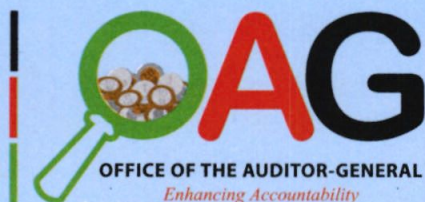


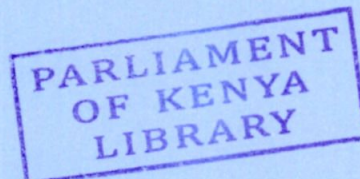
REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY	
DATE: 29 JUL 2026	
DAY: WEDNESDAY	
TABLED BY:	W/A MARIAM KITANY
CLERK-AT THE-TABLE:	ON BEHALF OF HON
	ESTHER NGINTO

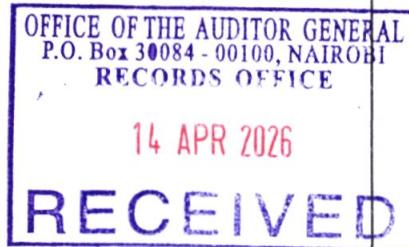
LIMURU GIRLS' SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2025

KIAMBU COUNTY

Revised 30th June 2025.



LIMURU GIRLS'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 Limuru Sub-County.

The school was registered in June 2021 under registration number 22S00300732 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1767 number of students as at 30th June 2025. It has 9 streams and 76 teachers of which 15 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	Prof .Kefah M.Njenga	Chairman	4th June 2025
2	Ms. Susan Mbaire	Secretary - Principal	4th June 2025
3	Naomi Wagereka	Member	4th June 2025
4	Prof Amos Njuguna	Member	4th June 2025
5	Dr.Jane Muiruri	Member	4th June 2025
6	Dr Nyaranga Duncan	Member	4th June 2025
7	Bernard Kinuthia	Member	4th June 2025
8	Dr,Margaret Mwihaki Nganga	Member – Rep CEB	4th June 2025
9	Knightingale Inyangala	Member Rep Teachers	4th June 2025
10	Ven .Francis Thandi Ng'ang'a	Members - Sponsor	4th June 2025
11	Salome Gathoni	Members - Sponsor	4th June 2025
12	Qs Onesimus Gichui	Member - Community	4th June 2025
13	Florence Njiru	Member	4th June 2025
14	Norman Gitu Njau	Member Special Needs	4th June 2025
15	Faith Muthoni Ndiritu	Rep Students	4th 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):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Prof Kefah Njenga 2.Susan..M.Kariuki 3.Ven Francis Thandi 4.QS Austin Kamau 5.Naomi Wagereka	Chairperson Secretary Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1.Florence Njiru 2.Susan .M. Kariuki 3.Salome Gathoni 4.Qs. Onesimus Gichuri 5.Norman Gitu Njau 6.Qs.Austin Kamau	Chairperson Secretary Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
3	Finance,procurement and general purposes Committee	1,Prof Amos Njuguna 2.Susan .M.Kariuki 3.Prof Kefa Njenga 4.QS Austin Kamau 5.Dr Jane Muiruri 6.Ven Francis Thandi	Chairperson Secretary Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1.Dr Margaret Nganga 2.Susan .M.Kariuki 3.Prof Kefah Njenga 4.QS .A ustin Kamau 5.Dr Nyaranga Duncan 6.Dr.Jane Muiruri 7.Salome Gathoni 8.Maximilla Nasimiyu	Chairperson Secretary Member Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1.Qs.Onesimus Gichuri 2.Susan Kariuki 3.Benard Kinuthia 4.Qs.Austin Kamau 5. Prof.Kefah Njenga 6.Knightingale Inyangala 7. Prof Amos Njenga	Chairperson Secretary Member Member Member Member Member	9out of 9 9out of 9 9out of 9 9out of 9 9 out of 9 9 out of 9 9 out of 9
6	Discipline and welfare	1.Norman .G.Njau	Chairperson	3 out of 3

	Committee	2.Susan M,Kariuki 3.Prof Kefah Njenga 4.QS Austin Kamau 5,Dr Nyaranga Duncan 6.DR Jane Muiruri 7.Knightingale Inyangala	Secretary Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
7	HUMAN RIGHTS STUDENTS WELFARE COMMITTEE	1. Naomi Wagereka 2. Susan Kariuki 3. Prof .Kefah Njenga 4. QS.Austin Kamau 5. Jacinta Wanyoike 6. Dr.Elizabeth Wanjiku 7. Knightingale Inyangala	Chairperson Secretary Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

(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	Chief Principal	Susan Mbaire Kariuki	TSC No.349972
2	Deputy Principal	Knightingale Inyangala	TSC No.30399
3	School Bursar	Mary Wanjiru Njenga	24274616(ID)
4	Deputy Principal Academic	Maximilla Masinde	TSC No.392307

(e) Schools contacts

Post Office Box: 340-00217 Limuru
Telephone: 0721966936/0734830753
E-mail: limurugirlsschool@yahoo.com
Website: www.limurugirlsschool.ac.ke
Facebook:
Twitter:

(f) School Bankers

The following are the school accounts numbers and banks

1. Name of Bank: : Kenya Commercial Bank
Branch : Limuru
Account Number : 1107659744
Account Name : Limuru Girls' School Fund Account
2. Name of Bank : Kenya Commercial Bank
Branch : Limuru
Account Number : 1107659264
Account Name : Limuru Girls' School Tuition Account
3. Name of Bank : Kenya Commercial Bank
Branch : Limuru
Account Number : 1102064521
Account Name : Limuru Girls School Savings Account
4. Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690291735699
Account Name : Limuru Girls School Operations Account
5. Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690193449263
Account Name : Limuru Girls School Account For (GOK Infrastructure)
6. Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690292212123
Account Name : Limuru Girls Bursary/Canteen Account
7. Name of Bank : ABSA Bank
Branch : Limuru
Account Number : 2022101555
Account Name : Limuru Girls School Infrastructure Account
8. Name of Bank : K-Unity Savings & Credit Cooperative Society
Branch : Limuru
Account Number : 00510000008808
Account Name : Limuru Girls School Fund Farm Account

(g) Independent Auditors

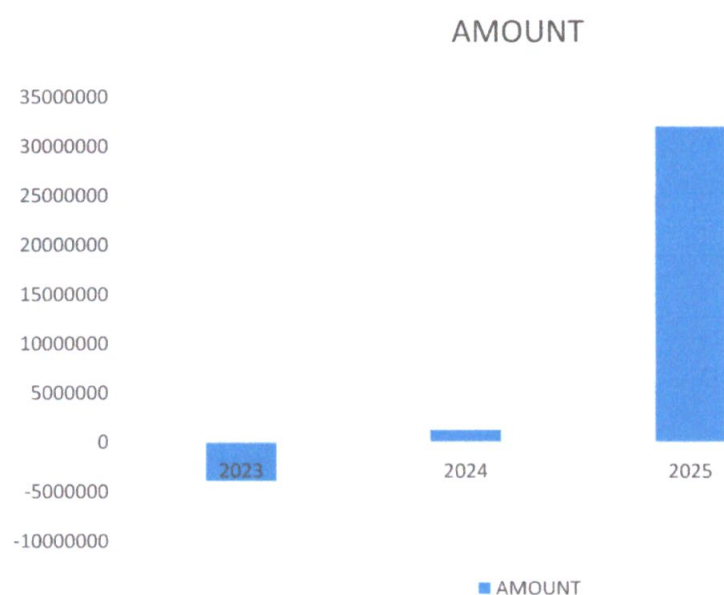
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

a) Financial performance:

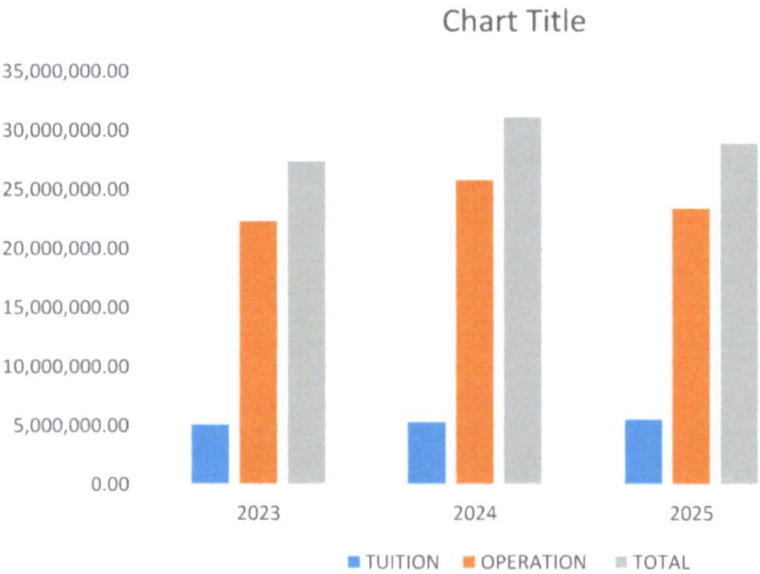
Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	TOTAL
2023	-3,926,590
2024	1,242,925
2025	32,008,808.00



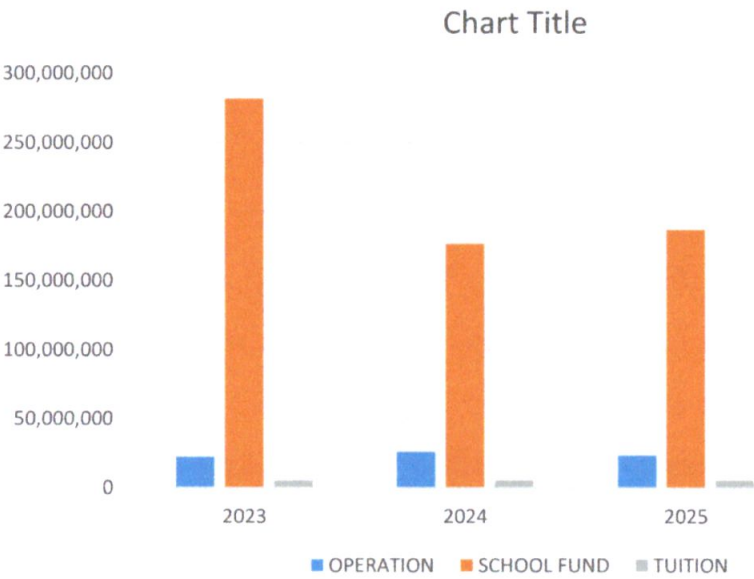
- *Capitation grants from the Ministry of Education for the last three years*

YEAR	TUTION	OPERATION	TOTAL
2023	5,107,709.00	22,300,991.00	27,408,700.00
2024	5,319,083	25,802,716.00	31,121,802.00
2025	5,528,881.00	23,393,809.00	28,922,690.00



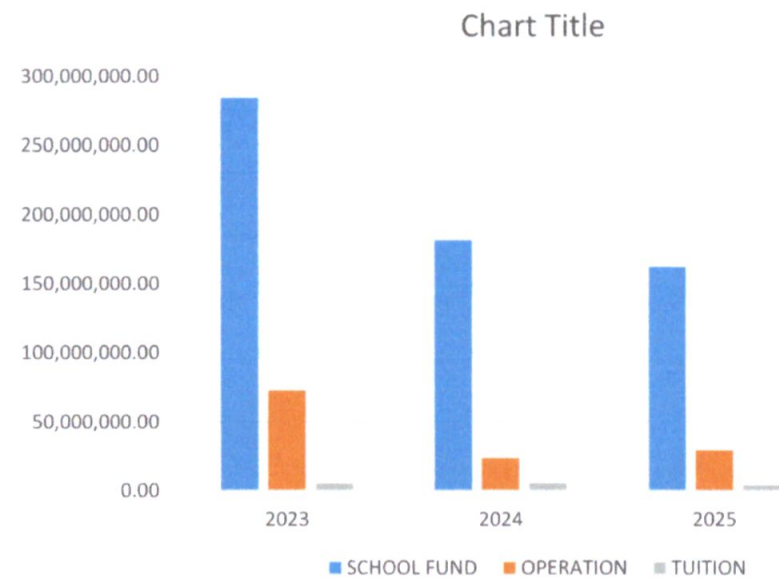
A three-year overview of growth of other income(s) earned by the school.

YEAR	SCHOOL FUND	OPERATION	TUITION
2023	281,536,911.00	43,499,909.00	5,785,007.00
2024	176,469,861.00	22,300,991.00	5,319,085.00
2025	186,775,714	19,307,750.00	5,528,881.00



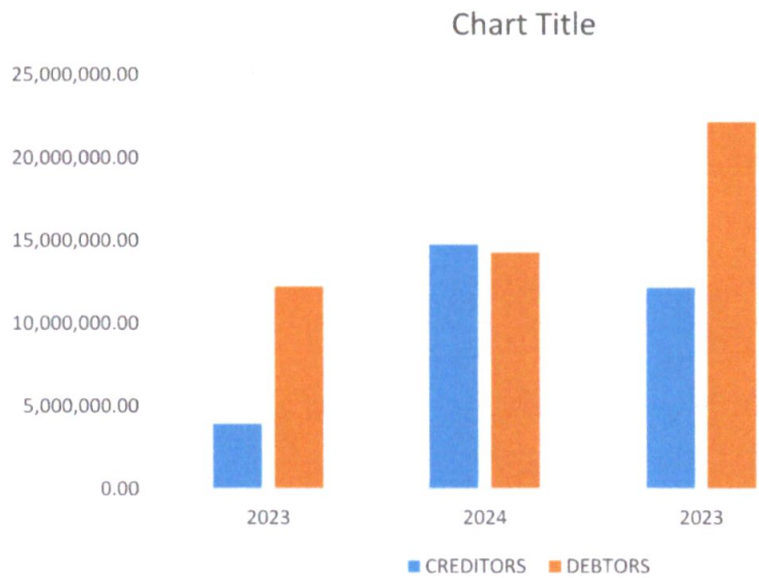
A three-year overview of growth in expenditure of the school

YEAR	SCHOOL FUND	OPERATION	TUITION
2023	284,115,461.00	72,677,643.00	5,107,135.00
2024	181,385,145.00	23,661,609.00	5,158,317.00
2025	162,236,541.00	29,389,542.00	3,757,919.00



Movement of debtors and creditors of the school over the last three years

YEAR	CREDITORS	DEBTORS
2023	3,913,953.00	12,190,077.00
2024	14,723,643.00	14,244,753.00
2025	12,132,457.00	22,131,125.00



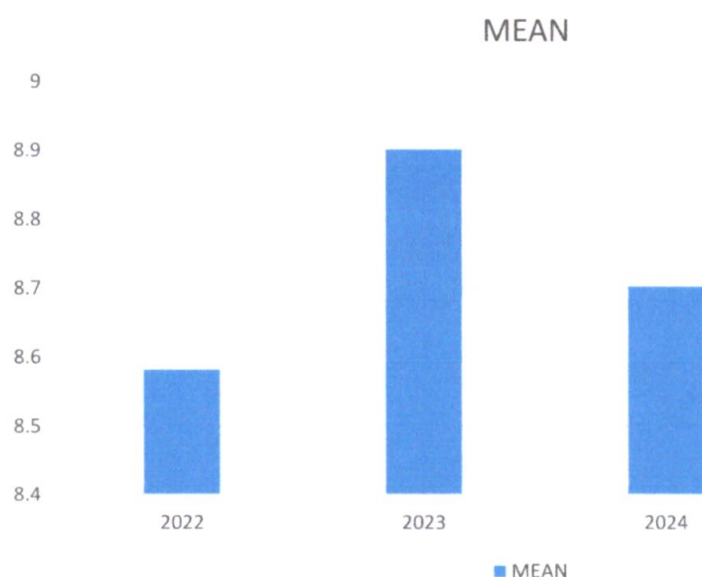
b) Teacher Student ratio:

Ratio of Students to Teachers

Total Enrolment	1767
Total Number of Teachers	81
Students Teacher's ratio	1:8

c) The mean score in the 2024 KCSE:

2022	8.581
2023	8.9005
2024	8.7018



d) Number of Candidates in the Over last three years

2022	387
2023	401
2024	456

a) The capacity of the school:

Area	Infrastructure	Quantity Required	Available	Infrastructure Gap
Classrooms	Number of Classes	44	38	6
Laboratories	Number of Laboratories	12	8	4
Toilets	Number of toilet doors	250	200	50
Offices	Number of Offices	25	18	7
Dining Hall	Number of Students well seated	1761	1080	681
Library	Number of Students well seated	600	120	480
Dorms	Number of Decker Beds well- spaced	2100	1761	339
Staffroom	Number of Teachers well seated	81	50	31
Staff housing	No of properly housed	68	28	40
Boardroom	Number of BOM members well seated	25	25	0

b) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Phase (II) Science complex 3 Laboratories	MI	Complete	10,379,720.00	10,379,720.00	Complete
Two Storeyed Tuition /Administration block Phase	TIG	Not complete	23,331,219.00	8,068,927.50	30 th August 2025


CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU

School Principal

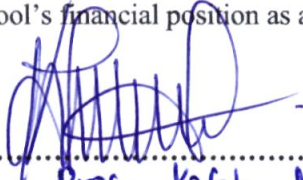
4. Statement of School Management Responsibility

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 *Limuru Girls' 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: Prof. Kefah Muiruri Njenga.
Designation: Chairman, School Board of Management
Date: 29/08/2025


.....
Name: Mr. Susan Mhairi Kariuki.
Designation: School Principal & Secretary to Board of Management
Date: 29/08/2025

CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU


.....
Name: Ms. Mary Wangari Njenga.
Designation: Bursar/ Finance Officer
Date: 29/08/2025

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 LIMURU GIRLS' 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 Limuru Girls' School set out on pages 1 to 19, which comprise of the statement of financial assets and liabilities as at 30 June, 2025, 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 Limuru Girls' 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 with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of financial performance reflects school fund income - parents contributions amount of Kshs.141,611,712 while the statement of cash flows reflects an amount of Kshs.123,828,064 resulting to a variance of Kshs.17,783,648. However, verification of the receivable's ledger revealed that receivable during the year totaled to Kshs.9,732,465 hence understating the actual amount of school fund income - parents' contributions with Kshs.8,051,183.

Further, the statement of cash flows reflects cash outflow boarding/lunch and school fund amount of Kshs.158,316,067 while the statement of financial performance reflects an expenditure of Kshs.162,230,541 resulting to a variance of Kshs.3,914,474. However, verification of the account payables revealed additions during the year of Kshs.6,524,376 hence misstating boarding and school fund expenditure with an amount of Kshs.2,609,902.

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

2. Failure to Recognize Interest on Investment

The statement of cash flows reflects cash and cash equivalents at the end of the year balance of Kshs.43,561,403. It was noted that, the School invested an amount of Kshs.9,000,000 as short-term investments during the year under review. However, the same was not recognized in the statement of cash flows as investing cashflows and the interest earned therein was not accounted for.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance totalling Kshs.43,561,403 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Limuru Girls' 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 budget and actual on a comparable basis of Kshs.304,034,443 and Kshs.222,495,428 respectively, resulting in an under-funding of Kshs.81,539,015 or 27% of the budget. Similarly, the School spent Kshs.220,280,527 against the actual receipts of Kshs.222,495,428 resulting to an under expenditure of Kshs.2,214,901 or 1% of the actual receipts.

The under-funding 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

1. 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.

2. Unresolved Prior Year Matters

In the prior years' audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Limuru Girls' School in 2024/2025 revealed that the following matters remained unresolved;

	Audit Issue
1	Inaccuracies in the Statement of Cash Flows
2	Unsupported Cash and Cash Equivalents
3	Long Outstanding Payables/Receivables
4	Budgetary Control and Performance
5	Overfunding of Capitation Grants
6	Late Transfer of Infrastructure Funds from Operations Bank Account
7	Failure to Maintain an Imprest Register
8	Unbalanced Budget
9	Lack of Internal Audit function and Audit Committee
10	Failure to Prepare School Improvement Plan

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of financial performance reflects operations payments amount of Kshs.29,389,542 as disclosed in Note 8 to the financial statements. Included in the

expenditure is an amount of Kshs.473,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.473,000 could not be confirmed.

2. Under Funding of Capitation Grants

During the year under audit, it was observed that the number of students listed as enrolled in the School records was two thousand, two hundred and forty (2,240) for each of the periods; August and November, 2024 and one thousand, seven hundred and sixty-seven (1,767) for the period of April, 2025. However, the count of students registered on the National Education Management Information System (NEMIS) was two thousand, three hundred and fifty four (2,354), one thousand, eight hundred and twenty one (1,821) and one thousand eight hundred and twenty seven (1,827) for the same period respectively, indicating a variance of one hundred and fourteen (114), four hundred and nineteen (419) and sixty (60) unregistered students for the periods August, November, 2024 and April 2025 respectively. As a result of the variances, the school was under funded by an amount of Kshs.2,950,099.

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

3. Unapproved Fees Payment under School Fund Income - Parents Contribution

The statement of financial performance reflects school fund income - parents' contributions amount of Kshs.141,611,712 as disclosed in Note 5 to the financial statements. Examination of the records revealed that the School charged an amount of Kshs.73,580 per student per annum against an approved rate of Kshs.53,580 per student. The School however, did not obtain authorization from the Ministry of Education to charge the extra fees in the year under review contrary to Regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary. In addition, Regulation 45 of the same regulations indicates that no person or Board of Management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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

4. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects boarding and school fund payments of Kshs.162,230,541 as disclosed in Note 11 to the financial statements, which includes an amount of Kshs.18,234,456 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that there was no

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

deduction of the public procurement capacity building levy of 0.03% on the contracts amounting to Kshs.5,470 contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

5. Non-Remittance of Statutory Deductions

The statement of financial performance reflects Government infrastructure and parents' infrastructure amounts of Kshs.18,132,554 and Ksh.10,684,541 respectively as disclosed in Note 9 and Note 10 to the financial statements. Included in this amount is a total of Kshs.20,332,917 relating to construction of tuition/admin block, science laboratory Phase 11 and renovation of dormitories amounts of Kshs.8,068,928, Kshs.10,062,580 and Kshs.2,201,409 respectively. However, statutory deductions of VAT, withholding tax and capacity levy had not been remitted to the relevant bodies. These deductions may attract penalties and interests.

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

6. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required by Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020 which provides that procurement functions shall be handled by the procurement professionals whose qualification and experience are recognized in Kenya. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

7. Lack of Representation for Persons with Disabilities

An analysis of the payroll records revealed that the School had a total of forty-six (46) employees, none of whom were persons living with disabilities. This was contrary to Article 54(2) of the Constitution of Kenya, 2010, which requires that at least five percent (5%) of members of elective and appointive bodies be persons with disabilities.

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

8. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final budget and actual on a comparable basis of Kshs.304,034,443 and Kshs.222,495,428 respectively. However, the statement reflects a final budget on receipts of Kshs.304,034,443 while the expenditure was Kshs.317,958,464 resulting into an unbalanced budget.

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

9. Asbestos Roofing

Physical verification of the School's infrastructure conducted on 3 March, 2026, revealed existence of two (2) dormitories with asbestos roofing. This was contrary to Ministry of

Environment, Climate Change and Forestry Circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on the removal of asbestos roofing by Government agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment and the forth schedule of the Environmental Management and Coordination (Waste Management) Regulations, 2006 which classifies materials containing asbestos as hazardous and potentially carcinogenic.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the roofing and Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an Internal Audit Unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which provides that, the Internal Audit Unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

2. Use of Personal Email Addresses in Official Communication

Review of the IT internal control systems of the School revealed that staff members used personal emails for official communication. This contravened the directive by the Public Service Communication Circular which requires staff to use email addresses with a Government domain.

In the circumstances, the existence of an effective internal controls in the management of emails could not be confirmed.

3. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.30,461,891 as disclosed in Note 15 to the financial statements. Note 15a reflects fees arrears totalling Kshs.7,723,695 which had been outstanding for more than two (2) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

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

4. Asset Management

4.1 Failure to Maintain an Updated Asset Register

Annex 2 in the financial statements reflects a summary of fixed asset register amounting to Kshs.1,891,389,999. Examination of records provided for audit revealed that the School did not maintain an updated and complete asset register. The assets register maintained did not clearly indicate the purchase date, cost price and current condition to ascertain the age and net book value of the assets. Further, the assets register did not indicate the date it was prepared and when it was updated contrary to the regulations.

In addition, it was noted that office equipment, furniture and fittings with a net book value of Kshs.20,402,287 had no tags for easy identification and control. No explanation was provided for failure to tag the assets.

4.2 Lack of Ownership Documents

Annex 2 to the financial statements reflects a summary of fixed assets valued at Kshs.1,891,389,999. The balance includes a parcel of land valued at Kshs.1,260,000,000. occupied by the School. Examination of records provided for audit revealed that the School occupies a piece of land whose ownership is registered in the name of the ACK church. No explanation was provided why the parcel of land has not been registered in the name of the School.

4.3 Unsupported Biological Assets

Note 19 to the financial statements reflects biological assets amounting to Kshs.13,350,000. However, the basis upon which this valuation was arrived at has not been disclosed and the School did not provide a biological assets accounting policy or valuation policy outlining the recognition, measurement, and valuation methodology applied.

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

5. Absence of Clerk of Works Log Sheet in Project Records

Audit review of project implementation files revealed that no Clerk of Works log sheets were maintained to track daily supervision of works, site instructions, progress of

activities, or contractor compliance. In the absence of these records, it was not possible to establish whether the projects were supervised on a day-to-day basis, whether variations or defects were noted and whether corrective actions were taken during the implementation period.

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

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School ability to continue sustaining 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 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

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

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 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

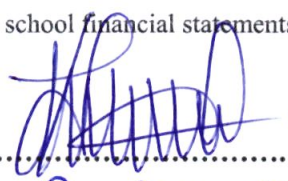
Nairobi

12 May, 2026

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	5,528,881.00	5,319,086.00
Government grants for operations	2	23,348,889.00	17,396,511.00
Government Grants for infrastructure	3	19,307,750.00	30,021,140.00
Parent Infrastructure	4	20,791,355.00	21,285,538.00
School fund income- parents' contributions	5	141,611,712 .00	128,976,781.00
School Fund Income –Other Receipts	6	45,208,922.00	25,122,864.00
Total Revenue		255,797,509.00	228,121,920.00
Expenditure			
Tuition	7	3,757,919.00	5,158,316.00
Operations	8	29,389,542.00	13,749,176.00
Government Grants Infrastructure	9	18,132,554.00	4,699,794.00
Parent Infrastructure	10	10,684,451.00	21,910,260.00
Boarding and school fund	11	162,230,541.00	143,841,903.00
Total Expenditure		224,195,007.00	189,359,499.00
Surplus/Deficit		31,602,502.00	38,762,421.00

The school financial statements were approved on 29/08/2025 and signed by:


 Name: Prof. Kefah Njenga
 Chair BOM
 Date: 29/08/2025


 Name: Ms. Susan Karuki
 School Principal/ Secretary to BOM
 Date: 29/08/2025


 Name: Ms. Mary Njenga
 Bursar/ Finance Officer
 Date: 29/08/2025

CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU

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	12	34,493,497.00	42,809,931.00
Cash balances	13	67,906.00	706,866.00
Short Term Investment-Fixed Acc	14	9,000,000.00	
Total cash and cash equivalent		43,561,403.00	43,516,797.00
Account's receivables	15	30,461,891.00	21,376,631.00
Total financial assets (a)		74,023,294.00	64,893,428.00
Financial liabilities			
Accounts payables	16	12,132,457.00	34,605,093.00
Total Financial Liabilities (b)			0
Net financial assets (a-b)		61,890,837.00	30,288,335.00
Represented by			
Accumulated fund b/fwd	17	30,288,335.00	(8,534,085.63)
Surplus/deficit for the year		31,602,502.00	38,762,421.00
Net Assets		61,890,837.00	30,288,335.00

The school's financial statements were approved on 29/08/2025 and signed by:


 Name: Prof. Kefah Njenga
 Chair BOM
 Date: 29/08/2025


 Name: Ms. Susan Karuki
 School Principal/ Secretary to BOM
 Date: 29/08/2025


 Name: Ms. Mary Njenga
 Bursar/ Finance Officer
 Date: 29/08/2025

CHIEF PRINCIPAL
 LIMURU GIRLS' SCHOOL
 P. O. Box 340 - 00217,
 LIMURU

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		5,528,881.00	5,319,086.00
Government grants for operations		23,348,889.00	17,396,511.00
Government grants for infrastructure		10,000,000.00	30,021,140.00
Parent Infrastructure		20,791,355.00	21,285,538.00
School fund income- parents contributions/ fees		123,828,064.00	128,979,781.00
Other income		38,998,239.00	25,122,864.00
Total receipts		222,495,428.00	228,121,920.00
Payments			
Cash outflows for tuition		3,757,919.00	5,158,317.00
Cash outflows for operations		29,389,542.00	13,749,176.00
Government Grants for Infrastructure		18,132,548.00	4,699,794.00
Infrastructure Account-Parent		10,684,451.00	21,910,260.00
Cash outflows Boarding/lunch and school fund payments		158,316,067.00	143,841,903.00
Total payments		220,280,527.00	189,359,449.00
Net cash inflow/outflow from operating activities		2,214,901.00	38,762,471.00
Net cash inflow/outflow from financing activities			
Acquisition of assets		(2,170,295.00)	0
Net Cash inflow /Outflow from investing activities		(2,170,295.00)	0
Net increase/decrease in cash and cash equivalents		44,606.00	38,762,471.00
Cash and cash equivalent at beginning of the FY		43,516,797.00	4,754,326.00
Cash and cash equivalent at end of the FY		43,561,403.00	43,516,797.00

The school's financial statements were approved on 29/08/2025 and signed by:

.....
 Name: Prof. Kefah Njenga

Chair BOM

Date: 29/08/2025

.....
 Name: Ms. Susan Karuki
 School Principal/ Secretary to
 BOM

Date: 29/08/2025
 CHIEF PRINCIPAL
 LIMURU GIRLS' SCHOOL
 P. O. Box 340 - 00217,
 LIMURU

.....
 Name: Ms. Mary Njenga
 Bursar/ Finance Officer

Date: 29/08/2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Teaching / Learning Materials	9,754,976.00	0	9,754,976.00	5,528,881.00	57%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	15,895,302.00	0	15,895,302.00	11,923,688.00	75%
Local Transport / Travelling	3,531,000.00	0	3,531,000.00	295,046.00	8%
Electricity And Water	3,354,450.00	0	3,354,450.00	510,431.00	15%
Medical	4,237,200.00	0	4,237,200.00	2,027,870.00	48%
Administration Costs	3,740,506.00	0	3,740,506.00	569,371.00	16%
RMI	11,770,000.00	0	11,770,000.00	6,777,786.00	58%
Activity	3,531,000.00	0	3,531,000.00	1,334,535.00	38%
<i>3) FDSE for infrastructure</i>					
Maintenance &Improvement MoE	11,770,000.00	0	11,770,000.00	10,000,000.00	84%
<i>Parent infrastructure</i>	20,791,355.00		20,791,355.00	20,791,355.00	100%
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	23,858,302.00	0	23,858,302.00	22,858,302.00	96%
Repairs And Maintenance	21,532,890.00	0	21,532,890.00	11,571,097.00	54%
Local Transport / Travelling	6,659,834.00	0	6,659,834.00	6,049,834.00	91%
Electricity And Water	7,266,797.00	0	7,266,797.00	6,624,402.00	91%
Administration Costs	13,365,276.00	0	13,365,276.00	7,281,680.00	54%

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
Activity	2,937,478.00		2,937,478.00	2,563,314.00	87%
Fee On Boarding Equipment and Stores	79,393,358.00	0	79,393,358.00	60,054,358.00	88%
BOM Teachers	6,000,000.00	0	6,000,000.00	6,825,077.00	114%
5) Miscellaneous Income					
Rent income	277,152.00	0	277,152.00	247,837.00	89%
Income From Farming Activities	3,000,00.00	0	3,000,00.00	1,027,216.00	100%
Other income	46,208,922.00	0	46,208,922.00	37,723,186.00	97%
Total Income	304,034,443.00	0	304,034,443.00	222,495,428.00	79%
(6) Expenditure For Tuition					
Teaching / Learning Materials	9,754,976.00	0	9,754,976.00	3,754,399.00	39.0%
Bank Charges	0	0	3,520.00	3,520.00	0
(7) Expenditure For Operations					
Personnel Emoluments	15,895,302.00	0	15,895,302.00	14,874,120.00	94%
Repairs, Maintenance & Improvements	11,770,000.00	0	11,770,000.00	9,307,750.00	79%
Local Transport / Travelling	3,531,000.00	0	3,531,000.00	621,120.00	18%
Electricity, Water and Conservancy	3,354,450.00	0	3,354,450.00	2,739,694.00	82%
Medical	4,237,200.00	0	4,237,200.00	0	0
Administration Costs	3,740,506.00	0	3,740,506.00	1,096,858.00	29%
Activity Expenses	3,531,000.00	0	3,531,000.00	750,000.00	21%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(8) Expenditure For infrastructure					
Tution/Admin phase 1	11,770,000.00	0	11,770,000.00	8,068,928.00	69%
Construction of LAB	10,229,985.00	0	10,229,985.00	10,062,580.00	98%
Infrastructure acc bank charges	0	0	0	1,040.00	0
Parent infrastructure	25,950,000.00	0	25,950,000.00	10,684,451.00	40%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	23,858,302.00	0	23,858,302.00	12,593,155.00	53%
Repairs, Maintenance and Improvements	21,532,890.00	0	21,532,890.00	16,019,660.00	74%
Local Transport / Travelling	6,659,834.00	0	6,659,834.00	5,281,668.00	79%
Electricity, Water and Conservancy	7,266,798.00	0	7,266,798.00	2,837,386.00	39%
Administration Costs	13,365,276.00	0	13,365,276.00	13,365,276.00	100%
Activity	2,937,478.00	0	2,937,478.00	2,821,619.00	96%
Boarding Equipment and Stores	79,393,358.00	0	79,393,358.00	67,289,812.00	87%
KNEC marking	11,985,223.00	0	11,985,223.00	11,985,223.00	100%
BOM Teacher	6,000,000.00	0	6,000,000.00	3,059,831.00	51%
Other expenditure	41,194,886.00	0	41,194,886.00	25,232,732.00	61%
TOTAL EXPENDITURE	317,958,464.00	0	317,958,464.00	220,280,527.00	0

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 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	5,528,881.00	100,000.00
Exercise Books	0	550,000.00
Laboratory Equipment	0	1,700,000.00
Internal Exams	0	60,000.00
Teaching / Learning Materials	0	2,900,000.00
Chalks	0	7,000.00
Bank Interest	0	2,086.00
Total	5,528,881.00	5,319,086.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	11,833,849.00	8,236,455.00
Local Transport / Travelling	295,046.00	1,224,878.00
Electricity And Water	510,431.00	2,107,042.00
Medical	2,027,870.00	1,746,750.00
Administration Costs	569,371.00	2,356,012.00
Activity	1,334,536.00	1,720,372.00
RMI	6,777,786.00	0
School Funds Fees Banked in Operations Ac	0	5,000.00
Total	23,348,889.00	17,396,511.00

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	9,307,750.00	8,411,200.00
Transition infrastructure grants	0	1,576,440.00
Administration Block	10,000,000.00	20,000,000.00
Parent Infrastructure Banked in GOK Ac	0	33,500.00
Total	19,307,750.00	30,021,140.00

4 Parent Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Infrastructure From Sch Funds	0	1,816,854.00
Infrastructure Parents Projects	15,607,555.00	19,468,684.00
Student Trip	3,590,900.00	0
Bank Interest	131,900.00	0
Teachers Dubai Trip	1,461,000.00	0
Total	20,791,355.00	21,285,538.00

5 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	22,858,302.00	30,589,105.90
Repairs and maintenance	5,532,290.00	3,979,000.00
Infrastructure	13,754,082.00	0
Local transport / travelling	6,049,834.00	5,588,107.00
Electricity and water	6,624,402.00	7,381,439.00
Medical	131,581.00	241,639.00
Administration costs	7,303,058.00	9,250,107.00
Activity	2,563,314.00	1,636,390.00
Fee on Boarding Equipment and stores	69,964,522.00	64,544,569.25
Bom Teachers	6,825,077.00	5,767,347.00
Bank Charges	5,250.00	2,077.00
Total	141,611,712.00	128,979,781.00

6 Other Receipts-School Fund Account

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	247,837.00	0
Tender	188,001.00	154,000.00
KNEC Marking Centre	15,058,250.00	7,486,325.00
Student ID	500.00	165,250.00
Centenary Income	12,000.00	158,000.00
Bakery Unit	4,630,405.00	5,737,187.34
School Canteen	1,824,330.00	1,258,285.00
Learning Material	724,050.00	584,913.00
Kitchen Waste	40,000.00	60,000.00
Insurance	309,627.00	0
Waste Paper	9,500.00	3,659.00
Teacher Dubai Trip	309,627.00	8,212,228.00
Bank Interest on Infrastructure Ac	0	13,003.05
Farm Account	5,922,709.00	830,131.02
Farm Vegetable Unit	0	128,158.00
Bank Interest Farm Account	0	2,341.82
Bank charges	2,560.00	0
Canteen	2,564,300.00	520,435.50
Bus Reimbursement and Maintenance	782,550.00	0
Miscellaneous	561,318.00	0
Medical	131,581.00	0
Other income	11,889,777.00	761,236.35
Total	45,208,922.00	25,119,864.00

7 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	0	546,000.00
Laboratory Equipment	53,800.00	1,680,555.00
Teaching / Learning Materials	3,550,599.00	2,850,230.00
Internal Exams	150,000.00	69,780.00
Bank Charges	3,520.00	11,752.00
Total	3,757,919.00	5,158,317.00

8 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	14,874,120.00	7,184,909.25
Electricity and Water	2,739,694.00	1,621,717.40
Administration Cost	1,082,486.00	547,060.00
Teachers Dubai Trip	0	4,057,227.00
Local Transport / Travelling	621,120.00	94,126.00
RMI	9,307,750.00	0
Medical	0	101,469.00
Bank Charges	14,372.00	6,917.10
Activity	750,000.00	0
Gratuity	0	135,750.00
Total	29,389,542.00	13,749,176.00

9 Government Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
GOK CBC Infrastructure Classes Phase 11	0	1,497,678.00
Science Laboratory Phase 11	10,062,580.00	0
GOK CBC Infrastructure Classes	0	78,823.00
Dormitories Renovations(Main Block)	0	3,120,853.00
Bank Charges Infrastructure	1,040.00	2,440.00
Tuition/Admin	8,068,928.00	0
Total	18,132,548.00	4,699,793.00

10 Parent Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Charges Infrastructure	37,656.00	25,829.50
Dormitories Renovations(Main Block)	2,201,409.00	792,461.70
Laboratory Stools/Equipment	695,000.00	448,000.00
Science Complex 3Nos Phase 1Grd Floor	0	1,926,081.90
Science Complex 3Nos Phase 2 1 st Floor	1,500,000.00	1,927,725.00
Dormitory Phase 4 Third Floor	2,000,000.00	3,094,350.00
Student Trip	3,013,508.00	0
CCTV System upgrade and more Cameras for New Project	0	842,750.00
Parade and Basket Field to Bultmen	336,378.10	0
Student Bench Marking	406,500.00	
Student Lockers and Chairs	0	5,542,000.00
Teacher Dubai Trip	494,000.00	0
Double Decker Beds	0	1,950,000.00
Modern School Gate	0	431,350.00
Centenary @100Monument	0	450,330.00
Roadwork towards Lower Field -Dormitory	0	4,479,380.90
Total	10,684,451.00	21,910,260.00

11 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	12,593,155.00	19,352,539.09
General Assorted Repairs	2,423,650.00	4,630,347.00
Repairs And Maintenance & Improvements	2,596,010.00	0
Local Transport / Travelling	5,281,668.00	5,861,312.00
Electricity And Water	2,837,386.00	4,964,593.00
Medical Expenses	628,151.00	474,143.00
Administration Costs	13,365,276.00	19,351,466.00
Activity	2,821,619.00	1,595,380.00
Bank Charges School Funds	30,159.00	88,884.05
BOM Teacher	3,059,831.00	3,230,602.20
Fee On Boarding Equipment and Stores	69,436,784.00	52,359,048.50
Gratuity	0	124,750.00
Insurance	2,031,709.00	2,799,861.65
Tuition Learning Materials	9,124,315.00	0
Tender	172,506.00	209,602.00
KNEC Marking Centre	9,100,233.00	15,558,802.00
KNEC Receivables	2,884,990.00	0
Student ID	0	425,400.00
School Canteen	197,506.00	58,200.00
Teachers Dubai Trip	0	11,091,013.00
Bakery Unit	3,671,285.00	0
Staff and Students Party	0	1,200,000.00
Bank Charges Bakery	0	2,325.00
Fees Receivables	7,177,809.00	0
Rent	87,840.00	0
Bus hire	333,150.00	0
Farm Account	1,375,509.00	453,343.00
Bank and Interest Tax Charges Farm	0	3,330.27
Infrastructure	11,000,000.00	0
Bank Charges	0	6,961.75
Total	162,230,541.00	143,841,903.00

12 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account-KCB Account	Active	1107659264	48,290.00	167,267.15
Operations Account-Equity Savings	Active	0690291735699	6,489.00	6,002,170.82
School Fund Account/Boarding	Active	1107659744	2,292,838.00	7,794,716.10
Savings Account-KCB Account	Active	1102064521	3,109,565.00	584.11
Infrastructural Account-Absa Account Parents and Others	Active	2022101555	1,106,698.00	1,093,493.95
Farm Savings –K-Unity Account	Dormant	00510000029935	7,078.00	1,165,512.69
Infrastructural Account-Equity Account	Active	0690193449263	27,528,806.00	26,353,603.03
Bursary & Canteen –Equity Account	Active	0690292212123	393,733.00	232,583.35
Total			34,493,497.00	42,809,931.20

13 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	67,906.00	706,866.00
Total		

14 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Fixed Deposit accounts	9,000,000.00	0.00
Total	9,000,000.00	0.00

15 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	21,723,819.00	15,827,877.00
Other Non-Fees Receivables		
KNEC Receivable	8,726,302.00	5,534,882.00
Rent arrears (list/schedule attached)	10,770.00	13,872.00
Total	30,461,891.00	21,376,631.00

15 a) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,732,465.00	44%	10,058,647.00	79%
Between 1- 2 years	4,268,659.00	19%	2,429,011.00	9%
Between 2-3 years	4,380,476.00	22%	1,058,605.00	4%
Over 3 years	3,343,219.00	15%	2,281,614.00	8%
Total (should tie to note 13 a)	21,723,819.00	100%	15,827,877.00	100%

16 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,524,376.00	26,691,429.00
Prepaid Fees	5,608,081.00	4,913,664.00
Total	12,132,457.00	34,605,093.00



16 a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,524,376.00	100%	22,164,358.00	88%
Between 1- 2 years	0		7,527,071.00	12%
Between 2-3 years	0		0.00	
Over 3 years	0		0.00	
Total (should tie to note 14)	6,524,376.00	100%	29,691,429.00	100%

17 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	34,493,497.00	42,809,931.20
Cash Balances	67,906.00	706,866.00
Short Term Investments	9,000,000.00	0
Receivables	30,461,891.00	21,376,631.00
Payables	(12,132,457.00)	(29,691,429.00)
Total	61,890,837.00	35,201,999.00



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.

18 Biological assets

Description	Numbers	price	2024-2025	2023-2024
			Kshs	Kshs
Tea Bushes	93500	100	9,350,000.00	9,350,000.00
Trees	4000	1000	4,000,000.00	3,500,000.00
Total			13,350,000.00	12,850,000.00

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
KNEC Examiner Boarding Materials /Items	15,246,336.00	15,246,336.00
Food stuffs	1,585,381.00	1,384,030.00
Lab consumables	88,310.00	182,575.00
Farm produce	106,200.00	20,450.00
Table Clothes	2,212,280.00	2,212,280.00
Medication	65,126.00	159,258.00
Construction Materials	144,285.00	82,911.00
Boarding Department	398,530.00	155,840.00
EWC Materials	32,410.00	29,569.00
Others Bakery	695,510.00	590,670.00
Stationeries	3,358,110.00	2,208,303.00

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)
1	Lack of Internal Audit Function and Audit Committee	The committee has been constituted and its now in operation	Resolved	
2	Over Funding of Capitation grants	The school has communicated with ministry of education to remove the student who have transferred	Not resolved the school cannot remove transferred student to the system	
3	Late transfer of infrastructure funds from Operation Bank Account	The issues has been resolved and money is transferred in time	Resolved	
4	Failure to Maintain Imprest Register	The register is now maintained	Resolved	
5	Failure to Prepare School improvement plan	The school improvement plan has been prepared and fully signed	Resolved	
6	Long Outstanding Receivables	The school has come up with strategies of reducing receivables	Resolved	
7.	Long outstanding payables	The does not have creditors owned more than a year ,they are paid in time	Resolved	


CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P.O. Box 340 - 00217,
LIMURU

Sign and Date
Principal

12. Annexes**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2025	Outstanding Balance Comparative 2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of Goods or Services						
1. Adarsh Polmer Ltd	176,796.00	29-06-25		176,796.00		To be paid by 5 th July
2. Charismatic Enterprises	150,000.00	23-06-25		150,000.00		To be paid by 31 st July
3. Darejo Supre Enterprises	259,300.00	30-06-25		259,300.00		To be paid by 31 st July
4.Eli Whitney Electrical	75,250.00	06-06-25		75,250.00		To be paid by paid 31 st July
5.Elizabeth Gitucha	37,000.00	24-06-25		37,000.00		To be paid by paid 31 st July
6.Gracia Trading	115,860.00	23-06-25		115,860.00		To be paid by paid 31 st July
7.Grafra Enterprises	822,800.00	29-06-25		822,800.00		To be paid by paid 31 st July
8.Heho Green	2,440,670.00	21-06-25		2,440,670.00		To be paid by paid 31 st July
9.Jahalimo General	5,600.00	21-06-25		5,600.00		To be paid by paid 31 st July
10. Kibucho Enterprises	245,650.00	24-06-25		245,650.00		To be paid by paid 31 st July
11.Liminous Green	171,000.00	24-6-25		171,000.00		To be paid by paid 6 th August
12.Opttum Chem Enterprises	346,600.00	07-05-25		346,600.00		To paid by 30th August



Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2025	Outstanding Balance Comparative 2024	Comments
13.Phormax Enterprises	4,000.00	13-05-25		4,000.00		To paid by 30th August
14.St Boswell Enterprises	45,000.00	24-06-25		45,000.00		To be paid by 30 TH July
15.Team Tech Business	96,900.00	07-05-25		96,900.00		To be paid by 30 th July
16.Tuba Enterprises	53,800.00	13-06-25		53,800.00		To paid by 30th August
17.Wantana Solutions	1,478,150.00	20-06-25		1,478,150.00		To paid by 30th August
Grand Total	6,524,376.00			6,524,376.00		



Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	1,260,000,000.00			1,260,000,000.00
Buildings And Structures	508,785,804.00			508,785,804.00
Motor Vehicles 2 Bus (46 seater Donated by the president)	7,300,000.00			7,300,000.00
1Bus (62 Seater)	7,300,000.00			7,300,000.00
1Van (10Seater)	4,300,000.00			4,300,000.00
	2,600,000.00			2,600,000.00
Office Equipment, Furniture and Fittings	19,235,000.00	1,167,287.00		20,402,287.00
Textbooks	5,578,000.00	192,825.00		5,770,825.00
ICT Equipment	12,000,000.00	473,000.00		12,473,000.00
Tools And Apparatus	6,000,000.00	41,940.00		6,041,940.00
Other Machinery and Equipment	5,363,000.00	118,743.00		5,481,743.00
Biometrics	450,000.00			450,000.00
Fire Fighting and Equipment	400,000.00			400,000.00
Water Systems	22,262,300.00			22,262,300.00
Electrical Installation	18,000,000.00			18,000,000.00
CCTV Installations	4,965,600.00	176,500.00		5,142,100.00
Plastic Chairs	380,000.00			380,000.00
Screeding Pavements	1,200,000.00			1,200,000.00
School gate	3,100,000.00			3,100,000.00
Total	1,889,219,704.00	2,170,295.00		1,891,389,999.00

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

OAG/NRB/AUD/17/4/(20)

22 June, 2026

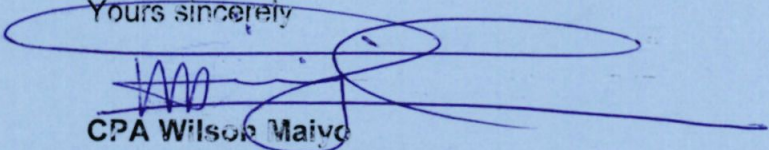
Mr. Samuel Josephat Njoroge
The Clerk to the National Assembly
Parliament Buildings
P.O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON LIMURU GIRL'S SCHOOL FOR THE
YEAR ENDED 30 JUNE, 2025 – KIAMBU COUNTY**

I transmit the report of the Auditor-General on the examination and audit of Limuru Girls' School for the year ended 30 June, 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.

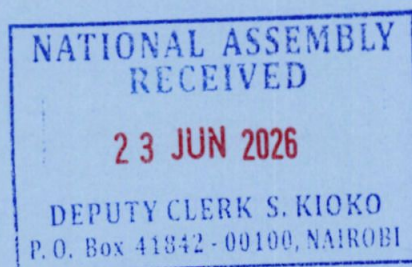
Yours sincerely


CPA Wilson Maivo
For: AUDITOR GENERAL

Copy to: Dr. Chris K. Kiptoo, 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

The Chief Principal
Limuru Girls' School
P. O. Box 340-00217
LIMURU



THE BOARD OF DIRECTORS
OF THE COMPANY
HAS THE HONOR TO ACKNOWLEDGE
THE RECEIPT OF THE
SUM OF \$100,000.00



THIS RECEIPT IS VALID FOR THE
PURPOSES OF THE COMPANY'S
FINANCIAL STATEMENTS ONLY
AND DOES NOT CONSTITUTE A
WARRANT OR GUARANTEE OF ANY
KIND.