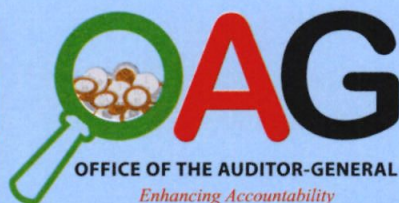


REPUBLIC OF KENYA

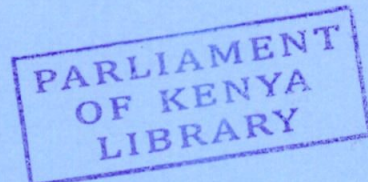


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

|                                      |                     |
|--------------------------------------|---------------------|
| THE NATIONAL ASSEMBLY<br>PAPERS LAID |                     |
| DATE: 29 JUL 2026                    | DAY: WEDNESDAY      |
| TABLED BY:                           | ION- MARCARE KITANY |
| CLERK-AT THE-TABLE:                  | ON BEHALF OF COM    |
|                                      | RUTHGO NGINYO       |

NDUMBERI GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED

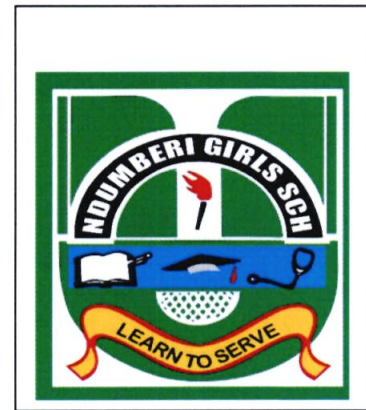
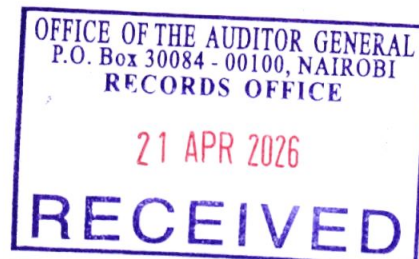
30 JUNE, 2023

KIAMBU COUNTY





*Revised 30 June 2023.*



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**NDUMBERI GIRLS' SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

---

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

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**NDUMBERI GIRLS'SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

---

**1. Acronyms and Glossary of Terms**

*Provide a list of all applicable acronyms and glossary of terms e.g.*

|       |                                                  |
|-------|--------------------------------------------------|
| 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  |                                                  |

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

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

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

The school is a boarding school and had 710 number of students as at 30<sup>th</sup> June 2023. It has 3 streams and 30 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:

| <b>Ref:</b> | <b>Name of Board Member</b> | <b>Designation</b>   | <b>Date of appointment</b> |
|-------------|-----------------------------|----------------------|----------------------------|
| 1           | PETER KANG'ETHE KAHUHO      | Chairman             | 31/3/2022                  |
| 2           | GRACE W. GITHINJI           | Secretary            | 10/2/2023                  |
| 3           | JANE WANJIKU MUHIA          | Member- Sponser      | 31/3/2022                  |
| 4           | ALEX MWANGI                 | Member               | 31/3/2022                  |
| 5           | MILKAH WANJIRU              | Member               | 31/3/2022                  |
| 6           | LEONARD KIRORI KARIUKI      | Member-Sponser       | 31/3/2022                  |
| 7           | ELIZABETH WANIKU MWANGI     | Member-Sponser       | 31/3/2022                  |
| 8           | HARRISON GACHOYA<br>MUNGAI  | Member – Rep CEB     | 31/3/2022                  |
| 9           | ALEX MUKUI                  | Member               | 31/3/2022                  |
| 10          | PETER KAMAU NG'ANG'A        | Member Rep Teachers  | 31/3/2022                  |
| 11          | ANN NANCY WANJIRU           | Member - Community   | 31/3/2022                  |
| 12          | JOSEPH KAMAU                | Member Special Needs | 31/3/2022                  |
| 13          | CATHERINE GATHERE           | Member               | 31/3/2022                  |
| 14          | JOSEPH MAINA MAGONDU        | Member               | 31/3/2022                  |
| 15          | JOY MWIKALI KILONZO         | Rep Students         | 31/3/2022                  |



**NDUMBERI GIRLS'SECONDARY SCHOOL  
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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

| Ref: | Name of Committee                                  | Names of Members                                                                                                                                                | Designation                                                                                                                         | Number of meetings attended during the year |
|------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| 1    | Executive Committee                                | 1.PETER K KAHUHO<br>2.GRACE W. GITHINJI<br>3.ALEX MWANGI<br>4.JANE MUHIA<br>5.MILKAH WANJIRU<br>6.REV RAHAB KAMIRI                                              | 1.CHAIR<br>2.SECRETARY<br>3.P.A CHAIR<br>4..VICE-CJHAIR<br>5. P.A TREASURER<br>6. SPONSOR                                           | 3                                           |
| 2    | Audit Committee                                    | 1.CATHERINE GATHERE<br>2.GRACE W. GITHINJI<br>3.JANE MUHIA<br>4.ANTONY N. HINGA<br>5.ANN NANCY WANJIRU<br>6.SCHOOL DISPLINE<br><br>COMMITTEE MEMBERS            | CHAIR<br>SECRETARY<br>MEMBER<br>MEMBER<br>MEMBER<br>MEMBERS                                                                         | 1                                           |
| 3    | Finance,procurement and general purposes Committee | 1.TABITHA GIKANG'A<br>2.GRACE W. GITHINJI<br>3.CATHERINE GATHERE<br>4.PST,JOSEPH MAGONDU<br>5.ALEX MUKUI<br>6.PETER KAMAU                                       | CHAIR<br>SECRETARY<br>MEMBER<br>MEMBER<br>MEMBER<br>MEMBER                                                                          | 1                                           |
| 4    | Academic Committee                                 | 1.JEREMIAH MUCHOKI<br>2.GRACE W. GITHINJI<br>3.HARRISON MUNGAI<br>4.ALEX MWANGI<br>5.PST. JOSEPH MAGONDU<br>6.ALEX MUKUI<br>7.ANNAH GITAU<br>8.PATRICIA KAMUNYA | CHAIRMAN<br>SECRETARY<br>MEMBER<br>P.A CHAIR<br>MEMBER<br>MEMBER<br>DEPUTY PRINCIPAL<br>DEAN<br>H.O.D HUMANITIES<br>H.O.D TECHNICAL | 1                                           |

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

|   |                                          |                                                                                                                                                      |                                                                       |   |
|---|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---|
|   |                                          | 9.PAMELA ANYONA<br>10.SUSAN GITAU<br>11.REGINA KARANJA<br>12.SIMON WAIKWA<br>13.PETER KAMAU                                                          | H.O.D LANGUAGES<br>H.O.D SCIENCES<br>H.O.D MATHEMATICS                |   |
| 5 | Development Committee                    | 1.LEONARD KIRORI<br>2.MILKAH WANJIRU<br>3.PETER KAHUHO<br>4.GRACE W. GITHINJI<br>5.ANNAH GITAU<br>6.ALEX MWANGI<br>7.ROSELYNE LITABA                 | CHAIRMAN<br>MEMBER<br>MEMBER<br>MEMBER<br>SECRETARY<br>MEMBER<br>SCDE | 3 |
| 6 | Discipline and welfare Committee         | 1.CATHERINE GATHERE<br>2.GRACE W. GITHINJI<br>3.JANE MUHIA<br>4.ANTONY N. HINGA<br>5.ANN NANCY WANJIRU<br>6.SCHOOL DISPLINE<br><br>COMMITTEE MEMBERS | CHAIR<br>SECRETARY<br>MEMBER<br>MEMBER<br>MEMBER<br>MEMBERS           | 1 |
| 7 | Adhoc Committee (if any during the year) |                                                                                                                                                      |                                                                       |   |

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

| Ref: | Designation      | Name               | Identification |
|------|------------------|--------------------|----------------|
| 1    | Principal        | GRACE W. GITHINJI  | TSC No.305541  |
| 2    | Deputy Principal | ANNAH W. GITAU     | TSC No. 446945 |
| 3    | School Bursar    | BEATRICE W. WAMBUI | ICPAK No. ..   |
| 4    | Other (specify)  |                    |                |

**(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**

Provide details of the school bankers.

1. Name of Bank: CO-OPERATIVE BANK(SCHOOL FUND ACCOUNT)  
Branch: KIAMBU  
Account Number: 01129063770900  
Postal Address: 1064-00900 KIAMBU
2. Name of Bank: CO-OPERATIVE BANK (TUITION ACCOUNT)  
Branch: KIAMBU  
Account Number: 01139063770900  
Postal Address: 1064-00900 KIAMBU
3. Name of Bank: CO-OPERATIVE BANK (SAVINGS ACCOUNT)  
Branch: KIAMBU  
Account Number: 01100063770900  
Postal Address: 1064-00900 KIAMBU
4. Name of Bank: EQUITY BANK (OPERATIONS ACCOUNT)  
Branch: KIAMBU  
Account Number: 0640291735980  
Postal Address: 75104-00200 NAIROBI
5. Name of Bank: EQUITY BANK (MIF ACCOUNT)  
Branch: KIAMBU  
Account Number: 0640279410975  
Postal Address: 75104-00200 NAIROBI

MPESA Pay Bill No. 400222 A/C 726# attached to CO-OPERATIVE bank account

**(g) Independent Auditors**

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



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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

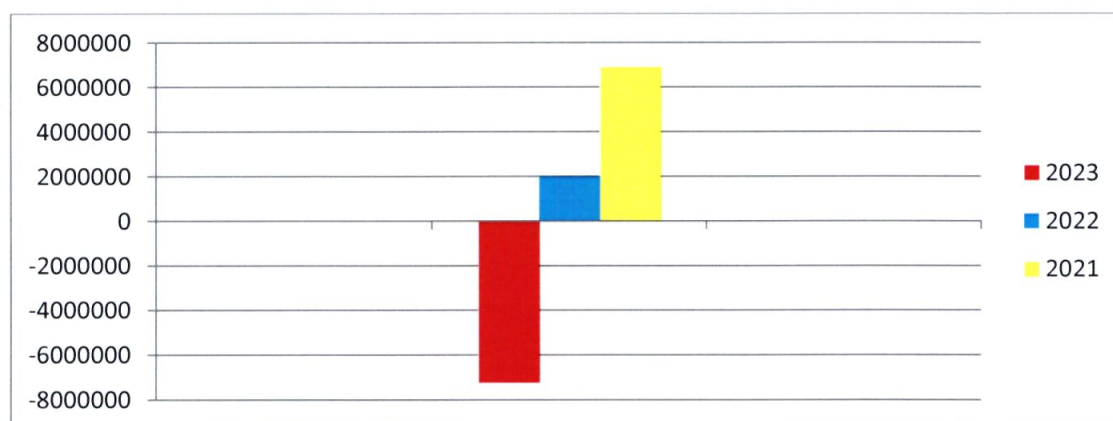
**3. Summary Report of Performance of The School**

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

**a) Financial performance:**

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

|  | 2022-2023      | 2021-2022    | 2020-2021    |
|--|----------------|--------------|--------------|
|  | KSHS           | KSHS         | KSHS         |
|  | (7,421,269.00) | 2,007,512.70 | 6,912,262.35 |

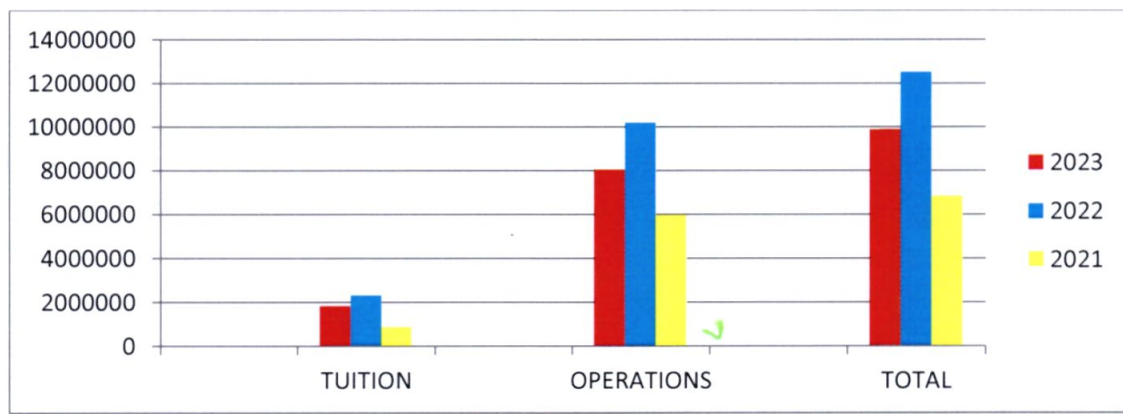


**CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS**

| ACCOUNT      | 2022-2023           | 2021-2022            | 2020-2021           |
|--------------|---------------------|----------------------|---------------------|
|              | KSH                 | KSH                  | KSHS                |
| TUITION      | 1,831,047.00        | 2,316,393.40         | 864,646.50          |
| OPERATIONS   | 8,034,399.00        | 11,015,296.30        | 5,934,851.30        |
| <b>TOTAL</b> | <b>9,865,446.00</b> | <b>13,331,689.70</b> | <b>6,799,497.80</b> |

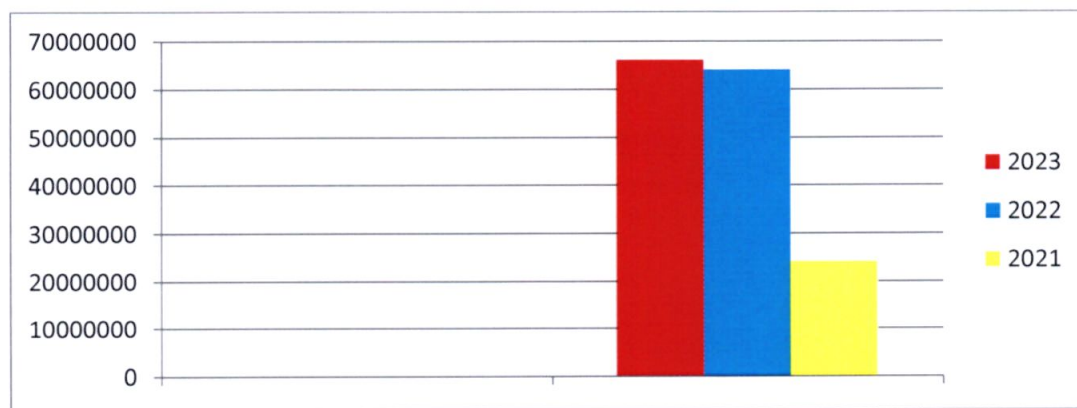
**'NDUMBERI GIRLS'SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**



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

| SCHOOL FUND | 2022-2023     | 2021-2022     | 2020-2021     |
|-------------|---------------|---------------|---------------|
|             | KSHS          | KSHS          | KSHS          |
|             | 62,020,248.00 | 64,067,679.00 | 24,042,487.00 |

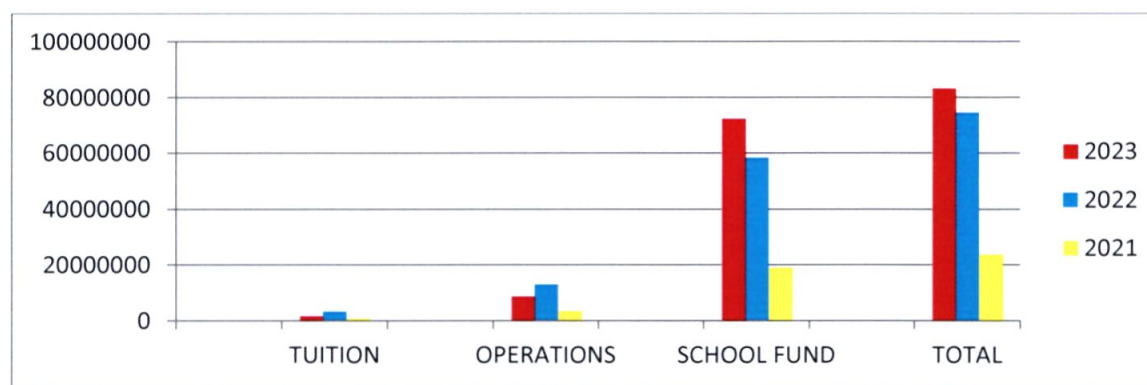


**NDUMBERI GIRLS'SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

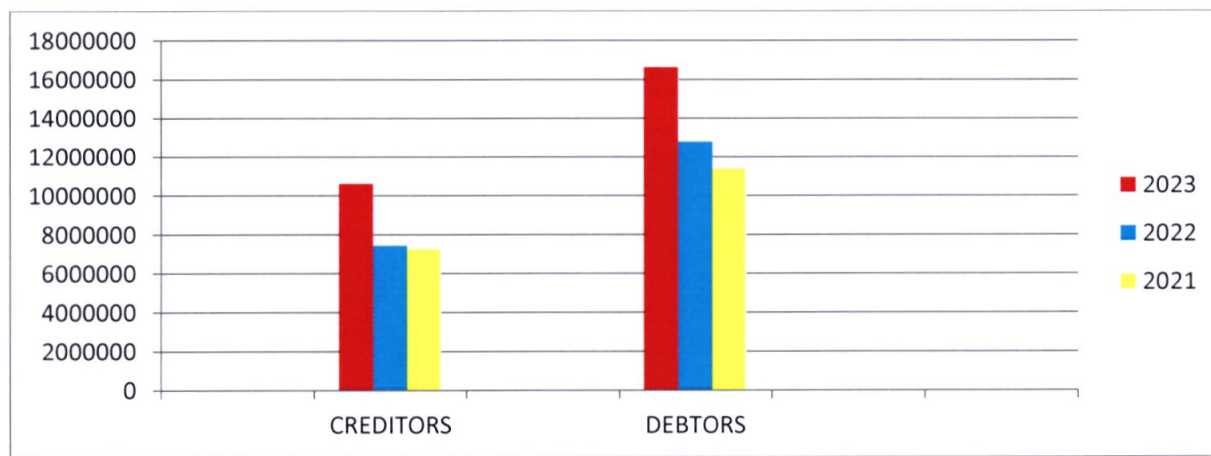
**A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL**

| ACCOUNT      | 2022-2023            | 2021-2022            | 2020-2021            |
|--------------|----------------------|----------------------|----------------------|
|              | KSHS                 | KSHS                 | KSHS                 |
| TUITION      | 1,857,275.00         | 3,333,451.00         | 1,016,447.20         |
| OPERATIONS   | 8,522,174.00         | 12,979,603.00        | 3,773,137.25         |
| SCHOOL FUND  | 68,927,514.00        | 58,278,802.00        | 19,140,138.00        |
| <b>TOTAL</b> | <b>79,306,963.00</b> | <b>74,561,856.00</b> | <b>23,929,722.45</b> |



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

|           | 2022-2023     | 2021-2022     | 2020-2021     |
|-----------|---------------|---------------|---------------|
|           | Kshs.         | Kshs.         | Kshs.         |
| CREDITORS | 10,612,361.00 | 7,419,775.00  | 7,264,534.00  |
| DEBTORS   | 16,626,703.00 | 12,794,720.00 | 11,388,203.00 |



**b) TEACHER STUDENT RATIO:**

| Available | Required | Transferred | Retired | Shortage | T/S ratio |
|-----------|----------|-------------|---------|----------|-----------|
| 25 TSC    | 36       | 0           | 0       | 5        | 1:22      |
| 5 BOM     |          |             |         |          |           |
| TOTAL 30  |          |             |         |          |           |

| SUBJECT          | NO.REQUIRED | NO. PRESENT | SHORTAGE |
|------------------|-------------|-------------|----------|
| Maths            | 3           | 3           | 0        |
| English          | 3           | 3           | 0        |
| kiswahili        | 3           | 3           | 0        |
| Chemistry        | 3           | 3           | 0        |
| Biology          | 3           | 3           | 0        |
| physics          | 3           | 2           | 1        |
| C.R.E            | 3           | 3           | 0        |
| Geography        | 3           | 2           | 1        |
| History          | 3           | 2           | 1        |
| Agriculture      | 2           | 2           | 0        |
| Business Studies | 3           | 2           | 1        |
| Home science     | 2           | 1           | 1        |
| Music            | 2           | 1           | 1        |
|                  |             | 30          | 5        |



**NDUMBERI GIRLS' SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**c) MEAN SCORE IN THE 2020-2022 KCSE:**

| <u>YEAR</u> | A | A- | B+ | B | B- | C+ | C  | C- | D+ | D  | D | E | <u>ENTRY</u> | <u>POINTS</u> | <u>GRADE</u> | <u>COMMENTS</u> |
|-------------|---|----|----|---|----|----|----|----|----|----|---|---|--------------|---------------|--------------|-----------------|
| <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:**

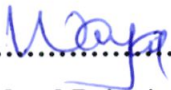
| <u>YEAR</u> | <u>ENTRY</u> | <u>MEAN SCORE</u> | <u>UNIVERSITY A TO C+</u> | <u>DIPLOMA C TO C-</u> | <u>CERTIFICATE D+ TO D</u> | <u>D- TO E</u> |
|-------------|--------------|-------------------|---------------------------|------------------------|----------------------------|----------------|
|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

**e) CAPACITY OF THE SCHOOL:**

|                 | <u>Classrooms</u> | <u>Dinning hall</u> | <u>Laboratories</u> | <u>Toilets</u> | <u>Dormitories</u>               |
|-----------------|-------------------|---------------------|---------------------|----------------|----------------------------------|
| <u>NO.</u>      | 14                | 1                   | 2                   | 56             | 3 Blocks subdivided into 8 wings |
| <u>Capacity</u> | 730               | 600                 | 80                  | 500            | 710                              |

**f) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:**

| <b>Projects</b> | <b>Source of funds</b> | <b>Status</b> | <b>Initial Cost (Kshs)</b> | <b>Amount Spent (Kshs)</b> | <b>Expected completion time</b> |
|-----------------|------------------------|---------------|----------------------------|----------------------------|---------------------------------|
| classrooms      | Parents/MOE            | COMPLETED     | 6,185,250.00               | 907,633.00                 | COMPLETED                       |
| Laboratory      | Parents/MOE            | COMPLETED     | 9,784,475.00               | 6,521,422.00               | COMPLETED                       |
| Library         | MOE                    | COMPLETED     | 2,560,440.00               | 934,800.00                 | COMPLETED                       |
|                 |                        |               |                            |                            |                                 |
|                 |                        |               |                            |                            |                                 |
|                 |                        |               |                            |                            |                                 |

.....  
  
**School Principal**

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**4. Statement of School Management Responsibility**

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

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

The Board of Management of Ndumberi Girls' Secondary School accepts responsibility for the school's financial statements, which have been prepared on the 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<sup>th</sup> June, 2023, and of the school's financial position as at that date.



.....  
**Name:** PETER KANG'ETHE KAHUHO

**Designation:** Chairman, School Board of Management

**Date:** 20/4/2026



.....  
**Name:** MARY N. WANJAU

**Designation:** School Principal & Secretary to Board of Management

**Date:** 20/4/2026



.....  
**Name:** BEATRICE W. WAMBUI

**Designation:** Bursar/ Finance Officer

**Date:** 20/4/2026



# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NDUMBERI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - 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 financial statements of Ndumberi Girls Secondary School set out on pages 1 to 27, which comprise of the statement of assets and liabilities

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*Report of the Auditor-General on Ndumberi Girls Secondary School for the year ended 30 June, 2023 – Kiambu County*



as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ndumberi Girls Secondary School at 30 June, 2023 and of its receipts and payments and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Errors in Presentation of the Financial Statements**

- i. The statement of assets and liabilities reflects a total net financial assets amount of Kshs.5,873,338 and has totally omitted balances for Accounts receivables of Kshs.16,626,703 and Accounts payable of Kshs.10,612,361.
- ii. The accumulated fund brought forward in the statement of assets and liabilities Kshs. 11,287,095 differs with the fund balance brought forward in Note 15 of Kshs.14,572,448 resulting in an unexplained variance of Kshs. 3,285,353.
- iii. Note 20 is missing in the summary of the progress and status on follow up of auditor's recommendations.

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

#### **2. Long Outstanding Accounts Receivables**

Note 13 to the financial statements reflects accounts receivables of Kshs.16,626,703. Review of financial statements presented for audit revealed that an amount of Kshs.11,388,203 or (68%) of the receivables have been outstanding for more than two (2) years. It is not clear what measures management are employing to recover these amounts.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.16,626,703 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ndumberi Girls secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe



that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Issues**

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the School in 2022/2023 revealed that the following six (6) issues remained unresolved:

| <b>No.</b> | <b>Financial Year</b> | <b>Audit Issue</b>                                            |
|------------|-----------------------|---------------------------------------------------------------|
| 1          | 2021/2022             | Inaccuracies in the financial statements                      |
| 2          | 2021/2022             | Inaccuracies in the statement of budget versus actual amounts |
| 3          | 2021/2022             | Non-disclosure of accounts receivables                        |
| 4          | 2021/2022             | Non-disclosure of accounts payables                           |
| 5          | 2021/2022             | Lack of approved procurement plan                             |
| 6          | 2021/2022             | Failure to maintain a fixed assets register                   |

### **Other Information**

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

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

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

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 26 June, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to Section 81 (4) of the Public Finance Management Act 2012 which states that; Not later than three months after the end of each financial year, the accounting officer for the entity shall; (a) submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation.

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

### 2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,831,047 and Kshs.5,351,399 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of 2,684 students while the enrolment records provided by the School indicated a total number of 2,849 students, resulting in an unexplained variance of 165 students. As a result of the variances, the School was under funded by an amount of Kshs.709,405.

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

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

The statement of receipts and payments for the year ended 30 June 2023 reflects operation payments amount of Kshs.5,094,085 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.828,850 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.828,850 could not be confirmed.



#### **4. Unapproved Fees on Parents Association Support Programme**

The statement of receipts and payments reflects school fund income - parents' contributions receipt amount of Kshs.61,586,648 as disclosed in Notes 4 to the financial statements which includes Parents Association (PA) Support Program; - PA Levies and Development amounting to Kshs.8,645,697 and Kshs.8,558,328 respectively. Examination of records revealed that the School charged varying amounts per class per year to support the programs which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

#### **5. Non-Deduction of Capacity Building Levy**

The statement of receipts and payments reflects boarding and school fund expenditure amount of Kshs.68,927,514 and expenditure on tuition, infrastructure and operations amounting to Kshs.10,379,449 as disclosed in Note 6, Note 7, Note 8 and Note 9 to the financial statements which includes an amount of Kshs.42,331,039 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods, services and works revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

#### **6. Long Outstanding Accounts Payables**

The statement of assets and liabilities reflects Nil balance and as disclosed in Note 14 to the financial statements reflects payables balance Kshs.10,612,361. However, included in the balance are trade payables balance of Kshs.3,306,695 which had been outstanding for more than two (2) year, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

#### **7. Failure to establish a Functional Procurement Unit**

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

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

## **8. Failure to Prepare School Improvement Plan**

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

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Conduct Statutory Committees Meetings**

The School Board of Management had fifteen (15) members who were part of six (6) board committees instituted in the School. During the year, the audit committee, the finance and general purposes committee, the academic committee and the discipline and welfare committees held one (1) meeting each. This was below the expected number of meetings stipulated in the governing guidelines and contravened Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which requires Board of Management and Board Committees to meet at least once every four months.

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

### **Lack of an Internal Audit Review**

During the year under review, the School had not complied with the requirement of Regulation 166(1) and (2) of the Public Finance Management (National Government),



2015 which requires the internal audit unit of a National Government entity to assess its effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity 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. Weak Internal Control Framework**

Audit review for the year under review revealed that the School had not established key governance and internal control instruments necessary for effective management and accountability. In particular, there was a lack of documented policies and procedures to guide procedures such as financial management policy, risk management policy, ICT policy and human resource management.

In the circumstances, the existence of effective measures in the internal controls 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 governance.

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

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

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



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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**30 April, 2026**

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

| Description Of Vote Head                   | Note | 2022-2023             | 2021-2022            |
|--------------------------------------------|------|-----------------------|----------------------|
|                                            |      | Kshs                  | Kshs                 |
| <b>Receipts</b>                            |      |                       |                      |
| Government grants for tuition              | 1    | 1,831,047.00          | 2,316,393.40         |
| Government grants for operations           | 2    | 5,351,399.00          | 10,185,296.30        |
| Government Grants for infrastructure       | 3    | 2,683,000.00          | -                    |
| School fund income- parents' contributions | 4    | 61,586,648.00         | 55,027,434.00        |
| Miscellaneous incomes                      | 5    | 433,600.00            | 9,040,245.00         |
| <b>Total Receipts</b>                      |      | <b>71,885,694.00</b>  | <b>76,569,368.70</b> |
| <b>Payments</b>                            |      |                       |                      |
| Tuition                                    | 6    | 1,857,275.00          | 3,333,451.00         |
| Operations                                 | 7    | 5,094,085.00          | 12,979,603.00        |
| Infrastructure                             | 8    | 3,428,089.00          | -                    |
| Boarding and school fund                   | 9    | 68,927,514.00         | 58,278,802.00        |
| <b>Total Payments</b>                      |      | <b>79,306,963.00</b>  | <b>74,561,856.00</b> |
| <b>Surplus/Deficit</b>                     |      | <b>(7,421,269.00)</b> | <b>2,007,512.70</b>  |

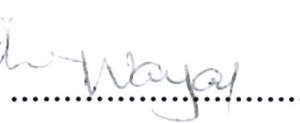
The school financial statements were approved on 20/4 /2026 and signed by:

 .....

**Name: PETER K. KAHUHO**

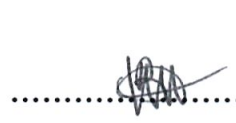
**Chair BOM**

**Date: 20/4/2026**

 .....

**Name: MARY N. WANJAU**  
**School Principal/ Secretary to BOM**

**Date: 20/4/2026**

 .....

**Name: BEATRICE W. WAMBUI**

**Bursar/ Finance Officer**

**Date: 20/4/2026**





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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

| Description                           | Note | 2022-2023                  | 2021-2022                   |
|---------------------------------------|------|----------------------------|-----------------------------|
|                                       |      | Kshs                       | Kshs                        |
| <b>Financial Assets</b>               |      |                            |                             |
| <b>Cash and cash equivalents</b>      |      |                            |                             |
| Bank balances                         | 10   | 5,802,088.00               | 12,959,025.47               |
| Cash balances                         | 11   | 71,250.00                  | 335,582.00                  |
| Short term investments                | 12   | -                          | -                           |
| <b>Total cash and cash equivalent</b> |      | <b><u>5,873,338.00</u></b> | <b><u>13,294,607.47</u></b> |
| Account's receivables                 | 13   | -                          | -                           |
| <b>Total financial assets</b>         |      | <b>5,873,338.00</b>        | <b>13,294,607.47</b>        |
| <b>Financial liabilities</b>          |      | <b>-</b>                   | <b>-</b>                    |
| Accounts payables                     | 14   | -                          | -                           |
| <b>Net financial assets</b>           |      | <b>5,873,338.00</b>        | <b>13,294,607.47</b>        |
| <b>Represented by</b>                 |      |                            |                             |
| <b>Accumulated fund b/fwd</b>         | 15   | 13,294,607.00              | 11,287,094.77               |
| <b>Surplus/deficit for the year</b>   |      | (7,421,270.00)             | 2,007,512.70                |
| <b>Net financial position</b>         |      | <b>5,873,338.00</b>        | <b>13,294,607.47</b>        |

The school's financial statements were approved on 20/4/ 2026 and signed by:

Name: PETER K. KAHUHO

Chair BOM

Date:20/4/2026

Name: MARY N.WANJAU

School Principal/ Secretary to  
BOM

Date:20/4/2026

Name: BEATRICE W.WAMBUI

Bursar/ Finance Officer

Date:20/4/2026

**NDUMBERI GIRLS' SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

| <b>Description</b>                                        | <b>Note</b> | <b>2022-2023</b>      | <b>2021-2022</b>     |
|-----------------------------------------------------------|-------------|-----------------------|----------------------|
|                                                           |             | <b>Kshs</b>           | <b>Kshs</b>          |
| <b>Cash from Operating Activities</b>                     |             |                       |                      |
| <b>Receipts</b>                                           |             |                       |                      |
| Government grants for tuition                             |             | 1,831,047.00          | 2,316,393.40         |
| Government grants for operations                          |             | 5,351,399.00          | 10,215,296.30        |
| Government grants for infrastructure                      |             | 2,683,000.00          | -                    |
| School fund income- parents contributions/ fees           |             | 61,586,648.00         | 55,027,434.00        |
| Other income                                              |             | 433,600.00            | 9,040,245.00         |
| <b>Total receipts</b>                                     |             | <b>71,885,694.00</b>  | <b>76,569,368.70</b> |
| <b>Payments</b>                                           |             |                       |                      |
| Cash outflows for tuition                                 |             | 1,857,275.00          | 3,333,451.00         |
| Cash outflows for operations                              |             | 8,522,174.00          | 12,979,603.00        |
| Cash outflows Boarding/lunch and school fund payments     |             | 68,927,514.00         | 58,278,802.00        |
| <b>Total payments</b>                                     |             | <b>79,306,963.00</b>  | <b>74,561,856.00</b> |
| <b>Net cash inflow/outflow from operating activities</b>  |             | <b>(7,421,269.00)</b> | <b>2,007,512.70</b>  |
| <b>Cash flow from investing activities</b>                |             |                       |                      |
| Acquisition of assets                                     |             | -                     | -                    |
| Proceeds from sale of Assets                              |             | -                     | -                    |
| Proceeds from investments                                 |             | -                     | -                    |
| Purchase of investments                                   |             | -                     | -                    |
| <b>Net cash inflow/outflows from investing activities</b> |             | <b>-</b>              | <b>-</b>             |
| <b>Cash flow from Financing activities</b>                |             |                       |                      |
| Proceeds from borrowings/ loans                           | <b>18</b>   | -                     | -                    |
| Repayment of principal borrowings                         |             | -                     | -                    |
| <b>Net cash inflow/outflow from financing activities</b>  |             | <b>-</b>              | <b>-</b>             |
| <b>Net increase/decrease in cash and cash equivalents</b> |             | <b>(7,421,269.00)</b> | <b>2,007,512.70</b>  |
| Cash and cash equivalent at beginning of the FY           |             | <b>13,294,607.00</b>  | <b>11,287,094.77</b> |
| Cash and cash equivalent at end of the FY                 |             | <b>5,873,338.00</b>   | <b>13,294,607.47</b> |

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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The school's financial statements were approved on 20/4/2026 and signed by:



.....  
**Name: : PETER K. KAHUHO**

**Chair BOM**

**Date:20/4/2026**

.....  
**Name: MARY N.WANJAU**  
**School Principal/ Secretary to**  
**BOM**

**Date:20/4/2026**

.....  
**Name: BEATRICE W.WAMBUI**

**Bursar/ Finance Officer**

**Date:20/4/2026**



**NDUMBERI GIRLS'SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

| <b>Receipt/Expenses Item</b>              | <b>Original Budget</b> | <b>Adjustments</b> | <b>Final Budget</b> | <b>Actual On Comparable Basis</b> | <b>% Of Utilization</b> |
|-------------------------------------------|------------------------|--------------------|---------------------|-----------------------------------|-------------------------|
|                                           | <b>a</b>               | <b>b</b>           | <b>c=a+b</b>        | <b>d</b>                          | <b>e=d/c %</b>          |
|                                           | <b>Kshs</b>            | <b>Kshs</b>        | <b>Kshs</b>         | <b>Kshs</b>                       | <b>Kshs</b>             |
| <b>Receipts</b>                           |                        |                    |                     |                                   |                         |
|                                           |                        |                    |                     |                                   |                         |
| <b>(1) Capitation Grant on Tuition</b>    |                        |                    |                     |                                   |                         |
| Reference Materials                       | -                      | -                  | -                   | -                                 | -                       |
| Exercise Books                            | -                      | -                  | -                   | -                                 | -                       |
| Laboratory Equipment                      | -                      | -                  | -                   | -                                 | -                       |
| Internal Exams                            | -                      | -                  | -                   | -                                 | -                       |
| Teaching / Learning Materials             | 3,066,560.00           | -                  | 3,066,560.00        | 1,831,047.00                      | 60%                     |
| Exams And Assessment                      | -                      | -                  | -                   | -                                 | -                       |
| <b>TOTAL</b>                              | <b>3,066,560.00</b>    |                    | <b>-</b>            | <b>1,831,047.00</b>               | <b>-</b>                |
| <b>(2) Capitation Grant on Operations</b> |                        |                    |                     |                                   |                         |
| Other voteheads                           | 6,045,800.00           | -                  | 6,045,800.00        | 4,841,149.00                      | 81%                     |
| Repairs And Maintenance                   | 3,700,000.00           | -                  | 3,700,000.00        | 2,683,000.00                      | 73%                     |
| Local Transport / Travelling              | -                      | -                  | -                   | -                                 | -                       |
| Electricity And Water                     | -                      | -                  | -                   | -                                 | -                       |
| Medical                                   | 1,480,000.00           | -                  | 1,480,000.00        | 133,900.00                        | 9%                      |
| Administration Costs                      | -                      | -                  | -                   | -                                 | -                       |
| Activity                                  | 1,295,000.00           | -                  | 1,295,000.00        | 376,350.00                        | 30%                     |
| Gratuity                                  | -                      | -                  | -                   | -                                 | -                       |
| <b>TOTAL</b>                              | <b>12,520,800.00</b>   | <b>-</b>           | <b>-</b>            | <b>8,034,399.00</b>               | <b>-</b>                |

| 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             |
| <b>3) FDSE for infrastructure</b>    |                 |             |               |                            |                  |
| Maintenance & Improvement MoE        | -               | -           | -             | -                          | -                |
| M&I parents' contribution            | -               | -           | -             | -                          | -                |
| Economic Stimulus Programs           | -               | -           | -             | -                          | -                |
| Transition Infrastructure Grants     | -               | -           | -             | -                          | -                |
| Administration Block                 | -               | -           | -             | -                          | -                |
| <b>(4) Fees Charged on Parents</b>   |                 |             |               |                            |                  |
| Other voteheads                      | 9,546,000.00    | -           | 9,546,000.00  | 10,709,111.00              | 112%             |
| Repairs And Maintenance              | 1,480,000.00    | -           | 1,480,000.00  | 1,637,033.00               | 110%             |
| Uniform                              | -               | -           | -             | 5,183,005.00               | 100%             |
| Fees Recovored                       | -               | -           | -             | -                          | -                |
| Development                          | 7,400,000.00    | -           | 7,400,000.00  | 8,558,328.00               | 116%             |
| Administration Costs                 | -               | -           | -             | -                          | -                |
| Activity                             | 185,000.00      | -           | 185,000.00    | 298,372.00                 | 161%             |
| Parents Association Fund             | 7,770,000.00    | -           | 7,770,000.00  | 8,645,697.00               | 111%             |
| Fee On Boarding Equipment and Stores | 18,784,900.00   | -           | 18,784,900.00 | 26,116,368.00              | 139%             |
| <b>5) Miscellenous Income</b>        |                 |             |               |                            |                  |
| Advance                              | -               | -           | -             | 34,500.00                  | -                |
| Clubs                                | -               | -           | -             | 4,250.00                   | -                |
| Income Canteen                       | -               | -           | -             | 148,050.00                 | -                |
| Fee For Hire of Ground and Equipment | -               | -           | -             | 154,800.00                 | -                |
| Disposals                            | -               | -           | -             | 9000.00                    | -                |



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| Receipt/Expenses Item                 | Original Budget      | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|---------------------------------------|----------------------|-------------|--------------|----------------------------|------------------|
|                                       | a                    | b           | c=a+b        | d                          | e=d/c %          |
|                                       | Kshs                 | Kshs        | Kshs         | Kshs                       | Kshs             |
| Prepaid                               | -                    | -           | -            | 60,839.00                  |                  |
| Fees Recovered                        | -                    | -           | -            | 377,895.00                 |                  |
| Tender forms                          | -                    | -           | -            | 83,000.00                  | -                |
| <b>Total Income</b>                   | <b>60,753,260.00</b> |             | <b>-</b>     | <b>71,885,694.00</b>       | <b>-</b>         |
| <b>(6) Expenditure For Tuition</b>    |                      |             |              |                            |                  |
| Textbooks                             | -                    | -           | -            | -                          | -                |
| Reference Materials                   | -                    | -           | -            | -                          | -                |
| Exercise Books                        | -                    | -           | -            | -                          | -                |
| Laboratory Equipment                  | -                    | -           | -            | -                          | -                |
| Internal Exams                        | -                    | -           | -            | -                          | -                |
| Teaching / Learning Materials         | 3,066,560.00         | -           | 3,066,560.00 | 1,856,795.00               | 61.4%            |
| Chalks                                | -                    | -           | -            | -                          | -                |
| Exams And Assessment                  | -                    | -           | -            | -                          | -                |
| Teachers Guides                       | -                    | -           | -            | -                          | -                |
| Administration Costs                  | -                    | -           | -            | -                          | -                |
| Bank Charges                          | -                    | -           | -            | 480.00                     | -                |
|                                       | <b>3,066,560.00</b>  | <b>-</b>    | <b>-</b>     | <b>1,857,275.00</b>        |                  |
| <b>(7) Expenditure For Operations</b> |                      |             |              |                            |                  |
| Other voteheads                       | 6,045,800.00         | -           | 6,045,800.00 | 4,375,335.00               | 73%              |
| Repairs, Maintenance & Improvements   | 3,700,000.00         | -           | 3,700,000.00 | 3,425,269.00               | 101%             |
| Local Transport / Travelling          | -                    | -           | -            | -                          | -                |
| Electricity, Water and Conservancy    | -                    | -           | -            | -                          | -                |



| 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             |
| Medical                                               | 1,480,000.00         | -           | 1,480,000.00 | -                          | -                |
| Administration Costs                                  | -                    | -           | -            | -                          | -                |
| Activity Expenses                                     | 1,295,000.00         | -           | 1,295,000.00 | 718,750.00                 | 56%              |
| Gratuity                                              | -                    | -           | -            | -                          | -                |
| Bank charges                                          | -                    | -           | -            | 2,820.00                   | -                |
|                                                       | <b>12,520,800.00</b> |             |              | <b>8,522,174.00</b>        |                  |
| <b>(8) Expenditure For infrastructure</b>             |                      |             |              |                            |                  |
| Construction of classrooms                            | 3,700,000.00         | -           | -            | 907,633.00                 | -                |
| Construction of LAB                                   | -                    | -           | -            | 6,521,422.00               | -                |
| Construction of library                               | -                    | -           | -            | 934,800.00                 | -                |
| Purchase of furniture                                 | -                    | -           | -            | -                          | -                |
| Purchase of equipment                                 | -                    | -           | -            | -                          | -                |
|                                                       | <b>3,700,000.00</b>  | -           | -            | <b>8,363,855.00</b>        | -                |
| <b>(9) Expenditure For school fund/lunch/boarding</b> |                      |             |              |                            |                  |
| Other voteheads                                       | 9,546,000.00         | -           | 9,546,000.00 | 16,156,795.00              | 169%             |
| Repairs, Maintenance and Improvements                 | 1,480,000.0          | -           | 1,480,000.0  | 5,133,766.00               | -                |
| Local Transport / Travelling                          | -                    | -           | -            | -                          | -                |
| Electricity, Water and Conservancy                    | -                    | -           | -            | -                          | -                |
| Medical Expenses                                      | -                    | -           | -            | -                          | -                |
| Administration Costs                                  | -                    | -           | -            | -                          | -                |
| Activity                                              | 185,000.00           | -           | 185,000.00   | 1,434,250.00               | -                |

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| <b>Receipt/Expenses Item</b>               | <b>Original Budget</b> | <b>Adjustments</b> | <b>Final Budget</b>  | <b>Actual On Comparable Basis</b> | <b>% Of Utilization</b> |
|--------------------------------------------|------------------------|--------------------|----------------------|-----------------------------------|-------------------------|
|                                            | <b>a</b>               | <b>b</b>           | <b>c=a+b</b>         | <b>d</b>                          | <b>e=d/c %</b>          |
|                                            | <b>Kshs</b>            | <b>Kshs</b>        | <b>Kshs</b>          | <b>Kshs</b>                       | <b>Kshs</b>             |
| Gratuity                                   | -                      | -                  | -                    | -                                 | -                       |
| Parents Association Fund                   | 7,770,000.00           | -                  | 7,770,000.00         | 8,469,755.00                      | 109%                    |
| Boarding Equipment and Stores              | 18,784,900.00          | -                  | 18,784,900.00        | 25,539,007.00                     | 135%                    |
| Expenditure For Income Generating Activity | -                      | -                  | -                    | -                                 | -                       |
| Insurance Costs                            | -                      | -                  | -                    | 290,122.00                        | 100%                    |
| Development                                | 7,400,000.00           | -                  | 7,400,000.00         | 5,536,656.00                      | 75%                     |
| Uniform                                    | -                      | -                  | -                    | 4,224,450.00                      | -                       |
| Sundry Creditors                           | --                     | -                  | --                   | 2,092,113.00                      | -                       |
| Clubs                                      | -                      | -                  | -                    | 11,100.00                         | -                       |
| Advances                                   | -                      | -                  | -                    | 39,500.00                         | -                       |
| Acquisition Of Assets                      | -                      | -                  | -                    | -                                 | -                       |
| <b>Totals</b>                              | <b>45,165,900.00</b>   | <b>-</b>           | <b>45,165,900.00</b> | <b>68,927,514.00</b>              |                         |



| ACCOUNT     | VOTEHEAD                | INCOME | EXPENDITURE | COMMENT                          |
|-------------|-------------------------|--------|-------------|----------------------------------|
| School fund | Other voteheads         | 112%   |             | Admitted more students           |
|             | RMI                     | 110%   |             | Admitted more students           |
|             | BES                     | 139%   |             | disorted acadmic calender        |
|             | Parent Association Fund | 111%   |             | Admitted more students           |
|             | Activity                | 26.9%  |             | Inadequate collection of funds   |
|             | Development             | 116%   |             | Admitted more students           |
|             | RMI                     |        | 100.5%      | inflation                        |
|             | BES                     |        | 135%        | inflation                        |
|             | Activity                |        | 117.1%      | Upredicability of activity costs |
|             | Development             |        | 75%         | Inadequate availability of funds |
|             | Parent Association Fund |        | 109%        | Admitted more students           |



**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**

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

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

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

**2. Recognition of receipts and payments**

The school recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school/ recognises all expenses when the event occurs, and the related cash has actually been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of

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changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.



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**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

| <b>Description</b>            | <b>2022-2023</b>    | <b>2021-2022</b>    |
|-------------------------------|---------------------|---------------------|
|                               | <b>Kshs</b>         | <b>Kshs</b>         |
| Reference Materials           | -                   | -                   |
| Exercise Books                |                     | -                   |
| Laboratory Equipment          | -                   | -                   |
| Internal Exams                |                     |                     |
| Teaching / Learning Materials | 1,831,047.00        | 2,316,393.40        |
| Others ( <i>specify</i> )*    | -                   | -                   |
| <b>Total</b>                  | <b>1,831,047.00</b> | <b>2,316,393.40</b> |

*\*Include others as per MOE circulars*

**2 Government Grants for Operations**

| <b>Description</b>                   | <b>2022-2023</b>    | <b>2021-2022</b>    |
|--------------------------------------|---------------------|---------------------|
|                                      | <b>Kshs</b>         | <b>Kshs</b>         |
| Personnel Emoluments/Other voteheads | 4,841,149.00        | 6,956,494.30        |
| Repairs And Maintenance              | -                   | -                   |
| Local Transport / Travelling         | -                   | -                   |
| Electricity And Water                | -                   | -                   |
| Medical                              | 133,900.00          | 136,000.00          |
| Administration Costs                 | -                   | -                   |
| Activity                             | 376,350.00          | -                   |
| Other Vote Heads ( <i>specify</i> )* | -                   | -                   |
| <b>Total</b>                         | <b>5,351,399.00</b> | <b>7,093,296.30</b> |

*\*Include others as per MOE circulars*

**3 Government Grants for infrastructure**

| <b>Description</b>               | <b>2022-2023</b> | <b>2021-2022</b> |
|----------------------------------|------------------|------------------|
|                                  | <b>Kshs</b>      | <b>Kshs</b>      |
| Maintenance & Improvement        | 2,683,000.00     | 3,122,000.00     |
| Transition infrastructure grants | -                | -                |
| Administration Block             | -                | -                |
| Economic stimulus grants         | -                | -                |

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| <b>Description</b>                             | <b>2022-2023</b>    | <b>2021-2022</b>    |
|------------------------------------------------|---------------------|---------------------|
|                                                | <b>Kshs</b>         | <b>Kshs</b>         |
| Other <i>(specify)</i> (NGCDF and County govt. | -                   | -                   |
| <b>Total</b>                                   | <b>2,683,000.00</b> | <b>3,122,000.00</b> |

**4 School Fund Income - Parents Contribution/Fees**

| <b>Description</b>                   | <b>2022-2023</b>     | <b>2021-2022</b>     |
|--------------------------------------|----------------------|----------------------|
|                                      | <b>Kshs</b>          | <b>Kshs</b>          |
| Personnel emoluments                 | -                    | -                    |
| Repairs and maintenance              | 1,637,033.00         | 1,862,639.00         |
| Local transport / travelling         | -                    | -                    |
| Fees recovered                       | 377,895.00           | -                    |
| Prepaid                              | 60,839.00            | -                    |
| Other voteheads-Administration costs | 10,709,111.00        | 10,876,740.00        |
| Activity                             | 298,372.00           | 451,925.00           |
| Fee on Boarding Equipment and stores | 26,116,368.00        | 21,665,261.00        |
| PA Levies*                           | 8,645,697.00         | 9,380,350.00         |
| Development                          | 8,558,328.00         | 8,179,555.00         |
| Uniform                              | 5,183,005.00         | 8,765,755.00         |
| <b>Total</b>                         | <b>61,586,648.00</b> | <b>61,182,225.00</b> |

**5 Miscellaneous Incomes**

| <b>Description</b>                   | <b>2022-2023</b> | <b>2021-2022</b> |
|--------------------------------------|------------------|------------------|
|                                      | <b>Kshs</b>      | <b>Kshs</b>      |
| Rent Income                          | -                | -                |
| Income From Farming Activities       | -                | -                |
| Insurance Compensation               | -                | -                |
| Income From Posho Mill               | -                | -                |
| Income From Bus Hire                 | -                | -                |
| Fee For Hire of Ground and Equipment | 154,800.00       | 110,500.00       |
| clubs                                | 4,250.00         | -                |
| Advances                             | 34,500.00        | -                |
| Canteen sales                        | 148,050.00       | -                |
| Disposals                            | 9,000.00         | -                |
| Tender forms                         | 83,000.00        | 159,000.00       |

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|              |                   |                   |
|--------------|-------------------|-------------------|
| <b>Total</b> | <b>433,600.00</b> | <b>269,500.00</b> |
|--------------|-------------------|-------------------|



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**Notes to the Financial Statements (continued)**

**6 Tuition**

| <b>Description</b>            | <b>2022-2023</b>    | <b>2021-2022</b>    |
|-------------------------------|---------------------|---------------------|
|                               | <b>Kshs</b>         | <b>Kshs</b>         |
| Exercise Books                | -                   | -                   |
| Textbooks                     | -                   | -                   |
| Reference materials           | -                   | -                   |
| Laboratory Equipment          | -                   | -                   |
| Teaching / Learning Materials | 1,856,795.00        | 3,332,731.00        |
| Exams And Assessment          | -                   | -                   |
| Teachers Guides               | -                   | -                   |
| Bank Charges                  | 480.00              | 720.00              |
| Others ( <i>specify</i> )     | -                   | -                   |
| <b>Total</b>                  | <b>1,857,275.00</b> | <b>3,333,451.00</b> |

**7 Operations**

| <b>Description</b>                     | <b>2022-2023</b>    | <b>2021-2022</b>    |
|----------------------------------------|---------------------|---------------------|
|                                        | <b>Kshs</b>         | <b>Kshs</b>         |
| Personnel Emoluments                   | -                   | -                   |
| Service Gratuity                       | -                   | -                   |
| Administration Cost/Other voteheads    | 4,375,335.00        | 7,143,816.00        |
| Repairs And Maintenance & Improvements | -                   | -                   |
| Local Transport / Travelling           | -                   | -                   |
| Electricity And Water                  | -                   | -                   |
| Medical                                | -                   | 105,584.00          |
| Activity Expenses                      | 718,750.00          | 1,156,480.00        |
| Insurance Cost                         | -                   | -                   |
| Bank charges                           | -                   | -                   |
| <b>Total</b>                           | <b>5,094,085.00</b> | <b>8,405,880.00</b> |

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**Notes to the Financial Statements (continued)**

**8 Infrastructure**

| <b>Description</b>         | <b>2022-2023</b>    | <b>2021-2022</b>    |
|----------------------------|---------------------|---------------------|
|                            | <b>Kshs</b>         | <b>Kshs</b>         |
| Construction of classrooms | 340,165.00          | 4,572,883.00        |
| Construction of laboratory | 2,079,384.00        | -                   |
| Construction of Library    | 1,005,720.00        | -                   |
| Purchase of furniture      | -                   | -                   |
| Purchase of equipment      | -                   | -                   |
| Purchase of apparatus      | -                   | -                   |
| Drilling of boreholes      | -                   | -                   |
| Bank charges               | 2,820.00            | -                   |
| <b>Total</b>               | <b>3,428,089.00</b> | <b>4,572,883.00</b> |

**9 Boarding And School Fund**

| <b>Description</b>                      | <b>2022-2023</b>     | <b>2021-2022</b>     |
|-----------------------------------------|----------------------|----------------------|
|                                         | <b>Kshs</b>          | <b>Kshs</b>          |
| Personnel Emoluments                    | -                    | -                    |
| Uniform                                 | 4,224,450.00         | 8,803,745.00         |
| Repairs And Maintenance & Improvements  | 5,133,766.00         | 2,095,944.00         |
| Local Transport / Travelling            | -                    | -                    |
| Electricity And Water                   | -                    | -                    |
| Medical Expenses                        | -                    | 170,654.00           |
| Administration Costs/Other voteheads    | 16,156,795.00        | 8,698,709.00         |
| Activity                                | 1,434,250.00         | 707,200.00           |
| Bank Charges                            | -                    | -                    |
| Sundry creditors                        | 2,092,113.00         | 855,608.00           |
| Fee On Boarding Equipment and Stores    | 25,539,007.00        | 22,853,064.00        |
| PA Fund                                 | 8,469,755.00         | 7,384,080.00         |
| Insurance Cost ( <i>Life Property</i> ) | 290,122.00           | 285,157.00           |
| Advances                                | 39,500.00            | -                    |
| clubs                                   | 11,100.00            | -                    |
| Acquisition Of Assets                   | -                    | -                    |
| Development                             | 5,536,656.00         | 6,424,641.00         |
| Tenders                                 | -                    | -                    |
| <b>Total</b>                            | <b>68,927,514.00</b> | <b>58,278,802.00</b> |

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**Notes to the Financial Statements (continued)**

**10 Bank Accounts**

| <b>Account Name &amp; Currency</b>     | <b>Status</b>         | <b>Bank Account Number</b> | <b>2022-2023</b>    | <b>2021-2022</b>     |
|----------------------------------------|-----------------------|----------------------------|---------------------|----------------------|
|                                        | <b>Active/Dormant</b> |                            | <b>Kshs</b>         | <b>Kshs</b>          |
| Tuition Account                        | Active                | 0113906370900              | 36,174.00           | 35,901.30            |
| Operations Account                     | Active                | 0640291735980              | 731,337.00          | 51,523.03            |
| School Fund Account/Boarding           | Active                | 01129063770900             | 3,415,317.00        | 10,796,251.14        |
| Savings Account                        | Active                | 01100063770900             | 1,153,369.00        | 864,369.20           |
| Parent Association Development Account | -                     | -                          | -                   | -                    |
| Income Generating Activities Account   | -                     | -                          | -                   | -                    |
| Infrastructural Account                | Active                | 0640279410975              | 465,892.00          | 1,210,980.80         |
| <b>Total</b>                           |                       |                            | <b>5,802,088.00</b> | <b>12,959,025.47</b> |

**11 Cash In Hand**

| <b>Description</b> | <b>2022-2023</b> | <b>2021-2022</b>  |
|--------------------|------------------|-------------------|
|                    | <b>Kshs</b>      | <b>Kshs</b>       |
| Notes and Coins    | 71,250.00        | 335,582.00        |
| <b>Total</b>       | <b>71,250.00</b> | <b>335,582.00</b> |

**12 Short Term Investments**

| <b>Description</b>     | <b>2022-2023</b> | <b>2021-2022</b> |
|------------------------|------------------|------------------|
|                        | <b>Kshs</b>      | <b>Kshs</b>      |
| Cooperative Shares     | -                | -                |
| Treasury Bills         | -                | -                |
| Fixed Deposit accounts | -                | -                |
| Other Investments      | -                | -                |
| <b>Total</b>           | <b>-</b>         | <b>-</b>         |

**NDUMBERI GIRLS' SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**13 Accounts Receivable**

| <b>Description</b>                       | <b>2022-2023</b>     | <b>2021-2022</b>     |
|------------------------------------------|----------------------|----------------------|
|                                          | <b>Kshs</b>          | <b>Kshs</b>          |
| Fees Arrears                             | 16,606,703.00        | 12,779,720.00        |
| <b>Other Non-Fees Receivables</b>        |                      |                      |
| Salary Advances (list/schedule attached) | 20,000.00            | 15,000.00            |
| Imprest (list/schedule attached)         | -                    | -                    |
| Rent arrears (list/schedule attached)    | -                    | -                    |
| <b>Total</b>                             | <b>16,626,703.00</b> | <b>12,794,720.00</b> |

**13 b Ageing Analysis of Accounts Receivable**

| <b>Description</b>                     | <b>2022-2023</b>     |                       | <b>2021-2022</b>      |                       |
|----------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
|                                        | <b>Kshs</b>          |                       | <b>Kshs</b>           |                       |
|                                        | <b>Current FY</b>    | <b>% of the total</b> | <b>Comparative FY</b> | <b>% of the total</b> |
| Less than 1 year                       | 3,846,983.00         | 25%                   | 4,017,481.00          | 31%                   |
| Between 1- 2 years                     | 1,391,517.00         | 22%                   | -                     | 0%                    |
| Between 2-3 years                      | 432,512.00           | 0%                    | 268,439.00            | 2%                    |
| Over 3 years                           | 10,955,691.00        | 53%                   | 8,508,800.00          | 67%                   |
| <b>Total (should tie to note 13 a)</b> | <b>16,626,703.00</b> | <b>100%</b>           | <b>12,794,720.00</b>  | <b>100%</b>           |

**14 Accounts Payable**

| <b>Description</b>                                | <b>2022-2023</b>     | <b>2021-2022</b>    |
|---------------------------------------------------|----------------------|---------------------|
|                                                   | <b>Kshs</b>          | <b>Kshs</b>         |
| Trade Creditors (See Ageing Below and Appendix 1) | 10,551,522.00        | 7,092,616.00        |
| Prepaid Fees                                      | 60,839.00            | 327,159.00          |
| Retention Monies                                  | -                    | -                   |
| Unpaid salaries and statutory deductions          | -                    | -                   |
| Caution money                                     | -                    | -                   |
| Other payables ( <i>specify</i> )                 | -                    | -                   |
| <b>Total</b>                                      | <b>10,612,361.00</b> | <b>7,419,775.00</b> |

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**14a. Ageing Analysis of Accounts Payable**

| <b>Description</b>                   | <b>2022-2023</b>     |                       | <b>2021-2022</b>      |                       |
|--------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
|                                      | <b>Kshs</b>          |                       | <b>Kshs</b>           |                       |
|                                      | <b>Current FY</b>    | <b>% of the total</b> | <b>Comparative FY</b> | <b>% of the total</b> |
| Less than 1 year                     | 5,611,858.00         | %                     | 1,693,808.00          | %                     |
| Between 1- 2 years                   | 1693808.00           | %                     | 698,808.00            | %                     |
| Between 2-3 years                    | 698808.00            | %                     | 327,159.00            | %                     |
| Over 3 years                         | 2,607,887.00         | %                     | 4,700,000.00          | %                     |
| <b>Total (should tie to note 14)</b> | <b>10,612,361.00</b> | <b>%</b>              | <b>7,419,775.00</b>   | <b>%</b>              |

**15.Fund Balance Brought Forward**

| <b>Description</b>     | <b>2022-2023</b>     | <b>2021-2022</b>     |
|------------------------|----------------------|----------------------|
|                        | <b>Kshs</b>          | <b>Kshs</b>          |
| Bank Balances          | 5,362,390.00         | 9,763,558.77         |
| Cash Balances          | 71,250.00            | 685,219.00           |
| Short Term Investments | -                    | -                    |
| Receivables            | 16,626,703.00        | 11,388,203.00        |
| Payables               | (10,612,361.00)      | (7,264,534.00)       |
| <b>Total</b>           | <b>11,447,982.00</b> | <b>14,572,446.77</b> |



**NDUMBERI GIRLS'SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

| <b>Description</b>           | <b>2022-2023</b> | <b>2021-2022</b> |
|------------------------------|------------------|------------------|
|                              | <b>Kshs</b>      | <b>Kshs</b>      |
| Bank Loans                   | -                | -                |
| Outstanding Leases           | -                | -                |
| Hire Purchase                | -                | -                |
| Gratuity And Leave Provision | -                | -                |
| Others (specify)             | -                | -                |
| <b>Total</b>                 | <b>-</b>         | <b>-</b>         |

**17 Biological assets**

| <b>Description</b>       | <b>Numbers</b> | <b>2022-2023</b>  | <b>2021-2022</b>  |
|--------------------------|----------------|-------------------|-------------------|
|                          |                | <b>Kshs</b>       | <b>Kshs</b>       |
| Cattle                   |                | -                 | -                 |
| Goats                    |                | -                 | -                 |
| Trees                    | 10             | 100,000.00        | 100,000.00        |
| Coffee Or Tea Plantation |                | -                 | -                 |
| Poultry                  |                | -                 | -                 |
| Others (specify)         |                | -                 | -                 |
| <b>Total</b>             |                | <b>100,000.00</b> | <b>100,000.00</b> |

**18 Borrowings**

| <b>Description</b>                    | <b>Kshs</b> | <b>Kshs</b> |
|---------------------------------------|-------------|-------------|
| Borrowings at beginning of the year   | -           | -           |
| Borrowings during the year            | -           | -           |
| Repayments during the year            | -           | -           |
| <b>Balance at the end of the year</b> | <b>-</b>    | <b>-</b>    |

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Other important disclosure notes**

**19 Stock/ Inventory**

| <b>Description</b>     | <b>2022-2023</b>    | <b>2021-2022</b>    |
|------------------------|---------------------|---------------------|
|                        | <b>Kshs</b>         | <b>Kshs</b>         |
| Food stuffs            | 587,660.00          | 825,780.00          |
| Lab consumables        | 525,300.00          | 625,000.00          |
| Farm produce           | -                   | -                   |
| Medication             | 25,000.00           | 34,000.00           |
| Construction Materials | -                   | -                   |
| Stationery             | 432,268.00          | 536,000.00          |
|                        | <b>1,570,228.00</b> | <b>2,020,780.00</b> |

**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.

| <b>Ref No.</b> | <b>Issue / Observations from Auditor</b> | <b>Management comments</b> | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Put a date when you expect the issue to be resolved)</b> |
|----------------|------------------------------------------|----------------------------|----------------------------------------------|-----------------------------------------------------------------------------|
|                |                                          |                            |                                              |                                                                             |
|                |                                          |                            |                                              |                                                                             |
|                |                                          |                            |                                              |                                                                             |

*Wap/ 20/12/23*  
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Sign and Date  
Principal

**NDUMBERI GIRLS' SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

| Supplier Of Goods Or Services    | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2022-2023 | Outstanding Balance 2021-2022 | Comments |
|----------------------------------|-----------------|-----------------|---------------------|-------------------------------|-------------------------------|----------|
|                                  | A               | b               | C                   | d=a-c                         |                               |          |
|                                  | Kshs            | Kshs            | Kshs                | Kshs                          | Kshs                          |          |
| <b>Construction Of Buildings</b> |                 |                 |                     |                               |                               |          |
| 1. Classrooms                    | 6,185,250.00    | 11-01-2022      | 6,185,250.00        | -                             | 1,218,080.00                  |          |
| 2. Laboratory                    | 9,784,475.00    | 12-04-2022      | 9,784,475.00        | -                             | 6,715,929.00                  |          |
| 3. Library                       | 984,000.00      |                 | 984,000.00          | -                             | -                             |          |
| <b>Sub-Total</b>                 |                 |                 | -                   |                               | <b>7,934,009.00</b>           |          |
| <b>Supply Of Goods</b>           |                 |                 |                     |                               |                               |          |
| 4. Umanyi Enterprises            | 285,000.00      | 1-7-2022        |                     | 285,000.00                    |                               |          |
| 5. Kibawa Enterprises            | 956,750.00      | 1-7-2022        |                     | 956,750.00                    |                               |          |
| 6. Ndumbz Welfare Group          | 581,500.00      | 1-7-2022        |                     | 581,500.00                    | 398,100.00                    |          |
| 7. Kawarh Enterprises            | 63,000.00       | 1-7-2022        |                     | 63,000.00                     |                               |          |
| 8. DPL Festive                   | 514,910.00      | 1-7-2022        |                     | 514,910.00                    | 307,750.00                    |          |
| 9. Peter Mbugua Fredrick         | 182,600.00      | 1-7-2022        |                     | 182,600.00                    | 234,850.00                    |          |
| 10. Peter Waweru Wahome          | 199,125.00      | 1-7-2022        |                     | 199,125.00                    | 301,000.00                    |          |
| 11. Torential Enterprises        | 1,602,200.00    | 1-7-2022        |                     | 1,602,200.00                  |                               |          |



**NDUMBERI GIRLS'SECONDARY SCHOOL**  
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| <b>Supplier Of Goods Or Services</b> | <b>Original Amount</b> | <b>Date Contracted</b> | <b>Amount Paid To-Date</b> | <b>Outstanding Balance 2022-2023</b> | <b>Outstanding Balance 2021-2022</b> | <b>Comments</b> |
|--------------------------------------|------------------------|------------------------|----------------------------|--------------------------------------|--------------------------------------|-----------------|
| 12. Perpetua Wambui                  | 718,800.00             | 1-7-2022               |                            | 718,800.00                           |                                      |                 |
| 13. Pinpoint Hygiene Services        | 38,400.00              | 1-7-2022               |                            | 38,400.00                            | 19,200.00                            |                 |
| 14. David Irungu                     | 34,220.00              | 1-7-2022               |                            | 34,220.00                            | -                                    |                 |
| 15. Matchete General mechants        | -                      | -                      |                            | -                                    | 38,000.00                            |                 |
| 16. Cliewalite Ventures              | -                      | -                      |                            | -                                    | 11,700.00                            |                 |
| 17. Kijabe Girls                     | -                      | -                      |                            | -                                    | 10,000.00                            |                 |
| 18. Peter G. Chege                   | -                      |                        |                            | -                                    | 73,108.00                            |                 |
| 19. Mitsec Intergrated               | -                      |                        |                            | -                                    | 224,900.00                           |                 |
| 20. Weaver Bird Garments             | -                      |                        |                            | -                                    | 353,305.00                           |                 |
| <b>Sub-Total</b>                     |                        | 1-7-2022               |                            | <b>5,176,505.00</b>                  |                                      |                 |
| <b>Supply Of Services</b>            |                        |                        |                            |                                      |                                      |                 |
| 21. Usafi Merchants                  | 36,000.00              | 1-7-2022               |                            | 36,000.00                            |                                      |                 |
| 22. Zachary Muchemi                  | 19,200.00              | 1-7-2022               |                            | 19,200.00                            | 30,200.00                            |                 |
| 23. Frisco Engineering LTD           | 319,314.00             | 1-7-2022               |                            | 319,314.00                           |                                      |                 |
| 24. Imara Studio                     | -                      |                        |                            | -                                    | 45,000.00                            |                 |
| <b>Sub-Total</b>                     |                        |                        |                            | <b>374,514.00</b>                    |                                      |                 |
| <b>Grand Total</b>                   |                        |                        |                            |                                      |                                      |                 |

**NDUMBERI GIRLS'SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 2 – Summary of Fixed Assets Register**

| <b>Asset Class</b>                       | <b>Historical Cost b/f<br/>(Kshs)<br/>1<sup>st</sup> July 2022</b> | <b>Additions during the<br/>year<br/>(Kshs)</b> | <b>Disposals during the<br/>year<br/>(Kshs)</b> | <b>Historical Cost c/f<br/>(Kshs)<br/>30<sup>th</sup> June 2023</b> |
|------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------|
| Land                                     | 5 ACRES OWNED<br>BY MUCIPAL<br>COUNCIL                             | -                                               | -                                               | -                                                                   |
| Buildings And Structures                 | 1 TUITION BLOCK<br>3 BOARDING<br>BLOCKS                            | STOREY LIBRARY                                  | -                                               |                                                                     |
| Motor Vehicles                           | 1 BUS<br>27/2/2009                                                 | -                                               | -                                               |                                                                     |
| Office Equipment, Furniture And Fittings | ATTACHED                                                           |                                                 |                                                 |                                                                     |
| Textbooks                                | ATTACHED                                                           |                                                 |                                                 |                                                                     |
| ICT Equipment                            | ATTACHED                                                           |                                                 |                                                 |                                                                     |
| Tools And Apparatus                      | ATTACHED                                                           |                                                 |                                                 |                                                                     |
| Other Machinery And Equipment            | 1 GENERATOR<br>22/2/2016                                           | -                                               | -                                               |                                                                     |
| Heritage And Cultural Assets             |                                                                    |                                                 |                                                 |                                                                     |
| Intangible Assets- Soft Ware             |                                                                    |                                                 |                                                 |                                                                     |
| <b>Total</b>                             |                                                                    |                                                 |                                                 |                                                                     |



# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

OAG/NRB/AUD/17/25/2023/2025(25)

19 June, 2026

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

Dear Mr. Njoroge

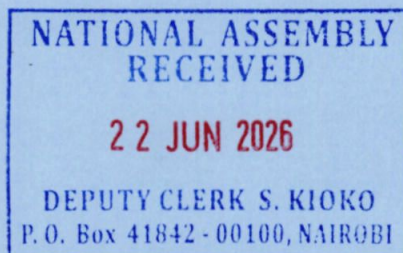
## **REPORT OF THE AUDITOR-GENERAL ON NDUMBERI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023, 2024, AND 2025 – KIAMBU COUNTY**

I transmit the report of the Auditor-General on the examination and audit of Ndumberi Girls Secondary Girls School for the year ended 30 June, 2023, 2024 and 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely,

**CPA. Wilson Maiyo**  
**For: AUDITOR-GENERAL**

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



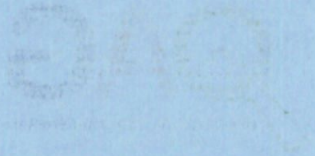
**Mr. John Lekakeny Ololtuaa, CBS**  
Principal Secretary  
Ministry of Education  
State Department for Basic Education  
P.O. Box 30040-00100  
**NAIROBI**

**Mary N. Wanjau**  
Principal  
Ndumberi Girls Secondary Girls School  
P. O. Box 502 – 00900  
**KIAMBU**



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