

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 30 JUN 2026

DAY.

Tuesday

TABLED
BY:

The Deputy
Majority Whip

CLERK-AT
THE-TABLE:

Getrude Chebet

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

KAWETHEI S.A GIRLS SECONDARY SCHOOL

FOR THE SIX (6) MONTHS PERIOD ENDED 30
JUNE, 2021

MACHAKOS COUNTY



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

SIX MONTHS FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
30th June 2021

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

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

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KAWETHEI S.A GIRLS SEC. SCHOOL
P. O. Box 1126 - 90115,
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•PUBLIC SECONDARY SCHOOLS – Kawethei S.A. Girls' Secondary School
Reports and Financial Statements
For the period ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in *18/09/2017* under registration number *16S30000195* and is currently categorized as a *Sub County* public school established and operated by the Government.

The school is a girls' boarding school and had 473 number of students as at 30TH June 2021 . It has 2 streams and 20 teachers of which 8 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Mary N. Mutua	Chairperson	16/5/2019
2	Julia M. Karuri	Secretary/Principal	16/5/2019
3	Terry M Musembi	Member	16/5/2019
4	Kennedy M. Muindi	Member	16/5/2019
5	Norah Kalekye	Member	16/5/2019
6	Cornelius M Nzioka	Member	16/5/2019
7	Stephen Ndolo	Member	16/5/2019
8	Dr John K Muthama	Member - Rep CEB	16/5/2019
9	Dominic M. Maweu	Member - Rep Teachers	16/5/2019
10	Elizabeth Kaloki	3 Members - Sponsor	16/5/2019
11	Margaret Musonge	"	16/5/2019
12	Ruth Ngila	"	16/5/2019
13	Moses Kitheka	Member - Community	16/5/2019
14	Joshua Kamunzyu	Member - Special Needs	16/5/2019
15	Truphena Kioko	Rep Students	16/5/2019

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

SIGN:.....

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mary Mutua	Chairperson	2/2
		Julia M Karuri	Principal	2/2
		Terry Musembi	P.T.A Chairperson	1/2
		Dr John Muthama	V/Chairperson	2/2
		Ruth Ngila	Member	1/2
		Moses Kitheka	Member	1/2
2	Audit Committee	Mary Mutua	Chairperson	1/1
		Julia Karuri	Secretary	1/1
		Dr John Muthama	Member	1/1
		Terry Musembi	Member	1/1
		Joshua Kamunzyu	Member	1/1
		Elizabeth Kaloki	Member	1/1
		Ruth Ngila	Member	1/1
		Dominic Maweu	Member	1/1
		Cornelius Nzioka	Member	1/1
		Moses Kitheka	Member	0/1
		Margaret Musonge	Member	0/1
		Stephen Ndolo	Member	0/1
		Kennedy Mutuku	Member	0/1
3	Finance,procurement and general purposes Committee	Dr John Muthama	Chairperson	NONE
		Julia Karuri	Secretary	"
		Moses Kitheka	Member	"
		Mary Mutua	Member	"
4	Academic Committee	Elizabeth Kaloki	Chairperson	1/1
		Damaris Nyaga	Secretary	1/1
		Dr John Muthama	Member	1/1
		Julia Karuri	Member	1/1
		Ruth Ngila	Member	1/1

▪ **PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL**

Annual Report and Financial Statements

For the period ended 30th June 2021

		Peninnah Mutie	Member	1/1
		Moses Kitheka	Chairperson	1/1
		Damaris Nyaga	Secretary	1/1
		Julia Karuri	Member	1/1
		Terry Musembi	Member	1/1
		Mary Mutua	Member	0/1
5	Development Committee	Elizabeth Kaloki	Member	0/1
		Ruth Ngila	Chairperson	NONE
		Damaris Nyaga	Secretary	"
		Norah Kalekye	Member	"
		Dominic Maweu	Member	"
6	Discipline and welfare Committee	Stephen Ndolo	Member	"

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

DATE:.....

SIGN:.....

(d) School operation Management

For the financial period ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Julia M. Karuri	315526
2	Deputy Principal	Damaris M. Nyaga	357194
3	School Bursar	Partal M Muunde	B.O.M

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 1126 – 90115 Kangundo
 Telephone: 0719 956 665.
 E-mail: Kawetheigirls1969@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

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

1. Name of Bank: BOARDING ACCOUNT
 Branch: TALA.
 Account Number: 1107284937
2. Name of Bank: TUITION ACCOUNT
 Branch: TALA - K.C.B
 Account Number: 1107280389
3. Name of Bank: OPERATION ACCOUNT
 Branch: ~ TALA - K.C.B
 Account Number: 1107305330
4. Name of Bank: INFRASTRUCTURE ACCOUNT
 Branch: TALA - K.C.B
 Account Number: 1210788756
5. Name of Bank: C.D.F ACCOUNT
 Branch: TALA EQUITY
 Account Number: 0264167171

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Under this section, the following information should be given:

- **Surplus/ deficit for the year and a comparison of the same for the last three years**
 1. As at June 2021 2,917,665.90(surplus)
 2. As at June 2020 2,748,437.00(surplus)
 3. As at June 2019 1,964,6318.25
- **Capitation grants from the Ministry of Education for the last three years**

June 2021 - 4,043,187.95	June 2020- 5,633,424	June 2019 - 6,208,130.80
--------------------------	----------------------	--------------------------
- **Ratio of capitation grant per student over the last three years**
- **Enrollment---429 ---318 ---333**

June 2021 - 9,424.68	June 2020 - 17,691.30	2019 - 18,643.00
----------------------	-----------------------	------------------
- **A three-year overview of growth of other income(s) earned by the school.**

June 2021 - 8,873,082	June 2020- 10,885,646	2019- 10,774.459
-----------------------	-----------------------	------------------
- **A three-year overview of growth in expenditure of the school**

June 2021 - 9,151,500.00	June 2020 - 12,462,734.00	2019 - 12,084,470
--------------------------	---------------------------	-------------------
- **Movement of debtors and creditors of the school over the last three years**

Debtors - 2020 6,571,337.00	Creditors 2020 - 1,657,364.00
Debtors 2021 7,027,833.00	Creditors 2021 820,883.00
- **Movement of cash and bank balances over the last three years**

2020 Cash 14,314	2021 Cash 73,955
Bank 942,251.75	Bank 2,507,299.90

b) TEACHER STUDENT RATIO:

Teachers student ratio	1:39
Teachers recruited and posted to school in the year	1
Teachers transferred or retired during the year	1
No of teachers employed by T.S.C	12
No of teachers employed by B.O.M	8

TEACHERS PER SUBJECT:

English/Literature - 3	Kiswahili - 3	Mathematics - 3	Physics - 1
Agriculture - 2	H/science - 1	C.R.E - 1	Computer - 1
Business studies - 2	Geography 2	Biology - 2	Chemistry - 0
History - 0			

c) MEAN SCORE IN THE KCSE:

2021 - 4.500 2020 - 4.823 2019 - 4.188

Students that transitioned to institutional of higher learning

2021 - 5 2020 - 13 2019 - 9

NUMBER OF CANDIDATES IN THE KCSE:

2021 - 132 2020 - 85 2019 - 64

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

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d) CAPACITY OF THE SCHOOL

S/N	CAPACITY OF THE SCHOOL	YR ENDED 30/6/2021	YEAR ENDED 2020	YEAR ENDED 2019
1.	Classrooms	13	11	11
2.	Science laboratories	2	1	1
3.	Dormitories	6	6	6
4.	Staffrooms	1	1	1
5.	Kitchen	1	1	1
6.	Offices	9	9	9
7.	Staff houses	5	5	5
8.	Staff toilets	3	3	3
9.	Toilets/latrines for students	28	28	28
10.	Land with legal ownership	2.0ha	2.0ha	2.0ha

S/N		ACTUAL AS AT 30/6/2021	IDEAL NO	SURPLUS/ SHORTAGE
1.	45 – Capacity classrooms	13	13	-
2.	86 – capacity dormitory – Amani 42 – capacity dormitory - Neema 118 – capacity dormitory – Mwangaza 98 – capacity dormitory - Baraka 98 – capacity dormitory – Upendo 120 – capacity dormitory – Hekima NB: The school requires an extra dormitory to accommodate 200 and above students	1 1 1 1 1 1	1 1 NB – offices converted 1 1 1	- - Need a dorm to accommodate 200 students - - -
3.	20 - capacity laboratory 18 – capacity laboratory NB: There is need for an additional 20 capacity laboratory	1 1	2 2	1 1
4.	Staffroom (12 – teachers)	1	1	Adequate
5.	Kitchen	1	1	Adequate
6.	Offices	9	9	Adequate
7.	Staff houses	5	5	Adequate
8.	Staff toilets	3	3	Enough
9.	Girls toilets	28	28	Enough
10.	Land with legal ownership	2.0ha	2.0ha	Sufficient

Summary Report of the Performance of the School (Continued)

a) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Laboratory construction	M& I fund	Completed	965,912	965,912	Completed

Sign



School Principal
09/04/2026



III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021 and of the school's financial position as at that date.

Name: Mary M. Mutua
Designation: Chairperson, School Board of Management
Sign: ..*M. Mutua*.....
Date: 9/4/2026

Name: Julia M. Karuri
Designation: School Principal & Secretary Board of Management
Sign: ..*J. Karuri*.....
Date: 9/4/2026

Name: Partal M. Muunde
Designation: Bursar/ Finance Officer
Sign: ..*P. Muunde*.....
Date: 9/4/2026

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

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KAWETHEI S.A. GIRLS' SECONDARY SCHOOL OF THE YEAR ENDING 30TH JUNE 2021

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

DATE:.....

SIGN:.....

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 SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 - MACHAKOS COUNTY

PREAMBLE

I draw your attention to the contents of my report, which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kawethei S.A. Girls' Secondary School set out on pages 11 to 28, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on Kawethei S.A. Girls' Secondary School for the six (6) months period ended 30 June, 2021-Machakos County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kawethei S.A. Girls' Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

REPORT ON THE FINANCIAL STATEMENTS

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.7,027,833 as disclosed in Note 11 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 receivables balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.7,027,833 could not be confirmed.

2. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.820,883 as disclosed in Note 12 to the financial statements. However, the balance varies with the balance of Kshs.92,325 reflected in the analysis of pending account payables presented at Annex I in the financial statement, resulting in an unexplained or an unreconciled variance of Kshs.728,508.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.820,883 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unaudited Accumulated Fund Balance Brought Forward

I draw your attention to the accumulated fund balance brought forward of Kshs.5,870,539 as stated in the statement of financial assets and financial liabilities for the 2020/2021 financial year. The accumulated fund balance brought forward as at 1 July, 2020 was based on unaudited balances. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

Other Information

Management is responsible for the Other Information set out on pages 2 to 9, 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 period under review were submitted for audit on 4 October, 2023, which was past the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021, which required the School's financial statements to be prepared and submitted for audit by 30 September 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of financial statements.

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

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

The statement of receipts and payments reflects payments for operations and infrastructure payments amount of Kshs.1,720,983 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.422,510 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.422,510 could not be confirmed.

3. Irregularities in Procurement Processes

3.1 Failure to Maintain a Registered List of Suppliers

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

3.2 Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.12,069,165 and Kshs.9,151,500 in respect of total receipts and payments, respectively. However, during the year, Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020, which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

4. Failure to Prepare School Improvement Plan

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

In the circumstances, Management was in breach of the Ministry of Education guidelines.

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

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

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in Board of Management

The School established a Board of Management (BOM) as required under Section 55 of the Basic Education Act, 2013, comprising of fifteen (15) members. However, academic certificates for the BOM members and the signed attendance registers for the Board

meetings were not provided for audit verification. Further, appointment letters for five (5) Board members were not provided.

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

2. Lack of Approved Staff Establishment and Salary Structure

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

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

3. Lack of Risk Management Policy

Review of the internal control systems revealed that the School did not have an approved Risk Management Policy. Further, Management has not identified and documented risks and controls to respond to the risks identified. This was contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015, which states that an Accounting Officer shall ensure that a National Government entity develops risk 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 framework increases the risk that crucial information and operations may not be recoverable in the event of a disaster or system failure.

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

5. Weaknesses in Assets Management

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

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

6. Uncollected Certificates and Result Slips

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

In the circumstances, the existence of effective measures for tracing and issuing certificates to learners at the School could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management, and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

4 May, 2026

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	Jan-June 2021 Kshs	2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	557,155.00	
Capitation grants for operations & infrastructure	2	3,486,033.00	
School Fund Income- Parents' Contributions	3	7,891,658.00	
School Fund Income- Other receipts	4	134,320.00	
Proceeds from borrowings			
TOTAL RECEIPTS		12,069,166.00	
PAYMENTS			
Payments for Tuition	5	584,821.00	
Payments for operations & infrastructure	6	1,720,983.00	
Boarding and school fund payments	7	6,845,696.00	
TOTAL PAYMENTS		9,151,500.00	
SURPLUS/DEFICIT		2,917,666.00	

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

Name: Mary M. Mutua
Chairperson B.O.M

Sign: 

Date 9/4/26

Name: Julia M. Karuri
Principal/ Secretary B.O.M

Sign 

Date 9/4/26

Name: Partal M. Muunde
Bursar/ Finance

Sign 

Date 9/4/26



PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	Jan – June 2021	2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,507,300.00	
Cash Balances	9	73,955.00	
Short term Investment	10	-	
Total Cash and cash equivalent		2,581,255.00	
Account's receivables	11	7,027,833.00	
TOTAL FINANCIAL ASSETS		9,609,088.00	
FINANCIAL LIABILITIES			
Accounts Payables	12	(820,883.00)	
NET FINANCIAL ASSETS		8,788,205.00	
REPRESENTED BY			
Fund balance f/fwd 1st July	13	5,870,539.00	
Surplus/Deficit for the year		2,917,666.00	
NET FINANCIAL POSSITION		8,788,205.00	

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

Name: Mary M. Mutua
Chairman, B.O.M

Sign: 

Date: 9/4/26

Name: Julia M. Karuri
Principal/Secretary B.O.M

Sign: 

Date: 9/4/26

Name: Partal M. Muunde
Bursar/Finance

Sign: 

Date: 09/4/26



PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		Jan – June 2021	2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	557,155.00	
Capitation grants for operations	2	3,486,033.00	
School fund income- Parents contributions/ fees	3	7,817,538.00	
School fund income- other receipts	4	134,320.00	
Total receipts		11,995,045.95	
Payments			
Payments for Tuition		559,126.00	
Payments for operations		489,383.00	
Boarding and school fund payments		7,105,936.00	
Total payments		8,154,445.00	
Net cash flow from operating activities		3,840,601.00	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		(2,215,912.00)	
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities		(2,215,912.00)	
NET CASHFLOW FROM FINANCING ACTIVITIES		-	
Proceeds from borrowings/ loans		-	
Repayment of principal borrowings		-	
Net cash flow from Investing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,624,689.00	
Cash and cash equivalent at BEGINNING of the year		956,566.00	
Cash and cash equivalent at END of the year		2,581,255.00	

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

DATE:.....

SIGN:.....

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Administration costs	767,750.00	(383,875.00)	383,875.00	940,135	(556,260.00)	244%
Activity	62,250.00	(31,125.00)	31,125.00	-	31,125.00	0%
Gratuity						
Lunch programme						
Boarding Equipment and Stores	11,364,775.00	(5,682,388.00)	5,682,388.00	3,459,351	2,224,037.00	60%
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges				9,682	(9682)	0%
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	25,336,746.00	(12,668,373.00)	12,668,373.00	8,949,788.00	3,718,585.00	70%

(i)The annual estimate was divided into 2 to conform to the new financial year hence the overwhelming under utilization.

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

DATE:.....

SIGN:.....

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,096,000.00	(548,007.00)	548,007.00	1,090,734.00	(542,724.00)	199%
Repairs, maintenance & improvements	2,075,000.00	(1,037,500.00)	1,037,500.00	95,665.00	941,835.00	9%
Local transport / travelling	760,694.00	(380,347.00)	380,347.00	237,860.00	142,487.00	62%
Electricity, water and conservancy	1,307,664.00	(653,832.00)	653,832.00	168,416.00	485,416.00	25%
Medical	829,585.00	(414,792.50)	414,792.50	-	414,792.50	0%
Administration costs	652,380.00	(326,190.00)	326,190.00	56008.00	270,182.00	17%
Activity Expenses	521,240.00	(260,620.00)	260,620.00	72,300.00	188,320.00	28%
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,286,500.00	(643,250.00)	643,250.00	619,328.00	23,922.00	96%
Repairs, maintenance and Improvements	996,000.00	(498,000.00)	498,000.00	470,234.00	28,016.00	94%
Local transport / travelling	311,250.00	(155,625.00)	155,625.00	954,683.00	(799,058.00)	613%
Electricity, water and conservancy	2,033,500.00	(1,016,750.00)	1,016,750.00	191,687.00	825,063.00	18%
Medical Expenses						

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c = a+b	Actual on Comparable Basis d	Budget Utilization Difference e = c-d	% of Utilization f = d/c %
	Kshs	Kshs			Kshs	Kshs
Electricity and water	2,123,500.00	(1,061,750.00)	1,061,750.00	911,625.00	150,125.00	85%
Medical						
Administration costs	767,750.00	(383,875.00)	383,875.00	343,200.00	40,675.00	89%
Activity	62,250.00	(31,125.00)	31,125.00	-	31,125.00	0%
SMASSE						
Fee on Boarding Equipment and Stores	11,364,775.00	(5,682,388.00)	5,682,388.00	5,312,428.00	369,959.00	93%
OTHER INCOME						
Rent income	36,000.00	(36,000.00)	18,000.00	14,000.00	4,000.00	77%
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire	240,000.00	(120,000.00)	120,000.00	119,000.00	1000.00	99%
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	26419286.00	(13,209,643.00)	13,209,643.00	11,895,306.00	1,314,336.00	90%
(I) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books	616,150.00	(308,075.00)	308,075.00	250,000	58,075.00	81%
Laboratory equipment	262,250.00	(131,125.00)	131,125.00	195,775.00	(64,650.00)	149%
Internal exams	131,254.00	(65,627.00)	65,627.00	-	65,627.00	0%
Teaching / learning materials	262,504.00	(131,252.00)	131,252.00	137,930.00	(6,678.00)	105%

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

PUBLIC SECONDARY SCHOOLS – Kawethei S.A. Girls' Secondary School
Reports and Financial Statements
For the period ended 30th June 2021

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/e %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books	300,000.00	(150,000.00)	150,000.00	-	150,000.00	0%
Laboratory equipment	200,000.00	(100,000.00)	100,000.00	250,000	(150,000.00)	250%
Internal exams	-	-	-	-	-	-
Teaching / learning materials	1,488,680.00	(744,340.00)	744,340.00	307,155.00	437,186.00	41.2%
Chalks						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,096,015.00	(548,007.50)	548,007.50	1,071,848.00	(523,840.50)	195%
Repairs and maintenance	2,075,000.00	(1,037,500.00)	1,037,500.00	1,598,750.00	(561,250.00)	154%
Local transport / travelling	760,695.00	(380,347.50)	380,348.00	252,059.00	128,289.00	66%
Electricity and water	1,307,665.00	(653,832.50)	653,833.00	275,763.00	(374,870.00)	42%
Medical	829,585.00	(414,792.50)	414,793.00	-	414,792.50	0%
Administration costs	652,380.00	(326,190.00)	326,190.00	287,613.00	38,577.00	88%
Activity	521,240.00	(260,620.00)	260,620.00	-	260,620.00	0%
(3) FEES CHARGED ON PARENTS						
Personal emoluments	1,286,500.00	(643,250.00)	643,250.00	583,440.00	59,810.00	91%
Repairs and maintenance	996,000.00	(498,000.00)	498,000.00	446,160.00	51,840.00	90%
Local transport/travelling	311,250.00	(155,625.00)	155,625.00	122,265.00	33,360.00	79 %

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs irrespective of whether the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs irrespective of whether related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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



SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. The comparative figures may not be comparable due to differences in the accounting period.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	Jan - June 2021	2020
	Kshs	Kshs
Textbooks		
Exercise books		
Laboratory equipments and apparatus	250,000.00	
Teaching/Learning materials	307,155.00	
Chalks		
Internal exams		
Reference books		
Total	557,155.00	

2 CAPITATION GRANT FOR OPERATIONS

	Jan - June 2021	2020
	Kshs	Kshs
Other voteheads		
Repairs and maintenance	1,598,750.00	
Personal Emoluments	1,071,848.00	
Local transport / travelling	252,059.00	
Administration cost	287,613.00	
Electricity, water and conservancy	275,763.00	
Medical		
BOM Teachers grant		
COVID 19 preparedness grant		
Activity		
Total	3,486,033.00	

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	Jan - June 2021	2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	5,312,428.00	
Fees Arrears		
Medical	30,430.00	
Bursary		
Pre-Paid fees		
Personnel emoluments	583,440.00	
Electricity, Water and Conservancy	911,625.00	
Local transport/travelling	122,265.00	
KCSE	48,000.00	
RMI	446,160.00	
Fees refund	94,110.00	
Administration costs	343,200.00	
TOTAL	7,891,658.00	

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

	Jan - June 2021	2020
	Kshs	Kshs

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	Jan - June 2021	2020
	Kshs	Kshs
Rent income	14,000.00	
Bus income	119,000.00	
Bank interest	1,320.00	
Personal Emoluments		
Admin Costs		
Activity		
Pocket money		
Caution money		
Income from farming activities		
Insurance compensation		
Income from posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations		
Interest income		
Dividends income		
Total Receipts	134,320.00	

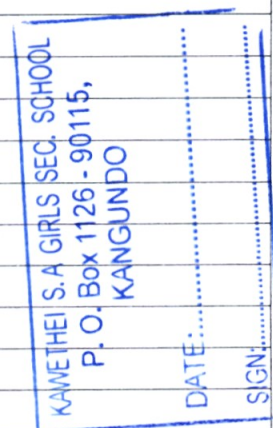
5 PAYMENTS FOR TUITION

	Jan - June 2021	2020
	Kshs	Kshs
Text books		
Exercise books	250,000.00	
Laboratory equipments and apparatus	195,775.00	
Teaching/learning materials	137,930.00	
Chalks		
Internal exams		
Reference books		
Bank charges	1,116.00	
Total	584,821.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	Jan – June 2021	2020
	Kshs	Kshs
Other voteheads		
BOM teachers	377,000.00	
Personal Emoluments	636,334.00	
Repairs and Maintenance	95,665.00	
Local transport/travelling	237,860.00	
Electricity, water and conservancy	168,416.00	
Administration Cost	54,520.00	
Activity Expenses	72,300.00	
Medical		
Covid 19 preparedness	77,400.00	
Gate and Gate House completion		
Laboratory Construction		
Bank charges	1,488.00	
Acquisition of Assets		
Transfers		
TOTAL	1,720,983.00	



7 BOARDING AND SCHOOL FUND PAYMENTS

	Jan – June 2021	2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	3,459,351.00	
Bursary		
Activity		
School bus	80,000.00	
Electricity, Water and Conservancy	191,687.00	
Repairs Maintenance and Improvements	470,234.00	
Local transport and travelling	954,683.00	
Personal Emoluments	361,224.00	
Fees refund	73,460.00	
Administration costs	940,135.00	
BOM Teachers salary	202,000.00	
Medical	103,240.00	
Bank charges	9,682.00	

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
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Rent Expenses		
Insurance cost (Life property)		
Loan principal repayment		
Loan interest repayment		
Acquisition of Assets		
TOTAL	6,845,696.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jan – June 2021 Kshs	2020 Kshs
Tuition Account	1107280389	2,755.00	
Operations Account	1107305330	103,040.00	
School Fund Account/Boarding	1107284937	865,866.00	
Savings Account – not verified	-		
Income generating activities account	-		
Infrastructural Account	121-899856	1,535,639.00	
Farm Account			
Total		2,507,300.00	

9 CASH IN HAND

Description	Jan – June 2021 Kshs	2020 Kshs
Tuition Account		
Operation Account		
School Fund account	73,955.00	
Infrastructure account		
Total	73,955.00	

10 SHORT TERM INVESTMENTS

Description	Jan – June 2021 Kshs	2020 Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock		
Other investments	-	-
Total	-	-

PUBLIC SECONDARY SCHOOL - KAWETHEI S.A. GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

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

DATE:.....

SIGN:.....

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	Jan – June 2021	2020
	K.shs	K.shs
Fees arrears	7,027,833.00	
NSSF		
Elimu sacco		
PAYE		
Advances		
Total	7,027,833.00	

[Ageing of the fees arrears below]

Description	Jan – June 2021	2020
	K.shs	K.shs
Fees arrears for current year	1,912,195.00	
Fees arrears for the previous year	1,112,481.00	
Fees arrears for prior periods (over two years)	4,003,157.00	
Total	7,027,833.00	

12 ACCOUNTS PAYABLE

Description	Jan – June 2021	2020
	K.shs	K.shs
Trade creditors (See ageing below and appendix 1)	92,325.00	
Caution money	346,182.00	
Prepaid fees	32,376.00	
bursary		
Total	820,883.00	

Ageing of the trade creditor's arrears below

Description	Jan – June 2021	2020
	K.shs	K.shs
Trade creditors for current year	33,495.00	
Trade creditors for the previous year	58,830.00	
Trade creditors for prior periods (over two years)	-	
Total	92,325.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	Jan - June 2021 Kshs	2020 Kshs
Bank balances	942,252.00	
Cash balances	14,314.00	
Short Term Investments	0.00	
Receivables	6,571,337.00	
Payables	(1,657,364.00)	
Total	5,870,539.00	

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

DATE:.....

SIGN:.....

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	Jan – June 2021 KShs	2020 KShs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Jan – June 2021 NUMBERS	2020 NUMBERS
Cattle	NO	
Goats	NO	
Trees	41	
Coffee or tea plantation	NO	
Poultry	NO	
Total	41	

16 Borrowings

Description	Jan – June 2021 KShs	2020 KShs
a) Borrowings	-	
Borrowing at beginning of the year	-	
Borrowings during the year	-	
Repayments of during the year	-	
Balance at end of the year	-	

17 Stock/ Inventory

Description	Jan – June 2021 KShs	2020 – 2020 KShs
Stock inventory at beginning of the year	1,158,208.00	
Stock inventory purchased during the year	4,589,214.00	
Stock inventory issued during the year	(4,012,402.00)	
Balance at end of the year	1,735,020.00	

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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

DATE:.....

SIGN:.....

PUBLIC SECONDARY SCHOOLS – Kawethei S.A. Girls' Secondary School
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance as at 30/6/21	Outstanding Balance as at 31/12/20	Comments
	a Kshs	b Kshs	c Kshs	d = a-c Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total	0			0		
Supply of goods						
4. Nyapenjo Gen arts	14,500	June 2021	-	14,500.00		To be paid in July 2021
5. Banbey Enterprises	25000	June 2021	-	25,000.00		"
6. Tala Jr Rise	44,330	June 2021		44,330.00		"
7. Benaret Agencies	8,495	April 2021	-	8,495.00		"
Sub-Total	92,325			92,325.00		"
Supply of services						
8.						
9.						
10.						
Sub-Total	0.00			0.00		
Grand Total	92,325			92,325.00		To be paid in full

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Unit	Location	QUANTITY B/P E.T.2021 Numbers	Acquired during the year Numbers	Disposals during the year Numbers	QUANTITY E.T. 30.6.2021 Numbers
Land 1	Acre	Kawethei	4.992	0	0	4.942
Buildings and structures	PC	School compound	102	3	0	105
Motor vehicles	PC	School	1	0	0	1
Office equipment, furniture and fittings	PC	School	1014	1		1015
ICT Equipment, and Other ICT Assets	PC	School	14			14
Tools and apparatus	PC	School	109			109
Textbooks	PC	School	9337	78		9415
Other Machinery and Equipment	PC	School	27	1	-	28
Heritage and cultural assets	PC	School	7	-	-	7
Intangible assets- soft ware	PC	School	1	-	-	1
Laboratory equipment	PC		3,665	-	-	3,665
Total			14,278	83	-	14,361

