

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

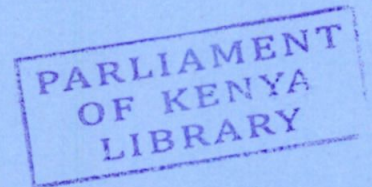
REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 JUL 2026	DAY. WED
TABLED BY:	Hon. Robert Pulcosse.
CLERK-AT THE-TABLE:	J. Lemerelle.

OF

THE AUDITOR-GENERAL

ON



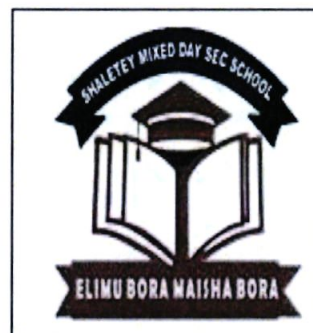
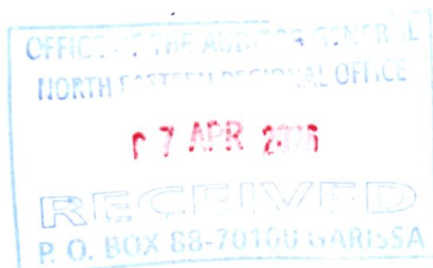
**SHALETEY MIXED DAY SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2022**

WAJIR COUNTY



Revised 30th June 2022.



SHALETY MIXED DAY SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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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.

Shaletey Mixed Day Secondary School
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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 located 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, operated by the Government.

The school is Shaletey Mixed Day school and had 527 number of students as at 30th June 2022. It has triple streams and 10 (ten) teachers of which 07 (Seven) teachers are employed by the School Board of Management.

(a) 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	19th February 2019
2	Abdikadir Bishar Ahmed	Secretary-Principal	19th February 2019
3	Abdi Mohamed Abey	Member	19th February 2019
4	Hassan Ahmed Hussein	Member	19th February 2019
5	Abdullahi Ragow Noor	Member	19th February 2019
6	Musa Iman Muktar	Member	19th February 2019
7	Iman Ibrahim Hassan	Member	19th February 2019
8	Ubah Abdi Kahiye	Member-Rep CEB	19th February 2019
9	Feiza Mohamed Bundid	Member Rep Teachers	19th February 2019
10	Saida Dagane Osman	1 Member-Sponsor(Deputy)	19th February 2019
11	Abdifatah Jelle Adan	1 Member-Sponsor	19th February 2019
12	Abdi Ubeid Ingow	1 Member-Sponsor	19th February 2019
13	Halima Issack Abdullahi	Member-Special Group	19th February 2019
14	Abdi Haret Ali	1 Member-Special Needs	19th February 2019
15	Kowthar siyad abdirahman	Rep Students leader	19th February 2019

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.

(b) 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	2 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.Abdikadir Bishar 3.Abdi badel Ali	Chairman secretary member	4 out of 9
5	Development Committee	1.Abdifatah Jelle 2.Abdikadir Bishar 3.Hassan Ahmed 4.Abdullahi Ragow	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

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

(a) School operation Management

For the financial year ended 30th June, 2023 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.

(b) Schools contacts

The school operated 04 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: National Bank of Kenya
Branch: Wajir
Account Number: 01050224000500
 2. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1303647966
 3. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1303648032
 4. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1303648083
2. MPESA Pay Bill No. N/A attached to N/A bank account

(c) Independent Auditors

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

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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.

(Under this section, the following information should be given:

- Surplus/ deficit for the year and a comparison of the same for the last three years

Years	2020	2021	2022
Surplus/ deficit	224,117	1,120,718	(1,426,611)

Capitation grants from the ministry of education for the last three years

Years	2020	2021	2022
Amount	3,345,800	5,007,215	7,973,186

- Ratio of capitation grant per student over the last three years

Years	No of student	Amount
2020	350	9,559
2021	420	11,922
2022	527	15,129

A three years overview of growth of others income(s) earned by the school

Years	Fees collection
2020	1,480,000
2021	2,753,600
2022	4,037,100

A three-year overview of growth in expenditure of the school

Years	Amount
2020	4,601,683
2021	6,396,558
2022	11,664,904

Movement of debtors and creditors of the school over the last three (3) years

Years	Debtors	Creditors
2020	2,143,073	267,073
2021	2,268,927	416,461
2022	3,624,459	—

a) Teacher Student ratio:

The school has eleven (10) male teachers which are all employed by TSC. There are also seven male teachers employed by the Board of Management of the school. There are two teachers who are transferred and one teacher retired during this period. However, TSC employed two teachers since July last year. The table below shows the number of teachers employed by TSC and Board of Management according to their subject combinations.

SUBJECTS	NUMBER OF TEACHERS	
	TSC employed	BOM employed
MATHS	01	02
ENGLISH	01	02
KISWAHILI	02	01
CHEMISTRY	02	02
BIOLOGY	03	00
PHYSICS	01	00
B/STUDIES	00	01
IRE	02	01
HISTORY	03	01
GEOGRAPHY	02	00
ARABIC	00	01

b) Mean score in the 2020-2022 KCSE:

The table below shows KCSE mean score for the three years.

YEAR	MEAN SCORE	DEVIATION	C	C+ and above
2022	6	+1	9	15
2023	7	+2	22	75
2024	6	1	49	30

c) Number of Candidates in the 2020-2022 KCSE:

The table below shows number of KCSE students for the three years.

YEAR	BOYS	GIRLS	TOTAL
2022	63	38	101
2023	69	35	104
2024	77	39	116

Shaletey Mixed Day Secondary School
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d) Capacity of the school:

The total numbers of students is five hundred twenty seven (527) i.e. 353boys and 174 girls.

The available used and unused facilities are as follows

		PERMANENT & COMPLETED	PERMANENT & INCOMPLETE	TEMPORAR Y
1	Classrooms	11	02	01
2	Toilets	15(teachers, s/staff & students	24	00
3	Laboratory	01	00	01
4	Library	01	00	01
5	Adm. block	01	00	00
6	Kitchen	00	00	01
7	Wells	07	00	00
8	Mosque	01	00	01

Summary Report of the Performance of the School (Continued)

e) Development projects carried out by the school:

S/NO	PROJECTS	SOURCE OF FUNDING	REMARKS
1	Construction of twenty four (24) toilets for students and teachers	World bank	Completed
2	Construction of three-door VIP toilets with septic tank for boys	Ministry of Education	Completed
3	Construction of two (2)classrooms	World bank	Completed

Abdikadir Bishar Ahmed
School Principal



Shaletey Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

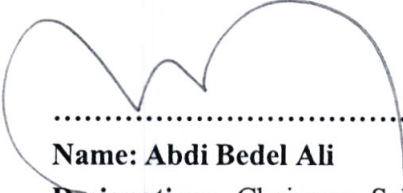
4. Statement of School Management Responsibility

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 *Shaletey Mixed Day 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).

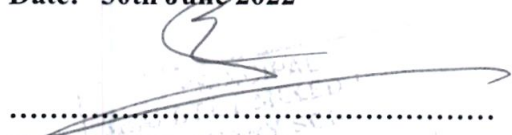
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: Abdi Bedel Ali

Designation: Chairman, School Board of Management

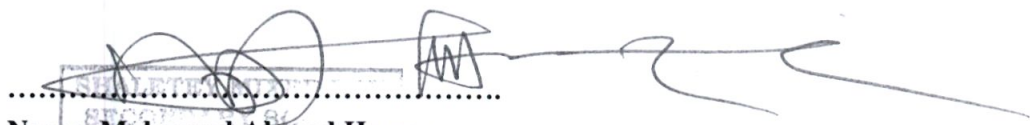
Date: 30th June 2022



.....
Name: Abdikadir Bishar Ahmed

Designation: School Principal & Secretary to Board of Management

Date: 30th June 2022



.....
Name: Mohamud Ahmed Hassan

Designation: Bursar/Finance Officer

Date: 30th June 2022

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 SHALETEY MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – 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 financial statements of Shalety Mixed Day Secondary School set out on pages 1 to 21, which comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budget 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Shaletey Mixed Day Secondary School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects an accounts receivable balance of Kshs.3,624,459 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, supporting schedules, detailed ageing analysis and copies of fee notes sent to students were not provided for audit review. In addition, Management did not demonstrate any efforts put in place to recover the outstanding debt. Further, 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.3,624,459 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects total actual receipts on comparable basis final of Kshs.10,238,293 against approved receipts budget of Kshs.10,500,000, resulting in underfunding of Kshs.261,707 or 2% of the approved budget. The School spent an amount of Kshs.11,664,904 against actual receipts of Kshs.10,238,293 resulting in over-expenditure of Kshs.1,426,611 or 14% of actual receipts.

The under-funding and consequent over-expenditure may have affected the implementation of planned activities and could lead to the accumulation of pending bills, thereby negatively impacting the operations and financial stability of the School.

My opinion is not modified in respect of this matter.

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 effects of the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

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, 2021 were submitted to the Auditor-General on 2 March, 2026, instead of the statutory deadline of 30 September, 2021. This was contrary to Section 81 of the Public Finance Management Act, 2012 which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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.7,973,186. Review of documents provided for audit revealed discrepancies between enrolment data captured in National Education Management Information System (NEMIS) and the School's official admission and attendance registers across several disbursements during the year. resulting in a net underfunding of the school by Kshs.2,199,574.

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 totaling to Kshs.6,495,926 and as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.2,355,000 in support of infrastructure grants which was credited in the operations account and was to be transferred to the infrastructure account within fifteen days of receipt. However, only Kshs.834,000 was transferred to the infrastructure account, leaving a balance of Kshs.1,521,000. 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 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. 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.

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 two (2) meetings 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, which provides that every National Government entity shall ensure that it 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 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.

4. Weaknesses in Management of Textbooks

During the year under review, the School did not maintain proper textbooks register 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 School's text books management system could not be confirmed.

5. Lack of Adequate Facilities in the Institution

Review of physical facilities and infrastructure revealed 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 science laboratory, which is insufficient for effective curriculum delivery given current enrolment.

In the circumstances, lack of adequate facilities may compromise the quality of learning in the School.

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 (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

10 April, 2026

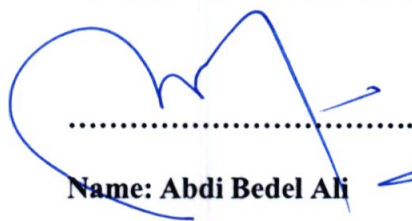
Shaletey Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

6. Statement Of Receipts and Payments for the Year Ended 30th June 2022

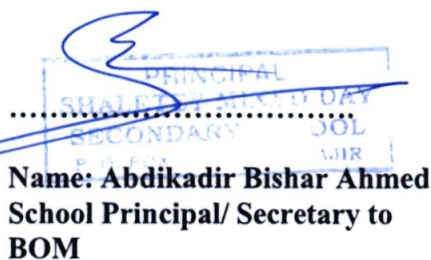
Description Of Vote Head	Note	2021/2022	2020/2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,477,260	691,010
Government grants for operations	2	6,495,926	4,316,205
Government Grants for infrastructure	3	—	—
School fund income- parents' contributions	4	2,265,107	2,510,061
Miscellaneous incomes	5	—	—
Total Receipts		10,238,293	7,517,276
Payments			
Tuition	6	1,688,014	716,208
Operations	7	6,534,050	3,571,080
Infrastructure	8	—	—
Boarding and school fund	9	3,442,840	2,109,270
Total Payments		11,664,904	6,396,558
Surplus/Deficit		(1,426,611)	1,120,718

The school financial statements were approved on 30th June 2022 and signed by:


Name: Abdi Bedel Ali

Chair BOM

Date: 30th June 2022


Name: Abdikadir Bishar Ahmed
School Principal/ Secretary to
BOM

Date: 30th June 2022


Name: Mohamud Ahmed
Hassan
Bursar/ Finance Officer

Date: 30th June 2022

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021/2022	2020/2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	48,223	1,474,835
Cash balances	11	—	—
Short term investments	12	—	—
Total cash and cash equivalent		48,223	1,474,835
Account's receivables	13	3,624,459	2,268,927
Total financial assets (a)		3,672,682	3,743,762
Financial liabilities			
Accounts payables	14	—	416,461
Total Financial Liabilities (b)		—	416,461
Net financial assets (a-b)		3,672,682	3,327,301
Represented by			
Accumulated fund b/fwd	15	3,327,301	1,963,044
Surplus/deficit for the year		(1,426,611)	1,120,718
<i>Increase/(decrease) in receivables</i>		1,355,532	392,927
<i>(Increase)/decrease in payables</i>		416,461	(149,388)
Net movement in receivables and payables		1,771,993	243,539
Net Assets		3,672,682	3,327,301

The school's financial statements were approved on _____ 2022 and signed by:

.....
Name: Abdi Bedel Ali

Chair BOM

Date: 30th June 2022

.....
Name: Abdikadir Bishar
Ahmed
School Principal/ Secretary to
BOM

Date: 30th June 2022

.....
Name: Mohamud Ahmed
Hassan

Bursar/ Finance Officer

Date: 30th June 2022

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021/2022	2020/2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,477,260	691,010
Government grants for operations		6,495,926	4,316,205
Government grants for infrastructure		–	–
School fund income- parents contributions/ fees		2,265,107	2,510,061
Other income			
Total receipts		10,238,293	7,517,276
Payments			
Cash outflows for tuition		1,688,014	716,208
Cash outflows for operations		6,534,050	3,571,080
Cash outflows Boarding/lunch and school fund payments		3,442,840	2,109,270
Total payments		11,664,904	6,396,558
Net cash inflow/outflow from operating activities		(1,426,612)	1,120,718
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		(1,426,612)	1,120,718
Cash and cash equivalent at beginning of the FY		1,474,835	354,117
Cash and cash equivalent at end of the FY		48,223	1,474,835

Shaletey Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

The school's financial statements were approved on _____ 2022 and signed by:

.....
Name: Abdi Bedel Ali

Chair BOM

Date: 30th June 2022

.....
**Name: Abdikadir Bishar
Ahmed**
**School Principal/ Secretary to
BOM**

Date: 30th June 2022

.....
**Name: Mohamud Ahmed
Hassan**

Bursar/ Finance Officer

Date: 30th June 2022

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

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	252,500	-	252,500	240,000	95%
Laboratory Equipment	400,000	-	400,000	380,000	95%
Internal Exams	158,000	-	158,000	150,000	95%
Teaching / Learning Materials	473,000	-	473,000	449,394	95%
Exams And Assessment					
Total	1,477,260	-	1,477,260	1,477,260	
(2) Capitation Grant on Operations					
Personnel Emoluments	2,821,000	-	2,821,000	6,495,926	95%
Repairs And Maintenance					
Local Transport / Travelling	547,500	-	547,500	520,018	95%
Electricity And Water	433,500	-	433,500	412,000	95%
Medical	221,000	-	221,000	210,000	95%
Administration Costs	758,000	-	758,000	720,000	95%
Activity	863,000	-	863,000	820,000	95%
Gratuity					
Total	6,495,926	-	6,495,926	6,495,926	

Shalety Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

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	-	-	-	-	-
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					
Lunch	3,849,500	-	3,849,500	4,037,100	95%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	3,750,000	-	3,750,000	4,037,100	98%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					

Shalety Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2022

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	10,500,000	-	10,500,000	12,010,286	114%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books	410,500	-	410,500	390,000	95%
Laboratory Equipment	505,500	-	505,500	480,014	95%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	589,500	-	589,500	560,000	95%
Chalks	-	-	-	-	-
Exams And Assessment	189,500	-	189,500	180,000	95%
Teachers Guides	82,000	-	82,000	78,000	95%
Administration Costs	-	-	-	-	-
Bank Charges					
	1,685,545	-	1,685,545	1,685,545	
(7) Expenditure For Operations	-	-	-	-	-
Personnel Emoluments	3,705,500	-	3,705,500	3,520,000	95%
Repairs, Maintenance & Improvements	716,000	-	716,000	680,050	95%

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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	810,500	-	810,500	770,000	95%
Electricity, Water and Conservancy	442,000	-	442,000	420,000	95%
Medical	204,000	-	204,000	194,000	95%
Administration Costs	821,000	-	821,000	780,000	95%
Activity Expenses	179,000	-	179,000	170,000	95%
Gratuity					
SMASSE					
	8,029,396	-	8,029,396	8,029,396	
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
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					
Local Transport / Travelling					
Electricity, Water and Conservancy					

*Shaletey Mixed Day Secondary School***Annual Report and Financial Statements For the year ended 30th June 2022**

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
Medical Expenses					
Administration Costs					
Activity					
Gratuity					
Lunch Programme	3,624,000	-	3,624,000	3,442,840	95%
Boarding Equipment and Stores					
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
Rent Expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	12,300,000	-	12,300,000	11,664,904	95%

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 2022.

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2021/2022	2020/2021
	Kshs	Kshs
Reference Materials	-	
Exercise Books	240,000	120,000
Laboratory Equipment	380,000	181,866
Internal Exams	150,000	115,000
Teaching / Learning Materials	449,394	200,000
Others (specify) *	257,866	74,144
Total	1,477,260	691,010

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments	3,813,908	2,043,121
Repairs And Maintenance	-	
Local Transport / Travelling	520,018	490,000
Electricity And Water	412,000	313,084
Medical	210,000	190,000
Administration Costs	720,000	680,000
Activity	820,000	600,000
Other Vote Heads (specify)*	-	
Total	6,495,926	4,316,205

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2021/2022	2020/2021
	Kshs	Kshs
Maintenance & Improvement	-	
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	-	-

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

4 School Fund Income - Parents Contribution/Fees

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Lunch	4,037,100	2,753,600
Fee on Boarding Equipment and stores		
PA Levies*		
Others (specify)		
Total	4,037,100	2,753,600

5 Miscellaneous Incomes

Description	2021/2022	2020/2021
	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	-	-

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

6 Tuition

Description	2021/2022	2020/2021
	Kshs	Kshs
Exercise Books	390,000	150,000
Textbooks	-	
Reference materials	-	
Laboratory Equipment	480,014	191,209
Teaching / Learning Materials	560,000	215,000
Exams And Assessment	180,000	100,000
Teachers Guides	78,000	60,000
Bank Charges	-	
Others (<i>specify</i>)	-	
Total	1,688,014	716,209

7 Operations

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments	3,520,000	1,382,080
Service Gratuity	-	
Administration Cost	780,000	520,000
Repairs And Maintenance & Improvements	680,050	260,000
Local Transport / Travelling	770,000	380,000
Electricity And Water	420,000	260,000
Medical	194,000	109,000
Activity Expenses	170,000	660,000
Insurance Cost	-	
Others (<i>specify</i>)	-	
Total	6,534,050	3,571,080

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

8 Infrastructure

Description	2021/2022	2020/2021
	Kshs	Kshs
Construction of classrooms	—	—
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total	—	—

9 Boarding And School Fund

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
Administration Costs		
Lunch Programme	3,442,840	2,109,270
Bank Charges		
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others (specify)		
Total	3,442,840	2,109,270

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021/2022	2020/2021
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1303648083	7,914	0
Operations Account	Active	1303648032	2,150	41,814
Boarding Account	Active	1303647966	11,419	1,191,207
Infrastructural Account	Active	1050224000500	26,740	1,217,720
Total			48,223	1,474,835

11 Cash In Hand

Description	2021/2022	2020/2021
	Kshs	Kshs
Notes and Coins	-	-
Total	-	-

12 Short Term Investments

Description	2021/2022	2020/2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Shaletey Mixed Day Secondary School**Annual Report and Financial Statements For the year ended 30th June 2022****13 Accounts Receivable**

Description	2021/2022	2020/2021
	Kshs	Kshs
Fees Arrears	2,662,027	2,268,927
Other Student Arrears	962,432	—
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	3,624,459	2,268,927

13 b) Ageing Analysis of Accounts Receivable

Description	2021/2022		2020/2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	640,000	18%	580,000	26%
Between 1- 2 years	2,984,459	82%	1,688,927	74%
Between 2-3 years	—	—	—	—
Over 3 years	—	—	—	—
Total (should tie to note 13 a)	3,624,459	100%	2,268,927	100%

14 Accounts Payable

Description	2021/2022	2020/2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	—	416,461
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Cautions money		
Other payables (specify)		
Total	—	416,461

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

14a. Ageing Analysis of Accounts Payable

Description	2021/2022		2020/2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	-	-	-
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	-	100%	-	-

15 Fund Balance Brought Forward

Description	2021/2022	2020/2021
	Kshs	Kshs
Bank Balances	48,223	1,474,835
Cash Balances	-	-
Short Term Investments	-	-
Receivables	3,624,459	2,268,927
Payables	-	416,461
Total	3,672,682	3,327,301

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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	2021/2022	2020/2021
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2021/2022	2020/2021
		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		

Shaletey Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19 Stock/ Inventory

Description	2021/2022	2020/2021
	Kshs	Kshs
Food stuffs		
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

Shalety Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

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)
	N/A	N/A	N/A	N/A




Sign and Date
Principal

Shalety Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	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.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total				Nil	Nil	

Shalety Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
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				

