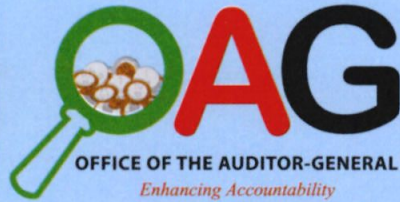


REPUBLIC OF KENYA



**REPORT
OF
THE AUDITOR-GENERAL**

DATE: 29 JUL 2026		DAY: WEDNESDAY
TABLED BY:	HON. MARIANE KITANYI	
CLERK-AT THE TABLE:	ON BEHALF OF LOM	
	ESTHER NG'RAGU	

NDUMBERI GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

KIAMBU COUNTY





NDUMBERI GIRLS' SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management**(a) Background information**

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

The school was registered in 01/02/2021 under registration number 22S00300645 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 575 number of students as at 30th June 2025. It has 4 streams and 33 teachers of which 6 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	PETER KANG'ETHE KAHUHO	Chairman-Sponser	3/6/2025
2	MARY NJERI WANJAU	Secretary - Principal	3/6/2025
3	CATHERINE GATHERE	Member –Special interest	3/6/2025
4	MILKA WANJIRU NDUNG'U	Member -Community	3/6/2025
5	LEONARD KIRORI KARIUKI	Member -Community	3/6/2025
6	ELIZABETH WANJIKU MWANGI	Member-Sponser	3/6/2025
7	SUSAN THUO	Member-Community	3/6/2025
8	HARRISON GACHOYA MUNGAI	Member – Rep CEB	3/6/2025
9	PETER KAMAU NG'ANG'A	Member Rep Teachers	3/6/2025
10	REV. RAHAB KAMIRI	Member - Sponsor	3/6/2025
11	FRANCIS MOKO NJOROGI	Member - Community	3/6/2025
12	ALEX MWANGI	Member Special Needs	3/6/2025
13	SAMUEL KAMAU NGUGI	Member - Community	3/6/2025
14	MARGARET MBUTI	Member - Community	3/6/2025
15	SUSAN MATETE	Rep Students	25/10/2024

The functions of the School Board of Management are to:

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

(c) Committees of the Board

(

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Peter kahuho 2.Mary kimani 3.Samuel kamau 4.Susan Thuo 5.Rev. Rahab Kamiri	Chairman Secretary PA chair Deputy chair Sponser	3 out of 3
2	Audit Committee	1.Catherine Gathere 2.Mary Kimani 3.Samuel Kamau 4.Elizabeth Wanjiku 5.Peter Kamau	Chairperson Secretary	1 out of 3
3	Finance,Development,procurement and general purposes Committee	1.Leonard Kirori 2.Harrison Mungai 3.Mary Kimani 4.Peter Kahuho 5.Samuel Kamau 6.SCDE 7.Sponser	Chairman	1 out of 3

4	Academic Committee	1.Rev.Jeremiah Muchoki 2.Mary Kimani 3.Samuel Kamau 4.Margaret Mbuti 5.Alex Mwangi 6.Susan Thuo 7.Academic HOD's	Chairman Secretary P.A chair	1 out of 3
5	Discipline and welfare Committee	1.Milka Ndung'u 2.Mary Kimani 3.Margaret Mbuti 4.Susan Thuo 5.Francis Moko 6.Elizabeth Wanjiku	Chairperson	0 out of 3
6	Adhoc Committee (if any during the year)	N/A		

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	MARY NJERI WANJAU	TSC No.336613
2	Deputy Principal	PATRICIA KAMUNYA	TSC No.352403
3	School Bursar	BEATRICE WAMAITHA WAMBUI	ICPAK NO. -
4	Other (specify)		

(e) Schools contacts

Post Office Box: 502 -00900
 Telephone: 0702302195
 E-mail: ndumberigirls@yahoo.com
 Website: ndumberigirls.sc.ke
 Facebook: N/A
 Twitter: N/A

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: CO-OPERATIVE BANK (SCHOOL FUND ACCOUNT)
 Branch: KIAMBU
 Account Number: 01129063770900
 Postal Address. 1064-00900 KIAMBU
2. Name of Bank: CO-OPERATIVE BANK (TUITION ACCOUNT)
 Branch: KIAMBU
 Account Number: 01139063770900
 Postal Address. 1064-00900 KIAMBU
3. Name of Bank: EQUITY BANK (OPERATIONS ACCOUNT)
 Branch: KIAMBU
 Account Number: 0640291735980
 Postal Address. 75104-00200 NAIROBI
4. Name of Bank: EQUITY BANK (MIF ACCOUNT)
 Branch: KIAMBU
 Account Number: 0640279410975
 Postal Address. 75104-00200 NAIROBI

Mpesa paybill no; 400222 a/c 726# attached to co-operative bank account.

(g) Independent Auditors

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

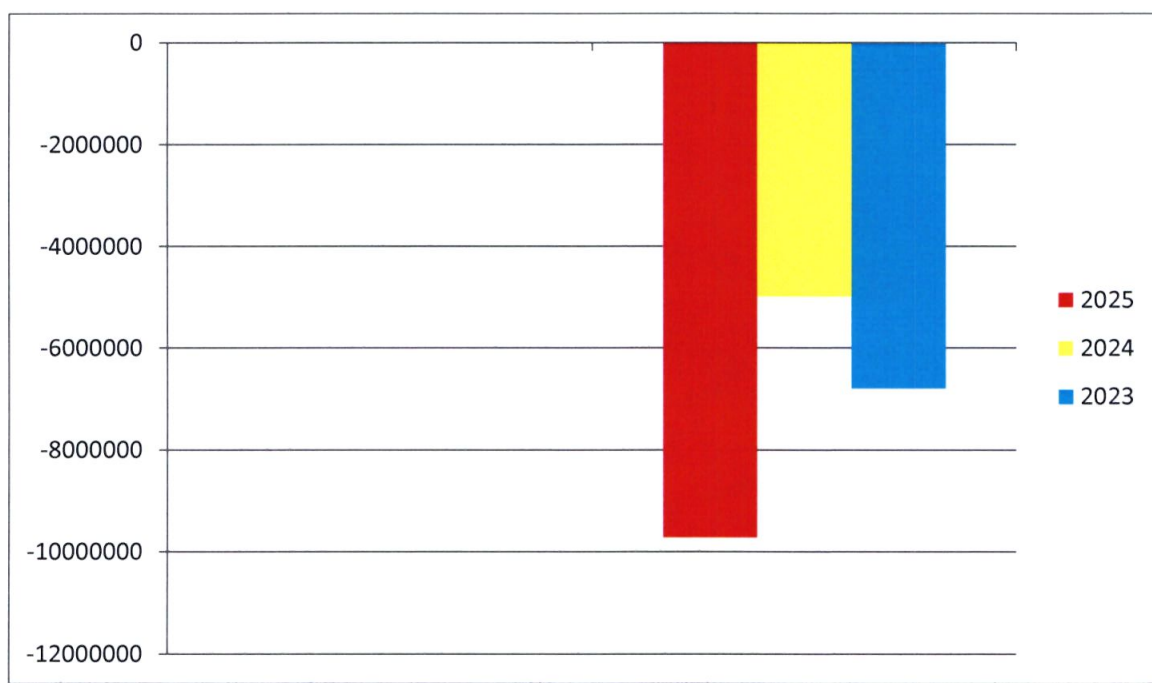
3. Summary Report of Performance of The School

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

a) Financial performance:

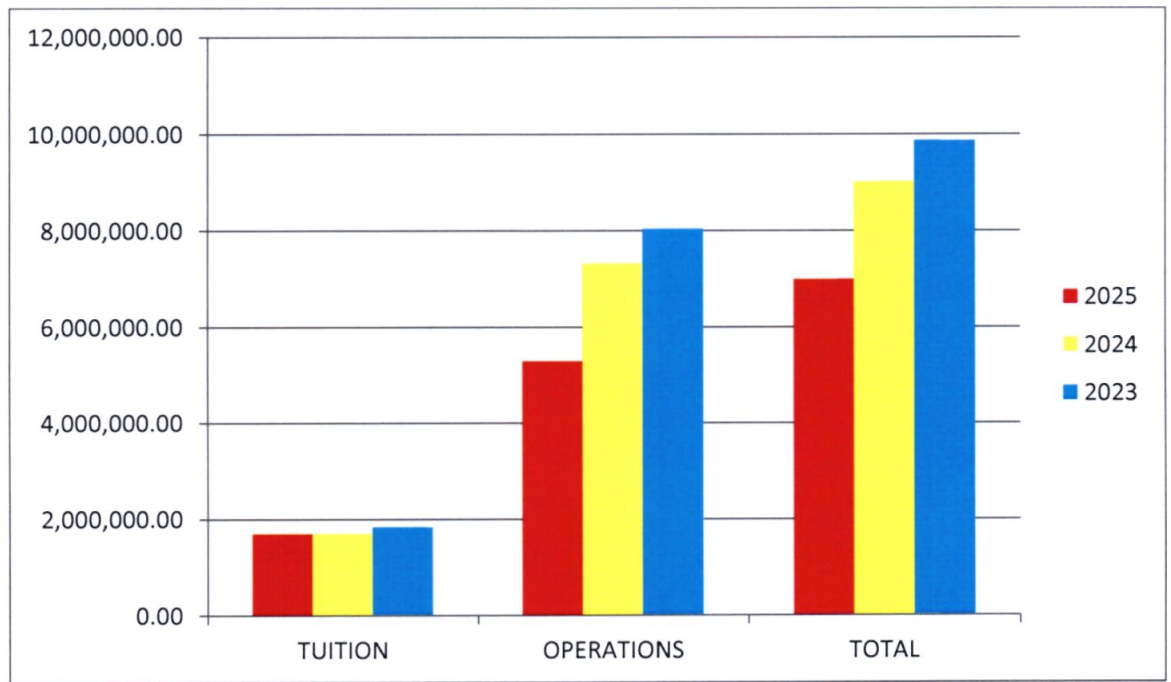
SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

	2024-2025	2023-2024	2022-2023
	Ksh	ksh	ksh
	(9,717,397.50)	(4,991,361.00)	(7,421,269.00)



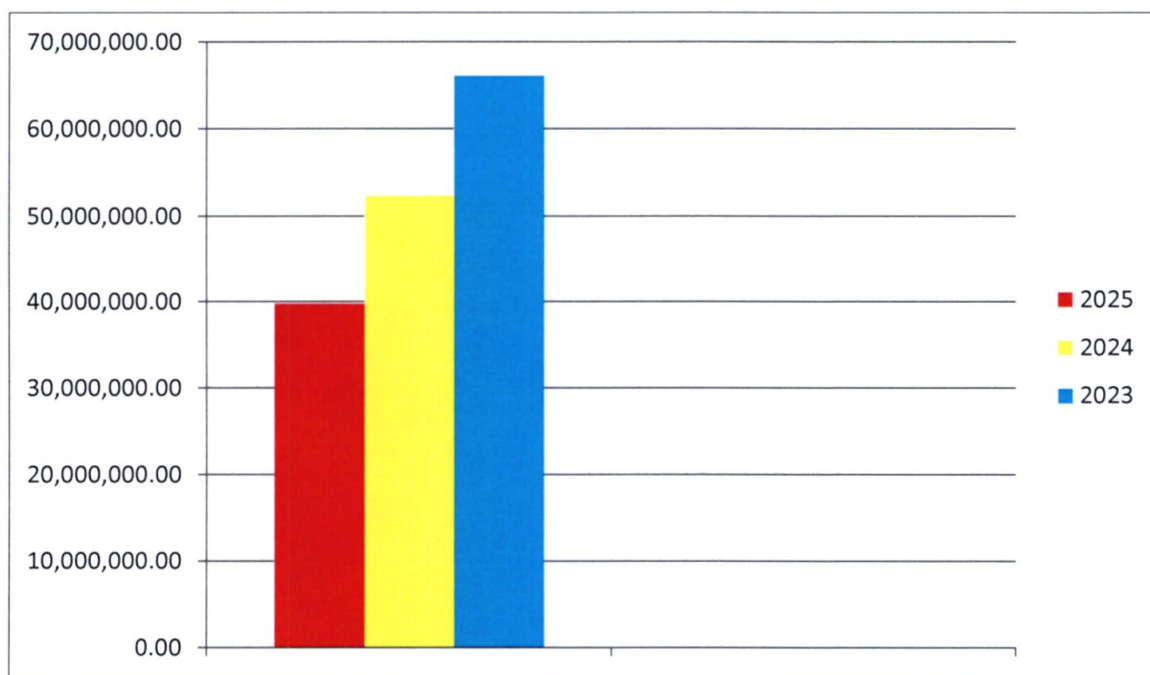
**CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE
LAST THREE YEARS**

ACCOUNT	2025	2024	2023
TUITION	1,702,971.00	1,699,960.00	1,831,047.00
OPERATIONS	7,374,459.00	9,822,184.00	8,034,399.00
TOTAL	9,077,430.00	11,522,144.00	9,865,446.00



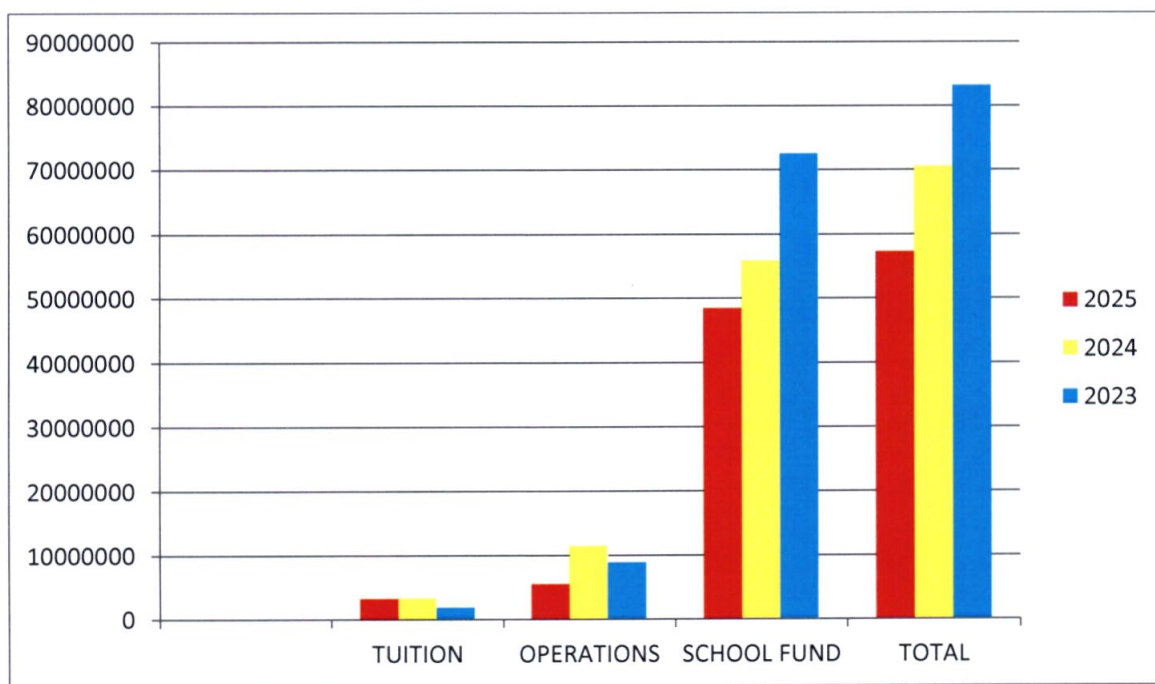
**A THREE-YEAR OVERVIEW OF GROWTH OF OTHER INCOME(S) EARNED
BY THE SCHOOL.**

SCHOOL FUND	2024-2025	2023-2024	2022-2023
	48,445,452.00	53,294,014.00	62,020,248.00



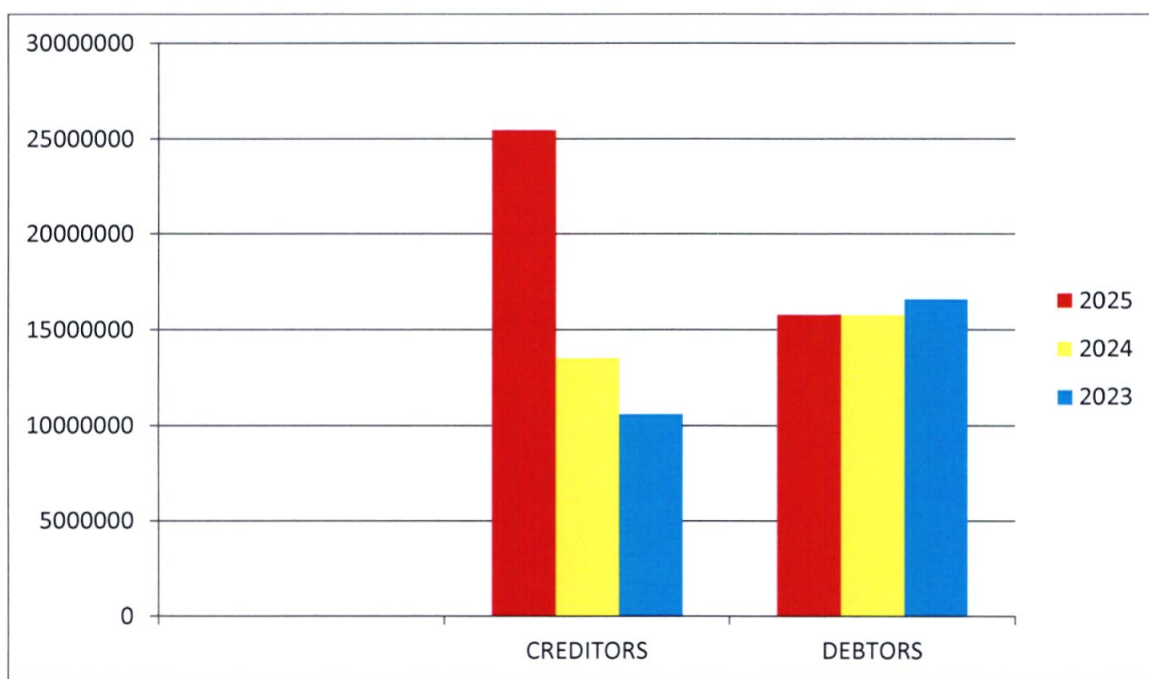
A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

ACCOUNT	2025	2024	2023
	KSH	KSH	KSH
TUITION	3,271,468.00	1733,436.00	1,857,275.00
OPERATIONS	6,861,285.00	10,037,514.00	8,522,174.00
SCHOOL FUND	48,445,452.00	54,293,902.00	68,927,963.00
TOTAL	58,578,205.00	66,064,851.00	79,306,963.00



**MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL OVER THE
LAST THREE YEARS**

	2025	2024	2023
	KSH	KSH	KSH
CREDITORS	25,471,179.00	13,542,122.00	10,612,361.00
DEBTORS	15,815,665.00	15,813,796.00	16,626,703.00



b) TEACHER STUDENT RATIO:

27 TSC	Required	Transferred	Retired	Shortage	T/S Ratio
6 BOM	36	1	0	5	1:15
TOTAL 33					

SUBJECT	NO. REQUIRED	NO. PRESENT	SHORTAGE
Maths	3	3	0
English	3	3	0
Kiswahili	3	3	0
Chemistry	3	3	0
Biology	3	3	0
Physics	3	2	1
C.R.E	3	3	0
Geography	3	3	0
History	3	3	0
Agriculture	2	2	0
Business Studies	3	2	1
Home science	2	1	1
Music	2	1	1
Computer Studies	1	0	1
	37	32	5

c) THE MEAN SCORE IN THE ' KCSE:

YEAR	A	A-	B+	B	B-	C+	C	C-	D+	D	D	E	U	ENTRY	POINTS	GRADE	COMMENT
2024	0	1	7	12	32	32	38	28	20	0	0	0	0	170	1117	C+	
2023	0	1	2	16	27	26	34	30	14	8	0	0	1	159	1007	C	
2022	0	0	1	3	10	16	37	55	30	3	3	0	0	158	861	C-	

d) NUMBER OF CANDIDATES IN THE 2022-2025 KCSE:

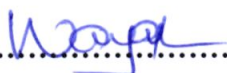
<i>YEAR</i>	<i>ENTRY</i>	<i>MEAN SCORE</i>	<i>UNIVERSITY A TO C+</i>	<i>DIPLOMA C TO C-</i>	<i>CERTIFICATE D+ TO D</i>	<i>D- TO E</i>	<i>U</i>
2024	170	6.571	84	66	20	0	0
2023	159	6.373	72	64	22	0	1
2022	158	5.449	30	92	33	3	0

e) THE CAPACITY OF THE SCHOOL:

	Classrooms	Dinning hall	Laboratories	Toilets	Dormitories
NO.	15	1	3	59	3 Blocks subdivided into 8wings
Capacity	770	600	80	500	770

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
N/A					

.....

School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of Ndumberi Girls Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Accrual 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, 2025, and of the school's financial position as at that date.



.....
Name: Peter Kang'ethe Kahuho

Designation: Chairman, School Board of Management

Date: 20/4/2026



.....
Name: Mary N. Wanjau

Designation: School Principal & Secretary to Board of Management

Date: 20/04/2026



.....
Name: Beatrice W. Wambui

Designation: Bursar/ Finance Officer

Date: 20/04/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NDUMBERI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU COUNTY

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ndumberi Girls Secondary School set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information

Report of the Auditor-General on Ndumberi Girls Secondary School for the year ended 30 June, 2022 – Kiambu County

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 effects 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 the Ndumberi Girls Secondary School – Kiambu County 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 Public Finance Management Act, 2012 and the Basic Education Act 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects amounts which differ from the amounts reflected in the statement of budgeted versus actual amounts as shown below;

Component	Statement of Receipts and Payments Amount (Kshs.)	Statement of Budget Versus Actual Amounts (Kshs.)	Variance (Kshs.)
Receipts-School Fund Income-Parents' Contribution	55,027,434	34,856,565	20,170,869
Receipts-School Fund Income-Other receipts	9,040,245	26,325,650	17,285,405
Expenditure-Payments for Operations	12,949,603	7,498,559	5,451,044
Boarding and School Fund Payment	58,278,802	57,423,194	855,608

Similarly, the statement of receipts and payments reflects amounts in respect of four items which differ from the amounts disclosed in the notes to the financial statements as follows:

Item	Statement of Receipts and Payments Amount (Kshs.)	Notes to the Financial Statements Amount (Kshs.)	Variance (Kshs.)
Receipts-School Fund Income-Parents' Contribution	55,027,434	2,314,564	52,712,870
Receipts-School Fund Income-Other receipts	9,040,245	61,753,115	52,712,870



In addition, the statement of receipts and payments reflects total receipts amounting to Kshs.76,569,369 and total payments amounting to Kshs.74,561,856. However, receipts amounting to Kshs.64,067,679 and expenditure amounting to Kshs.74,561,856 were not supported by ledgers.

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

2. Inaccuracies in the Statement of Budget Versus Actual Amounts

The statement of budgeted versus actual amount reflects amounts of Kshs.85,444,117 and Kshs.77,154,996 in respect of budgeted receipts and expenditure respectively. However, review of the approved budget reflects Kshs.61,693,395 in respect to both total budgeted receipts and expenditure resulting to unexplained variance of Kshs.23,750,722 and Kshs.15,461,601 respectively.

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

The statement of receipts and payments reflects a balance of Kshs.76,569,369 and Kshs.74,561,856 in respect to total receipts and total payments respectively. However, receipts amounting to Kshs.64,067,679 and expenditure amounting to Kshs. 4,561,856 as shown below were not supported by ledgers.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

3. Non-Disclosure of Accounts Receivables

The statement of financial assets and financial liabilities reflects a Nil balance in respect of accounts receivables. However, review of records revealed outstanding accounts receivables balance of Kshs.12,974,720 resulting in an unexplained and unreconciled variance of Kshs.12,974,720.

In the circumstances, the accuracy and completeness of Nil balance of accounts receivables could not be confirmed.

4. Non-Disclosure of Accounts Payables

The statement of financial assets and financial liabilities reflects a Nil balance in respect of accounts payables. However, review of records reflected an outstanding account payables balance of Kshs. 7,420,575 resulting in an unexplained and unreconciled variance of Kshs. 7,420,575.

In the circumstances, the accuracy and completeness of the Nil balance of accounts payables could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ndumberi Girls Secondary School Management in accordance with ISSAI 1300 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. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Lack of Approved Procurement Plan

Review of procurement documents revealed that there was no procurement plan approved by the Board of Management contrary to Section 53(2) and (5) of the Public Procurement and Asset Disposal Act, 2015 which requires entities to have in place procurement and asset disposal plans that are based on indicative or approved budgets which shall be integrated with the applicable budget process.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, and based on the audit procedures performed, except for the matter discussed in the Basis for Conclusion on



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

Basis for Conclusion

Failure to Maintain a Fixed Assets Register

Review of records revealed that the Management did not maintain a fixed asset register of the buildings, motor vehicles, office equipment, furniture and fittings and other assets. This was contrary to Regulation 143 (1) of Public Finance Management (National Government) Regulations, 2015 which prescribes that 'the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws'. Further, Annex 2 to the financial statements reflects two unvalued parcels of land identified as land 1 and land 2 respectively. However, Management did not provide respective title deeds for audit.

In the circumstances, the effectiveness of controls in fixed assets management could not be confirmed.

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

Responsibilities of 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

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 NDUMBERI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying Transitional IPSAS financial statements of Ndumberi Girls Secondary School set out on pages 1 to 21, which comprise of the statement of

Report of the Auditor-General on Ndumberi Girls Secondary School for the year ended 30 June, 2025 – Kiambu County

assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Ndumberi Girls Secondary School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Errors in Presentation of the Financial Statements

- i. The statement of financial performance reflect total deficit of Kshs.9,717,398. Audit review revealed that the reported deficit of Kshs.9,717,398 differs from the actual deficit of Kshs.9,896,268 as derived from casting downwards, resulting in a variance of Kshs.178,870.
- ii. The statement of assets and liabilities for the year ended 30 June, 2025 reflects accounts payable amount of Kshs.25,471,179. Review of corresponding Note 14 revealed accounts payable of Kshs. 26,158,568 resulting in an unexplained variance of Kshs.687,389.
- iii. Variances between comparative balances in the Notes to the current financial statements and the Notes to the prior year audited financial statements.

Item	Amount in Financial Statements (Kshs.)	Amount in Notes (Kshs.)	Variance (Kshs)
Tuition expenditure	1,733,436	3,270,862	1,537,426
Infrastructure expenditure	4,498,988	4,329,674	169,314

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

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables of Kshs.15,815,665 as disclosed in Note 13 to the financial statements. Review of financial statements

presented for audit revealed that an amount of Kshs.9,075,148 or (57%) of the receivables) have been outstanding for more than two (2) years. It is not clear what measures management are employing to recover these amounts.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.15,815,665 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.59,609,347 and Kshs.48,445,452 respectively, resulting in an under-funding of Kshs.11,163,895 or 18% of the budget. However, the School spent an amount of Kshs.58,578,205 against actual receipts amounting to Kshs.48,445,452, resulting in an over-utilization of Kshs.10,132,753 or 20% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary Schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of

Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 23 February, 2026 instead of the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No:AG.3/88/Vol. VII (41) of 4 December, 2024 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Under Funding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,702,971 and Kshs.5,107,339, respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand eight hundred and fifty-one (1,851) students while the enrolment records provided by the School indicated a total number of one thousand nine hundred and twenty-eight (1,928) students cumulatively, resulting in an unexplained variance of seventy-seven (77) students. As a result of the variances, the School was under funded by an amount of Kshs.816,124.

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

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

The statement of financial performance reflects operation payments amount of Kshs.6,711,227 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.542,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.542,000 could not be confirmed.

4. Unapproved Fees on Parents Association Support Programme

The statement of financial performance reflects School fund income - parents' contributions amount of Kshs.39,452,177 and miscellaneous income of Kshs.331,200 as disclosed in Note 4 and Note 5 to the financial statements which includes PA Support Program; - Curriculum Support Program (CSP) and Tuition Support Program (TSP)

income amounting to Kshs.7,137,417 and Kshs.6,912,416 respectively. Examination of records revealed that the School charged varying amounts per student per year to support the programs which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for School uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

5. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects boarding and School fund expenditure amount of Kshs.48,445,452 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.29,289,937 in respect of procurement contracts signed with

the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

6. Long Outstanding Accounts Payable

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.25,471,179. However, included in the balance are trade payables balance of Kshs.3,812,150 which had been outstanding for more than two (2) years, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

7. Failure to establish a Functional Procurement Unit

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

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

8. Failure to Prepare School Improvement Plan

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

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Failure to Conduct Statutory Committees Meetings

The School Board of Management had fifteen (15) members who are part of five (5) board committees instituted in the School. During the year, the audit committee, finance and general purposes committee, academic committees met only once while the discipline and welfare committee did not hold any meeting at all. This was below the expected number of meetings stipulated in the governing guidelines and contravened Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which requires Board of Management and Board Committees to meet at least once every four months.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

5 May, 2026



NDUMBERI GIRLS' SECONDARY SCHOOL

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

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

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,702,971.00	1,699,959.00
Government grants for operations	2	5,107,339.00	5,741,344.00
Government Grants for infrastructure	3	2,088,250.00	4,080,840.00
School fund income- parents' contributions	4	39,452,177.00	52,320,170.00
Miscellaneous incomes	5	331,200.00	973,844.00
Total Revenue		48,681,937.00	64,816,158.00
Expenditure			
Tuition	6	3,271,468.00	1,733,436.00
Operations	7	6,711,227.00	5,538,526.00
Infrastructure	8	150,058.00	4,498,988.00
Boarding and school fund	9	48,445,452.00	54,293,903.00
Total Expenditure		58,578,205.00	66,064,851.00
Surplus/Deficit		(9,717,398.00)	(1,248,693.00)

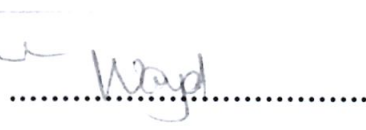
The school financial statements were approved on 20/04/2026 and signed by:



Name: Peter K. Kahuho

Chair BOM

Date: 20/04/2026



Name: Mary N. Wanjau
School Principal/ Secretary to
BOM

Date: 20/04/2026



Name: Beatrice W. Wambui
Bursar/ Finance Officer

Date: 20/04/2026

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,771,334.00	4,546,094.00
Cash balances	11	63,101.00	78,550.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>6,834,435.00</u>	<u>4,624,644.00</u>
Account's receivables	13	15,815,665.00	15,813,796.00
Total financial assets (a)		22,650,100.00	20,438,440.00
Financial liabilities			
Accounts payables	14	25,471,179.00	13,542,122.00
Total Financial Liabilities (b)		(2,821,080.00)	6,896,318.00
Net financial assets (a-b)		(2,821,080.00)	<u>6,896,318.00</u>
Represented by			
Accumulated fund b/fwd	15	<u>6,896,318.00</u>	11,887,680.00
Surplus/deficit for the year		(9,717,398.00)	(4,991,361.00)
Net Assets		(2,821,080.00)	6,896,318.00

The school's financial statements were approved on 10/04/2026 and signed by:

.....
Name: Peter K. Kahuho

Chair BOM

Date: 10/04/2026

.....
Name: Mary N. Wanjau
School Principal/ Secretary to
BOM

Date: 10/04/2026

.....
Name: Beatrice W. Wambui

Bursar/ Finance Officer

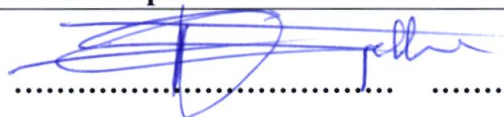
Date: 10/04/2026

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,702,971.00	1,699,959.00
Government grants for operations		6,203,647.00	5,741,344.00
Government grants for infrastructure		2,088,250.00	4,080,840.00
School fund income- parents contributions/ fees		39,783,377.00	53,294,014.00
Other income		-	-
Total receipts		49,778,245.00	64,816,158.00
Payments			
Cash outflows for tuition		1,703,763.00	1,733,436.00
Cash outflows for operations		7,346,993.00	10,037,513.00
Cash outflows Boarding/lunch and school fund payments		41,986,701.00	54,293,902.00
Total payments		51,037,457.00	66,064,851.00
Net cash inflow/outflow from operating activities		2,209,791.00	(1,248,693.00)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		2,209,791.00	(1,248,693.00)
Cash and cash equivalent at beginning of the FY		4,624,644.00	5,873,338.00
Cash and cash equivalent at end of the FY		6,834,435.00	4,624,644.00

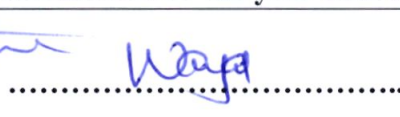
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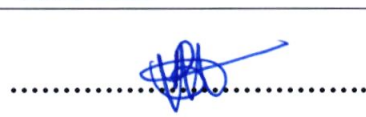
Chair BOM

Date: 20/04/2026



Name: Mary N. Wanjau
School Principal/ Secretary to
BOM

Date: 20/04/2026



Name: Beatrice W. Wambui

Bursar/ Finance Officer

Date: 20/04/2026

NDUMBERI GIRLS' SECONDARY SCHOOL

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 202025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,528,000.00	-	3,528,000.00	1,702,971.00	48.3%
Exams And Assessment	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>					
Other voteheads	9,630,000.00	-	9,630,000.00	4,067,824.00	42.2%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	290,122.00	-	290,122.00	627,200.00	216.2%
Administration Costs	-	-	-	-	-
Activity	1,692,600.00	-	1,692,600.00	591,185.00	34.9%
Gratuity	-	-	-	-	-
	-	-	-	-	-
<i>3) FDSE for infrastructure</i>					
Maintenance &Improvement MoE	1,800,000.00	-	1,800,000.00	2,088,250.00	116%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-

NDUMBERI GIRLS' SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Other voteheads	7,417,500.00	-	7,417,500.00	8,125,264.00	99.1%
Repairs And Maintenance	1,150,000.00	-	1,150,000.00	1,153,196.00	97.4%
Activity	143,750.00	-	143,750.00	159,457.00	98.4%
Tuition Support Program	6,000,000.00	-	6,000,000.00	6,912,416.00	102%
Curriculum Support Program	6,037,500.00	-	6,037,500.00	7,137,417.00	118%
Fee On Boarding Equipment and Stores	15,631,375.00	-	15,631,375.00	15,964,427.00	104%
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	59,609,347.00		59,609,347.00	48,445,452.00	
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-

NDUMBERI GIRLS' SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,528,000.00	-	3,528,000.00	3,271,468.00	48.3%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Other voteheads	9,630,000.00	-	9,630,000.00	5,658,767.00	59%
Repairs, Maintenance & Improvements	-		-	-	-
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	290,122.00	-	290,122.00	335,325.00	115%
Administration Costs					
Activity Expenses	1,692,000.00	-	1,692,000.00	621,500.00	37%
Gratuity	-	-	-	-	-
SMASSE	-	-			
(8) Expenditure For infrastructure					
Construction of classrooms	1,800,000.00	-	1,800,000.00	150,000.00	8%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-

NDUMBERI GIRLS' SECONDARY SCHOOL

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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
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	1,150,000.00	-	1,150,000.00	2,340,270.00	-
Local Transport / Travelling	-	-	-	-	-
Other voteheads	7,417,500.00	-	7,417,500.00	13,408,227.00	180%
CSP	6,037,500.00	-	6,037,500.00	6,076,800.00	100%
Administration Costs	-	-	-	-	-
Activity	143,750.00	-	143,750.00	965,300.00	%
Gratuity	-	-	-	-	-
TSP	6,000,000.00	-	6,000,00.00	-	
Boarding Equipment and Stores	15,631,375.00	-	15,631,375.00	22,637,421.00	144%
Insurance	-	-	-	242,000.00	-
Uniform	-	-	-	2,398,800.00	-
Other Expenses On Investments	-	-	-	-	-
JSS Training	-	-	-	114,800.00	-
Bank Charges	-	-	-	242,334.00	-
Students trip	-	-	-	19,500.00	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	59,609,347.00	-	59,609,347.00	48,445,452.00	62%



NDUMBERI GIRLS' SECONDARY SCHOOL

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ACCOUNT	VOTEHEAD	INCOME	EXPENDITURE	COMMENT
SCHOOL FUND	BES	104%		Inflation
	Tuition Support program	118%		Admitted more students
	Other voteheads		180%	inflation
	BES		114%	Inadequate collection of funds
	CSP		77%	Inadequate collection of funds

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received,

and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of



NDUMBERI GIRLS' SECONDARY SCHOOL

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

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	1,702,971.00	1,699,959.40
Others (<i>specify</i>)*	-	-
Total	1,702,971.00	1,699,959.40

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2024-2025	2023-2025
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	627,200.00	580,575.00
CBC Classes	-	-
Activity	591,185.00	561,792.00
Other Vote Heads	4,067,824.00	4,598,976.00
Total	5,286,209.00	5,741,344.00

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	2,088,250.00	2,504,400.00
Transition infrastructure grants	-	-
Administration Block	-	1,576,440.00
Economic stimulus grants	-	-

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Description	2024-2025	2023-2024
	Kshs	Kshs
Other (specify)(NGCDF and County govt.	-	-
Total	2,088,250.00	4,080,840.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	1,153,196.00	1354,080.00
Prepaid	-	37,243.00
Other voteheads	8,125,264.00	8,551,066.00
Curriculum Support Program	7,137,417.00	5,940,119.00
Uniform	-	4,935,951.00
Activity	159,457.00	168,442.00
Fee on Boarding Equipment and stores	15,964,427.00	20,590,725.00
Tuition Support program	6,912,416.00	6,528,959.00
Fees Recovers	-	4,213,585.00
Total	39,452,177.00	52,320,170.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Uniform	-	-
Hire of facilities	88,400.00	271,300.00
Hire of school bus	30,000.00	57,000.00
Replacements	8,500.00	85,300.00
Tenders	70,000.00	63,000.00
Disposals	-	15,985.00
Canteen	-	291,075.00
Students Trip	19,500.00	56,950.00
JSS Training	114,800.00	-
NITA		8,650.00
Housing Levy		124,584.00
Total	331,200.00	973,844.00

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	3,271,008.00	3,270,392.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	460.00	470.00
Others (<i>specify</i>)	-	-
Total	3,271,468.00	3,270,862.00

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	3,145,328.00	3,442,008.00
Service Gratuity	-	-
Administration Cost	1,546,036.00	43,062.00
CBC Classes	3,750.00	1,576,440.00
Local Transport / Travelling	592,150.00	348,500.00
Electricity And Water	465,253.00	863,933.00
Medical	335,325.00	160,475.00
Activity Expenses	621,500.00	673,870.00
Bank charges	5,635.00	6,678.00
Others (<i>specify</i>)	-	-
Total	6,711,227.00	5,538,526.00



NDUMBERI GIRLS' SECONDARY SCHOOL
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8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
CBC classes	-	1,576,441.00
MIF	150,000.00	2,750,070.00
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	58.00	3,163.00
Total	150,058.00	4,329,674.00

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Activity	965,300.00	1,126,922.00
Repairs And Maintenance & Improvements	2,340,270.00	2,042,433.00
Housing Levy	-	141,806.00
Sundry creditors	-	4,937,445.00
Medical Expenses	-	-
Other voteheads	13,408,227.00	14,625,701.00
Refunds	-	38,487.00
JSS training	114,800.00	-
Fee On Boarding Equipment and Stores	22,637,421.00	22,148,222.00
Students trips	19,500.00	54,450.00
Insurance Cost (<i>Life Property</i>)	242,000.00	37,236.00
Uniform	2,398,800.00	2,030,330.00
T S F	-	1,256,680.00
C S P	6,076,800.00	5,706,650.00
KCSE	-	6,100.00
NITA		7,000.00
Bank charges	242,334.00	134,440.00
Total	48,445,452.00	54,293,902.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue as recorded in

NDUMBERI GIRLS' SECONDARY SCHOOL

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139063770900	1,904.00	2,696.00
Operations Account	Active	0640291735980	2,118.00	934,156.00
School Fund Account/Boarding	Active	01129063770900	4,400,255.00	3,119,128.00
Savings Account	Dormant	01100063770900	442,369.00	442,369.00
Infrastructural Account	Active	0640279410975	1,924,687.00	47,744.00
Total			6,771,334.00	4,546,094.00

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	63,101.00	78,550.00
Total	63,101.00	78,550.00

12 Short Term Investments

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

NDUMBERI GIRLS' SECONDARY SCHOOL
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13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	15,777,665.00	15,793,796.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	38,000.00	20,000.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	15,815,665.00	15,813,796.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	3,319,839.00	20%	3,420,678.00	20%
Between 1- 2 years	3,420,678.00	21%	4,213,585.00	26%
Between 2-3 years	4,204,878.00	31%	4,204,878.00	26%
Over 3 years	4,870,270.00	28%	3,974,655.00	28%
Total (should tie to note 13 a)	15,815,665.00	100%	15,813,796.00	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	24,641,741.00	13,504,879.00
Prepaid Fees	829,438.00	37,243.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	687,389.00	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	26,158,568.00	13,542,122.00

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current 2024-2025	% of the total	Comparative 2023-2024	% of the total
Less than 1 year	16,795,399.00	62%	8,243,359.00	61%
Between 1- 2 years	5,551,019.00	23%	1,693,808.00	78.1%
Between 2-3 years	3,812,150.00	14%	3,604,955.00	26%
Over 3 years	-	%	-	%
Total (should tie to note 14)	26,158,568.00	99%	13,542,122.00	165%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	4,546,094.00	5,802,088.00
Cash Balances	78,550.00	71,250.00
Short Term Investments	-	-
Receivables	15,813,796.00	16,626,703.00
Payables	(13,542,122.00)	(10,612,361.00)
Total	6,896,318.00	11,887,680.00

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	8	100,000.00	100,000.00
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		100,000.00	100,000.00

18 Borrowings

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

NDUMBERI GIRLS' SECONDARY SCHOOL

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

Other important disclosure notes

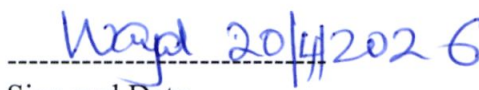
19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	268,586.00	855,580.00
Lab consumables	520,000.00	325,000.00
Farm produce	-	-
Medication	35,000.00	13,000.00
Construction Materials	-	-
Stationery	430,773.00	185,000.00
	1,254,359.00	1,378,580.00

20 Progress On Follow Up of Auditor Recommendations

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

Ref 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

NDUMBERI GIRLS' SECONDARY SCHOOL
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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2025	Outstanding Balance 30-6-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. TREFOA GENERAL MERCHANTS	1,451,280.00	1/7/2024	1,129,440.00	321,840.00	-	
5. GREENLAND WOMEN GROUP	2,343,500.00	1/7/2024	1,324,600.00	1,018,900.00	520,025.00	
6. KARIUKI M ACTION MEAT DISTRIBUTORS	2,392,600.00	1/7/2024	1,347,700.00	1,044,900.00	303,650.00	
7. COFFEEBEE PROCESSORS	42,250.00	1/7/2024	32,500.00	9,750.00	-	
8. QUALITY RAW FOODS	2,753,200.00	1/7/2024	1,191,200.00	1,562,000.00	567,200.00	
9. DPL FESTIVE	2,619,320.00	1/7/2024	2,085,680.00	533,640.00	572,520.00	
10. EFFICIENT WHOLESALERS	1,481,970.00	1/7/2024	560,150.00	921,820.00	74,800.00	
11. KIWAKA GENERAL MERCHANTS	550,000.00	1/7/2024	424,000.00	126,000.00	98,800.00	
12. ESSY OUTFITTERS & SUPPLIERS	87,350.00	1/7/2024	-	87,350.00	156,460.00	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2025	Outstanding Balance 30-6-2024	Comments
13. JEDDY HOME & DECOR	335,400.00	1/7/2024	200,000.00	135,400.00	-	
14. HAMMERKOP INVESTMENT	1,800,000.00	1/7/2024	920,000.00	880,000.00	200,000.00	
15. THREE WHEELS GENERAL MERCHANTS	192,318.00	1/7/2024		192,318.00	-	
16. TREFOA GENERAL MERCHANTS	20,470.00	1/7/2024	-	20,470.00	-	
17. GEORGIA VENTURES	2,788,600.00	1/3/2025	1,908,300.00	880,300.00	-	
18. KIAMBU WATER AND SEWERAGE CO.	65,072.00	1/7/2024	-	65,072.00	-	
19. KENYA POWER&LIGHTING	95,468.00	1/7/2024	-	95,468.00	-	
20. JUNE SALARIES	687,389.00	1/7/2024	-	687,389.00	-	
21. JUNE REMEDIALS	232,000.00		-	232,000.00		
22. KAMINDI SELFRIDGES				303,570.00	89,335.00	
23. KCSE 2024 STUDENTS AWARDS	251,000.00	1/7/2024	-	251,000.00	-	
24. KCSE 2024 TEACHERS AWARDS	774,000.00	1/7/2024		774,000.00	-	
25. TORENTIAL ENTERPRISES	3,000,000.00	1/7/2024	601,200.00	2,398,800.00	3,000,000.00	
26. COPY CAT LTD	248,580.00	1/7/2024	-	248,580.00	-	
27. JOYMEDLINE HEALTHCARE	509,095.00	1/7/2024	459,095.00	50,000.00	124,230.00	
28. GENERSCAPE SUPPLYS	222,400.00	1/7/2024	50,000.00	172,400.00	-	
29. PAUHATECH COMPUTERS & VIDEO SERVICES	1,116,575.00	1/7/2024	323,275.00	793,300.00	776,836.00	
30. DAJOHN ENTERPRISES	649,040.00	1/7/2024	299,040.00	350,000.00	167,840.00	
31. LOGIK SUPPLIERS KENYA	974,557.00	1/7/2024	550,152.00	424,405.00	500,000.00	
32. ZERO GRAZER	-	1/7/2023	-	-	265,120.00	

NDUMBERI GIRLS' SECONDARY SCHOOL
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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2025	Outstanding Balance 30-6-2024	Comments
33. JAMBOGI TIMBERYARD	-	1/7/2023	-	-	6,650.00	
34. GLOBAL LANE LTD	-	1/7/2023	-	-	46,500.00	
35. NOWAI OFFICE SUPPLIES	-	1/7/2023	-	-	49,500.00	
36. CECHUM ENTERPRISES	-	1/7/2023	-	-	43,250.00	
37. WAMOTECH SERVICES	-	1/7/2023	-	-	150,000.00	
Sub-Total	27,683,434.00		13,406,332.00	14,580,672.00	7,712,716.00	
Supply Of Services						
38. PINPOINT HYGIENE SERVICES	182,800.00	1/7/2024	131,800.00	51,000.00	28,800.00	
39. ZACHARY MUCHEMI	86,500.00	1/7/2024	74,900.00	11,600.00	2,000.00	
40. BINEX TECHNOLOGIES	54,500.00	1/7/2024	25,000.00	29,500.00	15,000.00	
41. ASTRO FABRICATORS	285,000.00	1/7/2024	250,000.00	35,000.00	18,000.00	
42. DAVID ISINDU	135,000.00	1/7/2024	-	135,000.00	-	
43. VINCENT ATEYA	95,000.00	1/7/2024	-	95,000.00	-	
44. USAFI MERCHANTS SOLUTION	328,000.00	1/7/2024	195,000.00	133,000.00	83,000.00	
45. LIMARVIC SUPPLIES	315,000.00	1/7/2024	210,000.00	105,000.00	105,000.00	
46. KELVIN GITAU	12,800.00	1/7/2024	-	12,800.00	-	
47. GRATOM BABZ SECURITY	1,138,000.00	1/7/2024	1,048,000.00	90,000.00	-	
48. IMARA STUDIO	-	1/7/2023	-	-	45,600.00	
49. CONVOYZONE AFRICA LTD	-	1/7/2023	-	-	200,000.00	
Sub-Total	2,632,600.00		1,934,700.00	697,900.00	497,400.00	

NDUMBERI GIRLS' SECONDARY SCHOOL

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2025	Outstanding Balance 30-6-2024	Comments
Grand Total	30,316,034.00		15,341,032.00	15,278,572.00	8,210,116.00	

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	5 ACRES OWNED BY MUCIPAL COUNCIL	-		-
Buildings And Structures	1 TUITION BLOCK 2 BOARDING BLOCKS	-	-	-
Motor Vehicles	1 BUS 27/2/2009	-	-	2,200,000.00
Office Equipment, Furniture and Fittings	ATTACHED			
Textbooks	ATTACHED			
ICT Equipment	ATTACHED			
Tools And Apparatus	ATTACHED			
Other Machinery and Equipment	1 GENERATOR 22/2/2016			
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total				

