

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

SAKA GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2025

GARISSA COUNTY PAPERS LAID

THE NATIONAL ASSEMBLY

DATE: 24 JUN 2026

DAY.

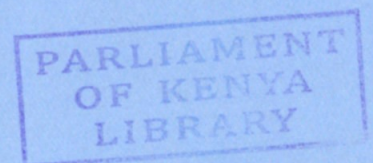
Wednesday

TABLED
BY:

Hon. Owen Baya (Deputy
Majority Party Leader)

CLERK-AT
THE-TABLE:

Anastacia





SAKA GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

Table of Content

1. Acronyms and Definition of Key Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	x
5. Report Of The Independent Auditors (<i>To be attached</i>)	xi
6. Statement Of Financial Performance for the Year Ended 30 th June 2025	1
7. Statement of Assets and Liabilities As At 30 th June 2025	2
8. Statement of Cash Flows for the Year Ended 30th June 2025	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2025	4
10. Significant Accounting Policies	6
11. Notes To the Financial Statements	8
12. Annexes	14

1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM Board of Management

CEB County Education Board

IPSAS International Public Sector Accounting Standards

KCSE Kenya Certificate of Secondary Education

PFM Public Finance Management

PSASB Public Sector Accounting Standards Board

FY Financial Year

FDSE Free Day Secondary Education

TSC Teachers Service Commission

SMASSE Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in October/2014 under registration number 07S3000040 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 500 number of students as at 30th June 2025. It has 4 streams and 24 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	SALAH DAGANE HASSAN	Chairman	2/3/2024
2	MOHAMED DUBAT ABDI	Secretary- Principal	2/3/2024
3	AHMED ADEN DIGALE	Assisant Chairman	2/3/2024
4	AHMED ABDI ABDULLAHI	BOM Member	2/3/2024
5	ASLI SALAH FARAH	BOM Member	2/3/2024
6	HUSSEIN MOHAMED DUBAT	BOM Member	2/3/2024
7	ABDIFATAH GURE	BOM Member	2/3/2024
8	FARHIA DAGANE	BOM Member	2/3/2024
9	HUSSEIN OMAR WARIO	BOM Member	2/3/2024
10	SADIK HUSSEIN	BOM Member	2/3/2024
11	AHMED ABDI	PTA Chairperson	2/3/2024
12	ABDIWAHID MOHAMED	BOM Member	2/3/2024
13	MAHADO SALAH YARROW	BOM Member	2/3/2024

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	SALAH DAGANE HASSAN	BOM CHAIRPERSON	4 of 4
		MOHAMED DUBAT ABDI	BOM SECRETARY	
		AHMED ABDI ABDULAH	PTA CHAIR	
		ASLI SALAH FARAH	BOM MEMBER	
2	Finance Audit and Procurement	HUSSEIN MOHAMED DUBAT	CHAIRMAN	3 of 3
		ADBIFATAH GURE	BOM MEMBER	
		FARHIA DAGANE GALAL	BOM MEMBER	
3	Academic and Quality Assurance	SADIK HUSSEIN	CHAIRMAN	3 of 3
		HUSSEIN O. WARIO	BOM MEMBER	
		AHMED ABDI	BOM MEMBER	
4	Discipline and Student's Welfare	ABDIWAHID MOHAMED	CHAIRMAN	3 of 3
		MAHADO SALAH YARROW	BOM MEMBER	
		AHMED ADEN DIGALE	BOM MEMBER	
5	Executive Committee	SALAH DAGANE HASSAN	CHAIRMAN	4 of 4
		MOHAMED DUBAT ABDI	BOM MEMBER	
		AHMED ABDI ABDULAH	BOM MEMBER	
		ASLI SALAH FARAH	BOM MEMBER	
6	Finance Audit and Procurement	HUSSEIN MOHAMED DUBAT	CHAIRMAN	3 of 3
		ADBIFATAH GURE	BOM MEMBER	
		FARHIA DAGANE GALAL	BOM MEMBER	
7	Academic and Quality Assurance	SADIK HUSSEIN	CHAIRMAN	3 of 3
		HUSSEIN O. WARIO	BOM MEMBER	
		AHMED ABDI	BOM MEMBER	

(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	Mohamed dubat abdi	467491
2	Deputy Principal	Hussein Mohamed	764376
3	School Bursar	Maka hussein hassan	
4	Other (specify)		

(e) Schools contacts

Post Office Box: 1698-70100
Telephone: 0720790762
E-mail: sakagirls2012@gmail.com
Website:
Facebook:
Twitter

(f) School Bankers

- | | | |
|-----|-----------------|-----------------------|
| (a) | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Garissa |
| | Account Number: | 1304548147 |
| (b) | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Garissa |
| | Account Number: | 1304550303 |
| (c) | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Garissa |
| | Account Number: | 1304587886 |
| (d) | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Garissa |
| | Account Number: | 1304588033 |
| (e) | Name of Bank: | Equity Bank |
| | Branch: | Garissa |
| | Account Number: | 0580283506574 |
| (f) | Name of Bank: | First Community Bank |
| | Branch: | Garissa |
| | Account Number: | 2977355302 |
| (g) | Name of Bank: | First Community Bank |
| | Branch: | Garissa |
| | Account Number: | 2977365301 |
| (h) | Name of Bank: | First Community Bank |
| | Branch: | Garissa |
| | Account Number: | 2977365201 |
| (i) | Name of Bank: | First Community Bank |
| | Branch: | Garissa |
| | Account Number: | 2977931702 |

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

1. Financial performance:

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

YEAR	2024-2025	2023-2024	2022-2023
SURPLUS/DEFICIT	1,076,915	6,919,935.79	5,445,999.40

2. Capitation grants from the Ministry of Education for the last three years

YEAR	2024-2025	2023-2024	2022-2023
No. of students	500		
Operation	6,403,884	10,991,370	8,329,956
Tuition	1,514,614	1,730,423	1,893,712

3. Ratio of capitation grant per student over the last three years

YEAR	2024-2025	2023-2024	2022-2023
No of Students	500		
Ratio	1:15,837		

4. A three-year overview of growth of other income(s) earned by the school.

NIL

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

YEAR	2024-2025	2023-2024	2022-2023
Boarding Account	16,411,727	22,814,766	20,467,834
Operation Account	10,376,280	9,365,488	7,713,327
Tuition Account	2,048,851	1,459,318	1,869,836

6. *Movement of debtors and creditors of the school over the last three years*

YEAR	2024-2025	2023-2024	2022-2023
DEBTORS	39,620,475	32,167,881	27,020,902
CREDITORS	2,681,950	673,840	4,078,780

7. *Movement of cash and bank balances over the last three years*

YEAR	2024-2025	2023-2024	2022-2023
CASH	-	-	-
BANK	2,070,863	6,438,275	8,070,258

b) Teacher Student ratio:

YEAR	2024-2025	2023-2024	2022-2023
BOM TEACHERS	7		
TSC TEACHERS	17		
TEACHERS STUDENT RATIO	1;50		
RECRUITED WITHIN THE YEAR	2		
TRANSFERRED WITHIN THE YEAR	0		

c) Mean score in the 2024 KCSE:

Year	No. of students	Mean score	Remarks
2021-2022	53	3.68	Improvement
2022-2023	81	6.854	improvement
2023-2024	85	7.83	improvement

d) Number of Candidates in the 2024 KCSE:

Year	No. of candidates sitting for KCSE
2021-2022	53
2022-2023	81
2023-2024	85

e) Capacity of the school:

Year	No. of Students	No. of Dorms	No. of DH	No. of Labs	No. of Toilets	No. of Classrooms
2022-2023						
2023-2024						
2024-2025	500	6	2	3	34	17

f) Development projects carried out by the school.

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
5 no door modern toilets	M&I	COMPLETED	600,000	600,000	1 MONTH
2 no 10ltrs tank and piping system	M&I	COMPLETED	500,000	500,000	1 MONTH
Construction of an Incinerator	M&I	COMPLETED	400,000	400,000	1 MONTH
Tilling and painting 8 classrooms	M&I	COMPLETED	500,000	500,000	1 MONTH
Purchase of projector and laptops	M&I	COMPLETED	300,000	300,000	1 MONTH

Mohamed Dubat M. Shungu 02/04/2026

School Principal

PRINCIPAL
SAKA GIRLS' SEC. SCHOOL
P. O. BOX 1698 - 70100
GARISSA

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

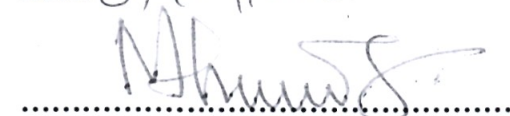
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....
Name: Salah Dakane Hassan

Designation: Chairman, School Board of Management

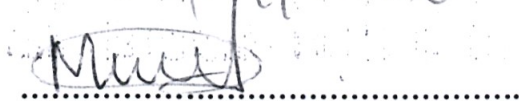
Date: 07/04/2026



.....
Name: Mohamed Dubat Abdi

Designation: School Principal & Secretary to Board of Management

Date: 07/04/2026



.....
Name: Maka Hussein Hassan

Designation: Bursar/ Finance Officer

Date: 07/04/2026

PRINCIPAL
SAKA GIRLS' SEC. SCHOOL
P.O. BOX 1033 - 70101
GARISSA

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SAKA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – GARISSA 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 Saka Girls Secondary School set out on pages 1 to 13, 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 and 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 Saka Girls 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 2 to the financial statements on Statement of Compliance and Basis of Preparation of the Financial Statements, 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 compliance with IPSAS reporting framework.

2. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statements of cash flows reflects total actual receipts and payments of Kshs.26,775,739 and Kshs.31,143,151 respectively. However, the statement of budgeted versus actual amounts reflects total actual receipts and payments of Kshs.31,420,334 and Kshs.30,343,419 respectively, resulting in variances of Kshs.4,644,595 and Kshs.799,732 in receipts and payments respectively.

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

3. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivables balance of Kshs.39,620,475 as disclosed in Note 11 to the financial statements. However, the list of students with the outstanding fees was not provided for audit review. Further, the aging analysis indicated that a balance of Kshs.31,721,881 representing approximately 80% of the total receivables was outstanding for over one (1) year including balances due from students who had already left the School. The School had not implemented an effective mechanism to enforce timely collection of school fees.

In the circumstances, the accuracy and recoverability of receivables balance of Kshs.39,620,475 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Saka Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.40,327,110 and Kshs.31,420,334 respectively, resulting in an under funding of Kshs.8,906,776 or 22% of the budget. However, the School spent an amount of Kshs.30,343,419 against actual receipts of Kshs.31,420,334, resulting in an under-utilization of Kshs.1,076,915 or 3% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on the operations 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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Unresolved Prior Year Audit Issues

Several issues raised in the Auditor-General's reports for the year ended 30 June, 2021 to 30 June, 2024 remain unresolved as at 30 June, 2025. Management has provided explanations on the status of these matters. However, they had not been fully resolved by the time of this audit. The issues are listed in **Appendix 1**.

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

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

transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts.

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

Other Information

The Management is responsible for the Other Information set out on page iii to x 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects operation payments totalling Kshs.10,775,471 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.90,445 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.90,445 could not be confirmed.

2. Capitation Under-Disbursement from Ministry of Education

The statement of financial performance reflects Kshs.1,514,614 and Kshs.6,403,884 in respect of Government grants for tuition and operations capitation as disclosed in Note 1 and 2 to the financial statements. However, review of records provided for audit revealed that Ministry of Education Circulars provided for disbursement of capitation at a rate of Kshs.22,244 which, based on recorded student enrollment, should have translated to total capitation funding of Kshs.10,944,048. However, the School received a total of Kshs.7,918,498 resulting in an under-funding of Kshs.3,025,550.

In the circumstances, the under-disbursements may have affected service delivery to the students.

3. 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.

4. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects payments for tuition, operations, infrastructure, boarding and school fund amount of Kshs.30,343,419 as disclosed in Note 6, 7, 8 and 9 to the financial statements which includes an amount of Kshs.4,343,025 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts. This was contrary to the Public Procurement Capacity Building Levy Order, 2023 which requires Public Procurement Capacity Building Levy be deducted at 0.03% on all contracts between the supplier and a procuring entity.

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

5. Non-Compliance with the Law on Ethnic Diversity in Employment

Review of the payroll revealed that the School had twenty (20) employees engaged by the Board of Management. However, all the employees, were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment should have more than one third of its staff from the same ethnic group.

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

6. Failure to Meet Recruitment Thresholds on Employment of Persons with Disabilities

Review of the payroll revealed that the School had twenty (20) employees engaged by the Board of Management. However, none of the employees represented persons living with disabilities. This was contrary to Section 4(f) of the Persons with Disabilities Act, 2025 provides that the National Government shall promote the inclusion and integration of persons with disability in the public service and put in place measures to ensure that at least five per centum of the employment positions are filled by persons with disability.

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

7. Lack of Approved Estimates of Revenue and Expenditure

The statement of comparison of budget and actual amounts reflects total final revenue budget and expenditure budget of Kshs.40,327,110. However, Management did not provide evidence to confirm that the budget was approved by the Ministry of Education. This was contrary to Section 16(2) of the Fourth Schedule of the Basic Education Act, 2013 which provides that the Board of Management may incur expenditure for the purpose of the institution in accordance with estimates approved by the Cabinet Secretary, and any approved expenditure under any head of the estimates may not be exceeded without the prior written approval of 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 effects of the matter 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

Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Internal Audit Unit and Audit Committee. 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.

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 the transitional provisions permitted 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

15 April, 2026

Appendix 1

Unresolved Prior Year Audit Issues

No.	Financial Year	Audit Issue
1.	2020/2021	Long Outstanding Accounts Receivables
2.	2020/2021	Late Submission of Financial Statements
3.	2020/2021	Failure to Reconcile Students Enrolment Data
4.	2020/2021	Excess Transfer of Infrastructure Funds
5.	2020/2021	Failure to Prepare School Improvement Plan
6.	2020/2021	Failure to Establish Board of Management Committees and other Internal Control Structures
7.	2020/2021	Lack of Fixed Assets Register
8.	2021/2022	Long Outstanding Accounts Receivables
9.	2021/2022	Budget Control and Performance
10.	2021/2022	Unresolved Prior Year Matters
11.	2021/2022	Late Submission of Financial Statements
12.	2021/2022	Failure to Reconcile Students Enrolment Data
13.	2021/2022	Irregular Transfer of Funds to Kenya Secondary Schools Heads Association
14.	2021/2022	Excess Transfer of Infrastructure Funds
15.	2021/2022	Failure to Prepare School Improvement Plan
16.	2021/2022	Failure to Establish Board of Management Committees and other Internal Control Structures
17.	2021/2022	Lack of Fixed Assets Register
18.	2022/2023	Long outstanding Accounts Receivables
19.	2022/2023	Unresolved Prior Year Matters
20.	2022/2023	Late Submission of Financial Statements
21.	2022/2023	Failure to Reconcile Students Enrolment Data
22.	2022/2023	Irregular Transfer of Funds to Kenya Secondary Schools Heads Association
23.	2022/2023	Failure to Prepare School Improvement Plan
24.	2022/2023	Failure to Establish Board of Management Committees and other Internal Control Structures
25.	2022/2023	Lack of Fixed Assets Register
26.	2023/2024	Inaccuracies in the Financial Statements
27.	2023/2024	Unsupported Accounts Receivables
28.	2023/2024	Budget Control and Performance
29.	2023/2024	Irregular Transfer of Funds to Kenya Secondary School Heads Association
30.	2023/2024	Unconfirmed Payments to Casuals
31.	2023/2024	Lack of Ownership Documents for Land

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

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,514,614	1,730,422
Government grants for operations	2	6,403,884	10,991,370
Government Grants for infrastructure	3	3,599,150	3,217,640
School fund income- parents' contributions	4	19,902,686	24,366,235
Miscellaneous incomes	5	0	0
Total Revenue		31,420,334	40,305,667
Expenditure			
Tuition	6	1,410,011	1,325,068
Operations	7	10,775,471	9,365,488
Infrastructure	8	2,306,450	3,151,100
Boarding and school fund	9	15,851,487	19,544,076
Total Expenditure		30,343,419	33,385,732
Surplus/Deficit		1,076,915	6,919,936

The school financial statements were approved on 30th JUNE 2026 and signed by:

Name: Salah Dakane Hassan

Chair BOM

Date: 07/04/2026

Name: Mohamed Dubat Abdi
School Principal/ Secretary to
BOM

Date: 07/04/2026

Name: Maka Hussein Hassan

Bursar/ Finance Officer

Date: 07/04/2026

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

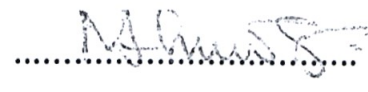
Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,070,863	6,438,432
Total cash and cash equivalent		2,070,863	6,438,432
Account's receivables	11	39,620,475	32,167,881
Total financial assets (a)		41,691,338	38,606,156
Financial liabilities			
Accounts payables	12	2,682,107	(673,840)
Total Financial Liabilities (b)		2,682,107	(673,840)
Net financial assets (a-b)		39,009,231	37,932,316
Represented by			
Accumulated fund b/fwd	13	37,932,316	31,012,380
Surplus/deficit for the year		1,076,915	6,919,936
Net Assets		39,009,231	37,932,316

.....

 Name: Salah Dakane Hassan

Chair BOM

Date:.....

.....

 Name: Mohamed Dubat Abdi
 School Principal/ Secretary to
 BOM

Date: 07/04/2026

.....
 Name: Maka Hussein Hassan

Bursar/ Finance Officer

Date:.....

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,514,614	1,730,423
Government grants for operations		6,403,884	10,991,370
Government grants for infrastructure		3,599,150	3,217,640
School fund income- parents contributions/ fees		15,258,091	19,219,256
Other income			
Total receipts		26,775,739	35,158,688
Payments			
Cash outflows for tuition		2,048,851	1,458,640
Cash outflows for operations		10,376,280	9,365,488
Cash outflows Boarding/lunch and school fund payments		16,411,727	22,814,766
Total payments		28,836,858	(33,639,572)
Net cash inflow/outflow from operating activities		(2,061,119)	1,519,117
Cash flow from investing activities			
Construction of 5 no modern toilets, purchase and installation of 2 10ltrs tanks, construction of incinerator, tilling and painting of 8 no of classrooms, purchase of projector and laptops		(2,306,293)	(3,151,100)
Net cash inflow/outflows from investing activities		(2,306,293)	(3,151,100)
Cash flow from Financing activities			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		(4,367,412)	(1,631,983)
Cash and cash equivalent at beginning of the 2023/2024		6,438,275	8,070,258
Cash and cash equivalent at end of the 2024/2025		2,070,863	6,438,275

Name: Salah Dakane Hassan

Chair BOM

Date: 07/04/2026

Name: Mohamed Dubat Abdi
School Principal/ Secretary to
BOM

Date: 07/04/2026

Name: Maka Hussein Hassan

Bursar/ Finance Officer

Date: 07/04/2026

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c = a+b	d	e = d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,405,592	-	2,405,592	1,514,614	63%
(2) Capitation Grant on Operations					
Repairs And Maintenance	2,902,500	-	2,902,500	1,857,750	64%
Medical	1,161,000	-	1,161,000	557,720	48%
Other Vote heads	5,456,700	-	5,456,700	3,619,539	66%
Activity	870,750	-	870,750	368,875	42%
3) FDSE for infrastructure					
Construction of 5 no modern toilets, purchase and installation of 2 10ltrs tanks, construction of incinerator, tilling and painting of 8 no of classrooms, purchase of projector and laptops	4,000,000		4,000,000	3,599,150	90%
(4) Fees Charged on Parents					
Repairs And Maintenance	1,161,000	-	1,161,000	-	
Other Vote heads	7,479,162	-	7,479,162	7,056,717	94%
Activity	145,125	-	145,125	1,033,804	712%
Fee On Boarding Equipment and Stores	14,745,281	-	14,745,281	11,812,165	80%
Total Income	40,327,110		40,327,110	31,420,334	78%
(6) Expenditure For Tuition					
Teaching / Learning Materials	2,465,592	-	2,465,592	1,404,185	57%
Bank Charges	-	-	-	5,826	
(7) Expenditure For Operations					
Medical	1,161,000	-	1,161,000	136,300	12%
Other vote heads	5,456,700		5,456,700	6,761,970	124%
Activity Expenses	870,750	-	870,750	269,868	31%
RMI	2,902,500		2,902,500	3,599,150	124%
Bank Charges	-	-	-	8,183	
(8) Expenditure For infrastructure					
Construction of 5 no modern toilets, purchase and installation of 2 10ltrs tanks, construction of incinerator, tilling and painting of 8 no of classrooms, purchase of projector and laptops	3,940,000	-	3,940,000	2,306,450	59%

Saka Girls Secondary School

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

(7) Expenditure For school fund/lunch/boarding					
Repairs, Maintenance and Improvements	1,161,000	-	1,161,000	-	
Other vote heads	7,479,162	-	7,479,162	3,763,327	50%
Activity	145,125	-	145,125	141,000	97%
Boarding Equipment and Stores	14,745,281	-	14,745,281	11,934,490	81%
Bank Charges	-	-	-	12,670	
Totals expenditure	40,327,110		40,327,110	30,343,419	75%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

In-kind contributions are donations that are made to the school in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles,

equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school includes such value in the statement of financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,514,614	1,730,423
Total	1,514,614	1,730,423

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs And Maintenance	1,857,750	5,320,340
Medical	557,720	586,275
Activity	368,875	563,793
Other Vote Heads (specify)*	3,619,539	4,520,962
Total	6,403,884	10,991,370

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	3,599,150	3,217,640
Total	3,599,150	3,217,640

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs and maintenance	0	1,084,946
Uniform	0	210,000
Activity	1,033,804	278,912
Fee on Boarding Equipment and stores	11,812,165	17,361,199
Others (specify)	7,056,717	5,431,178
Total	19,902,686	24,366,235

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest Income	0	0
Total	0	0

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,404,185	1,320,950
Bank Charges	5,826	4,118
Total	1,410,011	1,325,068

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs And Maintenance & Improvements	3,599,150	3,256,220
Bank Charges	8,183	4,893
Medical	136,300	313,000
Activity Expenses	269,868	68,900
Others (specify)	6,761,970	5,722,475
Total	10,775,471	9,365,488

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

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of 5 No modern toilets, purchase and installation of 2 10litres tanks, Constructions of incinerator, tilling and painting of 8 NO. of Classrooms, Purchase of projector and Labtops	2,300,000	3,147,618
Bank Charges	6,450	3,482
Total	2,306,450	3,151,100

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs And Maintenance & Improvements	0	2,084,146
Uniform	0	210,000
Activity	141,000	0
Bank Charges	12,670	19,512
Fee On Boarding Equipment and Stores	11,934,490	13,622,543
Others (specify)	3,763,327	3,607,875
Total	15,851,487	19,544,076

10 Bank Accounts

Account Name & Currency	Status Active/Dormant	Bank Account Number	2024-2025	2023-2024
			Kshs	Kshs
Tuition Account	Active	1304548147	118,758	652,838
Operations Account	Active	1304550303	15,646	3,988,042
School Fund Account/Boarding	Active-Equity	Equity-0580283506574	522,377	0
Parent Association Development Account	Active-KCB	KCB-1304587886	0	1,676,013
Infrastructural Account	Active	1304588033	1,414,082	121,382
Total			2,070,863	6,438,432

11 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	39,620,475	32,167,881
Total	39,620,475	32,167,881

11 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,898,594	%	6,953,667	%
Between 1- 2 years	6,507,667	%	6,999,478	%
Between 2-3 years	6,999,478	%	6,735,123	%
Over 3 years	18,214,736	%	11,479,613	%
Total (should tie to note 13 a)	39,620,475	%	32,167,881	%

12 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,682,107	673,840
Total	2,682,107	673,840

12a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	2,682,107	100%	673,840	100%
Total (should tie to note 14)	2,682,107	%	673,840	%

13 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	6,438,275	8,070,258
Receivables	32,167,881	27,020,902
Payables	(673,840)	(4,078,780)
Total	37,932,316	31,012,380

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.

14 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Trees	1100	220,000	220,000
Total		220,000	220,000

15 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	321,375	302,100
	321,375	302,100

16 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	Timeframe
1	Inaccuracies in the Financial Statements	The Management has recognized income from parents based on modified cash basis of preparation of the financial statement which allows the school to recognize the amount of school fees earned even though not received. This brought the variance.	Not Resolved	30 April 2027
2	Unsupported Accounts Receivables	The school has developed debt Management policy which will address the issue raised	Not Resolved	30 April 2027
3	Budget and Budgetary Control	The under funding is as a result of late receipt of capitation from the Ministry of Education	Not Resolved	30 April 2027
4	Irregular transfer of funds to KESSHA	The payment was made to support co-curricular coordination at County level and Sub county level. Management will comply with Public Finance Management Act 2012, in future	Not Resolved	30 April 2027
5	Unconfirmed payment to casuals	The casuals were paid based on the Muster roll which clearly reflected the number of days worked by the casuals	Not Resolved	30 April 2027
6	Lack of ownership documents for land	The school is in the process of acquiring the title deed for the school land.	Not Resolved	30 April 2027

MD [Signature] 07/04/2026

Sign and Date
Principal

PRINCIPAL
SAKA GIRLS' SEC. SCHOOL
P. O. BOX 1698 - 70100
GARISSA

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	B	C	D = A - C		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. New Saka Shop	1,864,757			1,864,757		
2. Al Mansoor Retail Shop	260,220			260,220		
3. Qabobey Butchery	279,100			279,100		
4. Isnino Rage	47,840			47,840		
5. Ebla Kune	120,000			120,000		
6. Sidr Pharmaceutical Ltd	75,190			75,190		
7. Al-Kitab Booksellers and Stationers	35,000			35,000		
Sub-Total	2,682,107			2,682,107		
Grand Total	2,682,107			2,682,107		

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

Annex 2 – Summary of Fixed Assets Register

ASSET CLASS	DATE/YEAR	PARTICULARS OF ASSETS	LOCATION	VALUE OF ASSETS	MODE OF ACQUISITION
LAND	2012	LAND 1	SAKA LOCATION		DONATED BY COMMUNITY
	2012	LAND 2	SAKA LOCATION		DONATED BY COMMUNITY
BUILDING AND STRUCTURE	2012	BALAMBALA DORM	Boarding area	3,000,000.00	CDF Dujis
	2012	DINNING HALL	Boarding area	3,500,000.00	CDF Dujis
	2012	4CLASSROOMS	Tuition area	2,800,000.00	COMMUNITY
	2012	ADMINISTRATION BLOCK	Admin area	3,000,000.00	Aridland
	2012	5 SINGLE RMS STAFF QUOTAS	Staff quotas	3,000,000.00	CDF Dujis
	2012	4 TOILETS	Boarding area	240,000.00	CDF Dujis
	2012	4 BATHROOMS	Boarding area	200,000.00	CDF Dujis
	2013	3@10,000 PLASTIC W/TANKS	Boarding area	210,000.00	World Issue Organization
	2014	SCIENCE LABORATORY	Tuition area	4,000,000.00	CDF balambala
	2015	DUJIS DORM	Boarding area	6,000,000.00	County Government-GSA
	2015	COMPUTER LAB	Tuition area	4,000,000.00	MOE Grants
	2015	3 NO CLASSROOMS	Tuition area	2,700,000.00	MOE Grants

Saka Girls Secondary School

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

2015	4 TOILETS	Tuition area	280,000.00	SCHOOL
2017	Fafi Dorm	Boarding area	3,000,000.00	MOE Grants
2017	2 Classrooms	Tuition area	1,800,000.00	MOE Grants
2017	2 Bedroom house	Staff quotas	1,800,000.00	MOE Grants
2019	Science laboratory	Tuition area	3,500,000.00	MOE RMI
2019	2 Classrooms	Tuition area	1,800,000.00	SCHOOL
2020	Ijara Dorm	Boarding area	3,000,000.00	MOE RMI
2020	3 Single rooms staff houses	Staff quotas	2,250,000.00	SCHOOL
2020	Mosque	Boarding area	2,000,000.00	Donation by DCI
2020	3 No water tanks @10,000 ltrs	Boarding area	255,000.00	SCHOOL
2021	3 No Classrooms	Tuition area	2,550,000.00	MOE RMI
2021	Lagdera Dorm	Boarding area	3,000,000.00	SCHOOL
2021	10 No Toilets	Boarding area	1,100,000.00	MOE RMI
2021	10 No Bathrooms	Boarding area	1,000,000.00	MOE RMI
2022	Saka Dorm	Boarding area	4,285,400.00	NGAAF
2022	2 Bedroom house	Staff quotas	2,100,000.00	MOE RMI
2022	3 No Classrooms	Tuition area	2,100,000.00	MOE CBC
2022	Dinning Hall	Dining area	5,000,000.00	CDF Balambala
2022	2 Bedroom house	Staff quotas	2,100,000.00	MOE RMI
2024	10 Latrines	Staff quotas and Tuition area	1,650,000.00	MOE RMI

Saka Girls Secondary School

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

	2024/2025	5 NO latrines	Tuition area	600,000.00	MOE RMI
	2024/2025	2 No Water tanks@10,000 litres	Boarding area	500,000.00	MOE RMI
		TOTAL		78,320,400.00	
MOTOR VEHICLE	2017	TOYOTA PROBOX	Parking Saka girls	800,000.00	SCHOOL
	2022	SCHOOL BUS(ISUZU)	Parking Saka Girls	7,200,000.00	CDF balambala
		TOTAL		8,000,000.00	
OFFICE EQUIPMENT, FURNITURE & FITTINGS	2012	100 DOUBLE DECK BEDS	Boarding area	1,100,000.00	County Government-GSA
	2013	115 STUDENT LOCKERS	Classrooms	345,000.00	County Government-GSA
	2013	115 STUDENT CHAIRS	Classrooms	172,500.00	County Government-GSA
	2013	4 OFFICE TABLES	Admin area	60,000.00	MOE RMI
	2013	4 OFFICE CHAIRS	Admin area	16,000.00	MOE RMI
	2015	Principals office table and chair	Principal Office	80,000.00	SCHOOL
	2015	5No Office tables	Admin area	85,000.00	school
	2015	5NO Office chairs	Admin area	25,000.00	SCHOOL
	2015	25 Double deck beds	Boarding area	300,000.00	SCHOOL
	2015	60 students lockers	Tuition area	180,000.00	MOE RMI
	2015	60 Students chairs	Tuition area	90,000.00	MOE RMI
	2016	85 Student lockers	Tuition area	255,000.00	MOE RMI
	2016	85 Studentchairs	Tuition area	127,500.00	MOE RMI
	2016	4 Office tables	Admin area	68,000.00	MOE RMI

Saka Girls Secondary School

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

2016	4 Office chairs	Admin area	20,000.00	MOE RMI
2018	35 Double Deck beds	Boarding area	420,000.00	MOE RMI
2018	95 Student lockers	Tuition area	285,000.00	MOE RMI
2018	95 Student lockers	Tuition area	142,500.00	MOE RMI
2018	4 Office tables	Admin area	60,000.00	MOE RMI
2018	4 Office chairs	Admin area	20,000.00	MOE RMI
2018	40 Dinning benches	Admin area	120,000.00	MOE RMI
2018	25 Dinning tables	Admin area	350,000.00	MOE RMI
2019	13 Laboratory tables	Tuition area	234,000.00	MOE RMI
2019	75 laboratory stools	Tuition area	187,500.00	MOE RMI
2019	50 Double Deck beds	Boarding area	600,000.00	MOE RMI
2019	85 Student lockers	Tuition area	255,000.00	MOE RMI
2019	85 Student chairs	Tuition area	127,500.00	MOE RMI
2019	5 Office tables	Admin area	85,000.00	MOE RMI
2019	3 Office chairs	Admin area	15,000.00	MOE RMI
2020	60 Double Deck beds	Boarding area	650,000.00	MOE RMI
2020	80 Student lockers	Tuition area	240,000.00	MOE RMI
2020	80 Student chairs	Tuition area	120,000.00	MOE RMI
2020	4 No Office tables	Admin area	68,000.00	MOE RMI
2020	4 No Office chairs	Admin area	20,000.00	MOE RMI
2021	3 No @3 seater link chairs	Admin area	54,000.00	SCHOOL
2021	45 No Double Deck bed	Boarding area	540,000.00	MOE RMI
2021	90 No Student Lockers	Tuition area	270,000.00	MOE RMI
2021	90 No Student chairs	Tuition area	135,000.00	MOE RMI
2021	2 No Office tables	Admin area	34,000.00	MOE RMI

	2021	2 No Office chairs	Admin area	10,000.00	MOE RMI
	2022	40 No Dinning tables	Dinning Hall	600,000.00	CDF Balambala
	2022	40 No Dinning benches	Dinning Hall	200,000.00	CDF Balambala
	2022	60 Student lockers	Tuition area	180,000.00	CDF Balambala
	2022	60 Student chairs	Tuition area	90,000.00	CDF Balambala
	2022	100 Student lockers	Tuition area	300,000.00	SCHOOL
	2022	100 Student chairs	Tuition area	150,000.00	SCHOOL
	2022	50 Double Deck beds	Boarding area	600,000.00	SCHOOL
	2022	2No Office Tables	Admin area	34,000.00	SCHOOL
	2022	2No Office chairs	Admin area	10,000.00	SCHOOL
	2023	40 LOCKERS AND 40 CHAIRS	Tuition area	0.00	Safaricom Donation
		TOTAL		10,130,500.00	
ICT EQUIPMENT & OTHER ICT ASSETS	2015	11 DESKTOPS COMPUTERS, 1 projector, 1 laptop, 1 printer & 1 set of networking components	Computer lab and officees	1,100,000.00	MOE GRANTS
	2020	1 No Copy Printer	Admin area	350,000.00	MOE RMI
	2021	4 Laptops	Admin area	180,000.00	CEMASTE A
	2021	16 computer cabins	ICT lab	200,000.00	MOE RMI
	2022	1 HP Laser Printer	Admin area	60,000.00	SCHOOL
	2022	2 Ink Wireless printers	Admin area	44,000.00	MOE RMI
		TOTAL		1,934,000.00	
TOOLS AND APPARATUS	2023	Laboratory tools and apparatus	Laboratory	1,688,120.00	

TEXTBOOKS	2023	Textbooks	Library	3,104,745.00	MOE Grants
OTHER MACHINERY AND EQUIPMENT	2015	1 NO Ramtom Fridge	Staff quotas	45,000.00	SCHOOL
	2015	2 No@150 ltrs Energy saving jiko	Dinning area	300,000.00	SCHOOL
	2021	1NO @150 ltrs Energy saving jiko	Dinning Hall	200,000.00	SCHOOL
	2021	1NO @200 ltrs Energy saving jiko	Dinning Hall	350,000.00	SCHOOL
	2021	1No water dispenser	Staffroom	20,900.00	SCHOOL
	2024/2025	1 NO Incinerator	Boarding area	400,000.00	MOE RMI
		TOTAL		1,315,900.00	
BIOLOGICAL TREES	2023	Biological trees	School compounds	120,000.00	SCHOOL
INTANGIBLE ASSETS(SOFTWARE)	2023	Intangible Assets(software)	Offices and ICT lab	55,000.00	SCHOOL
		TOTAL		104,668,665.00	