

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 18 JUN 2026

DAY.

Thursday

TABLED
BY:

Hon. Samuel Chepkong'o
(on behalf of leader of Opposition)

OF
WORK-AT
THE-TABLE:

honnale

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

NAKAMI FRIENDS SECONDARY SCHOOL
FOR THE EIGHTEEN (18) MONTHS
PERIOD ENDED
30 JUNE 2021

TRANS NZOIA COUNTY

REPORT

OF

THE AUDITOR-GENERAL

ON

NAKAMI FRIENDS SECONDARY SCHOOL
FOR THE EIGHTEEN (18) MONTHS
PERIOD ENDED
30 JUNE 2021

TRANS NZOIA COUNTY



NAKAMI FRIENDS SECONDARY SCHOOL

PUBLIC SECONDARY SCHOOL

EIGHTEEN REPORT AND FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDED

30TH JUNE, 2021

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

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Key School Information and Management**(a) Background information**

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

The school was registered in 1993 under registration number GP/A/168/93 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a day/boarding school and had 624 number of students as at 30th June 2021. It has 12 streams and 22 teachers of which 11 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	George Kilong	Chairman	29/05/2019
2	John M. Wasike	Secretary- Principal	29/05/2019
3	Rosemary Ngeywa	Member	29/05/2019
4	Nancy Iyadi	Member	29/05/2019
5	Florence Cheres	Member-Rep CEB	29/05/2019
6	David Mulinda	Member	29/05/2019
7	Margret Sessi	Member	29/05/2019
8	Boiyo Manyorio	Member – Community	29/05/2019
9	Kihara Macharia	Member Rep Teachers	29/05/2019
10	George Kilong Maryanne Wakwoma Dorothy Khisa	3 Members - Sponsor	29/05/2019
11	Christopher Masika	Member -	29/05/2019
12	Kortok Mwanga	Member	29/05/2019
13	Matumbai Kelvin	Member Rep students	29/05/2019
14	Samson Ereka	PA Chair	29/05/2019

Key School Information and Management**The functions of the School Board of Management include:**

- 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, 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.

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

- 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	George Kilong Margret Sessi Samson Ereka David Mulinda John Wasike Kennedy Sirengo	Chair Member Member Member Secretary Member.	9
2	Audit Committee	Rosemary Ngeywa John Wasike Margret Sessi Nancy Iyadi	Chair Member Mmber Member	1
3	Finance,procurement and general purposes Committee	John wasike Ereka samson Maryanne Wakwoma George kilong Kortok Mwanga	Chair Member Member Member Member	2
4	Academic Committee	Christopher Masika Kennedy Sirengo Boiyo Manyorio Julia Juma Dorothy Khisa	Chairman Member Member Member Member	3
5	Development Committee	Rosemary Ngeywa John Wasike Ereka Samson Margret Sessi George Kilong	Chair Sec Member Member Member	3
6	Discipline and welfare Committee	Christopher Masika Kennedy Sirengo Sylvester Barasa Erick Walela Edith Andia	Chairperson Member Member Member Member	3
7	Adhoc Committee (if any during the year)	Tender opening Evaluation/awarding Inspection		1 1 2

(d) School operation Management

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	JOHN M. WASIKE	287447
2	Deputy Principal	LUCIA N.C MASAI	295247
3	School Bursar	HUDSON BARASA	8659897 – ID

(e) Schools contacts

Post Office Box: 3870
Telephone: 0713459282
E-mail: nakamisecondary49@gmail.com
Website:
Facebook:
Twitter:

(f) School Bank accounts

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: National
Branch: Kitale
Account Number: 7700131066 Operational account
7700456704 Tuition Account
2. Name of Bank: KCB
Branch: Kitale
Account Number: 1159774269 School Fund and other Monies
1253891486 Infrastructure
3. Name of Bank: Sidian
Branch: Kitale.
Account Number: 01026030001744 CDF account
4. MPESA Pay Bill No. 522123 attached to 1159774269 bank account

Independent Auditors

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

Summary Report Of Performance Of The School

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

a) Financial performance:

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

PERIOD	SURPLUS/DEFICIT
30 th June, 2021	5,063,083

- **Capitation grants from the Ministry of Education for the year**

year	Tuition account	Operation account
30 th june 2021	2,109,835	13,567,600

- **Ratio of capitation grant per student over the year**

Periods	Grants	Number of students	Ratio
30 th June, 2021	15,677,435	720	1:8,705

- **Overview of growth of other income(s) earned by the school.**

Period	Income
30 th June, 2021	12,431,602

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

Period	Expenditure
30 th June, 2021	23,045,954

- **Movement of debtors and creditors of the school over the year**

Period	Debtors	Creditors
30 th June, 2021	23,409,023	3,509,893

- **Movement of cash and bank balances over the year**

Period	Cash	Bank
30 th June, 2021	15,724	1,215,522

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

b) Teacher Student ratio:

Period	No of students	No of teachers	Ratio	Shortage
30 th June, 2021	720	22	1:33	18

c) Mean score in the 2021 KCSE:

Period	No. Of candidates	Mean score	No of transitioned students	Set score	Remarks
30 th June, 2021	167	4.5	132	5.1	Improved, not attained

d) Number of Candidates in the 2021 KCSE:

Period	No of candidates
2021	167

e) Capacity of the school:

Facilities	Available	Capacity	No of students	Shortage
Dining hall	1	800	720	2
Dormitory	2	80	720	2
Laboratory	2	100	720	2
Classroom	12	45	720	4
Toilets	48		720	4

f) Development projects carried out by the school:

Projects	Amount	Source of funds	Status
Construction of septic tank	69,460	M.O.E. (day)	Completed
Purchase of lab stools	180,000	M.O.E. (day)	Completed
Recarpeting D.H and window pen repair	420,250	M.O.E. (day)	Completed
Purchase of storage tanks	100,000	M.O.E. (day)	Completed
Painting of 12 classroom	392,330	M.O.E. (day)	Completed
Construction of fume chamber	150,000	M.O.E. (day)	Completed

School Principal



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.

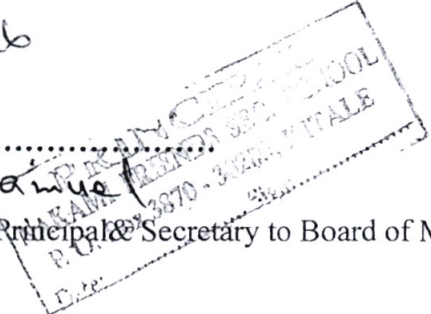
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Nakami Friends Secondary 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, 2021, and of the school's financial position as at that date.

..... K.M
Name: Kituyi Muxonaambi
Designation: Chairman, School Board of Management
Date: 13/4/2026

..... [Signature]
Name: Owino Samuel
Designation: School Principal & Secretary to Board of Management
Date: 13/4/26



..... [Signature]
Name: Maryna Simiyu
Designation: Bursar/ Finance Officer
Date: 13/4/2026

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NAKAMI FRIENDS SECONDARY SCHOOL FOR EIGHTEEN (18) MONTHS PERIOD ENDED 30 JUNE, 2021 – TRANS NZOIA COUNTY

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nakami Friends Secondary School set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments,

Report of the Auditor-General on Nakami Friends Secondary School for the eighteen (18) months period ended 30 June, 2021 – Trans Nzoia County

statement of cash flows and statement of budgeted versus actual amounts, for the eighteen (18) months period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nakami Friends Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the period 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. Inaccuracies in the Statement of Cash Flows

The statement of cash flows indicates cash and cash equivalents balance of Kshs.840,261 as at 30 June, 2021. However, the balance differs from the statement of financial assets and liabilities cash and cash equivalents balance of Kshs.1,231,246, resulting to an unreconciled variance of Kshs.390,985. Further, cash flows from investing activities indicates acquisition of assets amounting to Kshs.4,276,372 which were not supported by a schedule of payments, payment vouchers and details of assets

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

2. Unexplained Variances in the Statement of Receipts and Payments

The statement of receipts and payments reflects amounts which were at variance with those indicated in their respective supporting schedules as follows:

S/No	Item	Amount in the Statement of Receipts and Payments (Kshs)	Amount in the Supporting Schedules (Kshs)	Variance (Kshs)
1	Government Grants for tuition	2,109,835	871,868	1,237,967
2	Government Grants for operations	13,567,600	11,004,350	2,563,250
3	School Fund Income- Parents Contributions	12,173,186	4,181,134	7,992,052
4	School Fund Income- Other Receipts	258,416	-	258,416
5	Payments for Tuition	1,563,600	1,022,000	541,600
6	Payments for Operations	12,320,783	4,983,789	7,336,994
7	Payments for Boarding and School Fund	9,161,571	4,507,918	4,653,653

Report of the Auditor-General on Nakami Friends Secondary School for the eighteen (18) months period ended 30 June, 2021 – Trans Nzoia County

The above variances were not explained or reconciled.

In the circumstances, the accuracy and completeness of the respective amounts reflected in the statement of receipts and payments could not be confirmed.

3. Unconfirmed Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,231,246 which includes cash in hand balance of Kshs.15,724 in respect to operations account and as disclosed in Note 9 to the financial statements. However, the operations cash book indicates a cash in hand balance of Kshs.230,240 as at 30 June, 2021, resulting in an unreconciled variance of Kshs.214,516.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.1,231,246 could not be confirmed.

4. Unsupported Accounts Receivables Balance

The statement of financial assets and financial liabilities, and Note 11 to the financial statements reflect accounts receivables balance of Kshs.23,409,023. However, the supporting documents including detailed list of student debtors indicating student's name, invoice date and amount, description of debt were not provided for audit review.

In addition, the ageing analysis indicates that receivables amounting to Kshs.16,163,821 had been outstanding for more than two (2) years. However, no ageing analysis and policy on the impairment of long outstanding fees arrears.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.23,409,023 could not be confirmed.

5. Unconfirmed Accounts Payables Balance

The statements of financial assets and financial liabilities reflects accounts payables balance of Kshs.3,509,893 and as disclosed in Note 12 to the financial statements. The balance includes trade creditors and prepaid fees balances of Kshs.3,442,473 and Kshs.67,420, respectively. However, the trade creditors balance of Kshs.3,442,473 was not supported by invoices, delivery notes, issues and receipts vouchers.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.3,509,893 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.30,258,000 and Kshs.28,109,037 respectively, resulting in an under-funding of Kshs.2,148,963 of the budget. Similarly, the school spent a total of Kshs.23,045,954 against actual receipts of Kshs.28,109,037, resulting in an under-utilization of Kshs.5,063,083 or 18% of actual receipts.

The under-utilization affected the planned activities and may have impacted negatively on service delivery to the school.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 1 July 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

My opinion is not modified in respect of this matter.

Other Information

Management is responsible for the Other Information set out on page iii to viii 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 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

1. Late Submission of Financial Statements

The financial statements for the financial year 2020/2021 for Nakami Friends Secondary School were submitted for audit on 2 April, 2025. However, the submission was forty-two (22) months later after the set statutory submission deadline of 30 September, 2021. This was contrary to Regulation 101(4) of the Public Finance Management (National Government) Regulations, 2015, which states that an Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor General with a copy to, the Controller of Budget and the National Treasury.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the annual report and financial statements for Nakami Friends Secondary School revealed the following anomalies;

- i. The report of the independent auditors was omitted from the table of contents, and presented after statement of cash flows which contradicts with the prescribed template which requires the report to appear before the financial statements.
- ii. The statement of budgeted versus actual amounts omitted both budgeted and actual amounts for payments for operations and other income.

This was contrary to Section 81(1) of the Public Financial Management Act, 2012 which states that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board from time to time.

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

3. Failure to Acknowledge Government Grants for Tuition and Operations

The statement of receipts and payments reflects amounts of Kshs.2,109,835 and Kshs.13,567,600 for government grants for tuition and operations, respectively. However, the school did not provide individual student signed form-lists showing admission numbers, full names and amounts allocated which were submitted to the County Director of Education (CDE) through the Sub-County Director of Education as stipulated in Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 8th January, 2021.

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

4. Discrepancy in Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,109,835 and Kshs.13,567,600, respectively, as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, the National Education Management Information System (NEMIS) reported a total number of six hundred and sixty-eight (668) students while the enrolment records provided by the school indicated a total number of six hundred and eight (608) students, resulting in an unexplained variance of sixty (60) students. This was contrary to the Ministry of Education Circular Ref. MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

5. Failure to Prepare a School Improvement Plan

During the year under review, the school did not have an Approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

6. Non-Adherence to Ethnic and Affirmative Action Requirement

Review of the June, 2021 payroll indicate that eight (8) out of fifteen (15) or 53% of Board of Management (BoM) teachers and eleven (11) out of twenty-two (22) or 50% of support staff belonged to one ethnic community. Further, no persons with disabilities was employed in school or accorded with employment opportunities. This was contrary to Article 27 of the Constitution of Kenya and Section 21 of the Persons with Disabilities Act, 2025.

In addition, there was no documentary evidence for the reservation of 30% of procurement opportunities to Youth, Women and Persons with Disabilities, contrary to Articles 10 and 232(1)(h) of the Constitution.

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

7. Non-Compliance with the Basic Education Act, 2013

During the year under review, the Board of Management did not have a policy on the payment of allowances to Board members, attendance registers, an Annual Work Plan and a Board Charter. This was contrary to the fourth schedule Part 1.12 of the Basic Education Act, 2013 which states that members of a Board of Management shall be paid in respect of their services such allowances as the Board of Management shall, with the approval of the Cabinet Secretary, determine.

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

8. Lack of an Approved Procurement Plan

During the year under review, Management prepared an Annual Procurement Plan as part of the annual budget preparation process. However, the Plan was not approved by the Board of Management. This was contrary to Regulation 40(4) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the consolidated Annual Procurement Plan shall be prepared by the accounting officer of the procuring entity and approved by the Cabinet Secretary, or County Executive Committee Member of Finance responsible for that entity or, where applicable, by the Board of Directors or a similar body.

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

9. Failure to Prepare Bank Reconciliation Statements

During the year under review, bank reconciliation statements for the school's four (4) bank accounts were not prepared as required by Regulation 90 of the Public Finance Management (National Government) Regulations, 2015 which requires that the accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the National Treasury with a copy to the Auditor-General.

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

10. Partial Implementation of School Management System

The school procured a School Management System (JBS) for the automation of the cash books and the entire accounting system. However, the system did not post receipts and payments transactions to the relevant ledgers accurately making the school to opt for manual recording of transactions. Further, the Service Level Agreement showing key deliverables in terms of system hardware and modules, location and management of

backups, and timelines for implementation of the system modules was provided for audit review.

In the circumstances, the value for money may not be realized in procurement of the system.

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 Land Ownership Documents

Review of documents provided for audit revealed that the School was allocated a parcel of land measuring 18 acres by The Ministry of Cooperative Development and Marketing through allotment letter REF No. CS/2797/GEN/TEMP/113 dated 27 April, 2007. However, there was no documentary evidence to show that Board of Management made efforts to initiate the legal transfer of the land and acquire a title-deed in the school's name.

In the circumstances, the ownership status of land parcel could not be confirmed.

2. Lack of Policy on Fees Collection in Cash

The statement of receipts and payments and Note 3 to the financial statements reflect school fund income-parents contributions amount of Kshs.12,173,186. The amount includes collections of Kshs.1,083,091 in form of direct cash receipts in the school. However, there was no documented policy or procedure outlining how cash collected was safeguarded, banked, and independently verified. Further, there were no daily cash summaries prepared.

In the circumstances, the existence of an effective cash management system could not be confirmed.

3. Lack of Policy Documents

During the period under review, Management had not established a Disaster Management and Recovery Policy, Risk Management Policy, Business Continuity Plan and Finance Policy and Procedure Manual to ensure smooth running of its operations.

In the circumstances, the efficiency of the internal controls 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 (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 and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require

that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 April, 2026

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Statement Of Receipts and Payments Period To 30th June-2021

Description Of Vote Head	Note	30 th June-2021	
		Kshs	
Receipts			
Capitation grants for tuition	1	2,109,835	
Capitation grants for operations	2	13,567,600	
School fund income-parents' contributions	3	1 2,173,186	
School fund income- other receipts	4	258,416	
Total Receipts		28,109,037	
Payments			
Payments for tuition	5	1,563,600	
Payments for operations	6	12,320,783	
Boarding and school fund payments	7	9,161,571	
Total payments		23,045,954	
Surplus/ Deficit		5,063,083	

The school financial statements were approved on 30th June 2021 and signed by:

..... *K.M*

Name: *Kituyi Mukonagambi*

Chair BOM

Date: *13/4/2026*

..... *Samuel*

Name: *Omyo Samuel*
 School Principal/ Secretary to
 BOM

Date: *13/4/26*

..... *Manya*

Name: *Manya Simiyu*

Bursar/ Finance Officer

Date: *13/4/2026*

Statement Of Financial Assets And Financial Liabilities As At 30th June-2021

Description	Note	30 th June-2021	
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,215,522	
Cash balances	9	15,724	
Short term investment	10		
Total cash and cash equivalent		<u>1,231,246</u>	
Account's receivables	11	23,409,023	
Total financial assets		<u>24,640,269</u>	
Financial liabilities			
Accounts payables	12	(3,509,893)	
Net financial assets		<u>21,130,376</u>	
Represented by			
Accumulated fund b/fwd	13	16,063,060	
Surplus/deficit for the year		<u>5,063,083</u>	
Net financial position		<u>21,130,376</u>	

The school's financial statements were approved on 30th June 2021 and signed by:

..... K.M

Name: Kituyi mukongambi

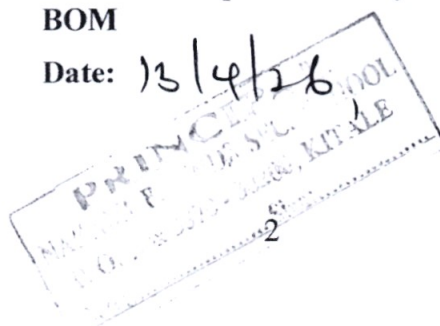
Chair BOM

Date: 13/4/2026

..... *Samuel*

Name: Oyo Samuel
School Principal/ Secretary to
BOM

Date: 13/4/26



..... *ST*

Name: Maryna Simizu

Bursar/ Finance Officer

Date: 13/4/2026

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Statement of Cash Flows for The Period Ended 30th June-2021

Description	Notes	30 th June-2021	
		Kshs	
Operating activities			
Receipts			
Capitation grants for tuition	1	2,109,835	
Capitation grants for operations	2	13,567,600	
School fund income- parents contributions/ fees	3	12,173,186	
School fund income- other receipts	4	258,416	
Total receipts		28,109,037	
Payments			
Payments for tuition	5	1,563,600	
Payments for operations	6	12,320,783	
Boarding and school fund payments	7	9,161,571	
Total payments		23,045,954	
Net cash flow from operating activities		5,063,083	
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(4,276,372)	
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		(4,276,372)	
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	
Repayment of principal borrowings		-	
Net cash flow from financing activities			
Net increase in cash and cash equivalents		786,711	
Cash and cash equivalent at beginning of the year		53,550	
Cash and cash equivalent at end of the year		840,261	

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June-2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	900,000		900,000	698,000	202,000	78%
Exercise Books	1,005,000		1,005,000	700,000	305,000	70%
Laboratory Equipment	600,000		600,000	511,000	89,000	85%
Internal Exams	40,000		40,000	20,835	19,165	48%
Teaching / Learning Materials	523,000		523,000	150,000	373,000	29%
Chalks	30,000		30,000	30,000		
Exams And Assessment						
Teachers Guides	10,000		10,000			
Totals	3,108,000		3,108,000	2,109,835		68%
(2) Capitation Grant on Operations						
Personnel Emoluments						
Repairs And Maintenance	3,750,000		3,750,000	3,750,000		100%

NAKAMI FRIENDS SECONDARY SCHOOL

Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Local Transport / Travelling	7,050,000		7,050,000	7,050,000		100%
Other Voteheads						
Medical	1,500,000		1,500,000	1,500,000		100%
Administration Costs						
Activity	1,125,000		1,125,000	1,125,000		100%
Smasse	150,000		150,000	142,600		95%
Totals	13,575,000		13,575,000	13,567,600		100%
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	1,667,500		1,667,500	1,256,000	411,500	76%
Repairs And Maintenance	500,000		500,000	450,000	50,000	90%
Local Transport / Travelling	487,500		487,500	450,000	37,500	92%
Electricity And Water	625,000		625,000	625,000		100%
Other Voteheads						
Administration Costs	462,500		462,500	400,000	62,500	86%
Activity	125,000		125,000	110,000	15,000	88%
Lunch	4,500,000		4,500,000	4,300,000	200,000	96%
Fee On Boarding Equipment and Stores	5,207,500		5,207,500	4,582,186	625,314	88%
Totals	13,575,000		13,575,000	12,173,186	1,401,814	90%
<i>Other Income</i>						
Rent Income						
Income From Farming Activities						

Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						
Totals				12,431,602		
TOTAL INCOME				28,109,037		
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials	900,000		900,000	450,000		
Exercise Books	1,005,000		1,005,000	510,000		
Laboratory Equipment	600,000		600,000	300,000		
Internal Exams	40,000		40,000	20,000		
Teaching / Learning Materials	523,000		523,000	243,600		
Chalks	30,000		30,000	30,000		
Exams And Assessment						
Teachers Guides	10,000		10,000	10,000		

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Administration Costs						
Bank charges						
Totals	3,108,000		3,108,000	1,563,600		
(2) Expenditure For Operations						
Personnel Emoluments						
Repairs, Maintenance & Improvements						
Local Transport / Travelling						
Electricity, Water and Conservancy						
Medical						
Other Voteheads						
Activity Expenses						
Gratuity						
Totals						
(3) Expenditure For School Fund						
Personnel Emoluments and other voteheads	1,667,500		1,667,500	1,730,205		
Repairs, Maintenance and Improvements	500,000		500,000	374,370		
Local Transport / Travelling	487,500		487,500			
Electricity, Water and Conservancy	625,000		625,000			
Examination payments				75,550		

Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Examination payments						
Activity	125,000		125,000	123,500		
Gratuity						
Lunch Programme	4,500,000		4,500,000			
Boarding Equipment and Stores	5,207,500		5,207,500	6,520,452		
Expenditure For Income Generating Activity						
Insurance Costs						
School bus expense				97,390		
School farm				240,104		
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	13,575,000		13,575,000	9,161,571		
TOTAL EXPENDITURE				23,045,954		

Underutilization is due to payment of creditors and overutilization is due to rise in prices of essential commodities.

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 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 the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has actually been paid out by the school.

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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

Significant Accounting Policies**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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2021.

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	30th June-2021
	Kshs
Textbooks And Reference Materials	698,000
Exercise Books	700,000
Laboratory Equipment	511,000
Internal Exams	20,835
Teaching / Learning Materials	150,000
Chalks	30,000
Exams And Assessment	
Teachers Guides	
Total	2,109,835

2 Capitation Grant for Operations

Description	30th June-2021
	Kshs
Other vote heads	7,050,000
Repairs And Maintenance (Infrastructure)	3,750,000
Medical/Insurance	,1500,000
Activity	1,125,000
Smasse	142,600
Total	13,567,600

3 Parents Contribution/Fees - School Fund Account

Description	30th June-2021
	Kshs
Fee On Boarding Equipment and Stores	4,582,186
Repairs and maintenance	450,000
Lunch	4,300,000
Electricity and water	625,000
Other vote heads	1,706,000
Administration costs	400,000
Activity	110,000
Total	12,173,186

Notes To The Financial Statements

4 Other Receipts – School Fund Account

Description	30 th June-2021
	Kshs
Rent Income	
Income From Farming Activities	140,416
Examination Fees	
Income From Posho Mill	
Income From Bus Hire	118,000
Fee For Hire of Ground and Equipment	
Income From Grants and Donations*	
Interest Income	
Dividends Income	
Total	258,416

5 Payments For Tuition

Description	30 th June-2021
	Kshs
Textbooks And Reference Materials	
Exercise Books	299,000
Laboratory Equipment	442,000
Internal Exams	167,000
Teaching / Learning Materials	601,310
Chalks	
Exams And Assessment	
Teachers Guides	
Administration Costs	52,000
Bank Charges	2,290
Total	1,563,600

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Notes To The Financial Statements

6 Payments For Operations

Description	30th jun-2021
	Kshs
Personnel Emoluments	
Service Gratuity	
Administration Cost	
Repairs And Maintenance (Infrastructure)	4,276,372
Local Transport / Travelling	
Electricity and Water	
Medical	292,680
Activity Expenses	545,240
Other vote heads	7,206,491
Insurance Cost	
Bank Charges	
Acquisition Of Assets	
Total	12,320,783

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Notes To The Financial Statements

7 Boarding And School Fund Payments

Description	30 th June-2021
	Kshs
Personnel Emoluments	
Others vote heads	1,730,205
Repairs And Maintenance & Improvements	374,370
Local Transport / Travelling	
Electricity And Water	
Activity	75,550
Administration Costs	
Examination Payments	123,500
Bank Charges	
Expenses On Income Generating Activities	
Fee On Boarding Equipment and Stores	6,520,452
Rent Expenses	
Insurance Cost (<i>Life Property</i>)	
Hire of School Bus	97,390
School Farm	240,104
Acquisition Of Assets	
Total	9,161,571

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Notes To The Financial Statements

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	30 th June-2021
		Kshs
Tuition Account	7700456704	20,234
Operations Account	7700131066	4,601
School Fund Account/Boarding KCB	1159774269	49,757
School Fund NBK		28,475
Savings Account		
Parent Association Development Account		
Income Generating Activities Account		
Infrastructural Account	1253891486	1,112,156
Total		1,215,522

9 Cash In Hand

Description	30 th June-2021
	Kshs
Tuition Account	-
Operation Account	11,374
School Fund account	4,350
Total	15,724

10 Short Term Investments

Description	30 th June-2021
	Kshs
Cooperative Shares	
Treasury Bills	
Fixed Deposit	
Equity Stock	
Other Investments	
Total	

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Notes To The Financial Statements

11 Accounts Receivable

Description	30 th June-2021
	Kshs
Fees Arrears	23,409,023
Other Non-Fees Receivables	
Salary Advances	
Imprest	
Total	23,409,023

Description	30 th June-2021
	Kshs
Fees Arrears For Current Year	3,938,348
Fees Arrears For The Previous Year	3,306,854
Fees Arrears For Prior Periods (Over Two Years)	16,163,821
Total	23,409,023

12 Accounts Payable

Description	30 th June-2021
	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,442,473
Prepaid Fees	67,420
Retention Monies	
Total	3,509,893

Description	30 th June-2021
	Kshs
Trade Creditors for Current Year	3,509,893
Trade Creditors for The Previous Year	
Trade Creditors for Prior Periods (Over Two Years)	
Total	3,509,893

Notes To The Financial Statements

13 Fund Balance Brought Forward

Description	30 th June-2021
	Kshs
Bank Balances	53008
Cash Balances	542
Short Term Investments	-
Receivables	20,618,664
Payables	(4,609,154)
Total	16,063,060

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	30 th June-2021
	Kshs
Bank Loan(S)	
Outstanding Leases	
Hire Purchase	
Gratuity And Leave Provision	
Total	

15 Biological assets

Description	30 th June-2021	Amount
	Number	Kshs
Cattle	8	400,000
Goats		
Trees	300	1,800,000
Coffee Or Tea Plantation		
Poultry		
Total	308	2,200,000

16 Borrowings

Description	30 th June-2021
	Kshs
a) Borrowings	
Borrowing at beginning of the year	
Borrowings during the year	
Repayments of during the year	
Balance at end of the year	

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Other important disclosure notes

17 Stock/ Inventory

Description	30 th June-2021
	Kshs
b) Inventory	
Stock/ inventory at beginning of the year	1,656,770.00
Stock/ inventory purchased during the year	20,540,530.00
Stock/ inventory issued during the year	21,766,300.00
Balance at end of the year	431,000.00

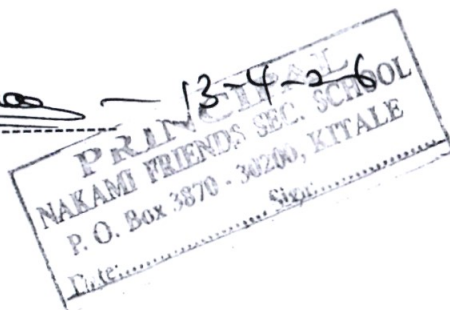
NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

18 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)

Sign and Date
Principal



NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date		Outstanding Balance 30 th Jun 2021	Comments
	a	b	c		d=a-c	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Godfrey, Julia, jack, Charles, daisy, Joshua and luna	2,754,465	1/1/2021	1,624,465		1,130,000	
5. Nashotech and diligent	666,750	1/1/2021	390,750		276,000	
6. Asulab enterprises	313,000	1/1/2021	70,000		243,000	
Sub-Total	3,734,215		2,085,215		1,649,000	
Supply Of Services						
7. Dialyn ,	375,420	1/1/2021	98,710		276,710	
Denis, kenya power, kinya fire,BOM workers salaries	4,229,565	1/1/2021	2,645,382		1,584,183	
RMI						
Sub-Total	4,604,985		2,744,092		1,860,893	
Grand Total	8,339,200		4,829,307		3,509,893	

NAKAMI FRIENDS SECONDARY SCHOOL
Reports and Financial Statements For the Eighteen Months ended 30th June 2021

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st jan 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	1985	KINYORO	14,400,000	-	-	14,400,000
Land 2	1995	KINYORO	21,600,000	-	-	21,600,000
Buildings And Structures	1984	KINYORO	10,200,000	219,460	-	10,419,460
Motor Vehicles	2016	KINYORO	6,000,000	-	-	6,000,000
Office Equipment, Furniture And Fittings		KINYORO	1,272,657	1,480,000	-	2,752,657
ICT Equipment, And Other ICT Assets	2018	KINYORO	715,000	607,212	-	1,322,212
Tools And Apparatus	2021	KINYORO	832,435	950,000	-	1,782,435
Textbooks	2022	KINYORO	6,135,300	1,019,700	-	7,155,000
Other Machinery And Equipment	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-	-	-
Total			61,155,392	4,276,372	-	65,431,764