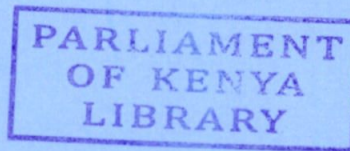
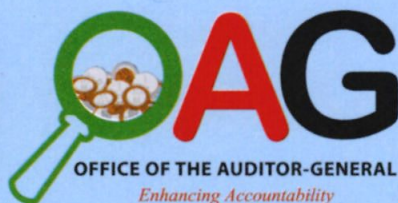


REPUBLIC OF KENYA



REPORT

OF

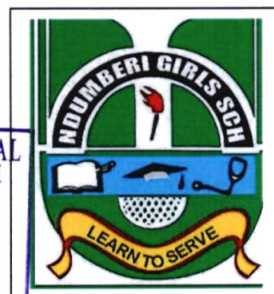
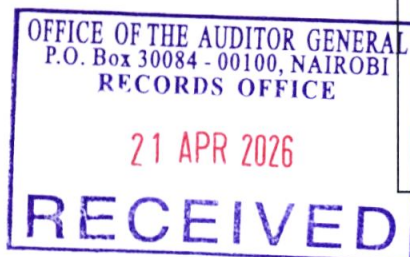
THE AUDITOR-GENERAL

DATE: 29 JUL 2026		DAY: WEDNESDAY
TABLED BY:	HON. MARIAMU KUTANYI ON BEHALF OF LOM	
CLERK-AT THE-TABLE:	ESTHER NG'ENDO	

NDUMBERI GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

KIAMBU COUNTY



NDUMBERI GIRLS' SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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 Kiambu County, Kiambu Sub-County.

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

The school is a boarding school and had 774 number of students as at 30th June 2024. It has 3 streams for form 2 – 4 and 4 streams for form 1 and 30 teachers of which 6 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	PETER KANG'ETHE KAHUHO	Chairman	31/3/2022
2	GRACE W. GITHINJI	Secretary	10/2/2023
3	JANE WANJIKU MUHIA	Member- Sponser	31/3/2022
4	ALEX MWANGI	Member	31/3/2022
5	MILKAH WANJIRU	Member	31/3/2022
6	LEONARD KIRORI KARIUKI	Member-Sponser	31/3/2022
7	ELIZABETH WANIKU MWANGI	Member-Sponser	31/3/2022
8	HARRISON GACHOYA MUNGAI	Member – Rep CEB	31/3/2022
9	ALEX MUKUI	Member	31/3/2022
10	PETER KAMAU NG'ANG'A	Member Rep Teachers	31/3/2022
11	ANN NANCY WANJIRU	Member - Community	31/3/2022
12	JOSEPH KAMAU	Member Special Needs	31/3/2022
13	JOAN WANJIKU GACHUNU	Rep Students	25/10/2023

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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	1.PETER K KAHUHO 2.GRACE W. GITHINJI 3.ALEX MWANGI 4.JANE MUHIA 5.MILKAH WANJIRU 6.REV RAHAB KAMIRI	1.CHAIR 2.SECRETARY 3.P.A CHAIR 4..VICE-CJHAIR 5. P.A TREASURER 6. SPONSOR	3
2	Audit Committee	1.PETER K KAHUHO 2.GRACE W. GITHINJI 3.ALEX MWANGI 4..JANE MUHIA 5.MILKAH WANJIRU 6.REV RAHAB KAMIRI	1.CHAIR 2.SECRETARY 3.P.A CHAIR 4..VICE-CJHAIR 5. P.A TREASURER 6. SPONSOR	3
3	Finance,procurement and general purposes Committee	1.TABITHA GIKANG'A 2.GRACE W. GITHINJI 3.CATHERINE GATHERE 4.PST,JOSEPH MAGONDU 5.ALEX MUKUI 6.PETER KAMAU	CHAIR SECRETARY MEMBER MEMBER MEMBER MEMBER	1
4	Academic Committee	1.JEREMIAH MUCHOKI 2.GRACE W. GITHINJI 3.HARRISON MUNGAI 4.ALEX MWANGI 5.PST. JOSEPH MAGONDU 6.ALEX MUKUI 7.ANNAH GITAU 8.PATRICIA KAMUNYA 9.PAMELA ANYONA 10.SUSAN GITAU 11.REGINA KARANJA	CHAIRMAN SECRETARY MEMBER P.A CHAIR MEMBER MEMBER DEPUTY PRINCIPAL DEAN H.O.D HUMANITIES H.O.D TECHNICAL H.O.D LANGUAGES H.O.D SCIENCES	1

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

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

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

(e) Schools contacts

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

(f) School Bankers

Provide details of the school bankers.

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

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

(g) Independent Auditors

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

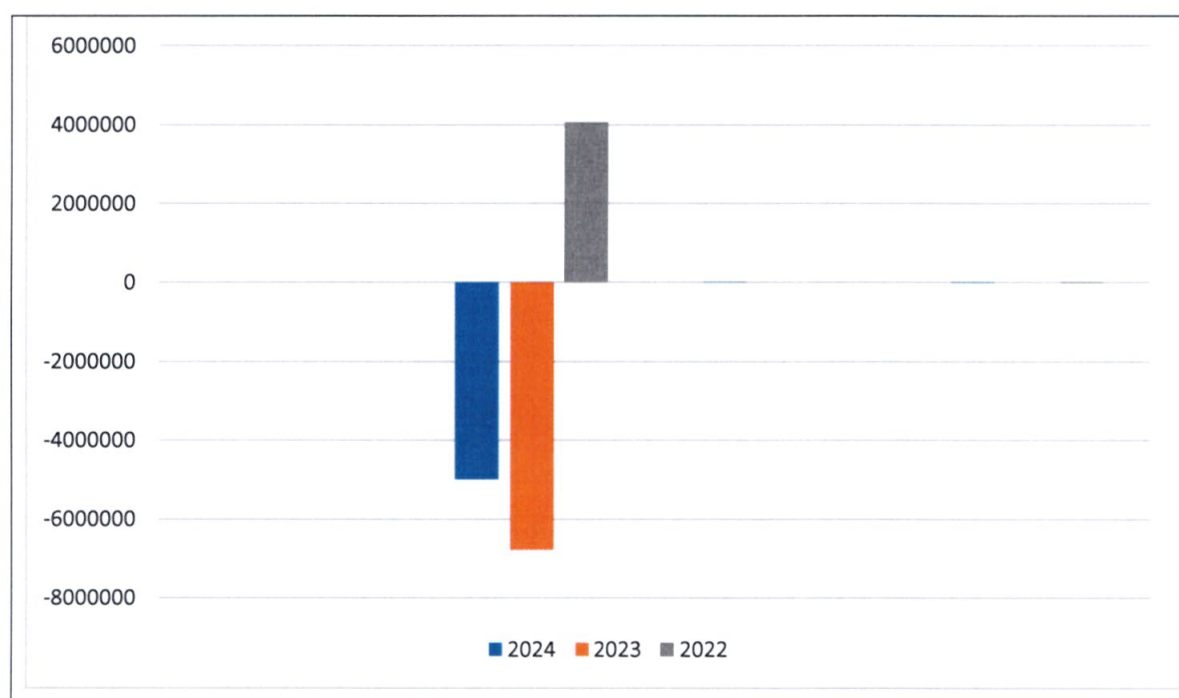
3. Summary Report of Performance of The School

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

a) Financial performance:

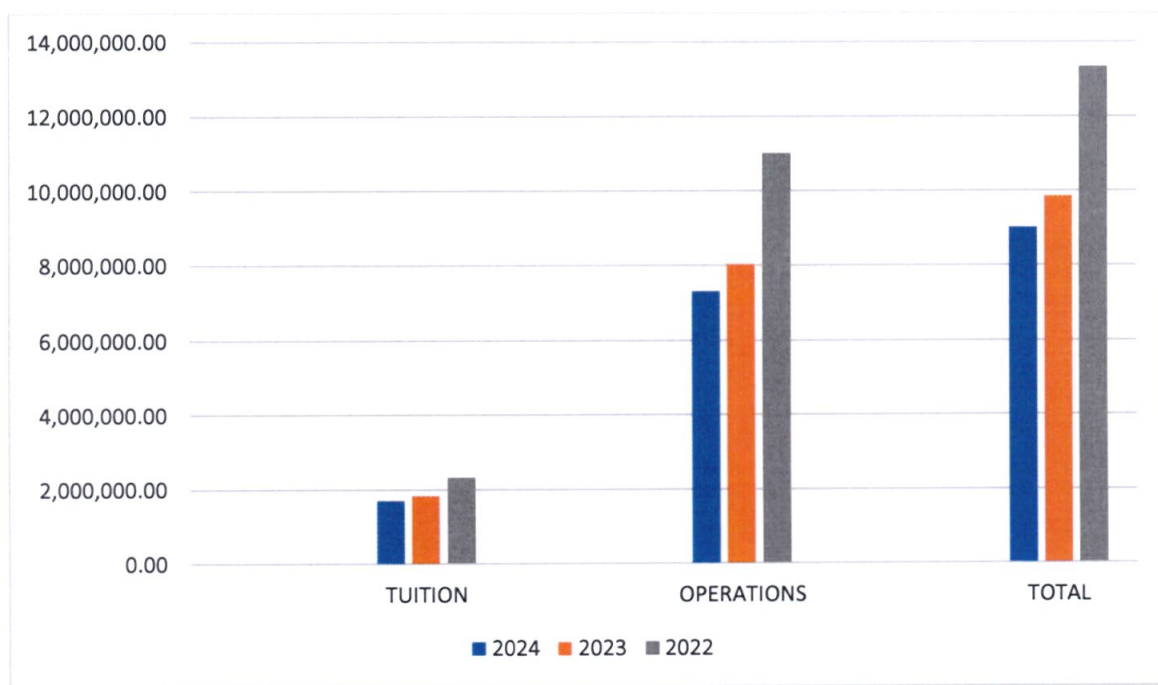
SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

	2023-2024	2022-2023	2021-2022
	ksh	ksh	ksh
	(1,248,693.00)	(7,421,269.00)	2,007,512.70



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

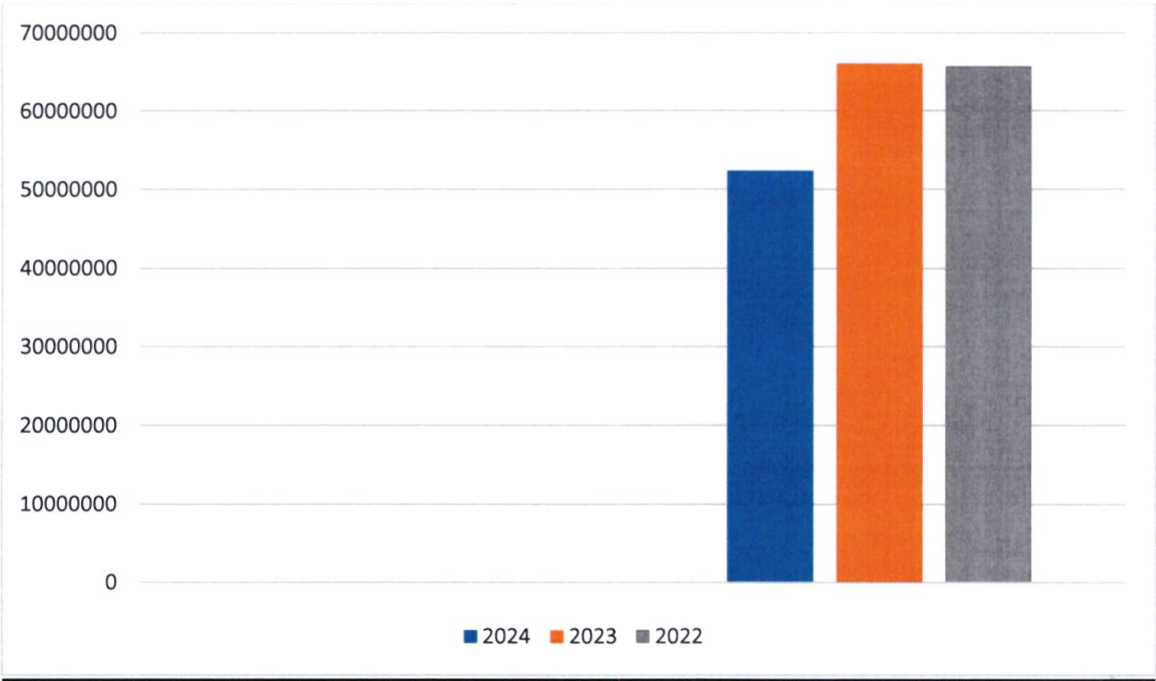
ACCOUNT	2023-2024	2022-2023	2021-2022
		KSH	KSH
TUITION	1,699,960.00	1,831,047.00	2,316,393.40
OPERATIONS	9,822,184.00	8,034,399.00	11,015,296.30
TOTAL	11,522,144.00	9,865,446.00	13,331,689.70



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

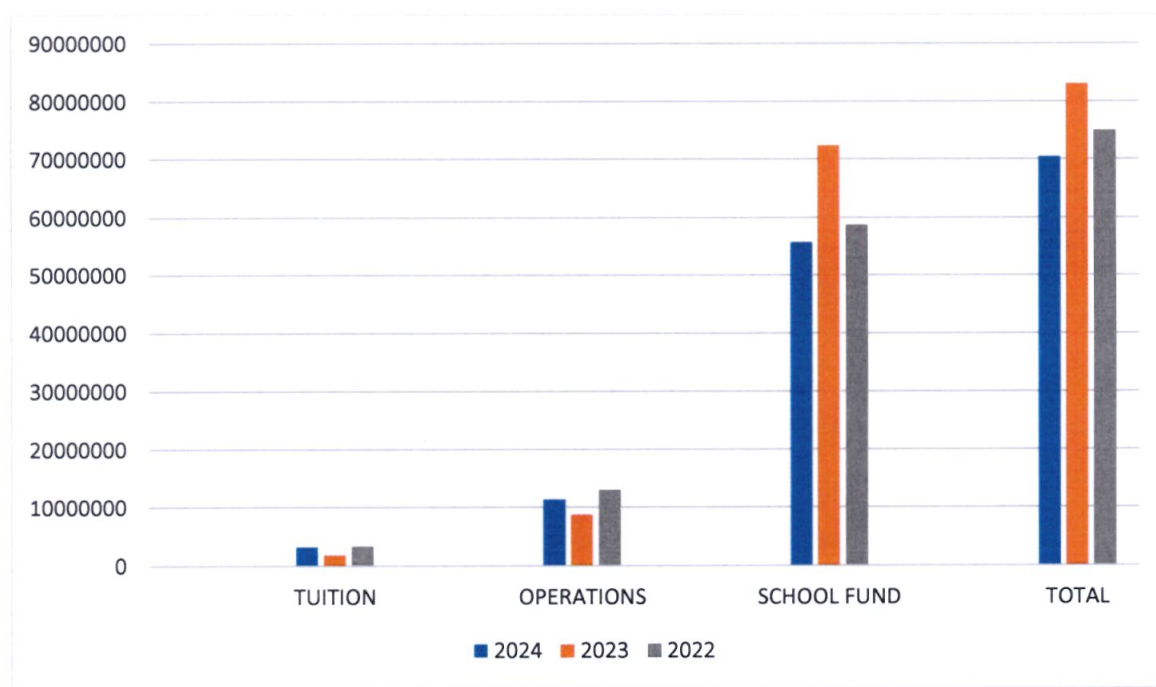
SCHOOL FUND	2023-2024	2022-2023	2021-2022
	kSH	KSHS	KSHS
	53,294,014.00	62,020,248.00	64,067,679.00

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024



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

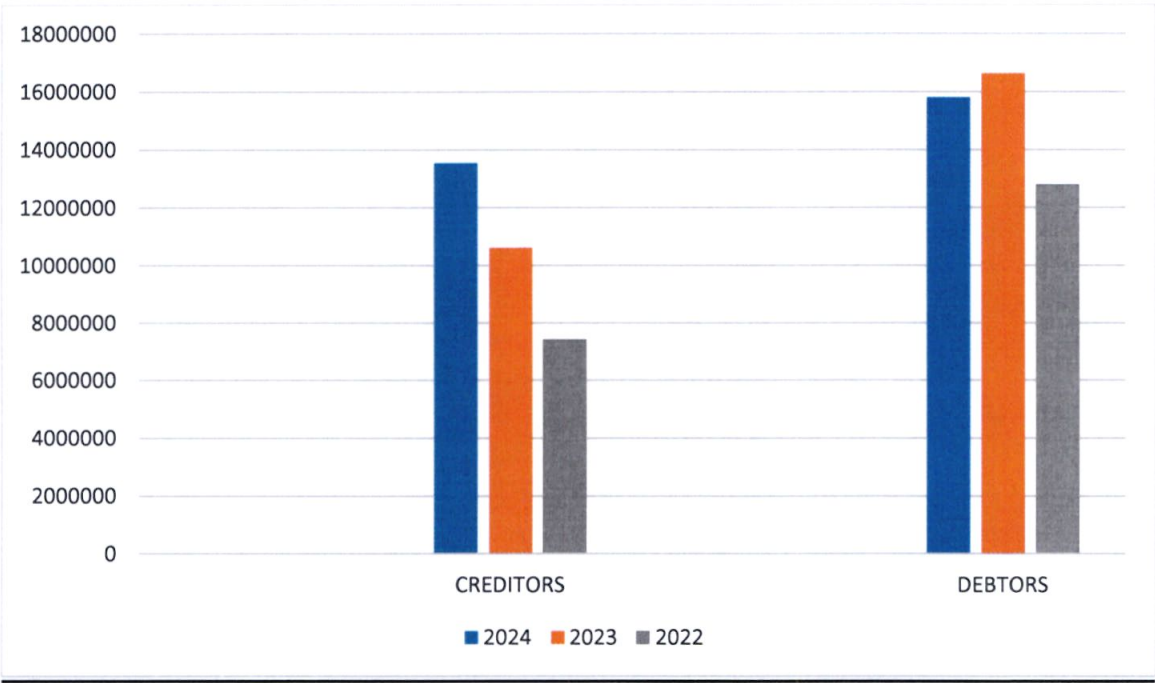
ACCOUNT	2023-2024	2022-2023	2021-2022
	KSHS	KSHS	KSHS
TUITION	1,733,436.00	1,857,275.00	3,333,451.00
OPERATIONS	10,037,514.00	8,522,174.00	12,979,603.00
SCHOOL FUND	54,293,902.00	68,927,514.00	58,278,802.00
TOTAL	66,064,851.00	79,306,963.00	74,561,856.00



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

	2023-2024	2022-2023	2021-2022
	Kshs.	Kshs.	Kshs.
CREDITORS	13,542,122.00	10,612,361.00	7,419,775.00
DEBTORS	15,793,796.00	16,626,703.00	12,794,720.00

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024



b) **TEACHER STUDENT RATIO:**

24 TSC	36	0	0	5	1:22
6 BOM					
TOTAL 30					

SUBJECT	NO.REQUIRED	NO. PRESENT	SHORTAGE
Maths	3	3	0
English	3	3	0
kiswahili	3	3	0
Chemistry	3	3	0
Biology	3	3	0
physics	3	2	1
C.R.E	3	3	0
Geography	3	2	1

History	3	2	1
Agriculture	2	2	0
Business Studies	3	2	1
Homescience	2	1	1
Music	2	1	1
		30	5

c) **THE MEAN SCORE IN THE 2021-2023 KCSE:**

YEAR	A	A-	B+	B	B-	C+	C	C-	D+	D	D	E	U	ENTRY	POINTS	GRADE	COMMENT
2023	0	1	2	16	27	26	34	30	14	8	0	0	1	159	1007	C	
2022	0	0	1	3	10	16	37	55	30	3	3	0	0	158	861	C-	
2021	0	0	0	4	10	8	26	41	39	26	2	0	0	156	771	C-	

d) **NUMBER OF CANDIDATES IN THE 2021-2023 KCSE:**

YEAR	ENTRY	MEAN SCORE	UNIVERSITY A TO C+	DIPLOMA C TO C-	CERTIFICATE D+ TO D	D- TO E	U
2023	159	6.3734	72	64	22	0	1
2022	158	5.4494	30	92	33	3	0
2021	156	4.9423	22	67	65	2	0

e) **THE CAPACITY OF THE SCHOOL:**

	Classrooms	Dinning hall	Laboratories	Toilets	Dormitories
NO.	15	1	3	59	3 Blocks subdivided into 8wings
Capacity	770	600	80	500	770

f) Development projects carried out by the school:

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


.....
School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of Ndumberi Girls' secondary school accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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


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

Designation: Chairman, School Board of Management

Date: 20/4/2026


.....
Name: MARY N. WANJAU

Designation: School Principal & Secretary to Board of Management

Date: 20/4/2026


.....
Name: BEATRICE W. WAMBUI

Designation: Bursar/ Finance Officer

Date: 20/4/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NDUMBERI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ndumberi Girls Secondary School set out on pages 1 to 23, which comprise of 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 Ndumberi Girls Secondary School at 30 June, 2024 and of its receipts and payments and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Errors in Presentation of the Financial Statements

- i. The fund balance brought forward (Note 15) reflects comparative figures of Kshs.48,669,552 while the closing while the prior financial year amount was Kshs.11,447,982.
- ii. The statement of assets and liabilities reflects a total net assets amount of Kshs.4,624,644 and has totally omitted balances for Accounts receivables of Kshs.15,813,796 and Accounts payable of Kshs.13,542,122.
- iii. The accumulated fund brought forward in the statement of assets and liabilities Kshs. 5,873,338 differs with the fund balance brought forward in Note 15 of Kshs.11,887,679 resulting in an unexplained variance of Kshs. 6,014,342.

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

2. Long Outstanding Accounts Receivables

Note 13 to the financial statement reflects accounts receivable balance of Kshs.15,813,796. Included in the balance is accounts receivable balance of Kshs.8,188,240 which had been outstanding for more than two (2) years. However, there was policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.15,813,796. could not be confirmed.

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

Report of the Auditor-General on Ndumberi Girls Secondary School for the year ended 30 June, 2024- Kiambu County

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

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 May, 2025 instead of the statutory deadline of 30 September, 2024. This was contrary to Section 81 (4) of the Public Finance Management Act 2012 which states that; Not later than three months after the end of each financial year, the accounting officer for the entity shall—(a) submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation.

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

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,699,959 and Kshs.5,741,344 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of 2,078 students while the enrolment records provided by the School indicated a total number of 2,261 students, resulting in an unexplained variance of 183 students. As a result of the variances, the School was under funded by an amount of Kshs.2,390,160.

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

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

The statement of receipts and payments reflects operation payments amount of Kshs.5,538,526 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs 704,370 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.704,370 could not be confirmed.

4. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.52,320,170 and miscellaneous income of Kshs.973,844 as disclosed in Note 4 and Note 5 to the financial statements which includes PA Support Program; - Tuition Support Program (TSP) and Curriculum Support Program (CSP) income amounting to Kshs.6,528,959 and Kshs.5,940,119 respectively. Examination of records revealed that the School charged varying amounts per class per year to support the programs which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

In the circumstance, management was in breach of the Ministry circular.

5. Non-Deduction of Capacity Building Levy

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.54,293,903 as disclosed in Note 9 to the financial statements which

includes an amount of Kshs.34,985,435 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods, services and works revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

6. Offsetting of Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14(a) to the financial statements reflects accounts payables balance of Kshs. 13,504,879. However, included in the accounts payable is a negative balance of Kshs.5,256,759 resulting in a netting off effect contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS.

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

7. Failure to establish a Functional Procurement Unit

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

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

8. Failure to Prepare School Improvement Plan

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of 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. Failure to Conduct Statutory Committees Meetings

The School Board of Management had thirteen (13) members who were part of six (6) board committees instituted in the School. During the year, the finance and general purposes committee and the academic committee met only once while the discipline and welfare committees did not hold any meeting at all. This was below the expected number of meetings stipulated in the governing guidelines and contravened Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which requires Board of Management and Board Committees to meet at least once every four months.

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

2. Lack of an Internal Audit Review

During the year under review, the School had complied with the requirement of Regulation 166(1) and (2) of the Public Finance Management (National Government), 2015 which requires the internal audit unit of a National Government entity to assess its effectiveness through an internal performance appraisal and shall carry out annual review of performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

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

3. Weak Internal Control Framework

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

In the circumstances, the existence of effective measures in the internal controls could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School'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.

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

Auditor-General's Responsibilities for the Audit

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

4 May, 2026

6. Statement Of Receipts and Payments for the Year Ended 30 June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,699,959.00	1,831,047.00
Government grants for operations	2	5,741,344.00	5,351,399.00
Government Grants for infrastructure	3	4,080,840.00	2,683,000.00
School fund income- parents' contributions	4	52,320,170.00	61,586,648.00
Miscellaneous incomes	5	973,844.00	433,600.00
Total Receipts		64,816,158.00	71,885,694.00
Payments			
Tuition	6	1,733,436.00	1,857,275.00
Operations	7	5,538,526.00	5,094,085.00
Infrastructure	8	4,498,988.00	3,428,089.00
Boarding and school fund	9	54,293,903.00	68,927,514.00
Total Payments		66,064,851.00	79,306,963.00
Surplus/Deficit		(1,248,693.00)	(7,421,270.00)

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

Name: PETER K.KAHUHO

Chair BOM

Date: 20/4/2026

Name: MARY N. WANJAU

School Principal/ Secretary to BOM

Date: 20/4/2026

Name: BEATRICE W. WAMBUI

Bursar/ Finance Officer

Date: 20/4/2026

NDUMBERI GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30 June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,546,094.00	5,802,088.00
Cash balances	11	78,550.00	71,250.00
Short term investments	12	-	-
Total cash and cash equivalent		4,624,644.00	5,873,338.00
Account's receivables	13	-	-
Total financial assets (a)		4,624,644.00	5,873,338.00
Financial liabilities			
Accounts payables	14	-	-
Total Financial Labilities (b)		4,624,644.00	5,873,338.00
Net financial assets (a-b)		4,624,644.00	5,873,338.00
Represented by			
Accumulated fund b/f	15	5,873,338.00	13,294,607.00
Surplus/deficit for the year		(1,248,693.00)	(7,421,270.00)
Net Assets		4,624,644.00	5,873,338.00

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



Name: PETER K.KAHUHO

Chair BOM

Date:20/4/2026

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

Date: 20/4/2026



Name: BEATRICE W. WAMBUI

Bursar/ Finance Officer

Date: 20/4/2026

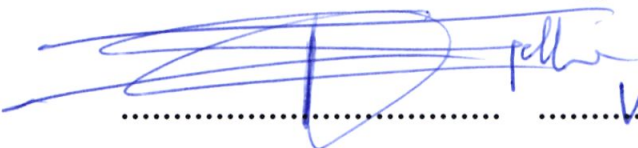
8. Statement of Cash Flows for the Year Ended 30 June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,699,959.00	1,831,047.00
Government grants for operations		5,741,344.00	5,351,399.00
Government grants for infrastructure		4,080,840.00	2,683,000.00
School fund income- parents contributions/ fees		52,320,170.00	61,586,648.00
Other income		973,844.00	433,600.00
Total receipts		64,816,158.00	71,885,694.00
Payments			
Cash outflows for tuition		1,733,436.00	1,857,275.00
Cash outflows for operations		10,037,513.00	8,522,174.00
Cash outflows Boarding/lunch and school fund payments		54,293,902.00	68,927,514.00
Total payments		66,064,851.00	79,306,963.00
Net cash inflow/outflow from operating activities		(1,248,693.00)	(7,421,270.00)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,248,693.00)	(7,421,270.00)
Cash and cash equivalent at beginning of the year		5,873,338.00	13,294,607.00
Cash and cash equivalent at end of the year		4,624,644.00	5,873,338.00

NDUMBERI GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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

		
Name: PETER K.KAHUHO	Name: : MARY N. WANJAU	Name: BEATRICE W. WAMBUI
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 20/4/2026	Date: 20/4/2026	Date: 20/4/2026



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th 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
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,025,120.00	-	3,025,120.00	1,699,959.00	56%
Exams And Assessment	-	-	-	-	-
	3,025,120.00		3,025,120.00	1,699,959.00	
<i>(2) Capitation Grant on Operations</i>					
Other Voteheads	7,062,000.00	-	7,062,000.00	4,598,977.00	65%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	1,460,000.00	-	1,460,000.00	580,575.00	40%
Administration Costs	-	-	-	-	-
Activity	1,095,000.00	-	1,095,000.00	561,793.00	52%
Gratuity	-	-	-	-	-
	-	-	-	-	-

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	3,650,000.00	-	3,650,000.00	2,504,400.00	67%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	1,576,440.00	100%
	3,650,000.00	-	3,650,000.00	9,822,185.00	-
(4) Fees Charged on Parents					
Other voteheads	9,417,000.00	-	9,417,000.00	8,551,066.00	91%
Repairs And Maintenance	1,460,000.00	-	1,460,000.00	1,354,080.00	98%
Local Transport / Travelling					
Electricity And Water					
uniform	-	-	-	4,935,951.00	
Curriculum Support Program	7,665,000.00	-	7,665,000.00	5,490,119.00	134%
Activity	182,500.00	-	182,500.00	168,442.00	115%
Tuition support program	7,300,000.00	-	7,300,000.00	6,528,959.00	95.%
Fee On Boarding Equipment and Stores	20,936,400.00	-	20,936,400.00	20,590,725.00	97%
5) Miscellaneous Income					
NITA	-	-	-	8,650.00	
Housing Levy				124,584.00	
Replacements	-	-	-	85,300.00	
Tenders	-	-	-	63,000.00	
Income From Canteen	-	-	-	291,075.00	



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	-	-	-	57,000.00	
Fee For Hire of Ground and Equipment	-	-	-	271,300.00	100%
Students trip	-	-	-	56,950.00	100%
Disposal	-	-	-	15,985.00	100%
Total Income	53,636,020.00		53,636,020.00	64,816,158.00	99%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,025,120.00	-	3,025,120.00	1,732,966.00	108%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	470.00	100%
				1,733,436.00	
(7) Expenditure For Operations					
Other Voteheads	7,062,000.00	-	7,062,000.00	3,442,008.00	100%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-

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	-	-	-	-	-
Medical	1,460,000.00	-	1,460,000.00	160,475.00	100%
Administration Costs	-	-	-	-	-
Activity Expenses	1,095,000.00	-	1,095,000.00	673,870.00	100%
Bank Charges	-	-	-	6,677.50	100%
SMASSE	-	-	-	-	-
				4,864,455.50	
(8) Expenditure For infrastructure					
Bank Charges	-	-	-	3,162.50	-
RMI	3,650,000.00	-	3,650,000.00	4,495,824.00	100%
Construction of LAB	-	-		-	
Purchase of furniture	-	-	-	-	-
Purchase of furnishing equipment	-	-		-	-
Purchase of machinery	-	-		-	-
				4,498,986.50	
(9) Expenditure For school fund/lunch/boarding					
Other voteheads	9,417,000.00	-	9,417,000.00	14,625,701.00	155%
Repairs And Maintenance	1,460,000.00	-	1,460,000.00	2,042,433.00	139%
Sundry Creditors	-	-	-	4,937,445.00	
Electricity And Water	-	-	-	-	



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	-	-	-	-	
Administration Costs	-	-	-	-	-
Activity	182,500.00	-	182,500.00	1,126,922.00	-
Tuition support program	7,300,000.00	-	7,300,000.00	1,256,680.00	17%
uniform	-	-	-	2,030,330.00	-
Boarding Equipment and Stores	20,936,400.00	-	20,936,400.00	22,148,222.00	110%
NITA	-	-	-	7,000.00	-
Insurance Costs	-	-	-	37,236.00	-
Curriculum Support Program	7,665,000.00	-	7,665,000.00	5,706,650.00	75%
Refunds	-	-	-	38,487.00	
Bank Charges	-	-	-	134,440.00	
KCSE	-	-	-	6,100.00	
Students trip	-	-	-	54,450.00	
Housing Levy	-	-	-	141,806.00	-
Totals	64,986,477.00	-	64,986,477.00	54,293,902.00	-

ACCOUNT	VOTEHEAD	INCOME	EXPENDITURE	COMMENT
	Curriculum Support Program	134%		Admitted more students
	Activity	115%		Inadequate collection of funds
	Development	121%		Admitted more students
	Other voteheads		155%	inflation
	RMI		139%	inflation
	Tuition Support Fund		17%	Inadequate availability of funds
	BES		110%	inflation
	Curriculum Support Program		75%	Inadequate collection of funds
	Activity		117%	inflation

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 30th June 2024

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th 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	1,699,959.00	1,831,047.00
Others (<i>specify</i>)*	-	-
Total	1,699,959.00	1,831,047.00

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Other Vote heads	4,598,977.00	4,841,149.00
Electricity And Water	-	-
Medical	580,575.00	133,900.00
Administration Costs	-	-
Activity	561,793.00	376,350.00
CBC Classes	-	-
Total	5,741,345.00	5,351,399.00

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	2,504,400.00	2,683,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
CBC Classes	1,576,440.00	-

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	4,080,840.00	2,683,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads	8,551,066.00	10,709,111.00
Repairs and maintenance	1,354,080.00	1,637,033.00
Fees Recovered	4,213,585.00	377,895.00
Prepaid	37,243.00	60,839.00
Uniform	4,935,951.00	5,183,005.00
Activity	168,442.00	298,372.00
Fee on Boarding Equipment and stores	20,590,725.00	26,116,368.00
PAF/CSP	5,940,119.00	8,645,697.00
Tuition Support Program	6,528,959.00	8,558,328.00
Total	52,320,170.00	61,586,648.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Hire of facilities	271,300.00	154,800.00
Clubs	-	4,250.00
Income From Bus Hire	57,000.00	-
Replacements of stolen items	85,300.00	-
Tenders	63,000.00	83,000.00
Disposal	15,985.00	9,000.00
Canteen	291,075.00	148,050.00
Students trip	56,950.00	-
Advances	-	34,500.00
NITA	8,650.00	
Housing Levy	124,584.00	
Total	973,844.00	433,600.00

NDUMBERI GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	1,732,966.00	1,856,795.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	470.00	480.00
Others (<i>specify</i>)	-	-
Total	1,733,436.00	1,857,275.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Other Vote heads	4,697,503.00	4,375,335.00
Administration Cost	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	160,475.00	-
Activity Expenses	673,870.00	718,750.00
Bank Charges	6,678.00	-
CBC classes	-	-
Total	5,538,526.00	5,094,085.00

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
MIF	2,919,384.00	3,425,269.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Bank charges	3,163.00	2,820.00
CBC classes	1,576,440.00	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	4,498,988.00	3,428,089.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Activity	1,126,922.00	1,434,250.00
Repairs And Maintenance & Improvements	2,042,433.00	5,133,766.00
NITA	7,000.00	-
Clubs	-	11,100.00
Othervoteheads	14,625,701.00	16,156,795.00
Advances	-	39,500.00
Sundry Creditors	4,937,445.00	2,092,113.00
Bank Charges	134,440.00	-
KCSE	6,100.00	-
Fee On Boarding Equipment and Stores	22,148,222.00	25,539,007.00
Uniform	2,030,330.00	4,224,450.00
Insurance Cost (<i>Life Property</i>)	37,236.00	290,122.00
Tuition support Program	1,256,680.00	5,536,656.00
Students trip	54,450.00	-
Refunds	38,487.00	-
Curriculum support program	5,706,650.00	8,469,755.00
Housing Levy	141,806.0	-
Total	54,293,902.00	68,927,514.00

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*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139063770900	2,696.00	36,174.00
Operations Account	Active	0640291735980	934,156.00	731,337.00
School Fund Account/Boarding	Active	01129063770900	3,119,128.00	3,415,317.00
Savings Account	Dormant	01100063770900	442,369.00	1,153,369.00
Parent Association Development Account	N/A		-	-
Income Generating Activities Account	N/A		-	-
Infrastructural Account	Active	06402794410975	47,744.00	465,891.80
Total			4,546,094.00	5,802,088.00

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	78,550.00	71,250
Total	78,550.00	71,250.00

12 Short Term Investments

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

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13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	15,793,796.00	16,606,703.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	20,000.00	20,000.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	15,813,796.00	16,626,703.00

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	3,420,678.00	20%	4,224,878.00	25%
Between 1- 2 years	4,204,878.00	26%	377,895.00	0%
Between 2-3 years	377,895.00	26%	4,002,481.00	22%
Over 3 years	7,810,345.00	28%	8,021,449.00	53%
Total (should tie to note 13 a)	15,813,796.00	100%	16,626,703.00	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	13,504,879.00	10,551,522.00
Prepaid Fees	37,243.00	60,839.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	13,542,122.00	10,612,361.00

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	8,210,116.00	61%	5,551,019.00	53%
Between 1- 2 years	10,551,522.00	78.1%	1,693,808.00	16%
Between 2-3 years	(5,256,759.00)-	0%	5,398,808.00	51%
Over 3 years	-	-	-	%
Total (should tie to note 14)	13,504,879.00	139.1%	10,551,522.00	120%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	5,802,088.00	12,959,025.00
Cash Balances	71,250	335,582.00
Short Term Investments	-	-
Receivables	16,626,703.00	12,794,720.00
Payables	(10,612,361.00)	(7,419,775.00)
Total	11,887,679.85	48,669,552.00

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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	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	10	100,000.00	100,000.00
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		100,000	100,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

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Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	855,580.00	587,660.00
Lab consumables	325,000.00	525,300.00
Farm produce	-	-
Medication	13,000.00	25,000.00
Construction Materials	-	-
stationery)	185,000.00	432,268.00
	1,378,580.00	1,570,228.00

20 Progress On Follow Up of Auditor Recommendations

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

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

Wap 20/4/26

Sign and Date
Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2024	Outstanding Balance 30-6-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. DPL festive	572,520.00	1/7/2023		572,520.00	514,910.00	
5. Kariuki Mbugua Action Meat Distributors	303,650.00	1/7/2023		303,650.00	-	
6. Zero grazer	265,120.00	1/7/2023		265,120.00	-	
7. Jambogi Timberyard	6,650.00	1/7/2023		6,650.00	-	
8. Greenland wonders women group	520,025.00	1/7/2023		520,025.00	-	
9. Torential Enterprises	3,000,000.00	1/7/2023		3,000,000.00	1.602,200.00	
10. Hammerkop investments	200,000.00	1/7/2023		200,000.00	-	
11. Efficient Wholesalers	74,800.00	1/7/2023		74,800.00	-	
12. Quality Raw Foods	567,200.00	1/7/2023		567,200.00	-	
13. Kiwaka General Merchants	98,800.00	1/7/2023		98,800.00	-	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2024	Outstanding Balance 30-6-2023	Comments
14. Essy outfitters	156,460.00	1/7/2023		156,460.00	-	
15. Global lane Ltd	46,500.00	1/7/2023		46,500.00	-	
16. Joymedline Healthcare	124,230.00	1/7/2023		124,230.00	-	
17. Kamindi Selfridges	89,335.00	1/7/2023		89,335.00		
18. Logik suppliers	500,000.00	1/7/2023		500,000.00	-	
19. Dajohn Enterprises	167,840.00	1/7/2023		167,840.00	-	
20. Pauhatech Computers	776,836.00	1/7/2023		776,836.00	-	
21. Nowai office supplies	49,500.00	1/7/2023		49,500.00	-	
22. Cechum Enterprises	43,250.00	1/7/2023		43,250.00	-	
23. Wamo Tech Services	150,000.00	1/7/2023		150,000.00	-	
Sub-Total				7,302,316.00		
Supply Of Services						
24. Imara communications Studio	45,600.00	1/7/2023		45,600.00	-	
25. Zachary Muchemi	2,000.00	1/7/2023		2,000.00	19,200.00	
26. Convoyzone Africa Ltd	200,000.00	1/7/2023		200,000.00	-	
27. Binex Technologies	15,000.00	1/7/2023		15,000.00	-	
28. Usafi General Merchants	83,000.00	1/7/2023		83,000.00	36,000.00	
29. Astro Fabricators	18,000.00	1/7/2023		18,000.00	-	
30. Pinpoint Hygiene Services	28,800.00	1/7/2023		28,800.00	38,400.00	
31. Limarvic supplies	105,000.00	1/7/2023		105,000.00	-	
Sub-Total				907,800.00		

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30-6-2024	Outstanding Balance 30-6-2023	Comments
Grand Total				8,210,116.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	5 ACRES OWNED BY MUCIPAL COUNCIL	-	-	-
Buildings And Structures	1 TUITOIN BLOCK 2 BOARDING BLOCKS STOREY LIBRARY	-	-	2,560,440.00
Motor Vehicles	1 BUS 27/2/2009			
Office Equipment, Furniture and Fittings	ATTACHED			
Textbooks	ATTACHED			
ICT Equipment	ATTACHED			
Tools And Apparatus	ATTACHED			
Other Machinery and Equipment	1 GENERATOR 22/2/2016			
Heritage And Cultural Assets	-			
Intangible Assets- Soft Ware	-			
Total				

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