REPUBLIC OF KENYA

REPUBLIC OF KENYA

OAG

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

SHALETEY MIXED DAY SECONDARY SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2025

WAJIR COUNTY

Revised 30th June 2025.

SHALETEY MIXED DAY SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

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

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Table of Contents Page

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.

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 Wajir County, Wajir east Sub-County.

The school was registered in Nov 2018 under registration number 08/S/3000/30/018 and is currently categorized as a *Sub- County* public school established, owned by the Government.

The school is a boarding school and had 606 number of students as at *30th June 2025*. It has 3 streams and 17 teachers of which 7 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	Abdi Bedel Ali	Chairperson	18th June 2022
2	Abdikadir Bishar Ahmed	Secretary-Principal	18th June 2022
3	Abdi Mohamed Abey	Member	18th June 2022
4	Hassan Ahmed Hussein	Member	18th June 2022
5	Abdullahi Ragow Noor	Member	18th June 2022
6	Musa Iman Muktar	Member	18th June 2022
7	Iman Ibrahim Hassan	Member	18th June 2022
8	Ubah Abdi Kahiye	Member-Rep CEB	18th June 2022
9	Feiza Mohamed Bundid	Member Rep Teachers	18th June 2022
10	Saida Dagane Osman	1 Member-Sponsor(Deputy)	18th June 2022
11	Abdifatah Jelle Adan	1 Member-Sponsor	18th June 2022
12	Abdi Ubeid Ingow	1 Member-Sponsor	18th June 2022
13	Halima Issack Abdullahi	Member-Special Group	18th June 2022
14	Abdi Haret Ali	1 Member-Special Needs	18th June 2022
15	Muhudin Ali Dagane	Rep Students leader	18th June 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	Abdi Bedel Ali Abdikadir bishar Saida dakane Abdi Mohamed	**Chairman** **secretary** **member** **member**	3 out of 9
2	Audit Committee	1.Saida dakane 2.abdikadir bishar 3.Abdi badel Ali	**Chairman** **secretary** **member**	3 out of 4
3	Finance,procurement and general purposes Committee	1.Saida dakane 2.Abdikadir Bishar 3.Abdi badel Ali	**Chairman** **secretary** **member**	2 out of 3
4	Academic Committee	1.Musa Iman 2.AbdikadirBishar 3.Abdi Ubeid	**Chairman** **secretary** **member**	3 out of 9
5	Development Committee	1.Abdifatah jelle 2.AbdikadirBishar 3.Hassan Ahmed 4.AbdullahiRagow	**Chairman** **secretary** **member**	3 out of 3
6	Discipline and welfare Committee	1.Abdi Mohamed 2.Halima issack 3.Abdikadir bishar 4.Abdi badel	**Chairman** **secretary** member	3 out of 5

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	ABDIKADIR BISHAR AHMED	TSC No. 233964
2	Deputy Principal	ADEN ABDULLAHI	TSC No. 664536
3	School Bursar	MOHAMUD AHMED HASSAN	ICPAK No.

(e) Schools contacts

Post Office Box: 24-70200
Telephone: 0722820031
E-mail: Shaleteysec@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank: KCB BANK
Branch: WAJIR
Postal Address. 24-70200

1303647966– Boarding A/c
1303648032 – Operation A/c
1303648083 – Tuition A/c
01050224000500 – Infrastructure A/c

MPESA Playbill Not attached to any of our account

(g) Independent Auditors

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

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**:

YEAR	**2024-2025**	***2023-2024***	***2022-2023***
SURPLUS/DEFICIT	310,126	1,291,400	(33,778)

b) **Teacher Student ratio**:

- ✓ *Teacher to student ratio -1:6*
- ✓ *Number of teachers recruited and posted to the school within the year -00*
- ✓ *Number of teachers that were transferred/retired during the period -01*

TSC - 10

BOM - 07

c) **The mean score in the *2025* KCSE**:

Year	***No. of students***	***Mean score***	***Remarks***
2022	*106*	6	*Improvement*
2023	*104*	7	*Improvement*
2024	*116*	6	*Slight decline*

d) **Number of Candidates in the 2025 KCSE:**

Year	***No. of candidates sitting for KCSE***
2022	*106*
2023	*104*
2024	*116*

e) **The capacity of the school**:

No. of Students	***No. of Dorms***	***No. of DH***	***No. of Labs***	***No. of Toilets***
393	-	*1*	*2*	*10*
487	-	*1*	*2*	*12*
527	-	*1*	*2*	*39*
606	-	*1*	*2*	*39*

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction of twenty-four (24) toilets for students and teachers	World bank	completed	Unknown	unknown	Completed
Construction of three-door VIP toilets with septic tank for boys	MOE-M.I	Completed			Completed
Construction of two (2) classrooms	MOE-M&I	Completed			Completed

....

School Principal

PRINCIPAL
SHALETEY MIXED DAY SECONDARY SCHOOL
P. O. BOX 2[illegible] - 70200, WAJIR

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 Shaletey mixed day secondary school accepts responsibility for the school's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.

....

Name: Abdi Bedel Ali

Designation: Chairman, School Board of Management

Date: 30th June 2025

PRINCIPAL
SHALETEY MIXED DAY
SECONDARY SCHOOL

....

Name: Abdikadir Bishar Ahmed

Designation: School Principal & Secretary to Board of Management

Date: 30th June 2025

SHALETEY MIXED DAY
SECONDARY SCHOOL
BURSAR

....

Name: Mohamud Ahmed Hassan

Designation: Bursar/ Finance Officer

Date: 30th June 2025

REPUBLIC OF KENYA

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

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SHALETEY MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – WAJIR COUNTY

PREAMBLE

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

A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Shaletey Mixed Day Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

As disclosed in Note 1 to the financial statements on statement of compliance and basis of preparation, the School has taken advantage of the transitional provisions under IPSAS 33. However, Management has not indicated the elements of the financial statements that have not been fully recognized as per the respective IPSAS and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in full compliance with the IPSAS reporting framework.

2. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.6,004,087 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is Kshs.5,193,087 or equivalent to 86% of the total receivables balance, which was outstanding for more than one (1) year. However, supporting schedules, a detailed ageing analysis by student and copies of fee notes sent to students were not provided for audit review. Management did not demonstrate any efforts put in place to recover the outstanding debt.

In addition, there was no policy on impairment of long-outstanding fees arrears, casting doubt on the full recoverability of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.6,004,087 could not be confirmed.

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

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

Key Audit Matters

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

Other Matter

Significant Exemptions by Public Sector Accounting Standards Board in the Financial Statements Reporting Template

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts.

The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

The financial statements for the financial year ended 30 June, 2025 were submitted to the Auditor-General on 12 January, 2026, instead of on or before the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No: AG.3/88 Vol. VII (41) of 4 December, 2024 in compliance which Section 81 of the Public Finance Management Act, 2012 which required all public entities to submit financial statements for the year ended 30 June, 2025 by 31 August, 2025.

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

2. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects government grants for tuition, operations and infrastructure totalling to Kshs.7,755,407. Review of documents provided for audit revealed discrepancies between enrolment data captured in National Education Management and information System (NEMIS) and the School's official admission and attendance registers across several disbursements during the year, resulting in an underfunding of Kshs.341,354. This was contrary to Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on the implementation of Free Day Secondary Education (FDSE) which requires that all learners be registered in NEMIS and principals ensure that their records are accurate.

In the circumstances, the underfunding of the School may have affected service delivery to the students.

3. Failure to Transfer Infrastructure Funds from the Operations Bank Account

During the year under review, the School received operations and infrastructure grants of Kshs.6,392,419 as disclosed in Note 2 and Note 3 to the financial statements. Included in the amount is Kshs.1,660,500 which was credited into the operations bank account and was to be transferred to the infrastructure account. However, only Kshs.642,000 was transferred, leaving a balance of Kshs. 1,018,000. This was contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021, which requires that infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account within fifteen (15) days of receipt in the operations account.

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

4. Lack of Approved Budget and Procurement Plan

During the year under review, the School did not have an approved annual budget and an annual procurement plan. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020, which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget process and Section 68(2)(h) of the Public Finance Management Act, 2012 which provides that an accounting officer shall prepare estimates of expenditure and revenues of the entity in conformity with the strategic plan.

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

5. Lack of Approved School Improvement Plan

During the year under review, the School did not have an Approved School Improvement Plan. This was 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 guideline.

6. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects total payments of Kshs.12,332,281 as disclosed in Notes 6, 7, 8 and 9 to the financial statements. Review of payments for goods and services revealed that there was no deduction of the 0.03% levy on procurement contracts 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.

7. Lack of 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects operations expenditure of Kshs.5,889,151 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.159,577 transferred to the 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 the Government Funding System. 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.159,577 could not be confirmed.

9. Unapproved School Fees on Parents Association Support Programme

The statement of financial performance reflects School fund income – parents' contributions of Kshs.4,887,000 as disclosed in Note 4 to the financial statements. Examination of the records revealed that the School charged Kshs.18,000 per student per year without approval from the Ministry of Education. This was contrary to Regulation 45 of the Basic Education Regulations, 2015 which provides that no person or Board of Management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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. Weaknesses in Board of Management

Review of the minutes of the Board of Management and its Committees for the period under audit revealed that the Board held only one (1) meeting during the financial year under review, which is below the statutory minimum. Furthermore, the Board Committees did not hold any meetings during the year. This was contrary to Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 requires a Board of Management to meet at least once every four (4) months.

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

2. Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Audit Committee and an Internal Audit Unit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, provides that every National Government entity shall ensure that has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an Audit Committee.

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

3. Weaknesses in Management of Bursary Records

Review of bursary records for the year under review revealed that the School maintains bursary records in physical files. Acknowledgement receipts for bursaries received were not available for audit verification. Bursary funds received were not recorded in the cashbook as bulk bursary receipts. In addition, the year of allocation for bursary amounting to Kshs.93,000 could not be ascertained, indicating inadequate controls over bursary documentation.

In the circumstances, the effectiveness of internal control system on management and accountability of bursaries could not be confirmed.

4. Weaknesses in Management of Assets

Annex 2 of the financial statements reflects summary of fixed assets register detailing various classes of assets of undisclosed values. Included in the list is land whose ownership documents were not provided for audit.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

5. Weaknesses in Management of Textbooks

During the year under review, the School did not maintain proper textbook records showing receipts, issuances, returns, and losses. In addition, supporting documentation and a complete inventory of textbooks in the School's custody were not provided for audit review.

In the circumstances, the effectiveness of the Schools' texts book management system could not be confirmed.

6. Lack of Adequate Facilities in the School

Physical inspection carried out on month of Mach, 2026 on the School's physical infrastructure established that the School did not have adequate sanitation facilities for teachers, fire extinguishers on the premises, permanent perimeter fence, a dining hall and designated fire assembly point. Further the School had only one (1) science laboratory, which is insufficient for effective curriculum delivery given current enrolment.

In the circumstances, lack of adequate of the facilities in the School may have negatively impacted on the learning outcomes.

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 the 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 (Accrual Basis including transitional provisions under IPSAS 33) 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

17 April, 2026

Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,362,988	1,048,318
Government grants for operations	2	5,750,419	5,078,560
Government Grants for infrastructure	3	642,000	23,000
School fund income- parents' contributions	4	4,887,000	4,266,500
Miscellaneous incomes	5	–	-
Total Revenue		**12,642,407**	**10,416,378**
Expenditure			
Tuition	6	1,558,000	653,270
Operations	7	5,889,151	4,199,210
Infrastructure	8	642,000	23,000
Boarding and school fund	9	4,243,130	4,249,498
Total Expenditure		**12,332,281**	**9,124,978**
Surplus/Deficit		**310,126**	**1,291,400**

The school financial statements were approved on 30th June 2025 and signed by:

………………………………	………………………………	………………………………
Name: Abdi Bedel Ali	**Name: Abdikadir Bishar Ahmed**	**Name: Mohamud Ahmed Hassan**
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 30th June 2025	**Date: 30th June 2025**	**Date: 30th June 2025**

Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	*2023-2024*
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	650,356	1,422,265
Cash balances	11	-	-
Short term investments	12	-	-
Total cash and cash equivalent		**650,356**	**1,422,265**
Account's receivables	13	6,004,087	4,922,053
Total financial assets (a)		**6,654,443**	**6,344,318**
Financial liabilities			
Accounts payables	14	-	-
Total Financial Labilities (b)		-	-
Net financial assets (a-b)		**6,654,443**	**6,344,318**
Represented by			
Accumulated fund b/fwd	15	6,344,318	5,052,917
Surplus/deficit for the year		310,126	1,291,401
Net Assets		**6,654,443**	**6,344,318**

The school's financial statements were approved on 30th June 2025 and signed by:

…………………………………	…………………………………	…………………………………
Name: Abdi Bedel Ali	**Name: Abdikadir Bishar Ahmed**	**Name: Mohamud Ahmed Hassan**
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 30th June 2025	**Date: 30th June 2025**	**Date: 30th June 2025**

PRINCIPAL SHALETEY MIXED DAY SECONDARY SCHOOL P.O. BOX 70200, WAJIR

SHALETEY MIXED DAY SECONDARY SCHOOL P.O. BOX 70200 WAJIR

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,362,988	1,048,318
Government grants for operations		5,750,419	5,078,560
Government grants for infrastructure		642,000	23,000
School fund income- parents contributions/ fees		3,804,966	4,382,920
Other income		-	-
Total receipts		**11,560,372**	**10,532,798**
Payments			
Cash outflows for tuition		1,558,000	653,270
Cash outflows for operations		5,889,151	4,199,210
Cash outflows for infrastructure expenses		642,000	23,000
Cash outflows Boarding/lunch and school fund payments		4,243,130	4,249,498
Total payments		**12,332,281**	**9,124,978**
Net cash inflow/outflow from operating activities		(771,909)	**1,407,820**
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			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		**(771,909)**	**1,407,820**
Cash and cash equivalent at beginning of the FY		1,422,265	14,445
Cash and cash equivalent at end of the FY		**650,356**	**1,422,265**

The school's financial statements were approved on 30th June 2025 and signed by:

………………………………	………………………………	………………………………
Name: Abdi Bedel Ali	Name: Abdikadir Bishar Ahmed	Name: Mohamud Ahmed Hassan
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 30th June 2025	Date: 30th June 2025	Date: 30th June 2025

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

Receipt/Expenses Item	Original Budget	-	Original Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	158,000	-	158,000	150,000	95%
Laboratory Equipment	473,500	-	473,500	450,000	95%
Internal Exams	210,500	-	210,500	200,000	95%
Teaching / Learning Materials	470,000	-	470,000	446,333	95%
Exams And Assessment			-		
(2) Capitation Grant on Operations					
Personnel Emoluments	3,263,000	-	3,263,000	5,750,419	95%
Repairs And Maintenance				-	-
Local Transport / Travelling	405,500	-	405,500	385,339	95%
Electricity And Water	584,000	-	584,000	554,735	95%
Medical	373,000	-	373,000	354,370	95%
Administration Costs	556,500	-	556,500	528,670	95%
Activity	353,000	-	353,000	335,140	95%
Gratuity				-	-

Receipt/Expenses Item	Original Budget	-	Original 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	618,000	-	618,000	642,000	95%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	5,483,500	-	5,483,500	4,887,000	95%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					

Receipt/Expenses Item	Original Budget	-	Original Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	12,950,000	-	12,950,000	12,642,407	98%
(6) Expenditure For Tuition					
Textbooks				-	-
Reference Materials				-	-
Exercise Books	105,500	-	105,500	100,000	95%
Laboratory Equipment	610,500	-	610,500	580,000	95%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	663,000	-	663,000	630,000	95%
Chalks	69,500	-	69,500	66,000	95%
Exams And Assessment	189,500	-	189,500	180,000	95%
Teachers Guides	-	-	-	-	-
Administration Costs				-	-
Bank Charges	2,100	-	2,100	2,000	95%
(7) Expenditure For Operations	-	-	-	-	-
Personnel Emoluments	4,421,000	-	4,421,000	4,200,000	95%
Repairs, Maintenance &	1,906,000	-	1,906,000	1,810,785	95%

Receipt/Expenses Item	Original Budget	-	Original Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Improvements					
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical	368,500	-	368,500	350,000	95%
Administration Costs	-	-	-	-	-
Activity Expenses	831,500	-	831,500	790,000	95%
Gratuity				-	-
SMASSE				-	-
(8) Expenditure For infrastructure					
Construction of classrooms	676,000	-	676,000	642,000	95%
Construction of LAB				-	-
Construction of DORMS				-	-
Purchase of furniture			-	-	
Purchase of equipment			-	-	
Purchase of machinery			-	-	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments				-	-
Repairs, Maintenance and Improvements				-	-

Receipt/Expenses Item	**Original Budget**	**-**	**Original Budget**	**Actual On Comparable Basis**	**% Of Utilization**
	a	**b**	**c=a+b**	**d**	**e=d/c %**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Local Transport / Travelling				-	-
Electricity, Water and Conservancy				-	-
Medical Expenses				-	-
Administration Costs				-	-
Activity				-	-
Gratuity				-	-
Lunch Programme	4,466,500	-	4,466,500	4,243,130	95%
Boarding Equipment and Stores				-	-
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses on Investments					
Rent Expenses					
Bank Charges	3,800	-	3,800	3,630	96%
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	**14,700,000**	-	**14,700,000**	**12,332,281**	**84%**

Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

Notes To the Financial Statements

1 Government Grants for Tuition

Description	*2024-2025*	*2023-2024*
	Kshs	**Kshs**
Reference Materials	-	-
Exercise Books	150,000	250,000
Laboratory Equipment	450,000	305,800
Internal Exams	200,000	180,500
Teaching / Learning Materials	446,333	312,018
Others *(specify)* *	116,655	
Total	**1,362,988**	**1,048,318**

2 Government Grants for Operations

Description	*2024-2025*	*2023-2024*
	Kshs	**Kshs**
Personnel Emoluments-DIRECT CREDITS	3,100,000	2,429,250
Repairs And Maintenance	-	
Others voteheads(P.E, LTT, PE&ADMN COST	492,165	
Medical	354,370	250,800
Local transport/travel	385,339	785,700
Administration Costs	528,670	874,810
Activity	335,140	250,000
Infrastructure grant	-	
Electricity and Water	554,735	488,000
Total	**5,750,419**	**5,078,560**

3 Government Grants for infrastructure

Description	*2024-2025*	*2023-2024*
	Kshs	**Kshs**
Maintenance & Improvement	642,000	23,000

Description	2024-2025	2023-2024
	Kshs	Kshs
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants(damages)	-	-
Other *(specify)(NGCDF and County govt.*	-	-
Total	**642,000**	**23,000**

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Othervotheads (PE,LTT,ADM COST		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Fee on Boarding Equipment and stores		
PA Levies*		
Lunch	4,887,000	4,266,500
Others (specify)		
Total	**4,887,000**	**4,266,500**

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-

Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income *(specify)* *	-	-
Total		-

6 Tuition

Description	***2024-2025***	***2023-2024***
	Kshs	**Kshs**
Exercise Books	100,000	142,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	580,000	180,000
Teaching / Learning Materials	630,000	200,000
Exams And Assessment	180,000	95,270
Teachers Guides	-	36,000
Bank Charges	2,000	-
Chalks	66,000	-
Others *(specify)*	-	-
Total	**1,558,000**	**653,270**

7 Operations

Description	***2024-2025***	***2023-2024***
	Kshs	**Kshs**
Personnel Emoluments	2,933,366	2,150,800
Service Gratuity	-	-
Other voteheads		1,366,610
Repairs And Maintenance & Improvements	1,810,785	460,000
Cbc		
Infrastructure grants		
Medical	350,000	71,800
Activity Expenses	790,000	150,000
Insurance Cost		
Others (specify)	-	
bank charges	5,000	-
Total	**5,889,151**	**4,199,210**

8 Infrastructure

Description	*2024-2025*	*2023-2024*
	Kshs	**Kshs**
Renovation of dorms/staff quarters	642,000	23,000
Construction of laboratory	-	
Construction of dormitory	-	
Purchase of furniture	-	
Purchase of equipment	-	
Purchase of apparatus	-	
Drilling of boreholes	-	
Others (specify)(bank charges		
Total	**642,000**	**23,000**

9 Boarding And School Fund

Description	*2024-2025*	*2023-2024*
	Kshs	**Kshs**
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Activity Expenses		
Other voteheads(PE,LTT,ADMN COST	4,239,500	4,245,700
Lunch Programme	–	
Bank Charges	3,630	3,798
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (*Life Property*)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (specify)	-	-
Total	**4,243,130**	**4,249,498**

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Main Account	Active	1303647966	49,538	142,168
Tuition Account	Active	1303648083	200,685	398,052
Operation	Active	1303648032	103,014	883,645
Infrastructure	Active	1050224000500	297,120	(1,600)
Total			**650,356**	**1,422,265**

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	-	-
Total	-	-

12 Short Term Investments

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

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	3,751,587	3,011,087
Other Student Arrears	2,252,500	1,910,966
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	**6,004,087**	**4,922,053**

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		*Kshs*	
	2024-2025	**% of the total**	**2023-2024**	**% of the total**
Less than 1 year	811,000	14%	461,000	9%
Between 1- 2 years	5,193,087	86%	4,461,053	91%
Between 2-3 years	–	–	–	–
Over 3 years	–	–	–	–
Total (should tie to note 13 a)	**6,004,087**	**100%**	**4,922,053**	**100%**

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	–	–
Prepaid Fees	-	-
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables *(specify)*	-	-
Total	–	–

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		*Kshs*	
	2025	**% of the total**	**2024**	**% of the total**
Less than 1 year	–	–	–	–
Between 1- 2 years	–	–	–	–
Between 2-3 years	–	–	–	–
Over 3 years	–	–	–	–
Total (should tie to note 14)	–	-	–	–

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	650,356	1,422,265
Cash Balances		
Short Term Investments		
Receivables	6,004,087	4,922,053
Payables	–	–
Total	**6,654,443**	**6,344,318**

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

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

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	**-**	**-**

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs		
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

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)*
1.	N/A	N/A	N/A	N/A
2.				
3.				

PRINCIPAL
SHALETEY MIXED DAY
SECONDARY SCHOOL
P.O. BOX 24 - 0200, WA...

Sign and Date
Principal

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance Comparative 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.				-		
2.				-		
3.				-		
Sub-Total				-		
Supply Of Goods						
4.					–	
5.					–	
6.					–	
7.					–	
8.					–	
9.					–	
10.					–	
11.					–	
12.					–	

					–	
					–	
					–	
					–	
					–	
					–	
					–	
					–	
					–	
Grand Total	–			–	–	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2025	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				