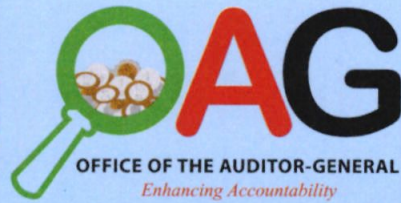


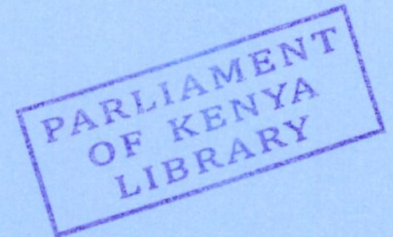
REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY PAPERS LAIN	
DATE: 29 JUL 2026	
DAY: WEDNESDAY	
TABLED BY:	HON. MARIANE KITANY ON BEHALF OF LOM
CLERK-AT THE-TABLE:	ESTHER NG'ENDO

J. G. KIEREINI SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KIAMBU COUNTY



Revised 30th June 2025.



J.G.KIEREINI BOYS 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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J.G. KIEREINI BOYS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Table of Contents	Page
1. Acronyms and Definition of Key Terms	II
2. Key School Information and Management	III
3. Summary Report of Performance of The School	IX
4. Statement of School Management Responsibility	XIII
5. Report Of The Independent Auditors <i>(To Be Attached)</i>	XIV
6. Statement Of Financial Performance for the Year Ended 30th June 2025	1
7. Statement of Assets and Liabilities As At 30th June 2025	2
8. Statement Of Cash Flows For The Year Ended 30th June 2025	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2025	5
10. Significant Accounting Policies	10
11. Notes To the Financial Statements	12
12. Annexes	21

J.G. KIEREINI BOYS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

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, **Githunguri** Sub-County.

The school was registered in **8/12/1983** under registration number **22S00300344** and is currently categorized as a *County* public school established, owned or operated by the Government.

The school is a boarding school and had 625 number of students as at 30th June 2025 . It has 4 streams and 33 teachers of which 10 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	Dr. Daniel Wambiri	Chairman	16.6.2025
1	Stephen Waweru Mburu	Secretary - Principal	16.6.2025
1	Dr Gachui Gitau	Member - Community	16.6.2025
2	Dr Elijah Kungu Ngumba	Member - Community	16.6.2025
3	Peter Kimani Mwangi	Member - Community	16.6.2025
4	Purity Ann Wairimu	Member - Community	16.6.2025
5	Kenneth Kibe Gitahi	Member - Community	16.6.2025
6	Rose Wambui Makumi	Member - Community	16.6.2025
1	Dr. David Muraga Kiiru	Member – Rep CEB	16.6.2025
1	Joseph Ndehi Kariuki	Member Rep Teachers	16.6.2025
2	Martha Nyambura Mwangi	Members - Sponsor	16.6.2025
3	Julius Kinuthia Mbua	Members - Sponsor	16.6.2025
1	Christine Gichure	Member Special Interest	16.6.2025
1	Joyce Njeri Njubi	Member Special Needs	16.6.2025
1	Rev. Robert N. Mbugua	Ex-Official	16.6.2025
1	Mrs. Margaret Githuki	Co-opted Members	16.6.2025
2	Mr. Benson Ndungu	Co-opted Members	16.6.2025
3	James Githu	Co-opted Members	16.6.2025
1	Morgan Wanyaka Mwangi	Rep Students	16.6.2025

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

The functions of the School Board of Management are to:

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

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

R ef :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Prof. Daniel Wambiri	Chairman	3 out of 3
		2. Stephen W. Mburu	Secretary	3 out of 3
		3. Dr David Muraga Kiiru	Member	3 out of 3
		4. Mr Benson Ndungu	Member	3 out of 3
		5. Ms Joyce Njeri Njubi	Member	
2	Audit Committee	1. Dr Elijah Kungu Ngumba	Chairman	X out of XX
		2. Stephen W. Mburu	Secretary	X out of XX
		3. Mr Julius Kinuthia	Member	X out of XX
		4. Christine Gichure	Member	X out of XX
		5. Rose Makumi	Member	X out of XX
3	Finance, procurement and general purposes Committee	1. Kenneth Kibe	Chairman	X out of XX
		2. Stephen Mburu	Secretary	X out of XX
		3. Prof Daniel Wambiri	Member	X out of XX
		4. Benson Ndungu	Member	X out of XX

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

		5. Joyce Njeri Njubi	Member	X out of XX
		6. Dr Gachui Gitau	Member	X out of XX
4	Academic Committee	1. David Muraga	Chairman	1 out of 1
		2. Stephen Mburu	Secretary	1 out of 1
		3. Dr Elijah Kungu	Member	1 out of 1
		4. Christine Gichure	Member	1 out of 1
		5. Joyce Njubi	Member	1 out of 1
		6. Benson Ndungu	Member	1 out of 1
		7. Joseph Kariuki	Member	1 out of 1
5	Development Committee	1. Kenneth Kibe	Chairman	
		2. Stephen Mburu	Secretary	
		3. Prof Daniel Wambiri	Member	
		4. Benson Ndungu	Member	
		5. Joyce Njeri Njubi	Member	
		6. Dr Gachui Gitau	Member	
6	Discipline and welfare Committee	1. Christine Gichure	Chairlady	1 out of 1
		2. Stephen Mburu	Secretary	1 out of 1
		3. Benson Ndungu	Member	1 out of 1
		4. David Kiiru	Member	1 out of 1
		5. Peter Kimani	Member	1 out of 1
		6. Joseph Ndehi	Member	1 out of 1
		7. Margaret Githuka	Member	1 out of 1
7	Adhoc Committee (if any during the year)	1. Stephen Mburu	Secretary	4 out of 4
		2. Simon Kuria	Member	4 out of 4
		3. Joseph Ndehi	Member	4 out of 4
		4. Maureen Njeru	Member	3 out of 4
		5. Charles Mukiri	Member	4 out of 4
		6. Jackson Kiarie	Member	4 out of 4
		7. Moses Kaguongo	Member	1 out of 4
		8. Joseph Njuguna	Member	1 out of 4
		9. Simon Mburu	Member	2 out of 4

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

(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	Stephen Waweru Mburu	TSC No.333372
2	Deputy Principal	Simon Munene Kuria	TSC No.420397
3	School Bursar	Jane Njeri Mutonga	ID No. 4695763
4	Other (specify)		

(e) Schools contacts

Post Office Box: 218-00232 Ruiru.
Telephone: 0707763006
E-mail: j.g.kiereiniboyshighschool@gmail.com
Website: www.jgkiereiniboys.sc.ke

(f) School Bankers

The school operated 7 number of bank accounts in the following banks:

1. Name of Bank: KENYA COMMERCIAL BANK Branch: RUIRU
Account Number: 1102-679-305 – BOARDING
2. Name of Bank: KENYA COMMERCIAL BANK Branch: RUIRU
Account Number: 1102-699-314 OPERATION ACCOUNT
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: RUIRU
Account Number: 1102-698-946 TUITION ACCOUNT
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: RUIRU
Account Number 1102-012-491 – SAVING ACCOUNT
5. Name of Bank: KENYA COMMERCIAL BANK
Branch: RUIRU
Account Number; 1182-811-531 – MAINTENANCE & IMPROVEMENT
6. MPESA Pay Bill No. 522123 attached to Kenya Commercial bank account no.36670K
7. NAME OF BANK/SACCO - GITHUNGURI DAIRY SACCO
Branch: KIGUMO
Account Number: 1200-06-07626 – FARM ACCOUNT

(g) Independent Auditors

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

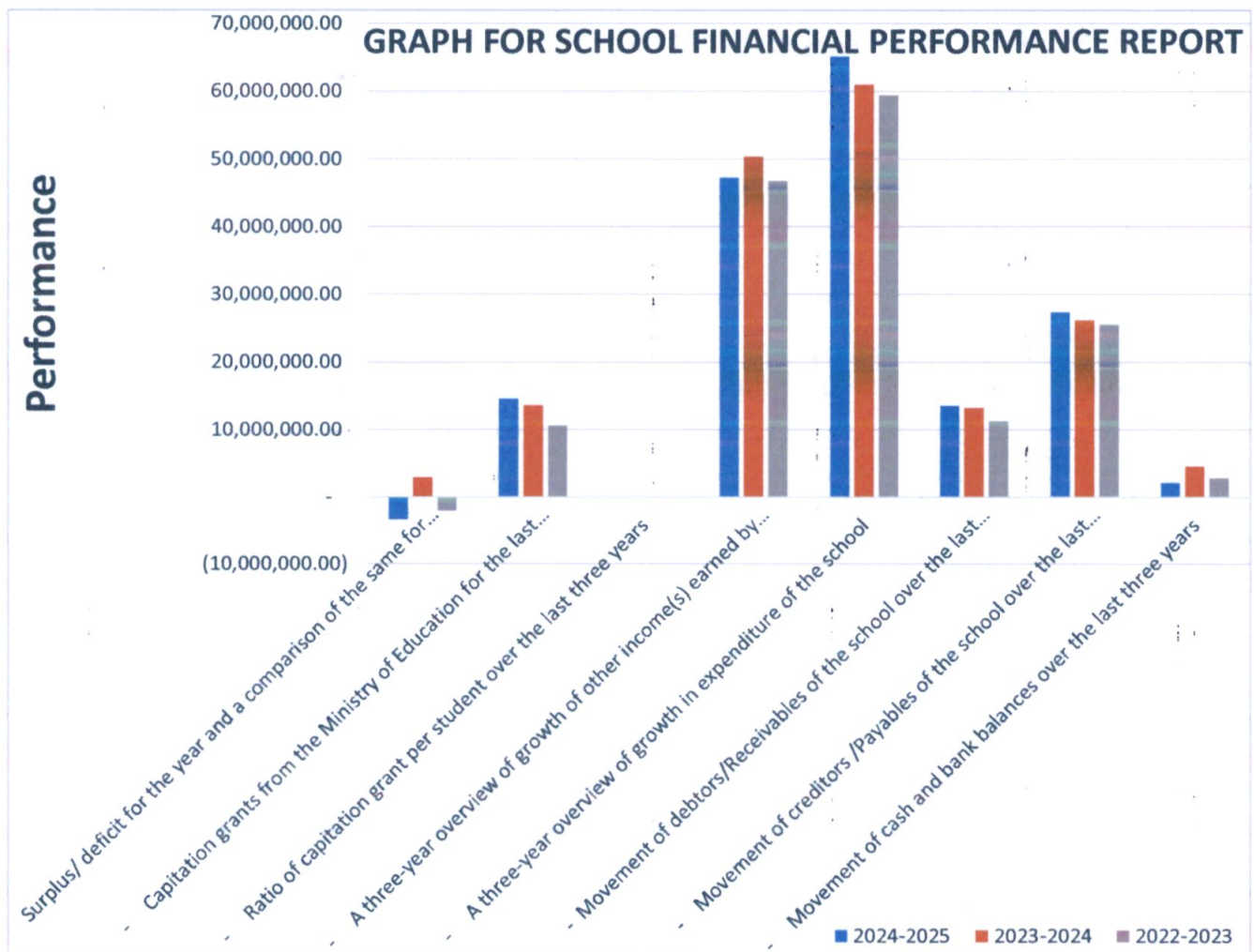
J.G. KIEREINI BOYS SECONDARY SCHOOL

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

3. Summary Report of Performance of The School

The following is a table summary report of the performance of the school

a) Financial performance:	2024-2025	2023-2024	2022-2023
- Surplus/ deficit for the year and a comparison of the same for the last three years	(3,335,339.11)	2,981,047.38	1,981,344.25
- Capitation grants from the Ministry of Education for the last three years	14,549,646.15	13,643,801.51	10,674,993.00
- Ratio of capitation grant per student over the last three years	14,887.00	13,678.05	14,701.50
- A three-year overview of growth of other income(s) earned by the school.	47,246,815.86	50,365,911.00	46,821,276.00
- A three-year overview of growth in expenditure of the school	65,131,801.12	61,028,665.13	59,477,613.25
- Movement of debtors/Receivables of the school over the last three years	13,518,753.00	13,218,466.00	11,304,752.00
- Movement of creditors /Payables of the school over the last three years	27,349,201.00	26,203,234.00	25,553,718.00
- Movement of cash and bank balances over the last three years	2,119,583.33	4,609,242.44	2,892,493.09



b) Teacher Student ratio:

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Year	Teachers		Total	New posting	Students No.	Retired / transferred	Ratio
	TSC	BOM					
2023	23	10	33	1	818	1	1.25
2024	23	10	33	0	839	0	1.25
2025	23	10	33	1	625	1	1:19

c) Mean score in the 2024 KCSE:

YEAR	A	A-	B+	B	B-	C+	C	C-	TOTAL	D+	D	D-	E	MEAN	GRADE
2022	0	0	0	3	10	12	24	55	104	48	43	10	0	4.639	C-
2023	0	0	0	1	7	15	25	38	86	38	40	10	1	4.589	C-
2024	0	0	0	1	5	6	16	26	54	35	52	18	0	4.082	D+

d) Number of Candidates in the 2024 KCSE:

YEAR	CANDIDATES
2022	205
2023	176
2024	159

e) Capacity of the school:**NUMBER OF STUDENTS IN THE SCHOOL VIS A VIS DORMITORIES CAPACITY 2021 to 2024**

no	Dormitories	Capacity
1	HAILLE SELLASIE	64
2	NYERERE	56
3	UHURU	60
4	WAIYAKI	60
5	KARURI	62
6	KOINANGE	58
7	KIMATHI	60
8	MANDELA	60
9	RONALD NGALA	40
10	KENYATTA	86
11	MWAI KIBAKI	85
12	MOI	72
13	TOM MBOYA	36

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

14	WANGARI MATHAAI	40
	Total	839
	Student population 2023	818
	Student population 2024	839
	Student population 2025	625

NUMBER OF STUDENTS IN THE SCHOOL VIS A VIS OTHER AMENITIES 2021 TO 2024**CLASSROOMS**

YEAR	STUDENTS	CLASSROOMS	CLASSROOMS : STUDENTS
2023	818	16	1:51
2024	839	16	1:51
2025	625	16	1:39

TOILETS

YEAR	STUDENTS	TOILETS	TOILETS : STUDENTS
2023	818	49	1:17
2024	839	49	1:17
2025	625	49	1:13

BATHROOMS

YEAR	STUDENTS	BATHROOMS	BATHROOMS : STUDENTS
2023	818	102	1:8
2024	839	102	1:8
2025	625	102	1:6

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Project	Source of	Initial cost	Amount spent	Expected
	fund	(Ksh)	(Ksh)	Completion Time
Dining hall floor renovation & painting	Infrastructure	1,148,970.00	1,148,970.00	completed
Dining hall benches	Infrastructure	104,000.00	104,000.00	completed
Classroom CCTV	Infrastructure	609,364.00	609,364.00	completed
Dormitories painting/flood lights	Infrastructure	664,440.00	664,440.00	completed
Library	Infrastructure	182,950.00	182,950.00	completed
TOTAL		2,709,724.00	2,709,724.00	

.....mw..... 30/4/2026

School Principal STEPHEN WAWERU
MBURU.

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU

DATE: 30/4/26 SIGN: mw

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

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 **J.G Kiereini 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, 2025, and of the school's financial position as at that date.

.....
Name: David W. Muthie
Designation: Chairman, School Board of Management
Date: 30/4/2026

.....
Name: STEPHEN WAWERU MBURU
Designation: School Principal & Secretary to Board of Management
Date: 30/4/2026

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU
DATE: 30/4/26 SIGN: MWEN

.....
Name: JANE N. MUITONGA
Designation: Bursar/ Finance Officer
Date: 30/4/2026

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 J. G. KIEREINI 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 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 the 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 J. G. Kiereini Secondary School set out on pages 1 to 20, which comprise the statement of assets

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

Basis for Qualified Opinion

1. Unsupported Boarding and School Fund Expenditure

The statement of financial performance reflects boarding and school fund expenditure of Kshs.48,971,937 as disclosed in Note 9 to the financial statements. However, this amount differs with the ledger balance of Kshs.48,106,373 resulting in unexplained variance of Kshs.865,564.

In the circumstances, the accuracy and completeness of the boarding and school fund expenditure of Kshs.48,971,937 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.13,518,753 as disclosed in Note 13 to the financial statements which includes fees arrears of Kshs.13,475,533. The ageing analysis provided shows that Kshs.8,982,685 or 66% has been outstanding for more than two (2) years raising doubt on the existence of effective mechanisms for debt management. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, completeness and the full recoverability of the long outstanding accounts receivables balance of Kshs.13,475,543 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the J. G. Kiereini 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.59,917,103 and Kshs.45,182,201 respectively, resulting in an under-funding of Kshs.14,734,902 or 25% of the total budgeted income. Similarly, the school spent Kshs.39,543,183 against actual receipts of Kshs.45,182,201 resulting in an underutilization of Kshs.5,639,018 or 12% of the actual receipts.

The underfunding and the underutilization 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 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 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 xii which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that

there is a material misstatement of this Other Information 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 did not submit the financial statements for the year ended 30 June, 2025 to the Auditor-General by 31 August, 2025 as per The National Treasury Circular No. AG.3/88 Vol.VII (41) dated 4 December, 2024 but instead submitted on 6 February, 2026; five (5) months after the required date. No explanation was given why the financial statements were not submitted on time.

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

2. Lack of an Approved Budget

The statement of budgeted versus actual amounts reflects original and final budget amounts of Kshs.59,917,103 and Kshs.59,917,103 for revenue and expenditure respectively. However, the Board of Management approval minutes of the budget were not provided for audit. This was contrary to Section 16(1) of Part 1 of the Fourth Schedule of the Basic Education Act, 2013 which states that a Board of Management of a public institution of basic education shall prepare annual estimates of revenue and expenditure for the institution under its charge, in such form and at such times as the Cabinet Secretary may prescribe.

In the circumstances, Management was in breach of law.

3. Failure to Prepare an Annual Procurement Plan

The statement of financial performance reflects amounts of Kshs.61,702,153 and Kshs.65,037,485 in respect of total revenue and expenditure respectively. However, during the year under review Management did not prepare an annual procurement plan as part of the annual budget preparation process.

This was contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall 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.

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

The statement of financial performance reflects boarding and school fund payments amount of Kshs.48,971,937 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.336,000 transferred to Kenya Secondary School Heads Association (KESSHA) from the school fund account. Similarly, the statement of financial performance reflects payments for operations amount of Kshs.10,637,086 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.745,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the 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, Management was in breach of the law.

5. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.27,349,201. However, included in that balance are accounts payables balance of Kshs.13,213,170 or 51% has been outstanding for more than two (2) years and risk of loss of public funds through litigations, interests and penalties. This is 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.

6. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of the procurement of goods and services for the financial year under review revealed that the institution did not remit the 0.03% levy on signed procurement contracts as required under the Public Procurement Capacity Building Levy Order, 2023 (Legal Notice No. 206 of 2023). However, procurement records show that several contracts were executed without corresponding levy declarations or payments.

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

7. Unconfirmed Students Enrolment Data

The statement of financial performance reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totaling Kshs.13,569,123. Comparison of

data from National Education Management and information System (NEMIS) with records from School Management revealed that during the financial year 2023/2024, NEMIS reflected on average seven hundred and on (701) students while records from the School records had on average seven hundred and seventy-five (775) students, resulting in an explained variance of seventy-four (74) students. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 7 February, 2022 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, 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

Weaknesses in Management of Assets

Annex 6 to the financial statements reflects summary of fixed assets register with various assets including two parcels of land of unknown value. However, land ownership documents were not provided for audit. Further, Management did not update fixed assets register some assets were missing from the register and some vital details such as values and acquisition dates were also missing.

Further, several assets at the school were not tagged.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 also 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

15 May, 2026

J.G. KIEREINI BOYS 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	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,947,959.00	1,973,733.00
Government grants for operations	2	8,225,114.00	9,587,256.00
Government Grants for infrastructure	3	3,396,050.00	1,344,000.00
School fund income- parents' contributions	4	39,602,891.00	41,061,605.00
Miscellaneous incomes	5	8,530,139.00	9,304,306.00
Total Revenue		61,702,153.00	63,270,900.00
Expenditure			
Tuition	6	2,718,611.00	1,429,634.00
Operations	7	10,637,086.00	6,928,539.00
Infrastructure	8	2,709,851.00	1,359,987.00
Boarding and school fund	9	48,971,937.00	50,571,694.00
Total Expenditure		65,037,485.00	60,289,854.00
Surplus/Deficit		(3,335,332.00)	2,981,046.00

The school financial statements were approved on 30/4/2026 and signed by:

.....
Name: Daniel W. Muthie

Chair BOM

Date: 30/4/26

.....
Name: STEPHEN WAUDRU MBURU
School Principal/ Secretary to BOM

Date: 30/4/2026

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU
DATE: 30/4/26 SIGN: MWEN

.....
Name: JANE N. MUTONGA
Bursar/ Finance Officer

Date: 30/4/2026

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	1,934,562.00	4,585,364.00
Cash balances	11	185,117.00	23,878.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>2,119,679.00</u>	<u>4,609,242.00</u>
Account's receivables	13	13,518,753.00	13,218,466.00
Total financial assets (a)		15,638,432.00	17,827,708.00
Financial liabilities			
Accounts payables	14	27,349,201.00	26,203,234.00
Total Financial Labilities (b)		27,349,201.00	26,203,234.00
Net financial assets (a-b)		(11,710,769.00)	(8,375,526.00)
Represented by			
Accumulated fund b/fwd	15	(8,375,526.00)	(11,356,573.00)
Surplus/deficit for the year		(3,335,332.00)	2,981,047.00
Net Assets		(11,710,769.00)	(8,375,526.00)

The school's financial statements were approved on 30/4/2026 and signed by:

Name: Amiel W. Muthie

Chair BOM

Date: 30/4/26

Name: STEPHEN WAIGERY MBURY

School Principal/ Secretary to BOM

Date: 30/4/2026

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU
DATE: 30/4/26 SIGN: Mwen

Name: JANE N. MLITONZA

Bursar/ Finance Officer

Date: 30/4/2026

J.G. KIEREINI BOYS 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**

		2024-2025	2023-2024
CASHFLOW FROM OPERATING ACTIVITIES		Ksh	Ksh
Receipts for operating income			
Government grants for tuition	1	1,947,959.00	1,973,733.00
Government grants for operations	2	8,225,114.00	9,587,256.00
Government Grants for Infrastructure	3	3,396,050.00	1,344,000.00
School fund income- Parents contributions/ fees	4	39,440,737.00	40,017,752.00
School fund income- Miscellaneous income	5	8,530,139.00	9,304,306.00
Total receipts		61,539,999.00	62,227,047.00
Payments			
Cash outflows for Tuition	6	2,573,141.00	1,649,979.00
Cash out flows for operations	7	10,708,660.00	6,928,539.00
Cash out flows Boarding and school fund	9	48,037,909.00	50,571,694.00
Total payments		61,319,710.00	59,150,212.00
Net cash flow from operating activities		220,289.00	3,076,835.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	8	-2,709,850.00	-1,359,987.00
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-2,709,850.00	-1,359,987.00
CASHFLOW FROM BORROWING/FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		-2,489,561.00	1,716,849
Cash and cash equivalent at BEGINNING of the year		4,609,242.00	2,892,393.00
Cash and cash equivalent at END of the year		2,119,681.00	4,609,242.00

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

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

The school's financial statements were approved on 30/4/ 2026 and signed by:

.....
Name: DAVID W. MUTHI

Chair BOM

Date: 30/4/26

.....
Name: STEPHEN WAWERU MBURU

School Principal/ Secretary to
BOM

Date: 30/4/2026

.....
Name: JANE N. MUTONGA

Bursar/ Finance Officer

Date: 30/4/2026

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU
DATE: 30/4/26 SIGN: MWEN

J.G. KIEREINI BOYS 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 2025****VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2025**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs
(1) CAPITATION GRANT ON TUITION					
Reference materials	0	0	0		
Exercise books	1,207,500	0	1,207,500	506,700	41.96%
Laboratory equipment	560,590	0	560,590	522,204	93.15%
Teaching / learning materials	1,600,770	0	1,600,770	824,554	51.51%
Chalks	25,260	0	25,260	0	0.00%
Exam & Assessments	112,500	0	112,500	94,500	84.00%
SUB TOTAL	3,506,620	0	3,506,620	1,947,958	55.55%
(2) CAPITATION GRANT ON OPERATIONS					
Personnel emoluments	4,776,650	0	4,776,650	3,024,532	63.32%
Gratuity	0	0	0	0	
Administration costs	950,350	0	950,350	774,200	81.46%
Repairs and maintenance	0	0	0		
Local transport / travelling	830,000	0	830,000	522,370	62.94%
Electricity and water	1,245,000	0	1,245,000	300,188	24.11%
Medical	1,660,000	0	1,660,000	717,000	43.19%
Activity	1,245,000	0	1,245,000	468,825	37.66%
Other voteheads	0	0	0	-	
SUB TOTAL	10,707,000	0	10,707,000	5,807,115	54.24%
(3) FDSE For Infrastructure					
Maintenance & Improvement MoE	4,150,000	0	4,150,000	3,396,050	81.83%
M& I Parents contributions	0	0	0	0	
Economic Stimulus Programs	0	0	0	0	
Transition Infrastructure grants	-	0	-	-	

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

SUB TOTAL	4,150,000	0	4,150,000	3,396,050	81.83%
(4) FEES CHARGED ON PARENTS					
Personnel emoluments	6,921,370	-	6,921,370	4,212,665	60.86%
Repairs, maintenance and improvements	1,660,000	-	1,660,000	1,327,490	79.97%
Local transport / travelling	1,660,830	-	1,660,830	1,348,821	81.21%
Electricity, water and conservancy	1,612,690	-	1,612,690	1,259,388	78.09%
Medical Expenses	-	-	-	-	
Administration costs	2,807,890	-	2,807,890	1,996,092	71.09%
Activity	207,500	-	207,500	295,201	142.27%
Other voteheads	-	-	-	-	
Boarding Equipment and Stores	26,683,203		26,683,203	23,081,471	86.50%
SUB TOTAL	41,553,483	0	41,553,483	33,521,128	80.67%
(5) Miscellaneous Income					
Loans/ Borrowings	-	-	-	-	
Rent income	-	-	-	-	
Income from farming activities	-	-	-	-	
Insurance compensation	-	-	-	-	
Income from Posho mill	-	-	-	-	
Income from Bus Hire	-	-	-	341,000	
Interest income	-	-	-	-	
Income from Facility hire	-	-	-	168,950	
SUB TOTAL	0	0	0	509,950	
GRAND TOTAL	59,917,103	0	59,917,103	45,182,201	75.41%

J.G. KIEREINI BOYS 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	f=d/c %
EXPENDITURE	Kshs	Kshs	Kshs	Kshs	Kshs
(6) EXPENDITURE FOR TUITION					
Reference materials	0	0	0	0	
Exercise books	1,207,500	0	1,207,500	491,000	40.66%
Laboratory equipment	560,590	0	560,590	625,870	111.64%
Teaching / learning materials	1,600,770	0	1,600,770	1,027,100	64.16%
Chalks	25,260	0	25,260	21,240	84.09%
Internal Exams					
Exam and assesment	112,500		112,500	70,000	62.22%
Bank Charges	0	0			
SUB TOTAL	3,506,620	0	3,506,620	2,235,210	63.74%
(7) EXPENDITURE FOR OPERATIONS					
Personnel emoluments	4,776,650	0	4,776,650	3,989,072	83.51%
Repairs, maintenance & improvements	0	0	0	0	
Local transport / travelling	830,000	0	830,000	535,500	64.52%
Electricity, water and conservancy	1,245,000	0	1,245,000	518,953	41.68%
Medical	1,660,000	0	1,660,000	192,180	11.58%
Administration costs	950,350	0	950,350	585,925	61.65%
Activity Expenses	1,245,000	0	1,245,000	847,530	68.07%
Othervoteheads	0	0	0	0	
Gratuity	0	0	0	0	
SUB TOTAL	10,707,000	0	10,707,000	6,669,160	62.29%
(8) EXPENDITURE FOR INFRASTRUCTURE					
Renovation and painting	4,150,000	0	4,150,000	2,709,850	65.30%
SUB TOTAL	4,150,000	0	4,150,000	2,709,850	65.30%

Commentary on significant underutilization (below 90% of utilization) and overutilization above 100%]

J.G. KIEREINI BOYS SECONDARY SCHOOLAnnual 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
				d	
	a	b	c=a+b	d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(9) EXPENDITURE FOR SCHOOL FUND/LUNCH/BOARDING					
Personnel emoluments	6,921,370	0	6,921,370	5,955,797	86.05%
Repairs, maintenance and improvements	1,660,000	0	1,660,000	876,426	52.80%
Local transport / travelling	1,660,830	0	1,660,830	2,175,179	130.97%
Electricity, water and conservancy	1,612,690	0	1,612,690	1,403,048	87.00%
Medical Expenses	0	0	0	8,000	
Administration costs	2,807,890	0	2,807,890	1,848,649	65.84%
Activity	207,500	0	207,500	199,095	95.95%
Othervoteheads	0	0	0	0	
Boarding Equipment and Stores	26,683,203		26,683,203	15,229,569	57.08%
Income Generating Activity bus hire, and facility hire	0	0	0	233,200	
Insurance costs	0	0	0	0	
Rent Expenses	0	0	0	0	
Loan intrest repayment	0	0	0	0	
Loan principal repayment	0	0	0	0	
Other expenses on investments	0	0	0	0	
Rent Expenses	0	0	0	0	
Bank Charges	0	0	0	0	
Loan Interest Repayment	0	0	0	0	
Loan Principal Repayment	0	0	0	0	
Acquisition of Assets	0	0	0	0	
SUB TOTAL	41,553,483	0	41,553,483	27,928,963	67.21%
GRAND TOTAL	59,917,103	0	59,917,103	39,543,183	66.00%

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

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

- i. Xxxx
- ii. Xxxx

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

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.

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

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 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.

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****11. Notes To the Financial Statements****1 GOVERNMENT GRANTS FOR TUITION**

	2024-2025	2023-2024
	Kshs	Kshs
Chalk	-	128,137.00
Exercise books	506,700.00	200,600.00
Laboratory Equipment	522,204.00	601,000.00
Teaching/learning materials	824,555.00	922,796.00
Internal exams	94,500.00	121,200.00
Total	1,947,959.00	1,973,733.00

2 GOVERNMENT GRANTS FOR OPERATIONS

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	3,024,532.00	3,811,918.96
Repairs and maintenance	2,388,000.00	3,126,800.00
Local transport / travelling	552,370.00	323,200.00
Electricity and water	300,187.00	609,356.00
Administration costs	774,200.00	416,239.00
Activity	468,825.00	641,392.00
Medical	717,000.00	658,350.00
Total	8,225,114.00	9,587,256.00

3 GOVERNMENT GRANTS FOR INFRASTRUCTURE

	2024-2025	2023-2024
	Kshs	Kshs
Maintenance and improvement	3,396,050.00	1,344,000.00
others specify-NGCDF	-	-
TOTAL	3,396,050.00	1,344,000.00

4 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	4,478,639.00	5,118,655.00
Repairs and maintenance	1,418,205.00	1,752,521.00
Local transport / travelling	1,461,261.00	2,261,911.00
Electricity and water	1,337,369.00	1,739,414.00
school project	3,016,017.00	-
Administration costs	2,093,758.00	1,945,634.00
Activity	304,301.00	215,525.00
Fee on Boarding Equipment and Stores	25,493,331.00	26,788,705.00
P.A Levies	-	1,239,240.00
Other specify- debtors	-	-
Total	39,602,881.00	41,061,605.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****NOTES TO THE FINANCIAL STATEMENTS (Continued)****5 MISCELLANEOUS INCOMES**

	2024-2025	2023-2024
	Kshs	Kshs
Tender fee	47,000.00	65,000.00
Exams	20,600.00	12,200.00
Income from farming activity	-	4,290.00
Income from grants and donations*(Bursary from CDF)	4,310,265.00	5,634,861.00
Salary Recoveries	2,302,843.00	1,402,175.00
Farm account	1,275,345.00	1,623,650.00
Bank charges	4,300.90	8,450.00
Bus Hire	341,000.00	98,600.00
Refundable	20,000.00	50,830.00
Clubs	30,835.00	24,105.00
Facility hire	168,950.00	376,590.00
Interest income	-	3,555.00
Salary advance	9000.00 -	
Total	8,530,138.90	9,304,306.00

6 PAYMENTS FOR TUITION

	2024-2025	2023-2024
	Kshs	Kshs
Reference materials - chalks	-	12,600.00
Exercise books	491,000.00	233,230.00
Laboratory Equipment	625,870.00	495,290.00
Teaching/learning materials	1,509,910.00	612,728.00
Exams and assessment	21,000.00	42,000.00
Chalks	21,240.00	
Internal exams	49,000.00	30,000.00
Bank charges	591.00	3,786.00
Total	2,718,611.00	1,429,634.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****NOTES TO THE FINANCIAL STATEMENTS (Continued)****7 PAYMENTS FOR OPERATIONS**

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	3,989,071.00	3,419,450.00
Administration Cost	585,925.00	318,850.00
Repairs and maintenance & improvements	-	1,500.00
Local transport / travelling	553,500.00	485,730.00
Electricity and water	518,953.00	661,320.00
M&I	3,396,050.00	1,344,000.00
Activity Expenses	1,316,140.00	482,000.00
		xx
Medical /Insurance Cost	273,880.00	210,750.00
Bank Charges	3,567.00	4,939.00
TOTAL	10,637,086.00	6,928,539.00

8 PAYMENTS FOR INFRASTRUCTURE

	2024-2025	2023-2024
	Kshs	Kshs
Bank Charges	127.00	3,321.00
Maintenance / Improve	2,709,724.00	1,356,666.00
TOTAL	2,709,851.00	1,359,987.00

9 BOARDING AND SCHOOL FUND PAYMENTS

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	5,955,797.00	6,949,511.00
Repairs and maintenance & Improvements	1,234,226.00	2,679,900.00
Local transport / travelling	2,224,809.00	1,960,960.00
Electricity and water	1,603,708.00	1,211,537.00
Medical Expenses	8,000.00	84,179.00
Administration costs	2,742,299.00	2,513,435.00
Activity Expenses	331,095.00	681,647.00
School Farm	1,695,875.00	2,370,624.00
Fee on Boarding Equipment and Stores	23,739,301.00	23,854,724.00
SES	-	35,351.00
Exams	20,200.00	12,200.00
PTA	-	998,699.00
Refundable	8,500.00	18,900.00
Bursary	4,315,265.00	5,625,561.00
School Project	2,508,660.00	-
Clubs	17,950.00	45,970.00
Tender	37,000.00	28,000.00
Salary Recoveries	1,411,291.00	1,398,356.00
Facility Hire	47,600.00	59,000.00
Bus Hire	185,600.00	31,500.00
Others specify- Bank charges	19,197.00	11,640.00
TOTAL	48,971,937.00	50,571,694.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****NOTES TO THE FINANCIAL STATEMENTS (Continued)****10 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2024-2025	2023-2024
		Kshs	Kshs
Tuition Account	1102-698-946	16,106.00	641,289.00
Operations Account	1102-699-314	2,448.00	2,758,881.00
School Fund Account/Boarding	1102-679-305	794,658.00	628,364.00
Saving account	1102-012-491	5054.00	5,054.00
Saving shares		40,000.00	40,000.00
Farm account	1200-06-07626	138,460.00	260,140.00
Infrastructure Account	1182-811-531	937,836.00	251,636.00
Total		1,934,562.00	4,585,364.00

11 CASH IN HAND

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	185,117.30	23,878.30
Total	185,117.30	23,878.30

12 SHORT TERM INVESTMENTS

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit accounts	-	-
Other investments	-	-
Total	-	-

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****NOTES TO THE FINANCIAL STATEMENTS (Continued)****13 ACCOUNTS RECEIVABLE**

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees arrears	13,475,533.00	13,175,246.00
Other non-fees receivables	19,220.00	19,220.00
Salary advances	24,000.00	24,000.00
Imprest	-	-
Rent arrears	-	-
Total	13,518,753.00	13,218,466.00

13b. [Include an ageing of the fees / non fees arrears below]

Description	2024-2025		2023-2024	
	Kshs	% of the total	Kshs	% of the total
Fees arrears less than 1 year	3,129,056.00	23.22%	4,192,561.00	31.82%
Fees arrears between 1-2 years	1,363,792.00	10.12%	1,000,102.00	7.59%
Fees arrears between 2-3 years	1,000,102.00	7.42%	837,058.00	6.35%
Fees arrears over 3 years	7,982,583.00	59.24%	7,145,525.00	54.23%
Total	13,475,533.00	100.00%	13,175,246.00	100.00%

14 a. ACCOUNTS PAYABLE

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade creditors (See ageing below and appendix 1)	25,980,033.00		24,972,109.00	
Prepaid fees	1,295,319.00		1,157,276.00	
Retention monies (clubs)	33,925.00		33,925.00	
Bursary	39,924.00		39,924.00	
Total	27,349,201.00		26,203,234.00	

14b.[Include an ageing of the creditor's arrears below]

Description	2024-2025		2023-2024	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	12,766,863.00	49.14%	11,419,129.00	45.73%
Between 2-3 years	2,158,503.00	8.31%	2,982,870.00	11.94%
Between 2-3 years	2,191,350.00	8.43%	6,405,043.00	25.65%
over 3 years	8,863,317.00	34.12%	4,165,067.00	16.68%
Total	25,980,033.00	100.00%	24,972,109.00	100.00%

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

NOTES TO THE FINANCIAL STATEMENTS (Continued)**15 FUND BALANCE BROUGHT FORWARD**

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank balances	1,934,562.00	4,585,364.14
Cash balances	185,117.30	23,878.30
Short Term Investments	-	-
Accounts Receivables	13,518,753.00	13,218,466.00
Accounts Payables	(27,349,201.00)	26,203,234.00
Total	(11,710,768.7)	(8,375,525.56)

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

Other important disclosure notes

IPSAS 1 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 loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	23	-	-
Goats		-	-
Trees	159	-	-
Coffee or tea plantation		-	-
Pigs & Donkeys	10	-	-
Poultry		-	-
others specify		-	-
TOTAL		-	-

18 Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Other important disclosure notes		
19 Stock/ Inventory	ATTACHED	
Description	2024-2025	2023-2024
	KShs	KShs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction materials	-	-
others specify	-	-

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

1 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)

----- Mwen 30/4/2026
Sign and Date
Principal STEPHEN WAWERU
MBURU'

PRINCIPAL
J.G. KIEREINI BOYS SEC. SCH.
P. O. Box 218 - 00232, RUIRU
DATE: 30/4/26 SIGN: Mwen

J.G. KIEREINI BOYS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex 1 – Food Stuff As At 30th June 2025

	ITEMS	UNIT	BALANCE	UNIT PRICE	TOTAL
1	SUGAR	kgs	441	200	88,200.00
2	RICE	kgs	342	128	43,776.00
3	FLOUR	kgs	915	100	91,500.00
4	COOKING FAT	kgs	54	220	11,880.00
5	SALT	pkts	52	19	988.00
6	TISSUE PAPER	rolls	28	35	875.00
7	BEANS	kgs	1470	161	236,670.00
8	MAIZE	kgs	510	83	42,330.00
9	TEA LEAVES	pkts	27	250	6,750.00
10	SOAP	bar	53	188	9,964.00
	TOTAL				532,933.00

J.G. KIEREINI BOYS SECONDARY SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2025**Annex 2 – Laboratory Consumables****LABORATORY CONSUMABLES 1ST JULY 2024 - 30TH JUNE 2025**

S/No	ITEM	UNITS	Opening stock	Additional	Issued	Closing Stock	Capacity	cost per unit	Total
1	Acetic Acid	m/s	2100	0	150	1950	2500	3,450.00	2,691.00
2	Acetone	m/s	950	0	150	800	2500	4,850.00	1,552.00
3	Aluminium nitrate	g	440	0	40	400	500	1,450.00	1,160.00
4	Aluminium sulphate	g	630	0	30	600	500	1,150.00	1,380.00
5	Ammonia solution	g	2067	0	1372	695	2500	2,100.00	584.00
6	Ammonium carbonate	g	165	0	10	155	500	800.00	248.00
7	Ammonium chloride	g	300	0	10	290	500	780.00	452.00
8	Ammonium Ferrous sulphate	g	290	0	40	250	500	1,145.00	573.00
9	Ammonium hydrogen carbonate	g	350	0	0	350	500	800.00	560.00
10	Ammonium sulphate	g	420	0	318	102	500	450.00	92.00
11	Barium chloride	g	1820	0	150	1670	500	1,240.00	4,142.00
12	Barium nitrate	g	185	500	237	448	500	1,650.00	1,478.00
13	Benzoic acid	g	475	0	20	455	500	1,550.00	1,410.00
14	Calcium carbonate	g	380	0	0	380	500	1,420.00	1,079.00
15	Calcium chloride	g	470	0	20	450	500	1,500.00	1,350.00
16	Calcium hydroxide	g	371	500	371	500	500	950.00	950.00
17	Calcium nitrate	g	180	0	0	180	500	1,750.00	630.00
18	DCPIP	g	2	0	2	0	1	450.00	450.00
19	Chloroform	m/s	2100	0	400	1700	2500	4,800.00	3,264.00
20	Copper carbonate	g	350	0	70	280	500	2,900.00	1,624.00
21	Copper chloride	g	490	0	212	278	500	2,750.00	1,529.00
22	Copper turnings	g	252	0	52	200	500	1,600.00	640.00
23	Copper nitrate	g	230	0	30	200	500	3,920.00	1,568.00
24	Copper sulphate	g	380	0	280	100	500	1,550.00	310.00
25	Litmus papers	pkts	4	0	2	2	1	900.00	1,800.00
26	Magnesium carbonate	g	80	0	10	70	500	1,650.00	231.00

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

27	Magnesium chloride	g	190	0	30	160	500	1,500.00	480.00
28	Magnesium nitrate	g	480	0	20	460	500	1,225.00	1,127.00
29	Magnesium sulphate	g	500	0	45	455	500	925.00	842.00
30	Labels	pkts	25	10	29	6	1	35.00	210.00
31	Maleic acid	g	490	0	90	400	500	3,250.00	2,600.00
32	Methyl orange	m/s	400	0	300	100	500	560.00	112.00
33	Nitric acid	m/s	2536	0	664	1872	2500	3,370.00	2,523.00
34	Oxalic acid	g	593	0	205	388	500	1,350.00	1,048.00
35	Phenolphthalein Indicators	m/s	1350	0	300	1050	500	315.00	662.00
36	Potassium carbonate	g	500	0	10	490	500	1,950.00	1,911.00
37	Potassium chloride	g	440	0	0	440	500	910.00	801.00
38	Potassium chlorate	g	390	0	40	350	500	3,550.00	2,485.00
39	Potassium dichromate	g	785	0	70	715	500	4,150.00	5,935.00
40	Potassium Iodide	g	40	0	25	15	100	2,150.00	323.00
41	Potassium nitrate	g	335	0	100	235	500	990.00	465.00
42	Potassium permanganate	g	389	0	51	338	500	4,150.00	2,805.00
43	Scalpel blades	pkts	2	0	1	1	1	1,000.00	1,000.00
44	Sodium carbonate	g	946	0	56	890	500	1,850.00	3,293.00
45	Sodium chloride	g	1100	0	20	1080	500	950.00	2,025.00
46	Sodium hydrogen - carbonate	g	1190	500	115	1575	500	950.00	2,983.00
47	Sodium hydroxide	g	1665	0	931	734	500	650.00	954.00
48	Sodium sulphate	g	470	0	40	430	500	930.00	800.00
49	Sodium thiosulphate	g	2157	0	0	2157	500	750.00	3,236.00
50	Starch soluble	g	390	0	74	316	500	850.00	537.00
51	Sulphur acid	m/s	2208	0	1250	958	2500	3,600.00	1,380.00
52	Sucrose	g	330	500	230	600	500	1,050.00	1,260.00
53	Zinc carbonate	g	490	0	66	424	500	2,440.00	2,069.00
54	Zinc chloride	g	300	0	50	250	500	1,850.00	925.00
55	Zinc powder	g	455	0	7	448	500	2,550.00	2,285.00
56	Zinc nitrate	g	400	0	30	370	500	1,850.00	1,369.00
57	Ethanol	m/s	1350	2500	1100	2750	2500	2,850.00	3,135.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

58	Hydrochloric acid	m/s	1865	5000	6748	117	2500	3,390.00	159.00
59	Ferrous sulphate	g	350	0	10	340	500	1,420.00	966.00
60	Glucose	g	250	500	318	432	500	1,650.00	1,426.00
61	Citric acid	g	480	0	5	475	500	1,850.00	1,758.00
62	Benedict solution	m/s	0	4000	1200	2800	1	600.00	1,680.00
63	Egg Albumen	g	65	0	39	26	25	750.00	780.00
64	Lead Nitrate	g	0	500	0	500	500	1,670.00	1,670.00
65	Manganese (IV) oxide	g	0	500	70	430	500	1,550.00	1,333.00
66	Copper metal powder	g	0	100	10	90	100	1,400.00	1,260.00
67	Zinc oxide	g	0	500	0	500	500	1,550.00	1,550.00
68	Methylated spirit	l	0	5000	3500	1500	5000	1,500.00	450.00
69	Ascorbic acid	g	284	0	80	204	100	785.00	1,601.00
70	Iron metal powder	g	400	0	30	370	500	1,420.00	1,051.00
71	Marble chips	g	470	0	0	470	500	195.00	183.00
72	Silver nitrate	g	0	25	0	25	25	6,500.00	6,500.00
73	Potassium Iodate	g	100	0	0	100	100	2,150.00	2,150.00
	TOTAL							130,435.00	107,844.00

J.G. KIEREINI BOYS SECONDARY SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2025**Annex 4 – Medication**

DISPENSARY DRUGS CLOSING STOCK AS AT 30TH JUNE 2024 TO 1ST JULY 2025									
	UNIT	NAME	QTY PER PKT	OPENING	ADDITIONAL	CLOSING	ISSUE	COST PER PKT	TOTAL
1	Tabs	Cetirizine	100	400	3500	280	3620	100	3,700.00
2	Tabs	Paracetamol	100	910	2300	345	3865	200	7,800.00
3	Caps	Amoxil	100	425	1500	140	1785	800	14,400.00
4	Tabs	Diclofenac	100	10	1500	150	1360	100	1,400.00
5	Caps	Cold cap	96	49	96	0	145	400	800.00
6	Pkt	Azithromycin	1	10	90	6	94	150	14,100.00
7	Pkt	Probeta N	1	4	20	4	20	200	4,000.00
8	Tabs	Bascopan	100	470	1300	320	1450	500	7,500.00
9	Caps	Flucloxacilin	100	70	100	80	90	1000	1,000.00
10	Caps	Omeprazole	100	0	600	85	515	250	1,500.00
11	Bottles	Hydrogen peroxide	200m/s	0	10	5	5	500	2,500.00
12	Tabs	Predisalone	100	100	2500	150	2350	200	4,800.00
13	Vials	Diclofenac Injectable	10	25	0	15	10	30	300.00
14	Tabs	Septrin	100	610	0	580	30	300	300.00
15	Caps	Doxycycline	100	185				600	
16	Tabs	Piriton	100	300	3000	200	3100	100	3,100.00
17	Tabs	Salbutamol	100	270	0	0	270	250	250.00
18	Caps	Ampiclox	100	84	200	135	149	1200	2,400.00
19	Tubes	Clotrine B	35g	5	0	0	5		
20	Tubes	Clozole B	35g	7	30	5	32	200	6,400.00
21	Tabs	Norflaxaxin	100	30	0	0	30	500	500.00
22	Tabs	Flaggly	100	360	600	440	520	600	3,000.00
23	Satches	Eno	48	60	564	116	508	750	8,250.00
24	Pcs	Kaluma		6	26	3	29	100	2,900.00

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

25	Bottles	Mouth wash	100m/s	3	15	2	16	200	3,200.00
26	Tab	Brufen	100	260	2100	535	825	200	5,700.00
27	Pcs	Strapping	1	1	20	1	20	150	3,000.00
28	Tubes	Rufenac	60mg	3	20	3	17	100	2,000.00
29	Pkt	Loperamide	6	1	45	3	43	70	3,010.00
30	Tab	Cefadroxil	100	50	0	30	20	300	300.00
31	Tab	Albendazole	1	30	150	11	169	50	8,450.00
32	Pcs	Gentomycin eye drops		2	0	0	2	150	300.00
33	Pcs	Deep freeze spray	150m/l	1	13	1	13	1200	15,600.00
34	Pcs	Deep heat 35g	35g	0	3	0	3	750	250.00
35	Tab	Celestamine	30	45	270	25	290	500	5,000.00
36	Vials	Metoclaprmails	100	0	100	70	30	200	200.00
37	Bottles	Cough syrup	100m/s	5	60	5	60	100	6,000.00
38	Tab	Meloxicam	100	100	1500	275	1305	300	3,900.00
39	Tab	Acleclefena		10				300	300.00
40	Pcs	Kaluma lozenges	100	0	600	80	540	1000	5,000.00
41	Tab	Allycid	100	0	1000	200	800	200	1,600.00
42	Pcs	Crepe bandage	1	0	150	15	135	100	13,500.00
43	pcs	Lignocaine		0	0	0	0	500.00	-
44	pcs	Water for injection		45	0	40	5	20	100.00
45	pcs	Ventolin soltuion		1	2	1	1	1500	1,500.00
46	pcs	Needles	100	45	100			100	
47	boxes	Gloves	100	2	9	1	8	55	4,400.00
48	boxes	Mask		1	5	1	4	200	800.00
49	Roll	Cotton woll	800m/l	0	3	1	2	500	1,000.00
50	pcs	Elastoplast	100	0	300	100	400	200	800.00
51	Pkt	Activated charcoal	100	0	100	50	50	1000	1,000.00
52	pcs	Maxtrial eye drops	1	0	2	1	1	400	400.00
53	pcs	Deep freeze gel	35g	0	4	1	3	750	2,250.00
54	Litres	Surgical spirit	1 litre	0	5	1	4	300	1,200.00

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

55	pcs	Durmazine	250mg	1	2	1	1	550	550.00
56	Pkt	Levocotrizim	10	0	100	10	90	150	1,350.00
57	pcs	Extradorm	15g	0	15	3	12	250	3,000.00
		TOTAL						21375	186,560.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Annex 5 - Analysis of Pending Accounts Payable**

Name	2018-2020	Jan 2020-June2021	July 2021-June2022	July 2022-June2023	July 2023-June 2024	July 2024-June2025	Total
BELLAN ENTERPRISES	0.00	0.00	0.00	0.00	164,050.00	0.00	164,050.00
Smart Click Computers	0.00	0.00	0.00	55,500.00	0.00	0.00	55,500.00
KIRAFI HIGHLANDS General S.Ltd	0.00	0.00	0.00	0.00	0.00	2,819,900.00	2,819,900.00
KUGELIA ENTERPRISES	0.00	0.00	0.00	0.00	0.00	510,300.00	510,300.00
ANTOFITY CONCEPTS	0.00	0.00	0.00	64,620.00	43,580.00	0.00	108,200.00
GENX COMPUTER SOLUTIONS	0.00	640,700.00	435,000.00	0.00	70,000.00		1,145,700.00
J.G.KIEREINI (Boarding)	0.00	0.00	0.00	0.00	14,880.00	1,663,920.00	1,678,800.00
GATHUITU SCHOOL	0.00	0.00	0.00	0.00	19,270.00	468,610.00	487,880.00
PETER IGERIA	0.00	0.00	0.00	0.00	6,400.00		6,400.00
PETER KINYANJUI	0.00	0.00	0.00	0.00	100,764.00		100,764.00
WAMO TECH SERVICES	0.00	0.00	0.00	600,000.00	0.00	443,000.00	1,043,000.00
GEORGE GITONGA CHUCHU	0.00	0.00	0.00	0.00	0.00	22,500.00	22,500.00
SAMUEL G. MUTUNGU	0.00	0.00	0.00	325,000.00	0.00		325,000.00
NANCY MUTHONI MBURU	0.00	0.00	0.00	0.00	0.00	63,910.00	63,910.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

AKIYDA TWO THOUSANDS	0.00	0.00	7,654.00	0.00	0.00		7,654.00
MBURU S. KANGARU	0.00	0.00	0.00	0.00	83,609.00	864,110.00	947,719.00
MYKEY ENTERPRISES	0.00	0.00	194,400.00	0.00	0.00		194,400.00
JESICA VISION ENTERPRISES	0.00	0.00	180,000.00	0.00	0.00		180,000.00
GIALAB ENTERPRISES	0.00	0.00	0.00	0.00	0.00	652,610.00	652,610.00
LENGA ENTERPRISES	0.00	0.00	76,738.00	0.00	0.00		76,738.00
BETPEN VENTURES	0.00	0.00	0.00	0.00	0.00	933,000.00	933,000.00
NDINGURI TRADERS	0.00	0.00	0.00	0.00	0.00	376,000.00	376,000.00
J. B KIARIE	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
PRIMAX OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	428,600.00	428,600.00
DOMINIC MUGO WANJIKU	0.00	0.00	223,300.00	0.00	0.00		223,300.00
MSINGI CONSTRUCTION AND SUPPLIES LTD	0.00	0.00	496,870.00	0.00	0.00		496,870.00
MILLICENT NGUGI	0.00	0.00	0.00	0.00	0.00	39,600.00	39,600.00
JOHALIMO GENERAL SUPPLIERS	2,885,915.00	0.00	3,618,290.00	0.00	0.00		6,504,205.00
NJIWA STATIONERS	0.00	0.00	0.00	717,700.00	0.00		717,700.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

JAMES MAINA NJERI	0.00	0.00	0.00	0.00	0.00	153,000.00	153,000.00
MARGARET NYAKIO WAWERU	0.00	0.00	0.00	0.00	1,173,110.00	1,590,250.00	2,763,360.00
PETER NGOTHU	104,450.00	0.00	0.00	0.00	0.00		104,450.00
GITHUNGURI DAIRY	0.00	0.00	0.00	0.00	0.00	2,640.00	2,640.00
JAMES MUKURIA	0.00	0.00	0.00	277,030.00	0.00		277,030.00
STEPHEN GITHU	0.00	0.00	0.00	0.00	0.00	2,400.00	2,400.00
ESTHER WANGARI KINYANJUI	0.00	0.00	0.00	0.00	15,560.00	163,500.00	179,060.00
ANTHONY KIMANI KINYANJUI	0.00	0.00	0.00	0.00	187,040.00		187,040.00
BENMAX VENTURES Ltd (BREAD)	0.00	0.00	0.00	0.00	0.00	625,453.00	625,453.00
SCHACCS TECHNOLOGIES LTD	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
JOHN WAITHAKA KAMAU (BUS)	0.00	0.00	0.00	0.00	0.00	49,650.00	49,650.00
JAMES NDUNGU KABOGO	0.00	0.00	0.00	0.00	262,340.00	0.00	262,340.00
AMICELL SMART SERVICES	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
BERINET ENTERPRISES LTD	0.00	0.00	0.00	151,500.00	0.00	0.00	151,500.00
JAMES MAINA MWAURA	0.00	0.00	0.00	0.00	0.00	16,000.00	16,000.00
KABOS GENERAL WORKS	0.00	0.00	0.00	0.00	0.00	353,800.00	353,800.00

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

MOSCOM SYSTEM &OFFICE	0.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00
TIMOTHY NGINGA	0.00	0.00	0.00	0.00	0.00	3,250.00	3,250.00
MOSCOM ENTERPRISES	0.00	0.00	0.00	0.00	0.00	164,500.00	164,500.00
GERALD KIMANI	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
FRANCIS NDUNGU	0.00	0.00	0.00	0.00	0.00	47,660.00	47,660.00
NIMS PRESTIGE MEDICAL Services	0.00	0.00	0.00	0.00	17,900.00	81,700.00	99,600.00
PAUL MURUNG'O						16,000.00	16,000.00
GEORGE NYAMBUTO						50,000.00	50,000.00
TOTAL	2,990,365.00	640,700.00	5,232,252.00	2,191,350.00	2,158,503.00	12,766,863.00	25,980,033.00

J.G. KIEREINI BOYS SECONDARY SCHOOL

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

Annex 6 – Summary of Fixed Assets

S/no	Asset	Quantity
1	Land	2
2	Administration block	1
3	Boardroom/staffroom	1
4	Dormitories	14
5	Classrooms	17
6	Laboratories	3
7	School clinic	1
8	Dinning hall	1
9	Kitchen	1
10	Staff houses	8
11	School bus	1
12	School bus garage	1
13	Office computer	5
14	Office printer	4
15	Ups	5
16	Office chairs	15
17	Office tables	8
18	Sofa set	2
19	Staffroom chairs/Boardroom chairs	60
20	Student computer	30
21	Student printers	20
22	Projector	1
23	TV	3
24	Radio	1
25	Office cabinet	4
26	Duplicating machine	1
27	Photocopy machine	5
28	Fridge	1
29	Weighing machine	1
30	Generator	1
31	Borehole water pump	1
32	Soft ware	2
33	Laptops	2
	TOTAL	223

J.G. KIEREINI BOYS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Annex 7 – STATIONARIES AS AT 30TH JUNE 2025**

	ITEM	UNITS	CLOSING STOCK	UNIT PRICE	TOTAL
1	Catridges;85A	pcs	7	4,000	28,000.00
2	83A	pcs	1	4,000	4,000.00
3	26A	pcs	1	5,500	5,500.00
4	Master stencil cz 100	rolls	19	7,500	142,500.00
5	RISO Ink CZ black	tubes	17	5,000	85,000.00
6	Printing papers	reams	140	700	98,000.00
7	White chalks dustless	pkts	26	1050	27,300.00
8	Exercise books SL 200 pgs A4	gross	1	10,500	10,500.00
9	Exercise books SQ 200 pgs A4	gross	2.5	10,500	26,250.00
10	Graph books 48pgs	dzn	4	250	1,000.00
11	Counter books 3Quire	pcs	2	380	760.00
12	Cash books	pcs	5	450	2,250.00
13	S1 consumable ledger books	pcs	2	370	740.00
14	Foolscaps	reams	2	850	1,700.00
15	Graph papers	reams	2	1150	2,300.00
16	Manilla papers 300g	pcs	10	40	400.00
17	Staple pins 24/6 kangaroo	pkts	14	850	11,900.00
18	BIC red 50pcs	pkts	2	580	1,160.00
19	BIC blue 50pcs	pkts	4	580	2,320.00
20	White board pens	pkts	19	100	1,900.00
21	White board ink	pkts	35	167	5,845.00
22	Spring files rapid	pcs	10	75	750.00
23	Box files	pcs	2	350	700.00
	TOTAL				460,775.00

J.G. KIEREINI BOYS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 3 – Farm Produce

ANIMAL FEEDS STOCK TAKING AS AT 30TH JUNE 2025					
S/NO	ITEM	UNITS	QUANTITY	RATE	TOTAL
					KSHS
1	Dairy Meal 70kgs	Bags	40	2,900.00	116,000.00
2	Maclick Super	Kgs	20	260.00	5,200.00
3	Milking Salve	Pcs	2	450.00	900.00
	Total				122,100.00

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

OAG/NRB/AUD/17/22/2024/2025(26)

19 June, 2026

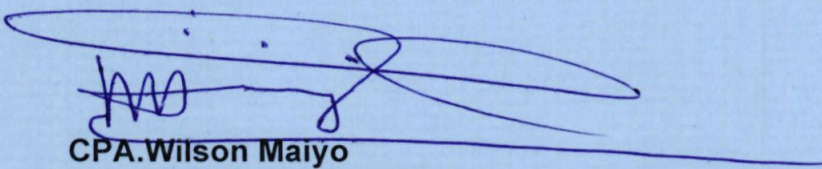
Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

REPORT OF THE AUDITOR-GENERAL ON J. G. KIEREINI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 AND 2025 – KIAMBU COUNTY

I transmit the report of the Auditor-General on the examination and audit of J. G. Kiereini Secondary School for the year ended 30 June, 2024 and 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

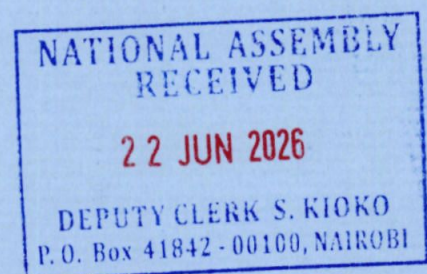
Yours sincerely,

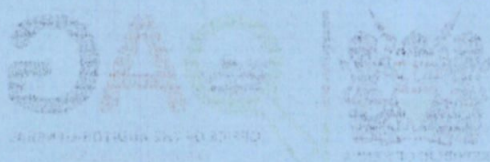

CPA. Wilson Maiyo
For: AUDITOR-GENERAL

Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI

Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P.O. Box 30040-00100
NAIROBI

Mr. Stephen Waweru Mburu
Principal
J. G. Kiereini Secondary School
P. O. Box 218 – 00232
RUIRU





HEADQUARTERS
Ministry of Health
Mombasa Street
P.O. Box 30048 NAIROBI
KENYA

Telephone: +254 (20) 274200
E-mail: info@ogakenya.go.ke
Website: www.ogakenya.go.ke