



*Enhancing Accountability*



PARLIAMENT  
OF KENYA  
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**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 JUL <sup>2024</sup> DAY: Wednesday

TABLED BY: Hon. (Dr.) Robert Rutego  
on behalf of the LHM

CLERK-AT-THE-TABLE: Halima Suleiman

**THE AUDITOR-GENERAL**

**ON**

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**

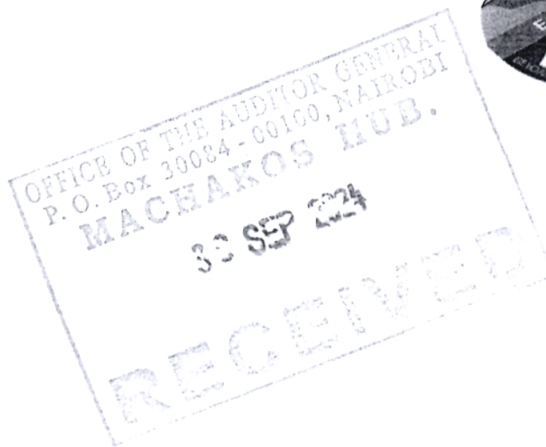
THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 JUL <sup>2024</sup> DAY: Wednesday

TABLED BY: Hon. Owen Baya  
(Deputy Majority Leader)

CLERK-AT-THE-TABLE: Anastacia

**FOR THE YEAR ENDED 30 JUNE, 2024**



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**ENOOMATASIANI GIRLS  
SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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Prepared in accordance with the Cash Basis of Accounting Method 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 1950 number of students as at 30<sup>th</sup> June 2024. It has 10 streams and 62 teachers of which 2 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	Mt. John Mwaniki	Chairman	04/08/2022
2	Mrs. Tabitha Mbabu	Secretary - Principal	04/08/2022
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. Javanson Kinyua	Member	04/08/2022
7	Mr. George Ndichu	Member	04/08/2022
8	Patrick Rukwaro	Member – Rep CEB	04/08/2022
9	Mr. David Kisali	Member Rep Teachers	04/08/2022
10	John Mwaniki Rachel Kihika Hellen Njeri	3 Members - Sponsor	04/08/2022
11	Mike makwani	Member - Community	04/08/2022
12	Daniel Parasoi	Member Special Needs	04/08/2022
13	Joy Namunyak	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 Javanson Kinyua Hellen Njeri	Chairperson Secretary Member Member member	3 3 3 2 3
2	Audit Committee	John Mwaniki John Nganga George Kbiru Stephen Munene Rachael Kihika	Chairperson Secretary Member Member Member	
3	Finance, procurement and general purposes Committee	George Kabiru Mike Makwani Comfort Nkirote Daniel Parasoi Patrick Rukwaro	Chairperson Secretary Member Member member	1 1 1 1 1
4	Academic Committee	John Ng'anga John Mwaniki David Kisali Josephine Mutambi Javason Kinyua	Chairperson Secretary Member Member Member	2 2 2 2 2

5	Development Committee	Stephen Munene Dorothy Kinuthia John Mwaniki Tabitha Mbabu Hellen Kamau Linda Cherotich	Chairperson Secretary Member Member Member Member	2 2 2 2 2 2
6	Discipline and welfare Committee	Kihika Rachel Dorothy Kinuthia Geofrey Murithi Linda Cherutich	Chairperson	
7	Adhoc Committee (if any during the year)			

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June, 2024 the school's day-to-day management was under the following persons:

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>Identification</b>
1	Principal	Tabitha Mbabu	TSC No. 224359
2	Deputy Principal	Doroty Kinuthia	TSC No.337416
3	Deputy Principal	Ejidia Kariuki	TSC No.372089
4	School Bursar	Martin Musembi	ID No. 26011727

**(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.

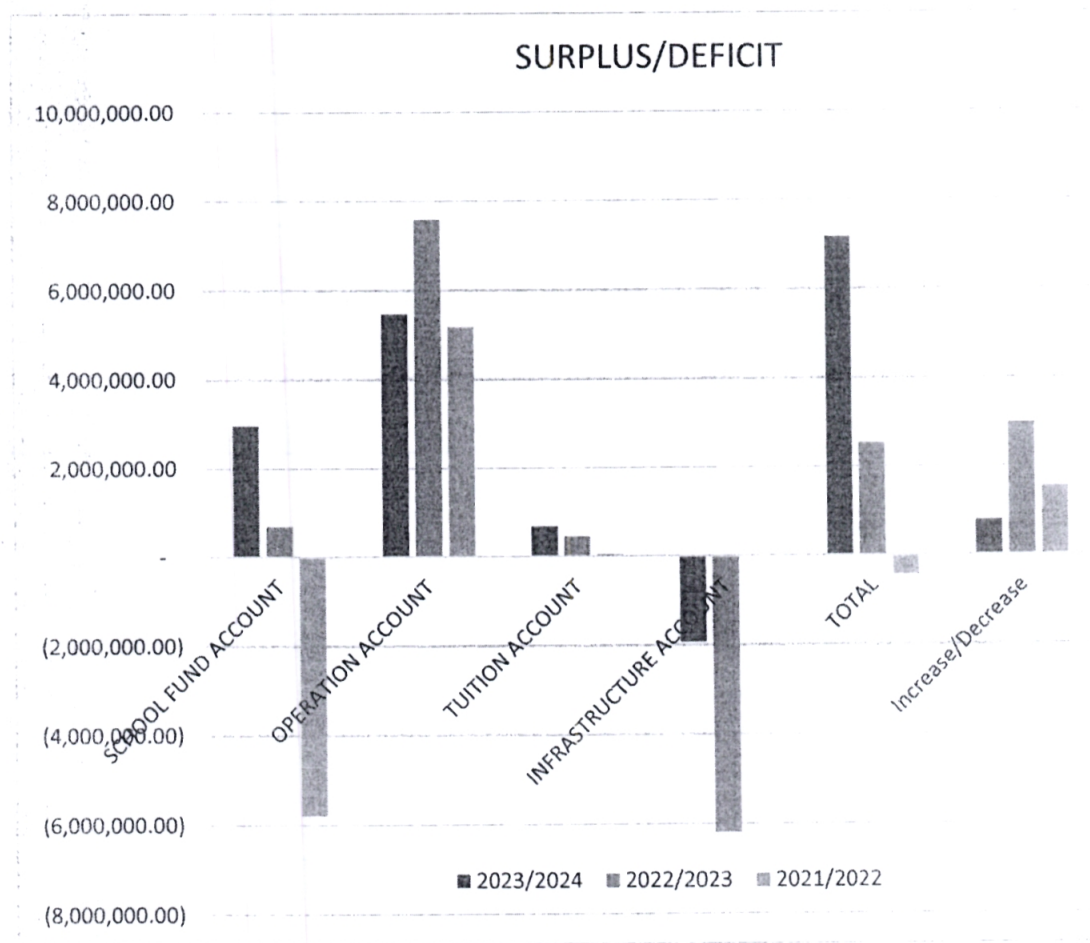
1. Name of Bank: Absa  
Branch. Karen
2. Name of Bank: Absa  
Branch. Ngong
3. Name of Bank: Equity  
Branch. Ngong
4. Name of Bank  
KCB. Ngong

Mpesa Pay Bill No. 547434 attached to KCB School Fund Bank Account

**(g) Independent Auditors**

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

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

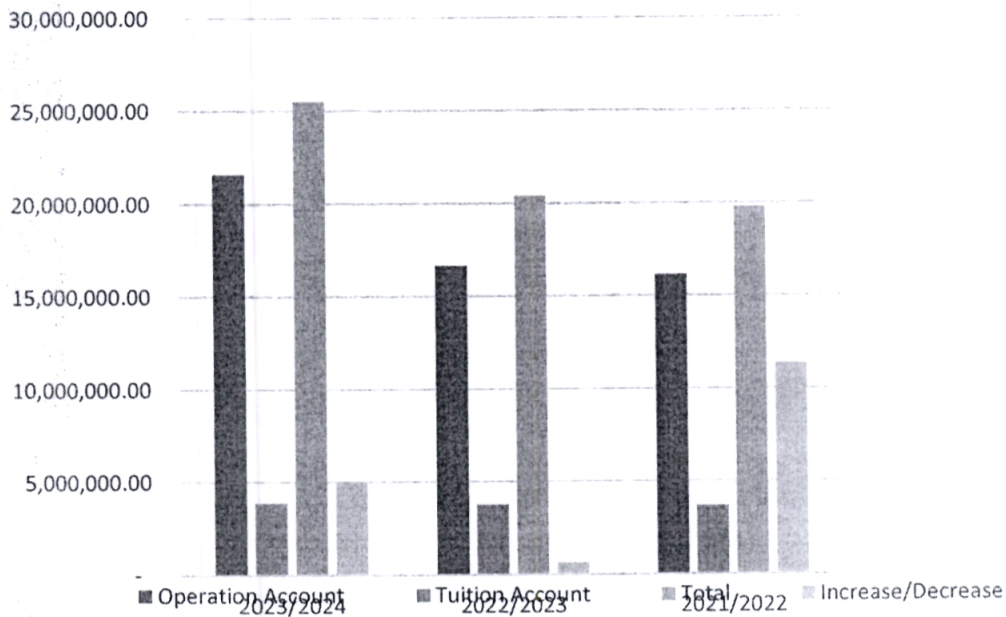


<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>				
<b>SN</b>	<b>ACCOUNTS</b>	<b>2023/2024</b>	<b>2022/2023</b>	<b>2021/2022</b>
1	SCHOOL FUND ACCOUNT	2,959,844.00	693,248	-5,803,831
2	OPERATION ACCOUNT	5,466,775.00	7,586,951	5,172,870
3	TUITION ACCOUNT	678,609.00	444,982	32,482
4	INFRASTRUCTURE ACCOUNT	(1,938,311.00)	-6,201,907	-
	<b>TOTAL</b>	<b>7,166,917.00</b>	<b>2,523,274</b>	<b>-440,329</b>
	<b>Increase/Decrease</b>	<b>782,150.00</b>	<b>2,963,603</b>	<b>1,539,466</b>

**SUMMARY REPORT OF RATIO OF CAPITATION PER STUDENT**

<b>SN</b>	<b>ACCOUNTS</b>	<b>2023/2024</b>	<b>2022/2023</b>	<b>2021/2022</b>
1	Operation Account	21,602,810.00	16,654,362	16,123,828
2	Tuition Account	3,902,845.00	3,773,565	3,692,690
	<b>Total</b>	<b>25,505,655.00</b>	<b>20,427,927</b>	<b>19,816,517</b>
	Increase/Decrease	5,077,728.00	611,410	11,353,840
	No of Students	1950	1392	1270
	Ratio of Capitation per Student	1:13079	1:14675	1:15604

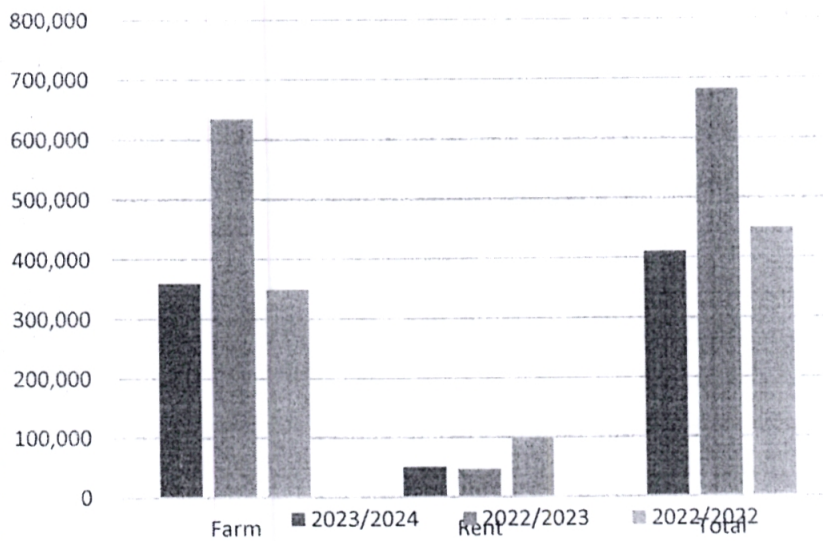
*Enoomatasiani Girls Secondary School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**



**OVERVIEW OF NET GROWTH OF OTHER INCOME(S)**

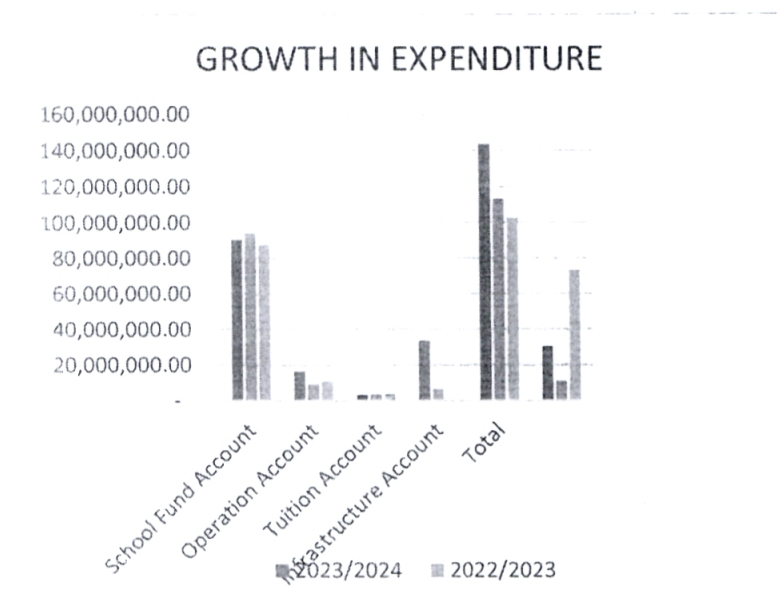
ACCOUNTS	2023/2024	2022/2023	2022/2022
Farm	360,000	634,080	349,620
Rent	50,500	47,000	99,900
<b>Total</b>	<b>410,500</b>	<b>681,080</b>	<b>449,520</b>

**GROWTH OF OTHER INCOMES**



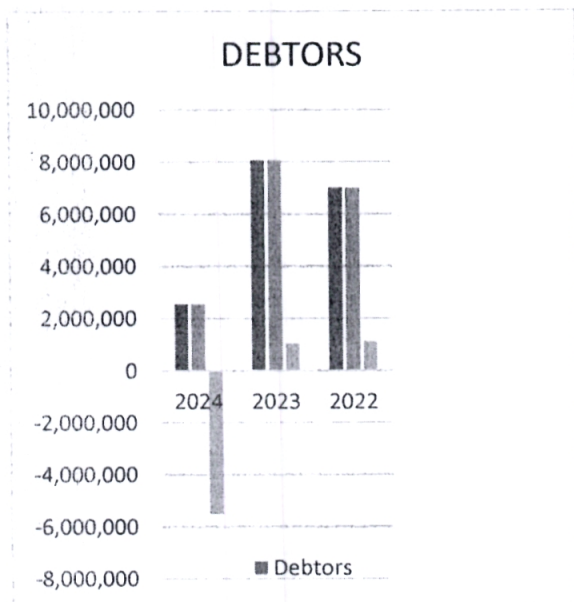
**OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL**

ACCOUNTS	2023/2024	2022/2023	2021/2022
School Fund Account	90,529,094.00	94,462,108	87,699,543
Operation Account	16,136,035.00	9,067,411	10,950,958
Tuition Account	3,224,235.00	3,328,583	3,660,208
Infrastructure Account	33,589,516.00	6,201,907	-
<b>Total</b>	<b>143,478,880.00</b>	<b>113,060,009</b>	<b>102,310,709</b>
	<b>30,418,871.00</b>	<b>10,749,300</b>	<b>73,180,287</b>



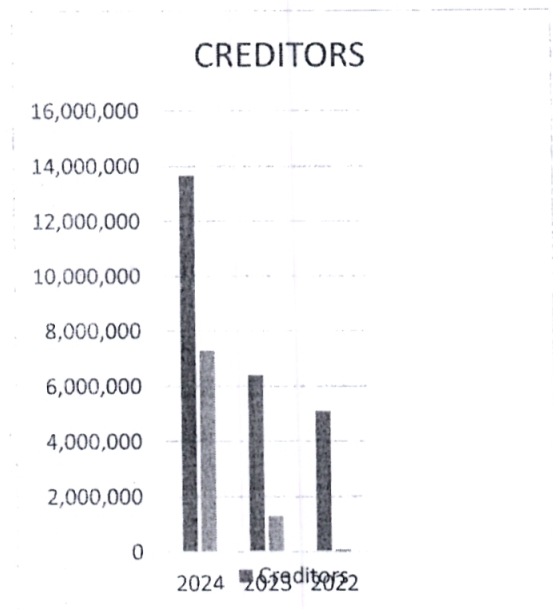
**MOVEMENT OF DEBTORS OF THE SCHOOL**

ACCOUNTS- SCH FUND	2024	2023	2022
Debtors	2,547,735	8,063,793	7,007,233
<b>Total</b>	<b>2,547,735</b>	<b>8,063,793</b>	<b>7,007,233</b>
<b>Increase / Decrease</b>	<b>(5,516,058.00)</b>	<b>1,056,560</b>	<b>1,117,445</b>



**MOVEMENT OF CREDITORS OF THE SCHOOL**

ACCOUNTS	2024	2023	2022
Creditors	13,651,270	6,379,828	5,089,616
Increase / Decrease	7,271,442	1,290,212	95,121



**a) Teacher Student ratio:**

Between the month of July 2023 and June 2024, the status of the teaching staff is as follows;

There are 57 teachers posted by the Teacher Service Commission and 2 recruited by the Board of Management. We are grateful that 9 teachers have been posted to school after 4 have transferred. The ratio of teacher to student is 1:26, an approximate 1 teacher for every 26 students.

Subject	Eng	Kis	Math	Bio	Phy	Chem	His	Geo	C.R.E	Music	B/S	Agri	comp	H/S
No of teachers	14	15	15	8	3	10	11	10	12	2	6	2	1	3

**b) The mean score in the 2023 KCSE:**

YEAR	ENROLMENT	MEAN	TRANSITION D+ and above	TRANSITION %	SCHOOL TARGET	COMMENTS
2023	275	6.48	273	92.5	6.5	C
2022	259	6.02	252	97.3	6.5	C
2021	167	5.66	156	93.4	7.5	C

**c) Number of Candidates in the 2023 KCSE:**


YEAR	NUMBER OF CANDIDATES
2023	275
2022	259
2021	167

## d) The capacity of the school:

Facility	No. of students	Capacity	Remarks
Lukenya Dorm	144	112	44 excess
Mt. Kenya ground floor dorm	176	116	50 excess
Mt. Kenya 1 <sup>st</sup> floor dorm	176	116	58 excess
Mt. Kenya 2 <sup>nd</sup> floor dorm	176	116	58 excess
Mt. Meru dorm	88	58	28 excess
Longonot dorm	194	144	50 excess
Suswa dorm	144	113	31 excess
Mr. Elgon ground floor dorm	132	88	42 excess
Mr. Elgon 1 <sup>st</sup> floor dorm	132	88	42 excess
Mt. Kilimanjaro dorm	244	144	48 excess
Ngong hills dorm	120	80	40 excess
Biology lab		30	
Physics lab		20	
Chemistry lab		24	
30 class rooms	1726	@45=1350	9 classes required
2 computer lab		110	
Home science lab		60	
Students toilets	92		
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
2 No classrooms	Parents	Completed	2,770,120	2,726,500	3 months
Laboratory	Ministry	Completed	4,016,430	3,991,240	3 months
Dormitory	Parents	Completed	16,914,085	15,225,000	6 months

  
 .....  
 School Principal

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P.O. Box 97 - 00208 NGONG HILLS  
 Date: 30/09/24

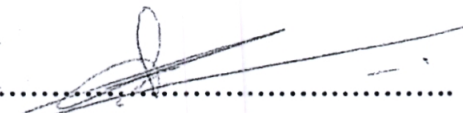
**4. Statement of School Management Responsibility**

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).

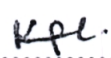
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2024, and of the school's financial position as at that date.



Name: John Mwaniki

Designation: Chairman, School Board of Management

Date: 30/09/24




Name: Tabitha Mbabu

SECRETARY - B.O.M.  
ENOOMATASIANI GIRLS' SEC. SCHOOL  
P.O. Box 97 - 00206 NGONG HILLS

30/09/24  
Date: .....  
Sign: .....

Designation: School Principal & Secretary to Board of Management

Date:



Name: Martin Musembi

Designation: Bursar/ Finance Officer

Date: 30/09/24

# 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 ENOOMATASIANI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

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### 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 Enoomatasiani Girls Secondary School set out on pages 1 to 21, which comprise the statement of assets and liabilities as at 30 June, 2024 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 Enoomatasiani Girls Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Variances Between the Financial Statements and the General Ledger**

Variances noted between the financial statements and the general ledger were as shown below:

<b>Description</b>	<b>Note</b>	<b>Financial Statements Balances (Kshs)</b>	<b>General Ledger Balances (Kshs)</b>	<b>Variances (Kshs)</b>
Fees on boarding equipment and stores	4	48,324,815	45,777,080	2,547,735
Personnel emoluments	7	3,846,065	4,195,641	(1,216,985)
Administration costs	7	2,142,558	925,573	1,216,985
Repairs and maintenance and improvement	7	4,992,200	6,992,200	(2,000,000)
Electricity and water	7	839,640	964,640	(125,000)
Creditors	7	0	22,372	(22,372)
Purchase of furniture	8	5,502,447	0	5,502,447
Fees on boarding equipment and stores		48,191,367	46,845,359	1,346,008

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

#### **2. Unsupported Miscellaneous Incomes**

The statement of receipts and payments reflects miscellaneous incomes amounting to Kshs.1,499,191. The amount includes income from farming activities totalling Kshs.1,247,740 as disclosed in Note 5 to the financial statements. However, income

schedules and official receipts in support of the income from farming activities were not provided for audit verification.

In the circumstances, the accuracy and completeness of miscellaneous incomes amounting to Kshs.1,247,740 could not be confirmed.

### **3. Inaccuracy of Personnel Emoluments**

The statement of receipts and payments reflects operations payments and boarding and school fund payments of Kshs.16,136,035 and Kshs.90,529,094, respectively. The amounts include personnel emoluments amounting to Kshs.3,846,065 and Kshs.2,726,500 as disclosed in Notes 7 and 9 to the financial statements, respectively, totalling Kshs.6,672,450. However, the total personnel payments differ with the recomputed monthly payroll expenditure of Kshs.4,834,408 resulting to unexplained variance of Kshs.1,838,042.

In the circumstances, the accuracy and completeness of Kshs.6,672,450 included in personnel emoluments in the statement of receipts and payments could not be confirmed.

### **4. Unsupported Infrastructure Payments**

The statement of receipts and payments reflects infrastructure payments amounting to Kshs.33,589,516. The amount includes payments in respect of office furniture and construction materials amounting to Kshs.5,502,447 and Kshs.7,755,651, respectively, as further disclosed in Note 8 to the financial statements. However, these payments were not supported by user requisitions, local purchase orders, quotations / bids from various suppliers, bids evaluation minutes, letters of notifications of award and inspection and acceptance committee reports.

In the circumstances, the accuracy, completeness and propriety of Kshs.13,897,195 included in infrastructure payments could not be confirmed.

### **5. Inaccuracy of Boarding and School Fund**

The statement of receipts and payments reflects boarding and school fund amounting to Kshs.90,29,094 as further disclosed in Note 9 to the financial statements. However, the amount differs with the recomputed boarding and school fund of Kshs.90,683,614 resulting in unexplained variance of Kshs.154,520.

Further, the amount includes repairs and maintenance and improvements of Kshs.23,947,103. However, this component includes transfer of funds to infrastructure account amounting to Kshs.22,566,600 which is not an expenditure in nature.

In the circumstances, the accuracy and completeness of boarding and school fund amounting to Kshs.90,29,094 could not be confirmed.

## **6. Unsupported Bank Balances**

The statement of assets and liabilities reflects bank balances totalling Kshs.12,972,630 as further disclosed in Note 10 the financial statements. The school operated two (2) separate bank accounts each for tuition grants, operations grants, infrastructure grants, and school fund. However, only four cashbooks were maintained contrary to the law that requires that each bank account must have its own cashbook and reconciliation statements. Bank reconciliation statements for each bank account were also not provided for audit review.

Further, the amount differs with the bank balances totalling Kshs.13,005,849 reflected in in Note 10 to the financial statements resulting in unexplained variance of Kshs.33,219.

In the circumstances, the accuracy, completeness and existence of bank balances totalling Kshs.12,972,630 could not be confirmed.

## **7. Inaccuracy of Accounts Receivables**

The statement of assets and liabilities reflects accounts receivables totalling Kshs.2,547,735 in respect of fees arrears. However, the amount differs with the accounts receivables totalling Kshs.9,305,767 reflected in Note 13 to the financial statements resulting in unexplained variance of Kshs.6,758,032.

Further, the amount includes receivables totalling Kshs.6,758,032 as disclosed in Note 13 (b) to the financial statements which have been outstanding for more than one year. However, Management has not taken any measure to recover the long outstanding receivables. The ageing analysis in support of the receivables was also not provided for audit review.

In the circumstance, the accuracy and recoverability of accounts receivables totalling Kshs.2,547,735 could not be confirmed.

## **8. Inaccuracy of Accounts Payables**

The statement of assets and liabilities reflects accounts payables totalling Kshs.13,651,270 in respect of trade creditors. However, the amount differs with the accounts payables of Kshs.12,535,716 reflected in Note 14 to the financial statements resulting in unexplained variance of Kshs.1,115,555.

In the circumstance, the accuracy and recoverability of accounts payables balance of Kshs.13,651,270 could not be confirmed.

## **9. Inaccuracy of the Statement of Cash Flows**

The statement of cash flows reflects total receipts amounting to Kshs.152,144,989. However, the amount differs with the total receipts of Kshs.148,283,496 in the statement of receipts and payments resulting in unexplained variance of Kshs.3,861,493.

Further, the statement reflects total payments amounting to Kshs.142,934,188 which differs with the total payments amounting to Kshs.143,478,881 reflected in the statement of receipts and payments resulting in unexplained variance of Kshs.544,693.

In addition, the statement reflects Nil acquisition of assets. However, Annex 2 to the financial statements reflects additions to fixed assets totalling Kshs.23,367,740 resulting in unexplained variance of Kshs.23,367,740.

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

#### **10. Inaccuracy of the Statement of Budgeted Versus Actual Amounts**

The statement of budgeted versus actual amounts reflects total final income budget amounting to Kshs.127,366,610. However, the amount differs with the recomputed total final income budget of Kshs.126,695,900 resulting in unexplained variance of Kshs.670,710.

Further, the statement reflects total payments budget amounting to Kshs.122,067,199. However, the amount differs with the recomputed total payment budget amounting to Kshs.125,721,719 resulting in unexplained variance of Kshs.3,654,517. Similarly, the statement reflects total payment actual on comparable basis amounting to 156,166,262. However, the amount differs with the recomputed total payment actual on comparable basis amounting to Kshs.161,913,992 resulting in unexplained variance of Kshs.5,747,730.

In addition, the statement reflects total actual income and payments on comparable basis amounting to Kshs.143,272,846. However, the amount differs with the total receipts amounting to Kshs.148,283,496 reflected in the statement of receipts and payments resulting in unexplained variance of Kshs.5,010,650. Similarly, the statement reflects total payments on comparable basis amounting to Kshs.156,166,262. However, the amount differs with the total payments amounting to Kshs.143,478,881 reflected in the statement of receipts and payments resulting in unexplained variance of Kshs.12,687,381.

In the circumstances, the accuracy and completeness statement of budgeted versus actual amounts could not be confirmed.

#### **11. Unsupported Fixed Assets**

Annex 2 to the financial statements reflects total fixed assets totalling Kshs.428,083,002. However, updated assets register, and valuation reports for land and buildings were not provided for audit review. Title deeds for land were also not provided for audit review.

In the circumstances, the accuracy, completeness and existence of fixed assets totalling Kshs.428,083,002 could not be confirmed.

The audit was conducted in accordance with International Standards for 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.

## **Emphasis of Matter**

### **Budget Control and Performance**

The statement of budgeted versus actual amounts reflect the final revenue budget and actual amounts on a comparable basis of Kshs.143,272,846 and Kshs.127,366,610, respectively, resulting in an over-collection of Kshs.15,906,236, or 12.5% of the budget. Similarly, the statement reflects the final expenditure budget and actual expenditure on a comparable basis of Kshs.122,067,199 and Kshs.156,166,262, respectively, resulting in over-absorption of Kshs.34,099,063 or 27.9% of the budget. However, the statement reflects unapproved over-expenditure of Kshs.18,107,382.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

### **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 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 Information**

Management is responsible for the other information set out on page iii to xv which comprise of Key Entity Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. 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 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. Ineffective Audit Committee**

Records available indicate that the School had a board audit committee in place during the year under review. However, the committee did not meet during the year under review. This was contrary to Regulation 179 (1) of Public Finance Management (National Government) Regulations, 2015 which requires that the Audit Committee meet at least once every three months (quarterly).

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

### **2. Irregular Increment of School Fees**

The statement of receipts and payments reflects school fund income – parents' contributions of Kshs.89,627,445 as disclosed in Note 4 to the financial statements. Review of the School's fees structure during the period under review revealed that school fees was adjusted upwards in excess of the fees structure issued by the Ministry of Education (MOE) resulting in an irregular increment in annual fees by Kshs.15,000 for form ones and 18,000 for the other classes per student. This was contrary to Regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary.

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

### **3. Failure to Conduct Annual Stock Taking**

Note 19 to the financial statements reflects stock / inventory balance of Kshs.575,980. However, supporting documents including inventory schedules, stock-taking reports, or detailed ledger records were not provided for audit review. Audit examination of stores management records revealed that the management did not conduct quarterly and annual inventory and stock taking. This was contrary to Section 162 (2) of the Public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function shall arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the accounting officer.

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

The audit was conducted in accordance with ISSAI 3000 and 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and 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'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, the 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 for 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 IFPP 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**

**24 June, 2025**

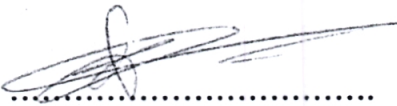
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*Report of the Auditor-General on Enoomatasiani Girls Secondary School for the Year Ended 30 June, 2024*

6. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	3,902,845	3,773,565
Government grants for operations	2	18,814,770	16,654,362
Government Grants for infrastructure	3	34,439,245	-
School fund income- parents' contributions	4	89,627,445	94,474,276
Miscellaneous incomes	5	1,499,191	681,080
<b>Total Receipts</b>		<b>148,283,496</b>	<b>115,583,283</b>
<b>Payments</b>			
Tuition	6	3,224,236	3,328,583
Operations	7	16,136,035	9,067,411
Infrastructure	8	33,589,516	6,201,907
Boarding and school fund	9	90,529,094	94,462,108
<b>Total Payments</b>		<b>143,478,881</b>	<b>113,060,009</b>
<b>Surplus/Deficit</b>		<b>4,804,615</b>	<b>2,523,274</b>

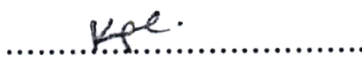
The school financial statements were approved on 30/9/24 2024 and signed by:



Name: John Mwaniki

Chair BOM

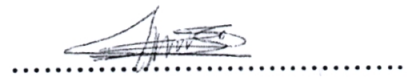
Date: 30/09/24



Name: Tabitha Mbabu  
School Principal/ Secretary to  
BOM

Date:

SECRETARY - B.O.M.  
ENCOMATASIANI GIRLS' SEC. SCHOOL  
P. O. BOX 27 - 00200 NGONG HILLS  
Date: 30/09/24  
Sign: .....



Name: Martin Musembi

Bursar/ Finance Officer

Date: 30/9/24

**7. Statement of Assets and Liabilities as At 30<sup>th</sup> June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	12,972,630	3,759,629
Cash balances	11	61,367	63,567
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b><u>13,033,997</u></b>	<b><u>8,823,196</u></b>
Account's receivables	13	2,547,735	1,273,761
<b>Total financial assets (a)</b>		<b>15,581,732</b>	<b>5,096,957</b>
<b>Financial liabilities</b>			
Accounts payables	14	13,651,270	7,971,110
<b>Total Financial Liabilities (b)</b>		<b>13,651,270</b>	<b>(2,874,153)</b>
<b>Net financial assets (a-b)</b>		<b>1,930,462</b>	<b>(2,874,153)</b>
<b>Represented by</b>			
Accumulated fund b/fwd.	15	(2,874,153)	(2,874,153)
Surplus/deficit for the year		4,804,615	
<b>Net Assets</b>		<b>1,930,462</b>	<b>(2,874,153)</b>

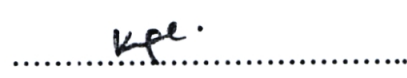
The school's financial statements were approved on 30/9/24 2024 and signed by:



Name: John Mwaniki

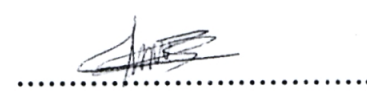
Chair BOM

Date: 30/09/24



Name: Tabitha Mbabu  
School Principal/ Secretary to BOM

Date: 30/09/24



Name: Martin Musembi

Bursar/ Finance Officer

Date: 30/9/24

SECRETARY  
ENOOMATASIANI GIRLS SEC. SCHOOL  
P.O. Box 87 - 00203 NJOONI HILLS

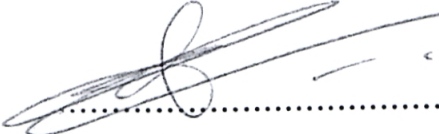
8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition		3,902,845	3,773,565
Government grants for operations		21,602,510	16,654,362
Government grants for infrastructure		31,651,205	
School fund income- parents contributions/ fees		93,488,938	94,474,276
Other income		1,477,191	681,080
<b>Total receipts</b>		<b>152,144,989</b>	<b>115,583,283</b>
<b>Payments</b>			
Cash outflows for tuition		3,224,236	3,328,583
Cash outflows for operations		15,921,735	9,067,411
Cash outflow for infrastructure		26,634,021	
Cash outflows Boarding/lunch and school fund payments		97,154,196	94,462,108
<b>Total payments</b>		<b>142,934,188</b>	<b>(106,858,102)</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>9,210,801</b>	<b>8,725,181</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets			(6,201,907)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>			<b>(6,201,907)</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18		-
Repayment of principal borrowings			-
<b>Net cash inflow/outflow from financing activities</b>		-	-
<b>Net increase/decrease in cash and cash equivalents</b>		<b>9,210,801</b>	<b>2,523,274</b>
Cash and cash equivalent at beginning of the FY		3,823,196	1,260,399
<b>Cash and cash equivalent at end of the FY</b>		<b>13,033,997</b>	<b>3,783,673</b>

The school's financial statements were approved on 30/9/ 2024 and signed by:

*Enoomatasiani Girls Secondary School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

---



Name: John Mwaniki

Chair BOM

Date: 30/09/24

*Kel.*

.....

Name: Tabitha Mbabu  
School Principal/ Secretary to  
BOM

Date: 30/09/24

SECRETARY - BOM  
ENOOMATASIANI GIRLS' SEC. SCHOOL  
P.O. Box 97 - 00206 NBOBO HILLS  
Date: ..... Sign: .....



Name: Martin Musembi

Bursar/ Finance Officer

Date: 30/09/24

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2024**

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>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials	153,440	0	153,440	0	0
Exercise Books	1,257,660	0	1,257,660	0	0
Laboratory Equipment	508,270	0	508,270	0	0
Internal Exams	163,030	0	163,030	0	0
Teaching / Learning Materials	380,860	0	380,860	3,896,094	1022
Exams And Assessment	0	0	0	0	0
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	3,246,900	0	3,246,900	5,340,681	164
Repairs And Maintenance	6,850,000	0	6,850,000	6,126,600	89
Local Transport / Travelling	2,164,600	0	2,164,600	0	77
Electricity And Water	2,164,600	0	2,164,600	2,439,977	112
Medical	0	0	0	1,211,250	0
Administration Costs	3,246,900	0	3,246,900	2,452,881	75
Activity	2,055,000	0	2,055,000	1,243,380	60
Gratuity	0	0	0	0	0

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	6,850,000	0	6,850,000	4,992,200	72
M&I parents' contribution	23,290,000	0	23,290,000	23,947,103	102
Economic Stimulus Programs	0	0	0	0	0
Transition Infrastructure Grants	0	0	0	0	0
Administration Block	0	0	0	0	0
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	5,301,900	0	5,301,900	6,008,017	113
Repairs And Maintenance	23,290,000	0	23,290,000	21,460,691	92
Local Transport / Travelling	3,534,600	0	3,534,600	2,347,799	66
Electricity And Water	3,534,600	0	3,534,600	8,067,844	228
Medical	0	0	0	0	0
Administration Costs	5,301,900	0	5,301,900	3,168,812	59
Activity	342,500	0	342,500	244,369	71
SMASSE	0	0	0	0	0
Fee On Boarding Equipment and Stores	31,811,400	0	31,811,400	45,774,648	143
<b>5) Miscellaneous Income</b>					
Loans / Borrowing	0	0	0	4,500,000	0
Rent income	0	0	0	50,500	0
Income From Farming Activities	1,247,740	0	1,247,740	xxx	0
Insurance Compensation	0	0	0	0	0
Income From Posho Mill	0	0	0	0	0

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	0	0	0	0	0
Fee For Hire of Ground and Equipment	0	0	0	0	0
Interest Income	0	0	0	0	0
Income From Any Other Investment	0	0	0	0	0
<b>Total Income</b>	127,366,610	0	127,366,610	143,272,846	112
<b>(6) Expenditure For Tuition</b>					
Textbooks	0	0	0	0	0
Reference Materials	0	0	0	0	0
Exercise Books	2,200,680	0	2,200,680	0	0
Laboratory Equipment	903,660	0	903,660	2,021,485	223
Internal Exams	215,280	0	215,280	0	0
Teaching / Learning Materials	704,100	0	704,100	1,126,850	160
Chalks	91,800	0	91,800	0	0
Exams And Assessment	0	0	0	75,000	0
Teachers Guides	0	0	0	0	0
Administration Costs	0	0	0	0	0
Bank Charges	0	0	0	0	0
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	2,936,110	0	2,936,110	3,846,065	130
Repairs, Maintenance & Improvements	11,208,400	0	11,208,400	4,992,200	45
Local Transport / Travelling	736,000	0	736,000	768,070	104

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	3,645,440	0	3,645,440	839,640	23
Medical	0	0	0	40,950	0
Administration Costs	3,135,840	0	3,135,840	924,038	29
Activity Expenses	637,246	0	637,246	730,861	114
Gratuity	0	0	0	0	0
SMASSE	0	0	0	0	0
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms	0	0	0	2,726,500	0
Construction of LAB	0	0	0	2,880,000	0
Construction of DORMS	0	0	0	15,225,000	0
Purchase of furniture	0	0	0	5,802,447	0
Purchase of equipment	0	0	0	0	0
Purchase of machinery	0	0	0	0	0
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	4,404,164	0	4,404,164	2,826,385	64
Repairs, Maintenance and Improvements	16,812,600	0	16,812,600	23,947,103	142
Local Transport / Travelling	1,104,000	0	1,104,000	3,294,677	298
Electricity, Water and Conservancy	5,468,160	0	5,468,160	3,232,860	59
Medical Expenses	0	0	0	9700	0

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
Administration Costs	4,703,760	0	4,703,760	6,746,707	143
Activity	955,869	0	955,869	980,643	102
Gratuity	0	0	0	0	0
Lunch Programme	0	0	0	0	0
Boarding Equipment and Stores	34,393,090	0	34,393,090	46,845,359	136
Expenditure For Income Generating Activity	0	0	0	742,995	0
Insurance Costs	0	0	0	0	0
Other Expenses On Investments	0	0	0	0	0
Rent Expenses	0	0	0	0	0
Bank Charges	0	0	0	0	0
Loan Interest Repayment	154,520	0	154,520	154,520	0
Loan Principal Repayment	4,500,000	0	4,500,000	4,500,000	0
Acquisition Of Assets	27,811,000	0	27,811,000	26,633,947	95
<b>Totals</b>	<b>122,067,199</b>	<b>0</b>	<b>122,067,199</b>	<b>156,166,262</b>	<b>127</b>

- i. The reason for overutilization on administration and boarding vote heads is as a result of high enrolment in form one compared to budgeted enrolment.

## **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 various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has 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 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 30<sup>th</sup> June 2024

**11. Notes To the Financial Statements**

**1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	3,902,845	3,773,565
Exam and assessment	-	-
<b>Total</b>	<b>3,902,845</b>	<b>3,773,565</b>

**2 Government Grants for Operations**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,340,681	4,297,030
Repairs And Maintenance	6,126,600	5,486,000
Local Transport / Travelling	-	1,894,149
Electricity And Water	2,439,977	1,894,149
Medical	1,211,250	274,900
Administration Costs	2,452,881	2,027,160
Activity	1,243,381	780,974
Other Vote Heads (specify)*		
<b>Total</b>	<b>18,814,770</b>	<b>16,654,362</b>

**3 Government Grants for infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	31,651,205	-
Transition infrastructure grants	2,788,040	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-

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Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Total</b>	<b>34,439,245</b>	<b>-</b>

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	6,008,017	6,482,610
Repairs and maintenance	21,463,348	23,671,791
Local transport / travelling	2,348,541	2,628,582
Electricity and water	8,069,543	9,439,768
Medical	-	-
Administration costs	3,168,812	3,696,319
Activity	244,369	262,281
Fee on Boarding Equipment and stores	48,324,815	44,323,132
Fees Arrears		1,478,709
Prepayments		2,491,084
<b>Total</b>	<b>89,627,445</b>	<b>94,474,276</b>

**5 Miscellaneous Incomes**

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	82,500	47,000
Income From Farming Activities	1,247,740	634,080
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Pocket Money	167,951	
Loans/Borrowings*		
Other Income ( <i>canteen</i> )	1000	
<b>Total</b>	<b>1,499,191</b>	<b>681,080</b>

**6 Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	1,879,800
Textbooks	-	6,000
Reference materials	-	-
Laboratory Equipment	2,021,485	823,268
Teaching / Learning Materials	1,126,850	19,450
Exams And Assessment	75,000	-
Teachers Guides	-	-
Bank Charges	901	65
Creditors	-	600,000
<b>Total</b>	<b>3,224,236</b>	<b>3,328,583</b>

**7 Operations**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,846,065	4,541,444
Service Gratuity	-	-
Administration Cost	2,142,558	2,861,777
Repairs And Maintenance & Improvements	4,992,200	-
Local Transport / Travelling	768,070	391,215
Electricity And Water	839,640	1,190,975
Medical	40,950	-
Activity Expenses	730,861	82,000
Creditors	-	-
Others (Grands)	2,775,691	-
<b>Total</b>	<b>16,136,035</b>	<b>9,067,411</b>

**8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of 2 No classrooms	2,726,500	-
Construction of laboratory	2,880,000	-
Construction of dormitory	22,480,495	3,717,707
Purchase of furniture	5,502,447	-
Purchase of equipment	-	-
Bank charges	74	240
Drilling of boreholes	-	-
Creditors		2,483,960
<b>Total</b>	<b>33,589,516</b>	<b>6,201,907</b>

**9 Boarding And School Fund**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,826,385	1,722,650
Service Gratuity	-	-
Repairs And Maintenance & Improvements	23,947,103	30,527,852
Local Transport / Travelling	3,294,677	2,279,166
Electricity And Water	3,232,860	3,835,721
Medical Expenses	9,700	-
Administration Costs	6,746,708	4,340,191
Bank overdraft	154,520	72,173
Pocket money	102,136	-
Expenses On Income Generating Activities**	742,995	610,400
Fee On Boarding Equipment and Stores	48,191,367	44,157,201
Activity	980,643	998,694
Creditors	-	5,918,060
Loan Principal Repayment		-
Loan Interest Repayment	154,520	-
Acquisition Of Assets	-	-
infrastructure	300,000	-
Others (specify)	-	-
<b>Total</b>	<b>90,529,094</b>	<b>94,462,108</b>

**10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	2022994983 1317046730	1,571,840	598,231
Operations Account	Active	2022994975 1317046528	7,608,102	2,052,270
School Fund Account/Boarding	Active	2022994967 1317046137	1,701,665	578,294
Savings Account	Active	0653543719	27,919	27,680
Savings Account	Active	0653581971	4,300	4,263
Gratuity	Active	1317047052	1,000	-
Infrastructural Account	Active	2041186049 1317046919	2,091,023	459,368
CDF	Dormant	0730264720572	-	-
<b>Total</b>			<b>13,005,849</b>	<b>3,720,106</b>

**11 Cash In Hand**

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	61,367	63,567
<b>Total</b>	<b>61,367</b>	<b>63,567</b>

**12 Short Term Investments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	9,305,767	8,063,793
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)		-
Imprest (list/schedule attached)		-
Rent arrears (list/schedule attached)		-
<b>Total</b>	<b>9,305,767</b>	<b>8,063,793</b>

**13 b) Ageing Analysis of Accounts Receivable**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,547,735	27%	2,535,269	31%
Between 1- 2 years	1,229,508	14%	2,145,324	27%
Between 2-3 years	5,528,524	59%	3,063,895	38%
Over 3 years	-	%	319,305	4%
<b>Total (should tie to note 13 a)</b>	<b>9,305,767</b>	<b>100%</b>	<b>8,063,793</b>	<b>100%</b>

**14 Accounts Payable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	12,535,716	6,379,828
Prepaid Fees	-	2,418,911
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables ( <i>specify</i> )	-	-
<b>Total</b>	<b>12,535,716</b>	<b>8,798,739</b>

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

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	8,515,803	68%	6,379,828	100%
Between 1- 2 years	3,954,098	32%		%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (should tie to note 14)</b>	<b>12,469,901</b>	<b>100%</b>	<b>6,379,828</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	12,972,630		3,759,629	
Cash Balances	61,367		63,567	
Short Term Investments	-		-	
Receivables	2,547,735		1,273,761	
Payables	(13,651,270)		(7,971,110)	
<b>Total</b>	<b>1,930,462</b>		<b>(2,874,153)</b>	

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**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	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**17 Biological assets**

Description	Numbers	2023-2024	2023-2024
		Kshs	Kshs
Cattle	8	360,000	455,000
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		<b>360,000</b>	<b>455,000</b>

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	4500000	-
Repayments during the year	(-)	(-)
<b>Balance at the end of the year</b>	-	-

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	425,035	1,787,872
Lab consumables	150,945	366,730
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	<b>575,980</b>	<b>2,154,602</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.

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

*Kee*  
 \_\_\_\_\_  
 Sign and Date  
 Principal

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 - 00206 ROONG HILLS  
 30/09/24 Sign:.....

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 2024	Outstanding Balance Comparative FY2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1. Kagere Holdings	4,016,430	30/12/2023		† 161,240		
2. Kinpar Enterprises	16,914,085	23/11/2023		980,000		
3. Hamwe logistics				5,768,971		
4. Carbon Pillar	2,770,120			45,284		
<b>Sub-Total</b>				<b>6,955,495</b>		
<b>Supply Of Goods</b>				†		
5. Kenafric Bakery Ltd	211,999	31/10/2022		61,999	211,999	
6. Eunpat Investment				64,800		
7. Makos Nyama				314,050		
8. Azda Enterprises				200,250		
9. Gladys Wanja				† 14,050		
10. Major M				354,000		
11. Sky Power Africa				250,456		
<b>Sub-Total</b>				<b>1,259,605</b>		

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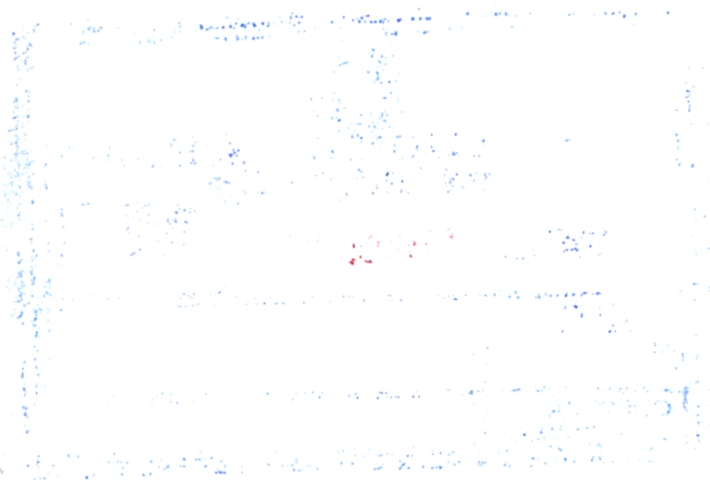
Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2024	Outstanding Balance Comparative FY2023	Comments
<b>Supply Of Services</b>						
12. Eccel security services				26,000		
13. John Kiarie	0	0	0	11,000		
14. Dorcas Mwende	0	0	0	11,000		
15. Simon Muturi	0	0	0	11000		
16. Godfrey Njoroge	0	0	0	11,000		
17. Anthony Kakai	0	0	0	10,000		
18. Naomi Kerubo	0	0	0	10,000		
19. Geoffrey Kisali	0	0	0	17,865		
20. Nicholas Mbula	0	0	0	4,000		
21. Peter Wasonga	0	0	0	24,000		
22. Reccab Ochieng	0	0	0	24,000		
23. Justus Mbatha	0	0	0	21,000		
24. Otieno Ronald	0	0	0	18,000		
25. John Muya	0	0	0	11,000		
26. Konene Butu	0	0	0	8,000		
27. Eric Nyongesa	0	0	0	19,000		
28. Peter Lianda	0	0	0	10,000		
29. Daniel Tera	0	0	0	10,000		

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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 Current FY 2024</b>	<b>Outstanding Balance Comparative FY2023</b>	<b>Comments</b>
30. KRA	0	0	0	6670		
31. NSSF	0	0	0	26168		
<b>Sub-Total</b>				<b>289,703</b>		
<b>Grand Total</b>						

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

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2024</b>
Land	250,000,000	-	-	250,000,000
Buildings And Structures	167,448,977	21,942,740		189,391,717
Motor Vehicles	3,000,000			3,000,000
Office Equipment, Furniture and Fittings	2,461,000			
Textbooks				
ICT Equipment	2,047,200	1,140,000		3,187,200
Tools And Apparatus	2,116,825			2,116,825
Other Machinery and Equipment	720,000	285,000		1,005,000
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	289,000			289,000
<b>Total</b>	<b>428,083,002</b>	<b>23,367,740</b>		<b>448,989,742</b>



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