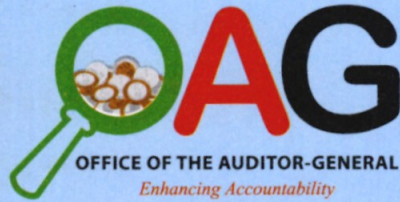


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

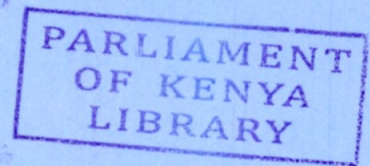
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 JUN 2026	DAY: wed
REPORT BY:	Hon. Owen yaar Baga Deputy Majority Leader
CLERK-AT THE-TABLE:	Mado Atabo

REPORT

OF

THE AUDITOR-GENERAL

ON

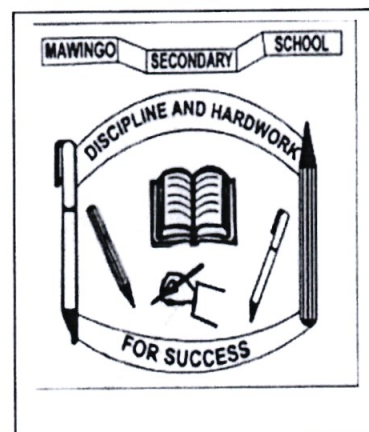


MAWINGO
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

NYANDARUA COUNTY

Revised 30th June 2024.



Mawingo Secondary School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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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	

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 **Nyandarua County, Kipipiri Sub-County**.

The school was registered in 8th July 1988 under registration number **18-S-0030-0809** and is currently categorized as a **County public school** established, owned or operated by the Government.

The school is a day/boarding school and had 425 numbers of students as at 30th June 2024. It has 2 streams and 21 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	Samson Kabugi Mweru	Chairman	16/5/2022
2	Mary Weveti King'echa	Secretary - Principal	16/5/2022
3	Rose Wangari Muriithi	Member	16/5/2022
4	Alice Mugure Muriithi	Member	16/5/2022
5	Jackson Njoroge Mwangi	Member	16/5/2022
6	Patrick Kagiri Kuria	Member	16/5/2022
7	Stephen Gatiba Miringu	Member	16/5/2022
8	Geoffrey Njaramba Maina	Member – Rep CEB	16/5/2022
9	Esther Wanjiru Ndirangu	Member Rep Teachers	16/5/2022
10	Jacob Matheri Maina	Member Rep Sponsor	16/5/2022
11	Beatrice Wangui	Member Rep Sponsor	16/5/2022
12	Mary Wanjiku Chege	Member Rep Sponsor	16/5/2022
13	William Woru Gichia	Member Rep Special Interest Group	16/5/2022
14	John Waweru Ng'ang'a	Member Rep Persons with Special needs	16/5/2022
15	Jamleck Kagenyo Macharia	PA-Member	16/5/2022
16	Samuel Mwangi Wachira	PA-Member	16/5/2022
17	Catherine Nyambura Njenga	PA-Member	16/5/2022
18	Joan Nyambura Mwenda	Rep Students	16/5/2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Sl. No.	Name of Committee	Names of Members	Designation	Number of members
1	Executive Committee	Mr Samson Kabugi Mweru Mrs Mary Weveti King'echa Mrs Rose Wangari Muriithi Mr Jacob Matheri Maina Mr Jackson Njoroge Mwangi	Chairman Secretary Member Member Member	3 out of 6
2	Audit Committee	Mr Patrick Kagiri Kuria Mrs Mary Weveti King'echa Mrs Maureen Wamaitha Ndung'u	Member Secretary Member	3 out of 6
3	Finance, procurement and general purposes Committee	Mr Jacob Matheri Maina Mrs Mary Weveti King'echa Mr Jackson Njoroge Mwangi Mrs Maureen Wamaitha Ndung'u Mr Jamleck Kagenyo Macharia	Member Secretary Member Member Member	3 out of 6

Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024

4	Academic Committee	Mr William Gichia Mrs Mary Weveti King'echa Ms Alice Mugure Muriithi Mr Geoffrey Njaramba Maina Mr Collins Wema Odera Mr Samuel Muhenja Githinji Mr Francis Wanyoike Ms Hannah Wangari Muiruri Mr Robert Barii	Member Secretary Member Member Member Member Member Member	3 out of 6
5	Development Committee	Mr Jacob Matheri Maina Mrs Mary Weveti King'echa Mr Jackson Njoroge Mwangi Mr Jamleck Kagenyo Macharia Mr Stephen Mwathi Thuo	Chairman Secretary Member Member Member	3 out of 6
6	Discipline and welfare Committee	Mr Patrick Kagiri Kuria Mrs Mary Weveti King'echa Mrs Esther Wanjiru Ndirangu Mr Festus Kiplagat Keitany Mr Collins Odera Wema Ms. Hannah muiruri Mr Joseph Ngugi	Chairman Secretary Member Member Member Member Member	3 out of 6
7	Adhoc Committee (if any during the year)	Mr Stephen Mwathi Thuo Mrs Maureen Wamaitha Ndung'u Ms Hannah Wangari Muiruri Mr Robert Barii Mr Collins Wema Odera	Chairman Member Member Member Member	2 out of 6

(d) School operation Management

For the financial year ended **30th June 2024** the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mary Weveti King`echa	313104
2	Deputy Principal	Stephen Mwathi Thuo	359314
3	School Bursar	Maureen Wamaitha Ndung`u	10892805
4	Other (specify)		

(e) Schools contacts

Post Office Box: 29-20301;Miharati
 Telephone: 0707395651
 E-mail: mawingosecondary@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The school operated 7 of bank accounts and 1 Pay bill number as follows:

1)Name of Bank:	KCB
Branch :	Naivasha
Account Number	1107485207
2)Name of Bank:	KCB
Branch:	Naivasha
Account Number:	1104243342
3)Name of Bank	KCB
Branch :	Naivasha
Account Number:	1104243121
4)Name Of Bank:	KCB
Branch :	Naivasha
Account Number:	1234703939
5)Name of Bank:	KCB
Branch:	Naivasha
Account Number:	110348816
6)Name of Bank :	KCB
Branch:	Naivasha
Account Number:	1103439014
7)Name of Bank:	FAMILY BANK
Branch:	OL KALOU
Account Number:	037000016774

8)MPESA Pay Bill No:

Business Number :522123,

Account Number:25892K,
Attached to bank account
1107485207

(g) Independent Auditors

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

1. 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:

Under this section, it reflects the actual financial performance trend for the last four years period between 1st January

2021 to 30th June 2024 which covers a period of 12 months while

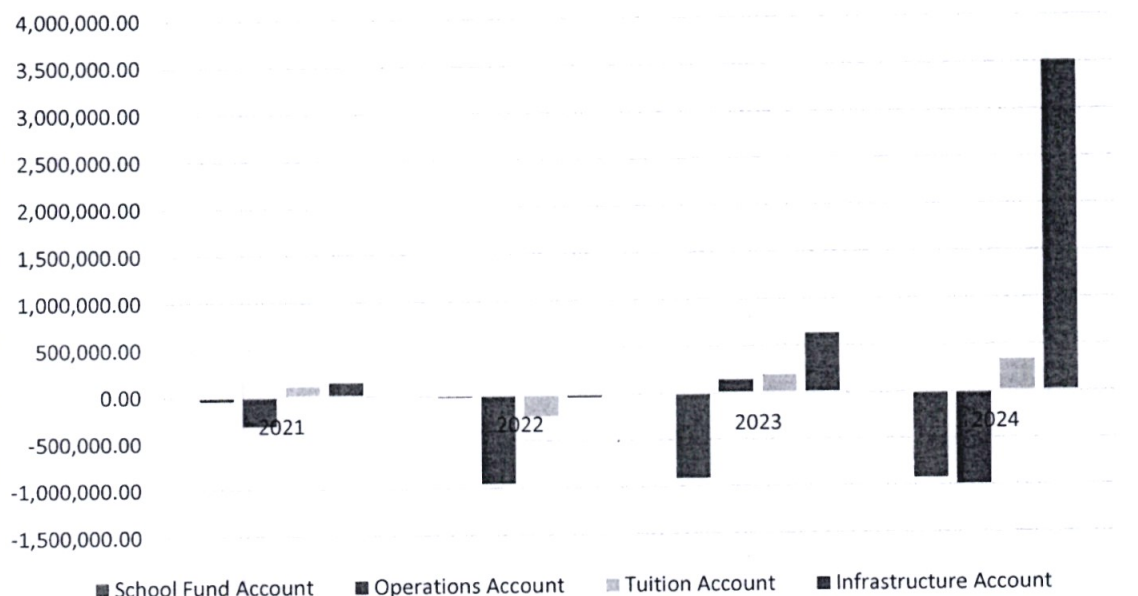
30th June 2021 covers a period of 6 months and is summarized as follows;

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:
summarised as follows:

SNO	ACCOUNTS	SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS			
		2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	(921,164)	(2,935,093)	(22062.80)	(45,195.00)
2	Operations Account	(988,945.00)	141,798.75	(949072.10)	(316,019.00)
3	Tuition Account	334,065.00	193,374.00	(233903.20)	113,851.00
4	Infrastructure Account	3,509,374.00	629,524.00	(30994.00)	146,807.00
	TOTAL	1,933,330	(1,970,396)	(1,236,032.10)	(100,556.00)
	Increase/Decrease	3,903,726	(3,206,428)	(1,336,588.10)	(1,964,928.05)

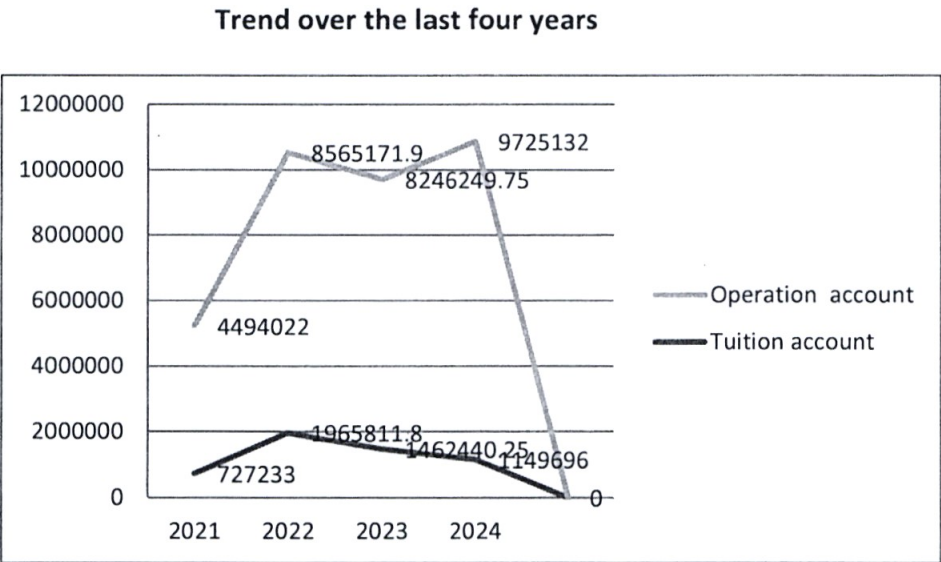
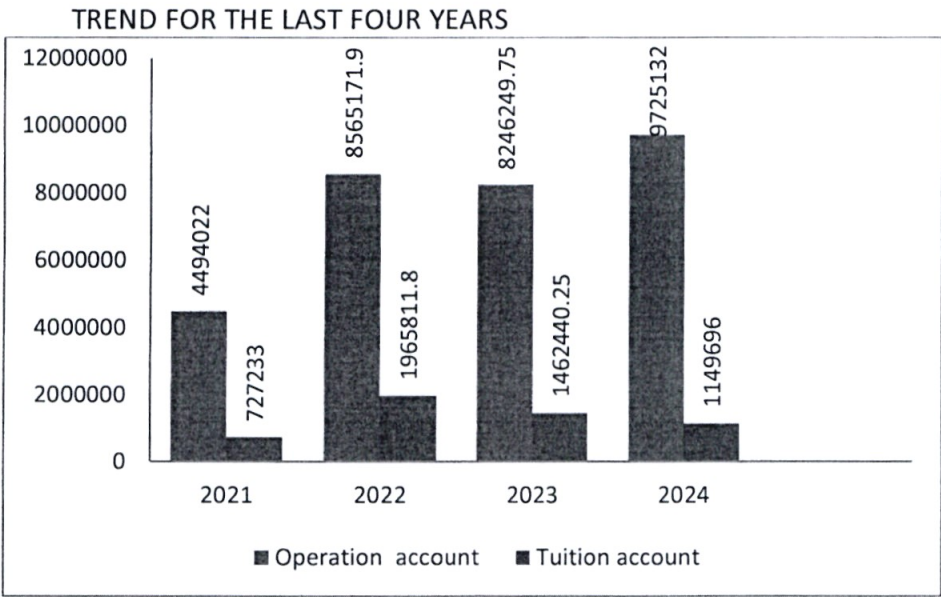
Trend Over the Last four Years



The deficit in the year 2021 and 2022 was as a result of parents not able to pay the school fees due to Covid-19 aftermath. The year 2023 at the start of it there was drought causing inflation in food prices thus the parents were unable to pay the school fees. The climate was favourable therefore the food prices were affordable enabling the parents to pay fees on time.

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2024	2023	2022	2021
			KSHS	KSHS	KSHS
1	Operations Account	8,146,692	8,246,249.75	8,565,171.90	4,494,022.00
2	Tuition Account	1,149,696.00	1,462,440.25	1,965,811.80	727,233.00
	Total	9,296,388	9,708,690.00	10,530,983.70	5,221,255.00
	Increase/Decrease	-412,302	822,293.70	5,309,728.70	(1,174,965.00)
	No of Students	425	458	497	522
	Ratio of Capitation per student	1:21,873	1;21198	1:21189.10	1:10002.40



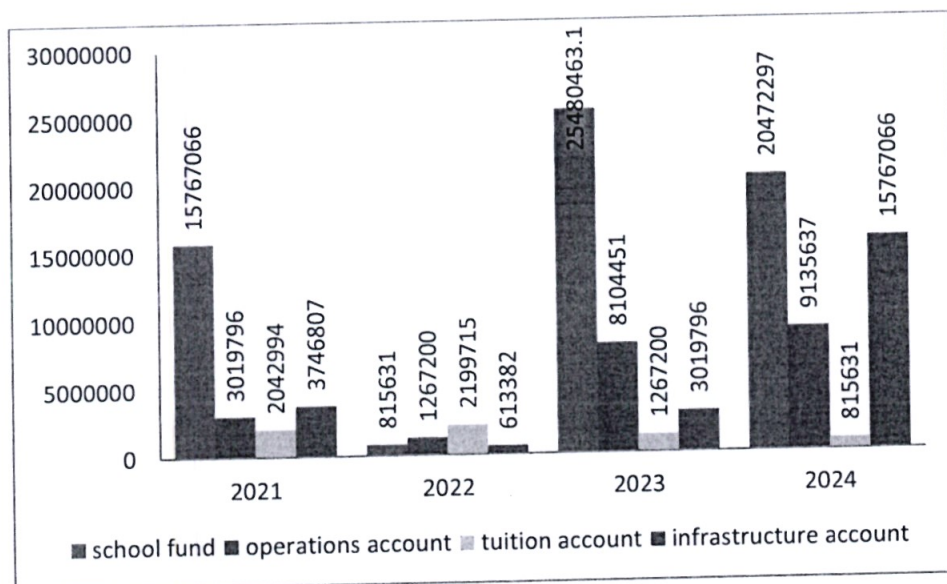
The year 2022 covers a period of 12 months of which it had 4 terms leading to increaments of disbursement of capitation. Due to Government transition capitation were not disbursed fully. The year 2024 the government disbursed capitation on time.

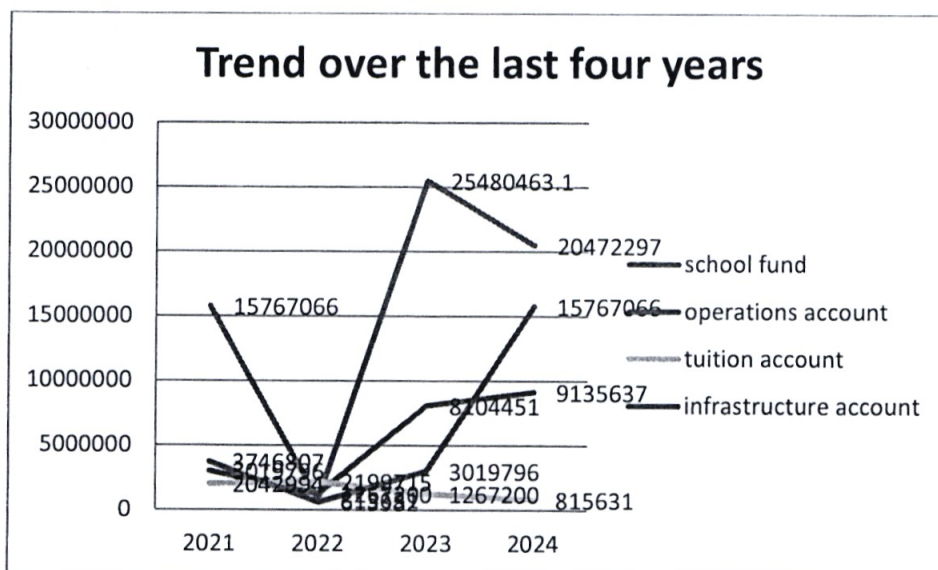
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	20,493,299.00	25,523,463.10	21,350,920.00	8,677,982.00
2	Operations Account	9,135,637.00	8,104,451.00	9,514,244.00	1,063,234.00
3	Tuition Account	815,631.00	1,267,200.00	2,199,715.00	613,382.00
4	Infrastructure Account	1,567,066.00	3,019,796.00	2,042,994.00	3,746,807.00
	Total	32,011,633	37,914,910.10	35,107,873.00	14,106,405.00
	Increase/Decrease	(5,903,277.10)	2,764,037.10	21,001,468.00	877,015.02

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Trend over the last four years



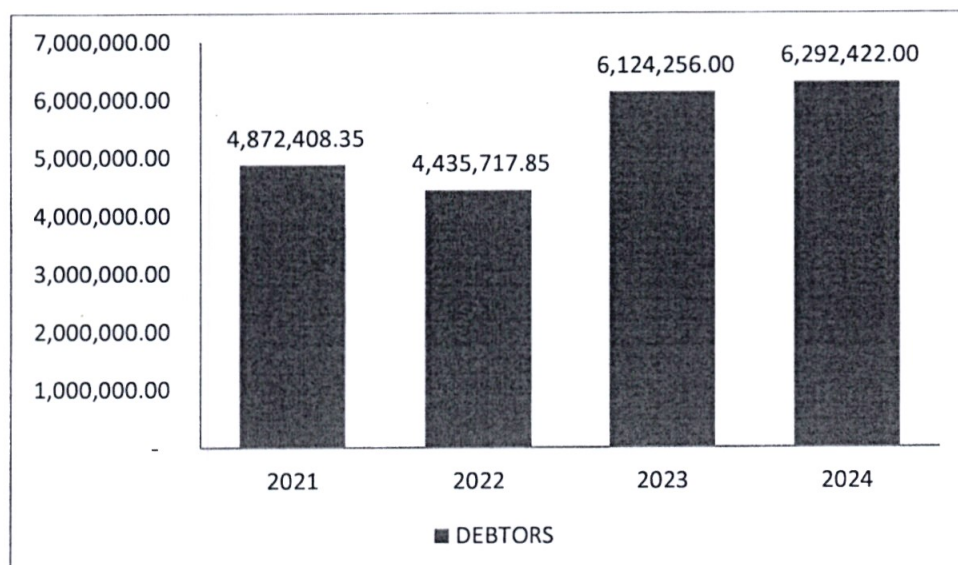


In the financial year 2021 shows a decrease of growth in expenditure which has resulted from the current year covering a period of 6 months, even though the financial year 2020 covers a period of 12 months a decrease has resulted from prolonged abrupt closure of the school due to Covid-19. The year 2022 there was an inflation of prices of commodities. The year 2023 the expenditure was very high due to Government policies of taxation on commodities. In 2024 the government disbursed capitation fully.

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO		2024	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	6,292,422.00	6,124,256.00	4,435,717.85	4,872,408.35
	Total	6,292,422.00	6,124,256.00	4,435,717.00	4,872,408.35
	Increase/Decrease	-168,166.00	142,953.00	1,844,991.00	(436,691.35)

Trend Over the Last four Year

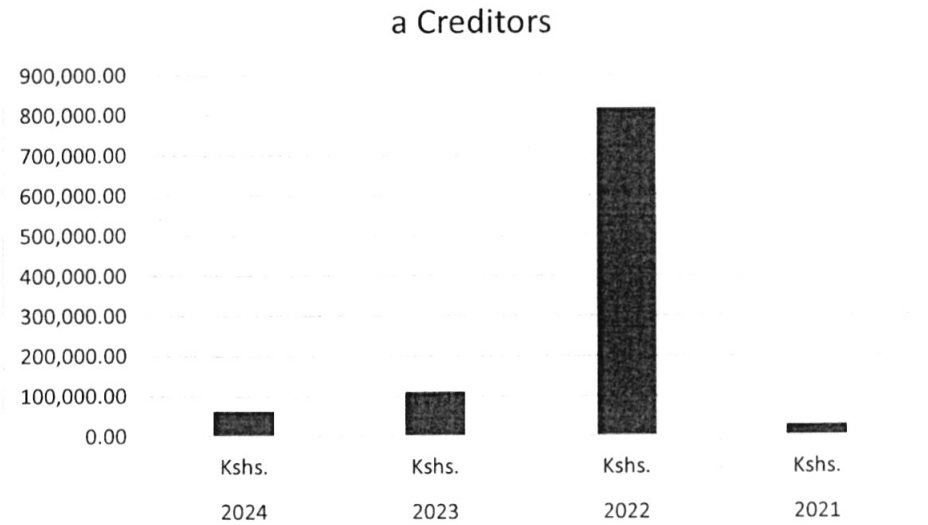


Total debtors as at 30th June 2021 increased by 9.855% to Kshs 1,477,228.00 compared to Kshs 1,344,712.00 as at the end of the financial year 2020. The main contributors to the increase in total debtors is the students' having more fees balances. The debtors of 2023 decreased a little bit compared to the previous financial year due to political influence. The total debtors increased a little due to mid term break.

		MOVEMENT OF CREDITORS OF THE SCHOOL			
SNO	ACCOUNTS	2024	2023	2022	2021
1	School Fund Account	Kshs.	Kshs.	Kshs.	Kshs.
a	Creditors	63,375.00	111,267.00	815,763.00	28,404.00
	Total	63,375.00	111,267.00	815,763.00	28,404.00
	Increase/Decrease	47,892.00	704,496	-787,359	-201,240.00

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(continued)

Trend Over the Last four Years

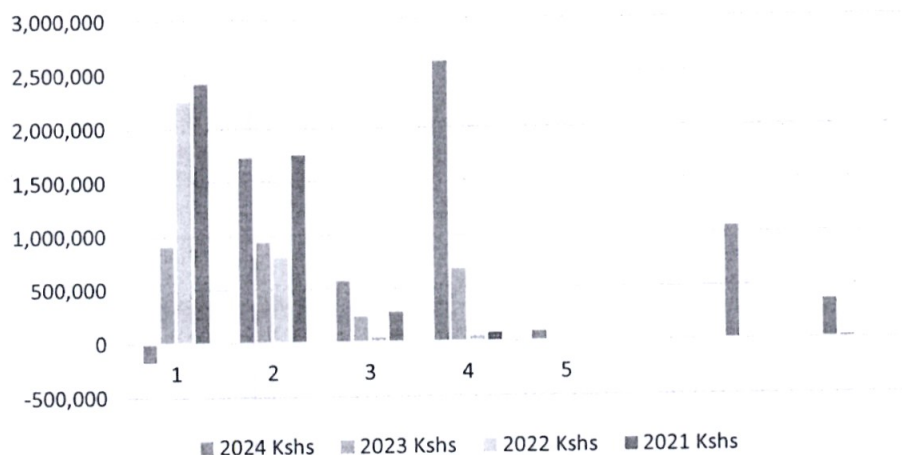


Total creditors as at 30th June 2021 decreased by Kshs28,404.00 compared to Kshs229,644.00 as at the end of the financial year 2020. The main contributors to the decrease in total creditors is other payables (prepaid fees). In the year 2022 there was late bursary disbursement which led to high prepaid fees. The year 2023 the creditors decreased by Kshs111,267.00 compared to Kshs815,763.00 as at the end of financial year 2022. The creditors of the year 2024 decreased due to early disbursement of capitation and NG CDF Bursary.

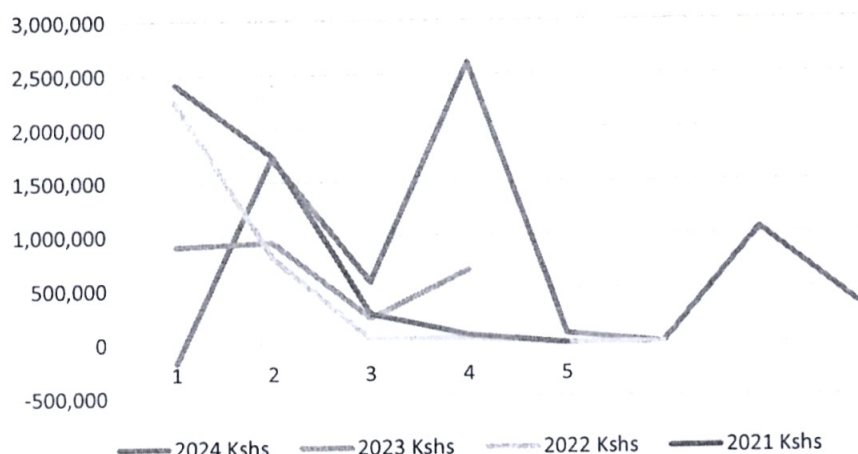
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNT	2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	-169,418	903,755.45	2,250,236.55	2,415,156.35
2	Operations Account	1,725,178	938,981.65	798,678.90	1,747,751.00
3	Tuition Account	571,332	237,266.35	43,892.10	277,795.30
4	Infrastructure Account	2,610,596	677,661.50	48,137.00	79,131.50
5	Farm/Bus Development	87,831		1,226.30	1,226.30
	Savings Account	165	165	165	
	Parent development account-family	1,051,078			
	Cash Balance	359,111	21,373		
	Total	6,235,873.00	2,780,264.25	3,142,170.85	4,426,159.15
	Increase/Decrease	3,455,608.75	361,906.60	1,283,988.30	1,107,407.00

Trend over the last four years



Trend for the last four years



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

a)Teacher Student ratio:

Between the month of June 2023 and June 2024, the status of the teaching staff is as follows:

There are 21 teachers posted by the Teachers Service Commission and 2 recruited by the Board of Management.

Although the teacher student ratio lies at 1: 20. We have a shortage of 2 teachers from the given CBE.

This is due to subject specialization in Form 3 and Form 4.

b) Mean score in the year 2020 ,2021 ,2022 and 2023 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2023	145	4.09	145	100	5.611	11 students joined university.
2022	157	4.423	156	99.3	5.676	10 Students joined university and the least grade was 'D-
2021	111	4.40	116	104.5	5.0	5 Students joined university and the least grade was D-
2020	106	4.952	105	99.0	5.0	Least grade was a D- 19 students joined university.

c) Number of Candidates in the 2020 ,2021, 2022 and 2023 KCSE

YEAR	ENROLMENT	TRANSITION
2024	112	97
2023	157	145
2022	157	156
2021	111	116

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Capacity of the school.

FACILITY	CAPACITY
Dormitories	4
Dining Hall	1
Laboratories	3
Home Science laboratory	1
Classrooms	15
Toilets	50

b) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (KSh)	Amount Spent (KSh)	Expected completion time
Solar installation Phase 1	M.O.E	incomplete	516,000	516,000.00	In progress
Bus shade	M.O.E	Complete	617,190	617,190.00	N/A
Water piping	M.O.E	Complete	240,760	240,760.00	N/A
Furnishing home science lab	M.O.E	incomplete	426,050	426,050.00	In progress

.....
School Principal

PRINCIPAL
MAWINGO GIRLS SECONDARY SCHOOL
P. O. Box 29 - 20301,
MIHARATI

2. 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 **Mawingo 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, 2024, and of the school's financial position as at that date.

.....
.....

Name: Mrs Mary Wanjiku Mundia

Designation: Chairman, School Board of Management

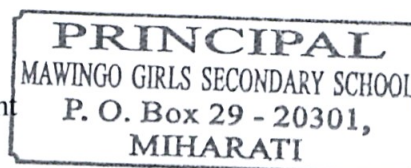
Date:.....11/5/25.....

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.....

Name: Mrs Mary Weveti King'echa

Designation: School Principal & Secretary to Board of Management

Date:.....11/5/25.....



.....
.....

Name: Mrs Maureen Wamaitha Ndung'u

Designation: Bursar/ Finance Officer

Date:.....11/5/25.....

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 MAWINGO SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – NYANDARUA 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mawingo Secondary School set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at

30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the 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 Mawingo Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances between Amounts in the Financial Statements and Supporting Ledgers

Review of the financial statements revealed variances between the amount reflected in the Notes to the financial statements and the supporting ledgers as indicated below;

Item Description	Note to Financial Statements	Amount as per Financial Statements (Kshs.)	Amount as per Supporting Ledger (Kshs.)	Variance (Kshs.)
Operations Receipts- Electricity and water	2	486,388	482,400	3,988
School Fund Income- Personal emoluments	4	1,802,180	1,327,862	474,318
School Fund Income- Local transport/travelling	4	851,050	635,300	215,750
School Fund Income- Electricity and water	4	1,430,130	1,141,433	288,697
School Fund Income- Administration cost	4	1,465,310	1,405,040	60,270
Operations payments- Local transport/travelling	7	58,800	60,388	1,588

1.2 Inaccuracies in Capitation Grants for Operations

The statement of receipts and payments reflects capitation grant for operations amount of Kshs.8,146,692 as disclosed in Note 2 to the financial statements. However, review of records from the National Education Management Information System (NEMIS) revealed capitation disbursements to the school amounting to Kshs.5,598,692 resulting in an unexplained variance of Kshs.2,548,000.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mawingo 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 judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on pages iii to xviii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for effect 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 for Conclusion

1. Late Submission of Financial Statements

Management submitted the financial statements for the year under review to the Office of the Auditor-General for audit on 8 November, 2024 instead of the statutory deadline of 30 September, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments reflects operations expenditure amount of Kshs.9,135,637 and school fund payments of Kshs.20,493,299. Included in the expenditure is an amount of Kshs.807,600 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.807,600 could not be confirmed.

3. Lack of a School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds under School Improvement Planning which requires the school to identify in every 3-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 operation manual.

4. Weakness in Procurement of Goods and Services

Review of payment vouchers and supporting documentation revealed the following procurement anomalies:

4.1. Lack of a Procurement Plan

The statement of receipts and payments reflects Kshs.35,683,318 and Kshs.32,011,633 in respect of total receipts and payments respectively. However, during the year, Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a Procurement Plan for each financial year as part of the annual budget preparation process.

4.2. Lack of a List of Registered Suppliers

The School did not maintain a list of registered suppliers as required under Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the Head of the Procurement Function of a procuring entity to maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.

4.3. Lack of Professional Opinion and Evaluation Reports

Review of the procurement records revealed that the procurements were not supported with minutes of evaluation committee meetings and professional opinions from the Head of Procurement. Consequently, it was not possible to confirm that the goods and services were competitively procured. This was contrary to Section 80 and Section 84 of the Public Procurement and Asset Disposal Act, 2015 which requires that the Head of Procurement Function of a procuring entity to review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings before an award decision is made.

4.4 Lack of Inspection and Acceptance of Goods

Review of procurement records provided for audit revealed that there was no evidence the goods were inspected after delivery to confirm whether the goods delivered were as per the requisitions. This was contrary to Section 48 (1) and (3) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to establish an Ad Hoc Committee known as the Inspection and Acceptance Committee and the committee shall immediately after the delivery of the goods, works or services inspect and where necessary, test the goods received.

4.4. Weaknesses in Record Keeping

Review of the procurement records provided for audit, revealed that goods received and issued were not supported with counter requisition and issue voucher to confirm the user departments. This was contrary to provisions of Regulation 166 of the Public Procurement

and Asset Disposal Regulations, 2020 which states that an accounting officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that they are received and taken on charge.

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

5. Over-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.1,149,696 and Kshs. 8,146,692 respectively as disclosed in Note 1 and Note 2 to the financial statements. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed discrepancies during the financial year ended 30 June, 2024. NEMIS reported four hundred and sixty-six (466) students while the enrolment records provided by the School indicated four hundred and forty-five (445) students, resulting in an unexplained variance of twenty-one (21) students. As a result of the variances, the School was over-funded by an amount of Kshs.306,653.

In the circumstances, inaccuracies in the NEMIS database may lead to erroneous funding decisions and affect the equitable allocation of capitation grants.

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 on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which 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 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.6,292,422 which, as disclosed Note 13 to the financial statements, relates to fees arrears of Kshs.6,290,422 and salary advances of Kshs.2,000. The balances includes long outstanding fees arrears amounting to Kshs.3,742,351 relating to former students who have since left the school. However, no policy on impairment long outstanding receivables was provided.

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

2. Weaknesses in the Board of Management

Review of the School's Board of Management records revealed weaknesses in governance and oversight during the year under review. The Finance, Procurement and General-Purpose, Executive, Discipline and Welfare Committees did not hold any meetings thereby limiting the Board's ability to effectively discharge its responsibilities. Further, the Board did not submit an Annual Governance Report to the Director of Basic Education as required by Section 60 of the Basic Education Act, 2013.

In addition, the Board did not develop a calendar of activities to guide its operations during the year. Further, review of Board minutes, further, revealed that the minutes of previous meetings were not confirmed and signed by the chairperson in subsequent meetings making it difficult to establish if the resolutions passed by the Board were implemented by the School Principal.

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

The audit was conducted in accordance with the 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 (Cash Basis) and for maintaining effective internal controls as the 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, the 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 the Management is aware of the intention to cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 May, 2026

Mawingo Secondary School

Annual Report and Financial Statements for the year ended 30th June 2024

4. Statement Of Receipts and Payments For the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024 Kshs	2022-2023 Kshs
Receipts			
Government grants for tuition	1	1,149,696	1,462,440.25
Government grants for operations	2	8,146,692	8,246,249.75
Government Grants for infrastructure	3	5,076,440	3,649,320.00
School fund income- parents' contributions	4	19,572,135	22,588,370.00
Miscellaneous incomes	5	1,738,355	2,013,675.
Total Receipts		35,683,318	37,960,055.00
Payments			
Tuition	6	815,631	1,269,066.00
Operations	7	9,135,637	8,104,451.00
Infrastructure	8	1,567,066	3,019,796.00
Boarding and school fund	9	20,493,299	25,523,463.10
Total Payments		32,011,633	37,916,776
Surplus/Deficit		3,671,685	43,279.00

The school financial statements were approved on 8/11/2024 and signed by:

M. Wanjiku

Name: Mary Wanjiku
Mundia

Chair BOM

Date: 11/5/26

M. Weveti King'echa

Name: Mary Weveti King'echa
School Principal/ Secretary to
BOM

Date: 11/5/26

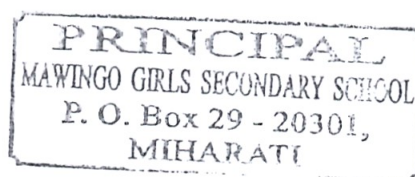
M. Wamaitha

Name: Maureen Wamaitha
Ndung'u

Bursar/ Finance Officer

Date: 11/5/26

(Comparative FY refers to the financial year preceding the current financial year.)



Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024
Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,876,762	2,758,891
Cash balances	11	359,111	21,373.00
Short term investments	12	0	
Total cash and cash equivalent		6,235,873	2,780,264
Account's receivables	13	6,292,422.00	6,124,256
Total financial assets(a)		12,528,295.00	8,904,520
Financial liabilities(b)			
Accounts payables	14	63,375.00	111,267
Net financial assets(a-b)		12,464,920.00	8,793,253
Represented by			
Accumulated fund b/fwd	15	8,793,253.00	8,749,974
Surplus/deficit for the year		3,671,667.00	43,279
Net financial position		12,464,920.00	8,793,253

The school's financial statements were approved on 8/11/24 2024 and signed by:

Mundia
 Name: Mary Wanjiku
 Mundia

Chair BOM

Date: 11/5/25

Mwevi
 Name: Mary Weveti King'echa
 School Principal/ Secretary to
 BOM

Date: 11/5/25

Maureen
 Name: Maureen Wamaitha
 Ndung'u

Bursar/ Finance Officer

Date: 11/5/25

(Comparative FY refers to the financial year preceding the current financial year.)

PRINCIPAL
 MAWINGO GIRLS SECONDARY SCHOOL
 P. O. Box 29 - 20301,
 MSHARATI

Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024

Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024 KSh	2022-2023 KSh
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,149,696.00	1,462,440.25
Government grants for operations	2	8,146,692.00	8,246,249.75
Government grants for infrastructure	3	5,076,440.00	3,649,320.00
School fund income- parents contributions/ fees	4	19,356,076	22,040,327.00
Other income	5	1,738,355.00	2,013,675.00
Total receipts		35,467,259.00	37,412,012.00
Payments			
Cash outflows for tuition	6	815,631.00	1,269,066.00
Cash outflows for operations	7	9,135,637	8,104,451.00
Infrastructure			
Cash outflows Boarding/lunch and school fund payments	9	20,493,299.00	25,523,463.10
Total payments		30,444,567.00	34,896,980.1
Net cash inflow/outflow from operating activities		5,022,692.00	2,515,031.90
Cash flow from investing activities			
Acquisition of assets	8	(1,567,083.00)	(3,019,796.00)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(1,567,083.00)	(3,019,796.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		3,455,609.00	(504,764.10)
Cash and cash equivalent at beginning of the FY		2,780,264.30	3,285,028.40
Cash and cash equivalent at end of the FY		6,235,873.00	2,780,264.30

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

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

The school's financial statements were approved on 8/11/ 2024 and signed by:

Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024

.....*M. Wanjiku*.....

Name: Mary Wanjiku Mundia

Chair BOM

Date:*11/5/24*.....

.....*M. Weveti*.....

Name: Mary Weveti King'echa

School Principal/ Secretary to BOM

Date:*11/5/24*.....

.....*M. Wamaitha*.....

Name: Maureen Wamaitha Ndung'u

Bursar/ Finance Officer

Date:*11/5/24*.....

(Comparative FY refers to the financial year preceding the current Financial year.)

PRINCIPAL
MAWINGO GIRLS SECONDARY SCHOOL
P. O. Box 29 - 20301,
MIHARATI

5. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. In the year 2023-2024, underutilization was caused by the late disbursement of Government Capitation.*
- ii. The overutilization was due inflation of commodities prices.*

Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% OI Utilization
	Shs	Shs	Shs	Shs	Shs %
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	45,000.00	0	45,000.00	0	0.00%
Exercise Books	389,000.00	0	389,000.00	289,923.00	74.0%
Laboratory Equipment	352,650.00	0	352,650.00	322844	91.0%
Internal Exams	120,000.00	0	120,000.00	536,929.40	0.0%
Teaching / Learning Materials	190,000.00	0	190,000.00	0	112%
Exams And Assessment	0	0	0	0	
SMASSE	90,000.00	0	90,000.00		
SUB TOTAL	1,186,650.00	0	1,186,650.00	1,149,696.40	96.80%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,038,560.00	0	2,038,560.00	1,518,148.20	65%
Repairs And Maintenance	2,250,000.00	0	2,250,000.00	4,336,600.00	240%
Local Transport / Travelling	860,000.00	0	860,000.00	60,388.00	7%
Electricity And Water	60,000.00	0	60,000.00	486,388.00	810%
Medical	477,500.00	0	477,500.00	364,384.00	92%
Administration Costs	1,271,440.00	0	1,271,440.00	1,004,387.70	105%
Activity	675,000.00	0	675,000.00	378,396.00	56%
Gratuity					
SUB TOTAL	7,632,500.00	0	7,632,500.00	8,148,691.90	113%
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
(4) Fees Charged on Parents					

Mawingo Secondary School
Annual Report and Financial Statements for the year ended 30th June 2024

Personnel Emoluments	1,935,000.00		1,935,000.00	1,327,862.00	75%
Repairs And Maintenance	800,000.00		800,000.00	621,748.00	29
Local Transport / Travelling	531,900.00		531,900.00	635,300.00	% 0
Electricity And Water	1,530,000.00		1,530,000.00	1,141,433.00	% 0
Administration Costs	1,440,000.00		1,440,000.00	1,405,040.00	97%
Medical	0		0	107,035.00	0.00%
Activity	112,500.00		112,500.00	0	95%
Arrears			0	0	
Fee On Boarding Equipment and Stores	12,773,250.00		12,773,250.00	11,440,226.00	89%
SUB TOTAL	19,122,650.00		19,122,650.00	16,678,644.00	85%
5) Miscellenous Income					
Loans / Borrowing					
Rent income					
Total Income	27,941,800.00	0.00	27,941,800.00	25,977,032.30	93%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials	45,000.00		45,000.00	55,747.00	123%
Exercise Books	389,000.00		389,000.00	395,280.00	101%
Laboratory Equipment	352,650.00		352,650.00	271,640.00	77%
Internal Exams	120,000.00		120,000.00	8,000.00	6.60%
Teaching / Learning Materials	190,000.00		190,000.00	84,016.00	79%
SMASSE	90,000.00		90,000.00	90,000.00	0%
SUB TOTAL	1,186,650.00		1,186,650.00	904,683.00	76%
(7) Expenditure For Operations					
Personnel Emoluments	2,038,560.00		2,038,560.00	1,469,654.00	64%
Repairs, Maintenance & Improvements	2,250,000.00		2,250,000.00	3,306,300.00	146%

Mawingo Secondary School

Annual Report and Financial Statements for the year ended 30th June 2024

Local Transport / Travelling	860,000.00		860,000.00	58,800.00	
Electricity, Water and Conservancy	60,000.00		60,000.00	482,400.00	
Medical	477,500.00		477,500.00	0	0.00%
Administration Costs	1,271,440.00		1,271,440.00	1,032,707.50	
Activity Expenses	675,000.00		675,000.00	214,500.00	31%
Gratuity					
SMASSE					
SUB TOTAL	7,632,500.00		7,632,500.00	6,564,361.50	91%
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,935,000.00		1,935,000.00	1,836,070.00	75%
Repairs, Maintenance and Improvements	800,000.00		800,000.00	114,780.00	29%
Local Transport / Travelling	531,900.00		531,900.00	589,818.00	65%
Electricity, Water and Conservancy	1,530,000.00		1,530,000.00	961,897.00	62%
Medical Expenses					
Administration Costs	1,440,000.00		1,440,000.00	1,347,702.00	93%
Activity	112,500.00		112,500.00	10,900.00	9.70%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	12,773,250.00		12,773,250.00	13,883,309.75	108%
Expenditure For Income Generating Activity					
Loan Principal Repayment					
SUB TOTAL	19,122,650.00		19,122,650.00	18,744,476.75	95%
Totals	27,941,800.00		27,941,800.00	26,213,521.25	93.70%

6. 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 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.

7. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books	289,923.00	
Laboratory Equipment	322,844.00	
Internal Exams		
Teaching / Learning Materials	536,929.00	1,462,440.25
Others (specify)*		
Total	1,149,696.00	1,462,440.25

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,18,148.00	1,450,000.00
Repairs And Maintenance	433,600.00	4,084,000.00
Local Transport / Travelling	60,388.00	450,000.00
Electricity And Water	486,388.00	450,000.00
Medical/Insurance	364,384.00	112,500.00
Administration Costs	1,004,388.00	1,410,562.25
Activity	378,396.00	289,187.50
Other Vote Heads *infrastructure		
Total	8,146,692	8,246,249.75

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1,000,000.00	3,160,000.00
Transition infrastructure grants	1,576,440	
Administration Block		
Economic stimulus grants		
Other – NGCDF	2,500,000.00	489,320.00
Total	5,076,440	3,649,320.00

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4 School Fund Income - Parents Contribution/Fees

Description	2023-2024 (KShs)	2022-2023 (KShs)
Personnel emoluments	1,802,180.00	1,810,710.00
Repairs and maintenance	859,245.00	852,205.00
Local transport / travelling	851,050.00	767,780.00
Electricity and water	1,430,130.00	1,334,615.00
Medical	0	
Administration costs	1,465,310.00	1,540,275.00
Activity	104,605.00	168,470.00
Fee on Boarding Equipment and stores	12,683,615.00	15,298,552.00
PA Levies*		
Others Family Bank	376,000.00	
Total	19,572,135.00	22,588,370.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023-2024 (KShs)	2022-2023 (KShs)
Exams	0	72,300.00
Income From Farming Activities	184,920.00	393,975.00
Insurance Compensation		
Income uniform	356,435.00	1,504,400.00
Income From Bus Hire	88,000.00	
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income(FAMILY BANK)	1,088,000.00	
Dividends Income		
Loans/Borrowings*		
Other Income (Tender sale)*	21,000	43,000
Total	1,738,355	2,013,675.

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

Notes to the Financial Statements (continued)

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	395,280.00	407,500.00
Textbooks		
Reference materials	55,747.00	
Laboratory Equipment	271,640.00	800,000.00
Teaching / Learning Materials	84,016.00	59,700.00
Exams And Assessment	8,000.00	
Teachers Guides		
Bank Charges	948.00	1,866.00
Others (<i>specify</i>)		
Total	815,631.00	1,269,066.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,469,654.00	1,597,314.00
Service Gratuity		
Administration Cost	1,032,708.00	2,171,312.00
Repairs And Maintenance & Improvements	3,306,300.00	100,000.00
Local Transport / Travelling	58,800.00	331,250.00
Electricity And Water	482,400.00	522,480.00
Medical		
Activity Expenses		222,095.00
Insurance Cost		
Others -Infrastructure	2,571,275.00	3,160,000.00
Total	9,135,637.00	8,104,451.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2023-2024	2022-2023
	KShs	KShs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Bank charges	126.00	
Others home science lab./solar installation	1,566,940.00	3,019,796.00
Total	1,567,066.00	3,019,796.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	KShs	KShs
Personnel Emoluments	1,836,070.00	1,810,778.00
Service Gratuity		
Repairs And Maintenance & Improvements	114,780.00	305,640.00
Local Transport / Travelling	589,818.00	770,155.00
Electricity And Water	961,897.00	930,112.00
Medical Expenses	0.00	0.00
Administration Costs	1,347,703.00	1,661,464.10
Lunch Program	0.00	0.00
Bank Charges- (Bus)	1231.00	0.00
Expenses On Income Generating Activities**	0.00	0.00
Fee On Boarding Equipment and Stores	13,889,070.00	16,772,813.00
Activity Expenses	10,900.00	424,085.00
Uniform	548,900.00	1,085,650.00
Personnel Emolument Family Bank	295,454.00	0.00
Electricity and Water Family Bank	95,800.00	0.00
Administrative costs Family Bank	1,668.00	0.00
Family Bank	370,000.00	1,088,000.00
Tender payment	21000.00	43,000.00
Acquisition Of Assets	0.00	0.00
Exams	0.00	83,600.00
Others -farm	409,008.00	548,166.00
Total	20,493,299.00	25,523,463.10

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024 KShs	2022-2023 KShs
Tuition Account	Active	1104243342	571,332.00	237,266.35
Operations Account	Active	1104243121	1,725,178.00	938,981.65
School Fund Account/Boarding	Active	1107485207	(169,418)	903,755.45
farm Account(Bus)	Active	1103438816	87,831.00	1,061.75
Savings Account	dormant	1103439014	165.00	164.60
Parent Association Development Account			1,051,078.00	
Income Generating Activities Account				
Infrastructural Account	Active	1234703939	2,610,596.00	677,661.50
Total			5,876,762.00	2,758,891.30

11 Cash In Hand

Description	2023-2024 KShs	2022-2023 KShs
Notes and Coins-operation	4,794.00	1,496.00
Notes and Coins-school fund ac	35,4317.00	19,877.00
Total	359,111.00	21,373.00

12 Short Term Investments

Description	2023-2024 KShs	2022-2023 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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2023-2024 Kshs	2022-2023 Kshs
Fees Arrears	6,290,422.00	6,124,255.85
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	2,000.00	0.00
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	6,292,422.00	6,124,255.85

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024 Kshs		2022-2023 Kshs	
	Current FY	% of the total	Current FY	% of the total
Less than 1 year	2,548,071.00		1,771,443.00	29%
Between 1- 2 years	0		82,759.00	1%
Between 2-3 years	0		1,329,064.00	22%
Over 3 years	3,695,709.15		2,940,989.85	48%
Total (should tie to note 13 a)	6,290,422.00		6,124,255.85	100%

14 Accounts Payable

Description	2023-2024 Kshs	2022-2023 Kshs
Trade Creditors (See Ageing Below and Appendix 1)		0
Prepaid Fees	63,375.00	111,267.00
Retention Monies		
Unpaid salaries and statutory deductions		
Cautio money		
Other payables <i>Overdrawn</i>		
Total	63,375.00	111,267.00

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	KShs		KShs	
	Current FY	% of the total	Current FY	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (should tie to note 14)	0	%	0	%

15 Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	KShs		KShs	
Bank Balances	2,758,892.00		3,119,493.40	
Cash Balances	21,373.00		165,535.00	
Short Term Investments			0.00	
Receivables	6,124,256.00		6,280,708.85	
Payables	111,267.00		(815,763.00)	
Total	8,793,253.00		8,749,974.25	

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	2023-2024	2022-2023
	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	Number	2023-2024	2022-2023
		KShs	KShs
Cattle	9	500,000.0	500,000.00
Goats			0.00
Trees			0.00
Coffee Or Tea Plantation			0.00
Poultry			0.00
Others (specify)			0.00
Total			500,000.00

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

Other important disclosure notes

19 Stock/ Inventory

DESCRIPTION	2023-2024 R10	2022-2023 R08
Food stuffs	0.00	172,400.00
Lab consumables	0.00	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
Total	0.00	172,400.00

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

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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

PRINCIPAL
MAWINGO GIRLS SECONDARY SCHOOL
P. O. Box 29 - 20301,
MIHARATI

8. Annexes

Annex I - Analysis of Pending Accounts Payable

Statement Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	KShs	KShs	KShs	KShs	KShs	
Construction Of Buildings						
1.	0.00	0.00	0.00	0.00	0	
2.	0.00	0.00	0.00	0.00	0	
3.	0.00	0.00	0.00	0.00	0	
Sub-Total	0.00	0.00	0.00	0.00	0	
Supply Of Goods						
4.	0.00	0.00	0.00	0.00	0	
5.	0.00	0.00	0.00	0.00	0	
Sub-Total	0.00	0.00	0.00	0.00	0	
Supply Of Services						
6.	0.00	0.00	0.00	0.00	0	
7.	0.00	0.00	0.00	0.00	0	
8.	0.00	0.00	0.00	0.00	0	
Sub-Total	0.00	0.00	0.00	0.00	0	
Grand Total	0.00	0.00	0.00	0.00	0	

Annex 2 – Summary of Fixed Assets Register

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Asset Class	Historical Cost 31 st July 2023 (KShs)	Historical Cost 31 st July 2024 (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost 30 th June 2024 (KShs)
Land	13,000,000.00	13,000,000.00			13,000,000.00
Buildings And Structures	53,100,000.00	53,100,000.00			53,100,000.00
Motor Vehicles	9,800,000.00	9,800,000.00			9,800,000.00
Office Equipment, Furniture And Fittings	1,000,000.00	1,000,000.00			1,000,000.00
Textbooks	2,080,000.00	2,080,000.00			2,080,000.00
ICT Equipment	100,000.00	100,000.00			100,000.00
Tools And Apparatus	0.00	0.00			0.00
Other Machinery And Equipment	0.00	0.00			0.00
Heritage And Cultural Assets	0.00	0.00			0.00
Intangible Assets- Soft Ware	0.00	0.00			0.00
Total	79,080,000.00	79,080,000.00			79,080,000.00

(The school should ensure that a detailed fixed assets register is maintained).