

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	DAY. Wednesday
TABLED BY:	Hon. Owen Baya (Deputy Majority Party Leader)
OF PERK-AT THE-TABLE:	Amastacia

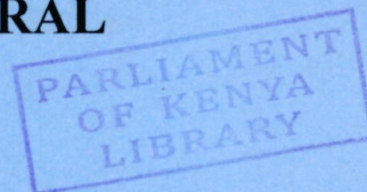
THE AUDITOR-GENERAL

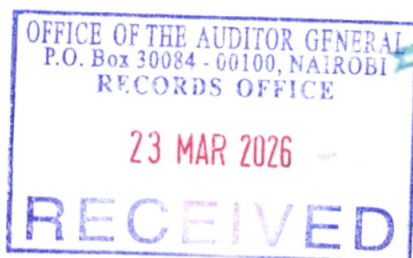
ON

SHIMBAHILLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KWALE COUNTY





SHIMBAHILLS SECONDARY 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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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 Kwale County, Shimba Hills Sub-County.

The school was registered in June 2023 under registration number 02S30000093 and is currently categorized as an Extra County (*National, Extra County, County and Sub County*) public school established, owned or operated by the Government.

The school is a boarding school and had 536 number of students as at 30th June 2025. It has 12 streams and 22 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr Mwalim Mrafi	Chairman	Sept 2022
2	Mr Salim Kitauro	Secretary - Principal	Sept 2022
3	Mr Hamisi Dzilla	Member	Sept 2022
4	Mr Moses Aumba	Member	Sept 2022
5	Rev Anthony Wanjohi	Member	Sept 2022
6	Mdm Mwanarusi Hamisi	Member	Sept 2022
7	Mr Pius Mwongela	Member	Sept 2022
8	Mr Teddy Tsaka	Member	Sept 2022
9.	Mr Mohammed Mwishee	Member PA Chair	Sept 2022
10	Mr Abednego Kyalo	Member – Rep CEB	Sept 2022
11	Mdm Ruth Mutiso	Member Rep Teachers	Sept 2022
12	Mdm Francisca Mwikali	Member - Sponsor	Sept 2022
13	Mr Mohammed Nyembwe	Member- Sponser	Sept 2022
14	Mr Juma Naaman	Member- Sponser	Sept 2022
15	Mr Michael Wambua	Member - Community	Sept 2022
16	Mdm Agness Mwaka	Member Special Needs	Sept 2022
17	Mr Noor Abubakar	Rep Students	Sept 2022

1. (a) Acronyms and Glossary of Terms

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

(b) Definition of key terms

Comparative Year- Means the prior period.

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, 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.Mwalimu Mrafi 2.Salim Kitauro 3.Ruth Mutiso 4Hamisi Dzila 5Francisca Mwikali	Chairman Secretary/Principal Member Member Member	2
2	Audit Committee	1 Nywembwe Salim 2Micheal Wambua 3Francisca Mwikali 4Moses Akumba	Chair Member Member Member	2
3	Finance,procurement and general purposes Committee	1Nywembwe Salim 2Micheal Wambua 3Francisca Mwikali 4Moses Aumba	Chair Member Member Member	2
4	Academic Committee	1Abednego Kyalo 2Salim Kitauro 3Ruth Mutiso 4Mwanarusi Mohammed 5Mohammed Mwishe	Chair Secretary/Principal Member Member Member	2
5	Development Committee	1Teddy Tsaka 2Hamisi Dzila	Chair Member	2

		3 Agnes Mwaka	Member	
		4 Pius Mwongela	Member	
6	Discipline and welfare Committee	1 Anthony Wanjohi	Chair	2
		2 Juma Naaman	Member	
		Ruth Mutiso	Member	

(d) School Operation Management

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

Ref:	Designation	Name	Identification
1	Principal	SALIM KITAURO	TSC No.337406
2	Deputy Principal	RUTH MUTISO	TSC No.381934
3	School Bursar	JOB MWADIME	ICPAK No.
4	Accounts clerk	RUTH MUTUSE	ICPAK No.

(e) Schools contacts

Post Office Box: 1727-80400 UKUNDA
Telephone: 0722674465
E-mail: shimbahillshighschool@yahoo.com/shimbahillssecondaryschool@gmail.com
Website: -
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

1.Name of Bank: KCB BANK
Branch UKUNDA
Postal Address. BOX 150-80400 UKUNDA
Account Number: 1109259360

2.Name of Bank EQUITY BANK
Branch UKUNDA
Account Number: 0440263362871

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:**SURPLUS /DEFICIT FOR THE LAST 3 YEARS**

YEAR	SURPLUS	DEFICIT
2023	-	(1,384,444)
2024	1,914,384	-
2025		(1,798,594.50)

CAPITATION GRANTS FROM MINISTRY OF EDUCATION FOR THE LAST 3 YEARS

YEAR	CAPITATION		TOTAL
	TUITION	OPERATION	
2023	1,792,332	7,732,699	9,525,031
2024	1,672,787	8,187,406	9,860,193
2025	1,503,774	6,366,623	7,369,697

A THREE-YEAR OVERVIEW GROWTH OF OTHER INCOME(S) EARNED BY THE SCHOOL

YEAR	BOARDING/PARENTS
2023	48,057,181
2024	27,930,073
2025	17,563,982

GROWTH IN EXPENDITURE OF THE SCHOOL

YEAR	INCOME	EXPENDITURE
2023	57,582,213	59,761,857
2024	39,004,232	37,087,848
2025	25,747,211	27,545,805

MOVEMENT OF DEBTORS/CREDITORS OVER LAST 3 YEARS

YEAR	DEBTORS	CREDITORS
2023	7,720,001	8,022,477
2024	5,550,707	3,820,091
2025	3,673,157	9,618,707

b) Teacher Student ratio:

NO OF STUDENTS	CURRENT NO OF TEACHERS	SHORTFALL
536	18	8

c) Mean score in the 2022-2024 KCSE:**MEANSORE FOR KCSE OVER THE LAST 3 YEARS**

YEAR	NUMBER OF CANDIDATES	SCHOOL MEANGRADE	STUDENTS TRANSITIONED TO HIGHER LEARNING	COMMENT
2022	197	4.238(D+)	9	DROP
2023	184	3.554(D+)	5	IMPROVE
2024	166	3.951 (D+)	9	IMPROVE

d) Number of Candidates in the 2023-2025 KCSE:**NUMBER OF CANDIDATES FOR KCSE OVER 3 YEARS**

YEAR	NO OF STUDENTS
2023	184
2024	166

2025	126
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e) Capacity of the school:

FACILITY	NUMBER	NUMBER OF STUDENTS
Classrooms	20	532
Computer Lab	1	532
Science Lab	3	532
Library	1	532
Dining Hall	2	532
Kitchen	2	532
Administration Block	1	532
Dormitories	12	532
Toilet	40	532

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
-	-	-	-	-	-

There was no development project during the year


.....
School Principal

PRINCIPAL
SHIMBAHILLS SEC. SCHOOL
P.O. Box 27-86607, SHIMBAHILLS

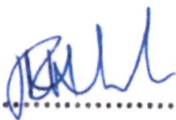
4.Statement of School Management Responsibility

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

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

The Board of Management of SHIMBAHILLS SECONDARY SCHOOL accepts responsibility for the school's financial statements, which have been prepared on the ACCRUAL 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: MWALIMU MRAFI

Designation: Chairman, School Board of Management

Date:



SHIMBAHILLS SEC. SCHOOL
2025-26-07, SHIMBAHILLS

.....
Name: SALIM KITAURO

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: JOB MWADIME

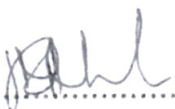
Designation: Bursar/ Finance Officer

Date: 27/8/25

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

Description Of Vote Head	Note	FY 2025	FY 2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,503,774	1,672,786
Government grants for operations	2	6,366,623	8,187,406.40
Government Grants for infrastructure	3	-	39,955
School fund income- parents' contributions	4	17,635,200	27,930,074
Miscellaneous incomes	5	241,613	1,174,012
Total Receipts		25,747,211	38,964,279
Expenditure			
Tuition	6	1,424,447	409,775
Operations	7	7,397,681	6,046,459
Infrastructure	8	-	32,377
Boarding and school fund	9	18,723,677	29,383,979
Total Payments		27,545,805	35,872,590
Surplus/Deficit		(1,798,595)	3,091,688

The school financial statements were approved on _____ 2025 and signed by:



Name: MWO ALIMUMBAFI
Chair BOM

Date: 27/8/25



Name: SALIM KIFAURO
School Principal/ Secretary to BOM

Date: 27/8/25



Name:
Bursar/ Finance Officer

Date: 27/8/25

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 SHIMBAHILLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KWALE COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Shimbahills Secondary School set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Shimbahills Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, (Cap. 211) 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.56,663,638. Included in the balance is Kshs.45,285,952 which has been outstanding for periods exceeding three (3) years. However, no provisions have been made to the financial statements by way of doubtful debts for the likely impairment. Further, management has not demonstrated measures being undertaken to recover the long outstanding amount.

In the circumstances, the recoverability and fair statement of accounts receivable balance of Kshs.56,663,638 as at 30 June, 2025 could not be confirmed.

2. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Notes 10 and 11 to the financial statements reflects cash and cash equivalents balance of Kshs.178,864. The balance includes Kshs.39,484 for three (3) bank accounts which were not supported by bank statements and bank reconciliation statements while the cash in hand balance of Kshs.1,639 was not supported by board of survey certificate. In addition, review of bank reconciliation statements for an account with a balance of Kshs.128,814 revealed receipts amounting to Kshs.540,262 and unrepresented cheques amounting to Kshs.459,550 which were not supported by detailed schedules indicating the transaction dates, reference numbers, descriptions, amounts, and expected clearance dates.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.178,864 could not be confirmed.

3. Variance Between National Education Management and Information System (NEMIS) Data and School Records

The statement of financial performance reflects government grants for tuition and operations of Kshs.1,503,774 and Kshs.6,366,623 respectively totalling Kshs.7,870,397. However, review of the records revealed that the school should have

received Kshs.7,674,330 while the National Education Management and Information System (NEMIS) data indicated Kshs.7,870,397 resulting to unexplained variance of Kshs.196,067.

In the circumstances, the accuracy and completeness of government grants amount of Kshs.7,870,397 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final income budget and actual on a comparable basis of Kshs.33,230,242 and Kshs.25,747,209 respectively resulting to an under collection of Kshs.7,483,033 or 23% of the budget.

Further, the School spent Kshs.27,548,805 against actual receipts of Kshs.25,747,209 resulting to an over expenditure of Kshs.1,801,596. This was contrary to Regulation 52(1)(b) of the Public Finance Management (National Government) Regulations, 2015, which stipulates that Accounting Officers and AIE holders shall ensure that the limit to which they may commit or spend public funds is that prescribed by the Authority, and not based on their expectations, however justified these may seem.

The underfunding may have affected the school's activities which may impacted negatively on service delivery while Management was in breach of the law.

2. Long Outstanding Trade Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.10,705,613. Included in the balance is Kshs.2,510,604 which has been outstanding for more than three (3) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates and are available.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

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

Other Matter

1. Gaps in PSASB Reporting Templates

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.

2. Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Commission in 2024/2025 revealed that the following ten (10) matters remained unresolved as at 30 June, 2025

The Auditor-General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes.

S/No.	Audit Issue
1	Unsupported Cash and Cash Equivalents
2	Long-Standing Receivables
3	Unsupported Account Payables
4	Budget And Budgetary Controls
5	Inaccurate Number of Students Enrolment Data
6	Unsupported Reallocation of Operation Funds
7	Failure To Update Assets Register
8	Unapproved Use of Maintenance and Improvement Fund
9	Irregular Transfer of Activity Funds to The Kenya Secondary Schools Heads Association
10	Irregular Procurement Process

Other Information

The Management is responsible for the Other Information set out on pages ii to xi which comprise of Key School Information and Management, Summary Report of the Performance of the School and 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 and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

1. Declining School Revenue

Review of the school's performance information revealed consistent decline in revenue over the last three years. Income from boarding/parents' contributions reduced significantly from Kshs.48,057,181 in 2023 to Kshs.27,930,074 in 2024 and declined further to Kshs.17,635,200 in 2025, representing a cumulative decrease of approximately 63% in the three years. Further, total capitation grants for both tuition and operations decreased from Kshs.9,860,193 in 2024 to Kshs.7,870,397 or 20% in 2025.

In the circumstances, the continued decline in revenue may hinder the school's ability to meet operational and recurrent expenses on a timely basis.

2. Declining Academic Performance

Review of the school's Kenya Certificate of Secondary Education (KCSE) performance over the last three years indicates fluctuating academic performance and consistently low transition rates of candidates to higher learning institutions. The school's mean grade declined from 4.238 (D+) in 2022 to 3.554 (D+) in 2023, before slightly improving to 3.951 (D+) in 2024 thus remaining below the level required for university qualification. Further, out of one hundred and ninety-seven (197) candidates in 2022, only nine (9) students transitioned to higher institutions, in 2023 only five (5) out of one hundred and eight-four (184) candidates transitioned, while in 2024 only nine (9) out of one hundred and sixty-six (166) candidates transitioned.

In the circumstances, the continued low academic performance resulted in reduced student transition to higher institutions and subsequent decline in admission due to poor performance.

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. Non-Compliance with Board Composition Requirements

During the year under review, the Board of Management comprised seventeen (17) members of whom thirteen (13), representing 76%, were male, while four (4), representing 24%, were female. This was contrary to Section 57(2) of the Basic Education Act, 2013, which requires nominating and appointing authorities to observe and respect ethnic and regional diversity, impartiality and gender equity. Further, it was noted that the terms of appointment for all board members are set to lapse on the same date in September 2028, indicating the absence of a staggered appointment and adequate succession planning for continuity in the running of the school.

In the circumstances, Management was in breach of law.

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

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.18,723,677. Included in the expenditure is an amount of Kshs.854,700 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, the regularity of transfer of Kshs.854,700 to KESSHA, could not be confirmed.

3. Unbalanced Budget

The statement of budgeted versus actual amounts reflects total revenue budget of Kshs.33,230,242 and total expenditure budget of Kshs.34,026,019 resulting to an unbalanced budget of Kshs.795,777. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015, which states that the budget should be balanced.

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

4. Lack of Approved Procurement Plan

The statement of financial performance reflects total payments of Kshs.27,545,805. Included in the expenditure is Kshs.11,149,516 incurred on the purchase of various goods and services which was undertaken without an approved procurement plan. This was contrary to Regulation 71(1) of Public Procurement and asset disposal Regulations, 2020, which requires that Pursuant to Section 73 of the Act, the head of the user department shall initiate the procurement process through a requisition as per the approved procurement plan.

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

5. Delayed Transfer of Maintenance and Improvement Funds

The statement of financial performance reflects total receipts of Kshs.25,747,211 out of which Kshs.1,367,500 relates to infrastructure amount for maintenance and improvement received in the operations account. However, the funds were not transferred to the infrastructure account within the stipulated fifteen (15) days and there was no evidence provided to confirm that the funds were utilized for the intended improvement of the school facilities. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

6. Failure to Collect Capacity Building Levy

The statement of financial performance reflects total payments of Kshs.27,545,805 out of which Kshs.11,149,516 was incurred on the purchase of various goods and services. However, there was no evidence to confirm that management deducted and remitted the Capacity Building Levy from payments made to contracted suppliers. This was contrary to Section 3(1) of Public Procurement Capacity Building Levy Order, 2023 which states that there shall be paid a Levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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. Lack of Imprest Register

Included in Note 7 and Note 9 to the financial statements is local transport/travelling amount of Kshs.1,308,250 and Kshs.1,278,964 respectively. However, examination of expenditure records revealed that the school did not maintain an imprest register to account for all imprests issued to individual staff members.

In the circumstances, the effectiveness of internal controls on management of imprest could not be confirmed.

2. Non-Adherence to School Improvement Plan Development Procedures

During the year under review, it was noted that there was no evidence to confirm that a planning team was formally constituted, stakeholder consultations were conducted, a needs assessment was undertaken, priorities were deliberated and recorded, or that the School Improvement Plan (SIP) was duly approved and signed by the Board of Management. Further, there was no evidence that monitoring and evaluation to track implementation were submitted to the Sub-County Director of Education.

In the circumstances, the effectiveness of overall governance could not be confirmed and this may result in weak planning that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

3. Overstretched and Incomplete School Facilities

Review of the school's infrastructure, revealed that the school operates with only one computer laboratory equipped with only twenty (20) desktop computers and a single library serving five hundred and thirty-two (532) students. Further, the library roof leaks during rainy periods, exposing books and other learning materials to damage while the dining hall is operating without furniture. In addition, the wooden doors and windows in the dormitories had been damaged by termites while painting had peeled off in the classrooms, dormitories and in staff quarters. Also, physical verification carried out in the month of February 2026 revealed that the construction of one staff housing unit was abandoned at the lintel level and there were no materials on site as well as the contractor.

In the circumstances, inadequate, damaged and abandoned infrastructure affects the learning environment which may impact negatively the quality of study and safety of students as well as operational efficiency.

4. Weakness in Textbooks Management

Review of the school's textbook management system for learning materials received from the Kenya Institute of Curriculum Development (KICD) revealed that the school's issuance registers did not capture essential bibliographic details such as the full title, publisher and edition of textbooks issued to students, making it difficult to accurately track and reconcile books issued against the school's master inventory. Further, physical verification and analysis of textbooks issuance records for three sampled classes for the year 2024 revealed one hundred and eleven (111) unaccounted textbooks which had not been recovered or replaced.

In the circumstances, the effectiveness of internal controls on textbook management 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 Board of Management

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.

The Board of Management is 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

21 April, 2026

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

Description	Note	FY 2025	FY 2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	177,255	2,680,218
Cash balances	11	1,639	5,642
Short-term investments	12	-	-
Total cash and cash equivalents		178,864	2,685,860
Accounts receivable	13	56,663,638	59,242,731
Total financial assets		56,842,503	61,928,591
Financial liabilities			
Accounts payables	14	10,705,613	13,993,104
Net financial assets		46,136,890	47,935,487
Represented by			
Accumulated fund b/fwd	15	47,935,486	44,873,798
Surplus/deficit for the year		(1,798,594)	3,091,688
Net financial position		46,136,890	47,935,486

The school's financial statements were approved on 27/8 2025 and signed by:

.....

Name: MUHAMMAD MRAFI

Chair BOM

Date: 27/8/25

.....

Name: SAHIM KIJAU RO
School Principal/ Secretary to
BOM

Date: 27/8/25

.....

Name:

Bursar/ Finance Officer

Date: 27/8/25

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

Description	Note	FY 2025	FY 2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,503,774	1,672,786
Government grants for operations		6,366,623	8,187,406
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		17,635,200	28,064,153
Other income		241,613	1,174,012
Total receipts		25,747,210	39,098,359
Payments			
Cash outflows for tuition		1,424,447	1,261,099
Cash outflows for operations		7,397,681	6,201,570
Cash outflow for infrastructure		-	32,377
Cash outflows Boarding/lunch and school fund payments		18,723,677	29,306,824
Total payments		27,545,805	36,801,869
Net cash inflow/outflow from operating activities		(1,798,594)	2,296,490
Cash flow from investing activities			
Acquisition of assets		(708,402)	(-)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	(-)
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	(-)
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(2,506,996)	2,296,490
Cash and cash equivalent at beginning of the FY		2,685,860	389,370
Cash and cash equivalent at end of the FY		178,864	2,685,860

SHIMBAHILLS SECONDARY SCHOOL

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

The school's financial statements were approved on 27/8 2025 and signed by:

.....
Name: MWALIMU MRAFI

Chair BOM

Date: 27/8/25

.....
Name: SALIM KITAURO

School Principal/ Secretary to
BOM

Date: 27/8/25

.....
Name:

Bursar/ Finance Officer

Date: 27/8/25

9. 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	Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Reference Materials	128,944	0	128,944	126,100	2,844	98%
Exercise Books	622,128	0	622,128	441,700	180,428	71%
Laboratory Equipment	372,914	0	372,914	362,080	10,834	97%
Internal Exams	133,883	0	133,883	297,272	(163,389)	222%
Teaching / Learning Materials	287,017	0	287,017	182,728	104,289	64%
Chalk	56,460	0	56,460	93,894	(37,434)	166%
total	1,601,346		1,601,346	1,503,774		
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	2,974,500	0	2,974,500	1,795,883	1,178,617	60%
Repairs And Maintenance	2,722,000	0	2,722,000	1,845,500	876,500	68%
Local Transport / Travelling	653,280	0	653,280	594,200	59,080	91%
Electricity And Water	836,300	0	836,300	559,700	276,600	67%
Medical	1,088,800	0	1,088,800	700,260	388,540	64%
Administration Costs	653,280	0	653,280	500,700	152,580	77%
Activity	813,000	0	813,000	370,380	442,620	46%
total	9,741,160		9,741,160	6,366,623		
<i>3) FDSE for infrastructure</i>						
Maintenance & Improvement MoE	0	0	0	0		0
M&I parents' contribution	0	0	0	0		0
Economic Stimulus Programs	0	0	0	0		0
Transition Infrastructure Grants	0	0	0	0		0
Administration Block	0	0	0	0		0
<i>(4) Fees Charged on Parents</i>						

SHIMBAHILLS SECONDARY SCHOOL

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

Personnel Emoluments	3,094,351	0	3,094,351	1,530,678	1,563,673	49%
Repairs And Maintenance	1,088,800	0	1,088,800	659,345	429,455	61%
Local Transport / Travelling	1,593,800	0	1,593,800	949,552	644,248	60%
Electricity And Water	1,203,060	0	1,203,600	757,628	445,972	63%
Medical	0	0	0	0	0	0%
Administration Costs	1,108,500	0	1,108,500	697,175	411,325	63%
Activity	136,100	0	136,100	71,218	64,882	52%
SMASSE	0	0	0	0	0	0%
Fee On Boarding Equipment and Stores	13,662,585	0	13,662,585	9,300,255	4,362,330	68%
Bursary	0	0	0	3,669,348	(3,669,348)	0%
	21,887,196		21,887,736	17,635,199		
5) Miscellaneous Income						
Loans / Borrowing	0	0	0		0	0%
Rent income	0	0	0	229,613	(229,613)	0%
Income From Farming Activities	0	0	0	0	0	0
Insurance Compensation	0	0	0	0	0	0
Tender income	0	0	0	12,000	(12,000)	0
Income From Bus Hire	0	0	0	0	0	0
Fee For Hire of Ground and Equipment	0	0	0	0	0	0
Total	0	-	0	241,613	-	-
Total Income	33,229,702	-	33,230,242	25,747,209	7,483,033	23%
(6) Expenditure For Tuition						
Textbooks	687,437	0	687,437	0	687,437	100%
Reference Materials	128,944	0	128,944	0	128,944	100%
Exercise Books	622,128	0	622,128	553,000	69,128	11%
Laboratory Equipment	372,914	0	372,914	63,000	309,914	83%
Internal Exams	133,883	0	133,883	548,540	(414,657)	(310%)
Teaching / Learning Materials	287,017	0	287,017	246,050	40,967	14%
Chalks	56,460	0	56,460	0	56,460	100%
Bank Charges	0	0	0	1,977	(1,977)	(100%)
total	2,288,783	-	2,288,783	1,424,447	-	-
(7) Expenditure For Operations						
Personnel Emoluments	2,974,500	0	2,974,500	3,174,689	-200,189	(7%)
Repairs, Maintenance & Improvements	2,722,000	0	2,722,000	427,600	2,294,400	84%

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Local Transport / Travelling	653,280	0	653,280	1,308,250	(654,970)	(100%)
Electricity, Water and Conservancy	836,300	0	836,300	526,219	310,081	37%
Medical	1,088,800	0	1,088,800	0	1,088,800	100%
Administration Costs	653,280	0	653,280	586,413	66,867	10%
Activity Expenses	813,000	0	813,000	1,374,510	(561,510)	(69%)
Gratuity	0	0	0	0	0	0%
SMASSE	108,880	0	108,880	0	108,880	100%
Total	9,850,040		9,850,040	7,397,681		
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	3,094,351	0	3,094,351	3,093,669	682	0%
Repairs, Maintenance and Improvements	1,088,800	0	1,088,800	62,460	1,026,340	94%
Local Transport / Travelling	1,593,800	0	1,593,800	1,278,964	314,836	20%
Electricity, Water and Conservancy	1,203,060	0	1,203,060	508,324	694,736	58%
Administration Costs	1,108,500	0	1,108,500	650,293	458,207	41%
Activity	136,100	0	136,100	584,450	(448,350)	(329%)
Gratuity	0	0	0	125,000	(125,000)	(100%)
Boarding Equipment and Stores	13,662,585	0	13,662,585	12,286,681	1,375,904	10%
Fees Refund	0	0	0	136,836	(136,836)	(100%)
Total	21,887,196		21,887,196	18,726,677		
Totals	34,026,019	0	34,026,019	27,548,805	6,477,214	19%

Explanation of variance.

- i. ACT 329% Due to increase of number of different students involving in sports and games and majority qualifying in county and regional levels hence increase in expenditure in activities
- ii. Internal exams 310% Due on increase on prices of photocopying papers to administer of exams hence increase in expenditure in internal exams

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and the International Public Sector Accounting Standards (IPSAS), as prescribed by the Public Sector Accounting Standards Board (PSASB). The school is currently within the transition period permitted under IPSAS 33 – First-time Adoption of Accrual Basis IPSAS and, accordingly, these financial statements are presented as transitional accrual financial statements.

During the year, and in line with the transitional exemptions allowed under IPSAS 33, the school applied partial recognition and measurement of assets and liabilities. The school recognized cash and cash equivalents, receivables, and validated payables.

The following IPSAS-required elements have not yet been fully recognized or measured and therefore remain transitional:

- Full valuation and impairment assessment of property, plant and equipment;
- Inventories and consumable stores;
- Provisions and contingent liabilities as required by IPSAS 19; and
- Full compliance with IPSAS 24 on budget reporting and the related narrative variance explanations.

The school is implementing a phased approach towards full IPSAS accrual compliance. Key activities underway include: undertaking full valuation and impairment assessment of property, plant and equipment and establishing complete inventories and consumable store records.

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. Under an accrual basis revenue are received and expenses are recognised 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 receipts and payments

The *school* recognises all revenue from the various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitations are recognised in the statements of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recondition criteria. The condirional 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 perfomance both revenue and 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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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.

Notes to the Financial Statements**1 Government Grants for Tuition**

Description	FY 2025	FY 2024
	Kshs	Kshs
Reference Materials	126,100	201,900
Exercise Books	441,700	363,040
Laboratory Equipment	362,080	363,452
Internal Exams	297,272	456,554
Chalk	93,894	123,490
Teaching / Learning Materials	182,728	164,350
Total	1,503,774	1,167,287

2 Government Grants for Operations

Description	FY 2025	FY 2024
	Kshs	Kshs
Personnel Emoluments	1,795,883	1,948,282
Repairs And Maintenance	-	-
Local Transport / Travelling	594,200	718,350
Electricity And Water	559,700	718,350
M&i	1,845,500	2,672,000
Medical	700,260	842,814
Administration Costs	500,700	666,750
Activity	370,380	366,412
Total	6,366,623	8,187,406

3 Government Grants for infrastructure

Description	FY 2024	FY 2023
	Kshs	Kshs
Maintenance & Improvement	-	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-

4 School Fund Income - Parents' Contribution/Fees

Description	FY 2025	FY 2024
	Kshs	Kshs
Personnel emoluments	1,530,678	2,731,570
Repairs and maintenance	659,345	1,301,106
Local transport/travelling	949,552	1,570,697
Electricity and water	757,628	2,246,345
Medical	-	-
Administration costs	697,175	1,646,563
Activity	71,218	155,012
Fee on Boarding Equipment and stores	9,300,255	18,278,691
Prepayment		-
Arrears		-
Bursary	3,669,348	-
Total	17,635,200	27,930,074

5 Miscellaneous Incomes

Description	FY 2025	FY 20234
	Kshs	Kshs
Rent Income	229,613	212,012
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income miscellaneous		954,000
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender	12,000	8,000
Bursary		
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	241,613	1,174,012

6 Tuition

Description	FY 2025	FY 2024
	Kshs	Kshs
Exercise Books	553,000	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	63,000	240,675
Teaching / Learning Materials	246,050	37,040
Internal exam	548,540	128,00
Exams And Assessment	-	-
Creditors	-	-
Teachers Guides	-	-
Bank Charges	1,977	4,060
Total	1,424,447	409,775

7 Operations

Description	FY 2025	FY 2024
	Kshs	Kshs
Personnel Emoluments	3,174,689	2,252,879
Service Gratuity	-	-
Administration Cost	586,413	582,132
Repairs And Maintenance & Improvements	427,600	-
Local Transport / Travelling	1,308,250	553,280
Electricity And Water	526,219	1,198,747
Medical	-	-
Activity Expenses	1,374,510	1,459,420
Infrastructure	-	-
Insurance Cost	-	-
Creditors	-	-
Total	7,397,681	6,046,459

Notes to the Financial Statements (continued)**8 Infrastructure**

Description	FY 2025	FY 2024
	Kshs	Kshs
Construction of classrooms repair	-	32,377
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	-	32,377

9 Boarding And School Fund

Description	FY 2025	FY 2025
	Kshs	Kshs
Personnel Emoluments	3,093,669	5,105,144
Service Gratuity	125,000	47,993
Repairs And Maintenance & Improvements	62,460	-
Local Transport / Travelling	1,278,964	1,964,055
Electricity And Water	508,324	1,313,277
Medical Expenses	-	-
Administration Costs	650,293	1,322,534
Creditors	-	-
Prepayment	-	-
Bursary	3,669,348	-
Operational Acc	-	-
Fees refund	136,836	370,034
development	-	142,720
Activity	585,450	2,458,126
Fee On Boarding Equipment and Stores	8,613,333	16,653,096
Rent Expenses	-	7,000
Total	18,723,677	29,383,979

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	FY 2025	FY 2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1109255314	5,254	486,727
Operations Account	Active	1109258577	3,670	1,495,140
School Fund Account/Boarding	Active	1109259360	128,814	645,769
Savings Account		-	-	-
Boarding -equity	Active	0440263362871	29,465	41,175
Shimba hills cdf Account	Active	1111632472	2,568	3,828
Infrastructural Account	Active	1116075032	7,451	7,577
Total			177,225	2,680,218

11 Cash In Hand

Description	FY 2025	FY 2024
	Kshs	Kshs
Notes and Coins	1,639	5,642
Total	1,639	5,642

12 Short Term Investments

Description	FY 2025	FY 2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 a .Accounts Receivable

Description	FY 2025	FY 2024
	Kshs	Kshs
Fees Arrears	56,663,638	59,242,731
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	56,663,638	59,242,731

Notes to the Financial Statements (continued)

13 b Ageing Analysis of Accounts Receivable

Description	FY 2025		FY 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,673,157	6%	5,550,707	9%
Between 1- 2 years	3,124,778	6%	3,209,227	5%
Between 2-3 years	4,579,751	8%	-	0%
Over 3 years	45,285,952	80%	50,482,797	85%
Total (should tie to note 13 a)	56,663,638	100%	59,242,731	100%

Notes to the Financial Statements (continued)

14 Accounts Payable

Description	FY 2025	FY 2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,618,707	12,470,138
Prepaid Fees	1,086,906	1,522,966
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (specify)	-	-
Total	10,705,613	13,993,104

14a. Ageing Analysis of Accounts Payable

Description	FY 2025		FY 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,398,860	15%	3,820,091	31%
Between 1- 2 years	2,947,954	31%	3,015,687	24%
Between 2-3 years	2,761,289	29%	5,634,360	45%
Over 3 years	2,510,604	26%	-	%
Total (should tie to note 14)	9,618,707	100%	12,470,138	100%

Notes to the Financial Statements (continued)**15. Fund Balance Brought Forward**

Description	FY 2025	FY 2024
	Kshs	Kshs
Bank Balances	177,225	2,680,218
Cash Balances	1,639	5,642
Short Term Investments	-	-
Receivables	56,663,638	59,242,730
Payables	(10,705,613)	(13,993,104)
Total	46,136,889	47,935,487

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	FY 2025	FY 2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	FY 2025	FY 2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Others (specify)		-	-
Total		-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
Balance at the end of the year	-	-

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

Description	FY 2025	FY 2024
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Stationary	-	-
	-	-

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)
4	Budget and budgetary controls	The management will make sure they do not over spend beyond their budget	resolved	1 year
5	Inaccurate number of students enrolment data	The management will correct the students enrolment data to	resolved	1 year

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		match the data on NEMIS		
6	Unsupported reallocation of operation funds	The management will ensure the the allocation of operation funds are supported with signed class list of students	resolved	1 year
7	Failure to Update Assets Register	The management will issue administrative guidelines to stores	unresolved	2 year
8	Unapproved use of Maintenance and improvement fund	The management was able to transfer MI funds infrastructure account and any use of the money is approved	resolved	Term 3 2025
9	Irregular transfer of activity funds to the Kenya Secondary Schools Heads Association (KESSHA).	BOM to follow up with ministry of education and KESSHA for accountability of co-curricular funds	unresolved	
10	Irregular procurement process	The management will ensure they write request for quotation to prequalified suppliers	Un resolved	

Sign and Date
Principal

Annexes**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance FY 2023	Outstanding Balance FY 2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Supplier Of Goods Or Services	Original Amount	Date Contract ed	Amount Paid To-Date	Outstand ing Balance FY 2023	Outstandi ng Balance FY 2022	Commens
1.					-	
2.					-	
3.					-	
Sub-Total					-	
Supply Of Goods					-	
4. foodstuffs					4,046,697	
5. other supply					2,453,764	
Sub-Total					6,500,461	
Supply Of Services						
6. local services					3,118,246	
7.					-	
8.					-	
Sub-Total					3,118,246	
Grand Total					9,618,707	

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 20
Land 15.0Ha				Kwale/shimbahill/1120
Buildings And Structures				31 structures
Motor Vehicles isuzu bus				Kaw 897z
Motorbike yamaha				Kmcz426s
Office Equipment, Furniture And Fittings				30pcs
Desktop computers				25pcs
Textbooks				14965 books
ICT Equipment				-
Tools And Apparatus				Welding machine
Other Machinery And				Generator/posho mill

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 20
Equipment				.
Heritage And Cultural Assets				-
Intangible Assets- Soft Ware				Accounts/exam
Total				

SHIMBAHILLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****TRIAL BALANCE AS AT 30TH JUNE 2025**

		DR	CR
Cash and cash equivalent			
	Bank Balance	177,225.70	.
	Cash Balance	1,639.18	
	Short term investment		
	Receivables	56,663,638.90	
Payments			
	Payments for tuition	1,424,447.00	
	Payments for operations	7,397,681.00	
	Boarding and school fund payments	18,723,677.40	
Receipts	Capitations grants for tuition		1,503,774.20
	Capitations grants for operations		6,366,623.45
	School fund income-parents contribution		17,635,200.20
	School fund income other receipts		241,613.05
Prior Year Adjustment			
Fund Balance b/f			47,935,483.00
Payables			10,705,613.50
		84,388,309.18	84,388,310.40

CREDITORS JUNE 2025

SUMMARY

1	OTHER CREDITORS	1,639,139
2	TUITION	1,567,175.45
3	OPERATIONAL	388,470
4	BOARDING	6,023,923
	TOTAL	9,618,707.45

SUNDRY DEBTORS/RECEIVABLES JUNE 2025

	MI	BES	LTT	EWC	ADM	ACTV	P/EM	S D	TOTALS
FORM 2									
R	6564	42110	11630	5380	5912	1977	42878		116,451.00
B	15000	152085	24200	11600	13000	2380	62783		281,048.00
G	17800	174609	26680	12900	13542	3624	93547		342,702.00
Y	11200	126600	19220	10010	10017	2050	51003		230,100.00
W	22600	251006	34778	18990	21133	3025	77304		428,836.00
FORM 3									1,399,137.00
R	9015	62178	14730	6030	6945	1775	53214		153,887.00
B	25400	239026	41380	18180	20816	4090	111305		460,197.00
G	12815	93673	20150	8300	9425	1975	55801		202,139.00
Y	10000	70682	17186	9395	9017	2035	40983		159,298.00
W	14780	183490	23250	10450	12369	2175	53506		300,020.00
FORM 4									1,275,541.00
R	7000	65730	10250	5731	5250	1525	34671		130,157.00
B	21200	178312	31900	17934	17978	3150	67142		337,616.00
G	9400	81475	14150	6263	6750	1650	52640		172,328.00
Y	10477	97425	16747	6964	7289	2000	50787		191,689.00
W	8237	89011	13334	7600	8447	1525	38819		166,973.00
									998,763.00
	201,488.00	1,907,412.00	319,585.00	155,727.00	167,890.00	34,956.00	886,383.00		3,673,441.00

COL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

	<u>L/NO</u>	<u>ESTIMATE</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
Cash	0	-	-	4,212.18	-	-
Bank	0	-	-	649,130.45	-	-
Arrears	1	-	-	2,986,652.10	-	-
Sundry Creditors	2	-	2,838,234.00	-	-	-
Prepayments	3	-	1,025,975.00	1,086,906.50	-	-
BES	8	13,662,585.00	8,613,333.00	9,300,255.80	-	5,049,252.00
MI	9	1,088,800.00	62,460.00	659,345.00	-	1,026,340.00
	10	1,593,800.00	1,278,964.00	949,552.00	-	314,836.00
ADMIN COST	11	1,108,500.00	650,293.00	697,175.00	-	458,207.00
EWC	12	1,203,060.00	508,324.00	757,628.00	-	694,736.00
PE	13	3,094,351.00	3,093,669.00	1,530,678.00	-	682.00
ACTIVITY	14	136,100.00	585,450.00	71,218.00	-	(449,350.00)
RENT	25	-	-	229,613.05	-	-
KUDHEIHA UNION	27	-	6,292.00	6,292.00	-	-
NSSF	28	-	314,808.00	314,808.00	-	-
NHIF	29	-	43,800.00	43,800.00	-	-
Fee Refund	30	-	136,836.00	-	-	-
Bursary	31	-	3,669,348.40	3,669,348.40	-	-
Salary Advance	35	-	50,000.00	14,500.00	-	-
EQUITY BANK	40	-	504,927.00	655,000.00	-	-
SERVICE GRATUITY	43	-	125,000.00	-	-	-
VENDOR	44	-	-	12,000.00	-	-
SHA	47	-	70,883.00	70,883.00	-	-
CLOSING BALANCES						
CLOSING BALANCES						
Cash	0	-	1,587.18	-	-	-
Bank	0	-	128,814.40	-	-	-
			23,708,997.98	23,708,997.48		

Prepared By

Bursar

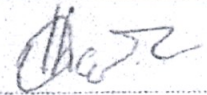
Sign



Checked By

Principal

Sign



SHIMBAHILLS SECONDARY SCHOOL

BOARDING ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

BANK STATEMENT BALANCE	48,101.50
ADD BANK LODGEMENT	<u>540,262.90</u>
	588,364.40

LESS UNPRESENTED CHEQUES-009046- 5,000

9221-59,000

9231-15,000

9230-10,000

9205-340,550

9237- 30,000 459,550

CASH BOOK BAL

128,814.40

PREPARED BY:

JOB MWADIME

BURSAR

CHECKED BY:

SALIM KITAURO

PRINCIPAL

UKUNDA

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

OPENING BALANCES	L/NO	ESTIMATE	DEBIT	CREDIT	COMM	BALANCE
CASH	0	-	-	1,430.00	-	-
BANK	0	-	-	1,495,140.40	-	-
ACCOUNT						
Sundry Creditors	1	-	470,790.00	-	(50,000.00)	-
MI	4	2,722,000.00	427,600.00	1,845,500.00	-	2,294,400.00
LTT	5	653,280.00	1,308,250.00	594,200.00	-	(654,970.00)
EWG	6	836,300.00	526,219.00	559,700.00	(34,070.00)	344,151.00
ADMIN COST	7	653,280.00	586,413.00	500,700.00	1,500.00	65,367.00
ACTIVITY	8	813,000.00	1,374,510.00	370,380.00	-	(561,510.00)
PERSONAL EMOULMENTS	9	2,974,500.00	3,174,689.00	1,795,883.45	-	(200,189.00)
MEDICAL/INSURANCE	10	1,088,800.00	-	700,260.00	-	1,088,800.00
SMASSE	11	108,880.00	-	-	-	108,880.00
SHA	18	-	17,774.00	17,774.00	-	-
NHIF	19	-	32,900.00	32,900.00	-	-
NSSF	20	-	210,802.00	210,802.00	-	-
UNION	21	-	3,834.00	3,834.00	-	-
ADVANCE	23	-	-	9,000.00	-	-
CLOSING BALANCES						
BANK	0	-	3,670.85	-	-	-
CASH	0	-	52.00	-	-	-
			8,137,503.85	8,137,503.85		

Prepared By

Bursar

Sign



Checked By

Principal

Sign



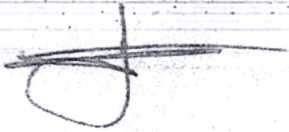
TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

OPENING BALANCES	L/NO	ESTIMATE	DEBIT	CREDIT	COMM	BALANCE
BANK	0	-	-	486,727.45	-	-
ACCOUNT						
Sundry Creditors	1	-	578,800.00	-	(100,000.00)	-
TEXTBOOKS	4	687,437.00	-	-	-	687,437.00
EXERCISE BOOKS	5	622,128.00	535,000.00	441,700.00	-	87,128.00
LABORATORY	6	372,914.00	63,000.00	362,080.00	-	309,914.00
TEACHING/LEARNING MATERIALS	7	287,017.00	246,050.00	182,728.00	-	40,967.00
CHALK	8	56,460.00	11,880.00	93,894.00	-	44,580.00
REF/LIBRARY	9	128,944.00	-	126,100.00	-	128,944.00
INTERNAL EXAMS	10	133,883.00	548,540.00	297,272.20	(239,000.00)	(175,657.00)
BANK CHARGES	16	-	1,977.00	-	-	-
CLOSING BALANCES						
BANK	0	-	5,254.65	-	-	-
			1,990,501.65	1,990,501.65		

Prepared By

Bursar

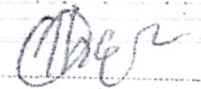
Sign



Checked By

Principal

Sign



KIMBAHILLS SECONDARY SCHOOL

TUITION ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

BANK STATEMENT BALANCE

5,254.65

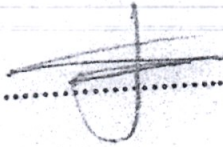
CASH BOOK BAL

5,245.65

PREPARED BY:

JOB MWADIME

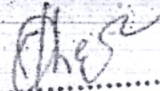
BURSAR



CHECKED BY:

SALIM KITAURO.....

PRINCIPAL



SHIMBA HILLS SECONDARY SCHOOL
P.O BOX 1727-80400 0722674465

UKUNDA

SCHOOL FUND ACCOUNT CREDITORS LIST AS AT 2-Jul-2025

S NO	SUPPLIER	AMOUNT
1	ESMILLANO ENTERPRISES	33,745.00
4	ABDALLA SWALEH	85,000.00
6	BONFACE K MWANGI	52,000.00
7	RAHALEO HARDWARE JUSTUS MWAU	209,260.00
9	STEPHEN KINUTHIA STEWA MALI MALI	55,800.00
11	NAKURU RUBBER STAMP PRINTERS STAT	158,500.00
14	MUTHONI MUNGAI GACHURI	23,585.00
15	SALCOM INVESTMENT	59,000.00
20	PIUS MUMO INVESTMENTS PIUS PAUL M	172,500.00
21	ABDALLA MWASAPHAI	25,500.00
22	TAWFIQ SHOP	100,000.00
28	UKUNDA HARDWARE GEN SUPPLIERS LT	34,480.00
30	OMAR GARAGE	54,500.00
32	PETER MACHOGU	50,000.00
33	BISMILAH SHOP MOHAMED HUSSEIN MA	986,400.00
34	JOSEPHINE KIOKO	186,820.00
36	DIGITAL SPORS HOUSE	41,665.00
37	WILLY LIZZY VENTUTES	37,500.00
38	BENJAMIN NZOKA	198,500.00
39	MOSES WAIGANJO	64,910.00
40	SOUTH COAST HARDWARE	86,420.00
42	DEEPSOUTH TRADERS LTD	255,015.00
50	ANGEL MERCHANTS	39,600.00
52	MUMTAZ LIGHTS AND GEN SUPPLIES	109,410.00
60	HARRY TECCHNOLOGIES LTD	78,500.00
66	MAJIMBONI MUUGANO WATER SUPPLY	81,005.00
67	ROBISEARCH	40,000.00
68	MARSVEM LIONS	206,940.00
69	NAJRAHMA VENTURES	502,239.00
71	TAMASHA YUSUF NYAWA	100,000.00
72	ATHMAK ENTERPRISES	1,559,694.00
76	BLESSED SHOP	137,485.00
80	ABIST STATIONARY SUPPLIES	72,500.00
81	SHINE ENTERPRISES	33,450.00
82	DZOGA INVESTMENT	92,000.00
		6,023,923.00

SHIMBAHILLS SECONDARY SCHOOL

CREDITORS 2025

No	NAME	AMOUNT	
1	Grace Mulinge	336,000.00	Service Gratuity
2	Boaz Mwakasimu	111,526.00	Service Gratuity
3	Anthony Mutuku	190,039.00	Service Gratuity
4	Gabriel Odhiambo	19,000.00	BOM Teacher
5	Mercy Miteu	5,000.00	BOM Teacher
6	Zainab Gakurya	19,000.00	BOM Teacher
7	Abdallah Mwachiliko	5,000.00	BOM Teacher
8	Kipruto Bett	28,000.00	BOM Teacher
9	Felister Kanini	18,000.00	BOM Teacher
10	PE Salaries -June Salary	207,310.00	Workers Salary for June
11	BOM Teachers June Salary	97,000.00	BOM Teachers Salary June
12	PE Non Teachers June Salary	162,119.00	Workers Salary for June
13	Kenya Power	45,394.00	Electricity bill -May/June
14	Cletus Kyalo Muindi	43,000.00	2 tyres for bus
15	Shimba hills sec school workers welfare	153,630.00	Welfare deductions
16	Benjamin kioko nzoka	146,121	Service gratuity
17	Ukunda auto electrical	38,000	Repair of school bus
18	Bakari Mnemo	15,000	Driver salary for june
GRAND TOTAL		1,639,139.00	

SHINWA FILED 06/07/25
P.O BOX 1727-80400 0722674465

UKUNDA

TUITION ACCOUNT CREDITORS LIST AS AT 30-Jun-2025

S NO	SUPPLIER	AMOUNT
		869,134.00
5	LIZAM ENTERPRISES	681,828.00
18	LELA BOOKS STATIONARY	6,973.45
27	EAST AFRICA EDUCATION PUPLISHERS	9,240.00
79	KANSBAG LTD	1,567,175.45

SHIMBA HILLS SECONDARY SCHOOL
P.O BOX 1727-80400 0722674465

UKUNDA

OPERATIONS ACCOUNT CREDITORS LIST AS AT 30-Jun-2025

S NO	SUPPLIER	AMOUNT
11	NAKURU RUBBER STAMP PRINTERSSTATIC	129,500.00
29	TEACHER AT LARGE CONCEPT	153,080.00
53	AZANIA SPORTS HOUSE	73,000.00
66	MAJIMBONI MUUGANO WATER SUPPLY	32,890.00
		388,470.00



SHIMBA HILLS SEC.SCHOOL

STUDENTS WITH FEES PREPAYMENTS AS AT 30TH JUNE 2025

FORM	ADM NO		STUDENT_NAME		PREPAID AMOUNT
2B					
	9659	ROSE MUTHEU			7,193.00
	9676	FATUMA HASSAN MWACHIGUTU			6,000.00
	9680	ESTHER NICHOLAS BELLAH			3,500.00
	9701	WINNIE NYAMVULA BENSON			10,109.00
2G					
	9663	JUMA NDUNE MLALA			7,193.00
	9664	EMMANUEL MUTHOMI KIOKO			41,693.00
	9666	EMMANUEL KIBUGI			7,193.00
	9695	SAID OKALING'A			1,000.00
	9706	HAMISI MUSA MWAMBA			6,343.00
	9707	ABUBAKAR JUMA MWARAMOYO			123
	9708	MOHAMED MAARIFA MWATUNDA			260
	9710	JUMA MOHAMED JUMA			1
	9714	NYAMAWI MWAHUI SULEIMAN			7,658.00
	9717	SAID ISAAC NGATIA			2,123.00
	9721	ISSA BAHASHA CHEMBEA			1,841.00
	9723	ABDUL RAZAK KHAMIS			3,249.00
	9737	TREVIS KIBISU			1,993.00
	9741	DOUGLAS KATONONO SULUBU			12,488.00
	9812	HAMZA RASHID NASSIR			7,193.00
	9825	SHADRACK MASUMBUKO MUTUKU			31,123.00
2R					
	9626	ALFRED NTHENGE			876
	9627	DANIEL MWANZIA MUENI			6,028.00

	9628	DAVID KYALO MUTISO			8
	9633	JUMA MOHAMED MAGANGA			6,848.00
	9634	ISAIAH MENZA MWADZAME			758
	9637	OMAR HAMADI NGANZI			2,468.00
	9641	ANTHONY KIOKO			2
	9642	RAMA ALAWI IDI			7,196.00
	9643	HAJJ ALI NYAWA			23
	9645	DAVID NDEGWA MATARI			16,307.00
	9648	NYAWA SHEHI CHAKA			3,658.00
	9649	MARTIN NGUMBAO			1,658.00
2W					
	9765	AMOS MWATELA			9,000.00
	9769	MOHAMMED JUMA KIPHINGO			6,000.00
	9771	JUMA NGAO NYONDO			123
2Y					
	9743	SAID RASHID PORETO			5,658.00
	9811	HAMAD SULEIMAN MASUD			26,123.00
	9832	ABDALLAH HAMIS MWANGOZI			2,876.00
3B					
	9355	MEJUMAA GANDUGU SWALEHE			3,688.00
	9392	GLADYS MBITHE MULUNJE			4,790.00
	9429	FATUMA ALI MATUMA			6,000.00
	9434	HADIJA AJEYA YUSUF			4,000.00
	9441	MARY WANJIRU			11,135.00
	9455	HASIA BAKARI MWAKINGABWI			1,430.00
	9491	MARIAM MBWANA ALY			8,658.00
	9495	MARIAM CHIZI TSSUMA			1,876.00
	9528	JUMA MEJUMAA RAMA			6,658.00
3G					
	9407	BONIFACE KIOKO ALBANUS			29,341.00
	9460	HAMISI KWALE MSHAALI			24,120.00
	9505	BAKARI BEJA MDIGO			27,158.00
	9547	ALI SALIM SULEIMAN			521
	9852	ALI AQDAS KARISA			658

3R							
	9350	BRIAN MWALUNE MWACHAMBI				47	
	9365	HAMISI MBARAWA MWAKANIKI				7,193.00	
	9367	JUMA KADIR ABDALLAH				13,211.00	
	9368	HAMISI ALI MWAKUJIBU				4,588.00	
	9425	AMOSE AKIBA TAURA				17,193.00	
3W							
	9430	GIFT NYAE MRISA				1,060.00	
	9451	NDULU BRIGHTON MUSYOKA				2,341.00	
	9475	ABDILLAH BILALI ABDALLAH				3,726.00	
	9514	SWALEH NGENYA				7,193.00	
3Y							
	9375	PETER IVUVYA MBUTHU				7,876.00	
	9377	SALMIN JUMA BASHO				12,208.00	
	9385	ISMAEL RASHID MSHIHIRI				105	
	9389	SAMSON MBURA GARERO				5,000.00	
	9470	ABDILLAH JAFAR MILINGA				6,000.00	
	9499	JABIR ABDALLAH				9	
	9518	JUMA HAMISI MWAMJINGA				16,465.00	
	9532	ABDALLAH JUMA CHINADI				2,658.00	
	9535	RAJAB MATUKU WANI				13,123.00	
	9842	PINDA MZEE RAMADHAN				1	
4B							
	9135	MWANAJUMA HAMISI MWAKUNEMWA				9,135.00	
	9140	MISHI SULEIMAN MAMBO				3,658.00	
	9149	MBODZE SHABAN GOYO				7,858.00	
	9155	GRACE MAMBORI TOKI				585	
	9196	LIDYA KITHUMBA MUTHENGI				15,528.00	
	9219	HALIMA SAID MWAMBODZE				13,193.00	
	9236	MWANASHIFU SULEIMAN MWANGOME				41	
4G							
	9813	ATHMAN SHARRIF HASSAN				2	
4R							
	9122	LEWIS SAID MTEKE				300	
	9125	MUTISYA AMOS CHENGO				6,658.00	
	9127	ROBERT KASID MWANZIJE				4,341.00	
	9129	DUNCAN MAENGO MWANZIA				3,658.00	
	9130	KHAMIS AMIR MOHAMMED				8,323.00	

	9133	BONIFACE MOSES MAITHA			3
	9141	SADARA ALFAN SADARA			2
	9143	MBASHIRU MBARAKA HAMADI			3,123.00
	9144	JUMA KHALID BIRYA			1
	9154	SILAGWA REUBEN OSOTSI			45,338.00
	9161	ZECHA RAMA SAID			3
	9566	HAMZA YUSHA OBARA			378
	9845	KIZURI LUQMAN MUSA			9,658.00
4W					
	9263	KASSIM PEKESHE MAITHA			12,193.00
	9266	ELIAS SULEIMAN MWALUMA			7,193.00
	9291	SAID MOHAMMED BIRYA			15,188.00
	9295	MUNGUMI JABU			7,193.00
	9467	MICHAEL KIILU			2,000.00
4Y					
	9244	ALI MBWANA MRUSI			12,193.00
	9245	HASSAN SALIM ALI			588
	9283	DAUDI KIOKO JONATHAN			15,212.00
FORM4 - 2024					
	8888	MWAMTINDI RIDHIWAN ATHMAN			10400
	8891	RAMA NASORO MFUMBO			1366
	8900	MUSYOKI SAMMY MAKOSA			3185
	8904	IBRAHIM KAHINDI CHENGO			3874
	8910	IMRAN SAID ABDALLAH			1830
	8914	ALII OMAR SULEIMAN			6876
	8920	HUSNA MUMBUA NGETE			1145
	8921	HAMISI MIKAILI HAMISI			7
	8925	HASSAN OMAR AHMED			2000
	8928	MOHAMMED MZEE MUNGA			1390
	8929	HAMISI SALIM MWASALIMU			
	8935	OMAR ALI RAISI			1007
	8936	MOSES MUTUA			30
	8938	HAMISI ALI HAMISI			1500
	8944	LEWIS MAENGO KIOKO			1914
	8961	BURUWANI MWAYANGA SULEIMAN			465
	8964	OLUANDE MICHAEL ONYANGO			4465
	8966	MWALIMU SALIM SAID			1822
	8975	FRANCIS NKIKALI MUMO			1725
	8977	TSAKA TEDDY			32
	8983	DADI AMANI KATANA			230
	8985	NDAKA JACOB MUTISO			6783
	8992	RAMA MWAHABARI CHUPHI			2000
	8995	JOSPHAT MUTUKU KYALO			3

9004	ASHA NZINGO KOMBO			7730
9023	PETER MULINGE NDUNGE			10893
9036	SALIM KOI KENGA			750
9046	HAMISI KAMANZA MWATELA			7
9050	JAMES CHAKA JUSTUS			4100
9059	KAHINDI PENDO KANZE			3157
9064	KATANA JACKSON TINGA			4405
9084	MWERO DALMAS MGUTU			15000
9099	SAMUEL GANDE MUMBO			6000
9100	ABUBAKAR KATANA MASHA			30
9281	JOHN MUTUA NZIVE			20893
7310	JUMABOY M. JUMABOY			1465
7312	WAKATI MWASISI HAMISI			3916
7316	DORCAS NTHAMBI KIOKO			3
7320	ALI SAIDI BABU			65
7322	AMUR SEIF KHATANI			1787
7335	MANE SOUD RASHID			1798
7343	MAGONGO BARAKA			7343
7344	BAKULI MOHAMMED ABDALLAH			7
7349	MWANDOGO MANGALE			11790
7352	STEPHEN MBUVI			4638
7357	MWANASHA HAMISI MWACHIWALA			7
7359	MWINYI KEKE SIBABU			290
7362	NRAMOYO SIKUKUU			4
7369	GABRIEL EMMANUEL			16788
7372	HASSAN MOHAMMED MWASERA			290
7375	MGUNGA MOHAMMED HASSAN			7151
7378	KASSIM IDRIS ABDALLAH			5266
7379	NJEGEA ALI ABDALLAH			7000
7380	MEJUMAA NASSORO			670
7383	MWATUNGUDZA MOHAMMED			12952
7384	SALIM OMAR GARI			28146
7393	CHANGU SALIM OMAR			2011
7395	RASHID MWALIMU SHAMUNI			2
7432	MWINYI MATANO ZINGIZI			3217
7433	ABDALLAH LODI MZIYA			671
7434	IDD ALI SHEE			8711
7446	MWANAJUMA MWATSETSE			3121
7458	MOHAMMED ABDALLAH MTITYO			7211
7466	SULEIMAN MUSA SHUGHULI			4771
7469	MUEMA MAVUA AKIMU			9192
7474	KITI LUVUNO SARAH			1355
7485	MZUNGU MBWANA MZUNGU			1465
7486	SINDI PASCAL NGOWA			8000
7494	HAWA ABDALLAH TSUMO			6833
7495	IBRAHIM ALI MASEMO			77
7588	MOSES FONDO			4770

7649	ASIA SAID MWASIPHO			1896
8013	AISHA MGALA NYAMVULA			4807
8077	TEDDY MWANYIKA			5
8202	HASSAN KASSIM WIRA			2998
8237	BRIAN MUSYOKA			4465
8234	MWARABU OMARI			2683
8617	KUTWAA ELIASA SULEIMAN			49
8618	MWINYI JUMA KONGO			5535
8630	FREDRICK MWENDWA MWANIKI			605
8635	KIKONYO MOHAMMED BAKARI			35535
8638	MCHINGA MAIMUNA HUSSEIN			3951
8641	MBARUK ABDALLAH BENDERA			700
8642	MWABADO SWALEHE IDD			5465
8645	NASSORO ABABI HAMISI			6000
8648	MNYONJE ALI ATHUMANI			529
8651	HAMISI BAKARI MWAMOKOLOLO			117
8659	MWINYIKAI MWAKISUSE HAMADI			68
8661	ANNA NYAKERARIO MOGAKA			32
8664	CHIMAKO ALFANI OMARI			13
8665	ALIFA SAID SALIM			194
8668	KELVIN MUSYOKA			4000
			TOTAL	1,086,906.00