

REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 JUN 2026	DAY: Wed
TABLED BY:	Hon. Owen Ouko Deputy Majority Party
CLERK-AT THE-TABLE:	Mudo Atabo

REPORT

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
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ON

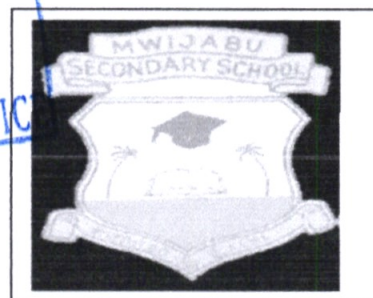
MWIJABU SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

MOMBASA COUNTY



Revised 30th June 2022.



MWIJABU SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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1. Acronyms and Glossary of Terms

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 Education.
MOE	Ministry of Education.
CDF	Constituency Development Fund.
RMI	Repairs Maintenance and Improvement.

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 located in Mombasa County, Chagamwe Sub-County

The school was registered in January 2015 under registration number 01S30000004 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day school and had 713 numbers of students as at 30th June 2022. It has Three Streams and 26 teachers of which 4 teacher are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1.	Mr. George Mbogholi	Chairman	15 th July 2019
2.	Mr. Julius Mucheke	Secretary - Principal	15 th July 2019
3.	Ms. Farida Salim	Member	15 th July 2019
4.	Ms. Asia Riziki	Member	15 th July 2019
5.	Mr. James Karanja	Member	15 th July 2019
6.	Mr. Thomas Bunde	Member	15 th July 2019
7.	Ms. Purity Kanini	Member	15 th July 2019
8.	Mr. Mwinyi Ali Mwita	Member – Rep CEB	15 th July 2019
9.	Ms. Euphrasia Owour	Member Rep Teachers	15 th July 2019
10.	Ms. Rose Mwandawiro	3 Members - Sponsor	15 th July 2019
11.	Ms. Farida Salim	Sponsor Rep	15 th July 2019
12.	Mr. Joseph Mbaka	Sponsor Rep	15 th July 2019
13.	Mr. Micah Angole	Member - Community	15 th July 2019
14.	Mr. James Karanja	Member Special Needs	15 th July 2019
15.	Ms. Jesca Mjomba	Students Rep	15 th July 2019

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.

(a) Committees of the Board

Ref	Name of Committee	Names of Members	Designation
1	Executive Committee	George Mbogholi Julius Mucheke Juma Bakari Thomas Bunde Asia Riziki	Chairman Secretary PA Chairman Member Member
2	Audit Committee	James Karanja Ali Mwita Asia Riziki Farida Salim Dennis Maloba	Chairman Member Member Member Member
3	Finance, Procurement and General Purposes Committee	James Karanja Ali Mwita Asia Riziki Farida Salim Dennis Maloba	Chairman Member Member Member member
4	Academic Committee	Thomas Bunde George Mbogholi Rose Mwandawiro Joseph Mbaka Euphrasia Owour	Chairman Member Member Member member

Mwijabu Secondary School**Annual Report and Financial Statements For the year ended 30th June 2022**

5	Development Committee	James Karanja Phillipina Mwashigadi George Mbogholi Juma Bakari Asia Riziki	Chairman Member Member Member member
6	Discipline and Welfare Committee	Thomas Bunde Julius Mucheke George Mbogholi Juma Bakari Esha Abdalla	Chairman Member Member Member member

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(b) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Julius Mucheke	350721
2	Deputy Principal	Killian Maloti Ngoma	333800
3	School Bursar	Comfort Mbucu	ID NO. 29560306

(c) Schools contacts

Post Office Box: 88950 – 80100, Mombasa
Telephone: 0720018262
E-mail: mwijabusecondary@yahoo.com
Website: None
Facebook: None
Twitter: None

(d) School Bankers

The School Operated 05 numbers of bank accounts in the following banks:

Bank	Branch	Account Name	Account Number
KCB	Mwembe Tayari	TUITION	1143780035
KCB	Mwembe Tayari	OPERATIONS	1143803248
KCB	Mwembe Tayari	INFRASTRUCTURE	1177547996
KCB	Mwembe Tayari	PA	1269673998
EQUITY	Changamwe	NG-CDF	1200260621108

MPESA Pay Bill No.522123, Account No. 62201K for A/C No.1269673998, KCB, MWEMBE TAYARI.

(e) Independent Auditors

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

Mwijabu Secondary School**Annual Report and Financial Statements For the year ended 30th June 2022****2. 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:

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

a) Financial performance:

years	2020- 2021	2019-2020	2018-2019
Operation	1,430,314.70	(5,357,556.05)	21,231.60
School fund account	866,157.20	537,993.60	510,826.60
Tuition account	(89,548.50)	98,428.30	198,389.25

ii. FDSE Capitation the Last 3 Years

Year	Students Enrolment	Tuition A/C (KES)	Operation A/C (KES)
2019	412	1,227,279	5,803,616
2020	603	968,149	5,290,075
2021	647	750,630	3,884,573

iii. Ration of Capitation per Student the Last 3 Years

YEAR	TUITION	OPERATION
2019	1:2,979	1:14,086
2020	1:1,606	1: 8,773
2021	1:1,160	1: 6,004

iv. Income from Lunch Program per Student the Last 3 Years

YEAR	Expected Income (KES)	Students Enrolment	Income (KES)	Ration Per Student
2019	12,000	412	3,950,000	1: 9,587
2020	12,000	603	4,168,054	1: 6,912
2021	12,000	647	4,364,782	1: 6,442

b) Teacher Student ratio:

- i Total number of Students: 713
- ii Total number of Teachers: 26
- iii Teacher to Students Ratio: 1:32
- iv Entry and Exits during the year

Teaching Staff Entry/Exit During The Year			
Name	TSC No.	Employer	Type of Entry/Exit
Phillipina Mwashigadi	251311	TSC	Retirement
Killian Ngoma	333800	TSC	Deployment
Rose Agola	496246	TSC	Deployment
Lydia Adaji	860845	TSC	New Appointment
Dimlay Michweya	671564	TSC	New appointment

v.

BOM Teachers During The Year		
Name	TSC NO.	Subject Combination
1. Mariam Rashid	881203	IRE and History
2. Winny Chepkemai	910426	Mathematics and Biology
3. Mercy Mwendwa	965441	CRE and History
4. Diana Kathure	873431	English and Literature

c) Mean Score from 2020 to 2022 KCSE:**School's Summary: 2020 to 2022 KCSE Results**

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	2021	2020	DEV
2020	64	0	0	0	0	0	0	5	4	18	18	18	1	3.33	2.45	0.884
2021	66	0	0	0	0	0	2	1	1	4	26	27	4	2.45	3.33	-0.884
2022	146	0	0	0	0	0	0	2	7	18	25	76	18	2.493	2.723	-0.230

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

d) Number of Candidates in the 2022 KCSE:

YEAR	KCSE Candidature
2018	110
2019	64
2020	66
2021	146
2022	165

e) Capacity of the School:

The School Infrastructural Facilities 2022

ITEM		CURRENT NUMBER	REQUIRED NUMBER	REMARKS
Classrooms		14	16	Approached MOE & CDF
Laboratories		02	03	Approached MOE & CDF
Toilets	Boys	11 & 2 urinals	1:30	Current Ratio of 1: 27 is adequate
	Girls	15	1:25	Current Ratio of 1: 20 is adequate
	Teachers	7	4	Adequate
Library		0	1	Approached MOE & CDF
ICT Room		1	1	Approached MOE & CDF to expand it
Guidance & Counseling Room		1	1	Adequate
Hand Washing Points		26	15	Adequate

Mwijabu Secondary School**Annual Report and Financial Statements For the year ended 30th June 2022****f) Development Projects Carried out by the school:**

Year	Project	Contractor	Total Cost in KES	Completed On	Source of Funds
2020	i. Conversion of 2. No Classrooms to laboratory	M/S Sawa Logistics	1,498,00	03/03/2020	RMI
	ii. Renovation of 1.No. Double Storey Classrooms and Toilets	Sawa Logistics	2,210,000	03/03/2020	RMI
	iii. Construction of Girls Toilets	M/S Ainak Enterprise	916,635	27/03/2020	RMI
2022	i. Construction of 2.No. Classrooms	Zapes Trading Company	2,00,310	11/03/2022	RMI

Sign**School Principal**

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

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

Name:

VINCENT OCHIENG

Designation: Chairman, School Board of Management

Date:

23/4/26

CHAIRPERSON B.O.M
MWIJABU SENIOR SCHOOL
P.O BOX 88950-80100, MOMBASA
Date: _____ Sign: _____

Name:

MWANJA MWANJA

Designation: School Principal & Secretary to Board of Management

Date:



Name:

MBUCU COMFORT

Designation: Bursar/ Finance Officer

Date:

23/04/26

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MWIJABU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MOMBASA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mwijabu Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and

a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of 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 Mwijabu Secondary School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act 2013, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Accounts Payable Balance.

The statement of assets and liabilities reflects accounts payable balance of Kshs.2,035,371 as disclosed in Note 12 to the financial statements while the respective ledger provided for audit reflected a balance of Kshs.1,505,198, resulting in a variance of Kshs.530,173. However, the difference was not explained or reconciled.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.2,035,371 could not be confirmed.

2. Long Outstanding Account Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.5,967,619 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is accounts receivable balance of Kshs.2,517,806 which had been outstanding for more than two (2) years. However, there was no age analysis and policy on the impairment of long outstanding fees arrears, casting doubt on the recoverability of the accounts receivable balance.

In the circumstances, the completeness, accuracy and existence of accounts receivables balance of Kshs.5,967,619 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects operations payments and boarding and school fund payments balances of Kshs.10,524,586 and Kshs.10,290,629 as disclosed in Notes 6 and 7 to the financial statements respectively. Included in the expenditure is Kshs.87,100 and Kshs.454,180 transferred to Kenya Secondary School Heads Association (KESSHA) from operations and boarding accounts respectively. 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.541,280 could not be confirmed.

2. Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.23,383,465 and Kshs.22,948,448 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.

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

3. Failure to Prepare School Improvement Plan

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

In the circumstances, Management was in breach of a Government directive.

4. Dormant Bank Account

The statement of asset and liabilities and Note 8 to the financial statements reflects bank balances of Kshs.134,956 which relates to balances held in five (5) bank accounts. However, the savings account with a balance of Kshs.2,303 was dormant as of 30 June, 2021. Management did not provide the justification for holding a dormant bank account. This was against section 83. (2) of the Public Finance Management Act, 2012, which states that for purposes of this Regulation, sound cash management includes avoiding accumulation of idle balances;

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

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

The statement of receipts and payments reflects operations grants amount of Kshs.9,093,665 as disclosed in Note 2 to the financial statements. These were funds from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.3,162,500 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.2,600,000 was transferred to infrastructure account, leaving a balance of Kshs.562,500 as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds to be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of a Government directive.

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 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. Weaknesses in IT Control and Lack of Agreements with Financial System Providers

During the year, the School had been utilizing a system for the receipting of fees and a separate system for creating report forms, without formal contracts or service level agreements with the respective system vendors, exposing the School to operational risks.

In the circumstances, the effectiveness of the School's IT control could not be confirmed.

2. Lack of Segregation of Duties in Revenue Collection

Review of documents provided for audit and enquiries from Management revealed that the School had only one officer responsible for handling and recording receipts, making payments, and preparing reconciliations, without independent review or approval, indicating a lack of segregation of duties.

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

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

Responsibilities of Management and those Charged with Governance

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

29 May, 2026

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

5. Statement Of Receipts and Payments For the Year Ended 30th June 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,080,978.	750,630.
Capitation grants for operations	2	9,093,665.	4,698,209.
School Fund Income- Parents' Contributions	3	12,208,821.	4,354,920.
School Fund Income- Other receipts	4	0.00	0.00
Proceeds from borrowings		0.00	0.00
TOTAL RECEIPTS		23,383,465.	9,803,760.
PAYMENTS			
Payments for Tuition	5	2,133,233.	840,179.
Payments for operations	6	10,524,586.	3,261,595.
Boarding and school fund payments	7	10,290,629.	3,488,768.
TOTAL PAYMENTS		22,948,448.	7,590,842.
SURPLUS/DEFICIT		435,016.	2,212,917.

The school financial statements were approved on 15/09 2022 and signed by:



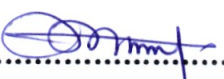
Name: VINCENT OKEN

Chair BOM

Date: 23/4/26

CHAIRPERSON B.O.M
MWIJABU SENIOR SCHOOL
P.O BOX 88950-80100, MOMBASA.

Date: _____ Sign: _____



Name: MWANGI MURRAY

School Principal/ Secretary to BOM

Date:





Name: MBUCU WANJAU

Bursar/ Finance Officer

Date: 23/04/26

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

6. Statement of Assets and Liabilities As At 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	134,956	1,117,023
Cash Balances	9	7328	59,672
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		142,284	1,176,696
Account's receivables	11	5,967,619	4,004,314
TOTAL FINANCIAL ASSETS		6,109,903	5,181,010
FINANCIAL LIABILITIES			
Accounts Payables	12	2,035,371	1,541,496
NET FINANCIAL ASSETS		4,074,531	3,639,514
REPRESENTED BY			
Accumulated Fund b/fwd.	13	3,639,514	1,426,596
Surplus/Deficit for the year		435,016	2,212,918
NET FINANCIAL POSSITION		4,074,531	3,639,514

Mwijabu Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

The school's financial statements were approved on 15/09 2022 and signed by:

.....
Name: VINCENT OKAL
Chair BOM
Date: 23/4/26

.....
Name: MURRAY MURRAY
School Principal/ Secretary to
BOM
Date:



.....
Name: MURRAY MURRAY
Bursar/ Finance Officer
Date: 23/04/26

CHAIRPERSON B.O.M
MWIJABU SENIOR SCHOOL
P.O BOX 88950-80100, MOMBASA
Date: _____ Sign: _____

MWIJABU PUBLIC SECONDARY SCHOOL**Annual Report and Financial Statements****For the year ended 30th June 2022****7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022**

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,080,978.	750,630.50
Capitation grants for operations	2	9,304,252.	4,698,209.00
School fund income- Parents contributions/ fees	3	10,030,516.	4,354,920.00
School fund income- other receipts	4	-	-
Total receipts		21,415,746.	9,803,759.50
Payments			
Payments for Tuition	5	2,133,233.	840,179.00
Payments for operations	6	7,347,114.	3,547,504.00
Boarding and school fund payments	7	10,720,803.	3,605,076.80
Total payments		20,201,150.	7,992,759.80
Net cash flow from operating activities		1,214,596.	1,810,999.7 0
CASHFLOW FROM INVESTING ACTIVITIES			
Maintenance and improvement fund			-
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Total Receipts		-	-
Payment from investing activity.			
Purchase of Assets		(2,249,008.)	(185,571.)
Total payment		(2,249,008.)	(185,571.)
Net cash flows from Investing Activities		(2,249,008.)	(185,571.)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(1,034,412.)	1,625,427.
Cash and cash equivalent at BEGINNING of the year		1,176,696.	(448,732.)
Cash and cash equivalent at END of the year		142,284.	1,176,696.

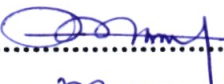
Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

The school's financial statements were approved on 15/09 2022 and signed by:


Name: VINCENT OCHI

Chair BOM

Date: 23/4/26


Name: MURATA OCHI
School Principal/ Secretary to
BOM

Date:




Name: MBUCU CONSFORT

Bursar/ Finance Officer

Date: 23/04/26

CHAIRPERSON B.O.M
MWIJABU SENIOR SCHOOL
P.O BOX 88950-80100, MOMBASA

Date: _____ Sign: _____

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Total Budget	Actual On Comparable Basis	% Of Utilization
	Kshs	Kshs	Kshs	Kshs	%
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	1,931,020.00	-	1,931,020.00	2,133,233.00	91%
Exams And Assessment	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	-	-	-	-	-
Other voteheads	7,805,000.00		7,805,000.00	5,758,599.00	75%
Repairs And Maintenance	3,500,000.00	-	3,500,000.00	3,208,266.90	92%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	360,000.00	-	360,000.00	126,800.00	37%
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
	-	-	-	-	-

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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
(4) Fees Charged on Parents					
Lunch programme	11,250,000.00		11,250,000.00	12,208,821.00	108%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	-	-	-	-	-
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	24,846,020	-	24,846,020	23,435,719	94%

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual Cost Comparable Budget	% OF Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	1,931,020.00	-	1,931,020.00	2,133,233.00	110%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Other votehead	7,805,000.00	-	7,805,000.00	6,839,591.00	88%
Repairs, Maintenance & Improvements	3,500,000.00	-	3,500,000.00	3,504,105.50	100.1%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical	420,000.00	-	420,000.00	200.00	.048%
Administration Costs	-	-	-	-	-
Activity Expenses	665,000.00	-	665,000.00	172,000.00	26%

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Lunch programme	11,250,000	-	11,250,000	9,140,629.00	81%%
Repairs, Maintenance and Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	Kshs	Kshs	Kshs	Kshs	a-d/e %
Acquisition Of Assets	-	-	-	-	-
Totals	25,511,020.00	-	25,511,020.00	21,789,758.00	85%

9. 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, imprest 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 2022

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

10. Notes To The Financial Statements

1 Government Grants for Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	2,080,978.	750,631.
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	0.00	0.00
Chalks	0.00	0.00
Total	2,080,978.	750,631.

2 Government Grants for Operations

	2021-2022	2020-2021
	Kshs	Kshs
Other voteheads	5,758,599.	2,543,709.
Personnel emoluments	0.00	0.00
Repairs and maintenance	3,208,266.	2,154,500.
Local transport / travelling	0.00	0.00
	0.00	0.00
Electricity and water		
Medical	126,800.	0.00
B.O.M teachers	0.00	0.00
Total	9,093,666.	4,698,209.

3 School Fund Income - Parents Contribution/Fees

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0	0
Lunch programme	12,208,821.	4,354,920.
Repairs and maintenance	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Total	12,208,821.	4,354,920.

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
Total	-	-

Notes to the Financial Statements (continued)

5 Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	2,130,900.	838,937.
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	0	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	2,333.	1,242.
Total	2,133,233.	840,179.

6 Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Other vote head	6,839,591.	2,859,765.
Service Gratuity	-	-
Administration Cost	-	-
Repairs and maintenance & improvements	3,504,105.	253,580.
infrastructure	-	-
Local transport / travelling	-	-
penalty	-	145,000.
Electricity and water	-	-
Medical	200.	-
Activity Expenses	172,000.	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	8,690.	3,550.
Acquisition of Assets	-	-
TOTAL	10,524,586.	3,261,895.

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

7 Boarding And School Fund

	2021-2022	2020-2021
	Kshs	Kshs
Activity	838,485.	166,000.
Personnel emoluments	2,179,060.	10,000.
Service Gratuity	-	-
Repairs and maintenance & Improvements	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical Expenses	-	-
Administration costs	545,100.	4,800.
Lunch Programme	6,685,741.	3,299,721.
Bank Charges	42,243.	8,247.
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
TOTAL	10,290,629.	3,488,768.

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	1143780038	1,057.	40,911.
Operations Account	1143803248	24,628.	920,766.
School Fund Account/Boarding	1269673998	56,348.	149,797.
Savings Account	1200260621108	2,303.	2,303.
Parent Association Development Account	-	-	-
Infrastructural Account	1177547996	50,620.50	3,246.00
Total		134,956.	1,117,024.

9 Cash In Hand

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	-	12,400.
Operation Account	1,849.	10,229.
School Fund account	5,479.	32,143.
Infrastructure accounts	-	4,900.
Total	7,328.00	59,672.

10 Short Term Investments

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

Notes to the Financial Statements (continued)

MWIJABU PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 a. ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	5,967,619.	4004,344.
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	5,967,619.	4004,344.

11. b. Ageing Analysis of Accounts Receivables

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,178,305.	1,486,508.
Fees arrears for the previous year	1,271,508.	1,521,962.
Fees arrears for prior periods (over two years)	2,517,806.	995,844.
Total	5,967,619.	4,004,344.

12 a. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,505,198.	575,540.
Prepaid fees	530,174.	960,778.
Retention monies	-	-
N.H.I.F	-	4,600.
P.A.Y.E	-	578.
Total	2,035,372.	1,541,496.

[Include an ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
-------------	-----------	-----------

Mwijabu Secondary School**Annual Report and Financial Statements For the year ended 30th June 2022****12b.**

Description	2021-2022 Kshs	2020-2021 Kshs
Prepaid fee	530,174	960,778
Sub Total (a)	530,174	960,778
Trade creditors for current year	1,148,595.	218,937.
Trade creditors for the previous year	356,603.	356,603.
Trade creditors for prior periods (over two years)	-	-
Sub Total (b)	1,505,198.	575,540.
TOTAL a+b	2,035,372	1,541,496

13 Fund Balance Brought Forward

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	1,117,024.	(475,424.)
Cash balances	59,673.	26,692.
Short Term Investments	-	-
Receivables	4,004,314.50	2,684,947.
Payables	(1,541,496.)	(809,618.)
TOTAL	3,639,515.	1,426,597.

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0.00	500,000.00

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		0	0
Coffee or tea plantation		0	0
Poultry		0	0
Total		0	0

Mwijabu Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

16 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



Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. Zapes trading company	2,000,310.00		2,000,310.00	Nil	Nil	
2.						
3.						
Sub-Total						
Supply of goods						
4. AYAM BOOK CENTRE					894000	
5. LIZAM ENTERPRISE					611197	
6.						
Sub-Total					1,505,197	
Supply of services						
7.						
8.						

-MWIJABU SECONDARY SCHOOL

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

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	-			-		-	
Land 2	-			-			
Buildings and Structures		3		-			
i. Block A.	2014						
ii. Block B	2020						
iii. CBC	2022						
Motor Vehicles	-			-			
Office equipment, furniture and fittings		-		-			
i. Office desk sand chairs	18		-		10	2	26
ii. Desktops	9						
iii. Printers							
a. HP1110	3						
b. HP 125	1						

Mwijabu Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

c. HP MFP 227	1						
d.TASKalfa 200	1						
e.TASKalfa	1						
3510I							
iv. Laptops	2						
v. Cabinets	5						
vi. Wall shelves	3						
vii. Fridge	1						
viii. Plastic chairs	20						
ICT Equipment, and Other ICT Assets				-			
Tools and apparatus				-			
Textbooks		8,600		-			
Intangible assets- soft ware							
Total							