

REPUBLIC OF KENYA



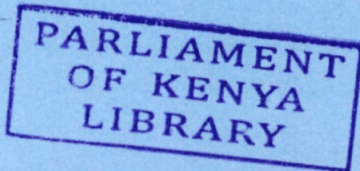
Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025	DAY: Wednesday
TABLED BY:	Hon. Baya Ysa MP Deputy Leader of the Opposition
CLERK-AT-THE-TABLE:	Halima Ahmed

REPORT

OF

THE AUDITOR-GENERAL



ON

NEP GIRLS HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2024

GARISSA COUNTY

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MAY 10
1914

Revised 30th June 2024.



COMPLIANT



NEP GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

1. Acronyms and Glossary of 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
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

2. Key School Information and Management

(a) Background information

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

The school was registered in 6th JANUARY 1973 under registration number PU/S/2/538/2011 and is currently categorized as NATIONAL public school operated by the Government.

The school is a boarding school and had 800 number of students as at 30th June 2024. It has 5 streams and 41 teachers of which 2 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	18TH FEB 2020
2	AHMED ADEN NOOR	Secretary - Principal	18TH FEB 2020
3	RUKIA M AFFEY	Member	18TH FEB 2020
4	MARYAN HUSSEIN ABDIRAHMAN	Member	18TH FEB 2020
5	SHEIKH HASSAN AMEY	Member	18TH FEB 2020
6	MOHAMED ALI ELM I	Member	18TH FEB 2020
7	ABDI KUNO GARANE	Member	18TH FEB 2020
8	EBLA MINHAJ	Member – Rep CEB	18TH FEB 2020
9	SHEIKH ABDISALAM MOHAMED	Member	18TH FEB 2020
10	ALI MADHOWE OWLE	Member -Rep CEB	18TH FEB 2020
11	ADEN ISMAIL GARANE	Member Rep Teachers	18TH FEB 2020
12	ALI MADHOWE OWLE	3 Members - Sponsor	18TH FEB 2020
13	NOOR MOHAMED HASSAN	Member - Community	18TH FEB 2020
14	SIYAT HARET ADEN	Member Special Needs	18TH FEB 2020
15	SUMEYA ABDI DAUD	Rep Students	18TH FEB 2020

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. ADEN 4.ABDI KUNO 5.ABDISALAM MOHAMED	CHAIRPERSON SECRETARY MEMBER MEMBER MEMBER	5 5 5 5 5
2	Audit Committee	1.ZEINAB ABDI 2.MOHAMED ELMI 3.SIYAD HARED 4.RUKIA AFEY	CHAIRPERSON MEMBER MEMBER MEMBER	3 3 3 3
3	Finance, procurement and general purposes Committee	1.ZEINAB ABDI 2. MOHAMED ELMI	CHAIRPERSON MEMBER	3 3

NEP GIRLS HIGH SCHOOL

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

		3.SIYAD HARED	MEMBER	3
		4.RUKIA AFEY	MEMBER	3
4	Academic Committee	1.EBLA MINHAJ	CHAIRPERSON	4
		2.MOHAMED ELMI	MEMBER	4
		3.SIYAD HARED		4
		4.RUKIA AFEY	MEMBER	4
			MEMBER	
5	Development Committee	1.ABDI KUNO	CHAIRPERSON	3
		2.ADEN ISAMIL	MEMBER	3
		3.MARYAN HUSEN	MEMBER	3
		4.ALI MADHOWE		3
			MEMBER	
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, 2024 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 MUHUMED DAKANE	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.

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

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	2023/2024	2022/2023	2021/2022	Jan-june 2021
Surplus/deficit	10,857,782.05	12,460,743.65	10,572,642.94	9,964,500.34

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

Description	2023/2024	2022/2023	2021/2022	Jan-june 2021
Operation a/c	9,190,775.25	8,477,549.40	13,436,817.6	7,515,305.10
Tuition a/c	1,883,549.60	1,916,360.25	2,765,912.00	1,148,242.25
Total	11,074,324.85	10,393,909.65	16,202,729.6	8,663,547.35

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

Description	2023/2024	2022/2023	2021/2022	Jan-june 2021
Boarding a/c	44,969,020.50	42,263,554.00	40,366,151.77	6,880,214.87

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

Description	2023/2024	2022/2023	2021/2022	Jan-june 2021
Operation a/c	6,009,543.25	9,394,182.00	9,896,573.07	4,072,502.00
Tuition a/c	1,372,298.50	1,873,145	3,054,150.36	873,710.88
Boarding a/c	47,064,131.55	39,573,426.00	33,787,572.00	4,574,926.00
Total expenditure	54,445,973.30	50,840,753.00	46,738,295.43	9,521,138.88

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

Description	2023/2024	2022/2023	2021/2022	Jan-june 2021
debtors	18,810,145	14,147,790.00	11,146,804.00	10,780,018.00
creditors	592,400	1,307,300.00	3,369,867.00	1,500,783.00

b) Teacher Student ratio:

Teachers student ratio: 1:24

Student enrolment: 800

Teachers TSC: 41

BOM: 2

Total: 43

c) The mean score in the 2020KCSE:

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

e) The capacity of the school:

S/N	FACILITIES	DESCRIPTION	NUMBER OF STUDENT
1	Dormitories	11 dormitories	800
2	Laboratories	3 science lab	50 students per session
3	Classes	23 classrooms	875
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

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Renovation of 4no. classrooms	Ministry of education	complete	1,400,000	1,400,000	30 th June 2024
Renovation/refurbishment of 2no.dormitory and construction of one classroom to learning resource centre	Ministry of education	complete	1,100,000	1,100,000	30 th June 2024
Renovation of small dormitory and construction of five dorm bathrooms	Parents contribution	complete	1,600,000	1,600,000	30 th June 2024
Renovation of main dormitory and installation of 2no. 10,000 litres pvc tank	Ministry of education	complete	1,650,000	1,650,000	30 th June 2024
TOTAL			5,750,000		



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, 2024, and of the school's financial position as at that date.


.....

Name: ZEINAB ABDI

Designation: Chairman, School Board of Management

Date: 07/05/2025


.....

Name: AHMED ADEN NOOR

Designation: School Principal & Secretary to Board of Management

Date: 7/05/2025




.....

Name: AMBIA AHMED

Designation: Bursar/ Finance Officer

Date: 7/05/2025

07 MAY 2025
07:15:25

REPUBLIC OF KENYA

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



Enhancing Accountability

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, 2024

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of NEP Girls Secondary School set out on pages 1 to 22, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the assets and liabilities of Nep Girls Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of financial assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.68,224,993 in respect of student receivables. However, receivables of Kshs.53,908,893 or 79% was outstanding for more than one (1) year. Review of records revealed that some students with huge school fees balances had already left the School.

The Management had not developed a mechanism to ensure prompt payment of school fees and follow up on non-paid school fees.

In the circumstances, the recoverability of the student debtors remains doubtful and may negatively impact on the cash flows of the School.

2. Capitation Under-Disbursement from Ministry of Education (MOE)

The statement of receipts and payments reflects Kshs.9,190,775 in respect of government grants for operation as disclosed in Note 2 to the financial statements. However, review of documents provided for audit revealed that Ministry of Education Circulars guided for disbursement of capitation at a rate of Kshs.22,244. During the year under review, the School received Kshs.16,152 per student, resulting in an under-disbursement of Kshs.6,092 per student.

In the circumstances, the completeness and validity of government grants for operation amounting to Kshs.9,190,775 could be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Nep Girls 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.61,144,800 and Kshs.53,889,975 respectively, resulting in an under-funding of Kshs.7,254,825 or 12% of the budget.

The under-funding may affect the planned activities and have a negative impact on service delivery to the public.

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

Other Information

The Management is responsible for the other information set out on page ii to xii which comprises of Key School Information and Management, Summary Report of Performance, Statement of School Management Responsibilities, 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.

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 effects 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

Irregular Payment to Kenya Secondary School Heads Association

The statement of receipts and payments reflects Kshs.5,709,543 in respect to payment for operations as disclosed in Note 7 to the financial statements. Included in this payment is Kshs.329,020 transferred to Kenya Secondary School Heads Association (KESSHA), a private entity that is not subject to Public Finance Management Act, 2012 or any other Public Finance Regulations.

KESSHA is a welfare organization that draws its membership from School Principals only.

In the circumstances, the regularity and value for money on expenditure of Kshs.329,020 transferred to KESSHA could not be confirmed.

The audit was conducted in accordance with ISSAIs 3000 and 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 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. Unreconciled Student Enrolment Data

Review of student records provided for audit revealed that the School had an average of eight hundred and thirty-six (836) students enrolled in the School. However, data from National Education Management Information System (NEMIS) had an average student enrolment of seven hundred and sixty-two (762) students, resulting in a variance of seventy-four (74) students (9%).

Explanation from Management revealed that the unregistered student population was of children whose parents were non-citizens and they lacked local birth certificates, hence not covered by Government of Kenya subsidy(capitation) of Kshs.22,244 per student leaving the School Management to cover unearned capitation of Kshs.1,657,600.

2. Non-Maintenance of Fixed Asset Register and Lack of Ownership Documents

Annex 2 on summary of fixed assets register listed non-current assets with nil balances. The assets include land, buildings and structures, motor vehicles, office equipment and furniture, equipment tools and apparatus and other assets.

In the circumstances, existence, control, proper care and use the School's assets could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 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 Board of Management

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

In preparing the financial statements, Management is responsible for assessing the school's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is responsible for overseeing the School 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 for 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 IFPP 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

9 May, 2025

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

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,883,549.60	1,916,360.25
Government grants for operations	2	9,190,775.25	8,477,549.40
Government Grants for infrastructure	3	-	2,849,000
School fund income- parents' contributions	4	59,285,120.50	49,710,540
Miscellaneous incomes	5	-	
Total Receipts		70,359,445.35	62,953,449.65
Payments			
Tuition	6	1,586,248.50	2,251,595.00
Operations	7	5,709,543.25	9,125,532.00
Infrastructure	8	5,770,590.00	1,714,520.00
Boarding and school fund	9	46,435,281.55	37,401,059.00
Total Payments		59,501,663.30	50,492,706.00
Surplus/Deficit		10,857,782.05	12,460,743.65

The school financial statements were approved on 25/08 2024 and signed by:


.....

Name: ZEINAB ABDI

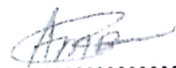
Chair BOM

Date: 07/05/2025


.....

Name: AHMED ADEN NOOR
School Principal/ Secretary to
BOM

Date: 7/05/2025


.....

Name: AMBIA AHMED

Bursar/ Finance Officer

Date: 7/05/2025



07/05/2025

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

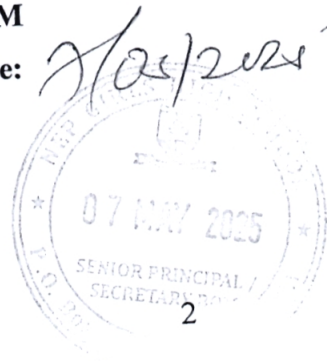
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	10,491,474.08	14,116,330.03
Cash balances	11	-	
Short term investments	12	-	
Total cash and cash equivalent		10,491,474.08	14,116,330.03
Account's receivables	13	67,676,631.00	53,908,893.00
Total financial assets (a)		78,168,105.08	68,025,223.03
Financial liabilities			
Accounts payables	14	(592,400)	(1,307,300.00)
Total Financial Liabilities (b)		(592,400)	(1,307,300.00)
Net financial assets (a-b)		77,575,705.08	66,717,923.03
Represented by			
Accumulated fund b/fwd	15	66,717,923.03	54,257,179.38
Surplus/deficit for the year		10,857,782.05	12,460,743.65
Net Assets		77,575,705.08	66,717,923.03

The school's financial statements were approved on 25/08 2024 and signed by:

.....
Name: ZEINAB ABDI
Chair BOM
Date: 07/15/2025

.....
Name: AHMED ADEN NOOR
School Principal/ Secretary to BOM
Date: 7/15/2025

.....
Name: AMBIA AHMED
Bursar/ Finance Officer
Date: 7/15/2025



07 JULY 2025

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,883,549.6	1,916,360.25
Government grants for operations		9,190,775.25	8,477,549.00
Government grants for infrastructure		-	2,849,000
School fund income- parents contributions/ fees		44,969,020.50	42,263,554
Other income		-	-
Total receipts		56,043,345.35	55,506,463.65
Payments			
Cash outflows for tuition		1,372,298.50	1,873,145.00
Cash outflows for operations		6,009,543.25	9,394,182.00
Cash outflows Boarding/lunch and school fund payments		47,064,131.55	39,573,426.00
Total payments		54,445,973.30	50,840,753.00
Net cash inflow/outflow from operating activities		1,597,372.05	4,665,710.65
Cash flow from investing activities			
Acquisition of assets		(5,222,228.00)	(1,714,520.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(5,222,228.00)	(1,714,520.00)
Cashflow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(3,624,855.95)	2,951,190.65
Cash and cash equivalent at beginning of the FY		14,116,330.03	11,165,139.38
Cash and cash equivalent at end of the FY		10,491,474.08	14,116,330.03

The school's financial statements were approved on 25/08 2024 and signed by:

NEP GIRLS HIGH SCHOOL

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

Zeinab

Name: ZEINAB ABDI

Chair BOM

Date: 07/05/2025

Ahmed

Name: AHMED ADEN NOOR
School Principal/ Secretary to
BOM

Date:

7/05/2025

Ambia

Name: AMBIA AHMED

Bursar/ Finance Officer

Date: 7/05/2025



07 MAY 2025

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2,000,000	-	2,000,000	1,883,549.6	94.12%
Exams And Assessment	-	-	-	-	-
(2) Capitation Grant on Operations					
Personnel Emoluments		-	-	-	-
Repairs And Maintenance	3,250,000	-	3,250,000	2,998,000	92.25%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	657,225	0.00%
Administration Costs	6,000,000	-	6,000,000	4,916,656.88	81.94%
Activity	640,000	-	640,000	618,793.37	96.69%
Gratuity	-	-	-	-	-

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget Kshs	Adjustments Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c*% Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,250,000	-	3,250,000	2,998,100	92.25%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	4,500,000	-	4,500,000	3,410,000	75.78%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	16,296,800	-	16,296,800	16,923,765.5	103.85%
Activity	900,000	-	900,000	1,001,038	111.23%
SMA SSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	24,308,000	-	24,308,000	19,140,172	78.74%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	61,144,800		61,144,800	53,889,975.35	88.15%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2000,000	-	2,000,000	1,372,298.5	68.61%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	4,966.4	0.00%
(7) Expenditure For Operations					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance & Improvements	3,250,000	-	3,250,000	2,912,000	89.6%
Local Transport / Travelling	-	-	-	-	-

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy					
Medical	-	-	-	-	-
Administration Costs	6,000,000	-	6,000,000	5,566,219.5	92.77%
Activity Expenses	-	-	-	-	-
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	3,250,000	-	3,250,000	5,750,000	176.92%
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	4,500,000	-	4,500,000	4,085,830	90.80%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-

NEP GIRLS HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	16,296,800	-	16,296,800	19,218,808.8	117.93%
Activity	900,000	-	900,000	821,120	91.23%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	24,308,000	-	24,308,000	23,900,230	98.32%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	60,504,800		60,504,800	63,631,473.3	105%

- i. Underutilization of budget was due to the income received was less than the expected income in the institution within that financial period.
- ii. Overutilization of budget occurred due to unforeseen expenses such as price increases in materials, labour and other resources.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	1,883,549.60	1,916,360.25
Others (specify)*	-	-
Total	1,883,549.60	1,916,360.25

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance	2,998,100.00	2,834,000.00
Local Transport / Travelling	4,916,656.88	5,109,339.00
Electricity And Water	-	-
Medical	657,225.00	137,100.00
Administration Costs		
Activity	618,793.37	397,050.00
Other Vote Heads (specify)*	-	-
Total	9,190,775.25	8,477,549.00

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	-	2,849,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.)	-	-
Total	-	2,849,549.00

4 School Fund Income -Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	3,410,000.00	1,590,542.00
Local transport / travelling	24,923,765.50	20,060,641.00
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	1,001,038.00	422,637.00
Fee on Boarding Equipment and stores	29,950,317.00	27,636,720.00
PA Levies*	-	-
Others (specify)	-	-
Total	59,285,120.50	49,710,540.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	-	-

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	1,581,282.00	2,250,050.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	4,966.50	1,545.00
Others (<i>specify</i>)	-	-
Total	1,586,248.50	2,252,595.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Administration Cost	-	-
Repairs And Maintenance & Improvements	-	2,849,000.00
Local Transport / Travelling	-	6,071,877
Electricity And Water	5,566,219.50	-
Medical	-	-
Activity Expenses	131,600.00	201,000.00
Insurance Cost	-	-
Others (<i>specify</i>)	11,723.75	3,655.00
Total	5,709,543.25	9,125,532.00

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	5,750,000.00	1,700,000
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	20,590.00	14,520.00
Total	5,770,590.00	1,714,520.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	2,465,830.00	1,581,855.00
Local Transport / Travelling	19,218,808.80	15,027,625.00
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	-	-
Bank Charges	29,292.75	27,044.00
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	23,900,230.00	20,369,070.00
Rent Expenses	-	-
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (specify)	821,120.00	395,465.00
Total	46,435,281.55	37,401,059.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
			Kshs	Kshs
Tuition Account			581,564.85	65,347.25
Operations Account			1,559,702.75	1,156,497.00
School Fund Account/Boarding			8,311,525.53	11,637,804.83
Savings Account			-	-
Parent Association Development Account			-	-
Income Generating Activities Account			-	-
Infrastructural Account			38,680.95	1,256,680.95
Total			10,491,474.08	14,116,330.03

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	-	-
Total	-	-

12 Short Term Investments

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

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	67,676,631.00	53,908,893.00
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears(list/schedule attached)	-	-
Total	67,676,631.00	53,908,893.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	18,810,145	%	14,147,790.00	%
Between 1- 2 years	9,105,383.00	%	4,446,000.00	%
Between 2-3 years	-	%	-	%
Over 3 years	39,761,103.00	%	35,315,103.00	%
Total (should tie to note 13 a)	67,676,631.00	%	53,908,893.00	%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	592,400.00	1,307,300.00
Prepaid Fees	-	-
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	592,400.00	1,307,300.00

NEP GIRLS HIGH SCHOOL
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14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	592,400.00	%	1,307,300.00	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	592,400.00	%	1,307,300.00	%

15 Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	14,116,330.03		11,165,139.38	
Cash Balances	-		-	
Short Term Investments	-		-	
Receivables	53,908,893.00		46,461,907.00	
Payables	(1,307,300.00)		(3,369,867.00)	
Total	66,717,923.03		54,257,179.38	

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

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

18 Borrowings

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

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	208,640.00	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
TOTAL	208,640.00	-

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Late submission of financial statement	-incompetency of school bursar, the school bursar did not have the knowledge on how to prepare the financial statement and this was due to late capacity building of bursars held on 5 th June 2023 -the management is committed to maintaining the highest standards of accuracy and timelines in our financial reporting	Not resolved	
2	Non compliance with the public sector accounting standards board	some of the asset has been acquired for the last forty years and the management has no mechanism in establishing the historical costs, going forward the management will seek guidance from the relevant government entity on the above process	Not resolved	
3	Transfer of funds to Kenya secondary schools 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 systems in secondary schools. Kessha generates its revenue mainly from schools under activity votehead. Management is committed to prudent resource utilization and will seek	Not resolved	

NEP GIRLS HIGH SCHOOL

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		guidance fro the ministry of education on the same		
4	Unreconciled student enrolment data	-slow nemis website which results to incomplete registration of bio-data -around 30% of the student population are non citizens and are actually in school through united nation and elimu scholarship programme and due to this learners lack necessary registration document for registration on nemis	Not resolved	
5	Lack of ownership documents	-during the audit review, the school bus log book was not transferred due to joint transfer by the bank the management embarked on the process of transfer which was done early july and the original copy of the log book was obtained by the management	Not resolved	



Sign and Date
Principal



NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total						
Supply Of Goods						
4. HABAK SUPPLIES	592,000	20/6/2023	NIL	592,000	NIL	
5.	-	-	-	-	-	-
Sub-Total						
Supply Of Services						
6.	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
Sub-Total	592,000					
Grand Total	592,000					

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

Annex 2 – Summary of Fixed Assets Register

Asset Class		Number	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land			Donated by the community	-	-	-
Buildings And Structures	1	dormitories	11	CDF/MOE/NGO	-	-
	2	laboratories	4	MOE/CDF/NGO	-	-
	3	classrooms	20	MOE/CDF/NGO	-	-
	4	Dinning hall	1	DANIDA	-	-
	5	library	1	ARID LANDS	-	-
	6	mosque	1	INDIVIDUAL WELL WISHERS	-	-
	7	Computer lab	1	ARID LANDS	-	-
	8	Administration block	1	MOE	-	-
	9	student toilets/bathroom/staff toilets	34	BOM	-	-
	10	staff quarters	11		-	-
Motor Vehicles	11	School bus	1	CDF	-	-
	12	School van	1	970,000	-	-
Office Equipment, Furniture and Fittings	13	Office tables	22	variance	-	-
	14	Office chairs	38	Variance	-	-
	15	printers	9	Variance	-	-

NEP GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class		Number	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
	16	Metallic cabinet	6	Variance	-	-
	17	Wooden cupboard	2	Variance	-	-
	18	Water dispenser	10	Variance	-	-
	19	fan	10	Variance	-	-
	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 32inch	1	variance	-	-
	Tools And Apparatus	26	Microscopes/water bath	20/2	variance	-
Other Machinery and Equipment	27	Jembes/pangas/regs	10	variance	-	-
Heritage And Cultural Assets	28	Traditional outfit	60	variance	-	-
Intangible Assets- Soft Ware	29	Visat digital system	1	variance	-	-
Total						