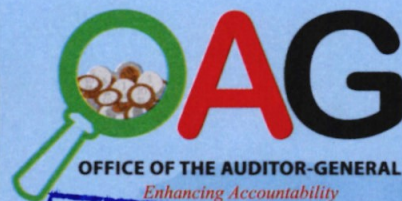


REPUBLIC OF KENYA

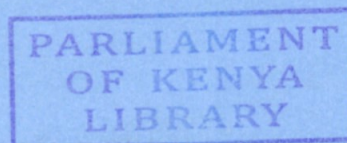


REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 JUN 2026	
DAY: Tuesday	
TABLED BY:	Hon. Naomi Wago, CBS, MP
CLERK-AT-THE-TABLE:	Deputy Majority Party Whip Lomale

THE AUDITOR-GENERAL

ON



CHUKA GIRLS' SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

THARAKA NITHI COUNTY



CHUKA GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

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Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

I. Key School Information And Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Tharaka Nithi County, Meru South Sub-County.

The school was registered in 06/2021 under registration number 13s00300802 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 1008 number of students as at 30th June 2022. It has 5 streams and 50 teachers of which 8 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	Abraham Maruta	Chairman	01/07/2019
2	Florence K Igweta	Secretary - Principal	01/07/2019
3	Alestus Ndei	Member	01/07/2019
4	Nancy Kawira	Member	01/07/2019
5	Rita Njiru	Member	01/07/2019
6	John Mutembe	Member	01/07/2019
7	John Kamau Ngige	Member	01/07/2019
8	Simon Ndahi	Member – Rep CEB	01/07/2019
9	George Muchangi	Member Rep Teachers	01/07/2019
10	Fl. Dionisio Murungi	5 Members - Sponsor	01/07/2019
11	Jennifer W Mugambi	Sponsor	01/07/2019
12	Benjamin Njeru	Member - Community	01/07/2019
13	Erastus Mwimbi	Member Special Needs	01/07/2019
14	Jane Kathigia	Rep Students	01/07/2019

The function of the School Board of Management include:

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

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Abraham Maruta	B.O.M Chairman	NIL
		Florence k Igweta	B.O.M Secretary	
		FR,Dionisio Murungi	Sponsor	
		Alectus Ndei	Member	
		John Kamau Ngige	Member	
2	Audit Committee	Rita Njiru		NIL
		Erastus Mwimbi		
		Florence Muthua		
3	Finance Committe	Simon Ndahi	Chairperson	2
		John Kamau	Member	
		Benjamin Mugambi	Member	
		Florence K Igweta	BOM Secretary	
4	Academic Committee	Florence Muthua		1
		John Mutembei		
		George Muchangi		
5	Development Committee	Abraham Maruta	BOM CHAIRMAN	2
		Florence Mutwiri	BOM Secretary	
		Hawala Anne	Deputy Principal	
		John Kamau	PA Chairperson	
		Benjamin Mugambi	Chairperson	
		Mohammed Abdi		
6	Discipline Committee	Hawala Anne	Chairperson	
		FR.Dionisio Murungi		
		Jennifer Wanja M		
		John Kamau		

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Florence K Igweta	304892
2	Deputy Principal-Administration	Muthoni K Rimunya	387613
3	Deputy Principal-Academics	Muchocho R Mukhayo	364955
3	School Bursar	Catherine N Kinuthia	27888768

e) Schools contacts

Post Office Box: 3-60400
Telephone: 0115-388019
Landline: 0202394727
E-mail: chukagirls@gmail.com

f) School Bankers

The following school operated 6 bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Co-operative Bank
Branch: Chuka
Account Number: 01129057828800
Account Name: School Fund Account
2. Name of Bank: Co-operative Bank
Branch: Chuka
Account Number: 01139057828800
Account Name: Tuition Account
3. Name of Bank: Co-operative Bank
Branch: Chuka
Account Number: 01139057828802
Account Name: Operations Account
4. Name of Bank: Equity Bank
Branch: Chuka
Account Number: 02102946841101
Account Name: School Fund Account
5. Name of Bank: K.C..B
Branch: Chuka
Account Number: 1236601785

Chuka Girls Secondary School

Reports and Financial Statements For the year ended 30th June 2022

- | | Account Name | Infrastructure Account |
|----|---|------------------------|
| 6. | Name of Bank: | K.C..B |
| | Branch: | Chuka |
| | Account Number: | 1145191096 |
| | Account Name | School Fund Account |
| 7. | MPESA Pay Bill No. 400222 attached to 01129057828800 bank account | |

g) Independent Auditors

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

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

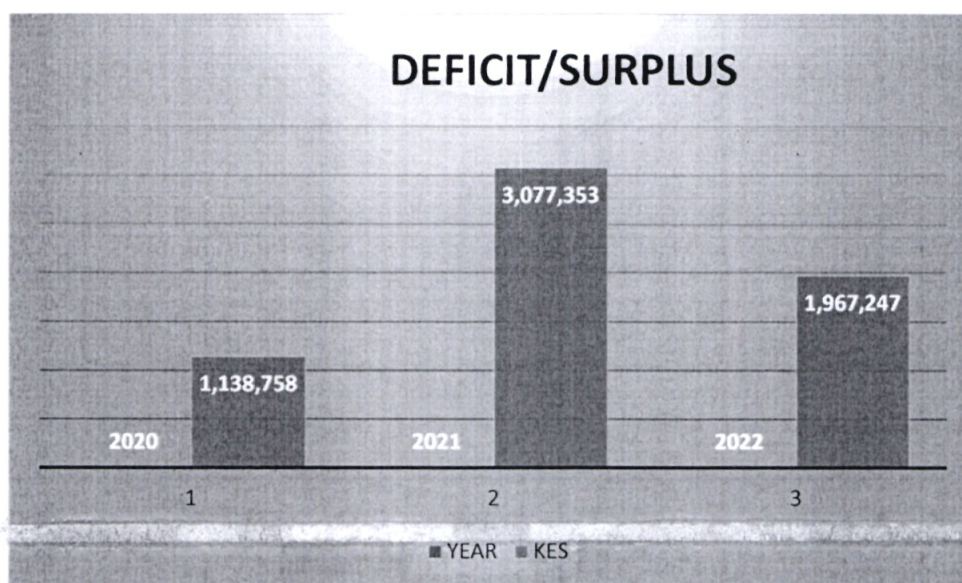
II. Summary Report Of Performance Of The School

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

a) Financial performance:

(I) Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	2020	2021	2022
KES	1,138,758	3,077,353	1,967,247



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

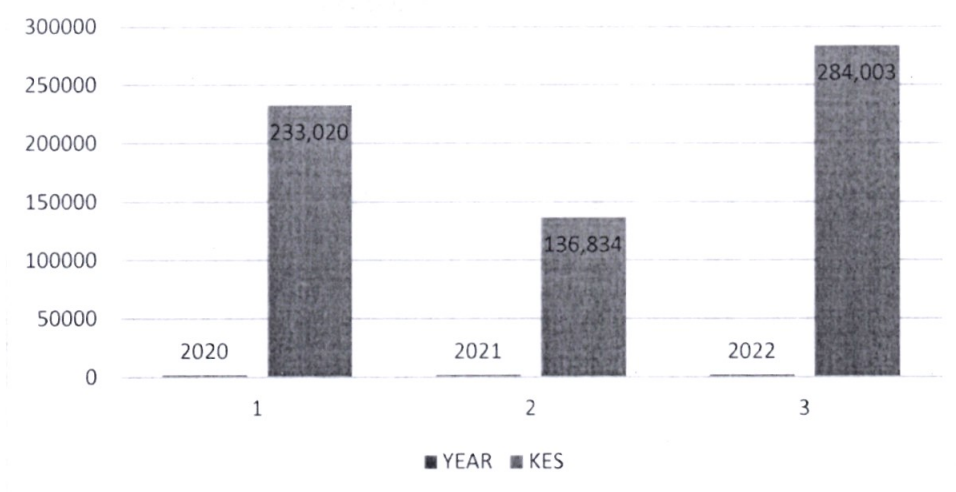
YEAR	2020	2021	2022
KES	12,306,141	8,718,668,.85	19,727,256

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

YEAR	2020	2021	2022
KES	233,020	136,834	284,003

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

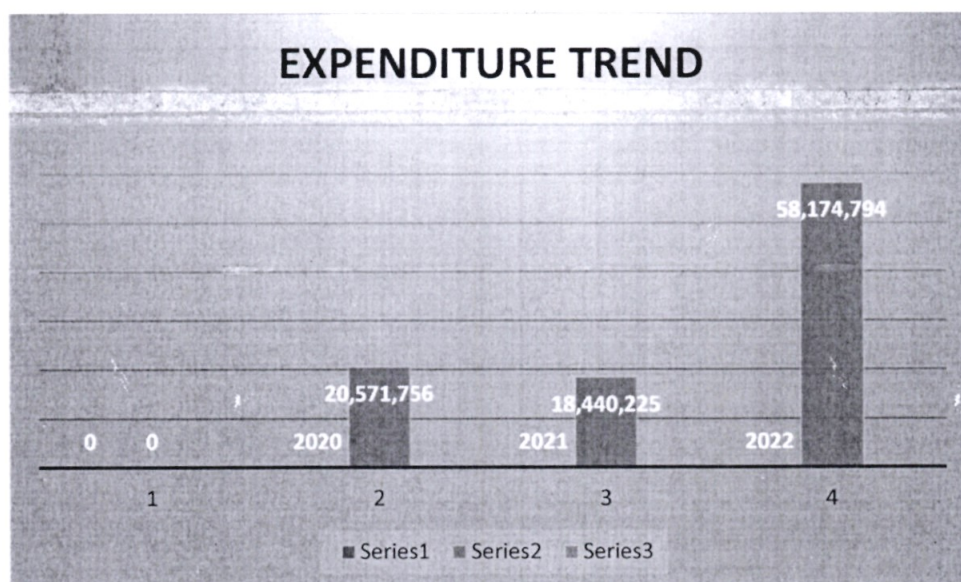
OTHER INCOMES TREND



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

YEAR	2020	2021	2022
KES	20,571,756	18,440,225	58,174,794

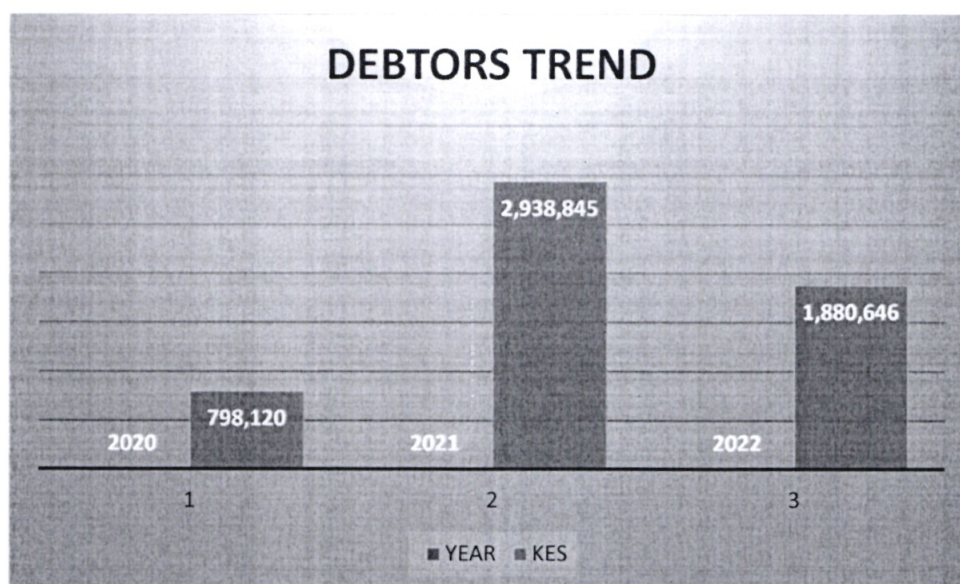
EXPENDITURE TREND



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

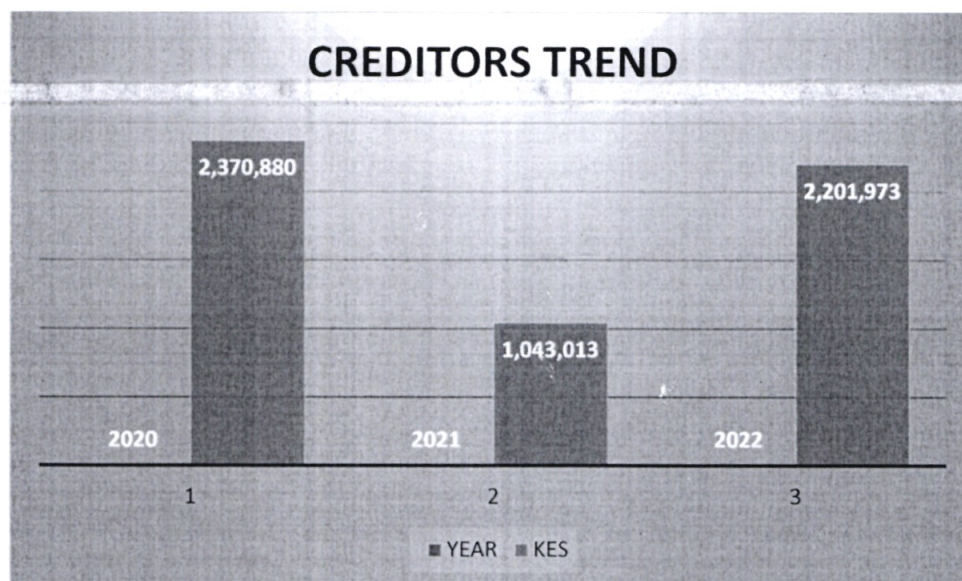
YEAR	2020	2021	2022
KES	798,120	2,938,845	1,880,646

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022



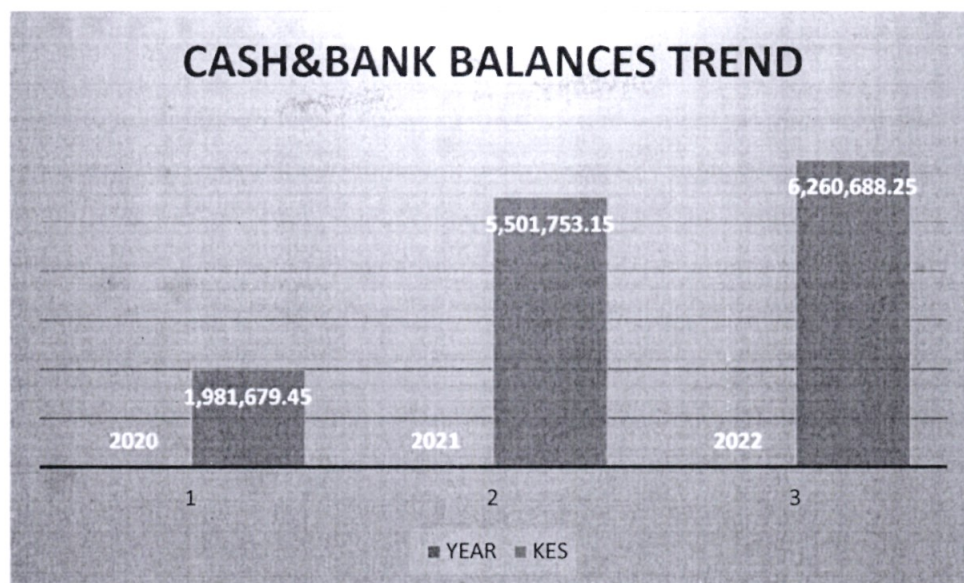
CREDITORS FOR THE LAST 3 YEARS

YEAR	2020	2021	2022
KES	2,370,880	1,043,013	2,201,973



- **(V) Movement of cash and bank balances over the last three years**

YEAR	2020	2021	2022
KES	1,981,679.45	5,501,753.15	6,260,688.25



b) **Teacher Student ratio:**

Number of teachers recruited and posted to the school

	2020	2021	2022
TSC	10	6	3
BOM	3	3	0

Number of teachers employed

	2020	2021	2022
TSC	40	40	45
BOM	8	8	5

Number of teachers per subject

Subject/year	2019	2020	2022
English	7	7	7
Kiswahili	5	5	5
Mathematics	5	5	7
Biology	4	4	6
Physics	4	4	5
Chemistry	4	4	5

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

History	4	4	4
Geography	3	3	3
Cre	6	6	6
Home science	1	1	1
Agriculture	2	2	2
Computer studies	2	2	2
Business studies	4	4	4
Art and design	0	1	1

Teacher-student ratio

	2020	2021	2022
Number of students	945	945	1109
Number of teachers	30	40	45
Ratio	32	24	25

c) Mean score in the 2019-2021 KCSE:

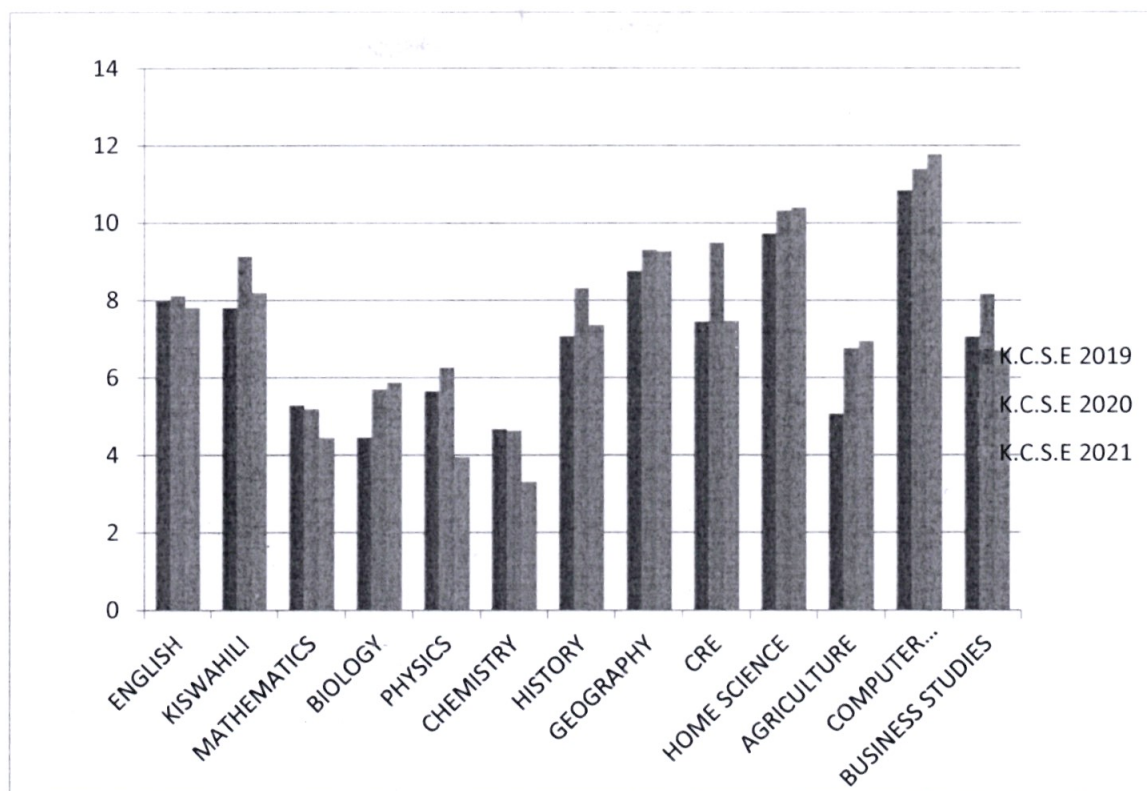
	K.C.S.E 2019	K.C.S.E 2020	K.C.S.E 2021
NUMBER OF CANDIDATES	186	201	186
UNIVERSITY TRANSITION	97	145	104
MEAN SCORE	6.6667	7.4428	6.7366
K.C.S.E TARGET	6.5	7.3	6.5

NP: Improved performance and exceeded set targets

K.C.S.E Subject performance from 2019 to 2021

SUBJECT	K.C.S.E 2019	K.C.S.E 2020	K.C.S.E 2021
ENGLISH	7.9785	8.1194	7.8065
KISWAHILI	7.8065	9.1393	8.1989
MATHEMATICS	5.2903	5.1891	4.4409
BIOLOGY	4.4593	5.7086	5.8765
PHYSICS	5.6571	6.2576	3.942
CHEMISTRY	4.6774	4.6368	3.3172
HISTORY	7.0730	8.3146	7.3556
GEOGRAPHY	8.7500	9.3034	9.2706
CRE	7.4463	9.4895	7.4679
HOME SCIENCE	9.7200	10.3226	10.4
AGRICULTURE	5.0645	6.7576	6.95
COMPUTER STUDIES	10.8421	11.3889	11.7714
BUSINESS STUDIES	7.0556	8.1593	6.701

PERFORMANCE OVER THE LAST THREE YEARS



d) Number of Candidates in the 2021 KCSE:

	K.C.S.E 2019	K.C.S.E 2020	K.C.S.E 2021
NUMBER OF CANDIDATES	186	201	186

e) Capacity of the school:

UNIT S	FACILITY	POPULATION	CAPACITY	RATIO	SUFFICIENT	INSUFFICIENT
8	DORMITORIES	945	100	1:118		✓
1	DINING HALL	945	400	1:945		✓
2	LABORATORIES	945	45	1:473		✓
40	TOILETS	945	40	1:23		✓
1	COMP. LAB	115	25	1:115		✓
19	CLASSROOMS	945	45	1:50		✓
1	LIBRARY	945	55	1:945		✓

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

f) Development projects carried out by the school:

<i>PROJECT</i>	<i>ESTIMATE D COST</i>	<i>SOURC E OF FUNDS</i>	<i>STATUS</i>	<i>CONTRACTE D COST</i>	<i>PAYMEN T</i>	<i>REMARKS</i>
<i>COMPUTER LABORATORY</i>	<i>1,757,632</i>	<i>R.M. I</i>	<i>COMPLETE D</i>	<i>1,751,789</i>	<i>PAID</i>	
<i>CLASSROOM&L AB BLOCK PHASE III</i>	<i>3,467,124</i>	<i>R.M. I</i>	<i>APPROVED</i>	<i>AWAITING</i>		<i>UNDERTAKE N IN THE FINANCIAL YEAR 2022- 2023</i>

School Principal

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

III. Statement Of School Management Responsibility

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

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

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

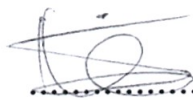
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: ARCHANGELO MBAABU

Designation: Chairman, School Board of Management

Date: 24/03/2026



.....
Name: MUTHONI KITHAKA RIMUNYA

Designation: School Principal & Secretary to Board of Management

Date: 24/03/2026



.....
Name: CATHERINE NJOKI KINUTHIA

Designation: Bursar/ Finance Officer

Date: 24/03/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 CHUKA GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – THARAKA NITHI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Chuka Girls Secondary School set out on pages 1 to 13, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Chuka Girls' Secondary School for the year ended 30 June, 2022 - Tharaka Nithi County

30 June, 2022 and the statement of receipts and payments, 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chuka Girls Secondary School – Tharaka Nithi County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Accuracy and Presentation of the Financial Statements

The statement of budgeted versus actual amounts reflects actual total revenue and actual total expenditure of Kshs.81,741,150 and Kshs.82,790,190. However, the statement of cash flows under cash flows from operating activities reflects total receipts and payments of Kshs.88,761,683 and Kshs.87,090,066 resulting to unexplained variances of Kshs.7,020,533 and Kshs.4,299,876 respectively.

In the circumstances, the classification, accuracy, completeness and presentation of the financial statements could not be confirmed.

2. Unsupported and Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.5,501,863 as disclosed in Note 14 to the financial statements. However, the supporting ledger reflects accounts payable amount of Kshs.2,922,706 resulting to a variance of Kshs.2,579,157 which was not supported by a detailed ageing analysis of the trade and other payables detailing the suppliers' information, invoice details, invoice dates, invoice amount, reference numbers such as local purchase orders or local service orders numbers and ageing categories.

Further, included in the balance are payables balance of Kshs.377,184 which had been outstanding for more than two (2) years. The School, therefore, risks loss of public funds through litigation, interest and penalties. This was contrary to The National Treasury Circular no. 10/2020 of 16 June, 2020 which requires that pending bills be settled as a first charge in the first quarter of the preceding financial year.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.5,501,863 could not be confirmed and Management was in breach of the law.

3. Unsupported House Rental and School Bus Hire Income

The statement of receipts and payments reflects miscellaneous income of Kshs.4,166,066 as disclosed in Note 4 to the financial statements. Included in the income is an amount of Kshs.31,000 received as house rent income paid by staff and Kshs.51,000 received from school bus hire. The Management of the school did not present for audit the rental house and bus hire lease agreements and policy guidelines on the rental and lease rates to be paid by the tenants and lessors of the housing units and the school bus.

In the circumstances, the accuracy and completeness of the income amounting to Kshs.82,000 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional 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 Information

Management is responsible for the Other Information set out on page iii to xv which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School's Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the school's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of the Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 17 March, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 68 (2)(k) of the Public Finance Management Act, 2012 which states that an Accounting Officer shall prepare annual financial statements for each financial year within three months after the end of the financial year, and submit them to the Controller of Budget and the Auditor-General for audit

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

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

The statement of receipts and payments reflects total payments amount of Kshs.86,668,358 as disclosed in the financial statements. Included in the expenditure is an amount of Kshs.1,340,930 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.1,340,930 could not be confirmed

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition of Kshs.3,414,031 and capitation grants for operations of Kshs.16,189,642 totalling Kshs.19,603,673. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year, NEMIS reflected one thousand and nineteen (1,019) Students while records from the County Director of Education had one thousand and eight (1,008) students, resulting in an underfunding of the School by 11 students with an amount of Kshs.244,684. This was contrary to the Ministry of Education Circular

MOE.HQS/3/10/18 Vol.II/ (46) dated 07 February, 2022 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

4. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed nine hundred and thirty-six (936) excess books to the School. These unexplained excess books remained unissued to the students at the time of the audit in March, 2026.

In the circumstances, value for money on the nine hundred and thirty-six (936) books could not be confirmed.

5. Lack of Adequate Facilities in the Institution

Physical verification of the learning environment of the school conducted in March, 2026 revealed that the School had shortages as detailed below. However, Management did not provide evidence of measures taken to manage the shortage as detailed below;

School Facilities	Required	Number in Place	Shortage
Teachers TSC	65	52	13
Dormitories	14	9	3
Dining Hall	2	1	1
Laboratories	3	2	1
Toilets	69	57	12
Library	1	0	1
Classrooms	32	26	6
Staff houses	30	6	24

In the circumstances the School may not achieve its mandate

6. Failure to Submit for Approval the Estimates of Revenue and Expenditure

Audit review revealed that the School Management failed to submit estimates of revenue and expenditure for approval to the Cabinet Secretary of Education in the manner and

format issued by the Cabinet Secretary, contrary to provisions of Section 16(1) and (2) of the Basic Education Act, 2013. Therefore, by operating without an approved budget, the Institution is in breach of the Basic Education Act, 2013.

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

7. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standard requires 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 Internal Audit Function

During the year under review, the School did not have an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Weaknesses in the Board of Management Composition

During the year under review, the Audit Committee did not have any sitting, while the Finance, Procurement and General Purposes Committee sat only twice contrary to Paragraph A2 of the Circular Ref. No OP/CAB.9/1A from the Head of Public Service dated 11 March, 2020 which stipulates that Board meetings shall be restricted to a minimum of four (4) and capped at a maximum of six (6) for each financial year, and in addition, the same principle shall apply to respective Committees of the Boards.

In the circumstances, the existence of effective governance could not be confirmed

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.628,554,961 which includes land with a balance of Kshs.520,000,000. However, land ownership documents were not provided for audit. Further, ownership documents for the school bus were not provided for audit as the log book of the bus was still held by the bank for a loan previously secured to purchase the school bus.

In addition, the assets including desk top computers, office desks, tables, office cabinets and chairs were not tagged and there was no evidence that the Management of the School had insured the buildings with a value of Kshs.77,394,000 as required by law, thus, the buildings could be exposed to the risk of loss in case of fire, riots or damages.

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

4. Weaknesses in ICT Controls

An assessment of the IT environment across the School revealed multiple critical weaknesses indicating inadequate ICT governance, data protection, and systems control. The following shortcomings were observed:

- i. The School has a system used to record income and payments. However, during the audit period in March, 2026, the School lacked a superb system to record and manage inventory, staff payroll and library books issue and collection.
- ii. Lack of an approved ICT Policy: There is no formally approved ICT policy to guide the development, deployment, use, and management of ICT resources within the entity.
- iii. Staff use personal email (Gmail) addresses for official communication, which undermines data security and organizational accountability.
- iv. The entity lacks a documented data protection policy to ensure that the collection, handling, storage, and sharing of data comply with legal and regulatory data protection requirements.

- v. There is no centralized and updated ICT asset register to track, manage, or safeguard ICT infrastructure and equipment.
- vi. There is no formalized data backup process, exposing the entity to the risk of data loss in the event of system failure, cyberattack, or accidental deletion.
- vii. No disaster recovery plan, in the absence of a disaster recovery plan, the entity lacks the capacity to restore operations promptly following system disruptions or disasters.

In the circumstances, the efficiency in the use of IT within the School could not be ascertained.

5. Weak Controls in Inventory Management

Note 19 of the financial statements under other important disclosure notes disclosed a Nil inventory closing balance. However, the stock take report in support of the balance was not provided for audit review. Further, quarterly stock takes were not done, thus stores, inventory and assets procured by the Institution may suffer deterioration from preventable causes and overstocking which may take a whole year to be detected. In addition, the Management uses the manual stores ledgers to manage inventories instead of setting up an inventory management system to be managed by head of procurement function.

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

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 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

15 April, 2026

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

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

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	3,414,031	1,245,018
Capitation grants for operations	2	16,189,642	7,773,433
School fund income- parents' contributions	3	60,054,454	19,200,827
School fund income- other receipts	4	4,166,066	1,592,778
Proceeds from infrastructure		5,281,000	-
Total Receipts		89,105,193	29,812,056
Payments			
Payments for tuition	5	3,447,023	924,167
Payments for operations	6	16,842,797	7,221,111
Boarding and school fund payments	7	62,893,175	19,097,289
Payments for infrastructure		3,485,363	
Total Payments		86,668,358	27,242,567
Surplus/Deficit		2,436,836	2,569,489

The school financial statements were approved on _____ 2022 and signed by:



ARCHANGELO MBAABU

Chair BOM

Date: 24/03/2026



MUTHONI KITHAKA

RIMUNYA

School Principal/ Secretary to
BOM

Date: 24/03/2026



CATHERINE NJOKI

KINUTHIA

Bursar/ Finance Officer

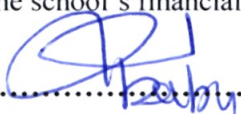
Date: 24/03/2026

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

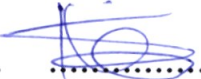
VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	6,685,047	5,026,629
Cash balances	9	16,360	3,160
Short term investment	10	-	-
Total cash and cash equivalent		<u>6,701,407</u>	<u>5,029,789</u>
Account's receivables	10	4,230,106	2,938,845
Total financial assets		10,931,513	7,968,634
Financial liabilities			
Accounts payables	11	5,501,863	3,000,865
Net financial assets		5,429,649	4,967,769
Represented by			
Accumulated fund b/fwd	12	2,992,814	2,398,279
Surplus/deficit for the year		2,436,835	2,569,489
Net financial position		5,429,649	4,967,769

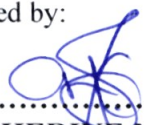
The school's financial statements were approved on _____ 2022 and signed by:



ARCHANGELO MBAABU
 Chair BOM
 Date:24/03/2026



MUTHONI KITHAKA RIMUNYA
 School Principal/ Secretary to BOM
 Date:24/03/2026



CATHERINE NJOKI KINUTHIA
 Bursar/ Finance Officer
 Date:24/03/2026

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	3,414,031	1,245,018
Capitation grants for operations	2	16,189,642	7,773,433
School fund income- parents contributions/ fees	3	59,710,944	19,797,791
School fund income- other receipts	4	4,166,066	1,592,778
Infrastructure account incomes		5,281,000	
Total receipts		88,761,683	30,409,020
Payments			
Payments for tuition	5	3,365,063	1,236,067
Payments for operations	6	16,842,797	7,678,326
Boarding and school fund payments	7	63,396,843	22,140,404
Infrastructure account payments		3,485,363	
Total payments		87,090,066	31,054,797
Net cash flow from operating activities		1,671,618	(645,776)
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		1,671,618	(645,776)
Cash and cash equivalent at beginning of the year		5,029,789	5,675,565
Cash and cash equivalent at end of the year		6,701,407	5,029,789

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	-		-	-	x
Exercise Books	1,541,800	-	1,541,800	941,385	-	61%
Laboratory Equipment	1,570,000	-	1,500,000	1,378,075	-	92%
Reference books	177,625	-	177,625	177,625	-	100%
Teaching / Learning Materials	1,287,000	-	1,287,000	887,236	-	69%
School fund account	29,710	-	29,710	29,710	-	100%
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
TOTAL	4,606,135		4,606,135	3,414,031		
(2) Capitation Grant on Operations						
Personnel Emoluments	7,622,470	-	7,622,470	4,642,132	2,980,338	61%
Repairs And Maintenance	5,305,600	-	5,305,600	5,305,600	-	100%
Local Transport / Travelling	951,330	-	951,330	869,709	81,621	91%
Electricity And Water	1,372,590		1,372,590	1,700,691	(328,101)	124%
Medical	203,800	-	203,800	203,800	-	100%
Administration Costs	1,587,720	-	1,587,720	1,681,736	(94,016)	106%
Activity	550,000	-	550,000	421,418	128,582	77%
School fund account	722,040	-	722,040	722,040	-	100%
Tuition account	92,209	-	92,209	92,209	-	100%
Advance	51,300		51,300	51,300		100%
Rent	26,400		26,400	18,400		70%
TOTAL	18,485,459		18,485,459	15,709,035		
(3) Fees Charged on Parents						
Personnel Emoluments	2,136,000	-	2,136,000	5,068,155	(2,932,155)	237%
Repairs And Maintenance	2,800,730	-	2,800,730	3,812,492	(1,011,762)	136%
Local Transport / Travelling	2,260,580	-	2,260,580	2,027,052	233,528	89.67%

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Electricity And Water	1,372,590	-	1,372,590	232,074	1,140,516	17%
Medical	-	-	-	-	-	
Administration Costs	7,805,580	-	7,805,580	7,352,047	453,533	94%
Activity	2,067,470	-	2,067,470	3,692,262	(1,624,792)	179%
Smasse	-	-	-	-	-	
Fee On Boarding Equipment and Stores	34,996,500	-	34,996,500	34,513,735	482,765	99%
Uniform	1,439,501		1,439,501	1,439,501		100%
Project	314,700		314,700	314,700		100%
TOTAL	55,193,651		55,193,651	58,452,018		
<i>Other Income</i>						
Rent Income	60,000	-	60,000	31000	29,000	52%
Income From Farming Activities	500,000	-	500,000	195,700	304,300	39%
Bursary	3,567,363	-	3,567,363	3,567,363	-	100%
Breakages	6,303	-	6,303	6,303	-	100%
Income From Bus Hire	450,000		450,000	51,000	399,000	11%
Project	341,700	-	314,700	314,700	-	100%
Total Income	4,925,366	-	4,925,366	4,166,066		
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials	26,677	-	26,677	26,677	-	100%
Exercise Books	2,437,000	-	2,437,000	1,045,890	1,391,110	43%
Laboratory Equipment	1,842,000	-	1,842,000	701,332	1,140,668	38%
Sundry creditors	662,010	-	662,010	662,010	-	100%
Teaching / Learning Materials	1,150,000	-	1,150,000	579,660	570,340	50%
Operations	92,209	-	92,209	92,209	-	100%
Reference books	300,000	-	300,000	254,345	45,655	85%
Bank Charges	2,940	-	2,940	2,940	-	100%
TOTAL	6,512,836		6,512,836	3,365,063		
<i>(2) Expenditure For Operations</i>						
Personnel Emoluments	5,594,050	-	5,594,050	5,570,370	23,680	100%
Repairs, Maintenance & Improvements	4,768,500	-	4,768,500	4,768,500	-	100%

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Local Transport / Travelling	951,300	-	951,300	773,166	178,134	81%
Electricity, Water and Conservancy	1,701,900	-	1,701,900	1,800,477	(98,577)	106%
Medical	203,800	-	203,800	81,759	122,041	40%
Administration Costs	2,710,900	-	2,710,900	2,815,999	(105,099)	104%
Activity Expenses	31,226	-	31,226	31,226	-	100%
Insurance	355,171	-	355,171	355,171	-	100%
Rent	200,000	-	200,000	105,575	94,425	53%
Advance						
TOTAL	16,516,847		16,516,847	16,302,243		
(3) Expenditure For School Fund						
Personnel Emoluments	2,136,000	-	2,136,000	1,773,000	363,000	83%
Repairs, Maintenance and Improvements	4,440,916	-	4,440,916	4,361,570	79,346	98%
Local Transport / Travelling	1,051,300	-	1,051,300	1,015,050	36,250	97%
Electricity, Water and Conservancy	752,100	-	752,100	765,225	(13,125)	76%
Medical Expenses	50,000	-	50,000	19,770	30,230	39%
Administration Costs	4,805,580	-	4,805,580	4,804,283	1,297	100%
Activity	1,446,284	-	1,446,284	1,764,603	(318,319)	122%
Uniform	1,439,501	-	1,439,501	1,285,530	153,971	89%
Bursary	3,621,853	-	3,621,853	3,621,853	-	100%
Boarding Equipment and Stores	35,156,193	-	35,156,193	36,928,736	(1,772,543)	105%
Expenditure For Income Generating Activity	468,012	-	468,012	1,240,510	-	265%
SES	2,570,299	-	2,570,299	2,570,299	-	100%
Sundry creditors	1,961,671	-	1,961,671	1,961,671	-	100%
Rent Expenses	5,700	-	5,700	5700	-	100%
Bank Charges	5,700	-	5700	5700	-	100%
Operations account	722,040	-	722,040	722,040	-	100%
Project	314,700		314,700	427,334	(112,634)	136%
Totals	60,953,849	-	60,953,849	63,122,884		-

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

IX. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	941,385	373,505
Laboratory Equipment	1,378,075	249,004
Internal Exams	-	127,501
Teaching / Learning Materials	887,236	498,007
School fund account	29,710	-
Reference Materials	177,625	-
Teachers Guides	-	-
Total	3,414,031.40	1,245,018

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,642,132	2,518,496
Repairs And Maintenance	5,305,600	3,037,500
Local Transport / Travelling	869,709	408,214
Electricity And Water	1,700,691	550,612
School fund account	722,040	600,000
Tuition	92,209	-
Advance	51,300	-
NSSF	329,448	159,864
Welfare	30,000	21,600
NHIF	108,700	52,600
Medical	203,800	-
Administration Costs	1,681,736	958,827
Activity	421,418	-
Rent	18,400	-
PAYE	12,456	5,718
Total	16,189,641	7,773,433

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	5,068,155	1,572,636
Repairs and maintenance	3,812,492	1,092,318
Local transport / travelling	2,027,052	435,722
Electricity and water	796,268	103,499
Medical	-	550
Administration costs	7,352,047	898,256
Activity	3,692,262	852,891
SES	3,840	
Uniform	1,439,501	-
B.E.S	35,830,187	14,244,955
Operations account	32,650	-
Total	60,054,454	19,200,827

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Breakages	5,900	-
Rent Income	31,000	21,000
Income From Farming Activities	195,700	73,834
Damages	403	-
Bursary	3,567,363	89,200
Income From Bus Hire	51,000	42,000
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Project	341,700	90,400
Uniform		672,304
Operations account	-	604,040
Total	4,166,066	1,592,778

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

5. RECEIPTS FROM INFRASTRUCTURE ACCOUNT

Description	2021-2022	2020-2021
	Kshs	Kshs
Repair Maintenance & improvement	5,281,000	-
PTA	-	-
Project	-	-
Bank charges	-	-
	-	-
Total	5,281,000	-

6. Payments for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	26,677	-
Exercise Books	1,045,890	81,542
Laboratory Equipment	1,201,332	300,000
Reference materials	254,345	-
Teaching / Learning Materials	823,630	442,625
Operations account	92,209	-
Administration Costs	-	-
Bank Charges	2,940	-
Total	3,447,023	924,167

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

7 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	5,570,370	2,524,012
Administration Cost	2,815,999	1,076,810
Repairs And Maintenance & Improvements	4,768,500	1,902,000
Local Transport / Travelling	773,166	18,000
Electricity And Water	1,800,477	479,900
Medical	81,759	15,300
Activity Expenses	31,226	xxx
Insurance	355,171	352,358
NSSF	329,448	159,864
Bank Charges	-	-
Rent	105,575	-
NHIF	108,700	52,600
PAYE	12,456	5,718
Welfare	30,000	21,600
Advance	27,300	8,909
School fund account	32,650	604,040
Total	16,842,797	7,221,111

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Notes to the Financial Statements (Continued)

8 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,773,000	777,000
Service Gratuity	-	-
Repairs And Maintenance & Improvements	4,421,570	1,410,250
Local Transport / Travelling	1,015,050	650,250
Electricity And Water	565,235	219,600
Medical Expenses	19,770	10,200
Administration Costs	4,804,283	778,478
B.E.S		-
Bank Charges	5,700	-
Expenses On Income Generating Activities	904,810	624,480
Fee On Boarding Equipment and Stores	38,603,687	12,741,597
PTA	3,000	-
Tuition account	29,710	-
Activity	1,764,603	520,500
Uniform	1,773,000	507,504
Total	62,893,174	19,097,289

9. INFRASTRUCTURE ACCOUNT PAYMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Repair Maintenance & improvement	3,035,363	-
Adminstration cost	450,000	-
Project	-	-
Bank charges	-	-
	-	-
Total	3,485,363	-

Chuka Girls Secondary School
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Notes to the Financial Statements (Continued)

10 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	01139057828800	60,261	11,293
Operations Account	01139057828802	56,707	712,119
School Fund Account/Boarding-Coop	01129057828800	658,275	530,386
School Fund Account/Boarding-Equity	0210294684101	420,279	64,386
School Fund Account/Boarding-KCB	1145191096	-	14,556
Infrastructural account	1236601785	5,489,524	3,693,887
Income Generating Activities Account		-	-
Total		6,685,046	5,026,629

11 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	628	(1,629)
School Fund account	15,732	4,789
Total	16,360	3,160

12 Short Term Investments

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

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	4,23,106	2,938,845
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	4,230,106	2,938,845

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	1,880,646	2,938,845
Fees Arrears For The Previous Year	-	-
Fees Arrears For Prior Periods (Over Two Years)	2,349,460	-
Total	4,230,106	2,938,845

14 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,579,157	1,043,013
Prepaid Fees	2,922,706	1,957,852
Retention Monies	-	-
Total	5,501,863	3,00,865

Ageing Analysis

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	2,201,973	1,013,013
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	377,184	-
Total	2,579,157	1,043,013

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

15 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	5,026,629	5,669,064
Cash Balances	3,160	6,501
Short Term Investments	-	-
Receivables	2,938,846	1,577,957
Payables	4,975,821	4,855,243
Total	2,992,814	2,398,279

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

17 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		700,000	380,000
Pigs		213,000	170,000
Trees		10,800	4,515
Banana Plantation		450,000	343,000
Fish		150,000	60,000
Total		1,073,800	957,515

18 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

19 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	13,359,657
Stock/ inventory purchased during the year	-	11,418,572
Stock/ inventory issued during the year	-	(8,406,244)
Balance at end of the year	-	16,551,985

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

Chuka Girls Secondary School
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Annex 1 - Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-6	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Sub-Total						
Supply of goods						
1. NDEGE STORES	736,240		632,125	104,115		
2. BIN POINT CO.LTD	417,240		382,470	34,770		
3. MAFUKO INDUSTRIES LTD	1,113,984		770,826	343,518		
4. PHENIAS M ZAKAYO	2,786,905		2,409,505	377,400		
5. EASTERN BIOTECH TECHNOLOGY	350,000		243,000	107,000		
6. KENAFRIC BAKERY	1,570,300		1,306,200	264,120		
7. ERISTAR GENERAL SERVICES	1,156,705		989,625	167,080		
8. ROCKUS INVESTMENTS	719,000		659,000	60,000		
9. READERS QUEST PUBLISHERS	1,493,180		993,180	500,000		
10. THARAKA NTHI ENTERPRISES	426,620		182,650	243,970		
Sub-Total	10,770,197		8,568,224	2,201,973		
Supply of services						
Sub-Total						
Grand Total	10,770,197		8,568,224	2,201,973		

Chuka Girls Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset class	Historical Cost c/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	520,000,000	0	0	520,000,000
Buildings and structures	77,394,000	0	0	77,394,000
Motor vehicles-School Bus	2,660,000	0	0	2,660,000
Office equipment, furniture and fittings	8,697,950			8,697,950
ICT Equipment, and Other ICT Assets	970,000			970,000
Tools and apparatus	3,725,256	0	0	3,725,256
Textbooks	13,947,655		0	13,947,655
Other Machinery and Equipment	865,100	0	0	865,100
Intangible assets- soft ware	295,000		0	295,000
Total	628,554,961			628,554,961

