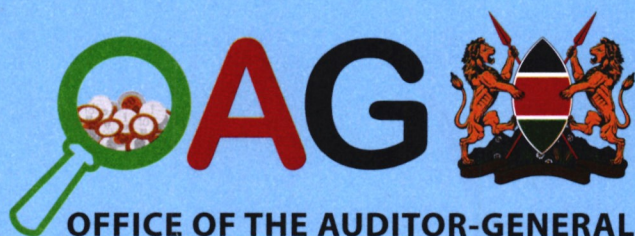
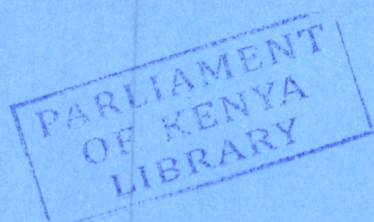


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	30 NOV 2023
TABLED BY:	Hon Naomi Wago, MP Deputy Majority Whip
CLERK AT THE TABLE:	A. Chiboko

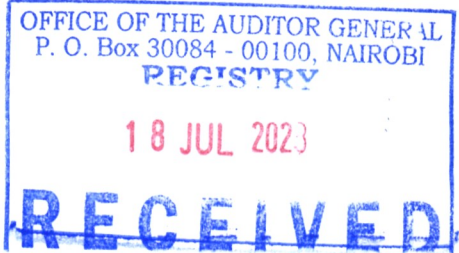
THE AUDITOR-GENERAL

ON

NDUMBERI GIRLS SECONDARY SCHOOL

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

KIAMBU COUNTY



**NDUMBERI GIRLS' SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 June 2022**

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

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

The school is a boarding school and had 702 number of students as at 30 June 2022. It has 3 streams and 31 teachers of which 5 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	PETER KANG'ETHE KAHUHO	Member-sponser	31/3/2022
2	JOSEPH MAINA MAGONDU	Member -community	31/3/2022
3	JANE WANJIKU MUHIA	Member-community	31/3/2022
4	ALEX MWANGI	Member-community	31/3/2022
5	MILKAH WANJIRU	Member -community	31/3/2022
6	LEONARD KIRORI KARIUKI	Member-sponser	31/3/2022
7	HARRISON GACHOYA MUNGAI	Member-CEB	31/3/2022
8	ALEX MUKUI	Member-Community	31/3/2022
9	JOSEPH KAMAU	Member-Special needs	31/3/2022
10	PETER KAMAU NG'ANG'A	Member Rep Teachers	31/3/2022
11	ELIZABETH WANJIKU MWANGI	Member - Sponsor	31/3/2022
12	ANN NANCY WANJIRU	Member - Community	31/3/2022
13	CATHERINE GATHERE	Member-special interest	31/3/2022
14	DABELL KOMOLLO	Rep Students	31/3/2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.

**NDUMBERI GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements

For the year ended 30 June 2022

- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule 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.PETER K KAHUHO 2.VERONICAH NGUNJIRI 3.ALEX MWANGI 4.JANE MUHIA 5.MILKAH WANJIRU 6.REV RAHAB KAMIRI	1.CHAIR 2.SECRETARY 3.P.A CHAIR 4.. VICE-CJHAIR 5. P.A TREASURER 6. SPONSOR	3
2.	Audit Committee	CATHERINE GATHERE VERONICAH NGUNJIRI JANE MUHIA ANTONY N. HINGA ANN NANCY WANJIRU SCHOOL DISPLINE COMMITTEE MEMBERS	CHAIR PRINCIPAL MEMBER MEMBER MEMBER MEMBER	1
3.	Finance,procurement and general purposes Committee	TABITHA GIKANG'A VERONICAH NGUNJIRI CATHERINE GATHERE PST JOSEPH MAGONDU ALEX MUKUI PETER KAMAU	CHAIR PRINCIPAL MEMBER MEMBER MEMBER MEMBER	1

NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL Reports and Financial Statements
For the year ended 30 June 2022

4.	Academic Committee	JEREMIAH MUCHOKI VERONICAH NGUNJIRI HARRISON MUNGAI ALEX MWANGI PST. JOSEPH MAGONDU ALEX MUKUI ANNAH GITAU PATRICIA KAMUNYA PAMELA ANYONA SUSAN GITAU REGINA KARANJA SIMON WAIKWA PETER KAMAU	CHAIRMAN PRINCIPAL MEMBER P.A CHAIR MEMBER MEMBER DEPUTY PRINCIPAL DEAN H.O.D HUMANITIES H.O.D TECHNICAL H.O.D LANGUAGES H.O.D SCIENCES H.O.D MATHEMATICS	1
5.	Development Committee	LEONARD KIRORI MILKAH WANJIRU PETER KAHUHO VERONICAH NGUNJIRI ANNAH GITAU ALEX MWANGI ROSELYNE LITABA	CHAIRMAN MEMBER MEMBER PRINCIPAL DEPUTY PRINCIPAL MEMBER SCDE	3
6.	Discipline and welfare Committee	CATHERINE GATHERE VERONICAH NGUNJIRI JANE MUHIA ANTONY N. HINGA ANN NANCY WANJIRU SCHOOL DISPLINE COMMITTEE MEMBERS	CHAIR PRINCIPAL MEMBER MEMBER MEMBER MEMBER	1
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	VERONICAH.N.M NGUNJIRI	388529
2	Deputy Principal	ANNAH .W. GITAU	446945
3	School Bursar	BEATRICE WAMAITHA WAMBUI	

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 502-00900- KIAMBU
Telephone: 0702 302 195
E-mail: ndumberigirls@yahoo.com
Website: ndumberigirls.sc.ke
Facebook: N/A
Twitter: N/A

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

**NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

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For the year ended 30 June 2022

1. Name of Bank: CO-OPERATIVE BANK(SCHOOL FUND ACCOUNT)
Branch: KIAMBU
Account Number: 01129063770900
2. Name of Bank: CO-OPERATIVE BANK (TUITION ACCOUNT)
Branch: KIAMBU
Account Number: 01139063770900
3. Name of Bank: CO-OPERATIVE BANK (SAVINGS ACCOUNT)
Branch: KIAMBU
Account Number: 01100063770900
4. Name of Bank: EQUITY BANK (OPERATIONS ACCOUNT)
Branch: KIAMBU
Account Number: 0640291735980
5. Name of Bank: EQUITY BANK (MIF ACCOUNT)
Branch: KIAMBU
Account Number: 0640279410975
6. MPESA Pay Bill No. 400222 attached to CO-OPERATIVE bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

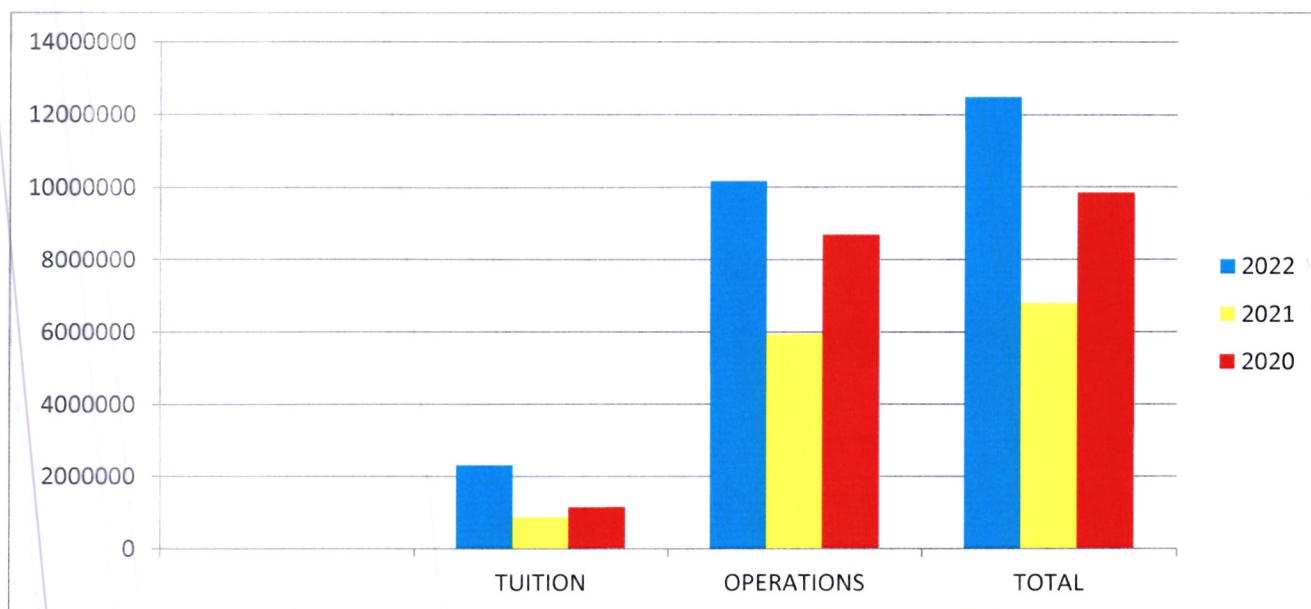
a) FINANCIAL PERFORMANCE:

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

2022	2021	2020	2019
KSHS	KSHS	KSHS	KSHS
2,007,512.70	6,912,262.35	(4,432,883.95)	5,531,691.84

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

ACCOUNT	2022	2021	2020
	KSH	KSHS	KSHS
TUITION	2,316,393.40	864,646.50	1,146,329
OPERATIONS	10,185,296.30	5,934,851.30	8,689,842
TOTAL	12,501,689.70	6,799,497.80	9,836,171

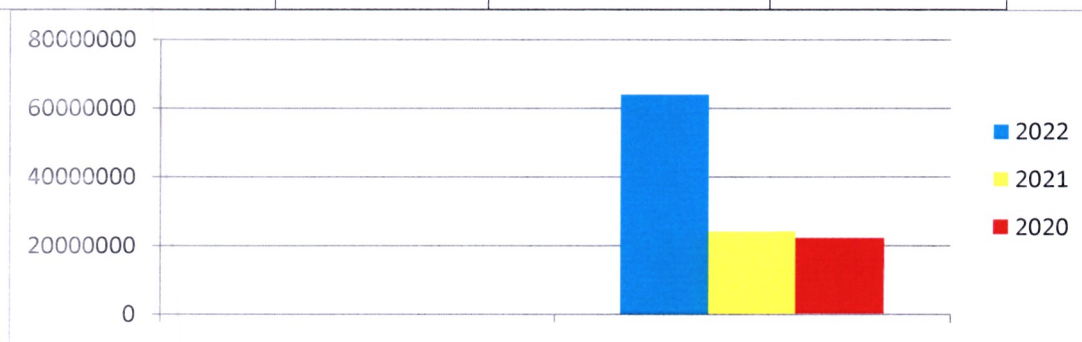


RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS

<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>KSH</u>	<u>KSHS</u>	<u>KSHS</u>
<u>17,808:1</u>	<u>9,685:1</u>	<u>14,011:1</u>

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

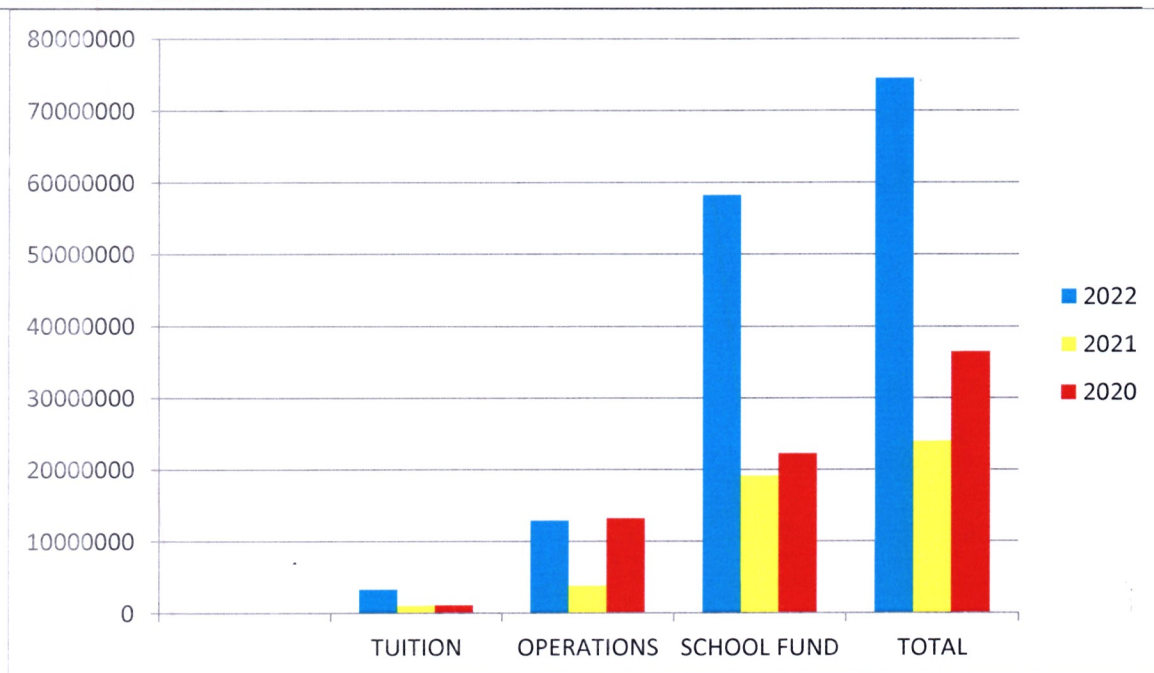
SCHOOL FUND	2022	2021	2020
	KSHS	KSHS	KSHS
	64,067,679	24,042,487	22,165,142



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

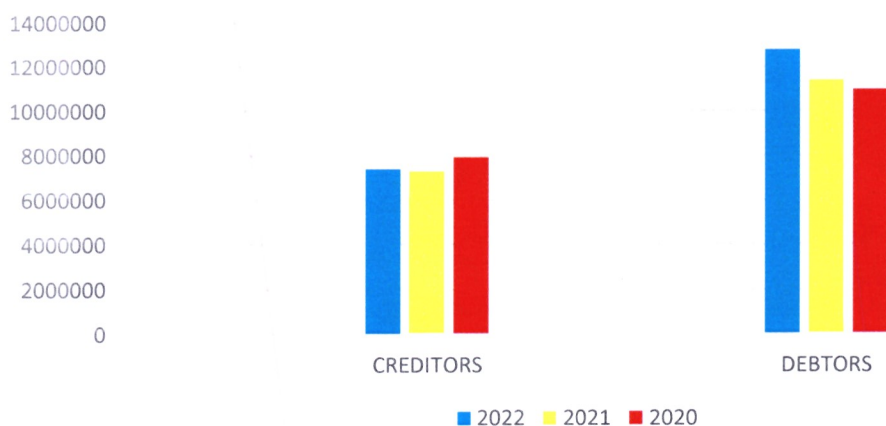
ACCOUNT	2022	2021	2020
	KSHS	KSHS	KSHS
TUITION	3,333,451	1,016,447.20	1,067,812
OPERATIONS	12,949,603	3,773,137.25	13,180,410.95
SCHOOL FUND	58,278,802	19,140,138	22,185,974
TOTAL	74,561,856	23,929,722.45	36,434,196.95

**NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended *30 June 2022*



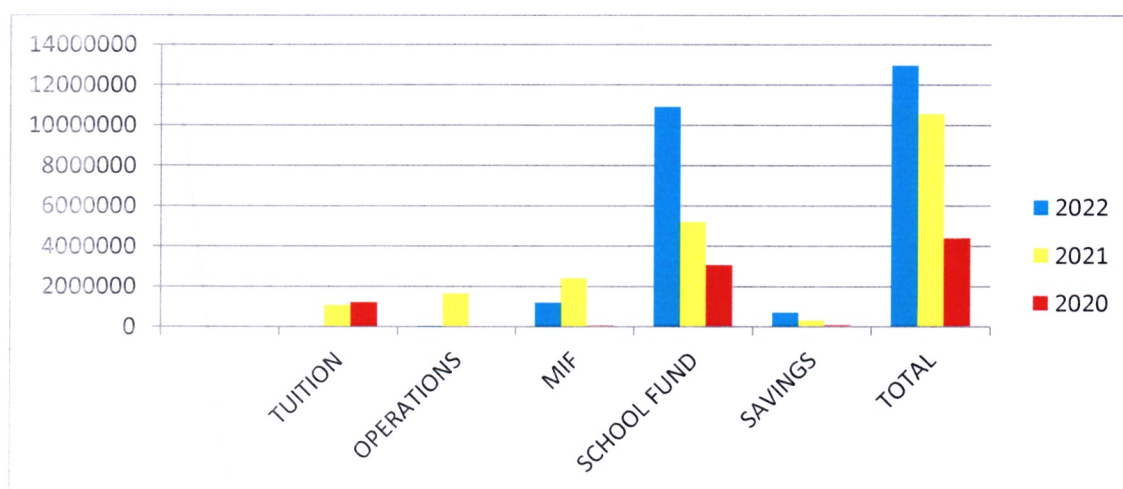
**MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL OVER
THE LAST THREE YEARS**

	2022	2021	2020
	Kshs	Kshs	Kshs
CREDITORS	7,420,575.00	7,264,534.00	7,910,511.00
DEBTORS	12,779,720.00	11,388,203.00	10,955,691.00



MOVEMENT OF BANK BALANCES OVER THE LAST THREE YEARS

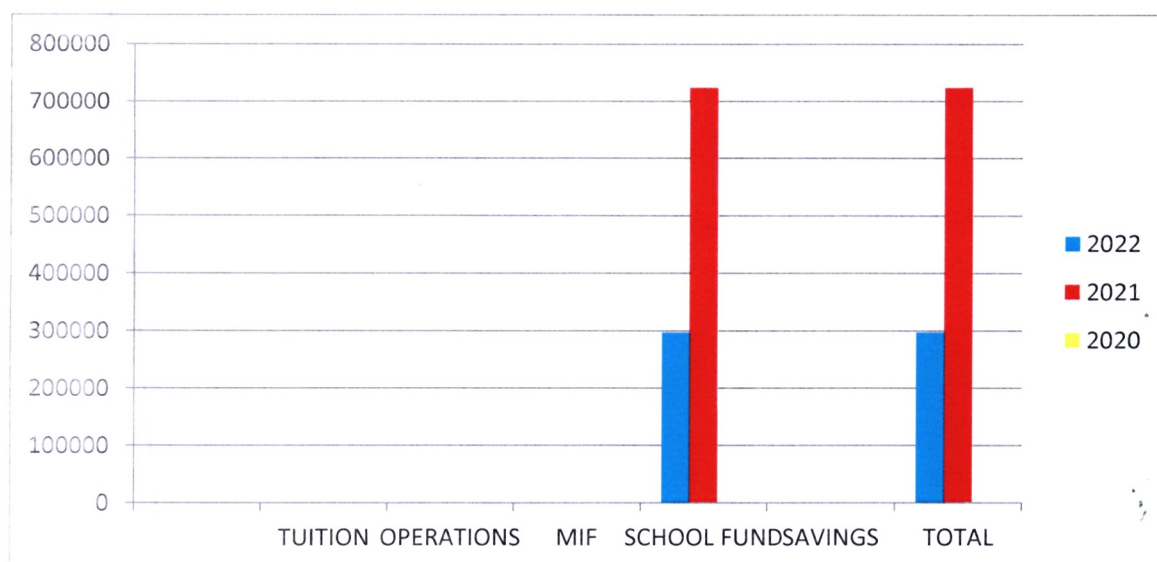
ACCOUNT	2022	2021	2020
	KSHS	KSHS	KSHS
TUITION	35,901.30	1,052,958.90	1,204,759.60
OPERATIONS	51,523.03	1,622,606.73	22,124.43
MIF	1,210,980.80	2,404,203.80	42,972.05
SCHOOL FUND	10,929,451.14	5,187,620.14	3,046,006.14
SAVINGS	731,169.20	296,169.20	58,969.20
TOTAL	12,959,025.47	10,563,558.77	4,374,831.42



MOVEMENT OF CASH BALANCES OVER THE LAST THREE YEARS

ACCOUNT	2022	2021	2020
	KSHS	KSHS	KSHS
TUITION	0	0	0
OPERATIONS	1.00	1.00	1.00
MIF	0	0	0
SCHOOL FUND	297,264.00	723,535.00	0
SAVINGS	0	0	0
TOTAL	297,265.00	723,536.00	1.00

NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL Reports and Financial Statements
For the year ended 30 June 2022



B TEACHER STUDENT RATIO:

Available	Required	Transferred	Retired	Shortage	T/S ratio
26 TSC	32	1	0	6	1:22
5 BOM					
TOTAL 31					

SUBJECT	NO. REQUIRED	NO. PRESENT	SHORTAGE
Maths	3	3	0
English	3	3	0
kiswahili	3	2	1
Chemistry	3	3	0
Biology	3	3	0
physics	3	2	1
C.R.E	3	3	0
Geography	3	2	1
History	3	2	1
Agriculture	2	2	0
Business Studies	2	1	1
Homescience	1	0	1
Music		0	0

**NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended *30 June 2022*

Total	32	26	6
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NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL Reports and Financial Statements
For the year ended 30 June 2022

C) MEAN SCORE IN THE 2020-2022 KCSE:

YEAR	A	A-	B+	B	B-	C+	C	C-	D+	D	D	E	ENTRY	POINTS	GRADE	COMMENTS
<u>2022</u>	0	0	1	3	10	16	37	55	30	3	3	0	158	861	C-	
<u>2021</u>	0	0	0	4	10	8	26	41	39	26	2	0	156	771	C-	
<u>2020</u>	0	0	1	6	9	16	33	29	22	4	1	0	121	693	C	

D) NUMBER OF CANDIDATES IN THE 2020-2022 KCSE:

YEAR	ENTRY	MEAN SCORE	UNIVERSITY A TO C+	DIPLOMA C TO C-	CERTIFICATE D+ TO D	D- TO E
<i>2022</i>	<i>158</i>	<i>5.4494</i>	<i>30</i>	<i>92</i>	<i>33</i>	<i>3</i>
<i>2021</i>	<i>156</i>	<i>4.9423</i>	<i>22</i>	<i>67</i>	<i>65</i>	<i>2</i>
<i>2020</i>	<i>121</i>	<i>5.7273</i>	<i>32</i>	<i>62</i>	<i>26</i>	<i>1</i>

E) CAPACITY OF THE SCHOOL:

	Classrooms	Dinning hall	Laboratories	Toilets	Dormitories
NO.	14	1	2	56	3 Blocks subdivided into 8wings
Capacity	731	600	80	500	716

F) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

Classrooms and laboratory(all on –going)

	Date contracted	Original amount	paid	balance
classrooms	11/1/2022	4,572,883.00	1,703,295.00 funded by parents 3,263,755.00 funded by MOE 4,967,170.00	1,218,080.00
laboratory	12/4/2022	9,784,475.00	3,068,546.00 Funded by parents	6,715,929.00

Sign 

School Principal

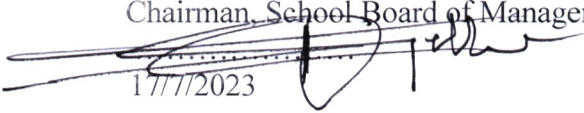
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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 of Kenya from time to time.

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

The Board of Management of *Ndumberi Girls 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 30 June, 2021, and of the school's financial position as at that date.

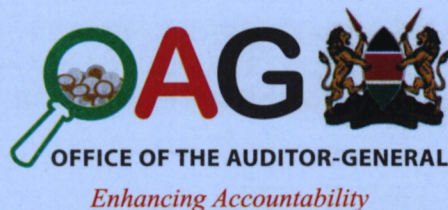
Name: Peter Kang'ethe Kahuho
Designation: Chairman, School Board of Management
Sign: 
Date: 17/7/2023

Name: Grace W. Githinji
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 17/7/2023

Name: Beatrice Wamaitha Wambui
Designation: Bursar/ Finance Officer
Sign: 
Date: 17/7/2023

REPUBLIC OF KENYA

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



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

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ndumberi Girls Secondary School – Kiambu County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

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

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

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

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

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

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

2. Inaccuracies in the Statement of Budget Versus Actual Amounts

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

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

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

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

3. Non-Disclosure of Accounts Receivables

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

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

4. Non-Disclosure of Accounts Payables

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

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ndumberi Girls Secondary School Management in accordance with ISSAI 1300 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Lack of Approved Procurement Plan

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

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

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

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

Conclusion

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

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

Basis for Conclusion

Failure to Maintain a Fixed Assets Register

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

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

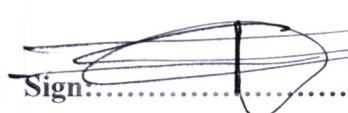
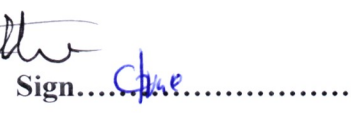
13 October, 2023

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	2,316,393.40	864,646.50
Capitation grants for operations	2	10,185,296.30	5,934,851.30
School Fund Income- Parents' Contributions	3	55,027,434.00	23,923,153
School Fund Income- Other receipts	4	9,040,245.00	119,334.00
Proceeds from borrowings		-	-
TOTAL RECEIPTS		76,569,368.70	30,841,984.80
PAYMENTS			
Payments for Tuition	5	3,333,451.00	1,016,447.20
Payments for operations	6	12,949,603.00	3,773,137.25
Boarding and school fund payments	7	58,278,802.00	19,140,138.00
TOTAL PAYMENTS		74,561,856.00	23,929,722.45
SURPLUS/DEFICIT		2,007,512.70	6,912,262.35

The school financial statements were approved on 17/7/ 2023 and signed by:

 Sign.....
 Sign.....
 Sign.....

Name: Peter K. Kahuho

Name: Grace W. Githinji

Name: Beatrice .W. Wambui

Chair BOM

**School Principal/
Secretary to BOM**

Bursar/ Finance Officer

Date: 17/7/2023

Date: 17/7/2023

Date: 17/7/2023.

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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30, JUNE 2022

	Note	2021-2022	2020-2021
		Kshs.	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	12,959,025.47	10,563,558.77
Cash Balances	9	335,582.00	723,536.00
Short term Investment	10	-	-
Total Cash and cash equivalent		<u>13,294,607.47</u>	<u>11,287,094.77</u>
Account's receivables	11	-	-
TOTAL FINANCIAL ASSETS		13,294,607.47	11,287,094.77
FINANCIAL LIABILITIES			
Accounts Payables	12	-	-
NET FINANCIAL ASSETS		13,294,607.47	11,287,094.77
REPRESENTED BY		13,294,607.47	11,287,094.77
Accumulated Fund b/fwd	13	11,287,094.77	4,374,832.42
Surplus/Deficit for the year		2,007,512.70	6,912,262.35
NET FINANCIAL POSITION		13,294,607.47	11,287,094.77

The School's financial statements were approved on 17/7/2023 and signed by:

Name: Peter k. kahuho
Chairman, BoM

Sign: 

Date: 17/7/2023

Name: Grace w. Githinji
School Principal/Secretary
to BoM

Sign: 

Date: 17/7/2023

Name: Beatrice W. Wambui
Bursar/Finance officer

Sign: 

Date: 17/7/2023

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2022

		2021-2022	2020-2021
		Kshs.	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,316,393.40	864,646.50
Capitation grants for operations	2	10,185,296.30	5,934,851.30
School fund income- Parents contributions/ fees	3	55,027,43.00	23,923,153.00
School fund income- other receipts	4	9,040,245.00	119,334.00
Total receipts		76,569,368.70	30,841,984.80
Payments			
Payments for Tuition	5	3,333,451.00	1,016,447.20
Payments for operations	6	12,949,603.00	3,773,137.25
Boarding and school fund payments	7	58,278,802.00	19,140,138.00
Total payments		74,561,856.00	23,929,722.45
Net cash flow from operating activities		2,007,512.70	6,912,262.35
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		2,007,512.70	6,912,262.35
Cash and cash equivalent at BEGINNING of the year		11,287,094.77	4,374,832.42
Cash and cash equivalent at END of the year		13,294,607.47	11,287,094.77

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.

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0	0	0	0	0	0
Exercise books	0	0	0	0	0	0
Laboratory equipment	0	0	0	0	0	0
Internal exams	0	0	0	0	0	0
Teaching / learning materials	2,909,088.00	0	2,909,088.00	2,316,393.40	592,695	79.6%
Chalks	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	6,598,800.00	0	6,598,800	6,926,496	(327,696)	105%
Repairs and maintenance	3,510,000.00	0	3,510,000.00	3,122,000.00	388,000.00	88.9%
Local transport / travelling	0	0	0	0	0	0
Electricity and water	0	0	0	0	0	0
Medical	1,404,000.00	0	1,404,000.00	136,800.00	1,267,200.00	9.7%
Administration costs	0	0	0	0	0	0
Activity	0	0	0	0	0	0
Gratuity	0	0	0	0	0	0

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Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
SMASSE	0	0	0	0	0	0
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	0	0	0	0	0	0
Repairs and maintenance	2,106,000.00	0	2,106,000.00	1,862,639.00	243,361.00	88.4%
Local transport / travelling	0	0	0	0	0	0
Other voteheads	12,288,510.00	0	12,288,510	10,876,740.00	1,411,770.00	88.5%
Medical	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Activity	526,500.00	0	526,500.00	451,925.00	74,575.00	85.8%
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	25,824,474.00	0	25,824,474.00	21,665,261.00	4,159,213.00	83.9%
OTHER INCOME		0				
Rent income	0	0	0	0	0	0
Income from farming activities	0	0	0	0	0	0
Insurance compensation	0	0	0	0	0	0
Income from Posho mill	0	0	0	0	0	0
Income from Bus Hire	0	0	0	0	0	0
Fee for hire of ground and equipment	0	0	0	0	0	0
Interest income	0	0	0	0	0	0
Income from any other investment	0	0	0	0	0	0
Uniform	8,765,745.00	0	8,765,745.00	8,765,745.00	0	100%

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Parents association fund	10,881,000.00			10,881,000.00	9,380,350.00	1,500,650.00	86.2%
Development	10,530,000.00			10,530,000.00	8,179,555.00	2,350,445.00	77.7%
TOTAL INCOME	85,344,117.00	0		85,344,117.00	73,683,905.00	11,660,212	86.3%
(1) EXPENDITURE FOR TUITION							
Textbooks and reference materials	0	0		0	0	0	0
Exercise books	0	0		0	0	0	0
Laboratory equipment	0	0		0	0	0	0
Internal exams	0	0		0	0	0	0
Teaching / learning materials	3,025,120.00	0		3,025,120.00	3,332,731.00	(307,611.00)	110.2%
Chalks	0	0		0	0	0	0
Exams and assessment	0	0		0	0	0	0
Teachers guides	0	0		0	0	0	0
Administration costs	0	0		0	0	0	0
Bank Charges	720.00	0		720.00	720.00	0	100%
(2) EXPENDITURE FOR OPERATIONS							
Other voteheads	7,690,550.00	0		7,690,550.00	7,113,816.00	576,734.00	93%
Repairs, maintenance & improvements	2,555,000.00	0		2,555,000.00	4,572,883.00	(2,017,883.00)	179%
Local transport / travelling	0	0		0	0	0	0
Electricity, water and conservancy	0	0		0	0	0	0
Medical	712,000.00	0		712,000.00	105,584.00	606,416.00	15%
Administration costs	840	0		840	840	0	100%
Activity Expenses	612,000.00	0		612,000.00	1,156,480.00	(544,480.00)	189%
Gratuity	0	0		0	0	0	0
SMASSE							
Bank charges	840.00			840.00	840.00		0

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(3) EXPENDITURE FOR SCHOOL FUND						
Other voteheads	7,690,550.00	0	7,690,550.00	8,698,709.00	(1,008,159.00)	113%
Repairs, maintenance and improvements	2,555,000.00	0	2,555,000.00	2,095,944.00	459,056.00	82%
Local transport / travelling	0	0	0	0	0	0
Electricity, water and conservancy	0	0	0	0	0	0
Medical Expenses	712,000.00	0	712,000.00	170,654.00	541,346.00	24%
Administration costs	0	0	0	0	0	0
Activity	612,000.00	0	612,000.00	707,200.00	(95,200.00)	116%
Gratuity	0	0	0	0	0	0
Lunch programme	0	0	0	0	0	0
Boarding Equipment and Stores	25,824,474.00	0	25,824,474.00	22,853,064.00	2,971,410.00	88%
Expenditure for Income Generating Activity	0	0	0	0	0	0
Insurance costs	285,157	0	285,157	285,157	0	100%
Other expenses on investments	0	0	0	0	0	0
Rent Expenses	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
Loan Interest Repayment	0	0	0	0	0	0
Loan Principal Repayment	0	0	0	0	0	0
Acquisition of Assets	0	0	0	0	0	0
Uniform	8,803,745.00	0	8,803,745.00	8,803,745.00	0	100%
Parent association fund	8,775,000.00		8,775,000.00	7,384,080.00	1,390,920.00	84%
Development	7,300,000.00		7,300,000.00	6,424,641.00	875,359.00	88%
TOTALS	76,868,999.00	0	76,868,999.00	72,521,956.00	4,347,043.00	95.5%

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Account	Votehead	Income	Expenditure	Comment
Tuition	Teaching & Learning materials	79.6%		Resulted due to retention of funds by M.O.E
Operations	Other Voteheads	105%		Distorted Academic calendar
Operations	Medical	9.7%		Retentions by M.O.E
School fund	R.M.I	88.4%		Inadequate collection of funds.
	Activity	85.8%		Inadequate collection of funds.
	Other Voteheads	88.5%		Inadequate collection of funds.
	B.E.S	83.1% ⁰ %		Inadequate collection of funds
	Parents Association Fund	86.2%		Inadequate collection of funds.
	Development	77.7%		Inadequate collection of funds.
Tuition	Teaching & learning materials		110.2%	Inflation
Operations	R.M.I		179%	Had two projects running co-currently
	Medical		15%	Unpredictability of medical expenses.
	Activity		189%	Inadequate funds
	Other Voteheads		113%	Inflation
School fund	R.M.I		82%	Inadequate availability of funds
	B.E.S		88%	Inadequate Funds
	Medical		24%	Unpredictability of medical expenses.
	Activity		116%	Unpredictability of

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	Parents Association Fund		84%	Activity costs
	Development		88%	Inadequate availability of funds.
				Inadequate availability of funds.

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 30 June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs.	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	2,316,393.40	864,646.50
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	2,316,393.40	864,646.50

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Other voteheads	6,926,496.30	3,346,851.30
Repairs and maintenance	3,122,000.00	2,588,000.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical	136,800.00	-
M.I.F	-	-
Activity	-	-
Total	10,185,296.30	5,934,851.30

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	1,862,639	621,071.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	451,925.00	74,330.00
	2,314,564.00	695,401.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs.	Kshs
Fee on Boarding Equipment and Stores	21,665,261.00	10,929,394.00
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Fees Recovered	2,610,964.00	891,542.00
Other voteheads	10,876,740.00	4,034,449.00
Development	8,179,555.00	3,112,746.00
Parent Association Fund	9,380,350.00	4,259,621.00
Uniform	8,765,745.00	119,334.00
Hire of Facilities	110,500.00	-
Tenders	164,000.00	-
Total	61,753,115.00	23,347,086.00

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

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs.	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	3,332,731.00	1,015,127.20
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-

**NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended *30 June 2022*

Bank Charges	720.00	1,320.00
Total	3,333,451.00	1,016,447.20

NDUMBERI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL Reports and Financial Statements
For the year ended 30 June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs.	Kshs
Other vote heads	7,113,816.00	1,661,932.00
Service Gratuity	-	-
Administration Cost	-	-
Repairs and maintenance & improvements	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	105,584.00	48,189.00
Activity Expenses	1,156,480.00	190,100.00
Sundry Creditors	-	307,168.00
Insurance Cost	-	-
Bank Charges	840.00	4,940.00
Acquisition of Assets	4,572,883.00	1,560,808.25
TOTAL	12,949,603.00	3,773,137.25

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs.	Kshs
Other vote heads	8,698,709.00	5,105,020.00
Service Gratuity	-	-
Repairs and maintenance & Improvements	2,095,944.00	745,577.00
Local transport / travelling	-	-
Activity	707,200.00	85,000.00
Medical Expenses	170,654.00	26,710.00
Administration costs	-	-
Lunch Programme	-	-
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	22,853,064.00	8,788,350.00
Development	6,424,641.00	-
Insurance Cost (Life Property)	285,157.00	270,772.00
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
Parent Association Fund	7,384,080.00	2,093,700.00
Sundry Creditors	855,608.00	2,025,009.00
Uniform	8,803,745.00	-
TOTAL	58,278,802.00	19,140,138.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	01139063770900	35,901.30	1,052,958.90
Operations Account	0640291735980	51,523.03	1,622,606.73
School Fund Account/Boarding	01129063770900	10,796,251.14	5,187,620.14
Savings Account	01100063770900	864,369.20	296,169.20
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account	0640279410975	1,210,980.80	2,404,203.80
Total		12,959,025.47	10,563,558.77

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	1.00	1.00
School Fund account	335,581.00	723,535.00
Total	335,582.00	723,536.00

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs.	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs.	Kshs
Fees arrears	-	-
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	-	-

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	-	-
Fees arrears for the previous year	-	-
Fees arrears for prior periods (over two years)	-	-
Total	-	-

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	-	-
Prepaid fees	-	-
Retention monies	-	-
Clubs and societies	-	-
Total	-	-

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	-	-
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	10,563,558.77	4,374,831.42
Cash balances	723,536.00	1.00
Short Term Investments	-	-
Receivables	-	-
Payables	-	-
Total	11,287,094.77	4,374,832.42

NDUMBERI GIRLS SECONDARY SCHOOL
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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.

14 Non-current Liabilities Summary

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

15 Biological assets

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

16 Borrowings

Description	2021-2022	2020-2021
	Kshs.	KShs
a) Borrowings	-	-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	KShs
b) Borrowings	-	
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

19 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)

NDUMBERI GIRLS SECONDARY SCHOOL
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid	Outstanding Balance June 2022	Outstanding Balance 28/2/2023	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. Classrooms	6,185,250.00	11/1/2022	4,967,170.00	1,218,080.00		
2. Laboratory	9,784,475.00	12/4/2022	3,068,546.00	6,715,929.00		
3.						
Sub-Total	15,969,725.00		8,035,716.00	7,934,009.00		
Supply of goods						
1.DPL Festive	307,750.00			307,750.00	0	
2.Pinpoint hygiene services	19,200.00			19,200.00	0	
3.Ndumbz welfare group	398,100.00			398,100.00	0	
4.Matchet general merchants	38,000.00			38,000.00	0	
5.Imara studio	45,000.00			45,000.00	0	
6.Peter Mbugua Fredrick	234,850.00			234,850.00	0	
7.Peter Waweru Wahome	301,000.00			301,000.00	0	
8.Cliewalite ventures	11,700.00			11,700.00	0	
9.kijabe girls	10,000.00			10,000.00	0	
11.Peter G. Chege	73,108.00			73,108.00	0	
12.Mitsec Intergrated	224,900.00			224,900.00	0	
13.Zachary Muchemi	30,200.00			30,200.00	0	
14. weaver bird garments	353,305.00			353,305.00	353,305.00	
Sub-Total	2,047,712.00			2,047,712.00	353,305.00	
Supply of services						
4.						
5.						
6.						
Sub-Total						
Grand Total	18,017,437.00		8,035,716.00	9,981,721.00	353,305.00	

NDUMBERI GIRLS SECONDARY SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f 1 st July 20xx (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f 30 th June 20xx (Kshs)
Land 1	5 ACRES OWNED BY MUNICIPAL COUNCIL					
Land 2						
Buildings and structures	1 TUITION BLOCK 3 BOARDING BLOCKS		NOT AVAILABLE			
Motor vehicles	1 BUS 27/2/2009		DONATION			
Office equipment, furniture and fittings	4 DESKTOP COMPUTERS 3 LAPTOP CABINETS					
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment	1 GENERATOR 22/2/2016		NONE	NONE		

NDUMBERI GIRLS SECONDARY SCHOOL
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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

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

NDUMBERI GIRLS SECONDARY SCHOOL

PHYSICAL FACILITIES AS AT 8TH FEBRUARY 2023

Classrooms.....	16
Laboratories.....	3
Dinning hall.....	1
Dormitories.....	3
Kitchen.....	1
Administration block.....	1
Staff quarters.....	2
Nurse house.....	1
Teachers' quarters	3 separate rooms
Bore hole.....	1
Water tanks.....	
tuition area. -	5 x 10,000 litres
-	3 x 2300 litres
-	2 x 5000 litres
-	2 x 500 litres (inside toilets
-	1 big cemented storage tank
Boarding area -	6 x 10,000 litres
-	4 x 500 litres (inside dormitory)
Staff quarters -	1 x 10,000 litres
-	2 x 500 litres (Principal & Deputy houses)
Water points	1 block (24 taps), Behind dorms – 5 taps,
	Behind kitchen -5 taps, Near field toilets – 4 taps
Students toilets.....	56
Sanitary peddle bins	16
Staff toilets.....	3
Visitor's toilets	2
Generator	1
Incinerators	2 (1 at the staffs quarters and 1 near Longonot latrines)
Water boilers	2
Fire extinguishers	50
	9 litre water – 22
	5kg CO ₂ – 11
	Powder 9kg – 9
	2 kg CO ₂ – 3
	9 litre foam – 5
	Fire blankets – 2
	First aid kit box – 3
Fire hose reels	2

Handing over Principal

Name VERONICA N. MWAH

Sign [Signature] Date 10.02.23

Incoming Principal

Name GRACE W. GITHINJI (KAMA)

Sign [Signature] Date 10/02/23

SR. NO. 2301

File

P.O. Box 16813 - 00620,
Nairobi.
Tel: 020 - 2463753/4
Cell: 0722 816 212, 0721 598264

Order No. 2479

L&O.E

Sign:

Republic of Kenya
Traffic act (Cap 403)



R0372704W

R0372704W

Kenya Revenue Authority

Registration Book for Motor Vehicle

(Section 6(5))

Original No 20090640856

Particulars:

Registration: KBG057C
Chassis/Frame: MKB210L07483
Make: NISSAN
Model: MKB210L
Type: Motor vehicle
Body: BUS/COACH
Fuel: Diesel
Man. Year: 2008
*Rating: 6975
Engine No: FE6210987B
Color: WHITE
Reg. Date: 27 FEB 09
Gross weight: 10100
Duty: Free

Number of previous owners: 0

For official use only:-
Authorising Signature and official seal

05/03/09

Important:-

The person in whose name a vehicle is registered shall unless the contrary be proved, be deemed to be the owner of the vehicle. Before you use any vehicle on the road, please ensure that your insurance against third party risk is in order. It is a serious offence to drive without proper insurance.

R0372704W

Particulars:

Passengers: 51
Tare weight: 6430
Tax class: Commercial Public Service
Axles: 2
Load capacity(kg): 39/0
Previous Reg. country: Kenya
Previous registration:

Registered Owner(s)

Pin: P0512427/6A
Name: NDUMBERI GIRLS SECONDARY SCHOOL
Box No.: 502
Code: 00900
Town: NAIROBI

Usual signature:

R0372704W

KENYA

NDUMBERI GIRLS SECONDARY SCHOOL

TRANSPORT DEPARTMENT AS AT 8TH FEBRUARY 2023

No	Accessories	Qty	Remarks
1.	Wheel spare	1 pc	ok
2.	Radio	1pc	ok
3.	Hydraulic jack	1 pc	ok
4.	Speakers	4 pcs	Ok
	Woofer/Amplifier/Equalizer	1pc	ok
5.	First aid kit	1pc	ok
6.	Wheel spanner & handle	1pc	ok
7.	Fire extinguisher	1pc	ok
8.	Warning triangles	2pcs	ok
9.	Speed governor needs repair		ok
10.	Panel bit (body work) and paint spray		ok
11.	Left side mirror		ok
12.	Door locks		ok
13.	Brake adjustment		ok
14.	Selector gear cables		ok

OUTGOING PRINCIPAL VERONICA N. MWA SIGN [Signature] DATE 10-02-23

INCOMING PRINCIPAL GRACE W. GINDA SIGN [Signature] DATE 10-02-23

NDUMBERI GIRLS' SECONDARY SCHOOL**TEXT BOOKS AS AT 8TH FEBRUARY 2023****SCIENCE DEPARTMENT****BIOLOGY**

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Longhorn	F4	31
2.	Comprehensive	F4	25
3.	KLB	F4	24
4.	Longhorn	F3	26
5.	KLB	F3	13
6.	Comprehensive	F3	21
7.	Certificate Biology	F3	348
8.	KLB	F2	10
9.	Longhorn	F2	12
10.	Made familiar	F2	2
11.	Highflyer	F2	1
12.	KLB	F1	414
13.	Longhorn	F1	25
14.	Secondary Biology	F1	21

CHEMISTRY

	TITLE OF THE BOOK	FORM	QUANTITY
1.	KLB	F1	401
2.	Longhorn	F1	23
3.	KLB	F4	233
4.	Longhorn	F4	23
5.	KLB	F3	412
6.	Longhorn	F3	11
7.	Oxford	F3	6
8.	KLB	F2	199
9.	Comprehensive	F2	21
10.	Longhorn	F2	7

PHYSICS

	TITLE OF THE BOOK	FORM	QUANTITY
1.	KLB	F1	35
2.	Longhorn	F1	50
3.	Comprehensive	F1	30
4.	KLB	F2	204
5.	Longhorn	F2	37
6.	Pass word	F2	2
7.	Top grade	F2	1
8.	Breakthrough	F2	1
9.	Longhorn	F3	8
10.	KLB	F3	22
11.	Made familiar	F3	3
12.	Break through	F3	2

13.	Longhorn	F4	10
14.	KLB	F4	10
15.	Break through	F4	5

TECHNICAL DEPARTMENT
BUSINESS STUDIES

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Inventor	F4	20
2.	Golden Tips	F4	4
3.	Test it and Fix it	F4	2
4.	Get it Right	F4	4
5.	High flyer	F4	1
6.	Top grade	F4	1
7.	Longhorn	F4	150
8.	Inventor	F3	18
9.	Trendy BS	F3	242
10.	Inventor	F2	61
11.	Trendy BS	F2	178
12.	Inventor	F1	61
13.	Trendy BS	F1	406

AGRICULTURE

	TITLE OF THE BOOK	FORM	QUANTITY
1.	KLB	F4	121
2.	Longhorn Agriculture	F4	12
3.	KLB	F1	169
4.	Longhorn	F1	21
5.	Longhorn	F2	7
6.	KLB	F3	134
7.	Explore	F3	96
8.	Longhorn	F3	24
9.	KLB	F2	140
10.	Agriculture	F3	26

MUSIC

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Foundation Music	F1	20
		F2	9
		F3	10
		F4	9
2.	Folk music	F3	13
		F4	13
3.	Sing at night booklets	F2	10
		F3	10

HOMESCIENCE

	TITLE OF THE BOOK	FORM	QUANTITY
	KLB	F1	25
		F2	20
2.	Secondary Homescience	F3	20
3.	Breakthrough	F3	5
		F2	5
4.	Focus Homescience	F2	5
5.	Foundation Homescience	F3	5
6.	Topmark Homescience	F3	3

HUMANITIES DEPARTMENT**C.R.E**

	TITLE OF THE BOOK	FORM	QUANTITY
1.	KLB	F4	299
2.	God's people	F4	41
3.	God's people	F3	39
4.	KLB	F3	12
5.	Foundation CRE	F3	324
6.	KLB	F2	388
7.	The Promise	F2	4

HISTORY

	TITLE OF THE BOOK	FORM	QUANTITY
1.	History and Government	F4	15
2.	KLB	F4	147
3.	Evolving World	F4	13
4.	Evolving World	F3	50
5.	KLB	F3	262
6.	KLB	F2	240
7.	History and Government	F1	15
8.	KLB	F1	213

GEOGRAPHY

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Certificate Geography – oxford	F1	50
2.	KLB	F1	194
3.	Certificate Geography – oxford	F2	62
4.	KLB	F2	140
5.	Certificate Geography – oxford	F3	28
6.	KLB	F3	92
7.	Certificate Geography – oxford	F4	20
8.	KLB	F4	35

MATHEMATICS DEPARTMENT**MATHEMATICS**

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Solving problems KCSE P2 by C. Muturi	F4	15
2.	Discovering sec. maths (oxford)	F4	60
3.	KCSE made familiar	F4	10

4.	Top Mark KCSE Revision	F4	18
5.	Secondary maths KLB	F3	30
6.	Discovering Maths – Oxford	F3	50
7.	Secondary maths KLB bk 2	F2	30
8.	Top Mark Revision	F2	17
9.	Advancing in maths	F2	5
10.	Discovering sec. maths	F2	30
11.	Gate way maths	F2	5
12.	Test and Fix it	F2	2
13.	Secondary maths	F1	40
14.	Advancing maths	F1	40
15.	Discovering maths	F1	40
16.	Top mark	F1	33

LANGUAGES DEPARTMENT
ENGLISH

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Integrated English	F1	19
2.	Advancing in English	F1	16
3.	Excelling	F1	214
4.	Head start	F1	48
5.	Integrated	F2	32
6.	Advancing english	F2	33
7.	Head start	F2	20
8.	Excelling in english	F2	430
9.	Integrated English	F3	50
10.	Head start	F3	50
11.	Advancing	F3	48
12.	Test and fix it	F3	5
13.	Excelling in English	F3	405
14.	Head start	F4	38
15.	Advancing	F4	36
16.	Integrated	F4	37
17.	Excelling	F4	74

KISWAHILI

	TITLE OF THE BOOK	FORM	QUANTITY
1.	Darubiniya Kiswahili	F4	25
2.	IjaribunaUkarabati	F4	14
3.	Kiswahili Fasaha	F4	224
4.	KLB Kiswahili	F4	9
5.	Chemichemiza Kiswahili	F2	27
6.	Kiswahili Kitukuzwe	F2	418
7.	Chemichemiza Kiswahili	F3	16
8.	Darubiniya Kiswahili	F3	33
9.	Kiswahili Kitukuzwe	F3	40

NDUMBERI SECONDARY
MINISTRATION BLOCK 8/2/2023

PRINCIPALS OFFICE

1. Fire proof cabinet.....	1
2. Cabinets (students' files).....	3
3. Cup-board	1
4. Principal chair	1
5. Principal tables	2
6. Small table (under book shelves)....	1
7. Book shelves.....	1
8. Chairs.....	6
9. Trophies	6
10. Wall clock	1
11. School seal	1
12. Portraits	2
13. Green Curtains/sheers.....	2
14. Head set (intercom).....	1
15. Rubber stamps	6

(SENIOR PRINCIPAL, RECEIVED, FORWARDED, RECEIVED/FORWARDED, CERTIFICATION and POCKET)

16. Framed certificates	1
17. LG 42" screen (CCTV).....	1
18. Water dispenser (Ramtoms).....	1
19. BVR recorder (CCTV).....	1
20. Performance contract (TSC).....	1
21. Files (Personal and office files)	
22. Computer/printer (HP)	1

DEPUTY PRINCIPAL OFFICE

1. Tables.....	2
2. Computers/U.P.S	2
3. Printer (Epson)	1
4. Chairs.....	1
5. Wall book shelf.....	1
6. Wall clock.....	1
7. Head set (intercom).....	1
8. Samsung screen 32"	1
9. Water dispenser (Ramtoms).....	1
10. Fire proof cabinet.....	1
11. Stamps	4 (DEPUTY -2, RECEIVED -1 and POCKET STAMP)
12. Inventories	8 (all subjects)
13. Staff meeting files	33
14. Green Curtains/sheers.....	2

STAFF ROOM

1. Chairs	11
2. Serving table	1
3. Computer/U.P.S/table /printer (HP).1	
4. Wall clock	1
5. Book shelves	1
6. Teachers tables	11
7. Head set (inter com).....	1
8. Water dispenser (Ramtoms).....	1
9. Curtains and sheers	5

SECRETARY'S OFFICE (FRONT OFFICE)

1. File Cabinets	7
2. Wall clock	1
3. Computer/U.P.S/Printer(Kyocera)	1 of each
4. Small table	1
5. Chair	1
6. Secretary phone	1
7. Stamps.....	1
8. School phone (Techno).....	1
9. Biometrics	6

CHAPLAIN'S OFFICE

1. Dispenser (Ramtoms)	1
2. Chair	1
3. Head set (intercom)	1
4. Closet.....	2
5. Green Curtains/sheers.....	1

BURSARS OFFICE

1. Fire proof cabinet.....	1
2. Chair	1
3. Calculator.....	1
4. Head set (inter-com).....	1
5. Tables	2
6. Book-shelf	1
7. Stapler	1
8. Water dispenser (Ramtoms).....	1
9. F.D.S.E white board	1
10. Small projector	1
11. Pocket stamp	1
12. Computer/printer	1
13. Green Curtains/sheers.....	1

COMPUTER LAB

1. Computers (HP)	11
2. Laptops (HP).....	4
3. Projectors (classes 3, lab 1, hall 1, Music 1).....	6

HOD OFFICES

1. Tables	4
2. Cabinets	4
3. Computer.....	1
4. Green Curtains/sheers.....	1

MUSIC ROOM

1. Keyboard	1
2. Radio	1
3. Music stand	1
4. Tables	2
5. Chairs	2
6. Green Curtains/sheers.....	1

HOMESCIENCE ROOM

1. Blenders	3
2. Juicer	1
3. Fridge	1
4. Gas cooker	1
5. Freezer	1
6. Iron box	1
7. Steam iron	1
8. Scale	1
9. Burner	1
10. Oven	1
11. Toaster	1
12. Sewing machines	7
13. Tables	2
14. Chairs	2

CLASSROOMS

1. Number of classrooms	16
2. Desks	734
3. Chairs	744
4. Wall clocks	16
5. Teachers' tables	16
6. Hand Lawn mower	1

DEAN'S OFFICE

1. Books cabinet	1
2. Tables	3
3. Books shelves	
4. Computer/printer	1 (not functional)
5. Green Curtains/sheers	1

FOOD STORE

Maize	49 bags x 90 kgs
Beans	8 bags x 90 kgs
Rice	100 bags x 25kgs
Unga	18 bags x 50kgs
Sugar	39bags x 50kgs
Cooking fat	20bkts x 17kgs
Tea leaves	156 pcs
Onion	50 kgs
Cabbage	500kgs
Salt	32 bales
Firewood	64 stacks
Multipurpose	92 x 20 lts
Cocoa	10 tins
Eggs	50 trays

Handing Over Principal

Name VERONICA N. MWAI

Signature [Signature] Date 10.02.23

Taking Over Principal

Name GRACE W. GITHINJI (KAMAU)

Signature [Signature] Date 10.02.23

NDUMBERI GIRLS SECONDARY
STATIONERY STORE AS AT 8TH FEB 2023

PARTICULARS	QUANTITY
1. Text books (see attached list).....	
2. Exercise books	2400 pcs
3. Graph books.....	260 pcs
4. Duplication papers A4	
5. Foolscaps	10 reams
6. Chalks – white.....	120 pkts
Coloured	7 pkts
7. Ball pens red	150 pcs
Blue.....	100pcs
Black.....	100pcs
8. Graph papers.....	7 reams
9. Pencils	28 pcs
10. Rubber.....	10 pcs
11. Manila paper	20 pcs
12. Dusters	54pcs
13. File fasteners	4pkts
14. Counter books	22pcs
15. Box file	7pcs
16. Class registers	7pcs
17. S1 Consumable ledger.	16pcs
18. S2 Consumable ledger	7pcs
19. Thumb tacks pin	28pkts
20. Paper clips	2pkts
21. Cello tapes 1" nch	17pcs
¾ nch	12pcs
22. Staplers.....	3 pcs
23. Staple pins.....	40 pks
24. Office pins	2pkts
25. Office glue.....	4pcs
26. White-out	60pcs
27. Payment voucher.....	28pcs
28. Envelopes A4	115 pcs
29. Office stump ink.....	4pcs
30. Student files.....	60 pcs
31. Polythene paper.....	1roll
32. Paper punch.....	1pc
33. Spring files	64 pcs
34. Rulers	40 pcs
35. Copy printer ink	13pcs
36. Master roll	16pcs
37. Sticky glue.....	9pcs
38. Stamp Ink	1pc
39. Letter head	1 ream
40. Masking tapes 2" inch.....	11pcs

41. Binding tapes.....	10
42. A4 envelopes	114 pcs
43. A5 envelopes.....	405 pcs
44. Highlighters assorted	46pcs
45. Copy printer RISO.....	1pc
46. Radio.....	1

MACHINES IN LIBRARY

1. Computer (old)	1
2. Manual Typewriter (old)	1
3. Chairs	2
4. Tables	2

Handing over Principal

Name MURIUKI A. WANJIKU

Sign  Date 10/02/23

Taking over Principal

Name CARACE W. C. MUMUKU (K)

Sign  Date 10.02.23

NDUMBERI GIRLS' SECONDARY SCHOOL

BOARDING ITEMS IN SCHOOL AS AT 8TH FEBRUARY 2023

STUDENT KITCHEN

1. BIG SUFURIAS.....	15 (in good condition)
500 litres - 1	
300 litres - 2	
80 litres - 2	
25 litres - 2	
100 litres- 2	
2. SMALL SUFURIAS	2
3. TEA URNS	3
4. SERVING SPOONS	6
5. KETTLES	3
6. ELECTRIC VEGETABLE CUTTER.....	1
7. TABLES	3

TEACHERS KITCHEN

1. TABLE SPOONS.....	100
2. TABLE GAS COOKER (RAMPTOMS).....	1
3. GAS CYLINDER (13kgs).....	1
4. MECKO GAS CYLINDER (6kgs).....	3
5. FRIDGE	1
6. SUGAR DISH	6
7. LUMINARC CUPS	88
8. GLASS CUPS	46
9. LUMINARC PLATES	93
10. MELAMINE PALTES	46
11. MELAMINE SIDE PLATES	12
12. MELAMINE SAUCERS	16
13. LUMINARC SIDE PALTES	45
14. LUMINARC SAUCERS	13
15. BREAD TOASTER	1
16. MICROWAVE	1
17. CHAFFING DISHES (5L EACH).....	3
18. CUPBOARD	2
19. CHARCOAL JIKO (SMALL).....	2
20. HOT POTS	11
(1 SMALL (1L), 6 MEDIUM (1 ½ L, 4 LARGE (3L)	
21. TRAYS (PLASTIC).....	8
22. PAN	2
23. PLASTIC SPOONS	110
24. PLASTIC PLATES	97
25. SERVIETTE CONTAINERS	2
26. TABLE CLOTHES (WHITE PLAIN 28, FLOWBRED CREAM 6, SKIRTING 28, SMALL CHECKED 28)	
27. POTATOE PEELER	1
28. FORK KNIFE	4
29. KITCHEN KNIVES	3
30. PLASTIC BUSKETS	3
31. TEAS SPOONS (NEW 24, OLD 14)	

NDUMBERI GIRLS SECONDARY
LABORATORY STOCK TAKING ON 8/2/2023

PERMANENT STORES

	DESCRIPTION	QUANTITY
1.	Glass block	77 pcs
2.	Glass slab	10 pcs
3.	Zinc rod	5 pcs
4.	Copper rod	56 pcs
5.	Alluminium rod	5 pcs
6.	Carbon rod	10 pcs
7.	White screen	182 pcs
8.	Spring balance	20 pcs
9.	Pendulum	38 pcs
10.	Eye piece modes	1 pcs
11.	Glass lense	158 pcs
12.	Micrometer screw gauge	527 pcs
13.	Vennier calipers	25 pcs
14.	Copper wire	1 roll
15.	Nicrome wire	3 roll
16.	Gorvernometer	59 pcs
17.	Cell holder	124 pcs
18.	Jockey	36 pcs
19.	Switches	60 pcs
20.	Resistance	100 pcs
21.	Dynamic model	3 pcs
22.	Max & minimum thermometer	4 pcs
23.	Atomic model set	1
24.	Turning fork	4 set
25.	Dynamic trolley	3 pcs
26.	Pulley	23 pcs
27.	Ebonite rod	20 pcs
28.	Ball & ring apparatus	Nil
29.	Bars & gauge	Nil
30.	Wooden block	56 pcs
31.	Knife edge	45 pcs
32.	Lense holder	100 pcs
33.	Hare apparatus	1 pcs
34.	Manometer	1pcs
35.	Hand lense	60 pcs
36.	Stop watches	78 pcs
37.	Ammeter	106 pcs
38.	Demonstrating transformer	3 pcs
39.	Power supply	2 pcs
40.	Microscope	12 pcs
41.	Equitaria prism	30pcs

42.	Wash brush	50pcs
43.	Everporating dishes	19pcs
44.	Thermister	17pcs
45.	Kipps apprum	1pc
46.	Watch glass	50pcs
47.	Ticket tape timer	2 pcs
48.	Ray box	1 pcs
49.	Periscope	1 pcs
50.	Drying tower	1 pcs
51.	Hydraulic press	1 pcs
52.	Signal generator	1 pcs
53.	Balance-	
	1)tripal	1pc
	2) electronic	1pcs
	3) Global	1 pc
	4) Dable beam balance	1 pc
54.	Skeleton	1 pc out of order
55.	Model biological model	7 pcs
56.	Charts	40 pcs
57.	Bridge	6pcs
58.	Optical benches	3 pcs
59.	Ripol tank	1 pcs
60.	Sonometer	2 pcs
61.	Clock	1 pcs
62.	Knives	0
63.	Bimetalic strips	0
64.	Cutters	0
65.	Thermometer (ordinary)	117 pcs
66.	Gag cylinder	4 pcs
67.	Slinky spring	4pcs
68.	Extension cable	1 pcs
69.	Stand lamp	0
70.	Stroboscope	1 pcs
71.	Spirit burner	4 pcs
72.	Compasses	30 pcs
73.	Magnet needle	0
74.	Stand	80 pcs
75.	Round bottom flask	7 pcs
76.	Flat bottom flask	11 pcs
77.	Conical flask	204 pcs
78.	White tile	90 pcs
79.	Glass funnel	10 pcs
80.	Thistle funnel	5 pcs
81.	U tube	10 pcs
82.	Combustion tube	26 pcs
83.	Fractionating column	10 pcs
84.	Density bottle	7 pcs

85.	Separating funnel	6 pcs
86.	Burette tips	108
87.	250ml volumetric flask	94
88.	1000ml volumetric flask	10
89.	2000ml volumetric flask	2
90.	10ml volumetric flask	2
91.	50ml volumetric flask	1
92.	Retort	1 pcs
93.	Burret	108 pcs
94.	Pipette	95 pcs
95.	Tongs (forceps)	120 pcs
96.	Spetula	96 pcs
97.	Boiling tubes	300 pcs
98.	Cork borer	0
99.	Masses	350 pcs
100.	Petty dishes	100 pcs
101.	Measuring cylinders	
	1000	3
	500ml	3
	100ml	85 pcs
	250ml	24 pcs
	25ml	10 pcs
	10ml	107 pcs
	50ml	43 pcs
102.	Portable burner	10 pcs
103.	Bunsen burner	78 pcs
104.	Eureka cans	19 pcs
105.	Crucible	3 pcs
106.	Rack test tube	180 pcs
107.	Meter ruler (total)	70 pcs
108.	Resistance wire fixed on m scale	310 pcs
109.	Filter funnel	114 pcs
110.	Sleeves	0
111.	Test tubes holder	110 pcs
112.	Cork (rubber)	80 pcs
113.	Triple stand	61 pcs
114.	Mortar & pestles	59 pcs
115.	Bee hive shieves	2 pcs
116.	Wire gauze	76 pcs
117.	Test tubes	1330 pcs
118.	Troughs	1 pcs
119.	Magnet	0
120.	Colorimeter	10 pcs
121.	Gum boot	0
122.	Distilled bottle	208 pcs
123.	Watch glass	52 pcs
124.	Clips (burret)	108 pcs

125.	Dissecting board	90 pcs
126.	Potential meter	15 pcs
127.	Pin hole camera	7 pcs
128.	Vander Var generator	1 pcs
129.	Distillation tubes	19 pcs
130.	Distilled bottle	208 pcs
131.	Rheostat	40 pcs
132.	Hydrometer	0
133.	Convex mirror	20 pcs
134.	Gas cylinders (13 kgs)	4 pcs
135.	Small bulb holder	40 pcs
136.	Small bulb	40 pcs
137.	Light circuit	1 pc
138.	Mirror	30 pcs
139.	Cell holder	124 pcs
140.	Biconcave lens	20 pcs
141.	Glass slide	200 pcs
142.	Clinical thermometer	12 pcs
143.	Millimeter	27 pcs
144.	Magnifying glass	1 pc
145.	Drawing board	90 pcs
146.	G-clamp	23 pcs
147.	Bell jar	1 pc
148.	Mirror	30 pcs
149.	Concave mirrors	20 pcs
150.	Convex mirrors	20 pcs
151.	Masses	350 pcs
152.	Bones	50 kgs
153.	Prism	44 pcs
154.	Solar panel	5 pcs
155.	Photo cell	6 pcs
156.	Diodes	10 pcs
157.	Glass rod	48 pcs
158.	Sleeves	0
159.	Deflagrating spoon	12 pc
160.	Evaporating dishes	11 pcs
161.	Sweep net	10 pcs
162.	Macmillan book set chart	2 pcs
163.	Macmillan human biology wall charts	2 pcs
164.	Human torso full size model	1 pc
165.	Gillem diamond model	1 pc
166.	Unit diamond model	1 pc
167.	Glant graphite	1 pc
168.	Unit graphite model	2 pcs
169.	Glant sodium chloride model	1 pc
170.	Unit sodium chloride model	1 pc
171.	Apriki structure	1 pc

172.	Ruler geography profile	1 pc
173.	Yanding model	1 pc
174.	Rule, stale, head hand model	1 pc
175.	Permanent prepared slide	30 pcs
176.	Guardhat	0
177.	White boards	3 pcs
178.	Banana clips	700pcs
179.	Clamp & boss	100pcs
180.	Metre rules	70 pcs
181.	½ metre rule	80 pcs
182.	Glass beakers 100ml 250ml 50ml 1000ml 500ml	257 pcs 60 pcs 56 pcs 0 30 pcs
183.	Plastic beakers 2000ml 100ml 250ml	2pcs 110 pcs 320 pcs
184.	Volumetric flask 250 ml 500 ml 200 ml 30 ml 1000 ml 2000 ml 10ml	95 pcs 1 pc 7 pcs 0 10 pcs 2 pcs 2pcs

CONSUMABLE ITEMS

	DESCRIPTION	QUANTITY
185.	Alluminium chloride anhydrous	150gms
186.	Alluminium sulphate	350gms
187.	Alluminium nitrate	210 gms
188.	Ammonia solution	3500gms
189.	Ammonia sulphate	100 gms
190.	Ammonia iron (ii) sulphate	440gm
191.	Acidic proof glooves	0
192.	Barium nitrate	2230gms
193.	Barium chloride	790gms
194.	Bromine water	600ml
195.	Bromothymol blue	740ml
196.	Splint	2690pcs
197.	Benedict solution	950gms
198.	Benzoic acid	700gms

199.	Calcium carbide	350gms
200.	Calcium oxide	0
201.	Calcium chloride	270 gms
202.	Calcium sulphate	530 gms
203.	Alluminium oxide	70 gms
204.	Calcium hydroxide	120 gms
205.	Cover slip	530pcs
206.	Connecting wire	Nil
207.	Cotton wool	1roll
208.	Copper (II) sulphate	800 gms
209.	Charcoal decolonzer	345gms
210.	Copper ii nitrate	0
211.	Copper nitrate	0
212.	Copper oxide	100gms
213.	Cobalt paper	71pcs
214.	Copper (II) carbonate	600gm
215.	Chloroform	0
216.	Copper turning	200gms
217.	Calcium metal	260gms
218.	D.C.P.I.P.	7gms
219.	Delivery tube	20 pcs
220.	Distilled water	8L
221.	Mask (disposable	Nil
222.	Repetitium	1
223.	Ethanol	4600L
224.	Ethanoic acid/acetic	0
225.	Egg albumen	30gm
226.	Ferric chloride iron (III)	1451gms
227.	Formalin	3000ml
228.	Diether	5000mls
229.	Filter paper	400pkts
230.	Fructose	5gms
231.	Glycerin	2480mls
232.	Glass wool	200gms
233.	Glass rod	70 pcs
234.	Droppers	320 pcs
235.	HCL acid	17520L
236.	Mables	Nil
237.	Calcium nitrate	200gms
238.	Iodine solution	400mls
239.	Rubber tubing	½ roll
240.	Iron chloride	180gms
241.	Iron oxide	380gms
242.	Iron filling	17gms
243.	Iron sulphide	Nil
244.	Iron nitrate	500 gms
245.	Iodine crystals	100gms

340.	Ammonium nitrate	1200gms
341.	Ammonium oxalate	100g
342.	Ammonium carbonate	580g
343.	Barium hydroxide	580gms
344.	Bromine water	600gms
345.	Bulbs	40pcs
346.	Benzoic acid	700g
347.	Carbon disulphide	460g
348.	Charcoal activators	345
349.	Comphour	130g
350.	Citric acid	500g
351.	Copper turnings	300g
352.	Iron pin dust	360
353.	Lead bromide	30g
354.	Lead monoxide	400g
355.	Magnesium dioxide	230g
356.	Magnesium carbonate	660g
357.	Nichrome wire	5rolls
358.	Potassium carbonate	280g
359.	Potassium metal	188g
360.	Potassium bicarbonate	200g
361.	Pepsin	24g
362.	Oxalic acid	700g
363.	Olive oil	0
364.	Sodium carbonate	4700g
365.	Wash brush	15pcs

LABORATORY BENCHES & STOOLS

Stools	145 stools
Movable benches.....	5 pcs
Permanent benches	2 pcs
Chair	2
Sink	31pcs
Gas taps (2 way)	37 pcs
Black curtains	20pcs

Handing over Principal

Name VERONICA N. MWATI

Sign [Signature] Date 10.02.23

Taking over Principal

Name GRACE W. GITHAJO (KAMAU)

Sign [Signature] Date 10.02.23

