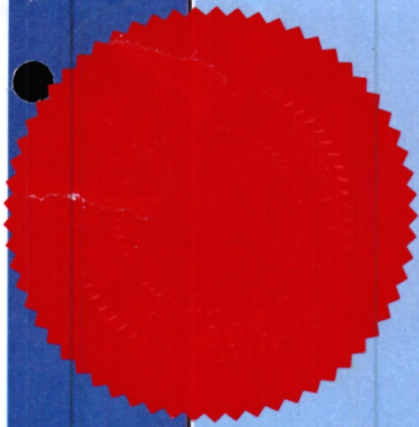


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY:	HON. NAOMI WABO, MP DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE:	RUTHEN NGINYO

THE AUDITOR-GENERAL

ON

**SENIOR CHIEF MUNGUTI SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

MAKUENI COUNTY



Revised 30th June 2023.



SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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 **Makueni** County, **Mbooni West** Sub-County.

The school was registered in **4/12/2014** under registration number **17S30000334** and is currently categorized as **Sub County** public school established, owned or operated by the Government.

The school is a mixed day secondary school and had **207** number of students as at **30th June 2023**. It has **1** stream and **11** teachers of which **2** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Muamba Nzile	Chairman	19/07/2022
2	Mr. Ng'ole Nicodemus	Secretary- Principal	19/07/2022
3	Redempta Mbae	Member	19/07/2022
4	Seraphine Kyalo	Member	19/07/2022
5	Mutua Mwanzau	Member	19/07/2022
6	Phoebe Makau	Member	19/07/2022
7	Ben Ngovi Kioko	Member	19/07/2022
8	Dickson Mutunga	Member	19/07/2022
9	Bonface Mbithi Muendo	Member – Rep CEB	19/07/2022
10	Brian Kyusya Mang'ole	Member Rep Teachers	19/07/2022
11	Mr. Wambua Nzili	3 Members – Sponsor	17/07/2022
12	Lawrence Ndothya Nzioka		19/07/2022
13	Japheth M. Muendo		17/07/2022
14	Charles Mwanja Mukuu	Member - Community	19/07/2022
15	Festus N. Matheka	Member Special Needs	19/07/2022
16	Sarah Mueni Mwanzia	Student's Representative	19/07/2022
17	James Mutyeia	PA chairman/ co-opted member	19/07/2022
18	Seraphine Kyalo	Co-opted member	19/07/2022
19	Redempta Mbae	Co-opted member	19/07/2022

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Muamba Nzile Mr. Ng'ole Nichodemus Mr. James Mutyeia Madam Alice Kimanthi Charles Mwanja Mukuu	Chairperson Secretary/principal P.A chairperson V. chairperson Member	2/2 2/2 2/2 2/2 2/2
2	Audit Committee	Mr. Muamba Nzile Mr. Ng'ole Nichodemus Mr. Lawrence Ndothya Mr. Gideon Mumo	Chairperson Member Member Member Member	2/2 2/2 2/2 2/2 2/2
3	Finance, procurement and general purposes Committee	Mr. Muamba Nzile Mr. Ng'ole Nichodemus Mr. Lawrence Ndothya Mr. Bonface Muendo	Chairperson Member Member Member	2/2 2/2 2/2 2/2
4	Academic Committee	Mr. Muamba Nzile Madam Nancy Kathina Brian Mang'ole Mr. James Mutyeia	Chairperson Member Member Member	2/2 2/2 2/2 2/2
5	Development Committee	Charles Mwanja Mukuu Mr. Ng'ole Nichodemus James Mutyeia Sarah Somba Eunice Peter	Chairperson Member Member Member Member	2/2 2/2 2/2 2/2 2/2
6	Discipline and welfare Committee	MR. Muamba Nzile Rev. Daniel Musau Madam Alice Kimanthi Mr. Nichodemus Ng'ole	Chairperson Member Member Member	2/2 2/2 2/2 2/2
7	Adhoc Committee (if any during the year)	James Kimeu Ng'ole Nichodemus Mary Mutiso Florence Mulinge		3/3 3/3 3/3 3/3

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	MR. NICODEMUS M. NG'OLE	353088
2	Deputy Principal	MR. JAMES KIMEU	334169
3	School Bursar	MRS. MARY MUTISO	ID NO. 23951933
4	Other (specify)		

(e) Schools contacts

Post Office Box: 161-90125 Kikima – Mbooni West
Telephone: N/A
E-mail: snrchiefmungutisec@gmail.com

(f) School Bankers

1. Name of Bank: KCB
Branch: KIKIMA
Account Number: 1138650617 (TUITION ACCOUNT)
2. Name of Bank: KCB
Branch: KIKIMA
Account Number: 1138650781 (OPERATION ACCOUNT)
3. Name of Bank: KCB
Branch: KIKIMA
Account Number: 1201390591 (BOARDING/LUNCH ACCOUNT)
4. Name of Bank: KCB
Branch: KIKIMA
Account Number: 1257291580 (INFRASTRUCTURE ACCOUNT)

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(g) Independent Auditors

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

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

3. Summary Report of Performance of The School

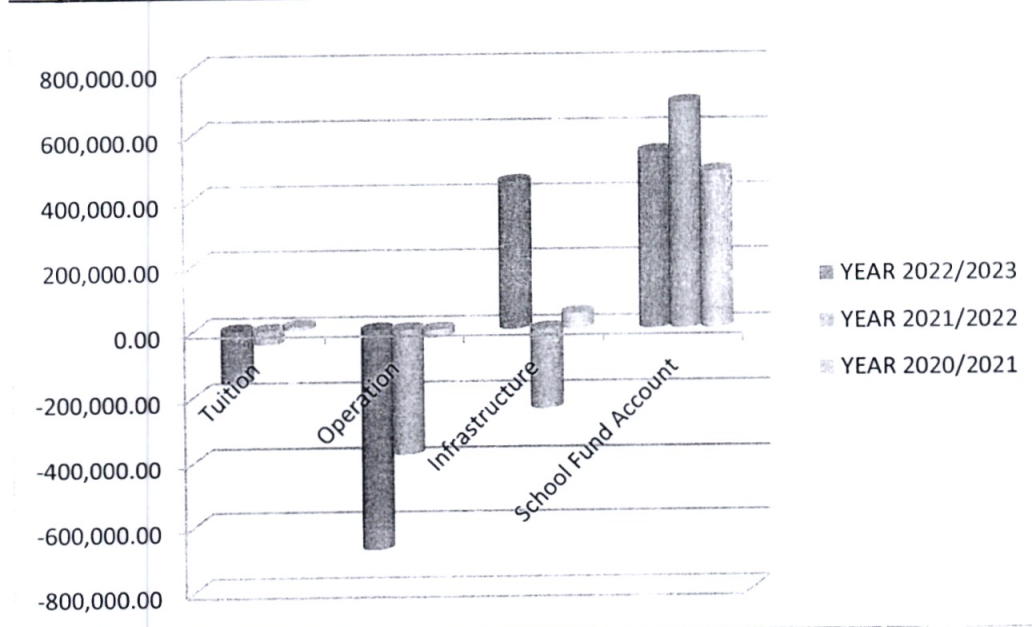
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

i. Surplus/ deficit for the year and a comparison of the same for the last three years

S/N	ACCOUNT	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021
1	Tuition	(161,952.50)	(42,825.00)	11,404.70
2	Operation	(673,650.70)	(380,391.40)	(23,727.95)
3	Infrastructure	449,370.00	(242,606.00)	47,508.00
4	School Fund Account	539,009.00	688,732.00	476,949.00
	TOTAL	152,775.80	22,909.60	512,133.75

Graphical Presentation

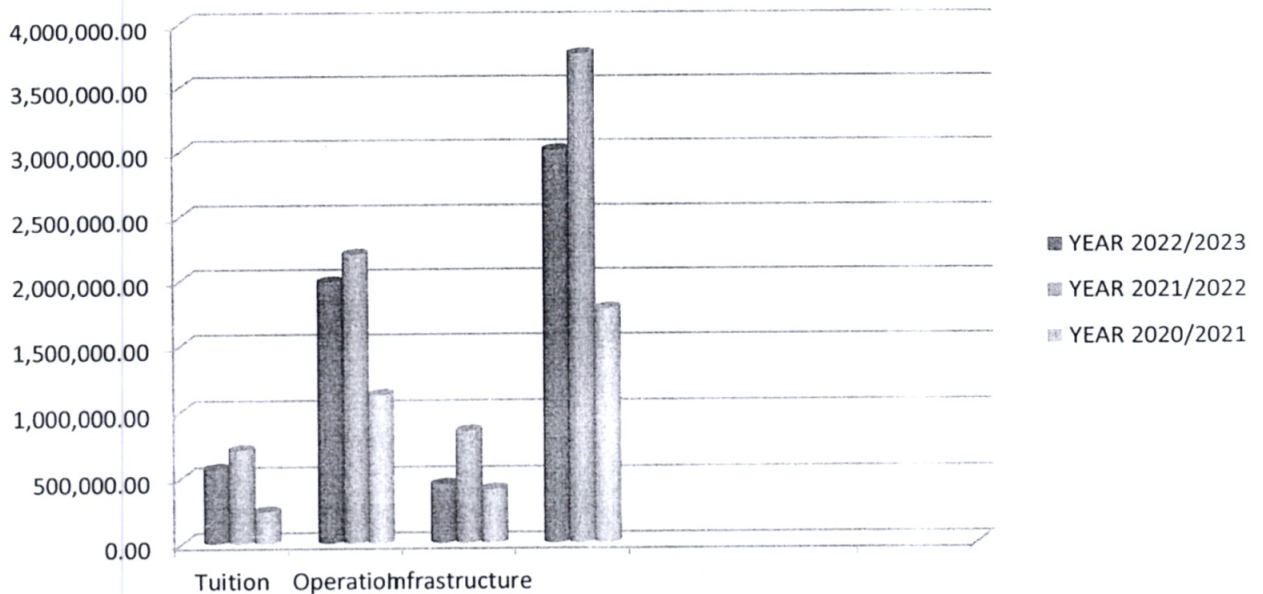


ii. Capitation grants from the Ministry of Education for the last three years

S/N	ACCOUNT	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021
1	Tuition	568,899.50	709,981.00	245,084.70
2	Operation	1,986,588.30	2,199,385.60	1,121,670.75
3	Infrastructure	450,000.00	849,000.00	410,000.00
		3,005,487.80	3,758,366.60	1,776,755.45

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

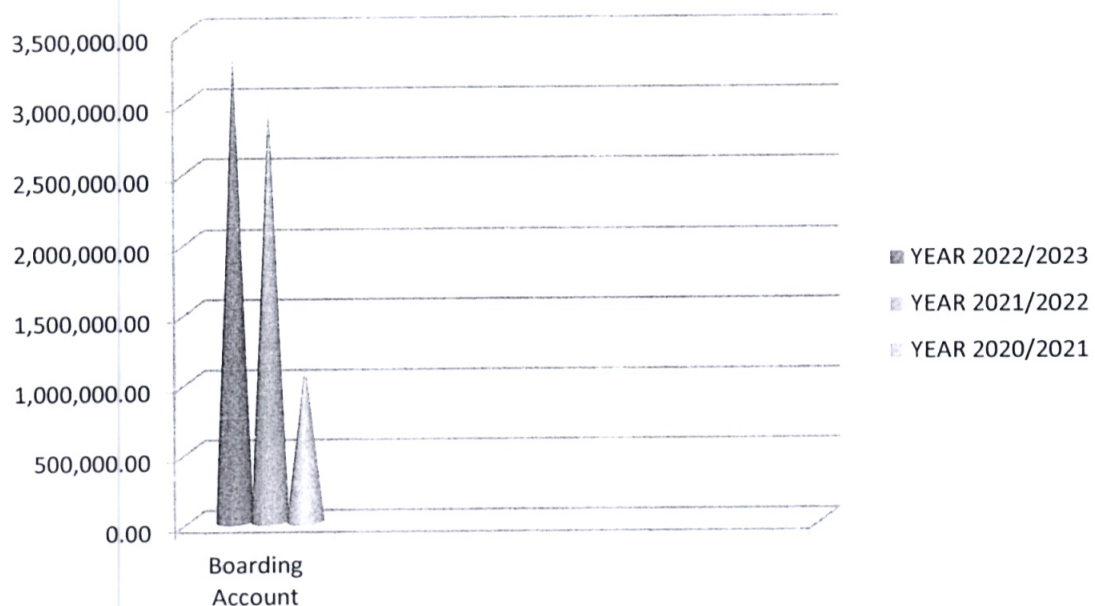
Graphical Presentation



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

S/N	PARTICULARS	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021
1	Boarding Account	3,325,270.00	2,975,320.00	1,118,160.00
	TOTAL	3,325,270.00	2,975,320.00	1,118,160.00

Graphical Presentation

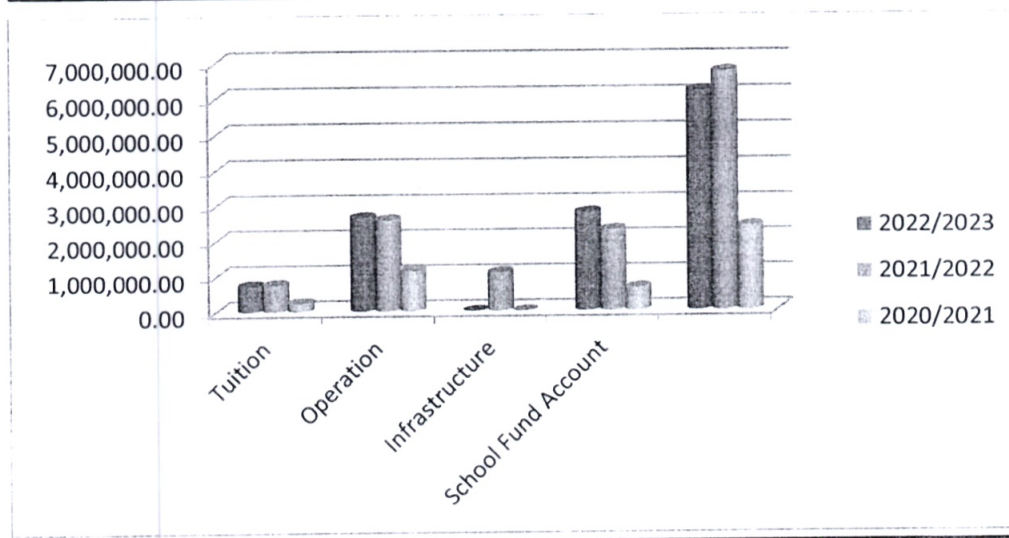


SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

PARTICULARS	2022/2023	2021/2022	2020/2021
Tuition	730,852.00	752,806.00	233,680.00
Operation	2,660,239.00	2,579,777.00	1,145,398.70
Infrastructure	630.00	1,091,606.00	362,492.00.00
School Fund Account	2,786,261.00	2,286,588.00	641,211.00
	6,177,982.00	6,710,777.00	2,382,781.70

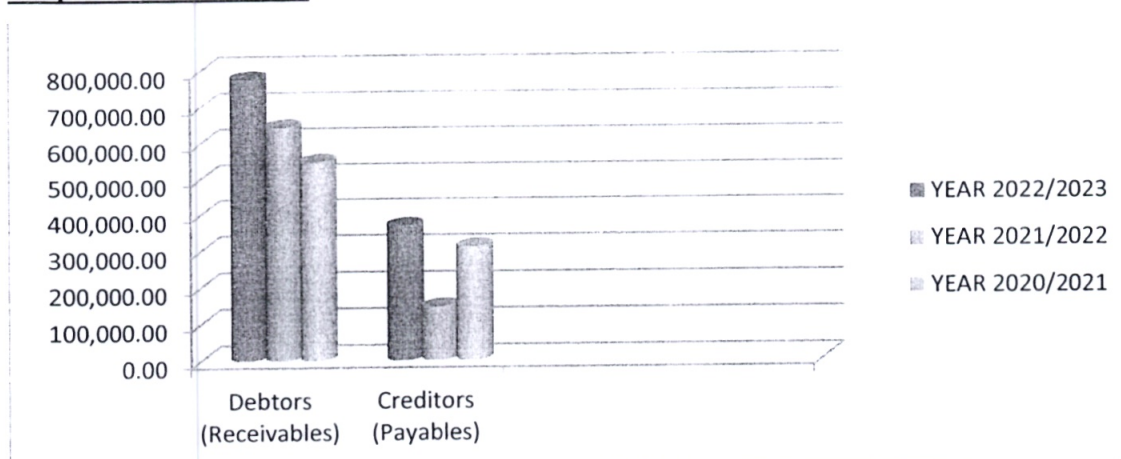
Graphical Presentation



v. Movement of Accounts Receivables and Accounts Payables of the school over the last three years

SN	PARTICULARS	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021
1	Debtors (Receivables)	778,726.00	645,246.00	547,636.00
2	Creditors (Payables)	368,478.00	145,028.00	309,528.00

Graphical Presentation



SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

b) Teacher Student ratio:

DESCRIPTION	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
Enrolment	207	216	198	185
Number of Teachers	11	11	11	11
Teachers Under TSC	9	9	9	8
Teachers Under BOM	2	2	2	3
Teachers Recruited by TSC During the Year	0	1	0	1
Retired/Demise/Transferred	0	0	0	1
Teacher Student Ratio	1:18.8	1:19.6	1:18.0	1:16.8

- Teachers in the school for each subject;

TEACHERS PER SUBJECT	SUBJECT COMBINATION	TSC EMPLOYED	BOM EMPLOYED
1	Maths/Chem	1	0
1	Chem/ Bio	0	1
1	Eng/Lit	1	0
1	Kisw/Geog	1	0
1	Hist/CRE	0	1
1	Geog/B.St	1	0
1	Eng/Lit/Kisw	1	0
1	Physic/Maths	1	0
1	Maths/Geog	1	0
1	Geo/Hist	1	0
1	Agri/Bio	1	0
11		9	2

c) Mean score in the 2023 KCSE:

Year	KCSE mean	Deviation compared to previous year	Candidates	No. of students who transitioned to higher learning institutions	School target score	Deviation	Remarks
2023	2.4	+0.1	54	2	3.5	-1.1	Target not achieved
2022	2.35	-0.5	40	1	3.42	-1.1	Target not achieved
2021	2.82	-0.6	36	3	3.36	-0.5	Target not achieved

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

d) Capacity of the school:

Facility	Capacity	Number of Students
1 Laboratory	20	207
8 Classrooms	45	207
1 Boy's Toilets (4 cubicles)	30	106
1 Girl's Toilet (4 cubicles)	25	101
1 Staff Toilet (2 cubicles)	8	0

e) Development projects carried out by the school:

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

NICODEMUS M. NG'OLE
(PRINCIPAL)

[Handwritten Signature]
SIGN

SNR CHIEF MUNGUTI SECONDARY SCHOOL
P. O. Box 165 - 90125 KIKIMA

Date.....Sign.....

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

4. Statement of School Management Responsibility

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

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

The Board of Management of *Senior chief Munguti 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, 2023, and of the school's financial position as at that date.

MUAMBA NZILE
(Chairman, School Board of Management)


SIGN

10/09/2023
DATE

NICODEMUS M. NG'OLE
(School Principal/Secretary to Board of Management)


SIGN

10/09/2023
DATE

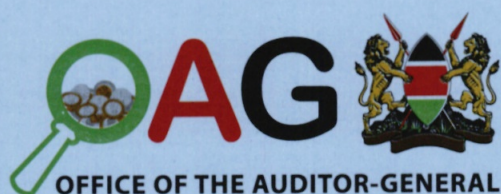
MARY MUENDO
(Bursar/Finance Officer)


SIGN

10/09/2023
DATE

SNR CHIEF MUNGUTI SECONDARY
SCHOOL
P.O. Box 185 - 90125
KIKIMA
Date.....
Sign.....

REPUBLIC OF KENYA



Enhancing Accountability

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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON SENIOR CHIEF MUNGUTI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - MAKUENI COUNTY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Senior Chief Munguti Secondary School - Makueni County set out on pages 1 to 18, which comprise of the statement of

financial assets and liabilities for the year ended 30 June, 2023, 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 Senior Chief Munguti Secondary School – Makueni County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Review of the financial statements revealed errors and omissions as listed below;

- i. The statement of receipts and payments reflects Government grants for operations of Kshs.1,986,588 which differs with Kshs.2,040,088 in the statement of cash flows resulting unexplained variance of Kshs.53,500.
- ii. The statement of receipts and payments reflects Government grants for infrastructure for the previous year (2021/2022) of Kshs.849,000 which differs with Nil balance in the statement of cash flows resulting unexplained variance of Kshs.849,000.
- iii. The statement of receipts and payments reflects school fund income-parents contributions of Kshs.3,325,270 which differs with Kshs.3,191,790 in the statement of cash flows resulting unexplained variance of Kshs.133,480.
- iv. The statement of receipts and payments reflects tuition payments of Kshs.730,852 which differs with Kshs.568,744 in the statement of cash flows resulting unexplained variance of Kshs.162,108.
- v. The statement of receipts and payments reflects operations payments of Kshs.2,660,239 which differs with Kshs.2,766,915 in the statement of cash flows resulting unexplained variance of Kshs.106,676.
- vi. The statement of receipts and payments reflects Boarding and school fund payments of Kshs.2,786,261 which differs with Kshs.2,672,373 in the statement of cash flows resulting unexplained variance of Kshs.113,888.

Report of the Auditor-General on Senior Chief Munguti Secondary School for the year ended 30 June, 2023 - Makueni County

- vii. The statement of receipts and payments reflects Government grants for operations for the previous year (2021/2022) of Kshs.2,579,777 which differs with Kshs.3,013,242, in the statement of cash flows resulting unexplained variance of Kshs.433,465.
- viii. The statement of receipts and payments reflects school fund income-parents contributions for the previous year (2021/2022) of Kshs.2,286,588 which differs with Kshs.3,186,388 in the statement of cash flows resulting unexplained variance of Kshs.899,800.

In the circumstances, the accuracy and completeness of the balances in the financial statements could not be confirmed.

2. Accounts Receivables

2.1 Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.778,726 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.371,326 which had been outstanding for more than three (3) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.371,326 could not be confirmed.

2.2 Unsupported Receivables

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.778,726 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.778,726 could not be confirmed.

3. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.368,478 as disclosed in Note 14 to the financial statements. However, the school did not provide any support documents for the accounts payable including invoices, delivery notes, LPOs/LSOs, interim or completion certificates etc.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.368,478 could not be confirmed.

4. Failure to Prepare Bank Account Reconciliations

The statement of financial assets and financial liabilities reflects bank balance of Kshs.297,280 Included in the balance are tuition account, operations account, school fund account and infrastructure account of Kshs.546, Kshs.259,240, Kshs.34,707 and Kshs.2787. However, Management did not prepare bank reconciliations for the four bank accounts.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.297,280 could not be confirmed.

5. Discrepancies Between Financial Statements and the Ledger

The statement of the receipts and payments reflects government grants for operations, government grants for infrastructure, tuition, operations and boarding and school payments of Kshs.1,968,588, Kshs.450,000, Kshs.730,852, Kshs.2,660,239 and Kshs.2,786,261 respectively while the ledgers provided indicated government grants for operations of Kshs.2,436,587 while the rest of the items reflected Nil balances respectively. The resulting variances of Kshs.467,999, Kshs.450,000, Kshs.730,852, Kshs.2,660,239 and Kshs.2,786,261 respectively were not explained.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be ascertained.

6. Unsupported Payments

The statement of receipts and payments reflects Boarding and School Fund payments of Kshs.2,786,261 as disclosed in Note 9 to the financial statements. The amount includes lunch programme payments of Kshs.2,784,223 and bank charges of Kshs.2,038. However, included in the lunch programme are payments of Kshs.339,910 which were not fully supported with LPOs, delivery notes, invoices and receipts.

In the circumstances the accuracy and completeness of the payment of Kshs.339,910 in the financial statements could not be confirmed.

7. Unsupported Expenditure Board Allowances

The statement of receipts and payments reflect operations payment of Kshs.2,660,239 as disclosed in Note 7 to the financial statements. Included in the amount is other vote-heads of Kshs.2,559,881. Included in the amount are Board of Management allowances of Kshs.56,500 for a meeting held on 9 September, 2022. However, minutes of the meetings held by the Board to approve the allowances, relevant schedules such as the attendance register and the minutes of the meeting were not provided for audit review.

In the circumstances, the accuracy and completeness of management allowances of Kshs.56,500 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 Munguti Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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 of Conclusion

1. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations and infrastructure grants amount of Kshs.2,436,588 as disclosed in Note 2 and 3 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.450,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, no funds were transferred to infrastructure account as at 30 June, 2023. This is contrary Section 43 of Public Finance Management Act, 2012 and circular MOE.HQS/3/13/3 dated 16 June, 2021 that requires schools to transfer infrastructure grants from operations accounts within fifteen days from date the funds are credited.

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

2. Use of Cash to Procure Goods, Works and Services

The statement of receipts and payments reflects operations of Kshs.2,660,239 as disclosed which includes other vote heads of Kshs.2,559,881. Included in other vote

Report of the Auditor-General on Senior Chief Munguti Secondary School for the year ended 30 June, 2023 - Makeni County

heads are cash payments totaling to Kshs.106,040 that were not supported with delivery notes, KRA tax receipts and stores ledgers. This is contrary to Regulation 93(1) of the Public Procurement and Assets Disposals Regulations, 2020 states that where the accounting officer finds it necessary to use low value procurement method, that accounting officer may only delegate that function to the head of procurement function to procure the goods, works or services from a reputable outlet or provider through direct shopping or using credit cards or direct funds transfer to that outlet. Regulation 93(2) stipulates that any procurement under paragraph (1) shall be supported by the original Kenya Revenue Authority Electronic Tax Receipt (KRA ETR Receipt) duly signed by the person undertaking the low value procurement of goods, works or services.

Regulation 93 (3) requires that the goods procured shall be taken on charge by the officer responsible for the stores after the user department has confirmed the quantity and quality of the goods, works or services, before they are issued to the respective user department. The school therefore did not adhere to the regulations on low value procurements.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.2,786,261 as disclosed in Note.9 to the financial statements. Included in the expenditure is an amount of Kshs.464,000 transferred to Kenya Secondary Schools 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.464,000 could not be confirmed.

4. Failure to Prepare School Improvement Plan

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

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

5. Lack of Documentation on Scholarships and Bursaries

The statement of receipts and payments reflects government grants for tuition of Kshs.568,900 and miscellaneous incomes of nil balances. Review of the school records

Report of the Auditor-General on Senior Chief Munguti Secondary School for the year ended 30 June, 2023 - Makeni County

revealed that the school received Kshs.243,000 vide cheque number 6861 from Mbooni Constituency on 12 April, 2023. However, the students were not issued with individual receipts and the bursary was not recorded in a dedicated cashbook. The bursary schedule was not properly filed in a dedicated file.

In the circumstances, value for money may not have been realized by the scholarship money that was received by the School.

The audit was conducted in accordance with 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 are in compliance, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the 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. Incomplete Fixed Asset Register

Annex 2 to the financial statements reflects a summary of fixed assets register with total historical asset value of Kshs.17,113,000. Additionally, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

In the circumstances, the safe custody and ownership of the school's fixed assets could not be confirmed.

2. Incomplete Documentation in the Procurement of Goods and Services

The statement of receipts and payments reflects school fund payments of Kshs.2,786,261. However, during the year under review, the School management initiated procurement process without requisitions, advertisements, list of pre-qualified suppliers, tender opening minutes, tender evaluation minutes and inspection and acceptance committee

contrary to the regulations 71,73,74,76 and 157 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the adequacy of internal control systems to ensure procurement procedures are applied in the purchase school equipment and supplies could not be confirmed.

3. Inadequate Management of Textbooks

Review of the School records revealed that the School has a manual book register for recording receipts of textbooks and general administration of the book store. However, it was observed that the School received one hundred and thirty (130) books for each of the four types of set books (Mapambazuko ya Machweo, Silent Song and other stories, an artist of the Floating World and Bembea ya Maisha) against a student population of 53 resulting in an excess number of seventy seven (77) books for each set book type. The excess textbooks remained in the books store.

Additionally, review of the manual records in the bookstore revealed that the School had lost a total of 201 textbooks as at the period of audit review and they could not be accounted for and has been confirmed as lost by the School administration.

In circumstances, the custody and proper management of school textbooks could not be ascertained.

4. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), 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 School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

5. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register with no values for the assets. Included in the assets is land. Review of the records and physical verification showed that the school has 4 parcels of land, one was a donation, 2 had agreements and one had no documents. However, the School did not provide land ownership documents for audit review.

In the circumstances, the ownership and safe custody of the fixed 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 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 the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its 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 are in compliance 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am

required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 November, 2024

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	JULY 2022 - JUNE 2023	JULY 2021 - JUNE 2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	568,899.50	709,981.00
Government grants for operations	2	1,986,588.30	2,199,385.60
Government Grants for infrastructure	3	450,000.00	849,000.00
School fund income- parents' contributions	4	3,325,270.00	2,975,320.00
Miscellaneous incomes	5	0.00	0.00
Total Receipts		6,330,757.80	6,733,686.60
Payments			
Tuition	6	730,852.00	752,806.00
Operations	7	2,660,239.00	2,579,777.00
Infrastructure	8	630.00	1,091,606.00
Boarding and school fund	9	2,786,261.00	2,286,588.00
Total Payments		6,177,982.00	6,710,777.00
Surplus/Deficit		152,775.80	22,909.60
TOTAL			

The school financial statements were approved on **10/09/2023** and signed by:

MUAMBA NZILE
 (Chairman, School Board of Management)



SIGN

10/09/2023
 DATE


NICODEMUS M. NG'OLE
 (School Principal/Secretary to Board of Management)



SIGN

10/09/2023
 DATE

MARY MUENDO
 (Bursar/Finance Officer)



SIGN

10/09/2023
 DATE

SENIOR CHIEF MUNGUTI SECONDARY
 SCHOOL
 P. O. Box 165 - 90125
 KIKIMA
 Date..... Sign.....

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	JULY 2022 - JUNE 2023	JULY 2021 - JUNE 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	297,279.80	54,534.00
Cash balances	11	0.00	0.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		297,279.80	54,534.00
Account's receivables	13	778,726.00	645,246.00
Total financial assets		1,076,005.80	699,780.00
Financial liabilities			
Accounts payables	14	368,478.00	145,028.00
Net financial assets		707,527.80	554,752.00
Represented by			
Accumulated fund b/fwd	15	554,752.00	531,842.40
Surplus/deficit for the year		152,775.80	22,909.60
Net financial position		707,527.80	554,752.00

The school's financial statements were approved on 10/09/2023 and signed by:

MUAMBA NZILE
 (Chairman, School Board of Management)


 SIGN

10/09/2023
 DATE

NICODEMUS M. NG'OLE
 (School Principal/Secretary to Board of Management)


 SIGN

10/09/2023
 DATE

MARY MUENDO
 (Bursar/Finance Officer)


 SIGN

10/09/2023
 DATE

SNR CHIEF MUNGUTI SECONDARY
 P. O. Box 165
 KIKIMA - 90125
 Date..... Sign.....

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	JULY 2022-JUNE	JULY 2021 -
		2023	JUNE 2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		568,899.50	709,981.00
Government grants for operations		2,040,088.30	4,043,129.60
Government grants for infrastructure		450,000.00	0.00
School fund income- parents contributions/ fees		3,191,790.00	3,128,110.00
Other income		0.00	0.00
Total receipts		6,250,777.80	7,881,220.60
Payments			
Cash outflows for tuition		568,744.00	752,806.00
Cash outflows for operations		2,766,915.00	3,013,242.00
Cash outflows Boarding/lunch and school fund payments		2,672,373.00	3,186,388.00
Total payments		6,008,032.00	6,952,436.00
Net cash inflow/outflow from operating activities		242,745.80	928,784.60
Cash flow from investing activities			
Acquisition of assets		(0.00)	(1,167,385.00)
Proceeds from sale of Assets		(0.00)	(0.00)
Proceeds from investments		(0.00)	(0.00)
Purchase of investments		(0.00)	(0.00)
Net cash inflow/outflows from investing activities		(0.00)	(1,167,385.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		(0.00)	(0.00)
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		242,745.80	(238,600.40)
Cash and cash equivalent at beginning of the FY		54,534.00	293,134.40
Cash and cash equivalent at end of the FY		297,279.80	54,534.00

The school's financial statements were approved on 10/09/2023 and signed by:

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

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	0.00	0.00	0.00	0.00	0.00%
Exercise Books	0.00	0.00	0.00	0.00	0.00%
Laboratory Equipment	0.00	0.00	0.00	0.00	0.00%
Internal Exams	0.00	0.00	0.00	0.00	0.00%
Teaching / Learning Materials	878,528.00	0.00	878,528.00	568,899.00	64.76%
Exams And Assessment	0.00	0.00	0.00	0.00	0.00%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	0.00	0.00	0.00	0.00	0.00%
Repairs And Maintenance	0.00	0.00	0.00	0.00	0.00%
Local Transport / Travelling	0.00	0.00	0.00	0.00	0.00%
Electricity And Water	0.00	0.00	0.00	0.00	0.00%
Medical	424,000.00	0.00	424,000.00	33,000.00	7.78%
Other Vote heads (EWC, Ltt, Admin & Pe)	2,035,200.00	0.00	2,035,200.00	1,762,773.50	86.61%
Activity	318,000.00	0.00	318,000.00	190,814.80	60.00%
Gratuity	0.00	0.00	0.00	0.00	0.00%
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	1,060,000.00	0.00	1,060,000.00	450,000.00	42.45%
M&I parents' contribution	0.00	0.00	0.00	0.00	0.00%
Economic Stimulus Programs	0.00	0.00	0.00	0.00	0.00%

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	0.00%
Administration Block	0.00	0.00	0.00	0.00	0.00%
(4) Fees Charged on Parents					
Personnel Emoluments	0.00	0.00	0.00	0.00	0.00%
Repairs And Maintenance	0.00	0.00	0.00	0.00	0.00%
Local Transport / Travelling	0.00	0.00	0.00	0.00	0.00%
Electricity And Water	0.00	0.00	0.00	0.00	0.00%
Medical	0.00	0.00	0.00	0.00	0.00%
Administration Costs	0.00	0.00	0.00	0.00	0.00%
Activity	0.00	0.00	0.00	0.00	0.00%
SMASSE	0.00	0.00	0.00	0.00	0.00%
Fee On Boarding Equipment and Stores	3,984,750.00	0.00	3,984,750.00	3,325,270.00	83.45%
5) Miscellaneous Income					
Loans / Borrowing	0.00	0.00	0.00	0.00	0.00%
Rent income	0.00	0.00	0.00	0.00	0.00%
Income From Farming Activities	0.00	0.00	0.00	0.00	0.00%
Insurance Compensation	0.00	0.00	0.00	0.00	0.00%
Income From Posho Mill	0.00	0.00	0.00	0.00	0.00%
Income From Bus Hire	0.00	0.00	0.00	0.00	0.00%
Fee For Hire of Ground and Equipment	0.00	0.00	0.00	0.00	0.00%
Interest Income	0.00	0.00	0.00	0.00	0.00%
Income From Any Other Investment	0.00	0.00	0.00	0.00	0.00%
Total Income	8,700,478.00	0.00	8,700,478.00	6,330,757.80	72.76%

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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
(6) Expenditure For Tuition	0.00	0.00	0.00	0.00	0.00
Textbooks	0.00	0.00	0.00	0.00	0.00
Reference Materials	0.00	0.00	0.00	0.00	0.00
Exercise Books	0.00	0.00	0.00	0.00	0.00
Laboratory Equipment	0.00	0.00	0.00	0.00	0.00
Internal Exams	0.00	0.00	0.00	0.00	0.00%
Teaching / Learning Materials	878,528.00	0.00	878,528.00	729,868.00	83.08%
Chalks	0.00	0.00	0.00	0.00	0.00%
Exams And Assessment	0.00	0.00	0.00	0.00	0.00%
Teachers Guides	0.00	0.00	0.00	0.00	0.00%
Administration Costs	0.00	0.00	0.00	0.00	0.00%
Bank Charges	0.00	0.00	0.00	984.00	0.00%
(7) Expenditure For Operations					
Personnel Emoluments	0.00	0.00	0.00	0.00	0.00%
Repairs, Maintenance & Improvements	0.00	0.00	0.00	0.00	0.00%
Local Transport / Travelling	0.00	0.00	0.00	0.00	0.00%
Electricity, Water and Conservancy	0.00	0.00	0.00	0.00	0.00%
Medical	424,000.00	0.00	424,000.00	350.00	0.08%
Administration Costs	0.00	0.00	0.00	0.00	0.00%
Activity Expenses	318,000.00	0.00	318,000.00	82,330.00	25.89%
Gratuity	0.00	0.00	0.00	0.00	0.00%
SMASSE	0.00	0.00	0.00	0.00	0.00%
Other Vote heads (EWC, Ltt, Admin & Pe)	2,259,345.00	0.00	2,259,345.0	2,661,909.00	117.82%

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	1,060,000.00	0.00	1,060,000.00	0.00	0.00%
Construction of LAB	0.00	0.00	0.00	0.00	0.00%
Construction of DORMS	0.00	0.00	0.00	0.00	0.00%
Purchase of furniture	0.00	0.00	0.00	0.00	0.00%
Purchase of equipment	0.00	0.00	0.00	0.00	0.00%
Purchase of machinery	0.00	0.00	0.00	0.00	0.00%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	0.00	0.00	0.00	0.00	0.00%
Repairs, Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00%
Local Transport / Travelling	0.00	0.00	0.00	0.00	0.00%
Electricity, Water and Conservancy	0.00	0.00	0.00	0.00	0.00%
Medical Expenses	0.00	0.00	0.00	0.00	0.00%
Administration Costs	0.00	0.00	0.00	0.00	0.00%
Activity	0.00	0.00	0.00	0.00	0.00%
Gratuity	0.00	0.00	0.00	0.00	0.00%
Lunch Programme	3,760,605.00	0.00	3,760,605.00	2,784,223.00	74.04%
Boarding Equipment and Stores	0.00	0.00	0.00	0.00	0.00%
Expenditure For Income Generating Activity	0.00	0.00	0.00	0.00	0.00%
Insurance Costs	0.00	0.00	0.00	0.00	0.00%
Other Expenses On Investments	0.00	0.00	0.00	0.00	0.00%

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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
Rent Expenses	0.00	0.00	0.00	0.00	0.00%
Bank Charges	0.00	0.00	0.00	2,038.00	0.00%
Loan Interest Repayment	0.00	0.00	0.00	0.00	0.00%
Loan Principal Repayment	0.00	0.00	0.00	0.00	0.00%
Acquisition Of Assets	0.00	0.00	0.00	0.00	0.00%
Totals	8,700,478.00	0.00	8,700,478.00	6,262,332.00	71.98%

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

9. NOTES TO THE FINACIAL STATEMENTS

1 Government Grants for Tuition

Description	JULY 2022-JUNE 2023	JULY 2021 – JUNE 2022
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books	0.00	0.00
Laboratory Equipment	0.00	0.00
Internal Exams	0.00	0.00
Teaching / Learning Materials	568,899.50	709,981.00
Chalk and dusters	0.00	0.00
Total	568,899.50	709,981.00

2 Government Grants for Operations

Description	JULY 2022-JUNE 2023	JULY 2021 – JUNE 2022
	Kshs	Kshs
Personnel Emoluments	0.00	0.00
Repairs And Maintenance	0.00	0.00
Local Transport / Travelling	0.00	0.00
Electricity And Water	0.00	0.00
Insurance, Medical & Property	33,000.00	60,500.00
Administration Costs	0.00	0.00
Activity	190,814.80	81,324.00
Other Vote Heads (PE, EWC, LT&T and Admin)	1,762,773.50	2,057,561.60
Total	1,986,588.30	2,199,385.60

3 Government Grants for infrastructure

Description	JULY 2022-JUNE 2023	JULY 2021 – JUNE 2022
	Kshs	Kshs
Maintenance & Improvement	450,000.00	849,000.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00
Other (specify)(NGCDF and County govt.	0.00	0.00
Total	450,000.00	849,000.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

4 School Fund Income - Parents Contribution/Fees

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Personnel emoluments	0.00	0.00
Repairs and maintenance	0.00	0.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	0.00
Administration costs	0.00	0.00
Activity	0.00	0.00
Fee on Boarding Equipment and stores	3,325,270.00	2,975,320.00
PA Levies	0.00	0.00
Prepaid fees	0.00	0.00
Total	3,325,270.00	2,975,320.00

5 Miscellaneous Incomes

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	0.00	0.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	0.00	0.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Interest Income	0.00	0.00
Dividends Income	0.00	0.00
Loans/Borrowings*	0.00	0.00
Other Income (<i>specify</i>)*	0.00	0.00
Total	0.00	0.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

6 Tuition

Description	JULY 2022-JUNE 2023	JULY 2021 – JUNE 2022
	Kshs	Kshs
Exercise Books	0.00	0.00
Textbooks	0.00	0.00
Reference materials	0.00	0.00
Laboratory Equipment	0.00	0.00
Teaching / Learning Materials	729,868.00	748,240.00
Exams And Assessment	0.00	0.00
Teachers Guides	0.00	0.00
Bank Charges	984.00	4,566.00
Chalk and dusters	0.00	0.00
Total	730,852.00	752,806.00

7 Operations

Description	JULY 2022-JUNE 2023	JULY 2021 – JUNE 2022
	Kshs	Kshs
Personnel Emoluments	0.00	0.00
Service Gratuity	0.00	0.00
Administration Cost	0.00	0.00
Repairs And Maintenance & Improvements	0.00	97,260.00
Local Transport / Travelling	0.00	0.00
Electricity And Water	0.00	0.00
Medical	350.00	0.00
Activity Expenses	82,330.00	12,050.00
Acquisition of Assets	0.00	0.00
Other Vote Heads (PE, EWC, LT&T and Admin)	2,559,881.00	2,468,985.00
Bank Charges	17,678.00	1,482.00
Total	2,660,239.00	2,579,777.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

8 Infrastructure

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Construction of classrooms	0.00	1,091,480.00
Construction of laboratory	0.00	0.00
Construction of dormitory	0.00	0.00
Purchase of furniture	0.00	0.00
Purchase of equipment	0.00	0.00
Purchase of apparatus	0.00	0.00
Drilling of boreholes	0.00	0.00
Bank charges	630.00	126.00
Total	630.00	1,091,606.00

9 Boarding and School Fund

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Personnel Emoluments	0.00	0.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	0.00	0.00
Local Transport / Travelling	0.00	0.00
Electricity And Water	0.00	0.00
Medical Expenses	0.00	0.00
Administration Costs	0.00	0.00
Lunch Programme	2,784,223.00	2,285,012.00
Bank Charges	2,038.00	1,576.00
Expenses On Income Generating Activities*	0.00	0.00
Fee On Boarding Equipment and Stores	0.00	0.00
Rent Expenses	0.00	0.00
Insurance Cost (<i>Life Property</i>)	0.00	0.00
Loan Principal Repayment	0.00	0.00
Loan Interest Repayment	0.00	0.00
Acquisition Of Assets	0.00	0.00
PA expenses	0.00	0.00
Others (specify)	0.00	0.00
Total	2,786,261.00	2,286,588.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	JULY 2022 - JUNE 2023	JULY 2021 - JUNE 2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1138650617	546.20	390.70
Operations Account	Active	1138650781	259,239.55	545.25
School Fund Account/Boarding	Active	1201390591	34,707.05	50,181.05
Savings Account	N/A		0.00	0.00
Parent Association Development Account	N/A		0.00	0.00
Income Generating Activities Account	N/A		0.00	0.00
Infrastructural Account	Active	1257291580	2,787.00	3,417.00
Total			297,279.80	54,534.00

11 Cash In Hand

Description	JULY 2022 - JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	0.00	0.00
Infrastructure Account	0.00	0.00
School Fund Account/Boarding	0.00	416.00
Total	0.00	416.00

12 Short Term Investments

Description	JULY 2022 - JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

13 Accounts Receivable

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Fees Arrears	645,246.00	547,636.00
Less: recoveries during the year	(178,200.00)	(176,310.00)
Sub-total	467,046.00	371,326.00
Add: fees balances as at 30 th June, 2023	311,680.00	273,920.00
Total	778,726.00	645,246.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00	0.00
Rent arrears (list/schedule attached)	0.00	0.00
Total	778,726.00	645,246.00

13 b Ageing Analysis of Accounts Receivable

Description	JULY 2022-JUNE 2023		JULY 2021 - JUNE 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	311,680.00	40.02%	273,920.00	42.45%
Between 1- 2 years	95,720.00	12.29%	0.00	0%
Between 2-3 years	0.00	0.00%	67,000.00	10.38%
Over 3 years	371,326.00	47.69%	304,326.00	47.20-%
Total (should tie to note 13 a)	778,726.00	100%	645,246.00	100%

14 Accounts Payable

Description	JULY 2022-JUNE 2023	JULY 2021 - JUNE 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	368,478.00	145,028.00
Prepaid Fees	0.00	0.00
Retention Monies	0.00	0.00
Unpaid salaries and statutory deductions	0.00	0.00
Caution money	0.00	0.00
Other payables (<i>specify</i>)	0.00	0.00
Total	368,478.00	145,028.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

14a. Ageing Analysis of Accounts Payable

Description	JULY 2022-JUNE 2023		JULY 2021-JUNE 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	368,478.00	100%	43,000.00	29.65%
Between 1- 2 years	0.00	%	102,028.00	70.35%
Between 2-3 years	0.00	%	0.00	%
Over 3 years	0.00	%	0.00	%
Total (should tie to note 14)	368,478.00	%	145,028.00	100%

15 Fund Balance Brought Forward

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Bank Balances	54,534.00	293,134.40
Cash Balances	0.00	600.00
Short Term Investments	0.00	0.00
Receivables	645,246.00	547,636.00
Payables	(145,028.00)	(309,528.00)
Total	554,752.00	531,842.40

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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	<i>JULY 2022-JUNE 2023</i>	<i>JULY 2021 – JUNE 2022</i>
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	<i>JULY 2022-JUNE 2023</i>	<i>JULY 2021 – JUNE 2022</i>
		Kshs	Kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees	100	79,000.00	75,000.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		79,000.00	75,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

19 Stock/ Inventory

Description	<i>JULY 2022-JUNE 2023</i>	<i>JULY 2021 - JUNE 2022</i>
	Kshs	Kshs
Food stuffs	15,000.00	0.00
Lab consumables	10,000.00	0.00
Farm produce	0.00	0.00
Medication	0.00	0.00
Construction Materials	0.00	0.00
Others (specify)	0.00	0.00
	25,000	0.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

SNR CHIEF MUNGUTI SECONDARY
 SCHOOL
 P. O. Box 165 - 90125
 KIKIMA

Date.....30/6/2023.....Sign.....

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

10. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance Comparative 2022	Comments
	A	b	C	d=a-c		
	Kshs.	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Mulau Enterprises	205,108.00	2023		205,108.00	0.00	
2. James Kimeu	30,000.00	2023		30,000.00	0.00	
3. Nzeveni General Hardware	19,500.00	2023		19,500.00	0.00	
4. Daniel Makau	10,400.00	2023		10,400.00	0.00	
5. Joel N. Mukuna	97,070.00	2023		97,070.00	0.00	
6. Joshua M. Ndonge	6,400.00	2023		6,400.00	0.00	
Grand Total	368,478.00			368,478.00	0.00	

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	1,100,000.00	0.0	0.00	1,100,000.00
Buildings And Structures	10,000,000.00	0.00	0.00	10,000,000.00
Motor Vehicles	0.00	0.00	0.00	0.00
Office Equipment, Furniture And Fittings	1,500,000.00	0.00	0.00	1,500,000.00
Textbooks	3,000,000.00	0.00	0.00	3,000,000.00
ICT Equipment	150,000.00	0.00	0.00	150,000.00
Tools And Apparatus	1,300,000.00	0.00	0.00	1,300,000.00
Other Machinery And Equipment	50,000.00	0.00	0.00	50,000.00
Heritage And Cultural Assets	13,000.00	0.00	0.00	13,000.00
Intangible Assets- Soft Ware	0.00	0.00	0.00	0.00
Total	17,113,000.00	0.00	0.00	17,113,000.00

SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

ANALYSIS OF ACCOUNTS RECEIVABLES AS AT 30TH JUNE 2023

Form /class	Bes/Lunch
Form 1	77,350.00
Form 2	33,550.00
Form 3	114,930.00
Form 4	85,850.00
Total	311,680.00

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	297,279.80	
	Cash Balances	-	
	Short term investments	-	
	Receivables	778,726.00	
Payments			
	Payments for Tuition	730,852.00	
	Payments for operations	2,660,239.00	
	Boarding and school fund payments	2,786,261.00	
	payments for infrastructure	630.00	
Receipts			
	Capitation grants for tuition		568,899.50
	Capitation grants for operations		1,986,588.30
	Capitation grants for infrastructure		450,000.00
	School Fund Income- Parents' Contributions		3,325,270.00
	School Fund Income- Other receipts		-
	Accounts payables		368,478.00
Prior Year Adjustment			
	Fund Balance b/f		554,752.00
TOTAL			
		7,253,987.80	7,253,987.80

SURPLUS/ DEFICIT

TUITION	(161,952.50)
OPERATION	(673,650.70)
INFRASTRUCTURE	449,370.00
SCHOOL FUND	539,009.00
	152,775.80





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SENIOR CHIEF MUNGUTI SECONDARY SCHOOL
P.O.BOX 161-90125
KIKIMA MBOONI WEST

SUPPORT ACCOUNTS SCHEDULES OF THE FINANCIAL STATEMENTS
YEAR JULY 2022 - JUNE 2023

A. TUITION ACCOUNT INCOME

DATE	AMOUNT KSH/CTS	SOURCE	VOTE HEAD
JULY/25/2022	173,582.50	MOE	TLM
OCT/3/2022	195,382.50	MOE	TLM
JAN/30/2023	131,236.00	MOE	TLM
JUN/9/2023	68,608.30		
TOTAL	<u>568,809.30</u>		

B. OPERATIONS ACCOUNT INCOME

DATE	AMOUNT KSH/CTS	SOURCE
JULY/25/2022	611,814.80	MOE
OCT/3/2022	678,904.30	MOE
JAN/30/2023	676,763.55	MOE
JUN/9/2023	469,105.00	
TOTAL	<u>2,436,587.65</u>	



C. BOARDING/SCHOOL FUND ACCOUNT

DATE	AMOUNT KSH/CTS	SOURCE
JULY/31/2022	320,500.00	FEES PAYMENT
AUG/30/2022	160,100.00	FEES PAYMENT
SEPT/30/2022	210,500	FEES PAYMENT
OCT/31/2022	372,300	FEES PAYMENT
NOV/30/2022	198,200.00	FEES PAYMENT
DEC/31/2022		
JAN/31/2023	193,700	FEES PAYMENT
FEB/29/2023	427,020.00	FEES PAYMENT
MAR/31/2023	294,840.00	FEES PAYMENT
APR/31/2023	344,530.00	FEES PAYMENT
MAY/31/2023	366,100.00	FEES PAYMENT
JUNE/30/2023	125,800.00	FEES PAYMENT
	3,013,590.00	
Add Accounts Receivables	311,680.00	
TOTAL	<u>3,325,270.00</u>	





Senior Chief Munguti Secondary School

P.O Box 161- 90125, Kikima- Mbooni West.

Tel: +254 (7) 1190 5615

Motto: Education for Life and Eternity.

Our Ref:
Your Ref:

Date:

FORM 1 FEES DEBTORS AS AT JUNE 2023

S/NO	ADM	NAME	BES	TOTAL
1	631	Faith Mwende Musau	1,000	1,000
2	632	Esther Kavindu Mwangangi	1,500	1,500
4	637	Faith Mwikali Ngovu	1,500	1,500
5	638	Purity Ndunge Peter	1,500	1,500
11	646	Dorcas Mwende Mutinda	4,000	4,000
13	649	Felix Muatha	1,500	1,500
14	650	Cecilia Mutheu Musyoka	2,800	2,800
15	651	Jarrison Muema Musyoka	3,500	3,500
16	652	Kennedy Musyoki Kiilu	100	100
17	653	Evaline Mbinya	4,400	4,400
18	656	Mercy Ndanu Mutuku	1,500	1,500
19	657	Erick Ndeti	700	700
20	658	Felistar Mutheu Mulwa	700	700
23	663	Simon Mutunga Muthike	500	500
24	664	Lillian Katheu Munuve	500	500
26	666	Denis Kavava Ndavi	3,500	3,500
27	667	Beatrice Kalondu Mutuku	1,500	1,500
28	668	Charles Mutisya Mutuku	2,400	2,400
29	669	Paul Mwalulo Muia	1,650	1,650
30	670	Samuel Muinde Musau	4,500	4,500
31	671	Joyce Kakina Musyoki	1,500	1,500
32	673	Lucy Ndungwa Mutyethau	1,500	1,500
33	674	Irene Mwende Mwanzia	4,500	4,500
34	675	Kelvin Muli Muoki	1,500	1,500

SNR CHIEF MUNGUTI SECONDARY
SCHOOL
P. O. Box 165 - 90125
KIKIMA

Date:
Signature: *[Handwritten Signature]*

35	676	Zipporah Wayua Pius	500	500
36	677	Emily Mwende Pius	1,000	1,000
37	678	Faith Mwongeli Wayua	4,500	4,500
38	679	Redemptah M. Mwendwa	4,100	4,100
39	680	Anna Ndinda Mutala	1,000	1,000
40	681	Esther Ngina Mwonga	1,000	1,000
41	682	Nicholas Mutuku Muendo	2,500	2,500
42	683	Bernard Kasyoki Mbithi	1,000	1,000
43	684	Sylvester Musau Musyoki	1,000	1,000
44	685	Brian Mumo Mulwa	6,500	6,500
45	594	Elizabeth Mutheu Muendo	1,500	1,500
46	688	Muendo John Mwanthi	4,500	4,500
		TOTALS	77,350	77,350

SNR CHIEF MUNGUTI SECONDARY
SCHOOL
P.O. Box 165 - 90125
KIKIMA
Date.....
Signature.....



Senior Chief Munguti Secondary School

P.O Box 161- 90125, Kikima- Mbooni West.

Tel: +254 (7) 1190 5615

Motto: Education for Life and Eternity.

Our Ref:
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Date:

FORM 2 FEES DEBTORS AS AT JUNE 2023

S/NO	ADM	NAME	BES	TOTAL
2	568	Onesmus M. Muema	200	200
3	569	James Mativo Mumo	1,000	1,000
4	570	Carol Wanza Mutuku	1,500	1,500
7	578	Brian Mwendwa Kioko	1,500	1,500
8	579	Onesmus M. Muendo	2,600	2,600
9	581	Mutheu Mutinda	1,000	1,000
10	582	Nicholas M. Katua	1,500	1,500
11	584	Austine Mutuku Makau	6,350	6,350
12	586	Mwendwa Musyoka	1,500	1,500
13	587	Muli Musyoka	1,500	1,500
14	588	Kelvin M. Musyoki	4,000	4,000
16	591	Annastacia M. Musyimi	3,300	3,300
17	592	Boniface M. Musau	1,500	1,500
21	602	Sammy Vaati Mbelenzi	1,500	1,500
23	611	John Mutuku	100	100
24	613	Mary Kaswii Mutala	1,500	1,500
25	619	Daniel Muuo Ndisya	1,500	1,500
26	621	Mary Mutheu Kimeu	1,500	1,500
		TOTALS	33,550	33,550

SNR CHIEF MUNGUTI SECONDARY
SCHOOL
P. O. Box 165 - 90125
KIKIMA

Date.....Sign.....



Senior Chief Munguti Secondary School

P.O Box 161- 90125, Kikima- Mbooni West.

Tel: +254 (7) 1190 5615

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Your Ref:

Date:

FORM 3 FEES DEBTORS AS AT JUNE 2023

S/NO	ADM	NAME	BES	TOTAL
2	487	Evaline Ndulu Kiseli	1,500	1,500
4	489	Joseph Muli Musau	1,500	1,500
6	491	Catherine W. Muendo	1,500	1,500
7	492	Judy Nduku Kyalo	500	500
9	494	Dorothy Keli Kasomo	1,500	1,500
10	495	Samuel Mutinda Ndavi	1,000	1,000
12	498	Denis Kasyoki Kioko	1,500	1,500
13	499	Kelvin Kyalo Mwania	1,500	1,500
17	510	Ann Mueni Mwikali	1,500	1,500
19	513	Samuel Kioko Muthoki	1,500	1,500
20	514	Esther Ndulu Musyoka	260	260
22	517	Antony Muema Munyao	500	500
23	518	Brian Nthoka Mutinda	1,500	1,500
24	519	Joseph Mathuku Mumo	500	500
25	522	Kennedy Nyamai Ndungi	500	500
26	523	Kikuvi Peter Kyalo	1,000	1,000
27	525	Eunice M. Wambua	1,500	1,500
28	526	Maundu Kiilu	1,500	1,500
31	531	Onesmus M. Ukeka	520	520
33	533	Nduku Itumo	10,500	10,500
34	534	Carol Nzilani Musembi	1,000	1,000
35	535	Eunice Nthenya Nzioka	1,500	1,500



36	536	Felix Muli Musyoka	500	500
37	537	Eric Muthoka Musyoka	500	500
39	540	Kelvin Mutua	500	500
40	542	Alice Mwende Mutua	650	650
41	543	Catherine M. Musyimi	2,000	2,000
42	544	John M. Musyimi	9,000	9,000
43	545	Shadrack Mwenze Kioko	15,500	15,500
44	549	Joseph Mutiso Ndunda	700	700
46	554	Mumo Muendo	5,500	5,500
47	560	Ann Nyiva Wambua	1,000	1,000
48	614	Joseph Muli Kioko	1,000	1,000
52	506	Stephen Muthoka Kyalo	8,000	8,000
53	520	Mutinda Ngewa	13,200	13,200
54	521	Eric Mwendwa Maingi	18,000	18,000
		TOTALS	114,930	114,930





Senior Chief Munguti Secondary School

P.O Box 161- 90125, Kikima- Mbooni West.

Tel: +254 (7) 1190 5615

Motto: Education for Life and Eternity.

Our Ref:
Your Ref:.....

Date:

FORM 4 FEES DEBTORS AS AT JUNE 2023

S/NO	ADM	NAME	BES	TOTAL
1	324	Kaviti Mutuku	500	500
3	366	Kaluki Kyalo	500	500
4	417	Kasyoki Musango	4,800	4,800
5	427	James M. Mutua	1,000	1,000
6	428	Ndunge Kimanthi	500	500
7	429	Nthenya Paul	500	500
8	433	Leonard Maundu	1,000	1,000
9	436	Kaendi Munyao	500	500
10	437	Mwongeli Ndambuki	500	500
12	442	Musyoka Mutuku	2,000	2,000
13	443	Dennis M. Muendo	500	500
14	444	Catherine K.Muendo	500	500
15	445	Pius Kinyae Wayua	500	500
17	447	Mwendwa Ngewa	1,400	1,400
18	448	Esther M. Kioko	9,300	9,300
19	449	Vaati Kyalo	1,500	1,500
20	453	Joshua W. Kyalo	1,500	1,500
22	455	Joshua Mule Mbithi	1,500	1,500
23	456	Nzilani Kioko	1,500	1,500
24	458	Nduku Wayua	8,400	8,400
25	460	Duncan M Musyoki	200	200
27	462	Shedrack M. Ngei	1,500	1,500
28	463	Catherine Mueni	15,600	15,600



29	465	Joshua M. Wambua	1,050	1,050
30	468	Phillip M. Mwamulo	500	500
31	470	Eunice Keli Mutuku	1,500	1,500
32	472	Sharon M. Mutuku	11,100	11,100
33	475	Rhoda Mumo Mbithi	1,500	1,500
34	481	Esther M. Sila	1,500	1,500
35	515	Mercy K. Ngui	1,500	1,500
37	558	Nzilani Kaloki	1,500	1,500
38	561	Evans Mwendwa	1,500	1,500
39	572	Abigail Munyiva	1,500	1,500
40	580	Martha Mwendu	1,500	1,500
41	626	Mercy Muneo Makau	1,500	1,500
42	628	Evans Kimanathi Mutua	1,500	1,500
43	629	Faith Nthenya Mwanzia	1,500	1,500
44	630	Pascaliah Mwendu Mbithi	1,000	1,000
45	365	Esther syombua mutinda	1,000	1,000
		TOTALS	85,850	85,850

