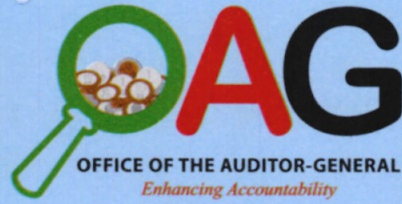


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

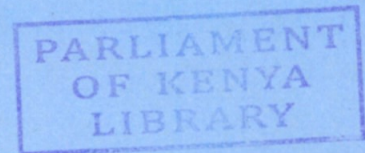
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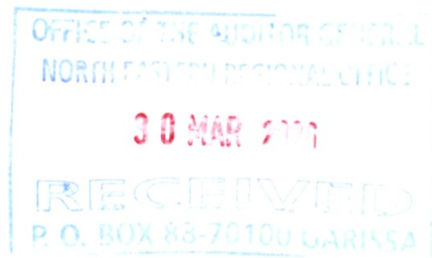
NEP GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

GARISSA COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	DAY. Wednesday
TABLED BY:	Hon. Owen Boya (Deputy Leader of the Majority Party)
CLERK-AT THE-TABLE:	Martalia





NEP GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

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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. Acronyms and Definition of Key Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
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FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in GARISSA COUNTY, GARISSA SUB-COUNTY.

The school was registered in 6th JANUARY 1973 under registration number PU/S/538/2011 and is currently categorized as a NATIONAL public school operated by the Government.

The school is a boarding school and had 700 number of students as at 30th June 2025. It has 5 streams and 4 teachers of which 5 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	ZEINAB ABDI DIGALE	Chairman	15TH MAY 2024
2	AHMED ADEN NOOR	Secretary - Principal	15TH MAY 2024
3	SHUKRI ABDI OSMAN	Member	15TH MAY 2024
4	MARYAN MOHAMED HUSSEIN	Member	15TH MAY 2024
5	EBLA MINHAIJ	Member	15TH MAY 2024
6	ADEN YUSSUF	Member	15TH MAY 2024
7	ABDI KUNO GARANE	Member	15TH MAY 2024
8	EBLA HAJJI ADEN	Member	15TH MAY 2024
9	MULKI MOHAMED	Member	15TH MAY 2024
10	MOHAMED AMIN	Member	15TH MAY 2024
11	ADEN ISMAIL GARANE	Member	15TH MAY 2024
12	NOOR MOULID	Member	15TH MAY 2024
13	SIYAT HARET ADEN	Member	15TH MAY 2024
14	NAJMA KORANE	Member	15TH MAY 2024
15	HAWA ABDI SAHAL	Member	15TH MAY 2024
16	ABDIRIZACK HUSSEIN	Member	15TH MAY 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	1 ZEINAB ABDI 2. AHMED ADEN 3. EBLA H. MINHAJ 4.ABDI KUNO 5.NOOR MOULID	CHAIRPERSON SECRETARY MEMBER MEMBER	5 5 5 5 5
2	Audit Committee	1..ZEINAB ABDI 2.SHUKRI ABDI 3.SIYAD HARED 4.MARYAN MOHAMED HUSSEIN	CHAIRPERSON MEMBER MEMBER MEMBER	3 3 3 3
3	Finance,procurement and general purposes Committee	1.ZEINAB ABDI	CHAIRPERSON MEMBER	3 3

		2.ABDIRIZACK	MEMBER	3
		HUSSEIN	MEMBER	3
		3.SIYAD HARED		
		4. AHMED ADEN		
		NOOR		
4	Academic Committee	1.MOHAMED	CHAIRPERSON	4
		AMIN	MEMBER	4
		2.ADEN ISMAIL	MEMBER	4
		3.ABDIRIZAQ	MEMBER	4
		HUSSEIN		
		4.ZEINAB ABDI		
5	Development Committee	1.ABDI KUNO	CHAIRPERSON	3
		2.ADEN ISMAIL	MEMBER	3
		3.MARYAN	MEMBER	3
		MOHAMED	MEMBER	3
		4.NOOR MOULID		
6	Discipline and welfare Committee	1..ZEINAB ABDI	CHAIRPERSON	4
		2.AHMED ADEN	MEMBER	4
		3.EBLA H. ADEN	MEMBER	4
		4.ADEN ISMAIL	MEMBER	4
7	Adhoc Committee (if any during the year)	NONE	-	-

(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	AHMED ADEN NOOR	476579
2	Deputy Principal	ZEINABU MOHAMED	414615
3	School Bursar	AMBIA AHMED	NONE
4	Other (specify)		

(e) Schools contacts

Post Office Box: 84-70100
 Telephone: 0208100849
 E-mail: nepgirls secondary@yahoo.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

- Name of Bank: KENYA COMMERCIAL BANK
 Branch: GARISSA
 Account number: 1286701384-TUITION ACCOUNT
 Postal Address:
- Name of Bank: EQUITY BANK LIMITED
 Branch: GARISSA
 Account number: 0580281080493 -BOARDING ACCOUNT
 Postal Address:
- Name of Bank: KENYA COMMERCIAL BANK
 Branch: GARISSA
 Account number: 1286701252-OPERATION ACCOUNT
 Postal Address:
- Name of Bank: KENYA COMMERCIAL BANK
 Branch: GARISSA
 Account number: 1286699797-BOARDING ACCOUNT
 Postal Address:
- Name of Bank: PREMIER BANK
 Branch: GARISSA
 Account number: 2977438501-INFRASTRUCTURE ACCOUNT

- Postal Address.
6. MPESA pay bill no: 522123 attached to 1286699797 bank account,KENYA
COMMERCIAL BANK

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

Description	2024/2025	2023/2024	2022/2023	2021/2022
Surplus/deficit	(13,687,389.17)	10,857,782.05	12,460,743.65	10,572,642.94

- *Capitation grants from the Ministry of Education for the last three years*

Description	2024/2025	2023/2024	2022/2023	2021/2022
Operation	7,983,631.45	9,190,775.25	8,477,549.40	13,436,817.6
tuition	1,865,963.70	1,883,549.60	1,916,360.25	2,765,912.00

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

Description	2024/2025	2023/2024	2022/2023	2021/2022
Boarding a/c	35,205,121.28	44,969,020.50	42,263,554.00	40,366,151.77

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

Description	2024/2025	2023/2024	2022/2023	2021/2022
Operation a/c	9,309,359.00	8,921,543.25	9,394,182.00	9,896,573.07
Tuition a/c	2,439,141.75	1,371,298.50	1,873,145.00	3,054,150.36
Boarding a/c	42,290,596.85	48,684,131.55	39,573,426.00	33,787,572.00
Total expenditure	54,039,097.6	58,977,973.30	50,840,753.00	46,738,295.43

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

Description	2024/2025	2023/2024	2022/2023	2021/2022
debtors	10,443,033	18,810,145.00	14,147,790.00	11,146,804.00
creditors	10,285,419.00	592,400	1,307,300.00	3,369,867.00

b) Teacher Student ratio:

Teachers student ratio: 1:24

Student enrolment: 700

Teachers TSC: 40

BOM :5

Total : 45

c) The mean score in the 2020 KCSE:

YEAR	MEAN SCORE	MEAN GRADE	ENTRY
2020	4.12	D+	103

d) Number of Candidates in the 2020 KCSE:

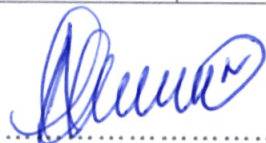
YEAR	MEAN SCORE	MEAN GRADE	ENTRY
2020	4.12	D+	103
2021	3.8	D+	121
2022	6.56	C+	94
2023	7.2	C+	85
2024	7.33	C+	120

e) The capacity of the school:

S/N	FACILITIES	DESCRIPTION	NUMBER OF STUDENT
1	Dormitories	11 dormitories	700
2	Laboratories	3 science lab	50 students per session
3	Classes	23 classrooms	865
4	Dinning hall	Accommodates in shift	Can accommodate 500 student at ago
5	Toilets	Washrooms	58 in number
6	Bathrooms	Washrooms	20 bathrooms
7	Ict lab	For computer studies	45 students
8	mosque	For prayers	400 student per session
9	library	1 library	60 student per session

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Renovation of the dinning hall	Ministry of education	Complete	730,000	730,000	30 th june 2025
Renovation of 4no classrooms	Ministry of education	Complete	530,000	530,000	30 th june 2025
Renovation of 3no dormitories	Ministry of education	Complete	1,800,000	1,800,000	30 th june 2025
TOTAL			3,060,000		



.....
School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of *nep girls high 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).

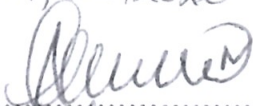
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



Name: HOOR MAAHUD HASSAN

Designation: Chairman, School Board of Management

Date: 17/03/2026



Name: Ahmed Adam Norr

Designation: School Principal & Secretary to Board of Management

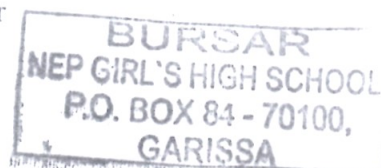
Date: 17/03/2026




Name: AMIRIA AHMED

Designation: Bursar/ Finance Officer

Date: 17/03/2026



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 NEP GIRLS HIGH 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 NEP Girls High School set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2025 and the statement of financial performance, statement

of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of NEP Girls High 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, (Cap 211) 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

As disclosed in Note 1 to the financial statements on Statement of Compliance and Basis of Preparation 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 reflect total actual receipts and payments of Kshs.48,113,766 and Kshs.57,663,199 respectively. However, the statement of budgeted versus actual amounts reflects total actual receipts and payments of Kshs.42,000,024 and Kshs.54,008,937 respectively, resulting in variances of Kshs.6,113,742 and Kshs.3,654,262 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. Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivable balance of Kshs.73,231,694 in respect of student fees arrears. Review of the aging analysis revealed that a balance of Kshs.68,224,993 representing 93% of the total accounts receivable was outstanding for over one (1) year which includes balances outstanding from students who had already left the School. However, the School did not have a policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance. In addition, the School did not implement an effective mechanism to enforce timely collection of school fees.

In the circumstances, the accuracy and recoverability of the outstanding accounts receivable balance of Kshs.73,231,694 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the NEP Girls High 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 receipts budget and actual on a comparable basis of Kshs.51,508,800 and Kshs.42,000,024 respectively, resulting in an under-funding of Kshs.9,508,776 or 18% of the budget. However, the School spent a total of Kshs.54,008,937 against actual receipts of Kshs.42,000,024 resulting in an over expenditure of Kshs.12,008,913 or 29% of actual receipts whose authorization was not provided for audit review.

The under-funding affected the planned activities and may have impacted negatively on the operations of the School while the over expenditure of unrealized funds contributed to the accumulation of accounts payables.

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 years 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 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the

full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts.

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

Other Information

The Management is responsible for the Other Information set out on page iii to xi 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 Kshs.9,309,359 in respect to operations expenditure as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.165,894 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.165,894 could not be confirmed.

2. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects expenditure on tuition, operations, infrastructure, boarding and school fund of Kshs.66,807,857 as disclosed in Notes 5, 6,7, and 8 to the financial statements which includes an amount of Kshs.8,849,882 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that the Public Procurement Capacity Building Levy of 0.03% on the contracts was not deducted. 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.

3. Capitation Under-Disbursement by Ministry of Education

The statement of financial performance reflects Kshs.1,865,964 and Kshs.7,983,631 in respect of government grants for tuition and operation respectively as disclosed in Note 1 and 2 to the financial statements. The 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.11,744,832. However, However, the School received a total of Kshs.9,849,595 resulting in an under-funding of Kshs.1,895,237.

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

4. Lack of 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 hence exposing the institution to procurement irregularities.

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

5. Over and Under Supply of Text Books

During the year under review, the School received textbooks from the Ministry of Education for various classes. Review of distribution records revealed that while some classes received fewer textbooks than the number of enrolled students' other classes received more copies than required.

In the circumstances, the shortage of textbooks may have negatively impact on learning outcomes, while oversupplied textbooks may have led to wastage of resources and unequal access to learning materials.

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

Review of the payroll revealed that the School had fourteen (14) 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.

7. Non-Compliance with Recruitment Threshold for Persons with Disabilities

Review of the School's human resource records revealed that out of the fourteen (14) employees engaged by the Board of Management, none represented persons living with disability. This was contrary to Section 4(f) of the Persons with Disabilities Act, 2025 which 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.

8. Lack of Approved Estimates of Revenue and Expenditure

The statement of budgeted versus actual amounts reflects total final revenue and expenditure budget of Kshs.51,508,800. 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, the Management is in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. 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 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.

2. Weaknesses in Management of Assets

Annex 2 on summary of fixed assets register reflects various classes of assets including land, building and structures, motor vehicles, office equipment, furniture and fittings, ICT equipment, tools and apparatus, textbooks, other machinery and equipment, heritage and culture assets and intangible assets all of undisclosed value. However, the asset register maintained did not include details of buildings and structures, motor vehicles and intangible assets. Further, Management did not provide land ownership documents for the School's land.

In the circumstances, the effectiveness of Schools' assets management system 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, SBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

Appendix 1

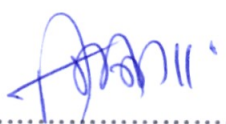
Unresolved Prior Year Audit Issues

No.	Financial Year	Audit Issue
1.	2020/2021	Long Outstanding Accounts Receivables
2.	2020/2021	Budget Control and Performance
3.	2020/2021	Late Submission of Financial Statements
4.	2020/2021	Non-Compliance with Public Sector Accounting Standards Board
5.	2020/2021	Transfer of Funds to Kenya Secondary Schools Heads Association
6.	2020/2021	Failure to Reconcile Students Enrolment Data
7.	2020/2021	Lack of Ownership Documents
8.	2021/2022	Long outstanding Accounts Receivables
9.	2021/2022	Unresolved Prior year Matters
10.	2021/2022	Late Submission of Financial Statements
11.	2021/2022	Non-Compliance with Public Sector Accounting Standards Board
12.	2021/2022	Transfer of Funds to Kenya Secondary Schools Heads Association
13.	2021/2022	Failure to Reconcile Students Enrolment Data
14.	2021/2022	Lack of Ownership Documents
15.	2022/2023	Long outstanding Accounts Receivables
16.	2022/2023	Unresolved Prior year Matters
17.	2022/2023	Late Submission of Financial Statements
18.	2022/2023	Non-Compliance with Public Sector Accounting Standards Board
19.	2022/2023	Transfer of Funds to Kenya Secondary Schools Heads Association
20.	2022/2023	Unreconciled Student Enrolment Data
21.	2022/2023	Lack of Ownership Documents
22.	2023/2024	Long Outstanding Receivables
23.	2023/2024	Capitation Under-Disbursement from Ministry of Education
24.	2023/2024	Budget Control and Performance
25.	2023/2024	Irregular Payment to Kenya Secondary School Heads Association
26.	2023/2024	Unreconciled Students Enrolment Data
27.	2023/2024	Non-Maintenance of Fixed Assets Register and Lack of Ownership Documents

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	1,865,964	1,883,550
Government grants for operations	2	7,983,631	9,190,775
Government Grants for infrastructure	3	3,059,050	-
School fund income- parents' contributions	4	40,211,822	59,285,121
Total Revenue		53,120,467	70,359,445
Expenditure			
Tuition	5	2,981,802	1,586,249
Operations	6	9,309,359	5,709,543
Infrastructure	7	3,075,740	5,770,590
Boarding and school fund	8	51,440,956	46,435,281
Total Expenditure		66,807,857	59,501,663
Surplus/Deficit		(13,687,389)	10,857,782

The school financial statements were approved on 05/08 2025 and signed by:


 Name: NOOR MAYLIDI
 HASSAN
 Chair BOM

Date: 17/03/2026


 Name: Ahmed Adam Nor
 School Principal/ Secretary to
 BOM

Date: 17/03/2026


 Name: Amara Ahmed
 Bursar/ Finance Officer

Date: 17/03/2026



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

Description	Not e	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	942,041	10,491,474
Total cash and cash equivalent		942,041	10,491,474
Account's receivables	10	73,231,694	67,676,631
Total financial assets (a)		74,173,735	78,168,105
Financial liabilities			
Accounts payables	11	(10,285,419)	(592,400)
Total Financial Liabilities (b)			(592,400)
Net financial assets (a-b)		63,888,316	77,575,705
Represented by			
Accumulated fund b/fwd	12	77,575,705	66,717,923
Surplus/deficit for the year		(13,687,389)	10,857,782
Net Assets		63,888,316	77,575,705

The school's financial statements were approved on 15/08/2025 and signed by:

Name: NOOR MAYUHO
WASSAN

Chair BOM

Date: 17/03/2026

Name: Ahmed Aseel Nor
School Principal/ Secretary to
BOM

Date: 17/03/2026

Name: Ambia Ahmed

Bursar/ Finance Officer

Date: 17/03/2026



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		1,865,964	1,883,550
Government grants for operations		7,983,631	9,190,775
Government grants for infrastructure		3,059,050	-
School fund income- parents contributions/ fees		35,205,121	44,969,021
Total receipts		48,113,766	56,043,345
Payments			
Cash outflows for tuition		2,439,142	1,372,299
Cash outflows for operations		9,309,359	6,009,543
Cash outflows Boarding/lunch and school fund payments		42,838,958	47,064,132
Total payments		54,587,459	54,445,973
Net cash inflow/outflow from operating activities		(6,473,693)	1,597,372
Cash flow from investing activities			
Acquisition of assets		(3,075,740)	(5,222,228)
Net cash inflow/outflows from investing activities		(3,075,740)	(5,222,228)
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(9,549,433)	(3,624,856)
Cash and cash equivalent at beginning of the FY		10,491,474	14,116,330
Cash and cash equivalent at end of the FY		942,041	10,491,474

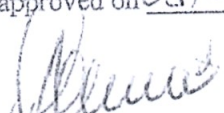
The school's financial statements were approved on 05/08 2025 and signed by:



Name: NOOR MAHUD

Chair BOM

Date: 17/03/2026



Name: Ahmed Aileen Noor
School Principal/ Secretary to
BOM

Date: 17/03/2026





Name: Ambika Attamed

Bursar/ Finance Officer

Date: 17/03/2026



NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Receipt/Expenditure 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) <i>Capitation Grant on Tuition</i>					
Teaching / Learning Materials	2,900,800		2,900,800.00	1,865,964	64%
(2) <i>Capitation Grant on Operations</i>					
Repairs And Maintenance				2,284,360	
Local Transport / Travelling	7,280,000		7,280,000	4,583,307	63%
Activity	1,050,000		1,050,000	438,554	42%
3) <i>FDSE for infrastructure</i>					
Maintenance & Improvement MoE	2,800,000		2,800,000	3,059,050	109%
Repairs And Maintenance	1,400,000		1,400,000	1,972,179	141%
Local Transport / Travelling	14,259,700		14,259,700	11,670,055	82%
Activity	558,600		558,600	536,600	96%
SMASSE					
Fee On Boarding Equipment and Stores	21,269,500		21,259,700	15,589,955	73%
Total Income	51,508,800.00		51,508,800.00	42,000,024.43	81%
(6) <i>Expenditure For Tuition</i>					
Teaching / Learning Materials	2,900,800		2,900,800	2,439,142	84%
(7) <i>Expenditure For Operations</i>					
Electricity, Water and Conservancy	7,280,000		7,280,000	5,959,619	82%

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
Activity Expenses	1,050,000		1,050,000	278,494	26.5%
(8) Expenditure For infrastructure					
Construction of DORMS	2,800,000		2,800,000	3,060,000	109%
Repairs, Maintenance and Improvements	1,400,000		1,400,000	1,781,556	127%
Local Transport / Travelling					
Electricity, Water and Conservancy	14,259,700		14,259,700	19,412,089	136%
Activity	558,600		558,600	423,600	76%
Boarding Equipment and Stores	21,269,500		21,259,700	20,654,437	97%
Totals	51,508,800		51,508,800	54,008,937	105%

1. The income shortfall was caused due to underpaid school fees and partial government disbursement

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

Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,865,963.70	1,883,549.60
Total	1,865,964	1,883,550

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs And Maintenance	2,284,360	2,998,100
Local Transport / Travelling	0	4,916,657
Medical	677,410	657,225
Activity	438,554.30	618,793
Other Vote Heads (specify)*	4,583,307	0
Total	7,983,631	9,190,775

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	3,059,050	0
Total	3,059,050	0

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
Kshs	Kshs	
Repairs and maintenance	1,972,179	3,410,000
Local transport / travelling	0	24,923,766
Electricity and water	16,113,088	0
Activity	536,600	1,001,038
Fee on Boarding Equipment and stores	21,589,955	29,950,317
Total	40,211,822	59,285,121

5 Tuition

Description	2024-2025	2023-2024
Kshs	Kshs	
Teaching / Learning Materials	2,979,560	1,581,282
Bank Charges	2,242	4,997
Total	2,981,802	1,586,249

6 Operations

Description	2024-2025	2023-2024
Kshs	Kshs	
Repairs And Maintenance & Improvements	3,059,050	0
Electricity And Water	5,959,619	5,566,220
Activity Expenses	278,494	131,600
Bank charges	12,196	11,724
Total	9,309,359	5,709,543

7 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms	3,060,000	5,750,000
Bank charges	15,740	
Others (specify)		20,590
Total	3,075,740	5,770,590

8 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs And Maintenance & Improvements	1,781,556	2,465,830
Local Transport / Travelling	23,364,709	19,218,809
Bank Charges	18,914.00	29,293
Fee On Boarding Equipment and Stores	25,852,177	23,900,230
activity	423,600	
Others (specify)		821,120
Total	51,440,956	46,435,282

9 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account			3,420	581,565
Operations Account			100,001	1,559,703
School Fund Account/Boarding			837,218	8,311,526
Infrastructural Account			1,401	38,681
Total			942,041	10,491,474

10 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	73,231,694.00	67,676,631.00.00
Total	73,231,694.00	67,676,631.00

10 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	5,006,701	7%	18,810,145	28%
Between 1- 2 years	18,810,145	26%	9,105,383	13%
Over 3 years	49,414,848	67%	39,761,103	59%
Total (should tie to note 13 a)	73,231,694	100%	67,676,631	100%

11 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	10,285,419	592,400
Total	10,285,419	592,400

11 a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	10,285,419.00	100%	592,400.00	100%
Total (should tie to note 14)	10,285,419.00	100%	592,400.00	100%

12 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	10,491,474.08	14,116,330.00
Receivables	67,676,631.00	53,908,893.00
Payables	(592,400.00)	(1,307,300.00)
Total	77,575,705.08	66,717,923.03

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.

Other important disclosure notes**13 Stock/ Inventory**

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	392,400.00	208,640.00
TOTAL	392,400.00	208,640.00

14 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Long outstanding receivables	the management acknowledged the findings and that the outstanding receivables relate to student who have collected their certificates, however the ministry refused to withhold certificates due to this arrears remained unpaid	Board of management resolved to write off the receivables as bad debts	
2	Capitation under-disbursement from ministry of education	The management has no control over what the ministry disburses to the school and the disbursement process is managed by the ministry of education	Board of management resolved to liaise with the ministry of education on the same	
3	Irregular payment to Kenya secondary school heads association	Kessha is a professional body committed to engaging all stakeholders in the education sector in the provision of quality education and establishment of participatory governance system in secondary schools	Not solved	
4	Unreconciled student enrolment data	1. slow nemis website which results to incomplete registration of student bio-data 2. around 30% of the student population are non-citizens and are in school through united	The management is putting measures in place to rectify student data	

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		nationa and elimu scholarship program		
5	Non-maintenance of fixed asset register and lack of ownership documents	The management has surveyed the school land and is in the process of completing the registration process	The school management developed a mechanism of updating fixed asset	

Sign and Date
Principal



10 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. Salama bakery	254,520	31/7/2024	NIL	254,520	NIL	
2. Shawaa electronics	247,819	31/7/2024	NIL	247,819	NIL	
3. Habak supplies	1,135,060	31/7/2024	NIL	1,135,060	NIL	
4. Denuu shop	88,820	31/7/2024	NIL	88,820	NIL	
5. Fast yield	1,300,020	31/7/2024	NIL	682,450	NIL	
6. Urqaad shop	3,247,000	31/7/2024	NIL	947,000	NIL	
7. Genyo enterprise	182,500	31/7/2024	NIL	82,500	NIL	
8. Duwane shop	396,200	31/7/2024	NIL	161,600	NIL	
9. Desert sales	289,000	31/7/2024	NIL	297,000	NIL	
10. School supplies	480,000	31/7/2024	NIL	480,000	NIL	
11. John k gichumi	6,000	31/7/2024	NIL	6,000	NIL	
12. Alwasata investment	430,000	31/7/2024	NIL	430,000	NIL	
13. Miale ya njiwa	40,000	31/7/2024	NIL	40,000	NIL	
14. Karay suply	592,800	31/7/2024	NIL	592,800	NIL	

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total	8,689,739			8,689,739		
Supply Of Services						
15. Amsan medical	227,750.00	31/7/2024	NIL	227,750.00	NIL	
16. Takaful insurance	76,150.00	31/7/2024	NIL	76,150.00	NIL	
17. Isnina mohamad	610,780.00	31/7/2024	NIL	610,780.00	NIL	
18. Ketty auto spare	681,000.00	31/7/2024	NIL	681,000.00	NIL	
Sub-Total	1,595,680			1,595,680		
Grand Total	10,285,419			10,285,419		

Annex 2 – Summary of Fixed Assets Register

Asset Class		Number	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land			Donated by the community	-	-	-
	1	Dormitories	CDF/MOE/NGO	-	-	-
	2	Laboratories	CDF/MOE/NGO	-	-	-
	3	Classrooms	CDF/MOE/NGO	-	-	-
	4	Dinning hall	DANIDA	-	-	-
	5	Library	ARID LANDS	-	-	-
			INDIVIDUAL WELL			
	6	Mosque	WISHERS	-	-	-
	7	Computer lab	ARID LANDS	-	-	-
	8	Administration block	MOE	-	-	-
		Syudents toilets/bathroom/staff toilets				
	9		BOM	-	-	-
Buildings And Structures	10	Staff quarters	MOE	-	-	-
	11	School bus	CDF	-	-	-
Motor Vehicles	12	School van	970,000	-	-	-
	13	Office tables	Variance	-	-	-
	14	Office chairs	Variance	-	-	-
	15	Printers	Variance	-	-	-
	16	Metallic cabinet	Variance	-	-	-
	17	Wooden cupboard	Variance	-	-	-
Office Equipment, Furniture and Fittings	18	Water dispenser	Variance	-	-	-
	19	Fan	Variance	-	-	-

Asset Class			Number	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
	20	Dustbin	20	Variance	-	-	-
Textbooks	21	Klb/moran	10,594	Variance	-	-	-
ICT Equipment	22	Laptop	6	Variance	-	-	-
	23	Desktop	30	Variance	-	-	-
	24	Projector	2	Variance	-	-	-
	25	Lcd screen 32 inch	1	Variance	-	-	-
Tools And Apparatus	26	Microscope/water bath	20/2	Variance	-	-	-
Other Machinery and Equipment	27	Jembes/pangas/regs	11	Variance	-	-	-
Heritage And Cultural Assets	28	Traditional outfit	60	Variance	-	-	-
Intangible Assets- Soft Ware	29	Visat digital system	1	Variance	-	-	-
	30	Zeraki	1	Variance	-	-	-
Total							