

REPUBLIC OF KENYA



REPORT DATE: 13 JUN 2026

DAY.

Tuesday

TABLED BY:

Hon. Nacmi Wago, CBS, MP

CLERK-AT THE-TABLE:

Deputy Majority Party Whip
/emale.

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

CHUKA GIRLS' SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

THARAKA NITHI COUNTY



Chuka 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)

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

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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.

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2. Key School Information and Management

(a) Background information

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

The school was registered in 06/21 under registration number 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 1212 number of students as at 30th June 2025. It has 5 streams form 2-4 and 9 streams in form 1 with 50 teachers of which 1 teacher is 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	Jeniffer W. Mugambi	Chairman	28/07/2022
2	Joan Muthoni Muchina	Secretary - Principal	28/07/2022
3	Morris Stanley Mwit	Member	28/07/2022
4	Dr. Charles Njati	Member	28/07/2022
5	Benjamin Njeru	Member	28/07/2022
6	Florence Muthua	Member	28/07/2022
7	Aletus Ndei	Member	28/07/2022
8	Simon Ndahi	Member – Rep CEB	28/07/2022
9.	George Muchangi	Member-Rep Teachers	28/07/2022
10	Fr. Lawrence Munene	3 Members-Sponsor	28/07/2022
11	Nancy Kawira	Member - Community	28/07/2022
12	Victor Muriithi	Member Special Needs	28/07/2022
13	Nina Mwema	Rep Students	28/07/2022

Chuka Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****The functions of the School Board of Management are to:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 year
1	Executive Committee	1.Jennifer W. Mugambi 2.Joan Muthoni Muchina 3.Charles Njati 4.Stanley Mwiti 5.Fr. Lawrence Munene	-BOM Chair -BOM Sec/Chief Pncipal -PA Chairperson -Member -Member	4
2	Audit Committee	1.Morris Mwiti 2.Alectus Ndei 3.Doreen Mwende	Chairperson	0
3	Finance,procurement and general purposes Committee	1.Simon Ndahi 2.Benjamin Mugambi 3.Dr. Charles Njati	Chairperson	2

Chuka Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025**

4	Academic Committee	1.Florence Muthua 2.George Muchangi 3.Jeniffer W. Mugambi 4.Respah Muchocho	Chairperson	1
5	S.I.C Committee	1.Benjamin Mugambi 2.Charles Njati 3.Jeniffer W.Mugambi 4.Joan Muthoni Muchina 5.Muthoni Gitonga 6.Mohammed Abdi	Chairperson PA Chair BOM Chair Chief Principal/Bom D/Principal SIC Sec SCDE- Meru South Sub County	3
6	Discipline and welfare Committee	1.Victor Murithi 2.Nancy Kawira 3.Fr. Lawrence Munene	Chairperson	1
7	Adhoc Committee(if any during the year)	1.CBC Classrooms Verification Committee 2.Disposal Committee		

(d)School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Joan Muthoni Muchina	TSC No. 304609
2	Deputy Principal	Muthoni Gitonga	TSC No.387613
3	Deputy Principal	Respah Namiro	TSC No.364955
4	School Bursar	Catherine Njoki Kinuthia	ID NO.27888768
5	Other (specify)		

Chuka Girls Secondary School
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(d) Schools contacts

Post Office Box: 3-60400, Chuka
Telephone: 0115-388019
E-mail: chukagirls@gmil.com
Website: N/A
Facebook: N/A
Twitter: N/A

(e) School Bankers

1. Name of Bank: Co-operative Bank
Branch Chuka
Account Number 01129057828800
Account Name School Fund Account
2. Name of Bank: Co-operative Bank
Branch Chuka
Account Number 01139057828800
Account Name Tuition Account
3. Name of Bank: Co-operative Bank
Branch Chuka
Account Number 01139057828802
Account Name. Operations Account
4. Name of Bank: Equity Bank
Account Number 02102946841101
Account Name School Fund Account
5. Name of Bank: K.C.B
Branch Chuka
Account Number 1236601785
Account Name Infrastructure Account
6. Name of Bank: K.C.B
Branch Chuka
Account Number 1145191096
Account Name School Fund Account
7. MPESA Pay Bill No. 400222 attached to 01129057828800 bank account

(f) Independent Auditors

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

Chuka Girls Secondary School

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

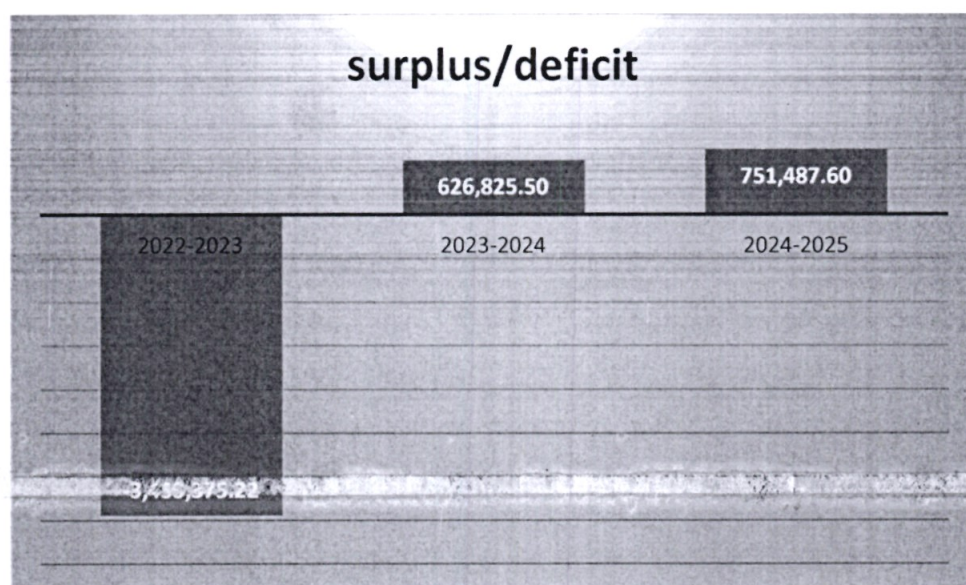
3. Summary Report of Performance of The School

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

a) Financial performance:

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

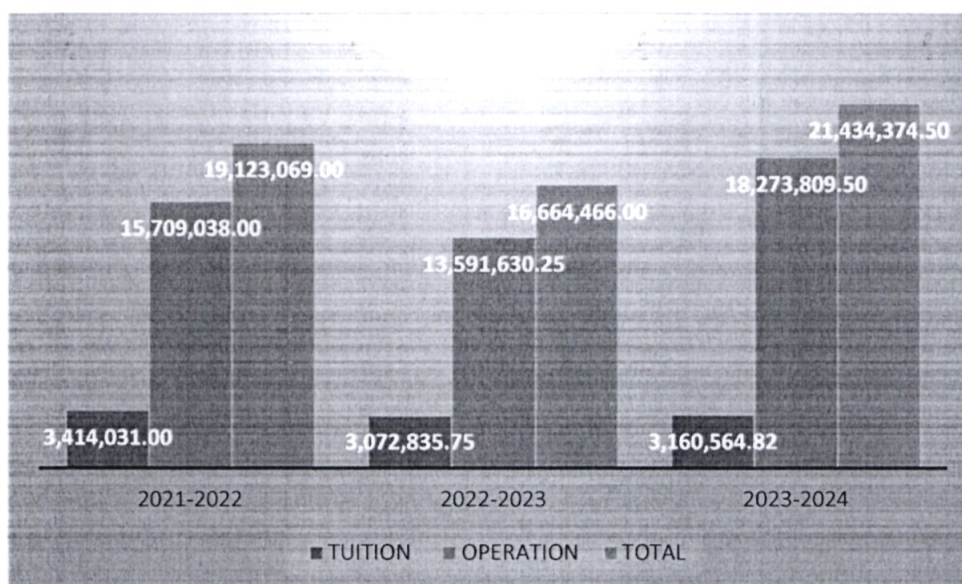
YEAR	2022-2023	2023-2024	2024-2025
KES	(3,453,375.22)	626,825.50	751,487.60



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

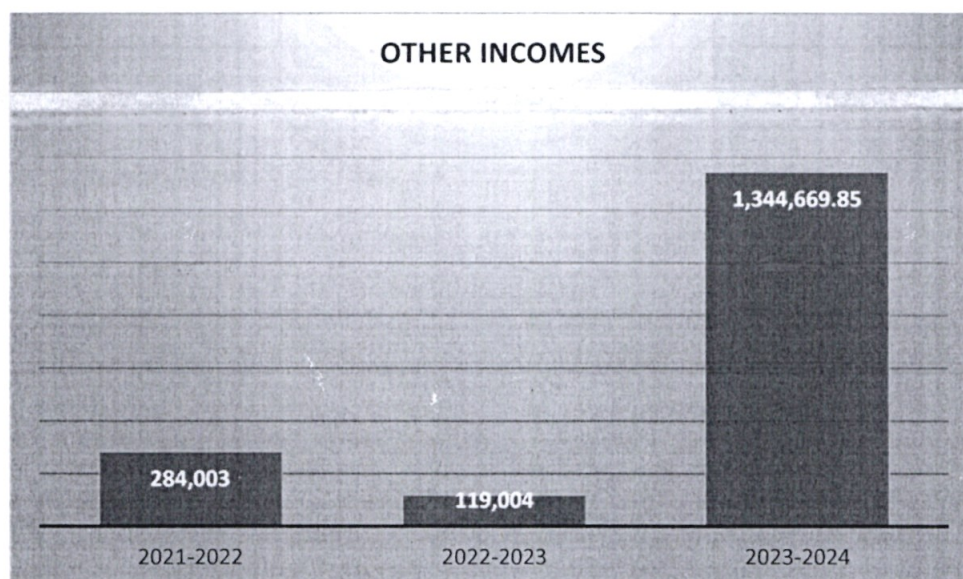
YEAR	2022-2023	2023-2024	2024-2025
TUITION	3,072,835.75	3,160,564.82	
OPERATION	13,591,630.25	18,273,809.50	
TOTAL	16,664,466.00	21,434,374.50	

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

YEAR	2021-2022	2022-2023	2023-2024
KES	284,003	119,004	1,344,669.85

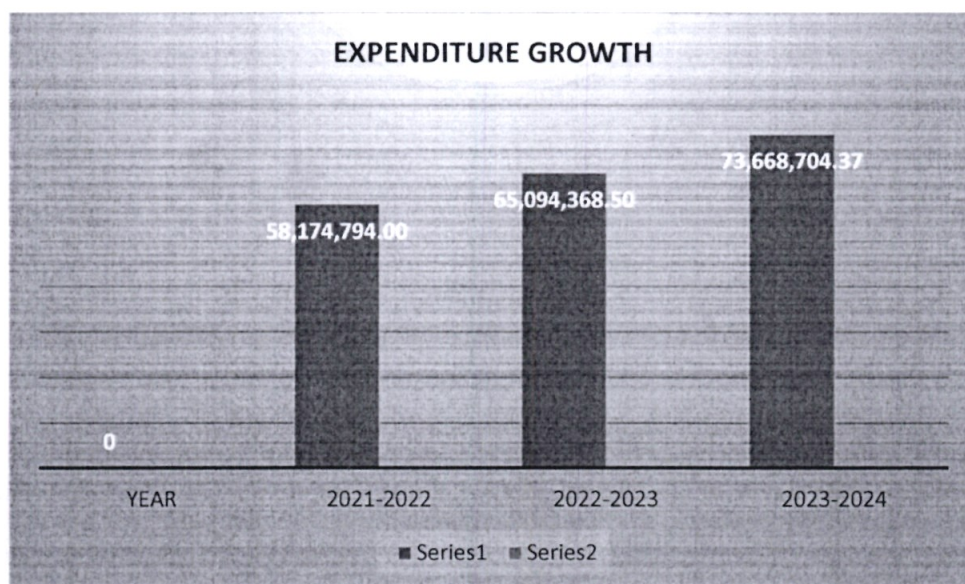


Chuka Girls Secondary School

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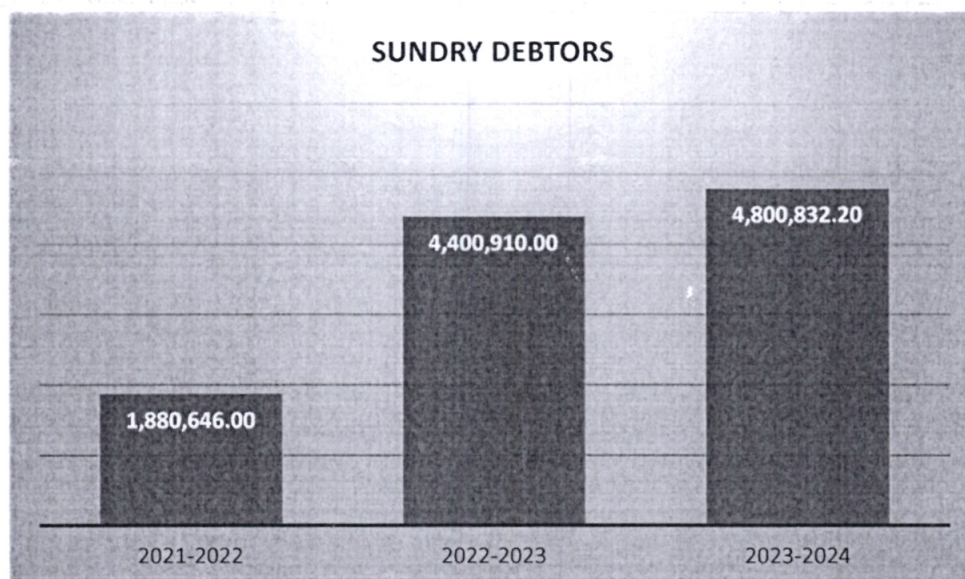
A three-year overview of growth in expenditure of the school

YEAR	2021-2022	2022-2023	2023-2024
KES	58,174,794.00	65,094,368.50	73,668,704.37



Movement of debtors of the school over the last three years

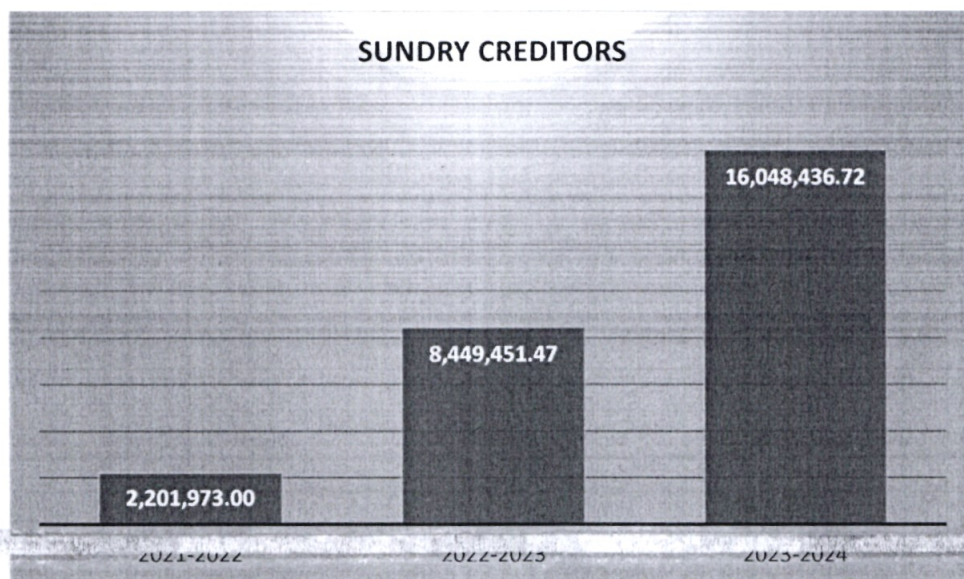
YEAR	2021-2022	2022-2023	2023-2024
KES	1,880,646.00	4,400,910.00	4,800,832.20



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Movement of creditors of the school over the last three years

YEAR	2021-2022	2022-2023	2023-2024
KES	2,201,973.00	8,449,451.47	16,048,436.72



b) Teacher Student ratio:

Number of teachers recruited and posted to the school

YEAR	2021-2022	2022-2023	2023-2024
TSC	3	2	0
BOM	0	0	2

Number of teachers employed

	2021-2022	2022-2023	2023-2024
TSC	45	45	45
BOM	5	5	4

Number of teachers per subject

Subject/year	2021-2022	2022-2023	2023-2024
English	7	7	8
Kiswahili	5	5	8
Mathematics	7	7	12
Biology	6	6	9
Physics	5	5	5

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Chemistry	5	5	10
History	4	4	7
Geography	3	3	5
Cre	6	6	7
Home science	1	2	1
Agriculture	2	2	3
Computer studies	2	2	2
Business studies	4	4	4
Art and design	1	1	1

Teachers-student ratio

year	2021	2022	2023
Number of students	1109	1202	1220
Number of teachers	45	45	45
Ratio	25	25	25

NB: Improved performance and exceeded set targets

a) Mean score in 2021-2023 KCSE**KCSE SUBJECT PERFORMANCE FROM 2021-2023**

SUBJECT	KCSE 2021	KCSE 2022	KCSE 2023
ENGLISH	7.8065	7.9692	7.269
KISWAHILI	8.1989	8.304	9.78
MATHEMATICS	4.7409	3.7533	4.69
BIOLOGY	5.8765	5.5154	5.49
PHYSICS	3.942	4.1322	4.60
CHEMISTRY	3.3172	5.1471	4.4098
HISTORY	7.3556	7.9247	4.646
GEOGRAPHY	9.2706	8.901	6.111
CRE	7.4679	8.4581	8.69
HOME SCIENCE	10.4	10.2	10.07
AGRICULTURE	6.95	9.5429	5.55
COMPUTER STUDIES	11.7714	11.9143	11.09
BUSINESS STUDIES	6.701	5.0345	

b) Number of Candidates in the 2023 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

	KCSE 2021	KCSE 2022	KCSE 2023
NO. OF CANDIDATES	186	227	267

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c) Capacity of the school:

UNITS	FACILITY	POPULATION	CAPACITY	RATIO	SUFFICIENT	INSUFFICIENT
9	DORMITORIES	1462	100	1:146		✓
1	DINING HALL	1462	400	1:4		✓
2	LABORATORIES	1462	45	1:33		✓
40	TOILETS	1462	40	1:37		✓
2	COMP. LAB	1462	55	1:27	✓	
20	CLASSROOMS	1462	45	1:33	✓	
1	LIBRARY	1462	55	1:27		✓

d) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Completion of the classroom third	R.M.I Savings from fees	COMPLETE	1,444,340	1,278,890	April 2024

.....
School Principal

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 Chuka Girls High 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, 2024, and of the school's financial position as at that date.


.....

Name: ARCHANGELO MBABU

Designation: Chairman, School Board of Management

Date: 26/03/2026


.....

Name: MUTHONI RIMUNYA KITHAKA

Designation: School Principal & Secretary to Board of Management

Date: 26/03/2026


.....

Name: CATHERINE N KINUTHIA

Designation: Bursar/ Finance Officer

Date: 26/03/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON CHUKA GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – THARAKA NITHI COUNTY

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 Chuka Girls' Secondary School set out on pages 1 to 23, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended,

Report of the Auditor-General on Chuka Girls' Secondary School for the year ended 30 June, 2025 – Tharaka Nithi County

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 Chuka Girls' Secondary School – Tharaka Nithi County as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 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. Accuracy and Presentation of the Financial Statements

Audit review of the financial statements presented for audit revealed the following anomalies;

- i. The statement of budgeted versus actual amounts reflects final operation receipts budget and actual on a comparable basis of Kshs.20,225,937 and Kshs.15,303,916 respectively. However, casting down the amounts reflected Kshs.20,295,937 and Kshs.15,288,716 resulting to unexplained variances of Kshs.70,000 and Kshs.15,200.
- ii. The statement of budgeted versus actual amounts reflects final school fund and miscellaneous receipts budget of Kshs.54,196,778. However, casting down the amount reflected Kshs.56,176,778 resulting to an unexplained variance of Kshs.1,980,000.
- iii. The statement of budgeted versus actual amounts reflects actual total revenue and actual total expenditure of Kshs.75,993,475 and Kshs.76,396,649. However, the statement of cash flows under cash flows from operating activities reflects total receipts and payments of Kshs.89,613,964 and Kshs.91,181,568 resulting to unexplained variances of Kshs.13,620,489 and Kshs.14,784,919 respectively.

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

2. Unsupported Accounts Payables

The statement of assets and liabilities reflects payables balance of Kshs.13,264,584 as disclosed in Note 14 to the financial statements. However, the supporting ledger reflects accounts payable amount of Kshs.2,470,184 resulting to a variance of Kshs.10,794,400 which was not supported by a detailed ageing analysis of the trade and

other payables detailing the suppliers' information, invoice details, invoice dates, invoice amount, reference numbers such as local purchase orders or local service orders numbers and ageing categories.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.13,264,584 could not be confirmed.

3. Unsupported House Rental and School Bus Hire Income

The statement of receipts and payments reflects school fund income – miscellaneous income amount of Kshs.4,804,200 as disclosed in Note 5 to the financial statements. Included in the income is an amount of Kshs.12,000 received as house rent income paid by staff and Kshs.233,000 received from school bus hire. The Management of the School did not present for audit rental house and bus hire lease agreements and policy guidelines on the rental and lease rates to be paid by the tenants and lessors of the housing units and the school bus.

In the circumstances, the validity and completeness of the income amounting to Kshs.245,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.84,805,742 and Kshs.75,993,475 respectively, resulting in an under-funding of Kshs.8,812,267 or 10 % of the budget. Similarly, the School spent Kshs.76,396,649 against actual receipts amount of Kshs.75,993,475 resulting in an under absorption of Kshs.403,174 or 1% of the actual receipts.

The under-funding may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to report in the year under review.

Other Matters

Errors and Omissions in the 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 xiii which comprise of the School's Information and Overall Performance, Statement of Performance against the School's Predetermined Objectives, Environmental and Sustainability Reporting and the Statement of School's Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects total payments amount of Kshs.85,920,820. Included in the expenditure is an amount of Kshs.1,504,670 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,504,670 could not be confirmed.

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition of Kshs.3,576,221 and capitation grants for operations of Kshs.15,303,917 totalling Kshs.18,880,138. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year, NEMIS reflected one thousand one hundred and eighty-seven (1,187) students while records from the County Director of Education had one thousand two hundred and twelve (1,212) students, resulting in an underfunding of the School by 25 students with an amount of Kshs.556,100. This was contrary to the Ministry of Education Circular MOE.HQS/3/10/18 Vol. II/ (33) dated 07 March, 2024 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

3. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed one thousand two hundred and twenty-four (1,224) excess books to the Schools. These unexplained excess text books remained unissued to the students at the time of the audit in March, 2026.

In the circumstances, value for money on the excess one thousand two hundred and twenty-four (1,224) books could not be confirmed.

4. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.13,264,584. However, included in the balance are payables balance of Kshs.2,633,994 which had been outstanding for more

Report of the Auditor-General on Chuka Girls' Secondary School for the year ended 30 June, 2025 – Tharaka Nithi County

than one (1) year. The school, therefore, risks loss of public funds through litigation, interest and penalties. This was contrary to The National Treasury Circular no. 10/2020 of 16 June, 2020 which requires that pending bills be settled as a first charge in the first quarter of the preceding financial year.

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

5. Non-Deduction of Capacity Building Levy

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.55,179,933 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.34,918,269 in respect to procurement contracts signed with the School's suppliers. Review of payments for school fund revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes and the Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 which requires procurement entities to remit the levy to the Authority through the e-citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

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

6. Lack of Adequate Facilities in the Institution

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

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

In the circumstances, the School may not achieve its mandate.

7. Existence of Asbestos Roofing

Further, physical verification of the School's infrastructure conducted in March, 2026 revealed that 1 dormitory, 2 laboratories 1 kitchen, and the administration block had asbestos roofing. This was contrary to Ministry of Environment, Climate Change and Forestry Circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on the removal of asbestos roofing by Government agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment. Therefore, the School poses a health risk to the students and staff with the continued deterioration of the roofing.

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

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

Audit review revealed that the School Management failed to submit estimates of revenue and expenditure for approval to the Cabinet Secretary of Education in the manner and format issued by the Cabinet Secretary, contrary to provisions of Section 16(1) and (2) of the Basic Education Act, 2013. Therefore, by operating without an approved budget, the Institution is in breach of the Basic Education Act, 2013.

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

9. Lack of a Functional Procurement Unit

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

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The 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

Report of the Auditor-General on Chuka Girls' Secondary School for the year ended 30 June, 2025 – Tharaka Nithi County

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function

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

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

2. Weaknesses in the Composition of Board Committees

Review of the Board of Management committee reports revealed that the School Management established a School Infrastructure Committee with a membership of six (6) Board members. The committees established by the School does not exist in law. Further, during the year under review, the Audit Committee did not have any sitting, while the Finance, Procurement and general purposes Committee held two (2) meetings, and the Academic committee sat only once contrary to Paragraph A2 of the Circular Ref. No OP/CAB.9/1A from the Head of Public Service dated 11 March, 2020 which stipulates that Board meetings shall be restricted to a minimum of four (4) and capped at a maximum of six for each financial year, and in addition, the same principle shall apply to respective Committees of the Boards.

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

3. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.622,528,800 which includes land with a balance of Kshs.520,000,000. However, land ownership documents were not provided for audit. Further, ownership documents for the school bus were not provided for audit as the log book of the bus was still held by the bank for a loan previously secured to purchase the school bus.

In addition, the assets including desk top computers, office desks, tables, office cabinets and chairs were not tagged and there is no evidence that the Management of the School had insured the buildings with a value of Kshs.86,963,994, as required by law, thus, the buildings could be exposed to the risk of loss in case of fire, riots or damages.

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

4. Weak Controls in Inventory Management

Note 19 to the financial statements under other important disclosure notes disclosed an inventory closing balance of Kshs.1,486,162. However, the stock take report in support of the balance was not provided for audit review. Further, quarterly stock takes were not done, thus stores, inventory and assets procured by the Institution may suffer deterioration from preventable causes and overstocking which may take a whole year to be detected. In addition, the Management uses the manual stores ledgers to manage inventories instead of setting up an inventory management system to be managed by head of procurement function.

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

5. Weaknesses in ICT Controls

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

- i. The School has a system used to record income and payments. However, during the audit period in March 2026, the School lacked a system to record and manage inventory, staff payroll and library books issue and collection.
- ii. Lack of an approved ICT Policy: There is no formally approved ICT policy to guide the development, deployment, use, and management of ICT resources within the entity.
- iii. Staff use personal email (Gmail) addresses for official communication, which undermines data security and organizational accountability.
- iv. The entity lacks a documented data protection policy to ensure that the collection, handling, storage, and sharing of data comply with legal and regulatory data protection requirements.
- v. There is no centralized and updated ICT asset register to track, manage, or safeguard ICT infrastructure and equipment.
- vi. There is no formalized data backup process, exposing the entity to the risk of data loss in the event of system failure, cyberattack, or accidental deletion.
- vii. No disaster recovery plan, in the absence of a disaster recovery plan, the entity lacks the capacity to restore operations promptly following system disruptions or disasters.

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

6. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.7,268,937 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivable balance of Kshs.2,440,707 which had been outstanding for more than three (3) years. However, there was no detailed ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Responsibilities of the Management and 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

20 April, 2026

Chuka Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****6. Statement of Receipts and Payments for the Year Ended 30th June 2025**

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,576,221	3,185,030
Government grants for operations	2	15,303,917	18,583,632
Government Grants for infrastructure	3	5,211,543	5,816,000.00
School fund income- parents' contributions	4	58,368,734	65,306,702
Miscellaneous incomes	5	4,804,199	7,687,810
Total Receipts		87,264,613	100,579,174
Payments			
Tuition	6	3,068,777.00	3,498,233
Operations	7	19,233,102.00	17,290,193
Infrastructure	8	8,439,008.00	1,699,210
Boarding and school fund	9	55,179,933	76,590,638
Total Payments		85,920,820	99,078,274
Surplus/Deficit		1,346,793	1,500,900

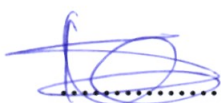
The school financial statements were approved on _____ 2025 and signed by:



.....
Name: ARCHANGELO MBABU

Chair BOM

Date: 26/03/2026



.....
Name: MUTHONI KITHAKA
School Principal/ Secretary to BOM

Date: 26/03/2026



.....
Name: CATHERINE N KINUTHIA

Bursar/ Finance Officer

Date: 26/03/2026

Chuka 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

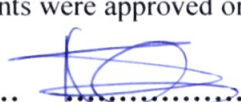
Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	9,626,634.65	11,320,202
Cash balances	11	136,747.00	10,783
Short term investments	12	-	-
Total cash and cash equivalent		<u>9,763,381.65</u>	<u>11,330,985</u>
Account's receivables	13	7,268,937	7,148,104
Total financial assets		17,032,318	18,479,089
Financial liabilities			
Accounts payables	14	13,264,584	16,055,148
Net financial assets		3,767,734	2,423,941
Represented by			
Accumulated fund b/fwd	15	2,423,940	923,041
Surplus/deficit for the year		1,343,793	1,500,900
Net financial position		3,767,734	2,423,941

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

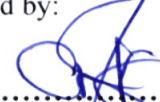

 Name: ARCHANGELO
 MBABU

Chair BOM

Date: 26/03/2026


 Name: MUTHONI KITHAKA
 School Principal/ Secretary to
 BOM

Date: 26/03/2026


 Name: CATHERINE N
 KINUTHIA

Bursar/ Finance Officer

Date: 26/03/2026

Chuka 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		3,576,221	3,185,031
Government grants for operations		15,303,917	18,583,632
Government grants for infrastructure		5,211,543	5,816,000.00
School fund income- parents contributions/ fees		60,718,084	67,195,297
Other income		4,804,199	7,687,810
Total receipts		89,613,964	102,467,769
Payments			
Cash outflows for tuition		4,453,393	2,091,620
Cash outflows for operations		18,726,345	14,285,318
Cash outflows for infrastructure		8,052,708	2,907,520
Cash outflows Boarding/lunch and school fund payments		59,949,122	75,320,769
Total payments		91,181,568	(94,605,227)
Net cash inflow/outflow from operating activities		(1,567,603)	7,862,543
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,567,603)	7,862,543
Cash and cash equivalent at beginning of the FY		11,330,985	3,468,443
Cash and cash equivalent at end of the FY		9,763,381	11,330,985

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

The school's financial statements were approved on _____ 2026 and signed by:



.....
**Name: ARCHANGELO
MBABU**

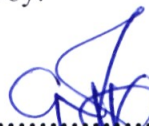
Chair BOM

Date: 26/03/2026



.....
Name: MUTHONI KITHAKA
**School Principal/ Secretary to
BOM**

Date: 26/03/2026



.....
**Name: CATHERINE N
KINUTHIA**

Bursar/ Finance Officer

Date: 26/03/2026

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					
(1) Capitation Grant on Tuition					
Reference Materials	111,075.00	-	111,075.00	216,923	195%
Exercise Books	1,437,000	-	1,437,000	993,966	69%
Laboratory Equipment	1,302,561.00	-	1,302,561.00	1,434,546	110%
Internal Exams	45,000	-	45,000	43,586	97%
Teaching / Learning Materials	630,918.00	-	630,918.00	887,197	140%
	3,761,927	-	3,761,927	3,576,220	85%
(2) Capitation Grant on Operations					
Personnel Emoluments	5,208,888.00	-	5,208,888	4,751,393	91%
Repairs And Maintenance	6,500,000	-	6,500,000.00	4,382,500	67%
Local Transport / Travelling	1,851,330.00	-	1,851,330.00	948,328	51%
Electricity And Water	1,560,000.00	-	1,560,000.00	837,493	54%
Medical	739,575.00	-	739,575.00	1,084,062	146%
Administration Costs	1,587,720.00	-	1,587,720.00	1,704,914	107%
Activity	1,729,200.00	-	1,729,200.00	1,384,243	80%
Gratuity	1,119,224	-	1,119,224	195,783	17%
	20,225,937.00	-	20,225,937	15,303,916	76%

Chuka 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
3) FDSE for infrastructure					
Maintenance & Improvement MoE	4,621,100	-	4,621,100	1,796,000	38.9%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	2,000,000	-	2,000,000	2,000,000	100%
	6,621,100	-	6,621,100	3,796,000	57.33%
(4) Fees Charged on Parents					
Personnel Emoluments	3,625,600.00	-	3,625,600.00	3,644,869	99%
Repairs And Maintenance	2,200,000	-	2,200,000.00	2,695,262	122%
Local Transport / Travelling	1,482,800.00	-	1,482,800.00	1,442,023	97%
Electricity And Water	156,200.00	-	156,200.00	153,899	98%
Medical	-	-	-	-	-
Administration Costs	5,448,300.00	-	5,448,300.00	4,932,850	90%
Activity	2,858,900	-	2,858,900.00	2,710,021	94%
SMASSE	1,460,500	-	1,460,500	1,460,500	100%
Fee On Boarding Equipment and Stores	37,378,878.00	-	37,378,878.00	35,082,989	94%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	24,000	-	24,000	12,000	50%
Income From Farming Activities	1,231,600.00	-	1,231,600.00	939,926.50	76%
Insurance Compensation	-	-	-	-	-
Income From Bus Hire	300,000.00	-	300,000.00	233,000	77%

Chuka 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
Fee For Hire of Ground and Equipment	10,000.00	-	10,000.00	10,000.00	100%
Total Income	54,196,778		54,196,778	53,317,339	98%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	341,790.00	-	341,790.00	120,000	35%
Exercise Books	1,437,000.00	-	1,437,000.00	821,750	57%
Laboratory Equipment	1,600,465.00	-	1,600,465.00	1,138,707	71%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	696,288.00	-	696,288.00	553,965	79%
Bank Charges	3,085	-	3,085	3,085	100%
(7) Expenditure For Operations					
Personnel Emoluments	5,208,888.00		5,208,888	6,450,617	124%
Repairs, Maintenance & Improvements	3,426,000.00	-	3,426,000.00	2,781,940	81%
Local Transport / Travelling	1,023,118.00		1,023,118	704,000	69%
Electricity, Water and Conservancy	1,156,100.00	-	1,156,100.00	646,277	56%
Medical	212,850.00	-	212,850.00	149,400	70%
Administration Costs	1,587,720.00		1,587,720	2,944,165	185%
Activity Expenses	1,258,625.00		1,258,625	2,675,122	212%
Gratuity	1,119,224	-	1,119,224	1,119,224	100%

Chuka 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
(8) Expenditure For infrastructure					
Construction of classrooms	2,535,170.88	-	2,535,170.88	2,799,142	110%
Construction of pave-way drive	1,796,300	-	1,796,300	900,000	50%
Purchase of generator	3,372,471	-	3,372,471	3,372,471	100%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	3,625,600.00	-	3,625,600.00	1,771,207	49%
Repairs, Maintenance and Improvements	2,200,000.00	-	2,200,000.00	1,180,807	54%
Local Transport / Travelling	1,482,800.00	-	1,482,800.00	888,000	60%
Electricity, Water and Conservancy	1,560,000.00	-	1,560,000.00	1,035,165	66%
Medical	187,726	-	187,726	359,540	190%
Administration Costs	5,448,300.00	-	5,448,300.00	3,970,718	73%
Activity	2,858,900.00	-	2,858,900	2,505,745	88%
Boarding Equipment and Stores	37,378,878.00	-	37,378,878.00	31,441,729	84%
Expenditure For Income Generating Activity	771,715.00	-	771,715.00	1,111,042	144%
Rent Expenses	20,000.00	-	20,000.00	7,500	38%
Bank Charges	50,000	-	50,000	48,288	96%
Uniform	2,869,341	-	2,869,341	2,613,400	91%
Technicals	643,506	-	643,506	357,745	56%
Smasse	1,460,560	-	1,460,560	1,213,588	83%
PA Motivation	778,446	-	778,446	712,310	92%
Totals					

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

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has actually been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which

Chuka Girls Secondary School

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

are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	216,924	111,075
Exercise Books	993,967	899,632
Laboratory Equipment	1,434,547	1,263,032
Internal Exams	43,586	255,909
Teaching / Learning Materials	887,197	630,918
Others -school fund		24,465
Total	3,576,221	3,185,031

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,751,393	5,093,073
Repairs And Maintenance	4,382,500	4,621,100
Local Transport / Travelling	948,328	1,224,49.
Electricity And Water	837,493	1,325,688
Medical	1,084,063	739,575
Administration Costs	1,704,914	1,463,078
Activity	1,384,243	1,018,585
Gratuity	195,783	-
NSSF	-	212,818
NHIF	-	70,200
PAYE	-	8,304
School fund	-	5,000
CBC project	-	788,220
TIG	-	2,000,000
Other Vote Heads -rent	15,200	13,500
Total	15,303,917	18,583,632

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

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	2,791,482	3,796,000
Project	-	600,000
Donations	1,650,000	-
PTA	701,811	1,400,000
Other -(school fund account)	62,250	20,000
Total	5,211,543	5,816,000

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Examination	21,600	-
Personal Emoluments	3,955,268	4,352,958
Repairs and maintenance	2,973,820	4,429,439
Local transport / travelling	1,611,418	1,739,594
Electricity and water	169,817	198,890
Medical	234,028	58,400
Administration costs	5,585,970	7,716,782
Infrastructure account	368,500	
Activity	3,136,238	3,639,953
Fee on Boarding Equipment and stores	36,663,088	40,588,706
PA Levies*	778,446	74,100
Uniform	2,869,941	2,507,800
Others (specify)-Rent, Technicals		
Total	58,368,733	65,306,702

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	12,000	37,600
Income From Farming Activities	959,151	1,199,070
SMASSE	1,460,500	1,058,200
Project	607,111	1,998,903

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Income From Bus Hire	233,000	98,000
Fee For Hire of Ground and Equipment		10,000
Breakages		39,828
Damages	54,294	9,441
Trip	15,500	
Technicals	731,798	405,644
Other Income-PTA	730,786	2,694,288
NHIF		30,400
NSSF		92,128
PAYE		14,308
Total	4,804,200	7,687,810

6 Tuition-Payments

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	821,750	868,160
Textbooks	-	
Reference materials	120,000	341,790
Laboratory Equipment	1,568,877	1,577,165
Teaching / Learning Materials	553,965	610,188
Exams And Assessment		99,500
Teachers Guides		-
Bank Charges	3,085	1,430
Others	-	-
Total	3,068,777	3,498,233

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

Notes to the Financial Statements (continued)

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	7,047,401	3,577,891
Service gratuity	2,017,032	173,221
Administration Cost	3,174,365	4,939,173
Repairs And Maintenance & Improvements	2,781,940	3,426,000
Local Transport / Travelling	704,000	318,000
Electricity And Water	646,277	1,148,572
Medical	149,400	41,700
Activity Expenses	2,675,122	583,100
T.I.G		2,000,000
Bank charges	8,565	8,430
CBC project	-	782,784
NSSF		212,818
NHIF		70,200
PAYE		8,304
CHIEFS- SCHOOL fund,	29,000	
TOTAL	19,233,102	17,290,193

8 Infrastructure

Description	2024-2025	2022-2023
	Kshs	Kshs
TIG	1,941,210	-
Maintenance&improvement	857,932	1,697,080
PTA	3,372,471	
Retention	53,135	
School fund	416,750	
Donation	1,796,300	
Others -Bank charges	1,210	2,130
Total	8,439,008	1,699,210

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

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,671,207	3,131,772
Infrastructure	24,500	
Repairs And Maintenance & Improvements	1,429,487	5,382,503
Local Transport / Travelling	888,000	1,621,198
Electricity And Water	1,035,165	1,342,518
Medical Expenses	359,540	123,730
Administration Costs	4,099,600	8,162,921
S.E.S	599,000	1,793,250
Bank Charges	48,289	51,077
Expenses On Income Generating Activities**	992,292	718,810
Fee On Boarding Equipment and Stores	34,325,124	42,175,505
Technicals	357,745	241,377
Insurance Cost (<i>Life Property</i>)	76,282	89,089
Activity expense	2,505,745	3,702,181
Bus expense	172,250	46,236
Project	120,000	2,172,259
PA motivation	712,310	74,600
PTA	614,000	2,013,396
Tution	-	24,300
SMASSE	1,437,748	1,058,200
PTA 2024	37,500	-
Trip	7,500	-
Damages	30,450	-
Uniform	2,613,400	2,507,800
Rent	-	17,200
Examination	21,600	-
NHIF	-	30,400
NSSF	-	92,128
PAYE	-	14,308
Welfare	-	1,800
Total	55,179,933	76,590,638

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139057828800	242,465	1,119,637
Operations Account	Active	01139057828802	2,155,083	5,561,344
School Fund Account/Boarding-Coop	Active	01129057828800	4,135,910	310,911
School fund account-Equity	Active	02102946841101	1,824,513	53,309
School fund Account-KCB	Active	1145191096		164,172
Income Generating Activities Account			-	-
Infrastructural Account		1236601785	1,268,665	4,110,830
Total			9,626,635	11,320,202

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	136,747	10,783
Total	136,747	10,783

12 Short Term Investments

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

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2025-2025	2023-2024
	Kshs	Kshs
Fees Arrears	7,268,936	7,148,104
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	7,268,936	7,148,104

13 b Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,579,364	73.89%	3,549,779	96.2%
Between 1- 2 years	1,248,865	26.11%		3.8%
Between 2-3 years	2,440,707		3,598,325	
Over 3 years	-	-	-	
Total (should tie to note 13 a)	7,268,937	100%	7,148,104	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	10,794,400	12,732,385
Prepaid Fees	2,470,184	3,322,762
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	13,264,584	16,055,148

Chuka Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****Notes to the Financial Statements (continued)****14a. Ageing Analysis of Accounts Payable**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	8,160,406	82.61%	10,382,278	97.51%
Between 1- 2 years	2,633,994	17.39%	2,350,107	2.49%
Between 2-3 years	-	-	-	%
Over 3 years	-	-	-	%
Total (should tie to note 14)	10,794,400	100%	12,732,385	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	11,320,202	3,445,111
Cash Balances	10,783	13,332
Receivables	7,148,104	6,925,276
Payables	(16,055,148)	(9,470,678)
Total	2,423,941	923,041

Chuka Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****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
Cattle		449,450	400,000
Pigs		178,000	166,000
Trees		70,000	50,000
Banana Plantation		250,000	200,000
Poultry		-	-
Others (specify)		-	-
Total		947,450	826,000

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	-	-

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

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	874,253.95	1,700,473.00
Lab consumables	-	-
Farm produce	-	-
Stationeries	611,908	568,405.00
Construction Materials	-	-
Others (specify)	-	-
	1,486,161.95	2,268,878.00

20 Progress On Follow Up of Auditor Recommendations

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

Ref	Issue / Observations from Auditor	Management	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when to be resolved)



Sign and Date
Principal

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

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. KEDIM CONTRACTORS				896,300		
2.						
3.						
Sub-Total				896,300		
Supply Of Goods						
4. KENSON MUGAMBI		2024		1,198,750		
5. NDEGE STORES		2024	-	417,140		
6. CHUKA DISCOUNT FARMERS		2024		52,500		
7. COLLINS IRERI		2024		180,000		
8. GANKUMBU DAIRY GROUP		2024		61,560		
9. MAFUKO INDUSTRIES LTD		2024		385,220		
10. MWENDANTU STORES LTD		2024		21,090		
11. KENCHU BOOKSHOP		2024		62,180		
12. MUGAKAR INVESTMENTS		2024		116,882		
13. PENINNAH KATHAMBI		2024		5,000		
14. CHUKA RITHO STORES		2024	-	45,960		
15. DIONISIO			-	12,000		
16. DAIMA STORES		2024	-	152,180		
17. SHAMMAH TEXTILES		2024		52,950		
18. DINAH MUTHONI MUNENE		2024		90,00		
19. MBAGACHI ENTERPRISES		2024	-	678,000		
20. MUTEMBEI RITHI		2024		29,450		

Chuka Girls Secondary School

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
21. PHENIAS M ZAKAYO		2024		408,300		
22. FAIVAS TRADE&LOGISTICS		2024		55,800		
23. CIC GENERAL INSURANCE		2024		76,282		
24. INFRASTRUCTURE ACCOUNT				900,000		
25. FIREMASHAL EAST AFRICA		2024		198,700		
26. DESCANA MACHINES		2024		31,500		
27. HELLEN GITONGA				574,860		
28. MARTIN MURITHI				20,000		
29. CASUALS SALARIES				131,000		
30. NON-TEACHING STAFFS SALARIES				353,564		
31. BOXCAR GLOBAL LTD				92,220		
32. READERS QUEST PUBLISHERS		2024		319,270		
33. BERKIN ENTERPRISES				112,000		
Sub-Total				7,158,306		
Supply Of Services						
34. BINPOINT COMPANY LIMITED		2024	-	105,800		
35.						
36.						
Sub-Total				105,800		
Grand Total				8,160,406		

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

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1. July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30. June 2025
Land	520,000,000	-	0	520,000,000
Buildings And Structures	77,394,000	-		77,394,000
Motor Vehicles	2,110,000			2,110,000
Office Equipment, Furniture And Fittings	970,000			970,000
Textbooks	13,947,655			13,947,655
ICT Equipment	3,221,789			3,221,789
Tools And Apparatus	3,725,256			3,725,256
Other Machinery And Equipment	865,100			865,100
Intangible Assets- Soft Ware	295,000			295,000
Total	622,528,800			622,528,800