

REPUBLIC OF KENYA



**REPORT**

**DATE: 30 JUN 2026**

**DAY.**  
*Tuesday*

**OF**

**TABLED  
BY:**

*The Deputy  
Majority Whip*

**CLERK-AT  
THE-TABLE:**

*Guthrie Chebet*

**THE AUDITOR-GENERAL**

**PARLIAMENT  
OF KENYA  
LIBRARY**

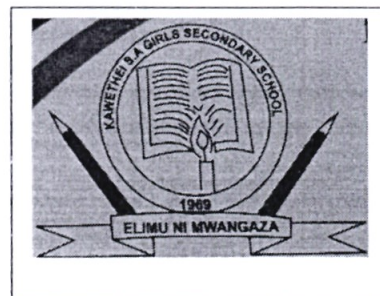
**ON**

**KAWETHEI S.A GIRLS' SECONDARY SCHOOL**

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

**MACHAKOS COUNTY**





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**KAWETHEI SA GIRLS' SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2025**

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

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

**Table of Contents**

Page

|                                                                                                    |      |
|----------------------------------------------------------------------------------------------------|------|
| 1. Acronyms and Definition of Key Terms.....                                                       | ii   |
| 2. Key School Information and Management .....                                                     | iii  |
| 3. Summary Report of Performance of The School .....                                               | viii |
| 4. Statement of School Management Responsibility.....                                              | xii  |
| 5. Report Of The Independent Auditors .....                                                        | xiii |
| 6. Statement Of Financial Performance for the Year Ended 30 <sup>th</sup> June 2025 .....          | 1    |
| 7. Statement of Assets and Liabilities As At 30 <sup>th</sup> June 2025.....                       | 2    |
| 8. Statement of Cash Flows for the Year Ended 30 <sup>th</sup> June 2025.....                      | 3    |
| 9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 <sup>th</sup> June 2025 ..... | 5    |
| 10. Significant Accounting Policies.....                                                           | 10   |
| 11. Notes To the Financial Statements .....                                                        | 12   |
| 12. Annexes .....                                                                                  | 22   |



**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 27/06/2022 under registration number 16S30000518 and is currently categorized as a Sub County public school established, owned and operated by the Government.

The school is a boarding school and had 440 number of students as at 30<sup>th</sup> June 2025. It has 3 streams and 18 teachers of which 5 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:

| S/N | Name of Member       | Designation           | Date of Appointment |
|-----|----------------------|-----------------------|---------------------|
| 1   | Elizabeth K. Kaloki  | Chairman              | 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  | Member - Sponsor      | 8/3/2022            |
| 12  | John M. Masula       | “ -Sponsor            | 8/3/2022            |
| 13  | Moses M. 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            |

**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**

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

IV

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

DATE:.....

SIGN:.....



|   |                                  |                                                                                                                             |                                                                  |   |
|---|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---|
|   |                                  |                                                                                                                             |                                                                  |   |
|   | Development Committee            | 1. Moses Kitheka<br>2. Damaris Nyaga<br>3. Julia Karuri<br>4. John Maingi<br>5. Elizabeth Kaloki<br>6. Naomi David          | Chairperon<br>Secretary<br>Member<br>Member<br>Member<br>Member  | - |
| 6 | Discipline and welfare Committee | 1. Dr John Muthama<br>2. Julia Karuri<br>3. Elizabeth Kaloki<br>4. Jane Mutiso<br>5. Rev. Jacob Mativo<br>6. Cosmas Muthini | Chairperson<br>Secretary<br>Member<br>Member<br>Member<br>Member | - |

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June, 2025 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 M. Muunde | ID. NO.9428764 |

**(e) Schools contacts**

Post Office Box: 1126-90115

Telephone: 0719586665

E-mail: Kawethei1969@gmail.com

**(f) 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(INFRASRUCTION ACCOUNT)

Branch TALA

Postal Address p.o Box 173-90131 Tala

Account no.1210788756





5.Name of Bank.EQUITY(CDF ACCOUNT)

Branch: TALA

Postal Address.P.o box 173-90131 TALA

Account no.0264167171

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 2025 | - Ksh.(4,045,126.80) |
| 2. As at June 2024 | -Ksh.190,162.95      |
| 3. As at June 2023 | -Ksh.2,678,789.65    |

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

|         |   |                  |
|---------|---|------------------|
| 1. 2025 | - | Ksh.7,016,687.70 |
| 2. 2024 | - | Ksh.8,329,926.05 |
| 3. 2023 | - | Ksh.7,373,404.90 |

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

|         |   |                   |
|---------|---|-------------------|
| 1. 2025 | - | Ksh.20,856,566.00 |
| 2. 2024 | - | Ksh.30,782,501.00 |
| 3. 2023 | - | Ksh.24,288,563.00 |

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

|         |   |                   |
|---------|---|-------------------|
| 1. 2025 | - | Ksh.31,918,480.50 |
| 2. 2024 | - | Ksh.37,561,185.10 |
| 3. 2023 | - | Ksh.29,288,563.00 |

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

|              |                          |
|--------------|--------------------------|
| 1. DEBTORS   | 2025 - Ksh.8,708,526.00  |
|              | 2024 - Ksh.10,253,034.00 |
|              | 2023 -Ksh,9,900,945.00   |
| 2. CREDITORS | 2025- Ksh.1,843,608.00   |
|              | 2024- Ksh.2,947,360.00   |
|              | 2023-Ksh.1,121,178.00    |

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**b)Teacher Student ratio:**

a)Teacher to Students Ratio

1:34

b)No.of teachers recruited and posted to the school within the year - 0

c)No of teachers that where transferred- 0

d)No of teachers that retired during the period- 0

e)No of teachers employed by TSC- 13

f)No of teachers employed by BOM- 5

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

Teacher per subject

English Literature -3

Kiswahili -3

Mathematics-3

Chemistry -1

Physics-2

Biology-2

History -1

Geography -2

C.R.E.-2

Agriculture -1

H/Science -0

B/Studies-2

Computer-1

There is a shortage of .....5.....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

2024- 4.169 D+

2023- 3.926 D+

2022- 4.037 D+

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

2024- 6

2023- 7

2022- 5

( iii)Mean score over the last three years

2024- 4.169

2023- 3.926

2022- 4.037

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

| Year | Target | Archieved |
|------|--------|-----------|
| 2024 | 4.954  | 4.169     |
| 2023 | 4.830  | 3.926     |
| 2022 | 5.1538 | 4.037     |

**d)Number of candidates in K.C.S.E.**

( i)Number of candidates sitting for K.C.S.E. over the last three years

| Year | No. of candidates |
|------|-------------------|
| 2024 | 142               |
| 2023 | 121               |
| 2022 | 132               |

**e) The capacity of the school.**

| S/N | CAPACITY OF THE SCHOOL | YR ENDED 30/6/2025 | YR ENDED 30/6/2024 | YR ENDED 30/6/2023 |
|-----|------------------------|--------------------|--------------------|--------------------|
| 1.  | Classrooms             | 13                 | 13                 | 13                 |
| 2.  | Science laboratories   | 2                  | 2                  | 2                  |
| 3.  | Dormitories            | 7                  | 7                  | 6                  |
| 4.  | Staffrooms             | 1                  | 1                  | 1                  |
| 5.  | Kitchen                | 1                  | 1                  | 1                  |

**KAWETHEI SA GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

|     |                               |       |       |       |
|-----|-------------------------------|-------|-------|-------|
| 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<br>30/6/2024 | IDEAL NO. | SURPLUS<br>SHORTAGE |
|-----|------------------------------------------------------------|---------------------------|-----------|---------------------|
| 1.  | 45 – Capacity classrooms                                   | 13                        | 13        | -                   |
| 2.  | 86 – Capacity dormitory – Amani                            | 1                         | 1         | -                   |
|     | 42 – Capacity dormitories – 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          |

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b) Development projects carried out by the school:

| Project          | Source of funds                                      | Status                 | Total Cost (Kshs) | Amount Spent (Kshs) | Remarks   |
|------------------|------------------------------------------------------|------------------------|-------------------|---------------------|-----------|
| Storey Dormitory | Parents Association/Maintenance and improvement Fund | Completed ground floor | 15,301,420.80     | 15,413,745.50       | completed |
|                  |                                                      |                        |                   |                     |           |
|                  |                                                      |                        |                   |                     |           |
|                  |                                                      |                        |                   |                     |           |
|                  |                                                      |                        |                   |                     |           |
|                  |                                                      |                        |                   |                     |           |

School Principal



#### 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 Girl's 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).

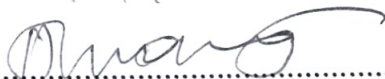
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2025, and of the school's financial position as at that date.

.....  


Name: Elizabeth Kaloki

Designation: Chairman, School Board of Management

Date: 9/1/26

.....  


Name: Julia m. Karuri

Designation: School Principal & Secretary to Board of Management

Date: 9/4/26

|                                |  |
|--------------------------------|--|
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.....  


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, 2025 – 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 transitional IPSAS 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, 2025, the statement of financial performance,

*Report of the Auditor-General on Kawethei S.A. Girls' Secondary School for the year ended 30 June, 2025 - Machakos County*



statement of cash flows and the 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Kawethei S.A. Girls' Secondary School as at 30 June 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provision permitted under IPSAS 33) and comply with the Basic Education Act 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.8,708,526 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 accounts receivable balance of Kshs.8,708,526 could not be confirmed.

#### **2. Unsupported Accounts Payables**

The statement of assets and liabilities reflects accounts payables balance of Kshs.1,843,608 as disclosed in Note 14 to the financial statements. However, the balance varies with an amount of Kshs.645,729 reflected Annex I in the financial statement on the analysis of pending account payables, resulting in an unreconciled variance of Kshs.1,197,879.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.1,843,608 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.



## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.32,021,734 and Kshs.22,832,594 respectively, resulting in an under-funding of Kshs.9,189,141 or 28% of the budget. However, the School spent an amount of Kshs.31,918,481 against actual receipts amounting to Kshs.27,873,354, resulting in an over-utilization of Kshs.4,045,127 or 14% of actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional 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 Matter**

#### **Significant Exemptions by PSASB in the Financial Reporting Template**

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for Public Secondary Schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

### **Other Information**

Management is responsible for the Other Information set out on 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 14 October, 2025, after the statutory deadline of 31 August, 2025. 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 financial performance reflects payments for operations amounting to Kshs.4,656,366 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.76,150 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.76,150 could not be confirmed.

#### 3. Irregularities in Procurement Processes

##### 3.1 Lack of a Procurement Plan

The statement of financial performance reflects amounts of Kshs.27,873,354 and Kshs.31,918,262 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.

### **3.2 Irregular Procurement of Goods and Services from Unregistered Suppliers**

The statement of receipts and payments reflects payments for operations of Kshs.4,656,366 as disclosed in Note 7 to the financial statements. However, review of documents revealed that payments amounting to Kshs.950,281 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 requires the Head of the Procurement function of a procuring entity to 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, 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 a total workforce of fourteen (14) Board of Management staff members and fifteen (15) Board of Management Members. However, none of the staff was a Person with Disability. 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 requirement of five (5%) percent. This was contrary to Section 13 of the Persons with Disabilities Act, 2003, which requires that at least five (5%) per cent 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.

#### 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, which is 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 an 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, which does not indicate the historical cost of the assets. Management did not prepare an updated fixed assets register 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 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 in the management of 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 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 (Accrual 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**

**11 May, 2026**



**KAWETHEI SA GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**6. Statement Of Financial Performance for the Year Ended 30<sup>th</sup> June 2025**

| Description Of Item Head                   | Sl No | 2024/2025<br>KShs     | 2023/2024<br>KShs    |
|--------------------------------------------|-------|-----------------------|----------------------|
| <b>Revenue</b>                             |       |                       |                      |
| Government grants for tuition              | 1     | 1,343,448.00          | 1,420,831.40         |
| Government grants for operations           | 2     | 4,027,089.70          | 4,656,394.65         |
| Government Grants for infrastructure       | 3     | 1,646,250.00          | 2,252,700.00         |
| School fund income- parents' contributions | 4     | 20,260,166.00         | 30,617,001.00        |
| Miscellaneous incomes                      | 5     | 596,400.00            | 465,500.00           |
| <b>Total Revenue</b>                       |       | <b>27,873,353.70</b>  | <b>39,412,427.05</b> |
|                                            |       |                       |                      |
| <b>Expenditure</b>                         |       |                       |                      |
| Tuition                                    | 6     | 1,790,610.00          | 828,876.75           |
| Operations                                 | 7     | 4,656,366.00          | 3,841,623.00         |
| Infrastructure                             | 8     | 3,563,243.00          | 2,940,033.80         |
| Boarding and school fund                   | 9     | 21,908,261.50         | 29,950,651.55        |
| <b>Total Expenditure</b>                   |       | <b>31,918,480.50</b>  | <b>37,561,185.10</b> |
|                                            |       |                       |                      |
| <b>Surplus/Deficit</b>                     |       | <b>(4,045,126.80)</b> | <b>1,851,241.95</b>  |
|                                            |       |                       |                      |

The school financial statements were approved on 09/004/2026 and signed by:

  
 .....

Name: Elizabeth Kaloki

Chair BOM

Date:

9/6/26

  
 .....

Name: Julia M. Karuri

School Principal/ Secretary to BOM

Date:

9/6/26

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

DATE: .....

SIGN: .....

  
 .....

Name: Partal M. Muunde

Bursar/ Finance Officer

Date:

09/04/2026

KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2025

| Description                            | Note | 2024/2025                  | 2023/2024                  |
|----------------------------------------|------|----------------------------|----------------------------|
|                                        |      | Kshs                       | Kshs                       |
| <b>Financial Assets</b>                |      |                            |                            |
| <b>Cash and cash equivalents</b>       |      |                            |                            |
| Bank balances                          | 10   | 3,266,167.00               | 6,863,275.90               |
| Cash balances                          | 11   | 9,790.00                   | 17,052.00                  |
| Short term investments                 | 12   | -                          | -                          |
| <b>Total cash and cash equivalent</b>  |      | <b><u>3,275,957.00</u></b> | <b><u>6,880,327.90</u></b> |
| Account's receivables                  | 13   | 8,708,526.00               | 10,253,034.00              |
| <b>Total financial assets (a)</b>      |      | <b>11,984,483.00</b>       | <b>17,133,361.90</b>       |
| <b>Financial liabilities</b>           |      |                            |                            |
| Accounts payables                      | 14   | (1,843,608.00)             | (2,947,360.00)             |
| <b>Total Financial Liabilities (b)</b> |      | <b>(1,843,608.00)</b>      | <b>(2,947,360.00)</b>      |
| <b>Net financial assets (a-b)</b>      |      | <b>10,140,875.00</b>       | <b>14,186,001.90</b>       |
| <b>Represented by</b>                  |      |                            |                            |
| Accumulated fund b/fwd                 | 15   | 14,186,001.80              | 12,334,759.95              |
| Surplus/deficit for the year           |      | (4,045,126.80)             | 1,851,241.95               |
| <b>Net Assets</b>                      |      | <b>10,140,875.00</b>       | <b>14,186,001.90</b>       |

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: 9/4/26

  
.....

Name: Partal M. Muunde

Bursar/ Finance Officer

Date: 09/4/26



8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2025

| Description                                               | 2024/2025             | 2023/2024             |
|-----------------------------------------------------------|-----------------------|-----------------------|
|                                                           | KSh                   | KSh                   |
| <b>Cash from Operating Activities</b>                     |                       |                       |
| <b>Receipts</b>                                           |                       |                       |
| Government grants for tuition                             | 1,343,448.00          | 1,420,831.40          |
| Government grants for operations                          | 4,027,089.70          | 4,656,394.65          |
| Government grants for infrastructure                      | 1,646,250.00          | 2,252,700.00          |
| School fund income- parents contributions/ fees           | 22,768,748.00         | 30,963,916.00         |
| Other income                                              | 564,000.00            | 1,135,066.00          |
| <b>Total receipts</b>                                     | <b>30,349,535.70</b>  | <b>40,428,908.05</b>  |
| <b>Payments</b>                                           |                       |                       |
| Cash outflows for tuition                                 | 1,838,610.00          | 780,876.75            |
| Cash outflows for operations                              | 5,079,961.00          | 3,418,904.75          |
| Cash outflows Boarding/lunch and school fund payments     | 20,151,318.50         | 24,211,182.75         |
| <b>Total payments</b>                                     | <b>27,069,889.50</b>  | <b>28,410,964.25</b>  |
| <b>Net cash inflow/outflow from operating activities</b>  | <b>3,279,646.20</b>   | <b>12,017,943.80</b>  |
| <b>Cash flow from investing activities</b>                |                       |                       |
| Acquisition of assets                                     | (6,884,017.00)        | (8,692,608.95)        |
| Proceeds from sale of Assets                              |                       |                       |
| Proceeds from investments                                 |                       |                       |
| Purchase of investments                                   |                       |                       |
| <b>Net cash inflow/outflows from investing activities</b> | <b>(6,884,017.00)</b> | <b>(8,692,608.95)</b> |
| <b>Cash flow from Financing activities</b>                |                       |                       |
| Proceeds from borrowings/ loans                           | 18                    |                       |
| Repayment of principal borrowings                         |                       |                       |
| <b>Net cash inflow/outflow from financing activities</b>  |                       |                       |
| <b>Net increase/decrease in cash and cash equivalents</b> | <b>(3,604,370.80)</b> | <b>3,325,334.85</b>   |
| Cash and cash equivalent at beginning of the FY           | 6,880,327.80          | 3,554,992.95          |
| <b>Cash and cash equivalent at end of the FY</b>          | <b>3,275,957.00</b>   | <b>6,880,327.80</b>   |

NB: Cash and cash equivalents comprises cash on hand and cash on 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 Statement of Receipts and Payment and Statement of cash flows.

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

.....*Elizabeth Kaloki*.....

Name: Elizabeth Kaloki

Chair BOM

Date: *9/4/26*

.....*Julia m. Karuri*.....

Name: Julia m. Karuri

School Principal/ Secretary to BOM

Date: *9/4/26*

.....*Partal M Muunde*.....

Name: Partal M Muunde

Bursar/ Finance Officer

Date: *9/4/2026*



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2025

| Receipts/Expenditure Item                 | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|-------------------------------------------|-----------------|-------------|--------------|----------------------------|------------------|
|                                           | Kshs            | Kshs        | Kshs         | Kshs                       | Kshs             |
| <b>Receipts</b>                           |                 |             |              |                            |                  |
|                                           |                 |             |              |                            |                  |
| <b>(1) Capitation Grant on Tuition</b>    |                 |             |              |                            |                  |
| Reference Materials                       |                 |             |              |                            |                  |
| Exercise Books                            |                 |             |              |                            |                  |
| Laboratory Equipment                      | 850,144.00      |             | 850,144.00   | 649,385.00                 | 76%              |
| Internal Exams                            |                 |             |              |                            |                  |
| Teaching / Learning Materials             | 1,205,280.00    |             | 1,205,280.00 | 694,063.00                 | 58%              |
| Exams And Assessment                      |                 |             |              |                            |                  |
| <b>(2) Capitation Grant on Operations</b> |                 |             |              |                            |                  |
| Personnel Emoluments                      | 2,004,832.00    |             | 2,004,832.00 | 1,075,989.00               | 54%              |
| Repairs And Maintenance                   |                 |             |              | 225,296.00                 | 0%               |
| Local Transport / Travelling              | 512,864.00      |             | 512,864.00   | 105,000.00                 | 20%              |
| Electricity And Water                     | 466,240.00      |             | 466,240.00   | 260,928.00                 | 56%              |
| Medical                                   | -               |             |              | 629,100.00                 | 0%               |
| Administration Costs                      | 1,678,464.00    |             | 1,678,464.00 | 581,117.70                 | 35%              |
| Activity                                  | 1,736,000.00    |             | 1,736,000.00 | 326,805.00                 | 19%              |
| Personal emoluments twaching staff        |                 |             |              | 822,854.00                 | 0%               |
|                                           |                 |             |              |                            |                  |

SIGN:

DATE:

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

KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Receipt/Expenses Item                | Original Budget | Adjustments | Final Budget  | Actual On Comparable Basis | % Of Utilization |
|--------------------------------------|-----------------|-------------|---------------|----------------------------|------------------|
|                                      | a               | b           | c=a+b         | d                          | e=d/c %          |
|                                      | Kshs            | Kshs        | Kshs          | Kshs                       | Kshs             |
| <b>3) FDSE for infrastructure</b>    |                 |             |               |                            |                  |
| Maintenance & Improvement MoE        | 2,480,000.00    |             | 2,480,000.00  | 1,646,250.00               | 66%              |
| M&I parents' contribution            | 992,000.00      |             | 992,000.00    | 436,200.00                 | 44%              |
| Economic Stimulus Programs           | -               |             | -             | -                          | -                |
| Transition Infrastructure Grants     | -               |             | -             | -                          | -                |
| Administration Block                 | -               |             | -             | -                          | -                |
| <b>(4) Fees Charged on Parents</b>   |                 |             |               |                            |                  |
| Personnel Emoluments                 | 2,413,040.00    |             | 2,413,040.00  | 2,259,570.00               | 93%              |
| Repairs And Maintenance              | 2,011,280.00    |             | 2,011,280.00  | 1,888,930.00               | 94%              |
| Local Transport / Travelling         | 2,209,680.00    |             | 2,209,680.00  | 2,076,905.00               | 94%              |
| Electricity And Water                | 1,006,880.00    |             | 1,006,880.00  | 927,330.00                 | 92%              |
| Medical                              | -               |             | -             | -                          |                  |
| Administration Costs                 | 1,807,920.00    |             | 1,807,920.00  | 1,746,905.00               | 97%              |
| Activity                             | 200,880.00      |             | 200,880.00    | 179,820.00                 | 90%              |
| Bursary awards                       | -               |             | -             | 951,118.00                 | 0%               |
| Fee On Boarding Equipment and Stores | 10,455,680.00   |             | 10,455,680.00 | 9,793,388.00               | 94%              |
| <b>5) Miscellaneous Income</b>       |                 |             |               |                            |                  |
| Loans / Borrowing                    |                 |             |               |                            |                  |
| Rent income                          | 36,000.00       |             | 36,000.00     | 16,000.00                  | 44%              |
| Income From Farming Activities       |                 |             |               |                            |                  |
| Insurance Compensation               |                 |             |               |                            |                  |
| Income From Posho Mill               |                 |             |               |                            |                  |



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Receipt/Expenditure Item              | Original Budget      | Adjustments | Final Budget         | Actual On Comparable Basis | % Of Utilization |
|---------------------------------------|----------------------|-------------|----------------------|----------------------------|------------------|
|                                       | a                    | b           | c=a+b                | d                          | e=d/c %          |
|                                       | Kshs                 | Kshs        | Kshs                 | Kshs                       | Kshs             |
| Income From Bus Hire                  | 120,000.00           |             | 120,000.00           | 562,000.00                 | 468%             |
| Fee For Hire of Ground and Equipment  |                      |             |                      |                            |                  |
| KCSE Repeaters                        |                      |             |                      | 18,400.00                  |                  |
| Income From Any Other Investment      |                      |             |                      |                            |                  |
| <b>Total Income</b>                   | <b>32,187,184.00</b> |             | <b>32,187,184.00</b> | <b>27,873,353.70</b>       | <b>87%</b>       |
| <b>(6) Expenditure For Tuition</b>    |                      |             |                      |                            |                  |
| Textbooks                             |                      |             |                      |                            |                  |
| Reference Materials                   |                      |             |                      |                            |                  |
| Exercise Books                        |                      |             |                      |                            |                  |
| Laboratory Equipment                  | 1,955,074.00         |             | 1,955,074.00         | 489,385.00                 | 25%              |
| Internal Exams                        |                      |             |                      |                            |                  |
| Teaching / Learning Materials         | 90,900.00            |             | 90,900.00            | 705,566.00                 | 776%             |
| Chalks                                |                      |             |                      |                            |                  |
| Exams And Assessment                  |                      |             |                      |                            |                  |
| Teachers Guides                       |                      |             |                      |                            |                  |
| Administration Costs                  |                      |             |                      |                            |                  |
| Bank Charges                          |                      |             |                      | 1,509.00                   | -                |
|                                       |                      |             |                      |                            |                  |
| <b>(7) Expenditure For Operations</b> |                      |             |                      |                            |                  |
| Personnel Emoluments                  | 2,004,832.00         |             | 2,004,832.00         | 1,279,408.00               | 64%              |
| Repairs, Maintenance & Improvements   | -                    |             | -                    | -                          | -                |
| Local Transport / Travelling          | 512,864.00           |             | 512,864.00           | 105,600.00                 | 21%              |

SIGN:

DATE:

P. O. Box 1126 - 90115,  
KANGUNDO

KAWETHEI SA GIRLS SEC. SCH.

## KAWETHEI SA GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Receipt/Expenses Item                                 | Original Budget | Adjustments | Final Budget  | Actual On Comparable Basis | % Of Utilization |
|-------------------------------------------------------|-----------------|-------------|---------------|----------------------------|------------------|
|                                                       | KShs            | KShs        | KShs          | KShs                       | %                |
| Electricity, Water and Conservancy                    | 466,240.00      | -           | 466,240.00    | 306,871.00                 | 66%              |
| Medical                                               |                 |             |               |                            |                  |
| Administration Costs                                  | 1,678,464.00    | -           | 1,678,464.00  | 580,190.00                 | 35%              |
| Activity Expenses                                     | 1,736,000.00    | -           | 1,736,000.00  | 354,115.00                 | 20%              |
| Gratuities                                            |                 |             |               |                            |                  |
| SMASSE                                                |                 |             |               |                            |                  |
|                                                       |                 |             |               |                            |                  |
| <b>(8) Expenditure For infrastructure</b>             |                 |             |               |                            |                  |
| Construction of classrooms                            |                 |             |               |                            |                  |
| Construction of LAB                                   |                 |             |               |                            |                  |
| Construction of DORMS                                 | 3,472,000.00    | -           | 3,472,000.00  | 3,563,243.00               | 102%             |
| Purchase of furniture                                 |                 |             |               |                            |                  |
| Purchase of equipment                                 |                 |             |               |                            |                  |
| Purchase of machinery                                 |                 |             |               |                            |                  |
| <b>(9) Expenditure For school fund/lunch/boarding</b> |                 |             |               |                            |                  |
| Personnel Emoluments                                  | 12,413,040.00   | -           | 12,413,040.00 | 751,240.00                 | 31%              |
| Repairs, Maintenance and Improvements                 | 2,011,280.00    | -           | 2,011,280.00  | 1,805,500.00               | 90%              |
| Local Transport / Travelling                          | 2,209,680.00    | -           | 2,209,680.00  | 1,446,584.00               | 65%              |
| Electricity, Water and Conservancy                    | 1,006,880.00    | -           | 1,006,880.00  | 578,454.00                 | 58%              |
| Medical Expenses                                      | -               | -           | -             | -                          | -                |



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Receipt/Expenditure Item                   | Original Budget      | Adjustment | Final Budget         | Actual On Comparable Basis | % Of Utilization |
|--------------------------------------------|----------------------|------------|----------------------|----------------------------|------------------|
|                                            | Kshs                 | Kshs       | Kshs                 | Kshs                       | %                |
| Administration Costs                       | 1,807,920.00         |            | 1,807,920.00         | 1,870,515.00               | 103%             |
| Activity                                   | 200,880.00           |            | 200,880.00           | 693,860.00                 | 345%             |
| Gratuity                                   | -                    |            | -                    | -                          | -                |
| Lunch Programme                            | -                    |            | -                    | -                          | -                |
| Boarding Equipment and Stores              | 10,455,680.00        |            | 10,455,680.00        | 8,582,854.00               | 82%              |
| Expenditure For Income Generating Activity | -                    |            | -                    | -                          | -                |
| Insurance Costs                            | -                    |            | -                    | -                          | -                |
| Other Expenses On Investments              | -                    |            | -                    | -                          | -                |
| Rent Expenses                              | -                    |            | -                    | -                          | -                |
| Bank Charges                               | -                    |            | -                    | -                          | -                |
| Loan Interest Repayment                    | -                    |            | -                    | -                          | -                |
| Loan Principal Repayment                   | -                    |            | -                    | -                          | -                |
| Acquisition Of Assets                      | -                    |            | -                    | -                          | -                |
| <b>Totals</b>                              | <b>32,021,734.00</b> |            | <b>32,021,734.00</b> | <b>22,832,593.50</b>       | <b>71%</b>       |

Some of the over /under utilization reasons in some vote heads were due to the following:

- (i) There was an underfunding in terms of capitation which led to over utilization in the school fund account to cushion some of the expenses that were budgeted under Operations account.
- (ii) some of the vote heads were not captured in the budget e.g personal emoluments teaching staff with the hope that the Government will employ enough teachers. This was not the case so the BOM had to hire teachers.
- (iii) There was an upward adjustments in the Dormitory contract to cater for ground floor screeding and drainage system.

**10. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation****Statement of Compliance**

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/thi<sup>rd</sup>/year financial statements are transitional financial statements.

**Basis of Preparation**

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

**2. Recognition of revenue and expenditure**

Kawethei S.A girls recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

**3. In-kind contributions**

In-kind contributions are donations that are made to Kawethei S.A girls in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of



financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

**4. Cash and cash equivalents**

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

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. 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**

The current year's figures and previous 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 30<sup>th</sup> June 2025.

**11. Notes To the Financial Statements****1 Government Grants for Tuition**

| Description                   | 2024/25             | 2023/24             |
|-------------------------------|---------------------|---------------------|
|                               | KSh                 | KSh                 |
| Reference Materials           | -                   | -                   |
| Exercise Books                | -                   | -                   |
| Laboratory Equipment          | 649,385.00          | 499,471.50          |
| Internal Exams                | -                   | -                   |
| Teaching / Learning Materials | 694,063.00          | 921,359.90          |
| Others                        | -                   | -                   |
| <b>Total</b>                  | <b>1,343,448.00</b> | <b>1,420,831.40</b> |

**2 Government Grants for Operations**

| Description                                        | 2024/25             | 2023/24             |
|----------------------------------------------------|---------------------|---------------------|
|                                                    | KSh                 | KSh                 |
| Personnel Emoluments                               | 1,075,989.00        | 1,306,557.30        |
| Repairs And Maintenance                            | 225,296.00          | 160,000.00          |
| Local Transport / Travelling                       | 105,000.00          | 153,188.05          |
| Electricity And Water                              | 260,928.00          | 365,000.00          |
| Medical                                            | 629,100.00          | 260,550.00          |
| Administration Costs                               | 581,117.70          | 1,274,165.00        |
| Activity                                           | 326,805.00          | 346,194.30          |
| Other Vote Heads-Persona emoluments teaching staff | 822,854.00          | 790,740.00          |
| <b>Total</b>                                       | <b>4,027,089.70</b> | <b>4,656,394.65</b> |

**3 Government Grants for infrastructure**

| Description                      | 2024/25      | 2023/24      |
|----------------------------------|--------------|--------------|
|                                  | KSh          | KSh          |
| Maintenance & Improvement        | 1,646,250.00 | 2,252,700.00 |
| Transition infrastructure grants | -            | -            |
| Administration Block             | -            | -            |
| Economic stimulus grants         | -            | -            |
| Others                           | -            | -            |



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Description  | 2024/2025           | 2023/2024           |
|--------------|---------------------|---------------------|
|              | K.shs               | K.shs               |
| <b>Total</b> | <b>1,646,250.00</b> | <b>2,252,700.00</b> |

**4 School Fund Income - Parents Contribution/Fees**

| Description                          | 2024/2025            | 2023/2024            |
|--------------------------------------|----------------------|----------------------|
|                                      | K.shs                | K.shs                |
| Personnel emoluments support staff   | 2,259,570.00         | 2,606,375.00         |
| Repairs and maintenance              | 1,888,930.00         | 2,098,585.00         |
| Local transport / travelling         | 2,076,905.00         | 2,268,689.00         |
| Electricity and water and consevancy | 927,330.00           | 1,436,770.00         |
| Medical                              | -                    | 24,410.00            |
| Administration costs                 | 1,746,905.00         | 1,808,025.00         |
| Activity                             | 179,820.00           | 215,370.00           |
| Fee on Boarding Equipment and stores | 9,793,388.00         | 15,100,812.00        |
| Parents association Levies           | 436,200.00           | 5,057,965.00         |
| Others-Bursary                       | 951,118.00           | -                    |
| <b>Total</b>                         | <b>20,260,166.00</b> | <b>30,617,001.00</b> |

**5 Miscellaneous Incomes**

| Description                          | 2024/2025         | 2023/2024         |
|--------------------------------------|-------------------|-------------------|
|                                      | K.shs             | K.shs             |
| Rent Income                          | 16,000.00         | 18,500.00         |
| Income From Farming Activities       | -                 | -                 |
| Insurance Compensation               | -                 | -                 |
| Income From Posho Mill               | -                 | -                 |
| Income From Bus Hire                 | 562,000.00        | 447,000.00        |
| Fee For Hire of Ground and Equipment | -                 | -                 |
| Income From Grants and Donations     | -                 | -                 |
| Interest Income                      | -                 | -                 |
| Dividends Income                     | -                 | -                 |
| Loans/Borrowings                     | -                 | -                 |
| Other Income-K,C.S.E Repeaters       | 18,400.00         | -                 |
| <b>Total</b>                         | <b>596,400.00</b> | <b>465,500.00</b> |

**KAWETHEI SA GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**6 Tuition**

| Exercise Books                |                     |                   |
|-------------------------------|---------------------|-------------------|
| Textbooks                     |                     |                   |
| Reference materials           |                     |                   |
| Laboratory Equipment          | 489,385.00          | 422,325.00        |
| Teaching / Learning Materials | 705,566.00          | 405,850.00        |
| Exams And Assessment          |                     |                   |
| Teachers Guides               |                     |                   |
| Bank Charges                  | 1,509.00            | 701.75            |
| Laboratory Renovation         | 594,150.00          |                   |
| <b>Total</b>                  | <b>1,790,610.00</b> | <b>828,876.75</b> |

**7 Operations**

| Description                                          | 2024/2025           | 2023/2024           |
|------------------------------------------------------|---------------------|---------------------|
| Personnel Emoluments                                 | 1,279,408.00        | 1,400,560.00        |
| Service Gratuity                                     | -                   | -                   |
| Administration Cost                                  | 580,190.00          | 688,644.00          |
| Repairs And Maintenance & Improvements               | 267,696.00          | 159,990.00          |
| Local Transport / Travelling                         | 105,600.00          | 57,350.00           |
| Electricity And Water                                | 306,871.00          | 404,789.00          |
| Medical                                              | 552,785.00          | -                   |
| Activity Expenses                                    | 354,115.00          | 342,750.00          |
| Insurance Cost                                       | -                   | -                   |
| Others-Bank charges                                  | 3,617.00            | 2,800.00            |
| -Africa security solutions limited-security personel | 273,000.00          | -                   |
| -Personal emoluments Teaching Staff                  | 933,084.00          | 784,740.00          |
| <b>Total</b>                                         | <b>4,656,366.00</b> | <b>3,841,623.00</b> |

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## 8 Infrastructure

| Description                | 2024/2025           | 2023/2024           |
|----------------------------|---------------------|---------------------|
| Construction of classrooms | -                   | -                   |
| Construction of laboratory | -                   | -                   |
| Construction of dormitory  | 3,562,613.00        | 2,939,787.15        |
| Purchase of furniture      | -                   | -                   |
| Purchase of equipment      | -                   | -                   |
| Purchase of apparatus      | -                   | -                   |
| Drilling of boreholes      | -                   | -                   |
| Others-Bank charges        | 630.00              | 246.65              |
| <b>Total</b>               | <b>3,563,243.00</b> | <b>2,940,033.80</b> |

## 9 Boarding And School Fund

| Description                                | 2024/2025            | 2023/2024            |
|--------------------------------------------|----------------------|----------------------|
| Personnel Emoluments                       | 867,567.00           | 1,317,180.00         |
| Service Gratuity                           | -                    | -                    |
| Repairs And Maintenance & Improvements     | 1,805,500.00         | 3,024,787.00         |
| Local Transport / Travelling               | 1,446,584.00         | 1,932,308.00         |
| Electricity And Water                      | 578,454.00           | 624,965.00           |
| Medical Expenses                           | 89,710.00            | 415,300.00           |
| Administration Costs                       | 1,894,515.00         | 4,567,669.00         |
| Bank Charges                               | 17,699.50            | 22,788.75            |
| P.E.T.S.                                   | 727,880.00           | 771,050.00           |
| K.C.S.E.Repeaters                          | 21,800.00            | -                    |
| School Bus                                 | 374,800.00           | 331,636.00           |
| Bursary                                    | 951,118.00           | -                    |
| Fee On Boarding Equipment and Stores       | 8,901,969.00         | 10,608,946.00        |
| Africa Security Solutions Ltd.             | 195,000.00           | -                    |
| Activity                                   | 693,860.00           | 506,560.00           |
| Refund                                     | 20,401.00            | 74,640.00            |
| Loan Interest Repayment                    | -                    | -                    |
| Acquisition Of Assets                      | -                    | -                    |
| Parents Association-Dormitory construction | 3,321,404.00         | 5,752,821.80         |
| Others                                     | -                    | -                    |
| <b>Total</b>                               | <b>21,908,261.50</b> | <b>29,950,651.55</b> |

KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

10 Bank Accounts

| Account Name                           | Status | Bank Account Number | 2024/2025           | 2023/2024           |
|----------------------------------------|--------|---------------------|---------------------|---------------------|
| Tuition Account                        | Active | 1107280389          | 312,840.60          | 808,002.60          |
| Operations Account                     | Active | 1107305330          | 325,001.25          | 2,003,142.55        |
| School Fund Account/Boarding           | Active | 1107284937          | 2,624,245.55        | 2,756,958.05        |
| Savings Account                        | N/A    | -                   | -                   | -                   |
| Parent Association Development Account | N/A    | -                   | -                   | -                   |
| Income Generating Activities Account   | N/A    | -                   | -                   | -                   |
| Infrastructure Account                 | Active | 1210788756          | 4,079.60            | 1,295,172.70        |
| <b>Total</b>                           |        |                     | <b>3,266,167.00</b> | <b>6,863,275.90</b> |

11 Cash In Hand

| Description     | 2024/2025<br>Kshs | 2023/2024<br>Kshs |
|-----------------|-------------------|-------------------|
| Notes and Coins | 9,790.00          | 17,052.00         |
| <b>Total</b>    | <b>9,790.00</b>   | <b>17,052.00</b>  |

12 Short Term Investments

| Description            | 2024/2025<br>Kshs | 2023/2024<br>Kshs |
|------------------------|-------------------|-------------------|
| Cooperative Shares     | -                 | -                 |
| Treasury Bills         | -                 | -                 |
| Fixed Deposit accounts | -                 | -                 |
| Other Investments      | -                 | -                 |
| <b>Total</b>           | <b>-</b>          | <b>-</b>          |

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### 13 Accounts Receivable

| Description                           | 2024/2025           | 2023/2024            |
|---------------------------------------|---------------------|----------------------|
| Fees Arrears                          | 8,628,549.00        | 10,243,534.00        |
| <b>Other Non-Fees Receivables</b>     | -                   | -                    |
| Statutory deductions                  | 79,977.00           | 9,500.00             |
| Imprest (list/schedule attached)      | -                   | -                    |
| Rent arrears (list/schedule attached) | -                   | -                    |
| <b>Total</b>                          | <b>8,708,526.00</b> | <b>10,253,034.00</b> |

#### 13 b) Ageing Analysis of Fees debtors

| Description                            | Current FY          | % of the total | Comparative FY       | % of the total |
|----------------------------------------|---------------------|----------------|----------------------|----------------|
| Less than 1 year                       | 3,264,014.00        | 39.3%          | 5,961,977.00         | 58%            |
| Between 1- 2 years                     | 1,082,978.00        | 12.4%          | 1,627,912.00         | 16%            |
| Between 2-3 years                      | 1,627,912.00        | 10.4%          | 912,209.00           | 9%             |
| Over 3 years                           | 2,653,645.00        | 37.9%          | 1,741,436.00         | 17%            |
| <b>Total (should tie to note 13 a)</b> | <b>8,628,549.00</b> | <b>100%</b>    | <b>10,243,534.00</b> | <b>100%</b>    |

### 14 Accounts Payable

| Description                                       | 2024/2025           | 2023/2024           |
|---------------------------------------------------|---------------------|---------------------|
| Trade Creditors (See Ageing Below and Appendix 1) | 645,729.00          | 1,895,612.00        |
| Prepaid Fees                                      | 851,697.00          | 669,566.00          |
| Retention Monies                                  | 346,182.00          | 346,182.00          |
| Bursary                                           | -                   | 36,000.00           |
| Other payables ( <i>specify</i> )                 |                     |                     |
| <b>Total</b>                                      | <b>1,843,608.00</b> | <b>2,947,360.00</b> |

**14a. Ageing Analysis of Trade creditors**

| Description                          | 2024/2025         |                | 2023/2024           |                |
|--------------------------------------|-------------------|----------------|---------------------|----------------|
|                                      | Kshs              | Kshs           | Kshs                | Kshs           |
|                                      | Current FY        | % of the total | Comparative FY      | % of the total |
| Less than 1 year                     | 645,729.00        | 100%           | 1,895,612.00        | 100%           |
| Between 1- 2 years                   | -                 | -%             | -                   | -%             |
| Between 2-3 years                    | -                 | -%             | -                   | -%             |
| Over 3 years                         | -                 | -%             | -                   | -%             |
| <b>Total (should tie to note 14)</b> | <b>645,729.00</b> | <b>100%</b>    | <b>1,895,612.00</b> | <b>100%</b>    |

**15 Fund Balance Brought Forward**

| Description            | 2024/2025            |      | 2023/2024            |      |
|------------------------|----------------------|------|----------------------|------|
|                        | Kshs                 | Kshs | Kshs                 | Kshs |
| Bank Balances          | 6,863,275.90         |      | 3,452,458.95         |      |
| Cash Balances          | 17,052.00            |      | 102,534.00           |      |
| Short Term Investments | -                    |      | -                    |      |
| Receivables            | 10,253,034.00        |      | 9,900,945.00         |      |
| Payables               | (2,947,360.00)       |      | (1,121,178.00)       |      |
| <b>Total</b>           | <b>14,186,001.90</b> |      | <b>12,334,759.95</b> |      |

KAWETHEI S.A GIRLS SEC. SCHOOL  
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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                  | 2024/2025<br>KSh | 2023/2024<br>KSh |
|------------------------------|------------------|------------------|
| Bank Loans                   | -                | -                |
| Outstanding Leases           | -                | -                |
| Hire Purchase                | -                | -                |
| Gratuity And Leave Provision | -                | -                |
| Others (specify)             | -                | -                |
| <b>Total</b>                 | <b>-</b>         | <b>-</b>         |

### 17 Biological assets

| Description              | Quantity   | 2024/2025<br>KSh  | 2023/2024<br>KSh  |
|--------------------------|------------|-------------------|-------------------|
| Cattle                   | -          | -                 | -                 |
| Goats                    | -          | -                 | -                 |
| Trees                    | 199        | 338,300.00        | 298,500.00        |
| Coffee Or Tea Plantation | -          | -                 | -                 |
| Poultry                  | -          | -                 | -                 |
| Others (specify)         | -          | -                 | -                 |
| <b>Total</b>             | <b>199</b> | <b>338,300.00</b> | <b>298,500.00</b> |

### 18 Borrowings

| Description                           | 2024/2025<br>KSh | 2023/2024<br>KSh |
|---------------------------------------|------------------|------------------|
| Borrowings at beginning of the year   | -                | -                |
| Borrowings during the year            | -                | -                |
| Repayments during the year            | -                | -                |
| <b>Balance at the end of the year</b> | <b>-</b>         | <b>-</b>         |

## Other important disclosure notes

## 19 Stock/ Inventory

| Description            | 2024/2025<br>KShs | 2023/2024<br>KShs   |
|------------------------|-------------------|---------------------|
| Food stuffs            | 133,871.00        | 325,479.00          |
| Lab consumables        | -                 | -                   |
| Farm produce           | -                 | -                   |
| Medication             | -                 | -                   |
| Construction Materials | -                 | -                   |
| Stationery             | 724,803.00        | 1,138,520.00        |
|                        | <b>858,674.00</b> | <b>1,463,999.00</b> |

KAWETHEI S. A GIRLS SEC. SCHOOL  
P. O. Box 1126 - 90115,  
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KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

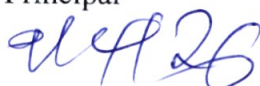
**20 Progress On Follow Up of Auditor Recommendations**

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

| Sl. 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





KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

| Supplier Of Goods or Services    | Original Amount   | Date Contracted | Amount Paid To-Date | Outstanding Balance 2024/2025 | Outstanding Balance Comparative 2023/2024 | Comments                     |
|----------------------------------|-------------------|-----------------|---------------------|-------------------------------|-------------------------------------------|------------------------------|
|                                  | A                 | B               | C                   | D = A-C                       |                                           |                              |
|                                  | Kshs              | Kshs            | Kshs                | Kshs                          | Kshs                                      |                              |
| <b>Construction Of Buildings</b> |                   |                 |                     |                               |                                           |                              |
| 1.                               |                   |                 |                     | -                             |                                           |                              |
| 2.                               |                   |                 |                     |                               |                                           |                              |
| 3.                               |                   |                 |                     |                               |                                           |                              |
| <b>Sub-Total</b>                 |                   |                 |                     | -                             |                                           |                              |
| <b>Supply Of Goods</b>           |                   |                 |                     |                               |                                           |                              |
| Boarding, Equipment and Stores   | 90,675.00         | June 2025       | -                   | 90,675.00                     |                                           | To clear in july 2025        |
| a)Haki yako Butchery-meat supply | 14,350.00         | June 2025       | -                   | 14,350.00                     |                                           |                              |
| b)Simon Mutie Kimatu-Milk supply | 87,730.00         | June 2025       | -                   | 87,730.00                     |                                           |                              |
| c)DPL Festive ltd-Bread supply   | 126,360.00        | June 2025       | -                   | 126,360.00                    |                                           |                              |
|                                  |                   |                 | -                   |                               |                                           |                              |
| <b>Sub-total</b>                 | <b>319,115.00</b> |                 | <b>0.00</b>         | <b>319,115.00</b>             | <b>0.00</b>                               | <b>To clear in july 2025</b> |



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Supplier Of Goods or Services        | Original Amount | Date Contracted | Amount Paid To Date | Outstanding Balance 2024/2025 | Outstanding Balance Comparative 2023/2024 | Comments              |
|--------------------------------------|-----------------|-----------------|---------------------|-------------------------------|-------------------------------------------|-----------------------|
| <b>Supply of services</b>            |                 |                 |                     |                               |                                           |                       |
| 3.Personal emoluments                |                 |                 |                     | -                             |                                           |                       |
| (a) Veronicah N. Muema               | 13,812.00       | June 2025       | -                   | 13,812.00                     |                                           |                       |
| (b) Esther K. Kitavi                 | 8,515.00        | June 2025       |                     | 8,515.00                      |                                           |                       |
| (c) Robert Mutisya                   | 13,687.00       | June 2025       |                     | 13,687.00                     |                                           |                       |
| (d) Partal Muunde                    | 18,742.00       | June 2025       |                     | 18,742.00                     |                                           |                       |
| (e) Peter Mwikya                     | 7,950.00        | June 2025       | -                   | 7,950.00                      |                                           |                       |
| (f) Nicholus Kiilu                   | 7,566.00        | June 2025       | -                   | 7,566.00                      |                                           |                       |
| (g) Joseph Musyoka                   | 7,942.00        | June 2025       | -                   | 7,942.00                      |                                           |                       |
| (h) Rose Mutisya                     | 9,417.00        | June 2025       | -                   | 9,417.00                      |                                           |                       |
| (i) Jacinta Kilonzo                  | 10,112.00       | June 2025       | -                   | 10,112.00                     |                                           |                       |
| (j) Waita Wambua                     | 9,462.00        | June 2025       | -                   | 9,462.00                      |                                           |                       |
| (k) Nicholus Mukiti                  | 9,122.00        | June 2025       | -                   | 9,122.00                      |                                           | To clear in july 2025 |
| 4.Personal emoluments Teaching Staff |                 |                 |                     |                               |                                           |                       |
| a)Patricia Chemtai                   |                 |                 | -                   |                               |                                           |                       |
| b)Nicholus Kawelu                    | 17,794.00       | June 2025       | -                   | 17,794.00                     |                                           |                       |
| c)Maria Teresa                       | 17,794.00       | June 2025       | -                   | 17,794.00                     |                                           |                       |
| d)Catherine M.M                      | 17,794.00       | June 2025       | -                   | 17,794.00                     |                                           |                       |
| e)Carolyn N.M                        | 18,964.00       | June 2025       | -                   | 18,964.00                     |                                           |                       |
| f) NSSF                              | 18,964.00       | June 2025       | -                   | 18,964.00                     |                                           |                       |
| g) SHIF                              | 27,300.00       | June 2025       | -                   | 27,300.00                     |                                           |                       |
| h) Elimu sacco society               | 6,796.00        | June 2025       | -                   | 6,796.00                      |                                           |                       |
|                                      | 45,881.00       | June 2025       | -                   | 45,881.00                     |                                           | To clear in july 2025 |
|                                      |                 | -               | -                   |                               |                                           |                       |
|                                      |                 | -               | -                   |                               |                                           |                       |
|                                      |                 | -               | -                   |                               |                                           |                       |

KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

| Supplier Of Goods or Services                       | Original Amount | Date Contracted | Amount Paid To Date | Outstanding Balance 2024/2025 | Outstanding Balance Comparative 2023/2024 | Comments              |
|-----------------------------------------------------|-----------------|-----------------|---------------------|-------------------------------|-------------------------------------------|-----------------------|
|                                                     |                 | -               |                     |                               |                                           |                       |
| 5.Africa Security Solutions Ltd.-Security Personnel | 39,000.00       | June 2025       | -                   | 39,000.00                     |                                           |                       |
| Sub-Total                                           | 326,614.00      |                 | -                   | 326,614.00                    | -                                         | To clear in july 2025 |
| Grand Total                                         | 645,729.00      |                 | -                   | 645,729.00                    |                                           | To clear in july 2025 |

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



KAWETHEI SA GIRLS' SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025

**Annex 2 – Summary of Fixed Assets Register**

| Asset Class                              | Historical No. of<br>30 <sup>th</sup> June 2024 | Additions during the<br>year<br>(Kshs) | Disposals during the<br>year<br>(Kshs) | Historical No. of<br>30 <sup>th</sup> June 2025 |
|------------------------------------------|-------------------------------------------------|----------------------------------------|----------------------------------------|-------------------------------------------------|
| Land                                     | 1.20 ha                                         | 0                                      | 0                                      | 1.20ha                                          |
| Buildings And Structures                 | 108                                             | 1                                      | 0                                      | 109                                             |
| Motor Vehicles                           | 1                                               | 0                                      | 0                                      | 1                                               |
| Office Equipment, Furniture and Fittings | 1,083                                           | 14                                     | 0                                      | 1,097                                           |
| Textbooks                                | 9,437                                           | 67                                     | 0                                      | 9,504                                           |
| ICT Equipment                            | 32                                              | 0                                      | 0                                      | 32                                              |
| Tools And Apparatus                      | 3,812                                           | 2                                      | 0                                      | 3,814                                           |
| Other Machinery and Equipment            | 32                                              | 0                                      | 0                                      | 32                                              |
| Heritage And Cultural Assets             | 7                                               | 0                                      | 0                                      | 7                                               |
| Intangible Assets- Soft Ware             | 1                                               | 3                                      | 0                                      | 4                                               |
| <b>Total</b>                             | <b>14,514.20</b>                                | <b>86</b>                              | <b>0</b>                               | <b>14,600.20</b>                                |