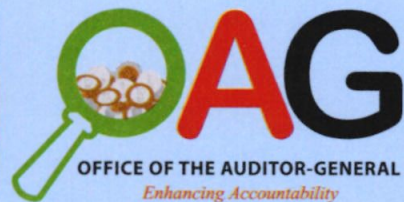


REPUBLIC OF KENYA



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

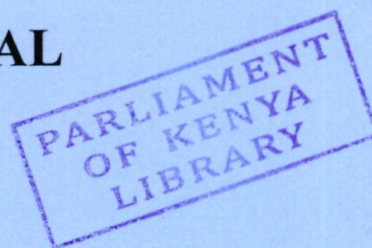
THE AUDITOR-GENERAL

ON

**ENOOMATASIANI GIRLS
SECONDARY SCHOOL**

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

KAJIADO COUNTY





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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in 11/2004 under registration number GP/A/2432/2004 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 1339 number of students as at 30th June 2025. It has 12 streams and 70 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. John Mwaniki	Chairman	04/08/2022
2	Mrs. Tabitha Mbabu	Secretary - Principal	03/01/2018
3	Mrs. Josephene Mutambu	Member	04/08/2022
4	M/s. Linda Cheruitich	Member	04/08/2022
5	Eng. Michael Makwani	Member	04/08/2022
6	Mr. Javason Kinyua	Member	04/08/2022
7	Mr. George Ndichu	Member	04/08/2022
8	Mr. Patrick Rukwaro	Member – Rep CEB	04/08/2022
9	Mr. David Kisali	Member Rep Teachers	04/08/2022
10	Mr. John Mwaniki Mrs. Rachael Kihika Mrs. Hellen Njeri	3 Members - Sponsor	04/08/2022
11	Mr. Michael Makwani	Member - Community	04/08/2022
12	Mr. Daniel Parasoi	Member Special Needs	04/08/2022
13	Joy Namunyaka	Rep Students	04/08/2022



The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	John Mwaniki Tabitha Mbabu Linda Cherutich Javason Kinyua Hellen Njeri	Chairperson Secretary Member Member Member	1 out of 3 1 out of 3 1 out of 3 1 out of 3 1 out of 3
2	Audit Committee	John Mwaniki John Ng'ang'a Geoger Kabiru Stephene Munene Rachael Kihika	Chairperson Secretary Member Member Member	1 out of 4 1 out of 4 1 out of 4 1 out of 4 1 out of 4
3	Finance,procurement and general purposes Committee	George Kabiru Mike Makwani Comfort Nkirote Daniel Parasoi Patrick Rukwaro	Chairperson Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	John Ng;ang'a John Mwaniki David Kisali Josephene Mutambi	Chairposon	1 out of 3 1 out of 3 1 out of 3 1 out of 3

Enoomatasiani Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025**

		Javason Kinyua Linda Cheroitich		1 out of 3 1 out of 3
5	Development Committee	Stephene Munene Dorothy Kinuthia John Mwaniki Tabitha Mbabu Hellen Kamau Linda Cheroitich	Chairperson Secretary Member Member Member member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Tabitha Mbabu	TSC No. 224359
2	Deputy Principal	Dorothy Kinuthia	TSC No. 337416
3	Deputy Principal	Ejidia Kariuki	TSC No. 372089
4	School Bursar	Martin Musembi	ID No. 26011727
5	Other (specify)		

(e) Schools contacts

Post Office Box: 97-208
Telephone: 0746 011 116
E-mail: enoomatasianischool@gmail.com

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Absa
Branch: Karen
2. Name of Bank: Absa
Branch: Ngong
3. Name of Bank: Equity
Branch: Ngong
4. Name of Bank: KCB
Branch: Ngong

(g) Independent Auditors

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

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

3. Summary Report of Performance of The School

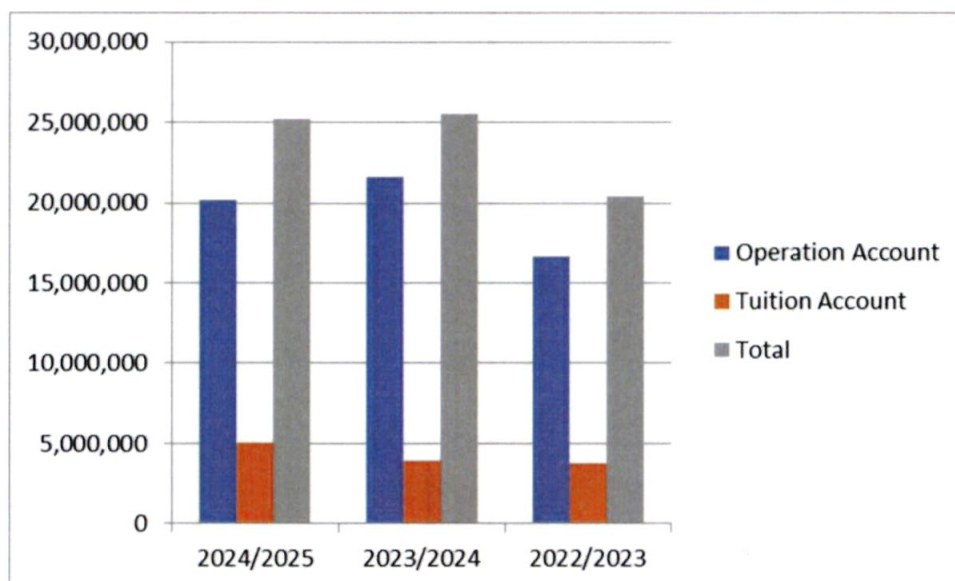
SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS				
		2024/2025	2023/2024	2022/2023
	Surplus/deficit	217,444.42	4,804,615	2,523,274



SUMMARY REPORT OF RATIO OF CAPITATION PER STUDENT

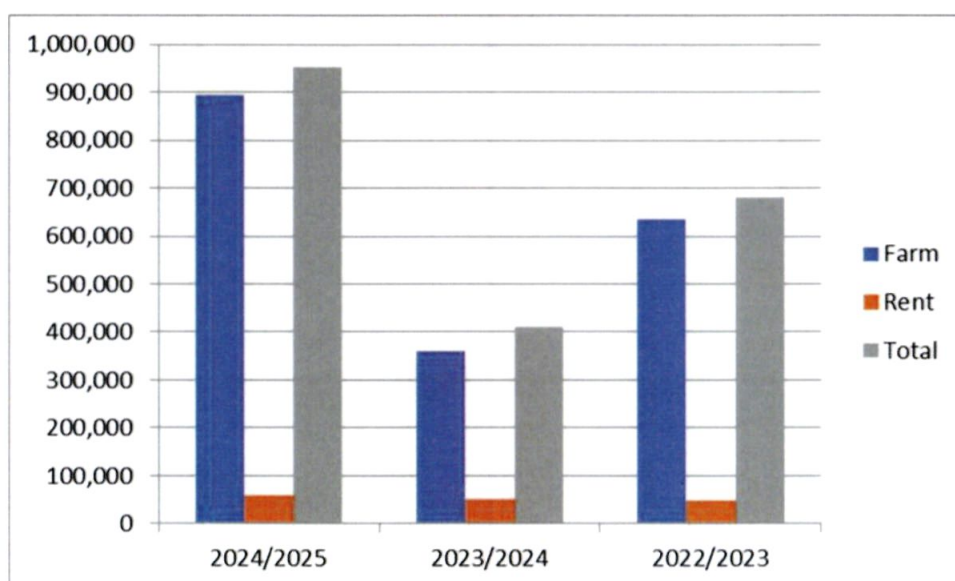
SN	ACCOUNTS	2024/2025	2023/2024	2022/2023
1	Operation Account	20,126,807	21,602,810.00	16,654,362
2	Tuition Account	5,063,504	3,902,845.00	3,773,565
	Total	25,190,311	25,505,655.00	20,427,927
	Increase/Decrease	(315,334)	5,077,728.00	611,410
	No of Students	1339	1950	1392
	Ratio of Capitation per			
	Student	1:18812	1:13079	1:14675

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025



OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

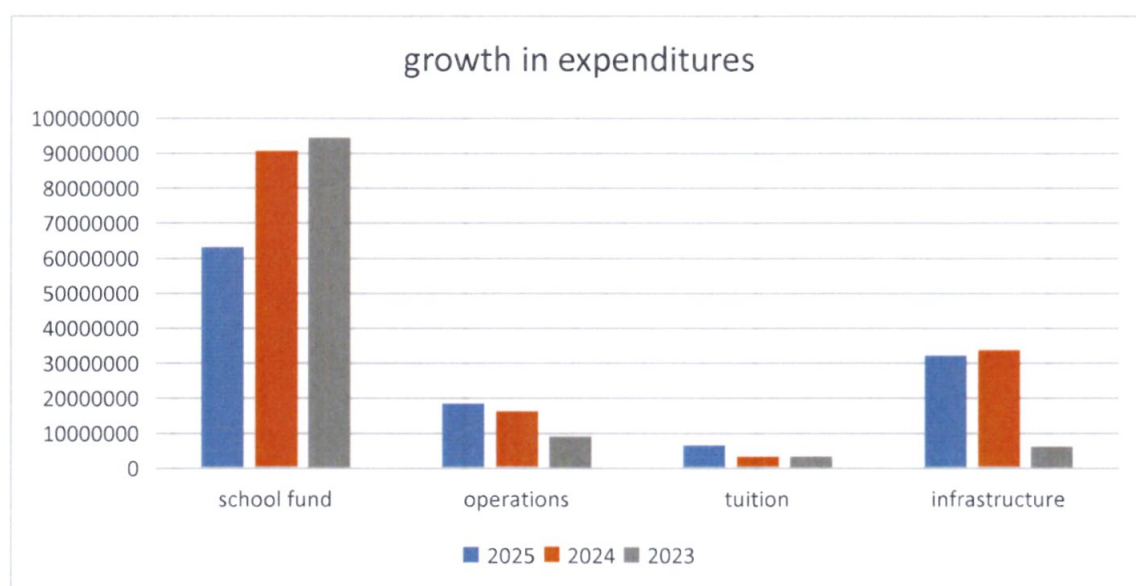
ACCOUNTS	2024/2025	2023/2024	2022/2023
Farm	894,770	360,000	634,080
Rent	57,500	50,500	47,000
Total	952,270	410,500	681,080



Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

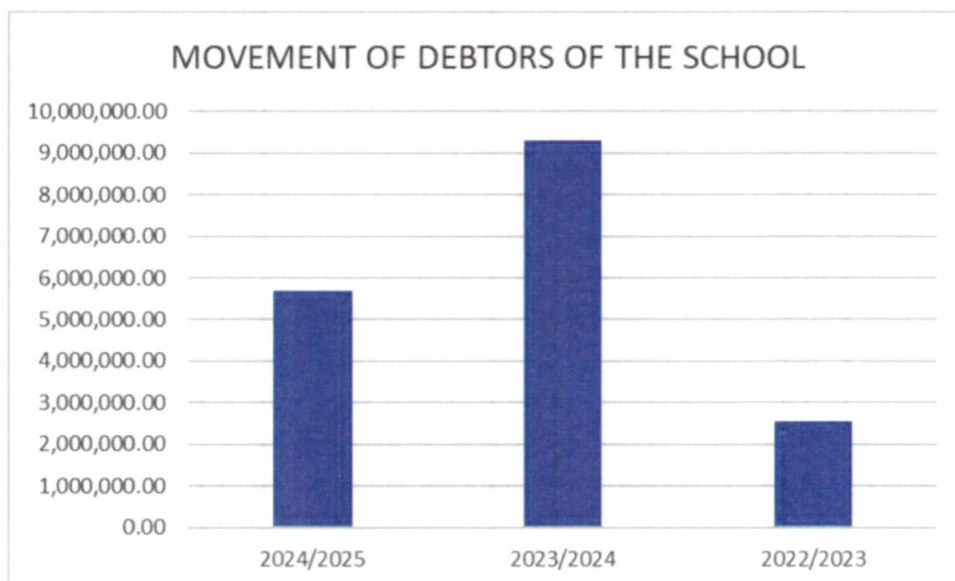
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

ACCOUNTS	2024/2025	2023/2024	2022/2023
School Fund Account	65,268,887.15	90,529,094.00	94,462,108
Operation Account	15,137,894.35	16,136,035.00	9,067,411
Tuition Account	6,437,071.85	3,224,235.00	3,328,583
Infrastructure Account	31,444,534.70	33,589,516.00	6,201,907
Total	118,288,388.05	143,478,881	113,060,009



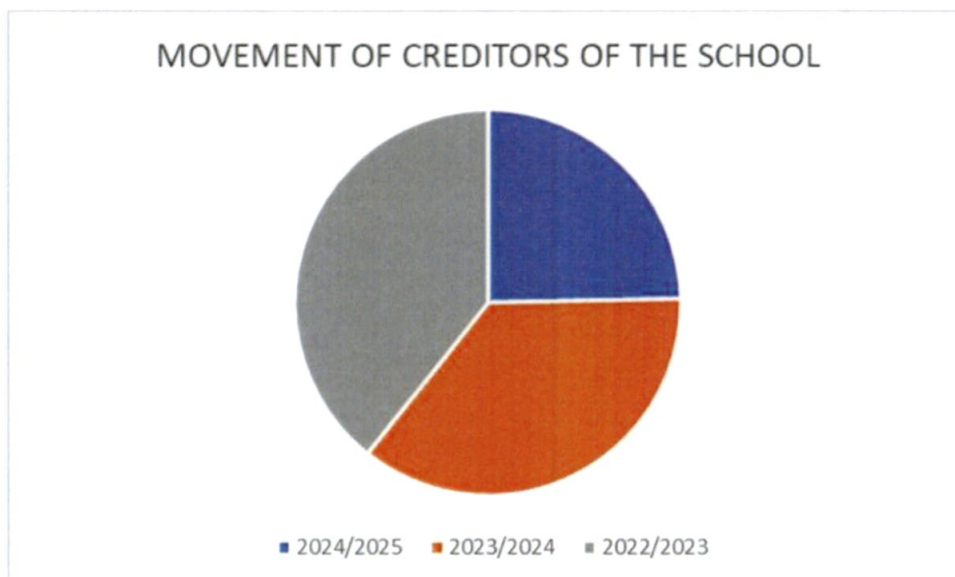
MOVEMENT OF DEBTORS OF THE SCHOOL

ACCOUNTS- SCH FUND	2024/2025	2023/2024	2022/2023
Debtors	5,704,928.00	9,305,767	2,547,735



MOVEMENT OF CREDITORS OF THE SCHOOL

ACCOUNTS	2024/2025	2023/2024	2022/2023
Creditors	8,586,176.75	12,535,716	13,651,270



a) Teacher Student ratio:

Between the month July 2023 and June 2025, the status of the teaching staff is as follows;
 There were 65 teachers posted by the Teachers Service Commission and 5 recruited by the Board of Management. We are grateful that 11 teachers have been posted to School after 5

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

have been transferred. The ratio of teacher to student is 1:19, an approximate 1 teacher for 19 students.

Subject	Eng	Ki	Mat	Bi	Ph	Che	His	GE	CR	Musi	B/	Agr	Com	H/S
		s	h	o	y	m	t	O	E	c	S	i	p	i
No of teacher s	12	17	18	12	3		10	8	15	2	4	3	2	3

b) The mean score in the 2025 KCSE:

Year	Enrolment	Mean	Transition	Transition	School	Comment
			D+and above	%	Target	
2024	285	6.31	250	88	6.5	C
2023	275	6.48	273	92.5	6.5	C
2022	259	6.02	252	97.3	6.5	C

c) Number of Candidates in the 2025 KCSE:

d) The capacity of the school:

Facility	No . of students	Capacity	Remarks
Lukenyia Dorm	112	112	-
Mt. Kenya ground floor dorm	124	116	8 excess
Mt. Kenya 1 st floor	124	116	8 excess
Mr. Kenya 2 nd floor	124	116	8 excess
Mr. Meru dorm	84	58	26 excess
Mr. Longonot dorm	156	144	12 excess
Suswa dorm	142	113	29 excess
Mt. Elgon ground floor dorm	123	88	35 excess
Mt. Elgon 1 st floor dorm	130	88	42 excess
Mt. Kilimanjaro dorm	220	144	76 excess
Biology Lab		30	
Physics Lab		20	
Chemistry Lab		24	
31 classrooms	1339	@45=1395	
2 computer Lab		110	
Home science Lab		60	
Students toilets	60		
Staff toilets	23		

e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	Parents	Completed	18,080,000	18,080,000	6 months
1 No. Classroom	Ministry	Completed	2,550,000	2,550,000	3months
1 No. Classroom	Parents/Ministry	Completed	3,285,000	2,925,000	3 months

SECRETARY - B.O.M.
 ENOOMATASIANI GIRLS' SEC. SCHOOL
 P.O. Box 97 - 00206 NGONG HILLS
 Date: 20/04/26 Sign: Kfe

.....
School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of Enoomatasiani 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 30th June, 2025, and of the school's financial position as at that date.



.....
Name: John Mwaniki

Designation: Chairman, School Board of Management

Date: 20/04/26

SECRETARY - B.O.M.
ENOOMATASIANI GIRLS' SEC. SCHOOL
P. O. Box 07 - 00208 NGONG HILLS
Date: 20/04/26 Sign: KPE

.....
Name: Tabitha Mbabu

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: Martin Musembi

Designation: Bursar/ Finance Officer

Date: 20/4/2026

REPUBLIC OF KENYA

Phone: +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 ENOOMATASIANI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - KAJIADO COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Enoomatasiani Girls Secondary School - Kajiado County set out on pages 1 to 21, which

comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Enoomatasiani Girls Secondary School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

Review of the financial statements revealed misstatements as follows;

- i. Comparison between summary report of performance of the School and the financial statements reflects an unexplained variances as detailed below;

Component	Financial Statements Amount (Kshs)	Summary Report of Performance Amount (Kshs)	Variance (Kshs)
2024/2025 Capitation grants	49,165,795	25,190,311	23,975,484
2023/2024 Capitation grants	57,156,860	25,505,655	31,651,205
2024/2025 Growth in other incomes	69,340,038	952,270	68,387,768
2023/2024 Growth in other incomes	91,126,636	410,500	90,716,136
2023/2024 Debtors movement	3,157,193	9,305,767	(-6,148,574)
2023/2024 Creditors movement	(5,065,094)	12,535,716	(17,600,810)

- ii. The statement of financial performance reflects opening balance on infrastructure payments of Kshs.35,589,516 while Note 8 to the financial statements reflects an amount of Kshs.33,589,516 resulting in an unexplained variance of Kshs.2,000,000;
- iii. The statement of assets and liabilities reflects net financial assets balance of Kshs.2,181,125 while the recasted amount is Kshs.2,180,125, resulting in an unexplained variance of Kshs.1,000;
- iv. Further, the statement of assets and liabilities reflects negative accounts payable balance of Kshs.8,586,177 instead of positive balance;
- v. In addition, the statement of assets and liabilities reflects accounts payable opening balance of Kshs.13,651,270 while Note 14 to the financial statements reflects a

balance of Kshs.12,535,716, resulting in an unexplained variance of Kshs.1,115,554; Similarly, Note 14 reflects a balance of Kshs.12,535,716 which differs with ageing analysis of accounts payable balance as disclosed in Note 14b of Kshs.12,469,901, resulting in an unexplained variance of Kshs.65,815;

- vi. The statement of cash flows reflects cash and cash equivalents balances at beginning and end of the financial year of Kshs.13,033,996 and Kshs.4,630,231 which vary with the statement of assets and liabilities balances of Kshs.13,067,216 and Kshs.5,061,374 respectively, resulting in unexplained variances of Kshs.33,220 and Kshs.431,143, respectively;
- vii. Further, the statement of assets and liabilities reflects cash flows from operating activities receipts balance of Kshs.152,144,989 against re-casted balance of Kshs.152,122,689, resulting in an unexplained variance of Kshs.22,300;
- viii. In addition, the statement of assets and liabilities reflects net cash flows from financing activities amount of Kshs.8,403,767 which was unsupported;
- ix. The statement of budgeted versus actual amounts reflects fee on boarding equipment and stores as Kshs.15,9325,512. As a result of the typographical error, the correct figure could not be ascertained;
- x. Recast of Notes to the financial statements revealed the following variances;

Account	Note	2025 Recasted Amount Kshs	Financial Statements Amount Kshs	Variance Kshs
2023/2024 Government Grants for Operations	2	19,602,810	18,814,770	788,040
School fund Income-Parents Contributions	4	78,267,223	62,334,711	15,932,512
2023/2024 Miscellaneous Incomes	5	1,499,467	1,499,191	276
2023/2024 Board and School Fund	9	92,385,833	90,529,094	1,856,739
2024/2025 Board and School Fund	9	66,671,133	65,268,887	1,402,245
2023/2024 Fund Balance Brought Forward	15	1,930,462	(2,874,153)	4,804,615

- xi. The statement of financial performance and Note 5 to the financial statements reflects miscellaneous income amount of Kshs.7,005,327. Included in the amount is farming activities amounting to Kshs.894,770. However, the ledger balance reflects an amount of Kshs.984,770, resulting in an unexplained variance of Kshs.90,000;
- xii. Review of the financial statements revealed variances between the comparative and the prior year audited balances as detailed below;

Component	Note	Comparative Balances (Kshs)	Prior year Audited Balances (Kshs)	Variance (Kshs)
Bank Balance	10	13,005,849	12,972,630	33,219
Surplus for the year		4,837,834	4,804,615	33,219
Net cash flows from financing activities		-	8,403,767	(8,403,767)

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

2. Inaccuracies in Capitation Grants for Operations

The statement of financial performance reflects Government grants for operations amount of Kshs.13,730,307 as disclosed in Note 2 to the financial statements. Review of the NEMIS capitation disbursements and the bank statements revealed that the School received an amount of Kshs.20,121,471, resulting in an unexplained variance of Kshs.6,391,164.

In the circumstances, the accuracy, completeness and occurrence of the Government grants for operations amounting to Kshs.13,730,307 could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,061,374 as disclosed in Notes 10 and 11 to the financial statements. However, the balance was not supported by cashbooks and bank reconciliation statements.

In the circumstances, existence, accuracy and completeness of cash and cash equivalents balance of Kshs.5,061,374 could not be confirmed.

4. Unsupported Accounts Payable Balance

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payable balance of Kshs.8,586,177 which includes trade creditors and prepaid fees balances of Kshs.4,523,992 and Kshs.4,062,185, respectively. However, Management did not provide supporting ledgers, invoices, LPOs/LSOs, delivery notes and goods received notes to support the accounts payable.

In the circumstances, the existence, completeness and accuracy of the accounts payable balance of Kshs.8,586,177 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Enoomatasiani 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 judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Issues

The Auditor-General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes;

S/No.	Year	Issue
1	2023/2024	Variances between the financial statements and the general ledger
2	2023/2024	Unsupported miscellaneous incomes
3	2023/2024	Inaccuracy of personnel emoluments
4	2023/2024	Unsupported infrastructure payments
5	2023/2024	In accuracy of boarding and school fund
6	2023/2024	Unsupported bank balances
7	2023/2024	In accuracy of accounts receivables
8	2023/2024	In accuracy of accounts payable
9	2023/2024	In accuracy of the statement of cash flows
10	2023/2024	In accuracy of the statement of budgeted versus actual amounts
11	2023/2024	Unsupported fixed assets
12	2023/2024	Budget control and performance
13	2023/2024	Ineffective Audit Committee
14	2023/2024	Irregular increment of school fees
15	2023/2024	Failure to conduct annual stock taking

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the financial statements reflects non-compliance with the reporting template as detailed below;

- i. Explanations for budget variances was not included;
- ii. Amounts and balances were not rounded to the nearest Kenyan Shilling;
- iii. The statement of School management responsibility reflects cash basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) instead of transitional financial statements.

In the circumstances, Management did not comply with PSASB guidelines.

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

The statement of assets and liabilities reflects boarding and school fund amount of Kshs.65,268,887 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.662,300 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective,

efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.662,300 could not be confirmed.

3. Over Funding of Capitation Grants

The statement of financial performance reflects Government grants for tuition and operations amounts of Kshs.4,776,504 and Kshs.13,730,307 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of 1622,1590 and 1931 students while the enrolment records provided by the School indicated a total number of 1409,1409 and 1905, resulting in an unexplained variances of 213, 181 and 26 as detailed below;

Date	Capitation Per Student	No. of Students Per NEMIS	No. of students as Per Register	Students Variance	Capitation Variance Amount (Kshs)
May-25	627	1622	1409	213	133,551
May-25	2585	1622	1409	213	550,605
Jan-25	1643	1590	1409	181	297,383
Jan-25	6751	1590	1409	181	1,221,931
Sep-24	591	1931	1905	26	15,366
Sep-24	2691	1931	1905	26	69,966
Totals				420	<u>2,288,802</u>

As a result of the variances, the School was over funded by an amount of Kshs.2,288,802.

In the circumstances, the over-funding of the School may have affected service delivery to the other schools which did not receive capitation for students could not be confirmed.

4. Long Outstanding Accounts Payable

The financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects accounts payable balance of Kshs.8,586,177 which includes trade creditors balance of Kshs.4,523,992. However, included in the balance are trade payable balance of Kshs.355,000 which had been outstanding for over one(1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

5. Irregular Expenditure on Fuel

The statement of financial performance reflects boarding and school fund payments amount of Kshs.65,268,887 as disclosed in Note 9 to the financial statements which includes payments amounts of Kshs.4,049,860 and Kshs.4,529,165 relating to local transport/travelling and electricity and water. Review of fuel expenditure amounting to Kshs.421,809 revealed significant control weaknesses. There was no evidence of approval before fuel drawals, while exaggerated journey distances and inconsistencies between fuel drawn and journeys undertaken raised doubts on the authenticity of the records. Discrepancies were also noted between fuel station receipts and work tickets, with some fuel issues not recorded at all. In addition, there were no controls over generator fuel usage which drew fuel amounting to Kshs.27,000.

In the circumstances, value for money for the fuel expenditure could not be confirmed.

6. Irregularities in Procurement Processes

The statement of financial performance reflects boarding and school fund payments amount of Kshs.65,268,887 as disclosed in Note 9 to the financial statements. Included in this amount is fees on boarding equipment and stores amount of Ksh.35,748,026. The School advertised for tenders for the supply and delivery of various goods and services for the year 2024/2025. Tender applications were received, evaluated and awards done for the successful tenderers. Review of sampled procurement documents and sampled payment vouchers amounting to Kshs.8,261,906 revealed the following anomalies;

- i. There was no professional opinion prepared upon evaluation of the tenders;
- ii. The successful bidders did not signify in writing the acceptance of the award;
- iii. Records revealed that the School procured goods and services amounting to Kshs.3,334,736. from suppliers who had neither submitted their bids nor been awarded various tenders despite the fact that it had awarded successful tenderers;
- iv. The School also did not issue Local Purchase Orders (LPOs) for various orders, casting doubt on the quantities that were ordered from the suppliers.

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 the 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. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.5,704,928 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivable balance of Kshs.709,929 which had been outstanding for over one(1) year. In addition, the School did not have a policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance.

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

2. Failure to Hold Meetings by Board Committees

Review of Board meeting minutes for the financial year 2024/2025 revealed that the five (5) Committees of the Board met only once, contrary to the provisions Fourth Schedule Part 1 6(1) of the Basic Education Act, 2013 which requires, the Board of Management to meet at least once every four months.

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

3. Management of Textbooks

During the year under review, the Ministry of Education (MoE) distributed textbooks for various subjects to schools. It was observed that there were no needs assessment reports on which re-order levels of books supplied were based. Further, examination of student-book ratio revealed a deficiency between the number of textbooks available and the student enrollment for the respective class. This has resulted in under and oversupply and undersupply as summarized in the table below;

Over-Supply

No.	Date	Book	Quantity Delivered	No. of Students	Variance
1	2-Sep-24	Physics Form 2 Pupils Book	200	96	104
2	2-Dec-24	Secondary Physics Form 4 - PB	150	95	55
3	2-Sep-24	Geography Form 4 Pupils Book	100	48	52
4	2-Dec-24	Secondary Physics Form 3 - PB	150	98	52
5	2-Sep-24	Geography Form 4 Pupils Book	150	110	40
6	2-Sep-24	Geography Form 3 Pupils Book	200	162	38
7	2-Sep-24	Agriculture Form 2 Pupils Book	100	71	29

No.	Date	Book	Quantity Delivered	No. of Students	Variance
8	2-Sep-24	Longhorn Computer Studies Students Book Form 4	150	139	11
9	2-Sep-24	Agriculture Form 3 Pupils Book	100	95	5
10	2-Sep-24	Longhorn Computer Studies Students Book Form 3	100	98	2
			1,400	1,012	388
	Under-supply				
11	2-Sep-24	History Form 2 Pupils Book	200	203	(3)
12	2-Sep-24	Home Science Form 4 Pupils Book	200	215	(15)
13	2-Dec-24	Trendy Business Form 3 - PB	150	167	(17)
14	2-Sep-24	Agriculture Form 1 Pupils Book	100	123	(23)
15	2-Sep-24	Geography Form 2 Pupils Book	200	225	(25)
16	2-Sep-24	History Form 3 Pupils Book	150	183	(33)
17	2-Sep-24	Longhorn Computer Studies Students Book Form 2	100	153	(53)
18	2-Dec-24	Trendy Business Form 2 - PB	150	214	(64)
19	2-Sep-24	Christian Religious Education Form 4 Pupils Book	200	290	(90)
20	2-Sep-24	Biology Form 4 Pupils Book	100	201	(101)
21	2-Sep-24	Home Science Form 1 Pupils Book	250	361	(111)
22	2-Sep-24	Home Science Form 2 Pupils Book	250	363	(113)
23	30-Jan-24	Kiswahili Fasaha Kitabu cha Mwanafunzi 4	150	290	(140)
24	2-Sep-24	Mathematics Form 4 Pupils Book	150	290	(140)
25	2-Sep-24	Chemistry Form 4 Pupils Book	150	290	(140)
26	2-Sep-24	History Form 4 Pupils Book	150	290	(140)
27	2-Sep-24	Kiswahili Form 3 Pupils Book	200	373	(173)
28	2-Sep-24	Chemistry Form 3 Pupils Book	200	373	(173)
29	2-Dec-24	Trendy Business Form 1 - PB	100	298	(198)
30	2-Sep-24	English Form 3 Pupils Book	150	373	(223)
31	2-Sep-24	Biology Form 2 Pupils Book	100	328	(228)
32	2-Sep-24	Longhorn Computer Studies Students Book Form 1	100	351	(251)
33	2-Sep-24	Biology Form 1 Pupils Book	350	608	(258)
34	2-Sep-24	History Form 1 Pupils Book	350	608	(258)
35	30-Jan-24	Discovering Secondary Mathematics PB 3	100	373	(273)
36	2-Sep-24	Kiswahili Form 2 Pupils Book	200	476	(276)
37	2-Sep-24	Chemistry Form 2 Pupils Book	200	476	(276)
38	2-Sep-24	Chemistry Form 1 Pupils Book	350	647	(297)

No.	Date	Book	Quantity Delivered	No. of Students	Variance
39	2-Sep-24	Christian Religious Education Form 1 Pupils Book	350	647	(297)
40	2-Sep-24	English Form 2 Pupils Book	150	476	(326)
41	2-Sep-24	Christian Religious Education Form 2 Pupils Book	150	476	(326)
42	2-Sep-24	Geography Form 1 Pupils Book	250	608	(358)
43	2-Dec-24	Form 1 Secondary Physics - PB	250	608	(358)
44	30-Jan-24	Discovering Secondary Mathematics PB 2	100	476	(376)
45	2-Sep-24	English Form 1 Pupils Book	200	647	(447)
46	2-Dec-24	Form 1 Uhondo Wa Kiswahili - PB	200	647	(447)
47	30-Jan-24	Discovering Secondary Mathematics PB 1	150	647	(497)
			6,850	14,374	(7,524)
	Overall Total		8,250	15,386	

In the circumstances, the existence of effective internal controls in respect of management of text books 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 Board of Management

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is 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

11 May, 2026

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	4,776,504	3,902,845
Government grants for operations	2	13,730,306.65	18,814,770
Government Grants for infrastructure	3	30,658,984.55	34,439,245
School fund income- parents' contributions	4	62,334,710.78	89,627,445
Miscellaneous incomes	5	7,005,327.00	1,499,191
Total Revenue		118,505,832.48	148,283,496
Expenditure			
Tuition	6	6,437,071.85	3,224,236
Operations	7	15,137,894.35	16,136,035
Infrastructure	8	31,444,534.70	35,589,516
Boarding and school fund	9	65,268,887.15	90,529,094
Total Expenditure		118,288,388.05	143,478,881
Surplus/Deficit		217,444.42	4,804,615

The school financial statements were approved on 20th April 2026 and signed by:



Name: John Mwaniki

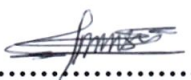
Chair BOM

Date: 20/04/26

SECRETARY - B.O.M.
 ENOOMATASIANI GIRLS' SEC. SCHOOL
 P. O. Box 07 - 00203 NGONG'OMILS
 Date: 20/04/26 Sign: KPL

Name: Tabitha Mbabu
 School Principal/ Secretary to
 BOM

Date:



Name: Martin Musembi

Bursar/ Finance Officer

Date: 20/4/2026

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,025,028.95	13,005,849.15
Cash balances	11	36,345	61,367
Short term investments	12	-	-
Total cash and cash equivalent		5,061,373.95	13,067,216.15
Account's receivables	13	5,704,928.00	2,547,735
Total financial assets (a)		10,766,301.95	15,614,951.15
Financial liabilities			
Accounts payables	14	(8,586,176.75)	13,651,270.37
Total Financial Liabilities (b)		8,586,176.75	13,651,270.37
Net financial assets (a-b)		2,181,125.20	1,963,680.78
Accumulated fund b/fwd	15	1,963,680.78	(2,874,153)
Surplus/deficit for the year		217,444.42	4,837,833.78
Net Assets		2,181,125.20	1,963,680.78

The school's financial statements were approved on 20th April 2026 and signed by:


 Name: John Mwaniki

Chair BOM

Date: 20/04/26


 Name: Tabitha Mbabu

School Principal/ Secretary to BOM

Date:


 Name: Martin Musembi

Bursar/ Finance Officer

Date: 20/4/2026

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

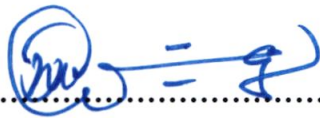
8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		4,776,503.50	3,902,845
Government grants for operations		13,730,306.65	21,602,510
Government grants for infrastructure		30,658,984.55	31,651,205
School fund income- parents contributions/ fees		52,451,729.40	93,488,938
Other income		12,905,317.75	1,477,191
Total receipts		114,522,841.85	152,144,989
Payments			
Cash outflows for tuition		6,437,071.85	3,224,236
Cash outflows for operations		18,383,202.35	42,555,756
Cash outflows Boarding/lunch and school fund payments		65,970,145.60	97,154,196
Total payments		90,790,419.80	142,934,188
Net cash inflow/outflow from operating activities		23,732,422.05	9,210,801
Cash flow from investing activities			
Acquisition of assets		(32,136,189)	
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(32,136,189)	
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	
Repayment of principal borrowings		-	
Net cash inflow/outflow from financing activities		(8,403,766.65)	
Net increase/decrease in cash and cash equivalents		(8,403,766.65)	9,210,801
Cash and cash equivalent at beginning of the FY		13,033,997.15	3,823,196
Cash and cash equivalent at end of the FY		4,630,230.50	13,033,996

The school's financial statements were approved on 20th April 2026 and signed by:

Enoomatasiani Girls Secondary School

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



Name: John Mwaniki

Chair BOM

Date: 20/04/26

SECRETARY - B.O.M.
ENOOMATASIANI GIRLS' SEC. SCHOOL
P. O. Box 97 - 00208 NGONG HILLS
Date: 20/04/26

Name: Tabitha Mbabu

**School Principal/ Secretary to
BOM**

Date:



Name: Martin Musembi

Bursar/ Finance Officer

Date: 20/4/2026

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2,672,350	-	2,672,350	4,775,778	178.7
Exams And Assessment				-	
(2) Capitation Grant on Operations					
Personnel Emoluments	2,714,400	-	2,714,400	3,971,808	146.3
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	1,357,200	-	1,357,200	1,985,904	146.3
Electricity And Water	1,357,200	-	1,357,200	1,985,904	146.3
Medical	-	-	-	-	-
Administration Costs	1,357,200	-	1,357,200	1,991,260.65	146.7
Activity	2,175,000	-	2,175,000	696,930	32
Gratuity	-	-	-	-	-
	-	x-	-	-	-

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	5,800,000	-	5,800,000	6,396,500	110.3
M&I parents' contribution	24,650,000	-	24,650,000	19,122,343.75	77.6
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	4,115,100	-	4,115,100	4,946,625	120.2
Repairs And Maintenance	24,650,000	-	24,650,000	19,122,344	77.6
Local Transport / Travelling	3,741,000	-	3,741,000	2,234,032	59.7
Electricity And Water	3,741,000	-	3,741,000	7,099,332	189.8
Medical	-	-	-	-	-
Administration Costs	3,741,000	-	3,741,000	2,887,100	77.2
Activity	362,500	-	362,500	229,785	63.4
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	41,158,250	-	41,158,250	15,9325,512	38.7
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	126,000	-	126,000	57,500	45.6
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	1,918,450	-	1,918,450	894,770	46.6
Total Income	125,636,650		125,636,650	93,931,504	74.8
<i>(6) Expenditure For Tuition</i>					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	5,209,270	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	704,100	-	704,100	341,300	48.5
Chalks	91,800	-	91,800	-	-
Exams And Assessment	215,280	-	215,280	880,050	408.8
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	3,206,221	-	3,206,221	4,116,300	128.4
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	1,372,500	-	1,372,500	1,351,510	98.5

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	2,023,650	-	2,023,650	4,059,286.00	200.5
Medical	-	-	-	-	-
Administration Costs	7,756,564	-	7,756,564	4,546,951.35	58.6
Activity Expenses	1,125,563	-	1,125,563	537,335	47.7
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of classrooms	5,475,000	-	5,475,000	5,475,000	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	18,080,000	-	18,080,000	18,080,000	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	3,918,148	-	3,918,148	2,634,516	67.2
Repairs, Maintenance and Improvements	-	-	-	-	-
Local Transport / Travelling	1,677,500	-	1,677,500	4,049,860	241
Electricity, Water and Conservancy	2,473,350	-	2,473,350	4,529,165	183.1

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical Expenses	-	-	-	-	-
Administration Costs	9,480,245	-	9,480,245	4,851,888	51.2
Activity	1,375,688	-	1,375,688	2,311,908	168.1
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	41,973,485	-	41,973,485	36,985,184.00	88.1
Expenditure For Income Generating Activity	1,461,000	-	1,461,000	1,003,649	68.7
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets					
Totals	102,410,094	-	102,410,094	100,963,172.4	98.6

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	4,775,778	3,896,094
Bank interest	725	6,751
Total	4,776,503	3,902,845

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	3,971,808	5,340,681
Repairs And Maintenance	1,906,000	6,126,600
C.B.C		788,040
Local Transport / Travelling	1,985,904	-
Electricity And Water	1,985,904	2,439,977
Medical	1,192,500	1,211,250
Administration Costs	1,991,260.65	2,452,881
Activity	696,930	1,243,381
Other Vote Heads (specify)*	-	-
Total	13,730,306.65	18,814,770

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement	30,630,500.00	31,651,205
Transition infrastructure grants		2,788,040
Bank charges	28,484.55	-

Enoomatasiani Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025**

Description	2024/2025	2023/2024
	Kshs	Kshs
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.	-	
Total	30,658,984,55	34,439,245

4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
BES	25,815,493.45	6,008,017
Admin Cost	2,887,099.70	21,463,348
RMI	19,122,343.75	2,348,541
Personnel emoluments	4,946,624.88	8,069,543
LT&T	2,234,032.00	-
EWC	7,099,332.00	3,168,812
Activity	229,785.00	244,369
PA Levies*	15,932,512.08	48,324,815
Others (specify)	-	-
	-	-
Total	62,334,710.78	89,627,445

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Rent Arrears	39,550.00	82,500
Graduity		1,247,740
Rent	57,500.00	
Pocket Money	1,732.00	167,951
Harambee	2,275.00	
Farm	894,770.00	
Canteen	9,500.00	1,000
Bank Overdraft	6,000,000.00	
Interest on Savings AC		276.00
Total	7,005,327.00	1,499,191

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	5,209,270	2,021,485
Teaching / Learning Materials	341,300	1,126,850
Exams And Assessment	880,050	75,000
Teachers Guides	-	-
Bank Charges	6,451.85	901
Others (<i>specify</i>)	-	-
Total	6,437,071.85	3,224,236

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	4,116,300	3,846,065
C.B.C	-	-
Administration Cost	4,546,951.35	2,142,558
Repairs And Maintenance & Improvements	348,520	4,992,200
Local Transport / Traveling	1,351,510.00	768,070
Electricity And Water	4,059,286.00	839,640
Medical	177,992	40,950
Activity Expenses	537,335	730,861
Creditors	-	-
Others (grands)	-	2,775,691
Total	15,137,894.35	16,136,035

Enoomatasiani Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****8 Infrastructure**

Description	2024/2025	2023/2024
	Kshs	Kshs
Construction of classrooms	-	2,726,500
Construction of laboratory	-	2,880,000
Construction of dormitory	-	22,480,495
infrastructure	31,438,843	
Purchase of furniture	-	5,502,447
Purchase of apparatus	-	-
Bank Charges	5,691.70	74
Others (Creditors)		
Total	31,444,534.70	33,589,516

9 Boarding And School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	2,634,516	2,826,385
Service Gratuity	398,596	-
Repairs And Maintenance & Improvements	2,555,971	23,947,103
Local Transport / Traveling	4,049,860	3,294,677
Electricity And Water	4,529,165.00	3,232,860
Savings A/c		9,700
Administration Costs	4,851,888	6,746,707
Pocket money	1,732	102,136
Bank Charges	-	-
Expenses On Income Generating Activities**	1,003,649	742,995
Fee On Boarding Equipment and Stores	36,985,184.00	48,191,367
Activity	2,311,908	980,643
Infrastructure	-	300,000
Loan Interest Repayment	6,345,014.55	154,520
Acquisition Of Assets	-	-
Farm	1,003,649.00	1,856,740
Total	65,268,887.15	90,529,094

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	2022994983 1317046730	198,272.10	1,571,840
Operations Account	Active	2022994975 1317046528	2,824,749.30	7,608,102
School Fund Account/Boarding	Active	2022994967 1317046137	957,045.75	1,701,665
Savings Account	Active	0653543719	31,219.00	27,919
Savings Account	Active	0653581971	328.45	4,300
Gratuity	Active	1317047052	399,596	1,000
CDF	Dormant	0730264720572	-	-
Infrastructural Account	Active	2041186049 1317046919	613,818.35	2,091,023
Total			5,025,028.95	13,005,849

11 Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins	36,345	61,367
Total	36,345	61,367

12 Short Term Investments

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

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

13 Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	5,704,928.00	9,305,767
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	5,704,928.00	9,305,767

13 b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,994,999	87.6%	2,547,735	27%
Between 1- 2 years	709,929.00	12.4%	1,229,508	14%
Between 2-3 years	-	%	5,528,524	59%
Over 3 years	-	%	-	%
Total (should tie to note 13 a)	5,704,928.00	100%	9,305,767	100%

14 Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,523,992.00	12,535,716
Prepaid Fees	4,062,184.75	
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	8,586,176.75	12,535,716

14a. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,168,992	40.5%	8,515,803	68%
Between 1- 2 years	355,000.00	59.5%	3,954,098	32%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	4,523,992.00	100%	12,469,901	100%

15 Fund Balance Brought Forward

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Balances	12,972,630.15	12,972,630
Cash Balances	61,367	61,367
Savings acc	33,219.00	
Receivables	2,547,735.00	2,547,735
Payables	(13,651,270.38)	(13,651,270)
Total	1,963,680.78	(2,874,153)

Enoomatasiani Girls Secondary School**Annual Report and Financial Statements For the year ended 30th June 2025****Other important disclosure notes**

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Cattle		910,000	360,000
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		910,000	360,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	xxx	xxx
Borrowings during the year	xxx	4,500,000
Repayments during the year	(xxx)	(-)
Balance at the end of the year	xxx	-

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

19 Stock/ Inventory

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	1,705,600	425,035
Lab consumables	49,500	150,945
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	1,755,100	575,980

20 Progress On Follow Up of Auditor Recommendations

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

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

SECRETARY - B.O.M.
 ENOOMATASIANI GIRLS' SEC. SCHOOL
 P.O. Box 07 - 00200 NBOITA HILLS
 Date 20/04/26 Sign: kpe

 Sign and Date
 Principal

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2025	Outstanding Balance Comparative FY 2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Hamwe Logistic Supplies				3,397,812		
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Green Ring Investments	771,180			771,180		
5. Major M water project	355,000			355,000		
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						

Enoomatasiani Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2025	Outstanding Balance Comparative FY 2024	Comments
Grand Total	1,126,180			4,523,992		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20XX
Land	250,000,000	-	-	250,000,000
Buildings And Structures	189,391,717	31,438,843		198,887,820
Motor Vehicles	3,000,000			
Office Equipment, Furniture and Fittings	2,461,000	21,000		2,492,000
Textbooks				
ICT Equipment	3,187,200	588,600		3,775,800
Tools And Apparatus	2,116,825	12,500		
Other Machinery and Equipment-sewing machines	1,062,500	295,000		1,327,500
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	289,000			289,000
Total	451,508,242	32,355,943		456,772,120

REPUBLIC OF KENYA

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

Ref: OAG/MKS/AUD/10/50/2024/2025 (22)

17 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 ENOOMATASIANI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - KAJIADO COUNTY

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

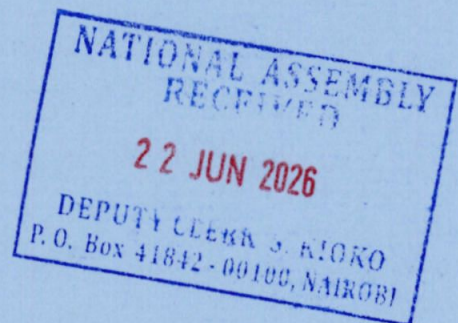
Yours sincerely

CPA Justus O. Okumu
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

Ms. Tabitha Mbabu
The Principal
Enoomatasiani Girls Secondary School
P.O. Box 97-208
NGONG HILLS



REPORT ON THE

1. Name of the project	2. Date of the report	3. Name of the author
4. Title of the report	5. Date of the report	6. Name of the author
7. Title of the report	8. Date of the report	9. Name of the author
10. Title of the report	11. Date of the report	12. Name of the author