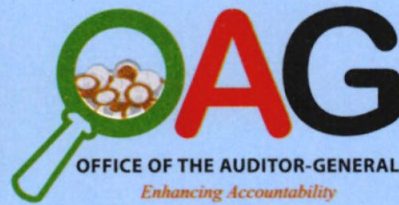
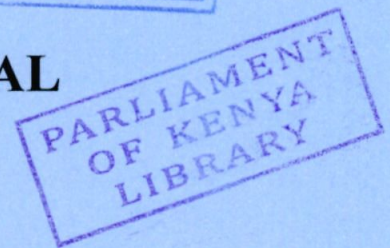


REPUBLIC OF KENYA



 REPORT THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 JUL 2026	DAY: WEDNESDAY
TABLED BY: OF	HON- MARIANE KITANY
CLERK-AT THE-TABLE:	ON BEHALF OF LOM
	ESTHER NG'ETO

THE AUDITOR-GENERAL



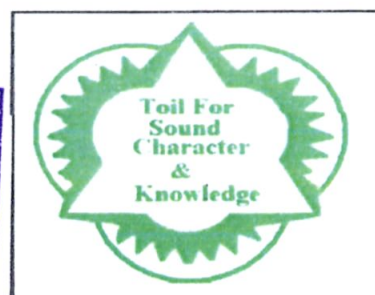
ON

ST. FRANCIS GIRLS HIGH SCHOOL MANG'U

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

KIAMBU COUNTY

Revised 30th June 2025.



(St. Francis Girls High School –Mang'u)

High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in 21st June 2021 under registration number 22S00300731 and is currently categorized as an *Extra County*, public school established, owned or operated by the Government.

The school is a boarding school and had 1286 number of students as at 30th June 2025. It has 24 streams and 64 teachers of which 3 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	James M. Muchai	Chairman- sponsor	24/05/2022
2	Alice W. Gikonyo	Secretary - Principal	24/05/2022
3	Abraham Mugambi	Member	24/05/2022
4	Beatrice Wairimu Kamau	Member	24/05/2022
5	John B. Kinuthia	Member	24/05/2022
6	Betty Wambui Waweru	Member	24/05/2022
7	Peter Kiragu	Member	24/05/2022
8	Dr. Marion W. Kiguoya	Member	24/05/2022
9	Peter Gachanja	Member	24/05/2022
10	Edward Ndichu	Member	24/05/2022
11	Stanley Wachira Kinyua	Member	24/05/2022
12	Sr.Christine W. Kagunye	Member – Rep CEB	24/05/2022
13	Damaris M. Macharia	Member Rep Teachers	24/05/2022
14	Irene Miiru	Members - Sponsor	24/05/2022
15	Dr.Andrew M. Karanja	Members - Sponsor	24/05/2022
16	Prof. John Kihoro	Member - Community	24/05/2022
17	Edwin Gitau Kibe	Member Special Needs	24/05/2022
18	Patience Wathayu	Rep Students	10/01/2025

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. James M. Muchai 2. Alice W. Gikonyo 3. Dr. Marion Kiguoya 4. Beatrice W. Kamau 5. Andrew K. Mwihia	Chairman. Secretary. Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 0 out of 2
2	Audit Committee	1. John Kinuthia 2. James M. Muchai 3. Abraham Mugambi 4. Beatrice W. Kamau 5. Alice W. Gikonyo	Chairman Member Member Member member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
3	Finance, procurement and general purposes Committee	1. James M. Muchai 2. Ms Betty Waweru 3. Alice W. Gikonyo 4. Peter Kiragu 5. Dr. Marion W. Kiguoya 6. Abraham Mugambi 7. Andrew M. Karanja	Member Member Member Member Member Member Member	2 out of 2 0 out of 2 2 out of 2 1 out of 2 2 out of 2 1 out of 2 0 out of 2

4	Academic Committee	1.	Prof John Kihoro	Member	0 out of 3
		2.	Sr.Christine Kagunye	Member	2 out of 3
		3.	Edwin Gitau Kibe	Member	2 out of 3
		4.	Beatrice W. Kamau	Member	1 out of 3
		5.	Irene Miiru	Member	0 out of 3
		6.	Damaris Macharia	Member	3 out of 3
		7.	Marion Kiguoya	Member	3 out of 3
		8.	Alice W. Gikonyo	Member	3 out of 3
		9.	John Kinuthia	Member	2 out of 3
5	School infrastructure Committee	1.	Dr.Andrew M. Karanja	Chairman	1 out of 1
		2.	Beatrice W. Kamau	Member	1 out of 1
		3.	Edwin G. Kibe	Member	1 out of 1
		4.	Beatrice W. Kamau	Member	1 out of 1
		5.	Irene Miiru	Member	1 out of 1
		6.	Damaris Macharia	Member	1 out of 1
		7.	Marion Kiguoya	Member	1 out of 1
		8.	Alice W. Gikonyo	Member	1 out of 1
		9.	John Kinuthia	Member	1 out of 1
6	Discipline and welfare Committee	1.	Sr.Christine W. Kagunye	Member	4 out of 4
		2.	Marion W. Kiguoya	Member	1 out of 4
		3.	Beatrice W. Kamau	Member	2 out of 4
		4.	Irene Miiru	Member	0 out of 4
		5.	Alice W.Gikonyo	Member	4 out of 4
		6.	Peter Kiragu	member	1 out of 4

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Alice W. Gikonyo	TSC No.351029
2	Deputy Principal	Elsy A..W. Njagi	TSC No.381899
3	Deputy Principal	Maria W. Ngamau	TSC No.352124
4	School Bursar	Leah W.Maina	ID No. 23332187

(e) Schools contacts

Post Office Box: 283-01000 THIKA
 Telephone: 0112562952
 E-mail: stfrancisgirls_thika@yahoo.com
 Website: www.stfrancisgirlshighschool.org
 Facebook: N/A
 Twitter: N/A

(f) School Bankers

1. Name of Bank : KCB Bank
 Branch : Thika
 Account No. : 1102233412
 Account Name : St Francis Girls' High School Mang'u – Tuition Fund Account
 Postal Address. : 283, Thika

2. Name of Bank : KCB Bank
 Branch : Thika
 Account No. : 1102234362
 Account Name : St Francis Girls' High School Mang'u – Operations Fund Account
 Postal Address. : 283, Thika

3. Name of Bank : KCB Bank
 Branch : Thika
 Account No. : 1124843175
 Account Name : St Francis Girls' High School Mang'u – Infrastructure Fund Account
 Postal Address. : 283, Thika

4. Name of Bank : KCB Bank
 Branch : Thika
 Account No. : 1102225320
 Account Name : St Francis Girls' High School Mang'u – School Fund Account
 Postal Address. : 283, Thika

5. Name of Bank : KCB Bank
Branch : Thika
Account No. : 1268599352
Account Name : St Francis Girls' High School Mang'u –Knec Fund Account
Postal Address. : 283, Thika

6. Name of Bank : KCB Bank
Branch : Gatundu
Account No. : 1341807304
Account Name : St Francis Girls' High School Mang'u –PA Fund Account
Postal Address. : 283, Thika

7. Name of Bank : Cooperative Bank
Branch :Thika
Account No. : 01100074941000
Account Name : St Francis Girls' High School Mang'u –School Fund Account
Postal Address. : 283, Thika

8. Name of Bank : Housing Finance Bank
Branch :Thika
Account No. : 200-0054010
Account Name : St Francis Girls' High School Mang'u –School Fund Account
Postal Address. : 283, Thika

9. MPESA Pay Bill No.522123 attached to KCB Bank School Fund Account

(g) Independent Auditors

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

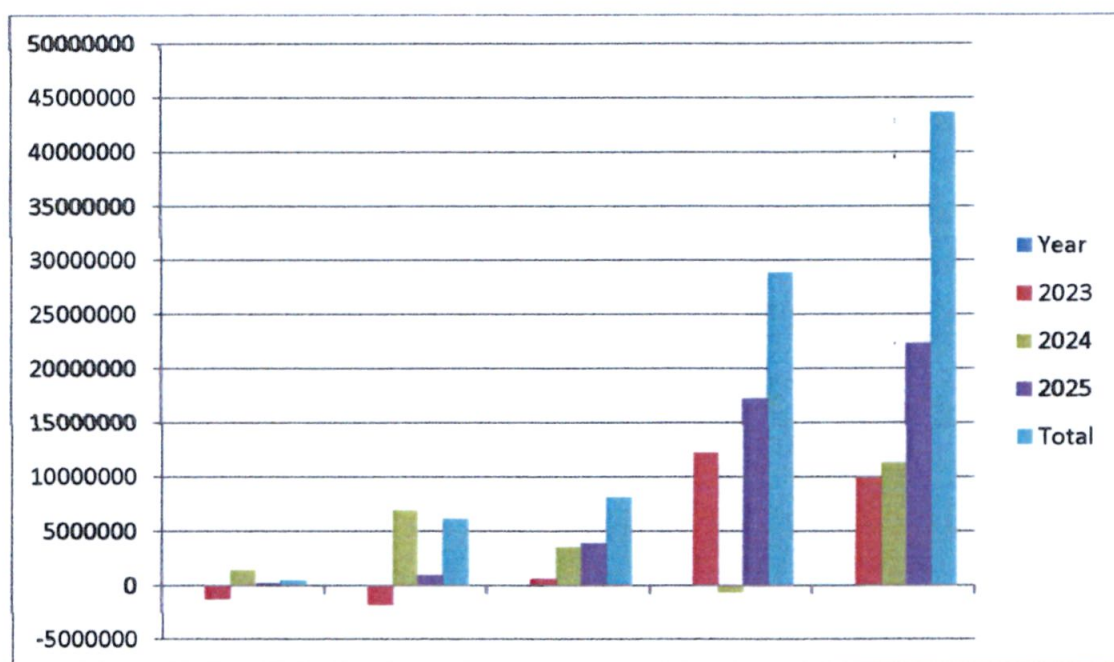
7. Summary Report of Performance of The School

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

a) Financial performance:

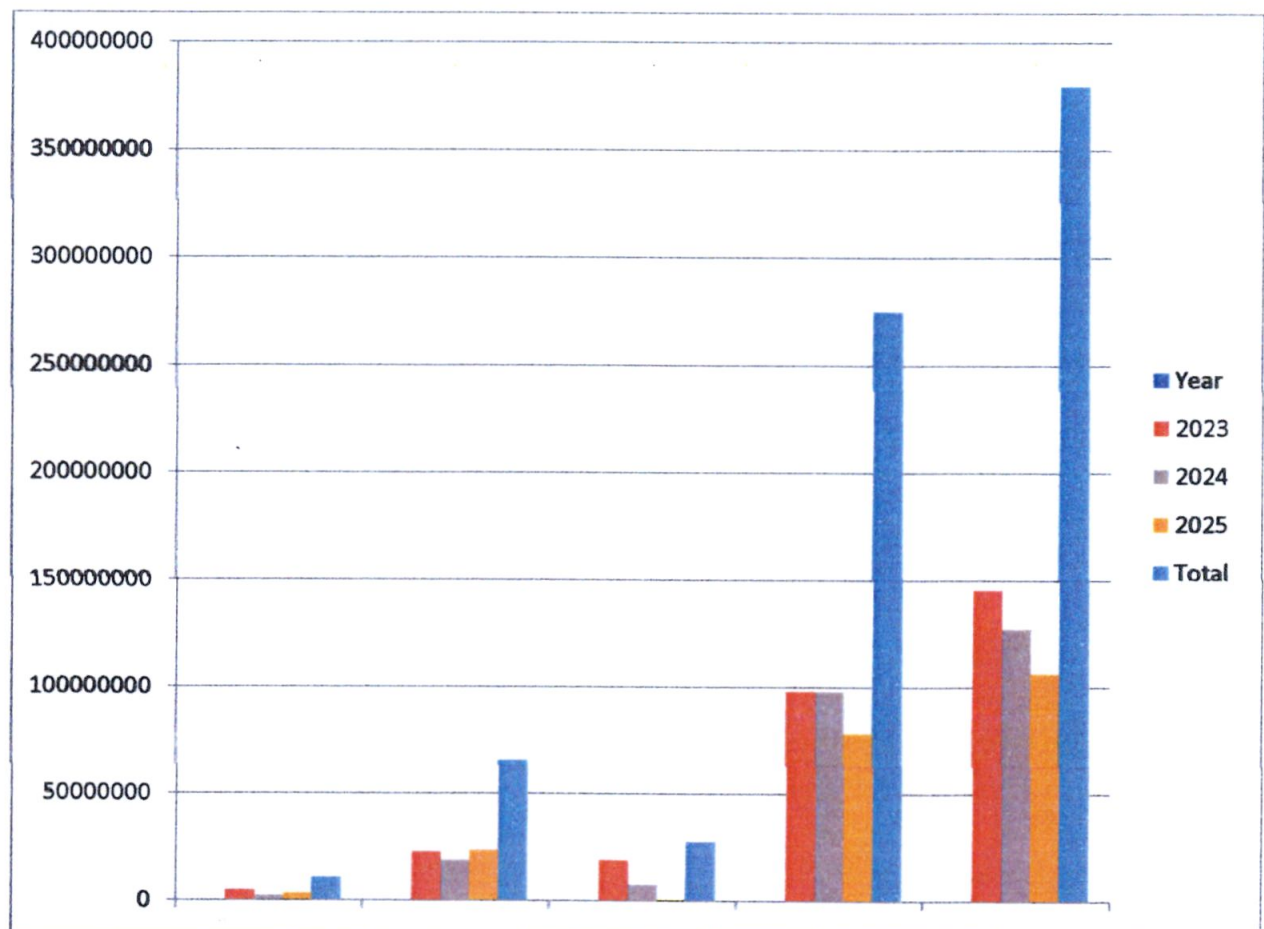
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

Year	Tuition a/c	Operations a/c	Infrastructure a/c	School fund a/c	Total
2023	-1,214,662.00	-1,764,356.00	655,060.00	12,246,952.00	9,922,994.00
2024	1,467,396.00	6,959,157.00	3,578,973.00	-654,281.00	11,351,245.00
2025	250,984.00	955,651.00	3,910,360.00	17,268,998.00	22,385,993.00
Total	503,717.00	6,150,452.00	8,144,393.00	28,861,669.00	43,660,232.00



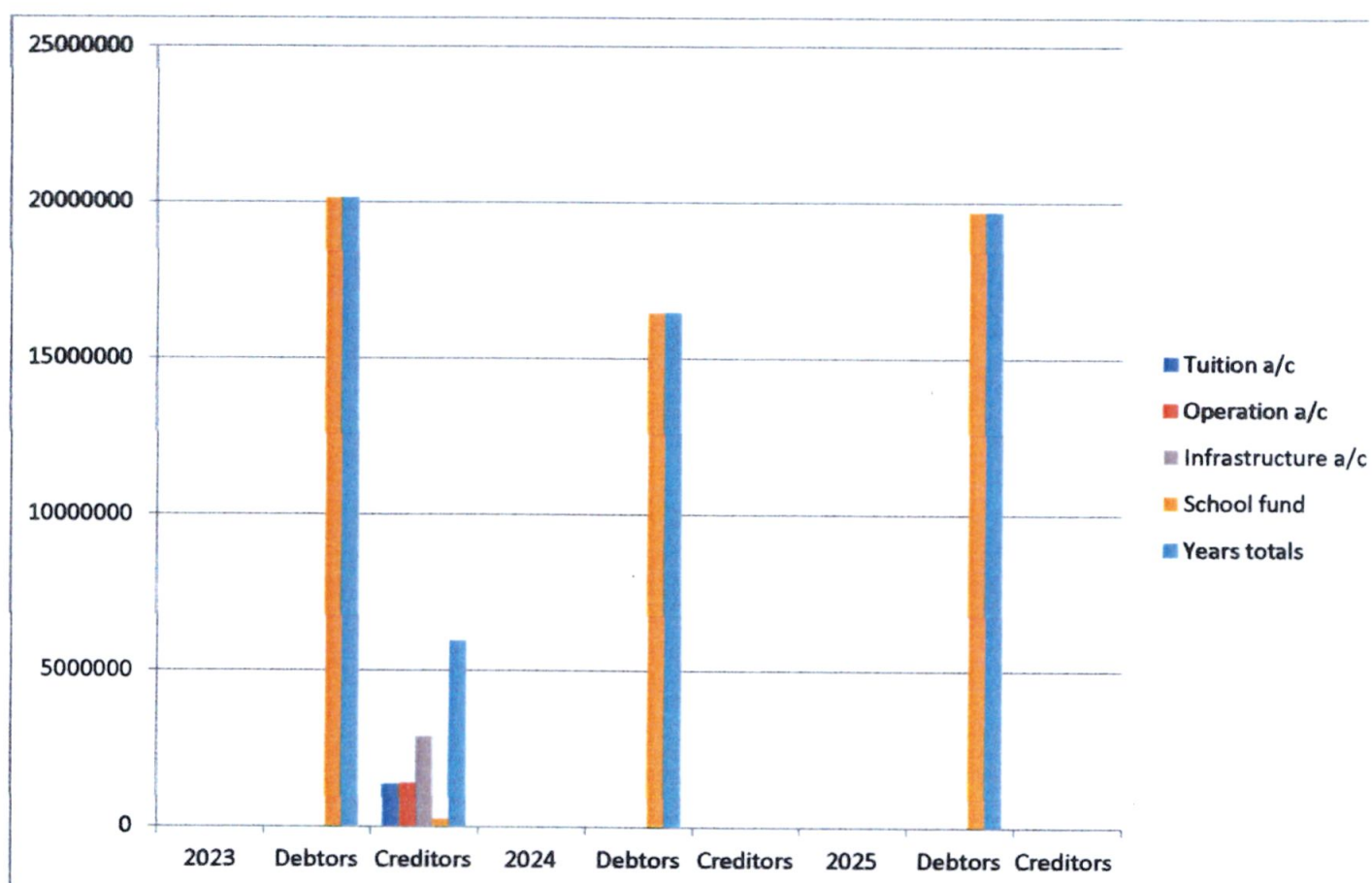
- A three-year overview of growth in expenditure of the school

<i>Year</i>	<i>Tuition a/c</i>	<i>Operations a/c</i>	<i>Infrastructure a/c</i>	<i>School fund a/c</i>	<i>Total</i>
2023	5,046,949.00	23,101,806.00	19,222,197.00	98,155,350.00	145,526,302.00
2024	2,379,833.00	19,105,116.00	7,779,167.00	98,694,860.00	127,958,976.00
2025	3,589,092.00	23,721,578.00	816,890.00	78,613,137.00	106,740,697.00
Total	11,015,874.00	65,928,500.00	27,818,254.00	275,463,347.00	380,225,977.00



- Movement of debtors and creditors of the school over the last three years

	Tuition a/c	Operation a/c	Infrastructure a/c	School fund	Years totals
2023					
Debtors	0.00	0.00	0.00	20,150,288.00	20,150,288.00
Creditors	1,371,230.00	1,413,020.00	2,914,439.00	249,898.00	5,948,587.00
2024					
Debtors	0.00	0.00	0.00	16,464,086.00	16,464,086.00
Creditors	0.00	0.00	0.00	0.00	0.00
2025					
Debtors	0.00	0.00	0.00	19,703,999.00	19,703,999.00
Creditors	0.00	0.00	0.00	0.00	0.00



b) Teacher Student ratio:

Teacher student ratio	
Total enrolment	1286
Total number of teachers	64
Students : teachers ratio	20.09

Teachers turn over

Number of teachers recruited in the year	None
Number of teachers transferred inwards in the year	1
Number of teachers transferred outwards in the year	9
Net inflow of teachers	-8

Teachers' employment

Number of teachers required by CBE	69
Number of teachers employed by TSC	61
Shortage of teachers before BOM teachers	8
Number of teachers employed by BOM	3
Net shortage /surplus number of teachers	(5)

Teacher's distribution per subject

Math	Eng	Kis	Bio	Chem	Phy	Geo	Hist	H/sc	Agr	B/st	Cre	Com	Fre	Ger	Mus
17	12	10	9	14	9	7	8	2	3	5	11	1	2	1	1

c) The mean score in the 2022,2023 and 2024 KCSE:

Year	Mat	Eng	Kis	Bio	Chem	Phy	Geo	Hist	H/sc	Agr	B/st	Cre	Com	Fre	Ger	Mu
2022	5.22	8.92	9.05	5.35	5.62	5.8	8.13	5.65	10.2	8.78	7	8.68	12	9	8.25	8.2
2023	6.87	7.91	10.20	6.55	6.40	6.38	5.77	6.9	10.11	6.37	6.02	9.39	11.62	8.25	10.46	7.7
2024	6.34	8.90	9.45	7.34	6.518	5.39	6.42	7.79	8.684	8.09	8.468	8.655	10.97	8.333	8.187	7.8

KCSE School mean score – 3years trend

Year	2022	2023	2024
Mean score	7.298	8.0415	8.1105

d) Number of Candidates in the 2022,2023 and 2024 KCSE and the transition rate:

Year	2022	2023	2024
Number of candidates	288	313	380
Transition rate	195 (67.70%)	251 (80.20%)	312(82.1%)

e) The capacity of the school:

Area	Means of infrastructure	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	No. of classes	31	31	NIL
Laboratories	No. of laboratories	7	5	2
Toilet doors	No. of toilet doors	100	72	28
Dining hall	No. of students well seated	1800	500	1300
Library	No. of students well seated	250	75	NIL
Staffroom	No. of teachers well seated	75	50	25
Boardroom	No. of BOM members well seated	20	20	NIL

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CBC storey classroom	Ministry infrastructure funds	Complete	2,125,500.00	2,295,063.00	Complete
Installation of cabros	School fund- (knec account)	Complete	533,590.00	483,590.00	Complete

.....
School Principal

ST. FRANCIS GIRLS
HIGH SCHOOL MANGU
P. O. Box 283, CHUKA

8. 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 *St Francis Girls High School –Mang'u* 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, 2025, and of the school's financial position as at that date.

.....

Name: James M. Muchai

Designation: Chairman, School Board of Management

Date: 23/4/26

.....

Name: Alice W. Gikonyo

Designation: School Principal & Secretary to Board of Management

Date: 23/4/26

.....

Name: Leah W. Maina

Designation: Bursar/ Finance Officer

Date: 23/4/26

ST. FRANCIS GIRLS
HIGH SCHOOL MANG'U
P. O. Box 288, THIKA

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 ST. FRANCIS GIRLS HIGH SCHOOL-MANG'U FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU 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 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 board of management 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 the 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 St. Francis Girls High School- Mang'u set out on Pages 1 to 19, which comprise the statement of assets and liabilities as at 30 June, 2025, the statement of financial performance, statement of cash flows and the statement of budgeted versus actual amounts for the

Report of the Auditor-General on St. Francis Girls High School- Mang'u for the year ended 30 June, 2025- Kiambu County

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 effects of the matter 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 St. Francis Girls High School- Mang'u 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 provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, the Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables or fees arrears balance of Kshs.55,105,840 as disclosed in Note 13 to the financial statements. The ageing analysis provided shows that Kshs.32,638,136 or 59% has been outstanding for more than two (2) years raising doubt on the existence of effective mechanisms for debt management. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, completeness and the full recoverability of the long outstanding receivables balance of Kshs.32,638,136 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Francis Girls High School- Mang'u 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.163,488,686 and Kshs.129,126,689 respectively, resulting in under-funding of Kshs.34,361,997 or 21% of the total budgeted income. Similarly, the School spent Kshs.106,740,697 against actual receipts of Kshs.129,126,689 resulting in under-utilization of Kshs.22,385,992 or 17% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on 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 judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the basis for qualified opinion section, I have determined that there were no other key audit 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 FY 2024/25 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 page iii to xvi which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibility. 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 a 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 Annual Report and Financial Statements

During the year under review, the School Management did not submit the financial statements for the year ended 30 June, 2025 to the Auditor-General by 31 August, 2025 as per The National Treasury Circular No. AG.3/88 Vol.VII (41) dated 4 December, 2024 but instead submitted financial statements on 13 February, 2026; five (5) months after the due date. No explanation was given why the financial statements were not submitted on time.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association from School Fund Account and Operations Account

The statement of financial performance reflects payments for operations amount of Kshs.23,721,578 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.695,000 transferred to 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 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.695,000 could not be confirmed.

3. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of the procurement of goods and services for the financial year under review revealed that the institution did not remit the 0.03% levy on signed procurement contracts as required by the Public Procurement Capacity Building Levy Order, 2023 (Legal Notice No. 206 of 2023). However, procurement records show that several contracts were executed without corresponding levy declarations or payments.

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

4. Under Funding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,840,076 and Kshs.24,677,229 respectively as

Report of the Auditor-General on St. Francis Girls High School- Mang'u for the year ended 30 June, 2025 – Kiambu County

disclosed in Notes 1 and Note 2 to the financial statements respectively. During the financial year, National Education Management Information System (NEMIS) reported on average a total number of one thousand three hundred and ninety (1390) students while the enrolment records provided by the School indicated on average a total number of one thousand four hundred and eleven (1,411) students, resulting to an unexplained variance of twenty-one (21) students. As a result of the variances, the School was under funded by an amount of Kshs.315,825.

In the circumstances, under-funding of the School may have affected service delivery to the public.

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. Inaccuracy of Student Enrolment Data

Review of documents provided for audit revealed that there were discrepancies between the data in the National Education Management Information System (NEMIS) and School records relating to the enrolment of students as analyzed in the table below;

Month	No. of Students per NEMIS Data	No. of Students as per School Enrolment Data	Variance
August 2024	1647	1667	20
November 2024	1265	1286	21
April 2025	1257	1280	23

In the circumstances, the effectiveness of internal controls surrounding the management of the students' data could not be confirmed.

2. Failure to Hold the Prescribed Board of Management Meetings

During the financial year under review, the School board convened only two (2) full board meetings. This is below the minimum requirement of four (4) meetings per financial year as prescribed under the Fourth Schedule of the Basic Education Act, 2013.

In the circumstances, the effectiveness of the governance mechanism at the school could not be confirmed

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register of unknown value. However, land ownership documents were not provided for audit. Further, Management did not prepare an updated fixed asset register and several assets at the school were not tagged.

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

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

Responsibilities of 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) and 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 also 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

12 May, 2026



10. Statement of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024 -2025	2023 - 2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	3,840,076.00	3,847,229.00
Government grants for operations	2	24,677,229.00	26,064,273.00
Government Grants for infrastructure	3	4,727,250.00	11,358,140.00
School fund income- parents' contributions	4	93,694,375.00	95,630,817.00
Miscellaneous incomes	5	2,187,760.00	2,409,762.00
Total Revenue		129,126,689.00	139,310,221.00
Expenditure			
Tuition	6	3,589,092.00	2,379,833.00
Operations	7	23,721,578.00	19,105,116.00
Infrastructure	8	816,890.00	7,779,167.00
Boarding and school fund	9	78,613,137.00	98,694,860.00
Total Expenditure		106,740,697.00	127,958,976.00
Surplus/Deficit		22,385,993.00	11,351,245.00

The school financial statements were approved on 23/4/26 2026 and signed by:

.....
Name: James M. Muchai

Chair BOM

Date: 23/4/26

.....
Name: Alice W. Gikonyo
School Principal/ Secretary to
BOM

Date: 23/4/26

.....
Name: Leah W. Maina

Bursar/ Finance Officer

Date: 23/4/26

ST. FRANCIS GIRLS
HIGH SCHOOL MANG'U
P. O. Box 233, THIKA

11. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025 Kshs	2023-2024 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	59,143,302.00	44,386,754.00
Cash balances	11	7,398.00	16,860.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		59,150,700.00	44,403,613.00
Account's receivables	13	55,105,840.00	49,390,424.00
Total financial assets (a)		114,256,541.00	93,794,037.00
Financial liabilities			
Accounts payables	14	1,251,188.00	3,174,677.00
Total Financial Labilities (b)		-1,251,188.00	-3,174,677.00
Net financial assets (a-b)		113,005,353.00	90,619,360.00
Represented by			
Accumulated fund b/fwd	15	90,619,360.00	79,268,115.00
Surplus/deficit for the year		22,385,992.00	11,351,245.00
Net Assets		113,005,353.00	90,619,360.00

The school's financial statements were approved on 23/4/2026 and signed by:

.....
Name: James M. Muchai

Chair BOM

Date: 23/4/26

.....
Name: Alice W. Gikonyo
School Principal/ Secretary to
BOM

Date: 23/4/26

.....
Name: Leah W. Maina

Bursar/ Finance Officer

Date: 23/4/26

ST. FRANCIS GIRLS
HIGH SCHOOL MANG'U
P. O. Box 283, THIKA

12. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	Insert Current FY Kshs	Insert Comparative FY Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,840,076.00	3,847,229.00
Government grants for operations		24,677,229.00	26,064,273.00
Government grants for infrastructure		4,727,250.00	6,873,140.00
School fund income- parents contributions/ fees		96,082,568.00	107,685,305.00
Other income		2,146,760.00	398,600.00
Total receipts		131,473,883.00	144,868,547.00
Payments			
Cash outflows for tuition		3,589,092.00	3,125,773.00
Cash outflows for operations		23,721,578.00	20,518,136.00
Cash outflows Boarding/lunch and school fund payments		88,599,236.00	103,005,713.00
Total payments		-115,909,906.00	126,649,622.00
Net cash inflow/outflow from operating activities		15,563,977.00	18,218,925.00
Cash flow from investing activities			
Acquisition of assets		-816,890.00	-10,693,606.00
Net cash inflow/outflows from investing activities		-816,890.00	10,693,606.00
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		14,747,087.00	7,525,319.00
Cash and cash equivalent at beginning of the FY		44,403,613.00	36,878,294.00
Cash and cash equivalent at end of the FY 30th June 2025		59,150,700.00	44,403,613.00

The school's financial statements were approved on 23/4/26 2026 and signed by:

.....
Name: James M. Muchai

Chair BOM

Date: 23/4/26

.....
Name: Alice W. Gikonyo
School Principal/ Secretary to
BOM

Date: 23/4/26

.....
Name: Leah W. Maina

Bursar/ Finance Officer

Date: 23/4/26

13. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th 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
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	84,200.00	0.00	84,200.00	0.00	0 %
Exercise Books	2,921,400.00	0.00	2,921,400.00	732,000.00	25 %
Laboratory Equipment	863,380.00	0.00	863,380.00	795,378.00	92%
Internal Exams	287,000.00	0.00	287,000.00	278,500.00	97 %
Teaching / Learning Materials	2,888,820.00	0.00	2,888,820.00	2,034,198.00	70 %
Bank charges	0.00	2,595.00	2,595.00	0.00	0%
Total	7,044,800.00	2,595.00	7,047,395.00	3,840,076.00	54%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	9,034,471.00	0.00	9,034,471.00	5,840,496.20	64.6%
Repairs And Maintenance	800,000.00	0.00	800,000.00	608,520.00	76.06%
Local Transport / Travelling	1,248,914.00	0.00	1,248,914.00	155,000.00	12.40%
Electricity And Water	4,318,342.00	0.00	4,318,342.00	2,207,128.00	51.11%
Medical	3,400,000.00	0.00	3,400,000.00	408,006.00	13.60%
Administration Costs	2,678,273.00	0.00	2,678,273.00	1,620,680.00	60.51%
Activity	2,450,000.00	0.00	2,450,000.00	652,900.00	26.60%
Smasse	340,000.00	0.00	340,000.00	0.00	0%
Bank charges	0.00	6,161.00	6,161.00	0.00	0%
Knec	0.00	13,184,499.00	13,184,499.00	13,184,499.00	100%

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
Total	24,270,000.00	13,190,660.00	37,460,660.00	24,677,229.00	66%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	6,800,000.00	0.00	6,800,000.00	4,727,250.00	70%
Total	6,800,000.00	0.00	6,800,000.00	4,727,250.00	70%
(4) Fees Charged on Parents					
Personnel Emoluments	11,750,400.00	0.00	11,750,400.00	8,699,623.00	74%
Repairs And Maintenance	2,600,000.00	0.00	2,600,000.00	2,777,017.00	107%
Local Transport / Travelling	6,280,300.00	0.00	6,280,300.00	4,682,657.00	75%
Electricity And Water	9,350,000.00	0.00	9,350,000.00	7,358,886.00	79%
Service Gratuity	0.00	1,257,403.00	1,257,403.00	1,257,403.00	100%
Administration Costs	7,650,000.00	0.00	7,650,000.00	6,084,292.00	80%
Activity	1,456,600.00	0.00	1,456,600.00	1,313,956.00	90%
Fee On Boarding Equipment and Stores	51,654,500.00	0.00	51,654,500.00	43,732,321.00	85%
PA Levies-dining hall	0.00	9,600,000.00	9,600,000.00	9,600,000.00	100%
A.I programmes	0.00	8,188,220.00	8,188,220.00	8,188,220.00	100%
Total	90,741,800.00	19,045,623.00	109,787,423.00	93,694,375.00	85%
5) Miscellaneous Income					
Rent income	0.00	97,200.00	97,200.00	41,000.00	42%
Income From Farming Activities	0.00	100,000.00	100,000.00	92,940.00	93%
Tender	0.00	98,000.00	98,000.00	98,000.00	100%
Uniform	0.00	1,955,820.00	1,955,820.00	1,955,820.00	100%
Tender	0.00	142,188.00	142,188.00	0.00	0%

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
Total	0.00	2,393,208.00	2,393,208.00	2,187,760.00	97%
Total Income	128,856,600.00	34,632,086.00	163,488,686.00	129,126,689.00	79%
(6) Expenditure For Tuition					
Textbooks	0.00	0.00	0.00	0.00	0%
Reference Materials	84,200.00	0.00	84,200.00	0.00	0%
Exercise Books	2,921,400.00	0.00	2,921,400.00	691,000.00	23.65%
Laboratory Equipment	863,380.00	0.00	863,380.00	770,377.00	89.22%
Internal Exams	287,000.00	0.00	287,000.00	264,000.00	91.98%
Teaching / Learning Materials	2,743,570.00	0.00	2,743,570.00	1,790,615.00	65.36%
Chalks	145,250.00	0.00	145,250.00	70,505.00	48.54%
Bank Charges	0.00	2,595.00	2,595.00	2,595.00	100%
TOTAL	7,044,800.00	2,595.00	7,047,395.00	3,589,092.00	51%
(7) Expenditure For Operations					
Personnel Emoluments	9,034,471.00	0.00	9,034,471.00	6,412,796.00	70.98%
Repairs, Maintenance & Improvements	800,000.00	0.00	800,000.00	608,520.00	76.06%
Local Transport / Travelling	1,248,914.00	0.00	1,248,914.00	155,000.00	12.41%
Electricity, Water and Conservancy	4,318,342.00	0.00	4,318,342.00	2,708,344.00	62.71%
Medical	3,400,000.00	0.00	3,400,000.00	511,025.00	17.03%
Administration Costs	2,678,273.00	0.00	2,678,273.00	1,921,821.00	71.75%
Activity Expenses	2,450,000.00	0.00	2,450,000.00	860,900.00	35.13%
SMASSE	340,000.00	0.00	340,000.00	0.00	0%
Bank charges	0.00	6,161.00	6,161.00	6,161.00	100%

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
Knec	0.00	13,184,499.00	13,184,499.00	10,537,011.00	80%
TOTAL	24,270,000.00	13,190,660.00	37,460,660.00	23,721,578.00	63%
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	6,800,000.00	0.00	6,800,000.00	816,890.00	12%
Total	6,800,000.00	0.00	6,800,000.00	816,890.00	12%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	11,750,400.00	0.00	11,750,400.00	5,980,446.00	51%
Repairs, Maintenance and Improvements	2,600,000.00	0.00	2,600,000.00	2,181,193.00	84%
Local Transport / Travelling	6,280,300.00	0.00	6,280,300.00	4,574,135.00	73%
Electricity, Water and Conservancy	9,350,000.00	0.00	9,350,000.00	3,333,506.00	36%
Administration Costs	7,650,000.00	0.00	7,650,000.00	5,642,467.00	74%
Activity	1,456,600.00	0.00	1,456,600.00	1,455,958.00	100%
Gratuity	0.00	1,257,403.00	1,257,403.00	1,257,403.00	100%
Boarding Equipment and Stores	51,654,500.00	0.00	51,654,500.00	45,886,536.00	89%
Tender	0.00	142,188.00	142,188.00	142,188.00	100%
A.I.Programmes	0.00	8,188,220.00	8,188,220.00	6,145,205.00	75%
Expenditure For Income Generating Activity-farm	0.00	100,000.00	100,000.00	39,080.00	39%
Tender	0.00	98,000.00	98,000.00	0.00	0%
P.A Levies-dining hall	0.00	9,600,000.00	9,600,000.00	0.00	0%
Rent Expenses	0.00	97,200.00	97,200.00	19,200.00	20%
Uniform	0.00	1,955,820.00	1,955,820.00	1,955,820.00	100%

St. Francis Girls High School – Mang'u
Annual Report and Financial Statements For the year ended 30th 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
Totals	90,741,800.00	21,438,831.00	112,180,631.00	78,613,137.00	70%
Totals expenses	128,856,600.00	34,632,086.00	163,488,686.00	106,740,697.00	65%

commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%.

i. Underutilization

Income: the vote heads have a lower percentage of utilization due to low government funding and fees arrears owed to the school by the students at the end of the financial year.

14. 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/third/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

The school 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 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 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. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

15. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Reference Materials	0.00	97,938.00
Exercise Books	732,000.00	400,000.00
Laboratory Equipment	795,378.00	563,725.00
Internal Exams	0.00	272,988.00
Teaching / Learning Materials	1,960,628.00	2,394,976.00
Chalk	73,570.00	117,601.00
Exams & assessment	278,500.00	0.00
Total	3,840,076.00	3,847,229.00

2 Government Grants for Operations

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments	5,840,496.00	5,499,501.00
Repairs And Maintenance	608,520.00	716,815.00
Local Transport / Travelling	155,000.00	0.00
Electricity And Water	2,207,128.00	3,070,327.00
Medical	408,006.00	1,186,077.00
Administration Costs	1,620,680.00	963,683.00
Activity	652,900.00	1,219,793.00
Knec	13,184,499.00	13,408,077.00
Total	24,677,229.00	26,064,273.00

3 Government Grants for infrastructure

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Maintenance & Improvement	4,727,250.00	6,873,140.00
Dorm project – parents contribution	0.00	4,485,000.00
Total	4,727,250.00	11,358,140.00

4 School Fund Income - Parents Contribution/Fees

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel emoluments	8,699,623.00	10,611,300.00
Repairs and maintenance	2,777,017.00	3,261,500.00
Local transport / travelling	4,682,657.00	5,628,350.00
Electricity and water	7,358,886.00	8,978,700.00
Service Gratuity	1,257,403.00	543,896.00
Administration costs	6,084,292.00	7,328,000.00
Activity	1,313,956.00	1,287,498.00
Fee on Boarding Equipment and stores	43,732,321.00	48,238,107.00
PA Levies*-Dining hall	9,600,000.00	0.00
A.I & Programmes	8,188,220.00	9,753,466.00
Total	93,694,375.00	95,630,817.00

5 Miscellaneous Incomes

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Rent Income	41,000.00	262,400.00
Income From Farming Activities	92,940.00	136,200.00
Tender	98,000.00	0.00
Uniform	1,955,820.00	2,011,162.00
Total	2,187,760.00	2,409,762.00

6 Tuition

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Exercise Books	691,000.00	0.00
Reference materials	0.00	83,500.00
Laboratory Equipment	770,377.00	159,548.00
Teaching / Learning Materials	1,790,615.00	1,802,805.00
Exams And Assessment	264,000.00	237,000.00
Bank Charges	2,595.00	350.00
Chalk	70,505.00	96,630.00
Total	3,589,092.00	2,379,833.00

7 Operations

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments	6,412,796.00	4,379,834.00
Administration Cost	1,921,821.00	844,092.00
Repairs And Maintenance & Improvements	608,520.00	447,375.00
Local Transport / Travelling	155,000.00	0.00
Electricity And Water	2,708,344.00	2,507,725.00
Medical	511,025.00	505,920.00
Activity Expenses	860,900.00	810,200.00
Bank charges	6,161.00	0.00
Knec	10,537,011.00	9,609,970.00
Total	23,721,578.00	19,105,116.00

8 Infrastructure

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Construction of classrooms	333,300.00	2,547,479.00
Construction of laboratory	0.00	577,195.00
Construction of dormitory	0.00	2,357,353.00
Purchase of furniture	0.00	625,000.00
Purchase of equipment/installation of cctv	0.00	1,672,140.00
Purchase of equipment/installation of cabros	483,590.00	0.00
Total	816,890.00	7,779,167.00

9 Boarding And School Fund

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments	5,980,446.00	7,716,197.00
Service Gratuity	1,257,403.00	543,896.00
Repairs And Maintenance & Improvements	2,181,193.00	2,548,082.00
Local Transport / Travelling	4,574,135.00	4,838,948.00
Electricity And Water	3,333,506.00	6,939,538.00
Medical Expenses	0.00	279,735.00
Administration Costs	5,642,467.00	6,709,881.00
Activity	1,455,958.00	1,142,315.00
Expenses On Income Generating Activities**	39,080.00	52,520.00
Fee On Boarding Equipment and Stores	45,886,536.00	52,688,383.00
Tender	142,188.00	108,400.00
School Equipment & Stores		3,958,805.00
A.I. Programmes	6,145,205.00	9,093,700.00
Rent Expenses	19,200.00	4,010.00
Uniform	1,955,820.00	2,070,450.00
Total	78,613,137.00	98,694,860.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024 - 2025	2023 - 2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102233412	984,294.00	733,310.00
Operations Account	Active	1102234362	3,371,057.00	7,319,735.00
School Fund Account/Boarding	Active	1102225320	6,767,044.00	13,975,424.00
Savings Account	Active	01100074941000	24,639,934.00	16,563,553.00
PA Fund Account	Active	1341807304	8,771,288.00	0.00
Parent Association Development Account	Dormant	200-0054010	47,966.00	47,966.00
Income Generating Activities Account-knec account	Active	1268599352	3,069,126.00	463,716.00
Infrastructural Account	Active	1124843175	11,492,593.00	5,283,049.00
Total			59,143,302.00	44,386,754.00

11 Cash In Hand

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Notes and Coins	7,398.00	16,860.00
Total	7,398.00	16,860.00

12 Short Term Investments

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Total	0.00	0.00

13 Accounts Receivable

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Fees Arrears	55,105,840.00	49,390,424.00
Other Non-Fees Receivables		
Total	55,105,840.00	49,390,424.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024 - 2025		2023 - 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	19,703,999.00	35.75%	16,464,086.00	32.48%
Between 1- 2 years	2,763,706.00	5.01%	1,621,146.00	3.19%
Between 2-3 years	1,332,944.00	2.41%	1,835,965.00	3.62%
Over 3 years	31,305,192.00	56.80%	29,469,227.00	60.68%
Total (should tie to note 13 a)	55,105,840.00	100%	49,390,424.00	100%

14 Accounts Payable

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	0.00	0.00
Prepaid Fees	1,251,188.00	3,174,677.00
Total	1,251,188.00	3,174,677.00

14a. Ageing Analysis of Accounts Payable

Description	2024 - 2025		2023 - 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0.00	0%	0.00	0%
Between 1- 2 years	0.00	0%	0.00	0%
Between 2-3 years	0.00	0%	0.00	0%
Over 3 years	0.00	0%	0.00	0%
Total (should tie to note 14)	0.00	0%	0.00	0%

15 Fund Balance Brought Forward

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Bank Balances	59,143,302.00	44,386,754.00
Cash Balances	7,398.00	16,860.00
Short Term Investments	0.00	0.00
Receivables	55,105,840.00	49,390,424.00
Payables	-1,251,188.00	-3,174,677.00
Total	113,005,353.00	90,619,360.00

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	2023 - 2024
	Kshs	Kshs
Total	0.00	0.00

17 Biological assets

Description		2024 - 2025	2023 - 2024
		Kshs	Kshs
Cattle		6	6
Trees		50	50
Total		6	6

18 Borrowings

Description	Kshs	Kshs
Balance at the end of the year	0.00	0.00

Other important disclosure notes**19 Stock/ Inventory**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Food stuffs	680,450.00	757,500.00
Lab consumables	250,550.00	220,400.00
Medication	12,490.00	55,900.00
	943,490.00	1,033,800.00

20 Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Principal

23/4/26

ST. FRANCIS GIRLS
HIGH SCHOOL MANG'U
P. O. Box 283, THIKA

16. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.	0.00	0.00	0.00	0.00	0.00	
2.	0.00	0.00	0.00	0.00	0.00	
3.	0.00	0.00	0.00	0.00	0.00	
Sub-Total	0.00	0.00	0.00	0.00	0.00	
Supply Of Goods						
4.	0.00	0.00	0.00	0.00	0.00	
5.	0.00	0.00	0.00	0.00	0.00	
Sub-Total	0.00	0.00	0.00	0.00	0.00	
Supply Of Services						
6.	0.00	0.00	0.00	0.00	0.00	
7.	0.00	0.00	0.00	0.00	0.00	
8.	0.00	0.00	0.00	0.00	0.00	
Sub-Total	0.00	0.00	0.00	0.00	0.00	
Grand Total	0.00	0.00	0.00	0.00	0.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	Acreage 6.78 hectares	-	-	Acreage 6.78 hectares
Buildings And Structures:	1.2 storey dormitories 2. 31 classrooms 3. 7 offices 4. 1 dining hall 5. 1 kitchen 6.5 laboratories	-	-	1. 2 storey dormitories 3. 31 classrooms 4. 7 offices 5. 1 dining hall 6. 1 kitchen 7. 5 laboratories
Motor Vehicles	1.1 Toyota van 14 seater 2.1 man bus 67 seater 3.1 Isuzu bus 62 seater	-	-	1.1 Toyota van 14 seater 2.1 man bus 67 seater 3.1 Isuzu bus 62 seater
Office Equipment, Furniture And Fittings	1. 32 office chairs 2. 8 office desks 3.11 cabinets 4. 70 benches 5. 69 metallic tables 6.1350 lockers & chairs 7.787 double decker beds 8. 8 single beds 9.484 lockers (dorm) 10.10 library reading tables 11. 10 library benches 12.8 office tables	-	-	1. 32 office chairs 2. 8 office desks 3.16 cabinets 4. 70 benches 5. 69 metallic tables 6.1350 lockers & chairs 7.787 double decker beds 8. 8 single beds 9.484 lockers (dorm) 10.10 library reading tables 11. 10 library benches 12. 8 office tables
Textbooks	1.7,000 textbooks	-	-	1.7,000 text books

Annual Report and Financial Statements For the year ended 30th June 2025

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
ICT Equipment	1. 6 android projectors 2. 25 computers 3.1 photocopier machine 4. 5 printers 5.1 Laptop	5. 1 laptop	-	1. 6 android projectors 2. 25 computers 3. 1 photocopier machine 4. 5 printers 5. 2 laptops
Tools And Apparatus	Laboratory apparatus		-	Laboratory apparatus
Other Machinery And Equipment	1. 1 gas cooker-4 burners 2. 9 food boilers 3. 1 vegetable chopper 4. 1 potato peeler 5. gas cylinders 6. 5 water dispenser 7. 12 tea urns 8. 1 deep freezer 9.1 tents (100 seater) 10.4 sewing machines 11.11 treadle machine 12.3 electric iron box 13.15 jembes 14.30 pangas		-	1. 1 gas cooker-4 burners 2. 9 food boilers 3. 1 vegetable chopper 4. 1 potato peeler 5. gas cylinders 6. 5 water dispenser 7. 12 tea urns 8. 1 deep freezer 9. 1 tents (100 seater) 10.4 sewing machines 11.11 treadle machine 13.3 electric iron box 15.15 jembes 16.30 pangas
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	1. SMS software 2. Accounts software	-	-	1. SMS software 2. Accounts software
Total				

ANNEX 3 ANALYSIS OF PENDING ACCOUNTS PAYABLES FEES PREPAYMENT

CLASS	PREPAYMENTS AMOUNT
2G	24,598.00
2J	41,875.00
2M	68,033.00
2N	13,997.00
2P	23,387.00
2S	64,735.00
2V	65,584.00
2X	72,084.00
2Z	90,989.00
3G	68,365.00
3J	50,140.00
3M	22,148.00
3N	70,666.00
3P	58,133.00
3S	59,256.00
3V	78,384.00
3X	50,660.00
4G	64,420.00
4J	50,902.00
4M	48,152.00
4N	45,253.00
4P	40,846.00
4S	36,502.00
4V	42,079.00
TOTAL	1,251,188.00

ANNEX 4 ANALYSIS OF PENDING ACCOUNTS RECEIVABLES FEES ARREARS

FORM	Activity	Adm. Costs	L.T. And Travel	E.W. C	P. Emoluments	R.M.I	A.I.P	D.hall project	B.E. And Stores	TOTAL
2G	6,130	16,123	11,639	21,740	22,648	6,370	35,166	19,900	459,848	599,564
2J	8,637	32,658	22,693	39,710	44,428	13,874	43,572	28,500	449,784	683,856
2M	7,204	23,710	17,629	27,271	38,043	13,000	38,510	30,200	406,892	602,459
2N	5,744	10,218	7,711	14,937	23,180	7,500	30,004	27,600	405,057	531,951
2P	25,048	20,610	16,918	21,828	33,770	24,500	25,025	25,500	403,422	596,621
2S	7,236	37,906	26,191	45,944	61,983	9,000	57,502	23,200	574,847	843,809
2V	4,248	19,264	11,295	26,755	38,757	7,434	35,800	27,850	350,766	522,169
2X	7,840	31,210	19,674	39,645	51,197	12,500	50,166	33,400	486,041	731,673
2Z	7,490	31,210	20,533	39,655	55,193	14,000	49,461	31,500	493,049	742,091
3G	37,840	51,210	39,674	59,645	81,197	22,500	80,166	49,612	659,176	1,081,020
3J	7,236	37,906	26,191	45,944	61,983	9,000	57,502	47,406	505,128	798,296
3M	18,637	51,646	42,693	59,710	64,428	23,874	63,572	28,456	560,523	913,539
3N	25,665	27,375	20,554	30,440	83,106	26,500	84,648	50,878	684,200	1,033,366
3P	6,517	28,032	17,076	30,450	47,258	12,838	46,860	33,000	554,008	776,039
3S	18,090	44,900	31,191	58,850	81,983	24,000	72,502	46,450	478,570	856,536
3V	37,542	47,910	40,834	59,960	65,420	35,100	63,376	48,200	760,471	1,158,813
3X	20,665	27,375	20,554	30,440	63,106	26,500	64,608	49,600	688,420	991,268
4G	22,840	46,210	41,674	60,645	86,197	28,500	70,166	45,412	482,549	884,193
4J	25,665	35,375	30,580	38,440	69,106	36,500	67,608	28,600	640,518	972,392
4M	7,590	32,510	21,033	38,655	56,193	15,000	50,382	29,500	668,580	919,443
4N	22,840	46,210	41,674	60,645	86,197	28,500	70,166	26,878	429,097	812,207
4P	7,840	31,210	19,674	39,645	51,197	12,500	50,166	31,420	500,866	744,518
4S	17,590	38,510	29,033	48,655	61,193	20,000	52,410	35,450	624,045	926,886
4V	27,600	37,375	40,876	49,525	69,106	46,500	69,608	30,200	610,500	981,290
Total	383,734	806,663	617,594	989,134	1,396,869	475,990	1,328,946	828,712	12,876,357	19,703,999

REPUBLIC OF KENYA

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OAG/NRB/AUD/17/23/2023/2025(25)

18 June, 2026

Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

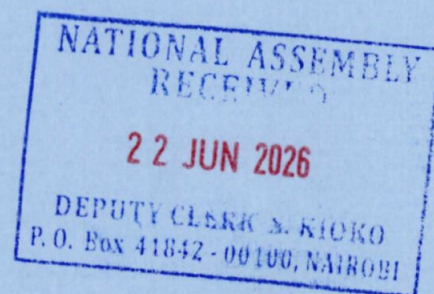
Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON ST. FRANCIS GIRLS HIGH SCHOOL
MANG'U FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU COUNTY**

I transmit the report of the Auditor-General on the examination and audit of St. Francis Girls High School Mang'u for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely,

CPA Wilson Maiyo
For: AUDITOR-GENERAL



Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI

Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
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