) **Number of Candidates in KCSE:**

(i) **Tabulate the number of candidates sitting for KCSE over the last three years**

<u>Year</u>	<u>No. of candidates</u>
2022	132
2021	76
2020	85

d) Capacity of the school:

S/N	CAPACITY OF THE SCHOOL	YR ENDED 30/6/2021	YEAR ENDED 2020	YEAR ENDED 2019
1.	Classrooms	13	11	11
2.	Science laboratories	2	1	1
3.	Dormitories	6	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
9.	Toilets/latrines for students	28	28	28
10.	Land with legal ownership	2.0ha	2.0ha	2.0ha

S/N		ACTUAL AS AT 30/6/2021	IDEAL NO	SURPLUS/ SHORTAGE
1.	45 – Capacity classrooms	13	13	-
2.	86 – capacity dormitory – Amani 42 – capacity dormitory - Neema 118 – capacity dormitory – Mwangaza 98 – capacity dormitory - Baraka 98 – capacity dormitory – Upendo 120 – capacity dormitory – Hekima NB: The school requires an extra dormitory to accommodate 200 and above students	1 1 1 1 1 1	1 1 NB – offices converted 1 1 1	- - Need a dorm to accommodate 200 students - - -
3.	20 - capacity laboratory 18 – capacity laboratory NB: There is need for an additional 20 capacity laboratory	1 1	2 2	1 1
4.	Staffroom (12 – 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
P. O. Box 1126 - 90115,
KANGUNDO

DATE:.....

SIGN:.....

Summary Report of the Performance of the School (Continued)

e) Development projects carried out by the school:

Project Description	Source of Funds	Status	Estimated Cost (KSh)	Actual Cost (KSh)	Completion Date
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

[Signature]

School Principal

09-04-2026

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

III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *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, 2022, and of the school's financial position as at that date.

.....
Name: Elizabeth N. Kaloki

Designation: Chairperson, School Board of Management

Date: 9/4/26

.....
Name: Julia M. Karuri

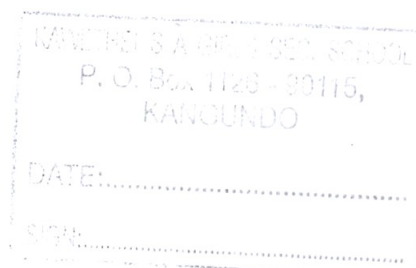
Designation: School Principal & Secretary to Board of Management

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, 2022 - 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.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kawethei S.A. Girls' Secondary School set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended and

Report of the Auditor-General on Kawethei S.A. Girls' Secondary School for the year ended 30 June, 2022-Machakos County

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, 2022, 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 assets and liabilities reflects accounts receivables balance of Kshs. 8,633,122 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed ageing 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 receivables balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.8,633,122 could not be confirmed.

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.1,118,463 as disclosed in Note 12 to the financial statements. However, the balance varies with the amount of Kshs.92,325 reflected in Annex I of the financial statement, on analysis of pending accounts payables presented resulting in an unexplained variance of Kshs.1,026,138.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.1,118,463 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 iv 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 4 October, 2023, which was after the statutory deadline of 30 September, 2022. 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 amount of Kshs.7,790,991 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.422,510 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.422,510 could not be confirmed.

3. Irregularities in Procurement Processes

3.1 Failure to Maintain a Registered List of Suppliers

Review of payment vouchers revealed that the School procured assorted items amounting to Kshs.2,449,617 during the year under review. However, the School did not provide the list of registered suppliers. This was contrary to Section 57(1) of the Public Procurement and Asset Disposal Act, 2015, which requires that the head of the procurement function of a procuring entity maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works, or services according to its procurement needs.

3.2 Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.35,122,069 and Kshs.34,254,803 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.

4. Failure to Prepare a School Improvement Plan

During the year/period 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 Ministry of Education guidelines.

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

Review of staff bio data/complement control revealed a workforce of fourteen (14) Board of Management contracted staff and fifteen (15) Board of Management Committee members. However, there was no evidence that the School had made efforts to ensure that persons with disabilities were sought through various agencies or the National Council of Persons with Disabilities' biodata to ensure the recommended minimum threshold is achieved. This was contrary to Section 13 of the Persons with Disabilities Act, 2003, which requires that at least five percent (5%) of all appointments shall be direct appointments 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, comprising 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 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 an Accounting Officer shall ensure that a National Government entity develops risk

Report of the Auditor-General on Kawethei S.A. Girls' Secondary School for the year ended 30 June, 2022-Machakos County

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.

3. 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 framework 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.

4. Lack of Approved Staff Establishment and Salary Structure

Review of the Human Resource Management function revealed that the School does not have an approved staff establishment and an approved salary structure to guide remuneration for the various staff cadres employed by the Board of Management (BOM). Consequently, the basis upon which salaries and allowances are paid to BOM employees could not be confirmed during the audit.

In the circumstances, the existence of internal controls on human resource management could not be confirmed.

5. 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.

6. Weaknesses in Assets Management

Annex 2 to the financial statements reflects summary of fixed assets register, which 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, contrary to the guidelines of Part IV(i) C Section 77(7) of The National Treasury Guidelines on Asset and Liability Management in the Public Sector, of March 2020.

In the circumstances, the existence of effective measures in the management of School assets 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

6 May, 2026

V. Statement Of Receipts And Payments Period To 30th June 2022

Receipts			
Capitation grants for tuition	1	1,569,158.00	557,155.00
Capitation grants for operations	2	6,830,616.00	3,486,033.00
School fund income- parents' contributions	3	26,517,014.00	7,891,658.00
School fund income- other receipts	4	205,280.00	134,320.00
Proceeds from borrowings			
Total Receipts		35,122,069.00	12,069,166.00
Payments			
Payments for tuition	5	1,527,266.00	584,821.00
Payments for operations	6	7,790,991.00	1,720,983.00
Boarding and school fund payments	7	24,936,546.00	6,845,696.00
Total Payments		34,254,803.00	9,151,500.00
Surplus/Deficit		867,266.00	2,917,666.00

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



Name: Elizabeth M. 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



VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,011,177.00	2,507,300.00
Cash balances	9	129,634.00	73,955.00
Short term investment	10		
Total cash and cash equivalent		2,140,811.00	2,581,255.00
Account's receivables	11	8,633,122.00	7,027,833.00
Total financial assets		10,773,933.00	9,609,088.00
Financial liabilities			
Accounts payables	12	(1,118,463.00)	820,883.00
Net financial assets		9,655,470.00	8,788,204.00
Represented by			
Accumulated fund b/fwd	13	8,788,205.00	5,870,539.00
Surplus/deficit for the year		867,266.00	2,917,666.00
Net financial position		9,655,470.00	8,788,205.00

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

.....
 Name: Elizabeth M. 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

KAWETHEI S.A GIRLS SEC. SCHOOL
 P. O. Box 1126 - 90115,
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VII. Statement of Cash Flows for The Period Ended 30th June 2022

Period Ending 30 th June 2022			
KSh			
2021-2022			
Operating activities			
Receipts			
Capitation grants for tuition	1	1,569,158.00	557,155.00
Capitation grants for operations	2	6,830,616.00	3,486,033.00
School fund income- parents contributions/ fees	3	25,774,416.00	7,817,538.00
School fund income- other receipts	4	205,280.00	134,320.00
Total receipts		34,379,471.00	11,995,046.00
Payments			
Payments for tuition	5	1,527,266.00	559,126.00
Payments for operations	6	4,721,786.00	489,383.00
Boarding and school fund payments	7	22,394,123.00	7,105,936.00
Total payments		28,643,175.00	8,154,445.00
Net cash flow from operating activities		5,736,295.00	3,840,601.00
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(6,176,739)	(2,215,912.00)
Proceeds from investments			
Net cash flows from investing activities		(6,176,739)	(2,215,912.00)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		(440,443.00)	1,624,689.00
Cash and cash equivalent at beginning of the year		2,581,255.00	956,566.00
Cash and cash equivalent at end of the year		2,140,811.00	2,581,255.00

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Kawethei S.A. Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipts / Expenditure Item	Original Budget (July-Dec 2021)	Jan - June 2022	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	227,513.00	227,513.00	58,895.00	168,618.00	26%
Exercise Books	150,000.00	-	150,000.00	110,000.00	40,000.00	73%
Laboratory Equipment	100,000.00	271,975.00	371,975.00	548,000.00	(176,025.00)	147%
Internal Exams						
Teaching / Learning Materials	744,340.00	633,820.00	1,378,160.00	852,263.00	525,897.00	62%
Chalks						
Exams And Assessment						
Teachers Guides						
(2) Capitation Grant on Operations						
Personnel Emoluments	548,008.00	892,551.00	1,440,558.00	2,216,901.00	(776,342.80)	154%
Repairs And Maintenance	1,037,500.00	1,419,000.00	2,456,500.00	2,318,750.00	137,750.00	94%
Local Transport / Travelling	380,348.00	290,895.00	671,243.00	592,113.00	79,130.00	88%
Electricity And Water	653,833.00	489,555.00	1,143,388.00	776,136.00	367,252.00	68%
Medical	414,793.00	290,422.00	705,215.00	98,400.00	606,815.00	14%
Administration Costs	326,190.00	548,207.00	874,397.00	5320,178.00	(4,445,781.00)	608%
Activity	260,620.00	195,349.00	455,869.00	298,138.00	157,831.00	65%
Gratuity						

Kawethei S.A. Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget (July-Dec 2021)	Jan - June 2022	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	KShs	KShs	KShs	KShs	KShs	KShs
Smasse						
(3) Fees Charged on Parents						
Personnel Emoluments	643,250.00	877,415.00	1,520,665.00	1,714,001.00	(193,335.00)	112%
Repairs And Maintenance	498,000.00	683,485.00	1,181,485.00	1,364,640.00	(183,155.00)	115%
Local Transport / Travelling	155,625.00	227,040.00	382,665.00	466,527.00	(83,862.00)	122%
Electricity And Water	1,061,750.00	1,395,350.00	2,457,100.00	2,881,420.00	(424,320.00)	117%
Medical	-	-	-	392,850.00	(392,850.00)	0%
Administration Costs	383,875.00	525,030.00	908,905.00	1,143,185.00	(234,280.00)	125%
Activity	31,125.00	70,950.00	102,075.00	141,770.00	(39,695.00)	139%
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	5,682,388.00	7,809,230.00	13,491,618.00	18,153,413.00	(4,661,796.00)	135%
Other Income						
Rent Income	18,000.00	21,000.00	39,000.00	26,500.00	12,500.00	68%
Income From Farming Activities						
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire	120,000.00	90,000.00	210,000.00	178,780.00	31,220.00	85%
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						
Total Income	13,219,643.00	16,958,787.00	30,178,430.00	31,303,874	(1,125,445.00)	103%

KAWETHEI S.A GIRLS SEC. SCHOOL
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Kawethei S.A. Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Expenditure Item	Original Budget (July-Dec 2021)	Jan-June 2022	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=a-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) Expenditure For Tuition						
Textbooks And Reference Materials		227,513.00	227,513.00	21,360.00	206,153.00	10%
Exercise Books				165,000.00	(165,000.00)	0%
Laboratory Equipment		271,975.00	271,975.00	587,500.00	(315,525.00)	216%
Internal Exams						
Teaching / Learning Materials	994,340.00	633,820.00	1,628,160.00	751,526.00	876,634.00	46%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges				1,880.00	(1,880.00)	0%
(2) Expenditure For Operations						
Personnel Emoluments	548,008.00	892,551.00	1,440,559.00	2,816,915.00	(1,376,357.00)	196%
Repairs, Maintenance & Improvements	1,037,500.00	1,419,000.00	2,456,500.00	3,102,700.00	(646,200.00)	126%
Local Transport / Travelling	380,348.00	290,895.00	671,243.00	230,450.00	440,792.00	34%
Electricity, Water and Conservancy	653,833.00	489,555.00	1,143,388.00	364,819.00	778,569.00	32%
Medical	464,794.00	290,422.00	755,215.00		755,215.00	0%
Administration Costs	326,190.00	548,207.00	874,397.00	909,960.00	(35,563.00)	104%
Activity Expenses	260,620	195,349.00	455,969.00	360,210.00	95,759.00	80%
Gratuity						
Bank charges				5,937.00	(5,937.00)	0%

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KAWETHEI S.A GIRLS SEC. SCHOOL
P.O. Box 1126 - 90115,
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Receipts/Expenditure Item	Original Budget July-Dec 2021	Jan-June 2022	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = c - d	f = d/c %
	Kshs	Kshs			Kshs	Kshs
(3) Expenditure For School Fund						
Personnel Emoluments	643,250.00	877,415.00	1,520,665.00	980,815.00	539,850.00	64%
Repairs, Maintenance and Improvements	498,000.00	683,485.00	1,181,485.00	3,074,039.00	(1,892,554.00)	260%
Local Transport / Travelling	155,625.00	227,040.00	382,665.00	1,755,085.00	(1,372,420.00)	458%
Electricity, Water and Conservancy	1,016,750.00	1,395,350.00	2,412,100.00	1,701,683.00	710,417.00	70%
Medical Expenses				610,620.00	(610,620.00)	0%
Administration Costs	383,875.00	525,030.00	908,905.00	3,051,994.00	(2,143,089.00)	336%
Activity	31,125.00	70,950.00	102,075.00	361,485.00	(259,410.00)	354%
Gratuity						
Lunch Programme						
Boarding Equipment and Stores	5,682,388.00	7,809,230.00	13,491,618.00	13,300,089.00	191,529.00	99%
Expenditure For Income Generating Activity				74,000.00	(74,000.00)	0%
Insurance Costs						
Other Expenses On Investments						
Rent Expenses						
Bank Charges	-			26,736.00	(26,736.00)	0%
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	13,076,642.50	16,847,787.00	29,924,429.50	34,254,803.00	(4,330,374.00)	114%

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

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IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of Kawethei SA Girl's secondary 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 SA girl's secondary school recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has actually been paid out by the school.

3. In-kind contributions

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

4. Cash and cash equivalents

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



Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. Kawethei SA Girl's 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

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 2022.



X. Notes To The Financial Statements**1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	110,000.00	
Laboratory Equipment	548,000.00	250,000.00
Teaching/learning materials	852,263.00	307,155.00
Chalks		
Internal exams		
Reference books	58,895.00	
MOE grant		
Total	1,569,158.00	557,155.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,608,540.00	1,071,848.00
Maintenance & improvement funds	2,318,750.00	1,598,750.00
Local Transport / Travelling	592,113.00	252,059.00
Electricity And Water	776,136.00	275,763.00
Medical	98,400.00	
Activity	298,138.00	
Administration costs	530,178.00	287,613.00
BOM Teachers	608,362.00	
Total	6,830,616.00	3,486,033.00

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on boarding equipment & stores	18,153,413.00	5,312,428.00
Medical	392,850.00	30,430.00
Personal emoluments	1,714,001.00	583,440.00
KCSE examination - repeaters	59,000.00	48,000.00
Local transport & travelling	466,527.00	122,265.00
Fees refund	200,208.00	94,110.00
Activity	141,770.00	
Repairs & maintenance	1,364,640.00	446,160.00
Electricity, water & conservancy	2,881,420.00	911,625.00
Administration costs	1,143,185.00	343,200.00
Total	26,517,014.00	7,891,658.00

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

	2021-2022	2020-2021
Rent income	26,500.00	14,000.00
Bus income	178,780.00	119,000.00
Bank interest		1,320.00
Income from farming activities		
Insurance compensation		
Income from posho mill		
Total	205,280.00	134,320.00

5 Payments For Tuition

	2021-2022	2020-2021
Textbooks	21,360.00	
Exercise Books	165,000.00	250,000.00
Laboratory Equipment and apparatus	587,500.00	195,775.00
Teaching/learning materials	751,526.00	137,930.00
Chalks		
Internal exams		
Reference books		
Bank charges	1,880.00	1,116.00
Total	1,527,266.00	584,821.00

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Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
Personnel Emoluments	1,655,415.00	636,334.00
Other voteheads		
Administration Cost	909,960.00	54,520.00
Repairs And Maintenance & Improvements	3,102,700.00	95,665.00
Local Transport / Travelling	230,450.00	237,860.00
Electricity And Water	364,819.00	168,416.00
BOM teachers	1,161,500.00	
Activity Expenses	360,210.00	72,300.00
COVID – 19 mitigation expenses		77,400.00
BOM teachers		377,000.00
Bank Charges	5,937.00	1,488.00
Acquisition Of Assets		
Total	7,790,991.00	1,720,983.00

KAWETHEI S.A GIRLS SEC. SCHOOL
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Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Particulars	2021-22	2020-21
Fee on Boarding Equipment and stores	13,300,089.00	3,459,351.00
Activity expenses	361,485.00	
Fees refund	178,695.00	73,460.00
School bus expenses	74,000.00	80,000.00
Personnel emoluments	518,815.00	361,224.00
Repairs & maintenance & improvements	3,074,039.00	470,234.00
Local transport/travelling	1,755,085.00	954,683.00
Electricity water & conservancy	1,701,683.00	191,687.00
Medical Expenses	610,620.00	103,240.00
Administration costs	2,767,099.00	940,135.00
Bank charges	26,736.00	9,682.00
BOM teachers salaries	462,000.00	202,000.00
KCSE examination – repeaters	106,200.00	0.00
Insurance Cost (life property)		
Loan principal repayment		
Loan interest repayment		
Acquisition of Assets		
Total	24,936,546.00	6,845,696.00

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Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank Account	Bank Account Number	2021-2022	2020-2021
Currency		Kshs	Kshs
Tuition Account	1107280389	11,152.00	2,755.25
Operations Account	1107305330	65,658.00	103,040.00
School Fund Account/Boarding	1107284937	1,291,725.85	865,866.00
Savings Account – not verified	-	-	-
Income generating activities account	-	-	-
Infrastructure account	121899856	642,642.00	1,535,639.00
Total	-	2,011,177.00	2,507,300.00

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	129,634.00	73,955.00
Total	129,634.00	73,955.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

KAWETHEI S.A GIRLS SEC. SCHOOL
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Notes To The Financial Statements (Continued)

11 Accounts Receivable

Fees Arrears	8,615,622.00	7,027,833.00
Salary advances	17,500.00	
Suspense account		
Advances – to provide list		
Total	8,633,122.00	7,027,833.00

Fees Arrears For Current Year	2,557,775.00	1,912,195.00
Fees Arrears For The Previous Year	942,209.00	1,112,481.00
Fees Arrears For Prior Periods (Over Two Years)	5,115,638.00	4,003,157.00
Total	8,615,622.00	7,027,833.00

12 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	22,500.00	92,325.00
Prepaid Fees	749,781.00	382,376.00
Retention Monies	346,182.00	346,182.00
Total	1,118,463.00	820,883.00

Trade Creditors for Current Year	22,500.00	92,325.00
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total	22,500.00	92,325.00

KAWETHEI S.A GIRLS SEC. SCHOOL
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Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	KShs	KShs
Bank Balances	2,011,177.00	2,507,300.00
Cash Balances	129,634.00	73,955.00
Short Term Investments	-	-
Receivables	8,633,122	7,027,833.00
Payables	(1,118,463.00)	(820,883.00)
Total	9,655,470.00	8,788,205.00

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Other important disclosure notes

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

14 Non-current Liabilities Summary

Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total		

15 Biological assets

Cattle	NO	-	-
Goats	NO	-	-
Trees	NO	44	41
Coffee Or Tea Plantation	NO	-	-
Poultry	NO	-	-
Total	NO	44	41

16 Borrowings

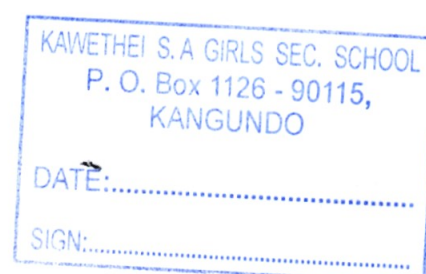
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

17 Stock/ Inventory

b) Inventory		
Stock/ inventory at beginning of the year	1,735,020	1,158,208.00
Stock/ inventory purchased during the year	5,300,940	4,589,214.00
Stock/ inventory issued during the year	(6,181,687.00)	(4,012,402.00)
Balance at end of the year	854,274.00	1,735,020.00

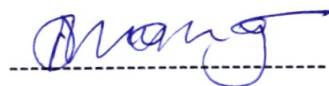


Kawethei S.A. Girls' Secondary School
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18 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal

29-04-2022

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Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 30.6.2022	Outstanding Balance 30.6.2021	Comments
Construction Of Buildings						
Sub-Total	0.00			0.00		
Supply Of Goods						
1. Rose M Muange – Detergents	22,500.00	June 2022		22,500.00		To be paid in July 2022
2.Nyapenjo general arts	-	-	-	-	14,500.00	
3.Banbey enterprises					25,000.00	
4.Tala junior Rise Auto Spares	-	-	-	-	44,300.00	
5.Benaret Agencies					8,495.00	
Sub-Total	22,500.00			22,500.00	92,325.00	
Supply Of Services						
Sub-Total	0.00			0.00		
Grand Total	22,500.00			22,500.00	92,325.00	

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Annex 2 – Summary Of Fixed Assets Register

Asset Class	UNIT	Location	Historical Cost 1 July 2021 Numbers	Additions during the year Numbers	Disposals during the year Numbers	Historical Cost 30 June 2022 Numbers
Land 1	Acre	Kawethei	4.942			4.942
Buildings And Structures	NO	School compound	105	1	-	106
Motor Vehicles	NO	"	1	-	-	1
Office Equipment, Furniture And Fittings	NO	"	1015	36	-	1051
ICT Equipment, And Other ICT Assets	NO	"	14	13	-	29
Tools And Apparatus	NO	"	3774	-	-	3774
Textbooks	NO	"	9415	-	-	9415
Other Machinery And Equipment	NO	"	28	-	-	28
Heritage And Cultural Assets	NO	"	7	-	-	7
Intangible Assets- Soft Ware	NO	"	1	-	(1)	-
Total			14,361	50	(1)	14,410

SIGN:

DATE:

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