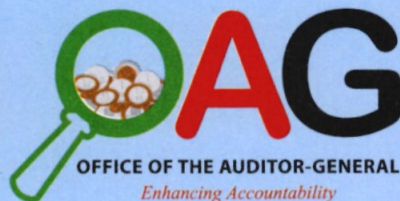


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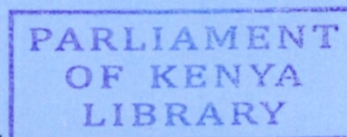
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 JUN 2026	
DAY. Wednesday	
TABLED BY:	Deputy Majority Whip Hon. Noomi Wage, MP
CLERK-AT THE-TABLE:	Irene Nduku

THE AUDITOR-GENERAL



ON

SENIOR CHIEF MWANGEKA GIRLS
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

TAITA TAVETA COUNTY

Revised 30th June 2025.



SENIOR CHIEF MWANGEKA GIRLS 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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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in 03/04/1981 under registration number H/A/143/8 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 724 number of students as at 30th June 2025. It has 5 streams and 36 teachers of which 15 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	Julius Ngondo	Chairman	4 th August 2022
2	Beatrice Mwash	Secretary - Principal	4 th August 2022
3	Gloria Monikombo	Member	4 th August 2022
4	Jones Nyange	Member	4 th August 2022
5	Crispus Mwanyolo	Member	4 th August 2022
6	Lawrent Tuwe	Member	4 th August 2022
7	Yusuf Salim	Member	4 th August 2022
8	Oliver Mngereza	Member – Rep CEB	4 th August 2022
9	Hannah Mwash	Member Rep Teachers	4 th August 2022
10	Margret Muthoni Njoora	3 Members - Sponsor	4 th August 2022
11	Darius Kinusa	Member - Community	4 th August 2022
12	Dorcas Kendi	Member Special Needs	18 th July 2023
13	Ven. Scaver Shuma	Rep Students	4 th August 2022
14	Julia Wakesho	Member-Sponsor	4 th August 2022
15	Crispus Mwatabu	Member-Sponsor	4 th August 2022
16	Scaver Isuwirio	Member	4 th August 2022
17	Lomas Mwanyota	Member -Co-opted	4 th August 2022
18	Vigilance Msae	Member-Co-opted	4 th August 2022
19	Rev.Erick Mwaita	Rep Special Interest	4 th August 2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Julius Ngondo 2.Gloria Monikombo 3.Jones Nyange 4.Beatrice Mwashi 5.Lomas Mwanyota	Chair Vice-Chair Member Member Member	3 out of 3
2	Audit Committee	1. Julia Msinga 2. Crispus Mwatabu 3. Yusuf Maghanga 4. Beatrice Mwashi	Chair Member Member Member	1 out of 3
3	Finance,procurement and general purposes Committee	1.Julius Ngondo 2.Gloria Monikombo 3.Jones Nyange 4.Beatrice Mwashi 5.Lomas Mwanyota	Chair Vice-Chair Member Member Member	3 out of 3
4	Academic Committee	1.Rev.Erick Mwaita 2.Darius Kinusa 3.Yusuf Mghanga 4.Margret Muthoni 5.Hannah Mwasho	Chair Member Member Member Member	3 out of 3

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

5	Development Committee	1.Lomas Mwanyota 2.Scaver Isuwirio 3.Gloria Monikombo 4.Yusuf Maghanga 5.Beatrice Mwashi	Chair Member Member Member Member	3 out of 3
6	Discipline and welfare Committee	1.Oliver Mngereza 2.Hannah Mwasho 3.Darius Kinusa 4.Lawrent Tuwe 5.Ven.Scaver Shuma	Chair Member Member Member Member	3 out of 3
7	Adhoc Committee	<u>Tender Evaluation</u> 1.Winnie Mbura 2.Jedida Gicovi 3.Zilda Mwakina 4.Ralph Mwamburi 5.Miriam Mwafusi 6. Joseph Mwandoto 7.John Kamau <u>Tender Opening</u> 1.Hannah Mwasho 2. Joseph Mwandoto 3.Rose Mwadime 4.Noel Mmboga 5.Janet Munyeti	Chair Member Member Member Member Member Member Chair Member Member Member Member	1 out of 1

School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Beatrice Mwashi	TSC No. 304186
2	Deputy Principal	Hannah Mwasho	TSC No. 409449
3	School Bursar	Miriam Mwaghogho	ICPAK No. 22140646
4	School A/Clerk	Rose Mwadime	ICPAK No. 23171197

(d) Schools contacts

Post Office Box: 1044
Telephone: 07116520582
E-mail: Mwangeka1044@gmail.com

(e) School Bankers

1. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1103814206
2. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1103831658
3. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1103827928
4. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1114915637
5. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 126439572
6. Name of Bank: Kenya Commercial Bank
Branch: Wundanyi
Account Number: 1125278218
7. Name of Bank: ABSA
Branch: Wundanyi
Account Number: 2027455088

(f) Independent Auditors

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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:

Financial performance	2024-2025	2023-2024	2022-2023
Surplus/deficit for the year and comparison of the same for the last three years	(47,0720.00)	6,909,044.00	(3,251,945.00)
Capitation grants from the Ministry of Education for the last three years	12,813,387.00	16,918,300.00	14,434,804.00
A ratio of capitation grant per student over the last three years	1:13417	1:17715	1:15307
Three year overview of growth of other income (s) earned by the school	58,512,971.00	78,578,894.00	76,881,709.00
A three year overview of growth in expenditure of the school	58,559,991.00	71,669,851.00	80,133,654.00
Movement of debtors/receivable of the school over the last three years	28,253,430.00	29,406,739.00	26,627,922.00
Movement of creditors/payables of the school over the last three years	9,984,804.00	13,072,501.00	13,577,384.00
Movement of cash and bank balances over the last three years	9,435,228.00	11,416,637.00	7,791,294.00

b) Teacher Student ratio:

YEAR	STUDENT RATIO	NO OF TEACHERS RECRUITED AND POSTED TO SCHOOL	NO OF TEACHERS TRANSFERRED OR RETIRED	NO OF TEACHERS EMPLOYED BY BOM	NO OF STUDENTS
2025	1:35	0	1	15	724
2024	1:43	0	2	22	955
2023	1:44	2	4	20	958
2022	1:42	0	2	14	913
2021	1:40	3	3	12	861
2020	1:38	2	1	11	835
2019	1:36	2	1	11	746

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

SUBJECT	TSC	TEACHERS SHORTFALL
1. ENGLISH	5	2
2. KISAHILI	2	2
3. MATHS	2.5	3
4. BIOLOGY	2.0	0.5
5. PHYSICS	2.5	0
6. CHEMISTRY	2.5	2.0
7. HISTORY	0.5	1.5
8. GEOGRAPHY	1	0.5
9. CRE	1.0	3
10. B/STUDIES	0.5	1.0
11. AGRICULTURE	1	0
12. COMP/STUDIES	0.5	0
13. HOME/SCIENCE	0.5	1
14. IRE	0	0.5
15. Arabic	0	0.5
16. French	0	0.5
	21	18

c) The mean score in the 2023 KCSE:

YEAR	MEANS SCORE PERFORMANCE INDEX	IMPROVEMENT INDEX	STUDENTS TRANSITING TO UNIVERSITY	NO OF STUDENTS SITTING FOR KCSE
2024	5.5588	+0.1675	48	204
2023	5.391	0.9538	33	207
2022	4.437	0.126	6	183
2021	4.311	-1.061	8	209
2020	5.372	+0.048	22	172
2019	5.324	+0.602	28	142
2018	4.722	+0.542	12	166

d) Number of Candidates in the 2023 KCSE:

YEAR	MEANS SCORE PERFORMANCE INDEX	IMPROVEMENT INDEX	STUDENTS TRANSITING TO UNIVERSITY	NO OF STUDENTS SITTING FOR KCSE
2024	5.5588	+0.1675	48	204
2023	5.391	0.9538	33	207
2022	4.437	0.126	6	183
2021	4.311	-1.061	8	209
2020	5.372	+0.048	22	172
2019	5.324	+0.602	28	142
2018	4.722	+0.542	12	166

e) The capacity of the school(Enrolment 955):

	Facility	Capacity
1	Dormitories	Maximum 1000 with the required spacing
2	Dining Hall	Maximum 300 at any time for meals
3	Laboratories	4 Each a maximum of 30 students
4	Toilets	16 Toilets for 955 students .OneToilet for 60 students
5	Field	Can accommodate a maximum of 300 students playing at any given time.

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	Parents/MOE Infrastructure	3 RD FLOOR	5,120,263	2,103,079	2025-2026

.....
 School Principal

CHIEF PRINCIPAL
 SNR. CHIEF MWANGKA SENIOR SCH.
 P. O. Box 1044 - 80304, WUNDANYI
 Date: _____ Sign: _____

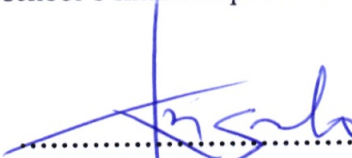
4. Statement of School Management Responsibility

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

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

The Board of Management of Senior Chief Mwangeka 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, 20XX, and of the school's financial position as at that date.


.....
Name: Mr. Julius Ngondo

Designation: Chairman, School Board of Management

Date: 26/3/2026


.....
Name: Ms. Beatrice Mwash

Designation: School Principal & Secretary to Board of Management

Date: 26/3/2026


.....
Name: Ms. Miriam Mwaghogho

Designation: Bursar/ Finance Officer

Date: 26/3/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SENIOR CHIEF MWANGEKA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - TAITA TAVETA 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 Senior Chief Mwangeka Girls Secondary School - Taita Taveta County set out on pages 1 to 21, 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 comparison of budget and 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 Senior Chief Mwangeka Girls Secondary School 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, 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. Inaccurate Statement of Receipts and Payments

The financial statements reflects total receipts and payments of Kshs.58,512,970 and Kshs.56,938,385 respectively. The receipts include Kshs.39,434,167 in respect of School fund income – parents' contributions which differ with ledger amount of Kshs.30,807,811 resulting to a variance of Kshs.8,626,356. Further, the statement reflects payments in respect of operation and boarding and school fund of Kshs.10,935,084 and Kshs.43,997,827 which differs with ledger balances of Kshs.10,837,937 and Kshs.42,489,906 resulting in variances of Kshs.97,147 and Kshs.1,507,921 respectively.

In the circumstances, the accuracy and completeness of total receipts and total payments of Kshs.58,512,970 and Kshs.56,938,385 respectively could not be confirmed.

2. Inaccurate School Fund Income (Parents' Contribution)

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.9,435,228 which includes Kshs.9,345,513 in respect of bank balances as disclosed in Note 10 to the financial statements. The bank balances further include school fund account balance of Kshs.976,818. Review of the School fund account cash book revealed total actual receipts and payments during the period of Kshs.45,763,494 and Kshs.46,431,684 respectively. However, the amounts differed with Kshs.31,250,776 and Kshs.49,570,588 reflected in the statement of cash flows respectively resulting in unexplained variances of Kshs.14,512,718 and Kshs.(3,138,904) respectively.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.9,435,228 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.8,363,197 as disclosed in Note 14 to the financial statements. However,

supporting schedules of accounts payables totalling Kshs.5,736,640 was not provided for audit review.

In the circumstances, the existence, accuracy and completeness of the accounts payables balance of Kshs.8,363,197 could not be confirmed.

4. Doubtful Recoverability and Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.28,253,430 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables balance of Kshs.18,194,267 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears thus casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the recoverability of the long outstanding accounts receivables balance of Kshs.28,253,430 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Senior Chief Mwangeka 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 Matter

Significant Exemptions by PSASB in the Financial 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.

Other Information

Management is responsible for the Other Information set out on page iii to xii which comprise of Key School Information and Management, Summary Report of 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, 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects total expenditure amounting to Kshs.56,938,385. Included in these expenditures were transfers of Kshs.311,000 under operations and Kshs.779,500 under boarding and school fund payments to the Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare association drawing its membership from School Principals and is not recognized under the Government funding framework as an authorized beneficiary of public-school funds. Further, there was no evidence provided to confirm that the association has established effective, efficient and transparent financial management and internal control systems to safeguard and account for public funds transferred to it as required under Regulation 23(2) (c) of the Public Finance Management (National Government) Regulations, 2015.

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

2. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education operation manual for utilization of learner capitation grant and other school funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

3. Delayed Transfer of Infrastructure Funds from Operations Bank Account

The statement of financial performance reflects operations grants of Kshs.7,400,320 as disclosed in Note 2 to the financial statements. The funds were received from the Ministry of Education and credited to the operations bank account. Included in this amount is Kshs.2,981,250 relating to infrastructure grants intended for maintenance and improvement of the School's facilities. However, only Kshs.2,378,000 was transferred to the infrastructure account, leaving a balance of Kshs.596,250 as at 30 June, 2025. In addition, transfers totalling Kshs.777,000 and Kshs.804,000 were effected after delays of five (5) months and two (2) months respectively, from the date of receipt contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021, which requires that infrastructure and maintenance funds be transferred to the school infrastructure account within fifteen (15) days of receipt.

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

4. Unapproved Fees for Parents Association Support Programme

The statement of financial performance reflects School fund income from parents' contributions of Kshs.39,434,167 as disclosed in Note 4 to the financial statements. Included in the amount is parents' association support programme levies of Kshs.3,634,217 and Board of Management teachers' income of Kshs.4,641,689. Review of records revealed that the School charged Kshs.18,500 per student to support these programmes without approval from the Ministry of Education through the County Education Board. This is contrary to Government Circular Ref. No. MOE.HQS/3/13/3 dated 16 June 2021, which limits parental contributions to uniforms, approved boarding fees, and lunch for day scholars.

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

5. Failure to Maintain a Separate Bank Account for Other Receipts

The statement of financial performance and Note 5 to the financial statements reflects Kshs.6,265,417 in respect of miscellaneous income. However, audit review revealed that the income was banked in the infrastructure account instead of a designated account for other receipts. This is contrary to Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on the Guidelines for the Implementation of the Free Day Secondary

Education Programme, which requires schools with income-generating activities to maintain separate bank accounts for such income streams and account for them in accordance with the prescribed financial regulations.

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

6. Unbalanced Budget

Review of the budget estimates for the financial year 2024/2025 revealed that the School had total budgeted income of Kshs.58,097,597 against a final expenditure budget of Kshs.58,687,834, resulting in a budget deficit of Kshs.590,237. This is contrary to Regulation 33 of the Public Finance Management (National Government) Regulations, 2015, which requires that budgets be balanced. Further, there was no evidence that the Board of Management facilitated the approval of the budget estimates by the Cabinet Secretary, Ministry of Education, as required under Section 16(2) of the Fourth Schedule to the Basic Education Act, 2013.

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 Controls in Management of Inventory

Note 19 to the financial statements on other important disclosures reflects an inventory balance of Kshs.2,933,634. Audit inspection revealed that although the School maintains a store holding inventory items, the stock movement register was not up to date. Further, key inventory control records, including S11 and S13 forms, bin cards, and stock ledgers, were not maintained, and no annual stock take was conducted during the year under review.

In the circumstances, effectiveness of internal controls, risk management and governance could not be confirmed.

2. Failure to Establish a Functional Procurement Unit

The statement of financial performance reflects Kshs.58,512,970 and Kshs.56,938,385 in respect of total receipts and payments respectively. However, the School did not have an established procurement unit managed by a qualified procurement professional as required by Section 47(2) of the Public Procurement and Asset Disposal Act, 2015. Procurement activities were instead undertaken by individuals lacking the requisite qualifications. Further, the School failed to maintain complete procurement records including tender documents, tender advertisements, bid evaluation reports, supplier correspondences, contract agreements, payment certificates and contract performance monitoring reports.

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

3. Failure to Prepare an Annual Procurement Plan

Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process to guide procurement activities during the financial year. This was contrary to Regulation 40 of the Public Procurement and Assets Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

4. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects a summary of the fixed assets register with a balance of Kshs.261,282,100 which includes land valued at Kshs.6,000,000 and motor vehicles valued at Kshs.4,300,000. However, land ownership documents and motor vehicle log books were not provided for audit review. In addition, the fixed assets register was not properly maintained, as key sections were incomplete, and assets at the School had not been tagged for identification and control.

In the circumstances, effectiveness of internal controls, risk management and governance could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I 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

28 April, 2026

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

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	2,431,816	2,450,326
Government grants for operations	2	7,400,320	10,590,574
Government Grants for infrastructure	3	2,981,250	3,877,400
School fund income- parents' contributions	4	39,434,167	48,170,738
Miscellaneous incomes	5	6,265,417	13,489,856
Total Revenue		58,512,970	78,578,895
Expenditure			
Tuition	6	2,005,359	2,809,550
Operations	7	10,935,084	9,424,508
Infrastructure	8	115	2,103,079
Boarding and school fund	9	43,997,827	57,332,712
Total Expenditure		56,938,385	71,669,851
Surplus/Deficit		1,574,585	6,909,044

The school financial statements were approved on 26/3/2026 and signed by:



Name: Mr. Julius Ngondo

Chair BOM

Date:26/3/2026



Name: Ms. Beatrice Mwashu
School Principal/ Secretary to
BOM

Date:26/3/2026



Name: Ms. Miriam
Mwaghogho

Bursar/ Finance Officer

Date:26/3/2026

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	9,345,513	11,260,915
Cash balances	11	89,715	155,722
Short term investments	12	-	-
Total cash and cash equivalent		9,435,228	11,416,637
Account's receivables	13	28,253,430	29,406,739
Total financial assets (a)		37,688,658	40,823,376
Financial liabilities			
Accounts payables	14	8,363,197	13,072,500
Total Financial Labilities (b)		8,363,197	13,072,500
Net financial assets (a-b)		29,325,461	27,750,876
Represented by			
Accumulated fund b/fwd	15	27,750,876	20,841,832
Surplus/deficit for the year		1,574,585	6,909,044
Net Assets		29,325,461	27,750,876

The school's financial statements were approved on 26/3/2026 and signed by:

Name: Mr. Julius Ngondo

Chair BOM

Date:26/3/2026

Name:Ms,Beatrice Mwashu
School Principal/ Secretary to
BOM

Date:26/3/2026

Name:Ms.Miriam
Mwaghogho

Bursar/ Finance Officer

Date: 26/3/2026

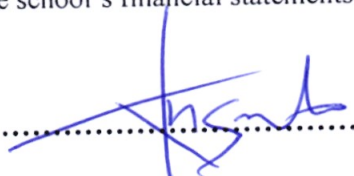
Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025 Kshs	2023-2024 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,431,817	2,450,326
Government grants for operations		7,400,320	9,590,574
Government grants for infrastructure		2,981,250	3,877,400
School fund income- parents contributions/ fees		31,250,776	38,915,829
Other income		17,585,614	23,577,212
Total receipts		61,649,777	78,411,341
Payments			
Cash outflows for tuition		3,125,399	1,689,510
Cash outflows for operations		10,935,199	9,424,509
Cash outflows Boarding/lunch and school fund payments		49,570,588	61,568,900
Total payments		63,631,186	72,682,919
Net cash inflow/outflow from operating activities		(1,981,409)	5,728,422
Cash flow from investing activities			
Acquisition of assets		-	(2,103,079)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	(2,103,079)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,981,409)	3,625,343
Cash and cash equivalent at beginning of the FY		11,416,637	7,791,294
Cash and cash equivalent at end of the FY		9,435,228	11,416,637

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

The school's financial statements were approved on 26/3/2026 and signed by:



Name: Mr. Julius Ngondo

Chair BOM

Date: 26/3/2026



Name: Ms. Beatrice Mwash
School Principal/ Secretary to
BOM

Date: 26/3/2026



Name: Ms. Miriam
Mwaghogho

Bursar/ Finance Officer

Date: 26/3/2026

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2,961,889	-	2,961,889	2,431,817	82.1%
Exams And Assessment	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>					
Others (L.t.t,P/Emol,Adm cost,Ewc	7,748,890	-	7,748,890	5,920,705	76.4%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical/Insurance	535,828	-	535,828	893,080	166.6%
Administration Costs	-	-	-	-	-
Activity	618,263	-	618,263	586,535	94.8%
Gratuity	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	4,121,750	-	4,121,750	2,981,250	72%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Others (L.t.t,P/Emol,Adm cost,Ewc	10,634,115	-	10,634,115	9,769,022	91.8%
Repairs And Maintenance	1,648,700	-	1,648,700	1,458,476	88%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	205,987	-	205,987	181,250	87.9%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	20,926,175	-	20,926,175	19,749,513	94.3%
5) Miscellaneous Income					
BOM Teachers	4,926,000	-	4,926,000	4,641,689	94%
PA Levies*	3,770,000	-	3,770,000	3,634,217	96.3%
Income From Farming Activities	-	-	-	-	-
Insurance Comper sation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	58,097,597		58,097,597	58,247,554	100%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2,959,817	-	2,959,817	3,124,934	105.5%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Others (L.t.t,P/Emol,Adm cost,Ewc	7,748,890	-	7,748,890	9,450,977	121.96%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	-	-	-	-	-
Medical	535,828	-	535,828	-	0%
Administration Costs	-	-	-	-	-
Activity Expenses	618,263	-	618,263	779,500	126%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of classrooms	4,121,750	-	4,121,750	-	0%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Others (L.t.t,P/Emol,Adm cost,Ew	17,780,509	-	17,780,509	13,057,560	73%
Repairs, Maintenance and Improvements	5,770,450	-	5,770,450	3,719,852	64%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	535,800	-	535,800	-	0%

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	-	-	-	-	-
Activity	2,968,000	-	2,968,000	2,863,997	96%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	20,051,706	-	20,051,706	21,116,219	105%
BOM Teachers	4,851,552	-	4,851,552	4,641,689	95.6%
PA Levies*	3,770,000	-	4,700,000	-	0%
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	58,687,834	-	58,687,834	58,754,728	100%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 20XX.

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,431,817	2,450,326
Others (<i>specify</i>)*	-	-
Total	2,431,817	2,450,326

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Medical	-	-
Gratuity	-	1,000,000
CBC Class	-	1,576,440
Medical/Insurance	893,080	809,100
Activity	586,535	793,990
Other Vote Heads (L.t.t,P/Emol,Adm cost,Ewc)	5,920,705	6,411,045
Total	7,400,320	10,590,575

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	2,981,250	3,877,400
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (<i>specify</i>)(NGCDF and County govt.	-	-
Total	2,981,250	3,877,400

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	1,458,476	2,073,523
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
BOM Teachers	4,641,689	5,278,966
Activity	181,250	268,635
Fee on Boarding Equipment and stores	19,749,513	23,884,359
PA Levies*	3,634,217	4,377,279
Others (L.t.t,P/Emol,Adm cost,Ewc)	9,769,022	12,287,976
Total	39,434,167	48,170,738

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	41,500	25,000
Income From Farming Activities	250	200
Pm2	77,619	33,895
Pm3	71,940	3,604,993
Pm	5,815,053	6,517,292
Income From Bus Hire	179,000	117,636
Practical books	-	-
Clubs	16,990	66,240
Tuition	7,810	6,555
Tender	37,000	1,000
Story Books	-	-
University Registration	-	100,870
Infrastructure	-	3,000,000
Touch Adada	18,255	16,175
Disposal	-	-
Total	6,265,417	13,489,856

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	3,124,934	2,806,955
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	465	2,595
Others (<i>specify</i>)	-	-
Total	3,125,399	2,809,550

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	108,357	1,000,000.00
CBC Class	-	1,576,440.00
Repairs And Maintenance & Improvements	596,250	575,000.00
Local Transport / Travelling	-	-
Bank Charges	-	5,346
Medical/Insurance Cost	-	61,409
Activity Expenses	779,500	250,000
Others (L.t.t,P/Emol,Adm cost,Ewc)	9,450,977	5,956,314
Total	10,935,084	9,424,509

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms	-	2,100,834
Construction of laboratory	-	-
Construction of dormitory	-	-
Bank Charges	115	2,245
Total	115	2,103,079

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Activity Expenses	2,863,997	3,438,825
Fee On Boarding Equipment and Stores	20,614,653	20,999,168
Repairs And Maintenance & Improvements	3,719,852	4,482,305
Pm2	80,679	14,525
Pm3	68,400	2,172,150.00
Pm	2,704,160	1,784,000.00
PA Levies	-	-
Farm	38,600	14,300.00
Bus hire	18,000	20,000.00
BOM Teachers	740,206	3,251,532
Tuition	-	-
Rent Expenses	-	2,000.00
Insurance Cost (<i>Bus Insurance</i>)	-	-
Tender	32,000	-
Story Books	-	-
University Registration	-	-
Infrastructure	-	1,900,000
Others (L.t.t,P/Emol,Adm cost,Ewc)	13,057,560	19,212,802
Touch Adada	9,420	-
Disposal	-	-
Clubs	50,300	13,400
Nita Levy	-	731.00
H.Levy	-	26,975
Total	43,997,827	57,332,713

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1103827928	225,448	919,030
Operations Account	Active	1103831658	481,241	4,561,555
School Fund Account/Boarding	Active	1103814206	976,818	1,645,008
Gratuity Account	Active		542,265	542,265
Parent Association Development Account	-		-	-
Income Generating Activities Account	-		-	-
Infrastructural Account	Active	1264395728	7,119,741	3,593,056
Total			9,345,513	11,260,915

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	89,715	155,722
Total	89,715	155,722

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Senior Chief Mwangeka Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	28,253,430	29,406,739
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	28,253,430	29,406,739

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	2023-2024	% of the total
Less than 1 year	8,897,005	31.49%	11,212,472	38.14%
Between 1- 2 years	1,162,158	4.11%	3,779,300	12.85%
Between 2-3 years	3,779,300	13.38%	362,032	1.23%
Over 3 years	14,414,967	51.02%	14,052,935	47.78%
Total (should tie to note 13 a)	28,253,430	100%	29,406,739	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,934,277	6,280,341
Prepaid Fees	2,626,558	3,202,576
PA/Farm	1,769,289	1,769,289
Gratuity	492,458	492,458
ICT Fund	47,731	47,731
PA Bus Ac	2,076	2,076
Bursary	1,490,808	1,278,029
Total	8,363,198	13,072,501

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	1,934,277	100%	6,280,341	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	1,934,277	100%	6,280,341	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	9,345,513	11,260,915
Cash Balances	89,715	155,722
Short Term Investments	-	-
Receivables	28,253,430	29,406,739
Payables	(8,363,199)	(13,072,501)
Total	29,325,460	27,750,876

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		80,000	80,000
Goats		-	-
Trees		288,400	48,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		368,000	128,000

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	482,822	669,493
Medication	51,000	36,640
Boarding Items	42,300	60,300
Maintenance/Electrical	2,940	18,500
Stationery	525,305	1,057,688
Lab consumables	1,829,267	1,572,981
Totals	2,933,634	3,445,602

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

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)
No				
1	Noncompliance with IPSAB Guidelines		Resolved	
2	Late submission of financial statements		Resolved	
3	Inaccuracies in capitation grants		Not Resolved	
4	Failure to maintain cashbook		Resolved	
5	Long outstanding receivables		Not Resolved	
6	Long outstanding payables		Not Resolved	
7	Unconfirmed students enrolment		Resolved	
8	Excess supply of textbooks		Resolved	



 Sign and Date
 Principal

CHIEF PRINCIPAL
 SNR. CHIEF MWANGKA SENIOR SCH.
 P. O. Box 1044 - 80304, WUNDANYI
 Date: Sign:

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs.	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Goods						
4. Zachel Murila	-	-	-	1,155,550	-	-
5. Andrew Mwafuga	-	-	-	471,540	-	-
Wambu John Ventures	-	-	-	67,437	-	-
Patinah Vegetable	-	-	-	99,750	-	-
6. Mabishi Chakuri	-	-	-	140,000	-	-
7. Grand Total	-	-	-	1,934,277	-	-

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20205
Land	6,000,000	-	-	6,000,000
Buildings And Structures	217,000,000	-	-	217,000,000
Motor Vehicles	4,300,000	-	-	4,300,000
Office Equipment, Furniture and Fittings	10,285,885	-	-	10,285,885
Textbooks	4,472,660	-	-	4,472,660
ICT Equipment	2,321,000	-	-	2,321,000
Tools And Apparatus	14,525,055	-	-	14,525,055
Other Machinery and Equipment	1,787,500	-	-	1,787,500
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	590,000	-	-	590,000
Total	261,282,100	-	-	261,282,100

CASH FLOWS NOTES

PAYMENTS			INCOME		
TUITION NOTE 6		3,125,399	TUITION NOTE 1		2,431,817
OPERATIONS NOTE 7		10,935,084	OPERATIONS NOTE 2		7,400,320
INFRASTRUCTURE NOTE 8		115	INFRASTRUCTURE NOTE 3		2,981,250
BOARDING NOTE 9		43,997,827	BOARDING NOTE 4		39,434,167
Less Creditors 2024-2025		1,934,277	Less fees Arrears	8,183,391	8,183,391
		42,063,550			31,250,776
Add Prepaid fees 2023-2024	2,346,736		BOARDING NOTE 5		6,265,417
			Less fees Arrears	713,614	713,614
Add Creditors paid 2023-2024	5,160,301	7,507,037		8,897,005	5,551,803
		49,570,587	Add F/Arrears paid for 2023-2024	1,770,718	
			Add Prepaid fees 2024-2025	10,050,314	
			Add Bursary not allocated	212,779	12,033,811
					17,585,614