

REPUBLIC OF KENYA



Enhancing Accountability



PARLIAMENT
OF KENYA
LIBRARY

REPORT

| | |
|--------------------------------------|--|
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 11 JUN 2025 | DAY: Wednesday |
| TABLED BY: | Hon. Owen Bayart MP Deputy leader of opposition |
| CLERK-AT-THE-TABLE: | hon. a/c |

OF

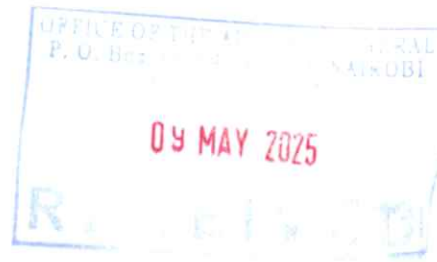
THE AUDITOR-GENERAL

ON

NYERI HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

NYERI COUNTY



NYERI 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)

(Leave this page blank)

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

Table of Contents

Page

| | |
|---|-----|
| 1. Acronyms and Definition of Key Terms | ii |
| 2. Key School Information and Management..... | iii |
| 3. Summary Report of Performance of The School..... | vi |
| 5. Report Of The Independent Auditors (<i>To be attached</i>)..... | xv |
| 6. Statement Of Receipts and Payments for the Year Ended 30 th June 2024..... | 1 |
| 7. Statement of Assets and Liabilities As At 30 th June 2024..... | 2 |
| 8. Statement of Cash Flows for the Year Ended 30 th June 2024..... | 3 |
| 9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024..... | 5 |
| 10. Significant Accounting Policies..... | 9 |
| 11. Notes To the Financial Statements..... | 11 |
| 12. Annexes | 21 |

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

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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

NYERI HIGH SCHOOL

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

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 NYERI County, NYERI CENTRAL Sub-County.

The school was registered in 1924 under registration number 19 S 0030 0156 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 1609 number of students as at 30th June 2024. It has 28 streams and 65 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

| Ref | Name of Board Member | Designation | Date of appointment |
|-----|-----------------------------------|---------------------------|---------------------------|
| 1 | Dr. Sam Kiruthu | Chairman | 23 rd May 2022 |
| 2 | Mr. Kahura Samuel W. | Secretary - Principal | 23 rd May 2022 |
| 3 | Eng. Benrnard G. Wahome | Member | 23 rd May 2022 |
| 4 | Prof. Gerald Muthakia | Member | 23 rd May 2022 |
| 5 | Dr. Samuel Mwenje | Member | 23 rd May 2022 |
| 6 | Dr. Rosalind Nyawira | Member | 23 rd May 2022 |
| 7 | Mr. Nicholas Ithondeka | Member | 23 rd May 2022 |
| 8 | Mrs. Judith Ririani | Member | 23 rd May 2022 |
| 9 | Rev.Paul Kihara | Member | 23 rd May 2022 |
| 10 | Mr. Hezron Karanja | Member | 23 rd May 2022 |
| 11 | Mr. Joseph Macharia | Member | 23 rd May 2022 |
| 12 | Dr. Lilian Waibochi | Member – Rep CEB | 23 rd May 2022 |
| 13 | Mrs. Ann Wachira | Member Rep Teachers | 23 rd May 2022 |
| 14 | Fr. Maranga | 3 Members - Sponsor | 23 rd May 2022 |
| 15 | Ms Lydia Muthoni | Member – Special Interest | 23 rd May 2022 |
| 16 | Mr Jackson Warui | Member Special Needs | 23 rd May 2022 |
| 17 | School President – Samuel Machira | Rep Students | |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 | Dr. Sam Kiruthu Eng. Bernard Wahome Prof. Gerald Muthakia Mr. Kahura S.W. Mr. Nicholas Ithondeka Dr. Rosalind Nyawira Fr. Maranga | Chairman Member Member Member Member Member | 3/3 |
| 2 | Audit Committee | Mr. Nicholas Ithondeka Mr. Joseph Maigua | Chairman Member Member | 3/3 |
| 3 | Finance, procurement and general purposes Committee | Mr. Nicholas Ithondeka Mr. Joseph Maigua | Chairman Member Member | 3/3 |
| 4 | Academic Committee | Prof. Gerald Muthakia Dr. Lilian Waibochi | Chairman Member | 3/3 |
| 5 | Development Committee | Eng. Bernard Wahome Mr. Hezron Kanyari Mrs. Judith Ririani | Chairman Member Member | 3/3 |
| 6 | Discipline and Welfare Committee | Dr. Rosalind Nyawira Ms. Lydia Muthoni | Chairperson Member | 3/3 |
| 7 | Adhoc Committee (if any during the year) | N/A | | |

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

(d) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

| Ref | Designation | Name | TSC Number |
|-----|------------------|---------------------|------------|
| 1 | Principal | Mr Kahura Samuel W. | 334878 |
| 2 | Deputy Principal | Mr Charles Komu | 388299 |
| 3 | School Bursar | Mr Titus Kaguongo | 12781834 |
| | | | |

(e) Schools contacts

Post Office Box: 337-10100 NYERI
 Telephone: 0202327393
 E-mail: info@nyerihigh.com
 Website: www.nyerihigh.com
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank: EQUITY BANK
 Branch: NYERI KIMATHI WAY
 Account Number: 1150297110210

Name of Bank: KCB BANK- FUND A/C
 Branch: NYERI
 Account Number: 1101919221

Name of Bank: KCB BANK- OPERATION A/C
 Branch: NYERI
 Account Number: 1101934662

Name of Bank: KCB BANK- TUITION A/C
 Branch: NYERI
 Account Number: 1101932740

Name of Bank: BARCLAYS BANK- FARM A/C
 Branch: NYERI
 Account Number: 2039161101

Name of Bank: EQUITY BANK- INFRASTRUCTURE A/C
 Branch: NYERI
 Account Number: 1150279088857

(g) Independent Auditors

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

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last 4 years period between 1st January 2021 to 30th June 2024 and is summarised as follows:

DISCLAIMER:

Year 2021/2022 and Jan - June 2021 should not be used as comparative years.

- Year 2021/2022 had 4 terms as compared to year 2022/2023 and Year 2023/2024 which had 3 terms.
- Jan - June 2021 had covered only 6 months as compared to year 2022/2023 and Year 2021/2022 which had covered 12 months.

| SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST 4 YEARS | | | | | |
|---|--------------------------|------------------|--------------------|-------------------|------------------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | JAN - JUNE 2021 |
| | | Kshs | Kshs | Kshs | Kshs |
| 1 | School Fund Account | (2,049,367) | -12,337,010 | 14,441,554 | 2,367,979 |
| 2 | Operations Account | 3,091,657 | -1,280,476 | 119,288 | 1,957,196 |
| 3 | Tuition Account | 503,,408 | 833,518 | (533,152) | -18,887 |
| 4 | Infrastructure Account | 1,303,365 | 4,263,000 | 5,697,401 | 2,638,000 |
| 5 | Farm Account | 2,712 | 124,347 | 571,104 | -115,964 |
| | TOTAL | 2,851,775 | -8,396,620 | 20,296,193 | 6,828,323 |
| | Increase/Decrease | 5,544,845 | -11,899,572 | 13,467,869 | 6,753,610 |

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



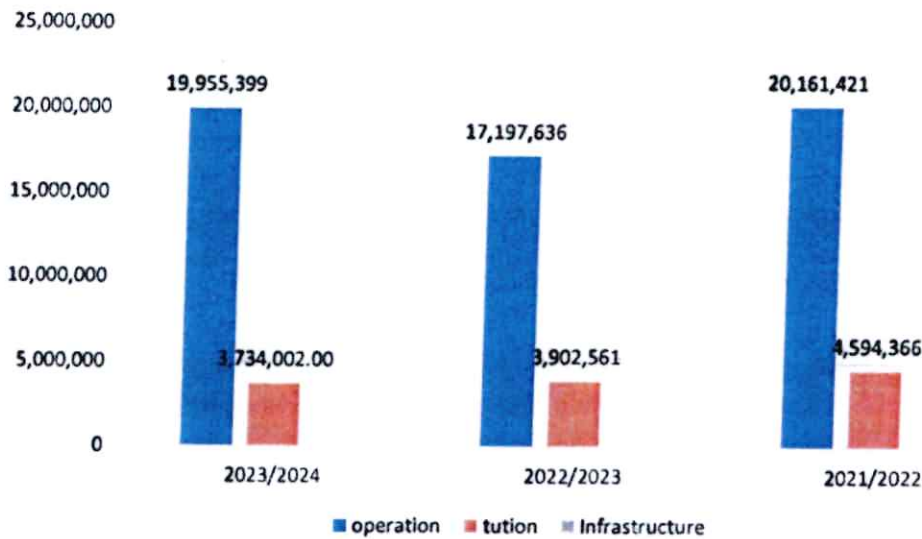
The performance of the school in terms of surplus /deficit improved in the year 2023/2024 due to strict measures put in place in fees collection during the year

| CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST 4 YEARS | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | JAN - JUNE 2021 |
| | | | Kshs | KSHS | KSHS |
| 1 | Operations Account | 19,955,399 | 17,197,636 | 20,161,421 | 10,984,403 |
| 2 | Tuition Account | 3,734,002 | 3,902,561 | 4,594,366 | 1,726,457 |
| | Total | 23,689,401 | 21,100,197 | 24,755,787 | 12,710,860 |
| | Increase/Decrease | 2,589,204 | -3,655,590 | 12,044,927 | -6,729,311 |
| | No of Students | 1609 | 1470 | 1378 | 1386 |
| | Ratio of Capitation per student | 1:1472 | 1:1435 | 1:1796 | 1:9170 |

NYERI HIGH SCHOOL

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

Capitation grants

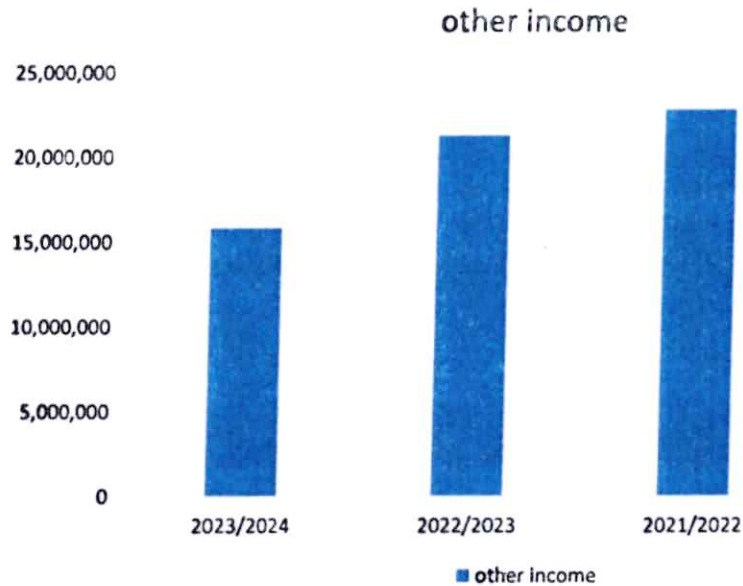


During the year the Capitation from the Government increased by 12.27% as compared in the year 2022/2023

| OVERVIEW OF NET GROWTH OF OTHER INCOME(S) | | | | | |
|---|--------------------------|-------------------|-------------------|-------------------|------------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | JAN - JUNE 2021 |
| | | Kshs | KSHS | KSHS | KSHS |
| | | 15,848,672 | 21,269,420 | 22,776,102 | 1,321,183 |
| | Total | 15,848,672 | 21,269,420 | 22,776,102 | 1,321,183 |
| | Increase/Decrease | -5,420,748 | -1,506,682 | 21,454,919 | 1,321,183 |

NYERI HIGH SCHOOL

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

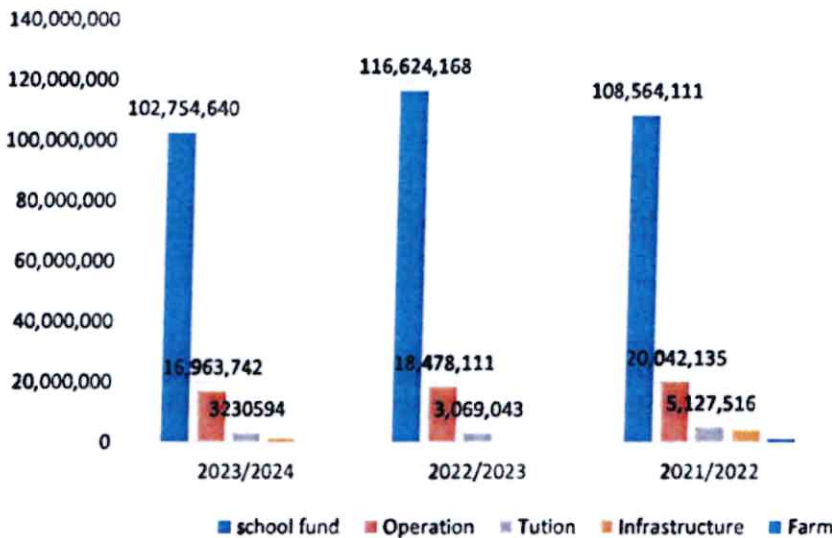


The net growth of other incomes decreased due to the fact that form 1 parents were not paying uniform fees to the school but buying from outside unlike the year 2022/2023

| OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL | | | | | |
|---|--------------------------|--------------------|--------------------|--------------------|---------------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | JAN - JUNE 2021 |
| | | | Kshs | Kshs | Kshs |
| 1 | School Fund Account | 102,757,640 | 116,624,168 | 108,564,111 | 27,625,556 |
| 2 | Operations Account | 16,963,742 | 18,478,111 | 20,042,135 | 9,027,206 |
| 3 | Tuition Account | 3,230,594 | 3,069,043 | 5,127,516 | 1,745,345 |
| 4 | Infrastructure Account | 1,365,235 | 0 | 4,174,000 | 0 |
| 5 | Farm Account | 32,102 | 342,660 | 1,225,554 | 115,964 |
| | Total | 124,349,313 | 138,513,982 | 139,133,316 | 38,514,072 |
| | Increase/Decrease | -14,164,669 | -619,334 | 100,619,244 | -342,199,521 |

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

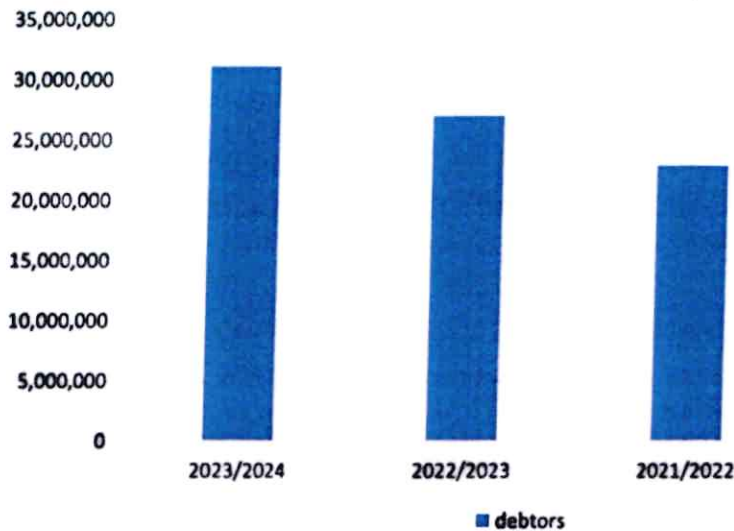
Expenditure



The growth in expenditure decreased due to the fact there were no payments for school uniforms as compared to the year 2022/2023

| MOVEMENT OF DEBTORS OF THE SCHOOL | | | | | |
|-----------------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | Jan-June 2021 |
| I | School Fund Account | Kshs | KSHS | KSHS | KSHS |
| a | Debtors | 32,158,716 | 27,045,324 | 22,907,593 | - |
| | Total | 32,158,716 | 27,045,324 | 22,907,593 | - |
| | Increase/Decrease | 5,113,392 | 4,137,731 | 15,871,532 | 7,036,061 |

debtors

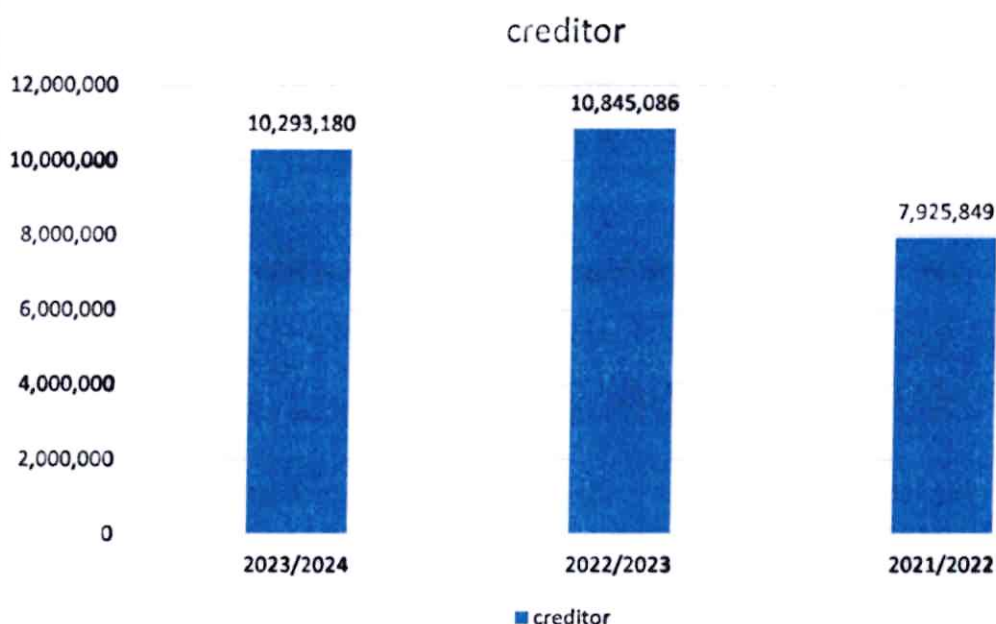


NYERI HIGH SCHOOL

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

The Debtors increased during the year since the form 4 students left with huge balances in the year 2023/2024

| MOVEMENT OF CREDITORS OF THE SCHOOL | | | | | |
|-------------------------------------|---------------------|------------|------------|------------|---------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | Jan-June 2021 |
| 1 | School Fund Account | Kshs | KSHS | KSHS | KSHS |
| a | Creditors | 10,293,180 | 10,845,086 | 7,925,849 | 6,916,806 |
| | Total | 10,293,180 | 10,845,086 | 7,925,849 | 6,916,806 |
| | Increase/Decrease | -551,906 | 2,919,237 | -1,009,043 | -10,805,800 |



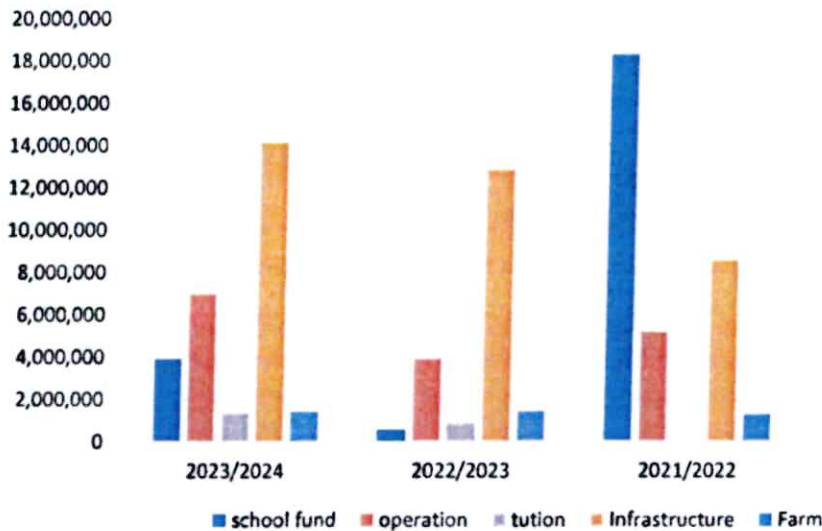
The creditors reduced during the year 2023/2024 due to strict control measures in expenditures and enhanced fees collections

| MOVEMENT OF CASH AND BANK BALANCES | | | | | |
|------------------------------------|------------------------|------------|------------|------------|-----------------|
| SNO | ACCOUNTS | 2023/2024 | 2022/2023 | 2021/2022 | JAN - JUNE 2021 |
| | | Kshs | KSHS | KSHS | KSHS |
| 1 | School Fund Account | 3,924,151 | 5,954,770 | 18,291,781 | 3,850,227 |
| 2 | Operations Account | 6,993,600 | 3,913,261 | 5,193,736 | 5,074,450 |
| 3 | Tuition Account | 1,360,418 | 857,009 | 23,491 | 556,641 |
| 4 | Infrastructure Account | 14,138,580 | 12,836,421 | 8,573,421 | 2,876,020 |
| 5 | Farm Account | 1,420,227 | 1,423,740 | 1,299,392 | 728,288 |
| | Total | 27,836,976 | 24,985,201 | 33,381,821 | 13,085,628 |
| | Increase/Decrease | 2,851,775 | -8,396,620 | 20,296,193 | 6,828,328 |

NYERI HIGH SCHOOL

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

cash and bank balances trend



The cash and bank balances improved during the year 2023/2024 due to the infrastructure money transferred during the year

b) Teacher Student ratio:

Between the month of July 2023 and June 2024 the status of the teaching staff is as follows:

There are 65 teachers employed by the Teachers Service Commission and 5 employed by the Board of Management.

| Ratio of students to Teachers | |
|---|------|
| Total enrolment | 1609 |
| Total number of Teachers | 65 |
| Students: Teacher's ratio | 1:26 |
| Teachers Turnover | |
| No of teachers recruited in the year | 3 |
| No of teachers transferred inwards in the year | 1 |
| No of teachers transferred outwards in the year | 3 |
| Net inflow of teachers | |
| | |
| Teachers Employment | |
| No of teachers required by CBE | 69 |
| No of teachers employed by TSC | 60 |
| Shortage of teachers before BOM teachers | 9 |
| Number of teachers employed by BOM | 5 |
| Net Shortage / Surplus No of teachers | 4 |

NYERI HIGH SCHOOL

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

c) The following subjects have shortage.

| Subject | MAT H | EN G | KIS W | BI O | Che m | Ph y | GE O | HIS T | Agric | H/ S | B/S | Total |
|----------|----------|---------|----------|---------|----------|---------|---------|----------|-------|---------|-----|-------|
| Shortage | 2 | | | | 1 | 1 | | | | | | 4 |
| Surplus | | | | | | | | | | | | 0 |

(C) Mean score in the year 2019, 2020, 2021 and 2022 KCSE:

| YEAR | ENROLMENT | MEAN | TRANSITION | TRANSITION (%) |
|------|-----------|-------|------------|----------------|
| 2023 | 328 | 7.6 | 238 | 73% |
| 2022 | 313 | 7.81 | 236 | 75.4% |
| 2021 | 329 | 7.848 | 247 | 75% |
| 2020 | 273 | 8.125 | 222 | 81.3% |
| 2019 | 272 | 7.48 | 181 | 66.5% |

(d) Number of Candidates in the 2024 KCSE:330

(e) Capacity of the school:

NO. OF STUDENTS – 1609 students

No. of Dorms - 16

No. of Classroom - 32

No. of Toilets - 97

No. of Dinning hall - 1

No of Laboratories - 6

(f) Development projects carried out by the school:

| Projects | Source of funds | Status | Initial Cost (Kshs) | Amount Spent (Kshs) | Expected completion time |
|----------------------------------|-----------------------------|----------|---------------------|---------------------|--------------------------|
| New Ablution block | Maintenance and Improvement | On going | 2,136,697 | - | 2024/2025 |
| Face lift of Boarding Facilities | Maintenance and Improvement | Complete | 1,063,000 | 1,365,235 | Complete |

Kahura S W
School Principal

NYERI HIGH SCHOOL
P. O. Box 337, NYERI
Tel: 020-2327393
Date: 21/9/2024

NYERI HIGH SCHOOL

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

3. 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 *Nyeri 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:

Designation: Chairman, School Board of Management

Date: 21/9/2024

.....


Name:

Designation: School Principal & Secretary to Board of Management

Date: 21/9/2024



.....

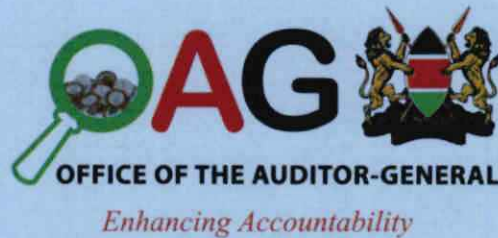

Name:

Designation: Bursar/ Finance Officer

Date: 21/9/2024.

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NYERI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – NYERI COUNTY

PREAMBLE

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

- A. Report on the 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 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 the 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 Nyeri High School – Nyeri County set out on pages 1 to 21, 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 budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Nyeri High School – Nyeri County 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Variances in Accumulated Fund Balance Brought Forward

The statement of assets and liabilities reflects accumulated fund balance brought forward of Kshs.46,850,737. However, the comparative closing balance and the audited financial statements for the previous year reflects net financial position balance of Kshs.41,185,439 resulting to an unexplained variance of Kshs.5,665,298.

In the circumstances, the accuracy of the accumulated fund brought forward balance of Kshs.46,850,737 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.32,158,716. in respect of fees arrears as disclosed in Note 15 to the financial statements. Included in the balance are receivables amounting to Kshs.16,994,245 which is 53% of the total debtors and which had been outstanding for more than three (3) years. No satisfactory explanation was provided why the long outstanding fee arrears had not been recovered or cleared. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and the recoverability of the long outstanding fees arrears of Kshs.16,994,245 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.108,667,100 and Kshs.127,101,088 respectively, resulting to an over-funding of Kshs.18,433,988 or 17% of the receipts. However, the School spent a balance of Kshs. 124,249,313 against actual receipts of Kshs.127,101,088 resulting to an under-utilization of Kshs.2,851,775 of the actual receipts.

The under-utilization affected the planned activities and may have impacted negatively 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June,2024.

Other Information

The Management is responsible for the other information set out on page III to XIV which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund amount of Kshs.102,757,640 as disclosed in Note 10 to the financial statements. Included in the amount is administrative costs amount of Kshs.9,270,519 out of which Kshs.542,700 was paid to Kenya Secondary School Heads Association (KESSHA), a private welfare organization that draws its membership from school principals and is not subject to PFM Act, 2012 or any other public finance regulations. The organization is not defined in Government Funding and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal controls systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.542,700 could not be confirmed.

2. Under-funding of School Capitation Grants

The statement of receipts and payments reflects tuition, operations and infrastructure amount of Kshs.3,734,002 Kshs.19,955,399 and Kshs.2,668,600 as disclosed in Notes 1, 2 and 3 to the financial statements. During the year under review, the School had an average population of one thousand five hundred and forty-three (1,543) students and would have received capitation amounting to Kshs. 34,286,076 at the rate of Kshs.22,224 per student. However, the school received Kshs.26,358,001 resulting to under-funding of Kshs.7,928,075.

In the circumstances, under-funding of the School may have affected service delivery to the students and value for money could not be confirmed.

3. Buildings with Asbestos Roofing

Physical inspection conducted on 23 April, 2025 revealed that science laboratory building and students dormitory had asbestos roofing despite strict guidelines under waste management regulations of 2006 and National guidelines on safe management and disposal of asbestos, 2013 that classifies asbestos as hazardous due to health risks posed by asbestos roof. The health of the students could not be guaranteed confirmed and Management was in breach of Regulation Y36 of the Fourth Schedule of the Environmental Management and Co-ordination (waste management) regulations 2006

that states that wastes containing asbestos in the form of dust or fibers are considered hazardous.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 THE 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. Lack of Land Ownerships Documents

Annex 2 to the financial statements reflects a summary of fixed assets which includes seventy-five (75) acres of land with an estimated cost of Kshs.77 million. However, land ownership documents were not provided for audit. Management explained that the land where the School is built and has been occupying for the last 100 years of its existence is owned by the Catholic Archdiocese of Nyeri.

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

2. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Review of textbooks records revealed that the Institute distributed four thousand and twenty (4020) books while the number of students taking the various subjects were two thousand and fifty-eight (2058) resulting in an unexplained one thousand nine hundred and sixty-two (1,962) excess text books in the School library.

In the circumstances, value for money on the excess one thousand nine hundred and sixty-two (1,962) textbooks could not be confirmed.

3. Deficit in Teachers-Student Ratio

The statement of receipts and payments reflects boarding and school fund amount of Kshs.102,757,640 as disclosed in Note 10 to the financial statements. Included in the amount is Kshs.11,882,406 being personal emoluments to cater for teachers employed

by BoM and other categories of expenses. Review of annual reports at page xii of the financial statements revealed the School has a requirement of sixty-nine (69) teachers against deployment of sixty (60) teachers by Teachers Service Commission (TSC) leaving a deficit of nine (9) teachers out of which five (5) were employed by the school Board of Management (BoM) and resulting in a shortage or deficit of four (4) teachers.

In the circumstances, the performance of the School may be adversely affected by the deficit.

4. Weak Internal Controls

Review of the School's financial and procurement process revealed the following weaknesses:

- i. Bank reconciliation statements were not reviewed by a separate person.
- ii. Payment vouchers were not examined before payment thus prone to incompleteness or lacking the necessary supporting documents.
- iii. Review of the School's financial reporting system revealed that the Enterprise Resource Planning (ERP) system has only one module for receipting only. The system could not generate other reports needed for optimal financial reporting.

In the circumstances, errors and omissions may go undetected leading to inaccuracies in financial reporting or loss of funds.

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 the 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the School or to cease its 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 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 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

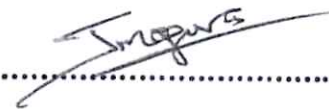
Nairobi

16 May, 2025

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****4. 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 | 3,734,002 | 3,902,561 |
| Government grants for operations | 2 | 19,955,399 | 17,197,636 |
| Government Grants for infrastructure | 3 | 2,668,600 | 4,263,000 |
| School fund income- parents' contributions | 4 | 84,859,601 | 83,017,738 |
| Miscellaneous incomes | 5 | 15,848,672 | 21,269,420 |
| Farm Income | 6 | 34,814 | 467,007 |
| Total Receipts | | 127,101,088 | 130,117,362 |
| Payments | | | |
| Tuition | 7 | 3,230,594 | 3,069,043 |
| Operations | 8 | 16,863,742 | 18,478,111 |
| Infrastructure | 9 | 1,365,235 | |
| Boarding and school fund | 10 | 102,757,640 | 116,624,168 |
| Farm | 11 | 32,102 | 342,660 |
| Total Payments | | 124,249,313 | 138,513,982 |
| Surplus/Deficit | | 2,851,775 | (8,396,620) |

The school financial statements were approved on 21/9 2024 and signed by:



Name:

Chair BOM

Date: 21/9/2024



Name:

School Principal/ Secretary to BOM

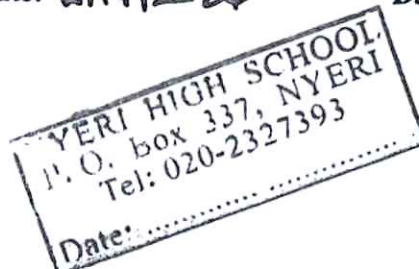
Date: 21/9/2024



Name:

Bursar/ Finance Officer

Date: 21/9/2024





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


5. Statement of Assets and Liabilities as At 30th June 2024

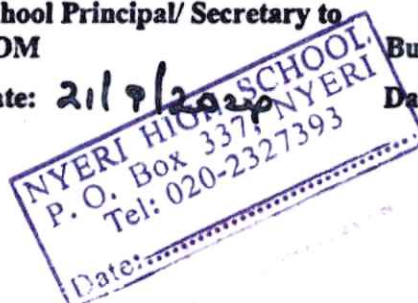
| Description | Note | 2023/2024 | 2022/2023 |
|--|------|---------------------|---------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and cash equivalents | | | |
| Bank balances | 12 | 27,817,170 | 24,962,693 |
| Cash balances | 13 | 19,806 | 22,508 |
| Short term investments | 14 | | |
| Total cash and cash equivalent | | 27,836,976 | 24,985,201 |
| Account's receivables | 15 | 32,158,716 | 27,045,324 |
| Total financial assets (a) | | 59,995,692 | 52,030,525 |
| Financial liabilities | | | |
| Accounts payables | 16 | (10,293,180) | (10,845,086) |
| Total Financial Liabilities (b) | | (10,293,180) | (10,845,086) |
| Net financial assets (a-b) | | 49,702,512 | 41,185,439 |
| Represented by | | | |
| Accumulated fund b/fwd | 17 | 46,850,737 | 49,582,059 |
| Surplus/deficit for the year | | 2,851,775 | (8,396,620) |
| Net Assets | | 49,702,512 | 41,185,439 |

The school's financial statements were approved on 21/9 2024 and signed by:


 Name: _____
 Chair BOM
 Date: 21/9/2024


 Name: _____
 School Principal/ Secretary to BOM
 Date: 21/9/2024


 Name: _____
 Bursar/ Finance Officer
 Date: 21/9/2024



NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**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 | 3,734,002 | 3,902,561 |
| Government grants for operations | 2 | 19,955,399 | 17,197,636 |
| Government grants for infrastructure | 3 | 2,668,600 | 4,263,000 |
| School fund income- parents contributions/ fees | 4 | 84,859,601 | 83,017,738 |
| Other income | 5 | 15,848,672 | 21,269,420 |
| Farm Income | 6 | 34,814 | 467,007 |
| Total receipts | | 127,101,088 | 130,117,362 |
| Payments | | | |
| Cash outflows for tuition | 7 | 3,230,594 | 3,069,043 |
| Cash outflows for operations | 8 | 16,863,742 | 18,478,111 |
| Cash outflows for Infrastructure | 9 | 1,365,235 | |
| Cash outflows Boarding/lunch and school fund payments | 10 | 102,757,640 | 116,624,168 |
| Farm | 11 | 32,102 | 342,660 |
| Total payments | | 124,249,313 | 138,513,982 |
| Net cash inflow/outflow from operating activities | | 2,851,775 | (8,396,620) |
| Cash flow from investing activities | | | |
| Acquisition of assets | | | |
| Proceeds from sale of Assets | | | |
| Proceeds from investments | | | |
| Purchase of investments | | | |
| Net cash inflow/outflows from investing activities | | | |
| Cash flow from Financing activities | | | |
| Proceeds from borrowings/ loans | | | |
| Repayment of principal borrowings | | | |
| Net cash inflow/outflow from financing activities | | | |
| Net increase/decrease in cash and cash equivalents | | 2,851,775 | (8,396,620) |
| Cash and cash equivalent at beginning of the FY | | 24,985,201 | 33,381,821 |
| Cash and cash equivalent at end of the FY | | 27,836,976 | 24,985,201 |

Note: Cash and Cash Equivalent is the summation of Note 12, 13 and 14

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

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

The school's financial statements were approved on 21/9 2024 and signed by:


.....

Name:

Chair BOM

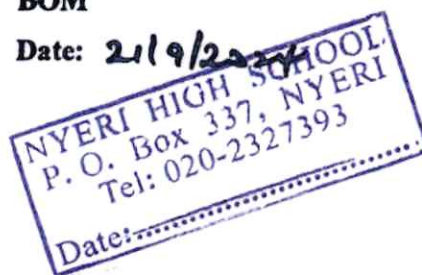
Date: 21/9/2024


.....

Name:

School Principal/ Secretary to BOM

Date: 21/9/2024




.....

Name:

Bursar/ Finance Officer

Date: 21/9/2024

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

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

| Receipt/Expenses Item | Original Budget | Adjustm ents | 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 | | | | | |
| Exercise Books | 1,219,900 | 0 | 1,219,900 | 0 | - |
| Laboratory Equipment | 2,500,000 | 0 | 2,500,000 | 0 | - |
| Teaching / Learning Materials | 2,288,900 | 0 | 2,288,900 | 3,734,003 | 163% |
| (2) Capitation Grant on Operations | | | | | |
| Personnel Emoluments | 7,023,800 | 0 | 7,023,800 | 5,037,555 | 71% |
| Repairs And Maintenance | 5,200,000 | | 5,200,000 | 5,905,500 | 113% |
| Local Transport / Travelling | 2,657,850 | 0 | 2,657,850 | 1,906,242 | 72% |
| Electricity And Water | 1,668,950 | 0 | 1,668,950 | 1,196,991 | 72% |
| Medical | 2,900,000 | 0 | 2,900,000 | 1,429,389 | 49% |
| Administration Costs | 2,279,400 | 0 | 2,279,400 | 1,634,815 | 72% |
| Activity | 2,175,000 | 0 | 2,175,000 | 1,056,867 | 49% |
| CBC Class | 0 | 0 | 0 | 788,040 | - |
| TIG | 0 | 0 | 0 | 1,000,000 | - |
| 3) FDSE for infrastructure | | | | | |
| Maintenance & Improvement MoE | 0 | 0 | 0 | 2,668,600 | - |
| Farm Account | 0 | 0 | 0 | 16,800 | - |
| Interest of Saving Farm | 0 | 0 | 0 | 18,014 | - |
| (4) Fees Charged on Parents | | | | | |
| Maintenance and Improvement charged | 2,900,000 | 0 | 2,900,000 | 2,042,772 | 70% |

NYERI 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 |
| on parents | | | | | |
| Personnel Emoluments | 8,659,400 | 0 | 8,659,400 | 7,601,689 | 88% |
| Repairs And Maintenance | 2,538,650 | 0 | 2,538,650 | 6,458,362 | 254% |
| Local Transport / Travelling | 5,510,000 | 0 | 5,510,000 | 4,696,019 | 85% |
| Electricity And Water | 2,241,900 | 0 | 2,241,900 | 1,788,377 | 80% |
| Administration Costs | 5,098,200 | 0 | 5,098,200 | 4,269,875 | 84% |
| Activity | 1,447,100 | 0 | 1,447,100 | 1,252,179 | 87% |
| Fee On Boarding Equipment and Stores | 44,058,250 | 0 | 44,058,250 | 56,750,328 | 129% |
| 5) Miscellaneous Income | | | | | |
| Hospital Bills | 0 | 0 | 0 | 20,925 | 0 |
| Rent income | 300,000 | 0 | 300,000 | 213,160 | 71% |
| Advance | 0 | 0 | 0 | 111,000 | 0 |
| Fees recoveries | 6,000,000 | 0 | 6,000,000 | 10,051,079 | 167% |
| Bursary | 0 | 0 | 0 | 4,259,508 | 0 |
| Smasse | 0 | 0 | 0 | 1,193,000 | 0 |
| Total Income | 108,667,100 | | 108,667,100 | 127,101,088 | 117% |
| (6) Expenditure For Tuition | | | | | |
| Exercise Books | 1,746,400 | | 1,746,400 | 1,249,500 | 72% |
| Laboratory Equipment | 4,300,000 | | 4,300,000 | 1,974,150 | 46% |
| Teaching / Learning Materials | 4,069,600 | | 4,069,600 | 0 | 0 |
| Chalks | 54,000 | 0 | 54,000 | 0 | 0 |

NYERI 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 |
| Bank Charges | | | | 6,944 | 0 |
| (7) Expenditure For Operations | | | | | |
| Personnel Emoluments | 7,023,800 | 0 | 7,023,800 | 6,151,075 | 86% |
| Repairs, Maintenance & Improvements | 5,200,000 | 0 | 5,200,000 | 2,668,600 | 51% |
| Local Transport / Travelling | 2,657,850 | 0 | 2,657,850 | 1,232,499 | 46% |
| Electricity, Water and Conservancy | 1,668,950 | 0 | 1,668,950 | 3,635,544 | 217% |
| Administration Costs | 2,279,400 | 0 | 2,279,400 | 1,771,704 | 78% |
| Activity Expenses | 2,175,000 | 0 | 2,175,000 | 305,000 | 14% |
| Insurance | 0 | 0 | 0 | 350,511 | 0 |
| CBC Class | 0 | 0 | 0 | 748,809 | 0 |
| (8) Expenditure For infrastructure | | | | | |
| Face Lift of Boarding Facilities | | | | 1,365,235 | 0 |
| (9) Expenditure For school fund/lunch/boarding | | | | | |
| Personnel Emoluments | 10,144,732 | 0 | 10,144,732 | 11,882,406 | 117% |
| Repairs, Maintenance and Improvements | 7,950,000 | 0 | 7,950,000 | 9,783,383 | 123% |
| Local Transport / Travelling | 6,342,150 | 0 | 6,342,150 | 5,407,924 | 85% |
| Electricity, Water and Conservancy | 7,683,750 | 0 | 7,683,750 | 3,250,125 | 42% |
| Administration Costs | 5,526,600 | 0 | 5,526,600 | 9,270,519 | 168% |
| Activity | 1,631,500 | 0 | 1,631,500 | 1,212,030 | 74% |
| Boarding Equipment and Stores | 49,815,217 | 0 | 49,815,217 | 49,660,422 | 99% |
| Medical | 1,320,000 | 0 | 1,320,000 | 0 | 0 |
| Rent Expenses | 218,000 | 0 | 218,000 | 0 | 0 |

NYERI 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 |
| Expenses on Income generating activity | | | | | |
| Farm | | | | | |
| Bursary | 0 | 0 | 0 | 4,259,508 | 0 |
| Farm Expenses | 0 | 0 | 0 | 702,310 | 0 |
| Creditors | 5,000,000 | 0 | 5,000,000 | 7,016,432 | 140% |
| Smasse | 0 | 0 | 0 | 188,081 | 0 |
| Farm account | 0 | 0 | 0 | 32,102 | 0 |
| Advance | 0 | 0 | 0 | 124,500 | 0 |
| Totals | 126,806,949 | 0 | 126,806,949 | 124,249,313 | 98% |

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. *The school received 117% of the expected income from July 2023 to June 2024*
- ii. *The school spent 98% of the budgeted expenditure during the year 2023/2024*

NYERI HIGH SCHOOL

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

7. 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.

NYERI HIGH SCHOOL

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

- 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.

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****8. 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 | 3,734,002 | 3,902,561 |
| Others (specify)* | | |
| Total | 3,734,002 | 3,902,561 |

2 Government Grants for Operations

| Description | 2023/2024 | 2022/2023 |
|------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 5,037,555 | 5,338,135 |
| Maintenance and Improvement | 5,905,500 | 5,747,000 |
| Local Transport / Travelling | 1,906,242 | 2,022,396 |
| Electricity And Water | 1,196,991 | 1,268,828 |
| Medical | 1,429,389 | 282,400 |
| Administration Costs | 1,634,815 | 1,732,927 |
| Activity | 1,056,867 | 805,950 |
| CBC Classroom | 788,040 | 0 |
| TIG | 1,000,000 | 0 |
| Total | 19,955,399 | 17,197,636 |

3 Government Grants for infrastructure

| Description | 2023/2024 | 2022/2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Maintenance & Improvement | 2,668,600 | 4,263,000 |
| Transition infrastructure grants | | |
| Economic stimulus grants | | |
| Other (specify)(NGCDF and County govt. | | |
| Total | 2,668,600 | 4,263,000 |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****4 School Fund Income - Parents Contribution/Fees**

| Description | 2023/2024 | 2022/2023 |
|--------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Personnel emoluments | 7,601,689 | 11,756,438 |
| Repairs and maintenance | 6,458,362 | 8,733,641 |
| Local transport / travelling | 4,696,019 | 4,735,713 |
| Electricity and water | 1,788,377 | 1,659,546 |
| Maintenance and Improvement | 2,042,772 | 2,188,883 |
| Administration costs | 4,269,875 | 5,764,393 |
| Activity | 1,252,179 | 1,437,297 |
| Fee on Boarding Equipment and stores | 56,750,328 | 46,741,827 |
| Total | 84,859,601 | 83,017,738 |

5 Miscellaneous Incomes

| Description | 2023/2024 | 2022/2023 |
|--------------------------------|----------------------|-------------------|
| | Kshs | Kshs |
| Rent Income | 213,160 | 145,060 |
| Income From Farming Activities | | 11,700 |
| Hospital Bills | 20,925 | |
| Bursary | 4,259,508 | |
| Advance | 111,000 | |
| Fees Recoveries | 10,051,079 | 7,303,003 |
| Uniform | | 9,286,257 |
| SMASSE – JSS | 1,193,000 | 4,523,400 |
| Total | 15,848,672.00 | 21,269,420 |

6 Farm Income

| Description | 2023/2024 | 2022/2023 |
|--------------------|---------------|----------------|
| | Kshs | Kshs |
| Farm Produce | 16,800 | 467,007 |
| Interest from Bank | 18,014 | |
| Total | 34,814 | 467,007 |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****7 Expenditure for Tuition**

| Description | 2023/2024 | 2022/2023 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Exercise Books | 1,249,500 | 800,000 |
| Reference materials | | |
| Laboratory Equipment | 1,974,150 | 2,266,055 |
| Teaching / Learning Materials | | |
| Bank Charges | 6,944 | 2,988 |
| Total | 3,230,594 | 3,069,043 |

8 Expenditure for Operations

| Description | 2023/2024 | 2022/2023 |
|------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 6,151,075 | 5,815,988 |
| Service Gratuity | 0 | 0 |
| Administration Cost | 1,771,704 | 3,531,248 |
| Maintenance & Improvements | 2,668,600 | 4,263,000 |
| Local Transport / Travelling | 1,232,499 | 1,247,277 |
| Electricity And Water | 3,635,544 | 2,720,000 |
| Medical/Insurance cost | 350,511 | 249,640 |
| Activity Expenses | 305,000 | 650,958 |
| CBC Classroom | 748,809 | 0 |
| Total | 16,863,742 | 18,478,111 |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****9 Expenditure for Infrastructure**

| Description | 2023/2024 | 2022/2023 |
|------------------------------------|------------------|-----------|
| | Kshs | Kshs |
| Facelifting of Boarding Facilities | 1,365,120 | 0 |
| Bank Charges | 115 | 0 |
| Total | 1,365,235 | 0 |

10 Expenditure for Boarding and School Fund

| Description | 2023/2024 | 2022/2023 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 11,882,406 | 15,563,163 |
| Farm | 0 | 342,660 |
| Repairs And Maintenance & Improvements | 9,783,383 | 10,082,198 |
| Local Transport / Travelling | 5,407,924 | 5,676,481 |
| Electricity And Water | 3,250,125 | 2,294,550 |
| Administration Costs | 9,270,519 | 9,133,951 |
| Activities | 1,212,030 | 1,337,730 |
| Fee On Boarding Equipment and Stores | 49,660,422 | 53,136,678 |
| SMASSE – JSS | 188,081 | 4,411,400 |
| Advance | 124,500 | 0 |
| Bursary | 4,259,508 | 0 |
| Uniform | 0 | 9,072,635 |
| Farm Expenses | 702,310 | 151,790 |
| Creditors | 7,016,432 | 5,420,932 |
| Total | 102,757,640 | 116,624,168 |

11 Farm Expenses

| Description | 2023/2024 | 2022/2023 |
|--------------|---------------|----------------|
| | Kshs | Kshs |
| Farm Inputs | 29,400 | 342,660 |
| Bank Charges | 2,702 | 0 |
| Total | 32,102 | 342,660 |

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

12 Bank Accounts

| Account Name & Currency | Status | Bank Account Number | 2023/2024 | 2022/2023 |
|--------------------------------------|----------------|---------------------|-------------------|-------------------|
| | Active/Dormant | | Kshs | Kshs |
| Tuition Account | | 1101932740 | 1,360,418 | 857,009 |
| Operations Account | | 1101934662 | 6,993,600 | 3,901,944 |
| School Fund Account- Equity Bank | | 1150297110210 | 2,740,275 | 4,212,596 |
| School Fund Account- KCB Bank | | 1101919221 | 1,164,070 | 1,738,414 |
| Farm Account | | 2039161101 | 1,420,227 | 1,417,515 |
| Income Generating Activities Account | | | 0 | 0 |
| Infrastructural Account | | 1150279088857 | 14,138,580 | 12,835,215 |
| Total | | | 27,817,170 | 24,962,693 |

13 Cash In Hand

| Description | 2023/2024 | 2022/2023 |
|-----------------|---------------|---------------|
| | Kshs | Kshs |
| Notes and Coins | 19,806 | 22,508 |
| Total | 19,806 | 22,508 |

14 Short Term Investments

| Description | 2023/2024 | 2022/2023 |
|------------------------|-----------|-----------|
| | Kshs | Kshs |
| Cooperative Shares | 0 | 0 |
| Treasury Bills | 0 | 0 |
| Fixed Deposit accounts | 0 | 0 |
| Other Investments | 0 | 0 |
| Total | 0 | 0 |

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

15 Accounts Receivable

| Description | 2023/2024 | 2022/2023 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Fees Arrears | 32,158,716 | 27,045,324 |
| Other Non-Fees Receivables | | |
| Salary Advances (list/schedule attached) | 0 | 0 |
| Imprest (list/schedule attached) | 0 | 0 |
| Rent arrears (list/schedule attached) | 0 | 0 |
| Total | 32,158,716 | 27,045,324 |

15 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 | 15,164,471 | 48% | 11,440,734 | 42% |
| Between 1- 2 years | | % | | % |
| Between 2-3 years | | % | | % |
| Over 3 years | 16,994,245 | 52% | 15,604,590 | 58% |
| Total (should tie to note 15 a) | 32,158,716 | 100% | 27,045,324 | 100% |

16 Accounts Payable

| Description | 2023/2024 | 2022/2023 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Trade Creditors (See Ageing Below and Appendix 1) | 6,599,735 | 7,087,352 |
| Prepaid Fees | 3,693,445 | 3,757,734 |
| Retention Monies | 0 | 0 |
| Unpaid salaries and statutory deductions | 0 | 0 |
| Caution money | 0 | 0 |
| Other payables (specify) | 0 | 0 |
| Total | 10,293,180 | 10,845,086 |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****16a. 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 | 6,488,815 | 99% | 6,622,432 | 93% |
| Between 1- 2 years | | % | 464,920 | 7% |
| Between 2-3 years | | % | | % |
| Over 3 years | 70,920 | 1% | | % |
| Total (should tie to note 14) | 6,559,735 | 100% | 7,087,352 | 100% |

17 Fund Balance Brought Forward

| Description | 2023/2024 | 2022/2023 |
|------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank Balances | 24,962,693 | 33,346,744 |
| Cash Balances | 22,508 | 35,077 |
| Short Term Investments | 0 | 0 |
| Receivables | 32,158,716 | 27,045,324 |
| Payables | (10,293,180) | (10,845,086) |
| Total | 46,850,737 | 49,582,059 |

NYERI HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****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.

18 Non-current Liabilities Summary

| Description | 2023/2024 | 2022/2023 |
|------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Bank Loans | 0 | 0 |
| Outstanding Leases | 0 | 0 |
| Hire Purchase | 0 | 0 |
| Gratuity And Leave Provision | 0 | 0 |
| Others (specify) | 0 | 0 |
| Total | 0 | 0 |

19 Biological assets

| Description | Numbers | 2023/2024 | 2022/2023 |
|--------------|---------|----------------|------------------|
| | | Kshs | Kshs |
| Cattle | 7 | 400,000 | 650,000 |
| Goats | 9 | 90,000 | 78,000 |
| Pigs | 30 | 300,000 | 330,000 |
| Total | | 790,000 | 1,058,000 |

20 Borrowings

| Description | Kshs | Kshs |
|---------------------------------------|----------|----------|
| Borrowings at beginning of the year | 0 | 0 |
| Borrowings during the year | 0 | 0 |
| Repayments during the year | 0 | 0 |
| Balance at the end of the year | 0 | 0 |

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

Other important disclosure notes

21 Stock/ Inventory

| Description | 2023/2024 | 2022/2023 |
|------------------------|-----------|-----------|
| | Kshs | Kshs |
| Food stuffs | 852,000 | 750,000 |
| Lab consumables | 500,000 | 550,000 |
| Farm produce | | |
| Medication | 5,000 | 61,000 |
| Construction Materials | | |
| Others (specify) | | |
| | 1,357,000 | 1,361,000 |

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

NYERI HIGH SCHOOL

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

22 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: (Pick a date when you expect the issue to be resolved) |
|---------|--|---|-----------------------------------|---|
| | Variance in the accumulated Fund Balance brought Forward | <p>The variance noted of Kshs 1,218,494.00, the difference between the accumulated Fund balance brought forward of Kaha 49,582,059.00 and net Financial Position Balance Kshs 48,363,565.00 of the year 2022 was due to the effect of increase / Decrease in receivables or payables from the year 2022 to year 2023 ei Increase in Receivables 2021/2022 to year 2022/2023 from Kshs 22,907,593.00 to Kshs 27,045,324.00 =Kshs 4,137,731.00 Less: Increase in payables Year 2021/2022 to Year 2022/2023 From Kshs 7,925,849.00 to Kshs 10,845,036.00 = Kshs 2,919,237.00 Therefore Kshs 4,137,731.00 Less: <u>Kshs 2,919,237.00</u> Kshs 1,218,494.00</p> | Resolved | Workings already provided |
| | Long outstanding and unsupported accounts receivables | <p>As noted in the Audit report Fees outstanding for more than 2 years was Kshs 15,604,590.00. The above was partially recovered in the year 2023/2024 where Kshs 10,051,079.00 was recovered (see trial balance for June 2024 attached) Debt recovery policy already</p> | Resolved | On-going measures to reduce fees accumulation |

NYERI 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) |
|---------|--|---|-------------------------------------|--|
| | | put in place | | |
| | Irregular transfer of Funds to Kenya Secondary Schools Heads Association | KESSHA is recognized by the Ministry of Education and had branches in counties and sub counties .Schools pulled together funds to support students activities, seminars and capacity building through the association The school management will comply with the MOE Guidance on KESSHA Activities. | The school awaits guidance from MOE | As and when guided by MOE |
| | Lack of Land ownership Documents for the school | The school has started a process of engaging with the catholic Archdiocese of Nyeri so that the school can have its own title deed | Not resolved | As and when action is taken by the Archdiocese of Nyeri |
| | Lack of Internal Function and non-operational Audit committee | The school will ensure that the audit committee is functional and will always record minutes of their meetings and present to the full board | Resolved | Year 2023/2024 |
| | Excess Supply of Text books | As noted by Auditor General report the school received 4020 excess of text books which were kept in the book stores for student use | Resolved | Currently being used by the students |


NYERI HIGH SCHOOL
 P.O. Box 337, NYERI
 Tel: 020 2327393
 Sign and Date: *up/1/2024*
 Chief Principal

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

9. Annexes

Annex I - Analysis of Pending Accounts Payable

| Supplier Of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2023/2024 | Outstanding Balznce Comparative 2022/2023 | Comments |
|---|------------------|-----------------|---------------------|-------------------------------|---|----------|
| | A | b | C | d=a-c | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Supply Of Goods | | | | | | |
| 1. Mwangi General Merchants | 828,405 | Year 2023/2024 | 0 | 828,405 | 568,095 | |
| 2. Daddy Millers Ltd | 2,703,550 | Year 2023/2024 | 0 | 2,703,550 | 5,014,700 | |
| 3. Gitiwa General Supplies and Distributors | 325,120 | Year 2023/2024 | 0 | 325,120 | 85,644 | |
| 4. Blue Joseph Enterprises | 1,502,750 | Year 2023/2024 | 0 | 1,502,750 | 0 | |
| 5. Gitahi Gachahi | 311,500 | Year 2023/2024 | 0 | 311,500 | 318,500 | |
| 6. Jaferis Enterprises | 857,490 | Year 2023/2024 | 0 | 857,490 | 765,130 | |
| 7. BOM Teachers | 32,320 | Year 2020 | 0 | 32,320 | 32,320 | |
| 8. Lanes Enterprises | 38,600 | Year 2020 | 0 | 38,600 | 38,600 | |
| 9. Janian Enterprises | | | | | 116,863 | |
| 10. Andalite Enterprises | | | | | 147,500 | |
| Grand Total | 6,599,735 | | | 6,599,735 | 7,087,352 | |

NYERI HIGH SCHOOL

FIXED ASSETS REGISTER AS AT 30th JUNE 2024

| ASSET NAME | QTY | DATE PURCHASED | MODEL | SERIAL NO | ASSET LOCATION | ESTIMATED COST |
|---------------------------------|-----------------|----------------|---------------|------------|------------------------|-------------------|
| Land | 75 Acres | 1924 | | | MATHARI | 77,000,000 |
| Buildings And Structures | | | | | | |
| Dormitory | 10 | | | | | 98,000,000 |
| Administration- | 1 | | | | | 8,000,000 |
| Laboratory | 5 | | | | | 14,000,000 |
| Classes-buildings | 9 | | | | | 19,000,000 |
| Canteen Building | 2 | | | | | 800,000 |
| Chapel | 1 | | | | | 7,500,000 |
| Staff Houses | 20 | | | | | 9,900,000 |
| Store Building | 2 | | | | | 890,000 |
| Dispensary Buildings | 1 | | | | | 280,000 |
| Kitchen | 1 | | | | | 780,000 |
| Dinning Hall | 1 | | | | | 1,500,000 |
| Social Hall | 1 | | | | | 3,800,000 |
| Bus Garage | 2 | | | | | 180,000 |
| Sanitation Blocks | 3 | | | | | 2,150,000 |
| Farm buildings | 3 | | | | | 680,000 |
| Motor Vehicles | | | | | | |
| Kue 383 - TRUCK | 1 | 1982 | | | Administration | 150,000 |
| KAL 776U- BUS | 1 | 2001 | | | | 1,200,000 |
| KBJ 009U - MINI BUS | 1 | 2009 | | | | 1,400,000 |
| Office Equipment, | | | | | Principal Office | |
| 21 Inch TV Sony | 1 | 10/1/2022 | HISEGE 43 | | " | 28,000 |
| Fridge | 1 | 4/5/2010 | samsung | | " | 15,000 |
| Fireproof Safe | 1 | 7/7/2015 | | | " | 89,000 |
| Metallic Cabinet | 1 | | | | " | 18,000 |
| Fireproof cabinet | 1 | | | | " | 20,000 |
| Wall clock | 1 | 26/2/22 | | | " | 200 |
| Stapler | 1 | 1/4/2015 | | | " | 200 |
| Paper punch | 1 | 15/9/2021 | | | " | 350 |
| Executive chair | 1 | 12/5/2022 | | | " | 4,000 |
| Chairs | 5 | | | | " | 2,500 |
| Drawer table | 1 | | wooden | | " | 18,000 |
| Tables | 3 | | wooden | | " | 9,000 |
| Sofa - set(7 seater) | 1 | 27/1/2016 | leather | | " | 30,000 |
| Trophies | 49 | | | | " | 19,000 |
| Telephone headset | 1 | 3/8/2017 | | | " | 800 |
| Water Dispenser | 1 | 9/6/2023 | Hotpoint | ISO900 | " | 5,000 |
| Microwave | 1 | 4/2/2016 | samsung | | " | 3,500 |
| Students Files | 1620 | 2021-2024 | | | D/principal office (1) | 18,000 |
| Desktop Computer | 1 | 9/9/2018 | Hpcompaq | 2UA8501HJB | " | 18,000 |
| Stapler | 1 | 3/5/2019 | | | " | 350 |
| Punch | 1 | 8/2/2016 | Kangaro 520 | | " | 300 |
| Trophies | 8 | | | | " | 6,000 |
| Chairs | 4 | | | | " | 2,000 |
| Table | 1 | | | | " | 3,000 |
| Cabinet | 1 | | metallic | | " | 5,000 |
| Cabinet | 1 | | wooden | | " | 4,500 |
| Drawer Table | 2 | | wooden | | " | 5,000 |
| Wall clocks | 1 | | | | " | 600 |
| Projectors | 1 | 13/8/2018 | Epson | 4GB8301727 | " | 10,000 |
| Projectors | 1 | | " | 4GB8301521 | " | 5,000 |
| Speakers | 2 | 26/6/23 | | | " | 700 |
| Microphones | 2 | 5/6/2022 | corded | | " | 1,000 |
| 14inch TV | 1 | 6/5/2010 | samsung | 85677093 | " | 12,000 |
| Radio system | 1 | 18/5/2016 | Sony | 3500262 | " | 18,000 |
| Desktop Computer | 1 | 4/10/2019 | C131021923010 | 2UAD1517P6 | D/principal office (2) | 18,000 |
| Drawer Table | 1 | | | | " | 5,000 |
| Table | 1 | | | | " | 5,000 |
| Chairs | 2 | | | | " | 1,000 |
| Stapler | 1 | 3/5/2019 | | | " | 350 |
| paper punch | 1 | 31/5/2021 | | | " | 200 |
| Sofa - set | 1 | | | | " | 17,000 |
| Water Dispenser | 1 | 20/1/2022 | Ramptons | | " | 5,000 |

| | | | | | | |
|----------------------|----|------------|---------------|---------------|------------------------|---------|
| Desktop Computer | 1 | 26/10/2022 | Hp prodesk | TRF43802KV | Accounts Offices | 18,000 |
| Desktop Computer | 1 | | Hp prodesk | TRF5340WMV | " | 18,000 |
| Printer | 1 | 8/10/2019 | Hp Epson 350 | Q78Y059122 | " | 16,000 |
| Stapler | 1 | 30/1/2023 | | | " | 200 |
| Paper punch | 1 | | | | " | 300 |
| Drawer Tables | 2 | | | | " | 3,500 |
| Arm Chairs | 2 | | | | " | 1,000 |
| Safe | 1 | | | | " | 6,000 |
| Desktop Computer | 1 | 17/7/2018 | compac | MXL10G6P | Secretary office 1 | 18,000 |
| Printer | 1 | | HP Laserjet | | " | 11,000 |
| Fireproof safe | 2 | | | | " | 26,000 |
| Cabinet | 3 | | metallic | | " | 20,000 |
| Paper punch | 1 | 15/9/2021 | Kangaroo | | " | 300 |
| Stapler | 1 | 3/7/2017 | Kasuku | | " | 250 |
| Fire Extinguishers | 2 | 29/6/2015 | | | " | 14,000 |
| Water dispenser | 1 | 8/7/2021 | | | Reception | 5,000 |
| Reception chairs | 2 | 24/4/2024 | metallic | | " | 1,000 |
| Fire extinguishers | 3 | | | | Main office | 21,000 |
| Computer Hp | 1 | 14/3/2023 | Dell optiplex | INSR7N2 | IT office | 18,000 |
| Laptop | 1 | 12/1/2024 | Lenovo | PF3ZA5J8 | " | 18,000 |
| Chairs | 2 | | | | " | 1,000 |
| Tables | 2 | | | | " | 1,200 |
| Drawer Tables | 1 | | | | " | 1,800 |
| computer Hp | 1 | 26/10/2022 | Hp pro desk | MXL4212SVF | Secretary 3 | 18,000 |
| Chairs | 2 | | | | " | 1,000 |
| office desk | 1 | | | | " | 1,800 |
| Desktop computer | 1 | 17/7/2018 | Hpcompaq | CZCB357YDU | Exam room | 18,000 |
| Photocopier Machines | 1 | 12/5/2010 | EZ200E Riso | 79668785 | " | 150,000 |
| Photocopier | 1 | 23/1/2015 | MP2501 | | " | 150,000 |
| Photocopier | 1 | 20/9/2023 | Konica minuta | AEDODOZO60 | " | 300,000 |
| Table | 1 | | | | " | 3,000 |
| Drawer Table | 1 | | | | " | 3,000 |
| Chair | 1 | | | | " | 500 |
| Cupboard | 1 | | | | " | 900 |
| Desktop computer | 1 | 8/10/2019 | Hp compac | C13102192302 | Staffroom | 18,000 |
| 40Inches TV | 1 | | Sony | | " | 20,000 |
| Arm Chairs | 34 | 11/11/2022 | | | " | 17,000 |
| Water Dispenser | 1 | 6/3/2019 | Mika | | " | 5,000 |
| Table | 6 | 11/11/2022 | Metallic | | " | 3,000 |
| Fire extinguishers | 2 | | | | " | 7,000 |
| Drawer Tables | 9 | | | | Humanity department | 6,000 |
| Chairs | 9 | | | | " | 4,500 |
| Drawer Tables | 5 | | | | Bioloy Department | 2,500 |
| Chairs | 5 | | | | " | 2,500 |
| Table | 1 | | | | " | 600 |
| Shelf | 1 | | | | " | 800 |
| Desktop computer | 1 | | HP compaq | | Chemistry Department | 18,000 |
| Drawer Tables | 9 | | | | " | 4,500 |
| Chairs | 9 | | | | " | 4,500 |
| Water dispenser | 1 | 2/2/2024 | Hotpoint | | " | 5,000 |
| Drawer Tables | 2 | | | | Business Department | 1,000 |
| chairs | 2 | | | | " | 1,000 |
| cabinet metallic | 1 | | | | " | 2,000 |
| Drawer table | 6 | | | | Kiswahili Department | 3,000 |
| chairs | 6 | | | | " | 3,000 |
| stapler | 1 | 26/2/2021 | | | " | 300 |
| Chairs | 13 | | | | Mathematics Department | 6,500 |
| cabinets | 6 | | | | " | 6,000 |
| Water dispenser | 1 | 26/2/2021 | Hotpoint | HN11112010003 | " | 5,000 |
| Globe | 1 | | | | " | 900 |
| shelf | 1 | | | | " | 1,000 |
| Drawer Tables | 13 | | | | " | 6,500 |
| Drawer Tables | 9 | | | | English Department | 4,500 |
| Stapler | 2 | 25/10/2021 | | | " | 300 |
| Chairs | 9 | | | | " | 4,500 |
| Lockable Shelves | 4 | | | | " | 2,500 |
| computer Hp | 1 | 14/10/2020 | Hp core | MXI2101D07 | " | 18,000 |
| stapler | 1 | | | | " | 300 |

| | | | | | | |
|----------------------------|-----|------------|------------------|---------------|----------------------|---------|
| Water dispenser | 1 | 26/2/2021 | | HN11220100033 | " | 5,000 |
| Drawer Table | 6 | | | | Physics | 6,000 |
| Chair | 6 | | | | " | 3,000 |
| Shelves | 5 | | | | " | 5,000 |
| Drawer Tables | 4 | | | | Geography Department | 2,000 |
| Chairs | 4 | | | | " | 2,000 |
| Shelve | 2 | | | | " | 1,500 |
| Desktop computers | 1 | | hp | 310011873723 | Dean office | 36,000 |
| Desktop computers | 1 | | | HP PRODESK | | 18,000 |
| Printers | 1 | 26/7/2019 | Hp pro laser jet | PHCRO7232 | " | 6,000 |
| wall clock | 4 | 15/3/2021 | | | " | 2,400 |
| wall clock | 2 | 26/2/2022 | | | " | 1,200 |
| wall clock | 3 | 28/2/2022 | | | " | 1,800 |
| wall clock | 1 | 6/11/2023 | | | " | 600 |
| stapler | 1 | 8/3/2021 | | | " | 300 |
| Chairs | 3 | | | | " | 1,500 |
| wall cabinets | 3 | | | | " | 1,500 |
| Fireproof cabinet | 1 | | | | " | 500 |
| Desk top computer | | | | | Computer lab | |
| Desk top computer | 1 | 3/10/2023 | Lenovo | PCO0BE95 | " | 18,000 |
| Desk top computer | 1 | | | PCO1QAJC | " | 18,000 |
| Desk top computer | 1 | | | PB16AYT | " | 18,000 |
| Desk top computer | 1 | | | PCIQADE | " | 18,000 |
| Desk top computer | 1 | | | PCO1OBZY | " | 18,000 |
| Desk top computer | 1 | | | PCO1QANH | " | 18,000 |
| Desk top computer | 1 | | | PBO16AYG | " | 18,000 |
| Desk top computer | 1 | | | PCO0BEAP | " | 18,000 |
| Desk top computer | 1 | | | PC08A7PQ | " | 18,000 |
| Desk top computer | 1 | | | PCO1OCAH | " | 18,000 |
| Desk top computer | 1 | | | PCO0BD56 | " | 18,000 |
| Desk top computer | 1 | | | PB8Z424 | " | 18,000 |
| Desk top computer | 1 | | | PCO0BEEM | " | 18,000 |
| Desk top computer | 1 | | | PBO22OE8 | " | 18,000 |
| Desk top computer | 1 | | | PB9GDOB | " | 18,000 |
| Desk top computer | 1 | | | PB8GT5Y | " | 18,000 |
| Desk top computer | 1 | | | PCO1OCOD | " | 18,000 |
| Desk top computer | 1 | | | PCO10C71 | " | 18,000 |
| Desk top computer | 1 | | | PB8GV1F | " | 18,000 |
| Desk top computer | 1 | | | PB8GV6C | " | 18,000 |
| Printers | 1 | 17/10/23 | HP printer laser | MFP 135W | " | 18,000 |
| | 1 | 1/1/2022 | Kyocera | 1025MFP | " | 15,000 |
| Desks | 2 | | | | " | 2,000 |
| Tables | 3 | | | | " | 1,500 |
| chairs | 60 | 20/7/2010 | Metallic | | " | 30,000 |
| Fire extinguisher | 1 | | | | " | 7,000 |
| Desktop computer | 1 | 14/10/2019 | Hp 99KA | MXL84T0495 | Book store | 18,000 |
| Printer | 1 | | HP Laserjet1320 | | " | 15,000 |
| Drawer tables | 1 | | | | " | 3,000 |
| Issuing counter | 1 | | | | " | 3,500 |
| paper punch | 1 | 4/6/2018 | Kangaroo | | " | 300 |
| paper punch | 1 | 20/7/2018 | Kangaroo | | " | 300 |
| stapler | 1 | | | | " | 250 |
| Chairs | 1 | | | | " | 500 |
| book shelves | 14 | | | | " | 5,000 |
| Benches(permanently fixed) | 32 | | | | Laboratories | 100,000 |
| Stool | 150 | 29/4/2012 | Metallic | | " | 270,000 |
| Stool | 125 | 11/2/2022 | Metallic | | " | 300,000 |
| Meko 6kgs | 6 | 28/3/2023 | 4 Afrigas & 2 | | " | 36,000 |
| Sufurias | 2 | 6/11/2017 | | | " | 1,000 |
| sufurias | 2 | 28/3/2023 | | | " | 1,000 |
| sufurias | 3 | 23/10/2023 | | | " | 3,000 |
| Gas cylinder 13 kgs | 6 | 28/6/2023 | Afrigas | | " | 42,000 |
| Gas taps | 113 | | | | " | 113,000 |
| Fire extinguishers | 5 | | | | " | 35,000 |
| Microscope - natural light | 45 | | | | " | 450,000 |
| Microscope - electric | 6 | | | | " | 300,000 |
| Fridge | 1 | 27/3/2006 | LG | 512XRX5000S | " | 15,000 |
| Desktop computer | 1 | 19/9/2018 | Dell optiplex | MX421L3HS | Library | 18,000 |

| | | | | | | | |
|----------------------|-----|------------|-----------------|-------------|--|---------------|---------|
| Chairs | 70 | | | | | " | 35,000 |
| Shelves | 38 | | | | | " | 20,000 |
| Tables | 25 | | | | | " | 25,000 |
| Speakers | 3 | | | | | power room | 30,000 |
| 32 inch tv set | 1 | | | | | " | 15,000 |
| keyboards | 2 | | | yamaha e | | " | 60,000 |
| microphone stands | 3 | | | | | " | 3,000 |
| microphones | 4 | | | | | " | 4,000 |
| Disk Charger radio | 2 | | | | | " | 10,000 |
| mixer | 1 | | | Yamaha | | " | 20,000 |
| dvd playeys | 2 | | | | | " | 6,000 |
| microphone | 2 | 5/6/2021 | | | | Chapel | 1,000 |
| speaker | 1 | | | | | " | 10,000 |
| Benches | 34 | | | | | " | 34,000 |
| Arm chairs | 1 | | | | | " | 500 |
| 40"tv screen | 1 | | | | | " | 15,000 |
| Pulpit | 1 | | | | | " | 7,000 |
| 40" tv sony | 1 | | | | | Mathenge hall | 35,000 |
| Benches | 100 | 12/4/2018 | wooden | | | " | 100,000 |
| Dvd player | 1 | | | | | " | 1,000 |
| Tables | 2 | | | | | Dispensary | 1,000 |
| Beds | 2 | | | | | " | 2,000 |
| cupboard | 1 | | | | | " | 4,000 |
| Sofa - set | 1 | | | | | G&C office | 3,000 |
| Chairs | 6 | | | | | " | 3,000 |
| Drawer desk | 1 | | | | | " | 2,000 |
| Cabinet | 1 | | | | | " | 8,000 |
| Fork jembes | 20 | | | | | Main stores | 8,000 |
| Pangas | 30 | | | | | " | 3,000 |
| Jembes | 21 | | | | | " | 2,100 |
| Spades | 23 | | | | | " | 9,200 |
| Wheelbarrows | 2 | | | | | " | 9,000 |
| Tables | 2 | | | | | " | 3,000 |
| Chairs | 2 | | | | | " | 1,000 |
| copy printer machine | 1 | 22/10/2020 | RISO 7390 | | | " | 30,000 |
| Pliers | 2 | 25/7/2023 | | | | " | 100 |
| Hammer | 2 | 19/9/2023 | | | | " | 300 |
| Pliers | 2 | 25/7/2023 | | | | " | 100 |
| Laptops | 1 | 21/6/2023 | Lenovo | PF3ZAVYC | | " | 15,000 |
| Laptops | 1 | | Lenovo | PF3ZB6PY | | " | 15,000 |
| Laptops | 1 | | Lenovo | PF3ZBRNV | | " | 15,000 |
| Scissors | 1 | 18/10/2023 | | | | " | 50 |
| Printer | 1 | | Hp laserje 1320 | | | " | 13,000 |
| Rake | 3 | 13/2/2022 | | | | " | 300 |
| Tea urn | 1 | 26/7/2021 | | | | " | 2,000 |
| Tea urn | 1 | 3/1/2024 | | | | " | 2,000 |
| Desktop computers | 1 | | Hp Compaq | CZC6402F2P | | " | 18,000 |
| Students desks | 23 | | Wooden | | | " | 23,000 |
| Students chairs | 23 | | Metallic | | | " | 23,000 |
| stapler | 1 | | | | | " | 300 |
| paper punch | 1 | | kangaroo 520 | | | " | 350 |
| Projectors | 1 | 21/6/2023 | Epson | XBF42903585 | | " | 15,000 |
| Projectors | 1 | | | XBF42903185 | | " | 15,000 |
| Projectors | 1 | | | XBF42805482 | | " | 15,000 |
| Projectors | 1 | | | XBF42804930 | | " | 15,000 |
| Laptops | 1 | 21/6/2023 | Lenovo | PF3ZAVYC | | " | 15,000 |
| Laptops | 1 | | | PF3ZB6PY | | " | 15,000 |
| Laptops | 1 | | | PF3ZBRNV | | " | 15,000 |
| Executive chair | 1 | 28/4/2022 | | | | " | 8,000 |
| Executive chair | 1 | 12/5/2022 | | | | " | 8,000 |
| cabinets | 2 | | metallic | | | " | 13,000 |
| Hammer | 2 | 19/2/2023 | | | | " | 500 |
| Scissors | 1 | 18/10/2023 | | | | " | 20 |
| Tea urns | 1 | 26/7/2021 | | | | " | 3,500 |
| Tea urns | 1 | 3/1/2024 | | | | " | 3,500 |
| Rake | 3 | 13/2/2022 | | | | " | 900 |
| Pliers | 2 | 25/7/2023 | | | | " | 100 |
| Eletric shaff cutter | 1 | | | | | Farm | 20,000 |

| | | | | | | | |
|-------------------------|------|------------|---------------|-------------|--|--------------------|--------------------|
| Tolley | 1 | | | | | " | 2,000 |
| Wheelbarrow | 1 | | | | | " | 6,000 |
| Electric water pump | 1 | 13/3/2023 | submersible | | | " | 30,000 |
| Burdizzo | 1 | 13/3/2023 | | | | " | 2,500 |
| Pump | 1 | 26/3/2024 | Knapsack | | | " | 2,000 |
| Deckers beds | 810 | | | | | Domitories | 6,000,000 |
| Metal locker | 39 | 5/7/2004 | | | | " | 300,000 |
| Fire extinguishers | 4 | | | | | " | 28,000 |
| Generator | 1 | 23/10/2015 | RJ51175R02024 | | | Generator room | 3,500,000 |
| Saving jikos & sufurias | 9 | 8/8/2023 | | | | kitchen department | 650,000 |
| Double cooking jikos | 2 | 8/9/2023 | | | | " | 600,000 |
| Potato peeler | 2 | 26/5/2021 | | | | " | 60,000 |
| Sufurias | 19 | 2013-2023 | Stainless | | | " | 250,000 |
| Oven | 1 | | | | | " | 450,000 |
| Chafing dishes | 8 | 7/7/2015 | | | | " | 30,000 |
| Weighing machine | 2 | 20/8/2014 | | | | " | 80,000 |
| Blender | 1 | 21/2/2024 | Midea | 400626 | | " | 6,000 |
| Pressure cooker | 1 | 21/2/2024 | Mika | DE/202307PD | | " | 2,500 |
| Freezer | 1 | 10/1/2018 | Hotpoint | HPCF420WS | | " | 19,000 |
| Baking jiko | 1 | 29/5/2019 | | | | " | 30,000 |
| Baking tins | 100 | | | | | " | 15,000 |
| Proofer | 1 | | | | | " | 58,000 |
| Dough mixer | 1 | 17/2/2023 | Premier | 2210055002 | | " | 280,000 |
| Vegetable cutter | 1 | 8/5/2015 | | | | " | 150,000 |
| Cups | 150 | 14/6/2023 | | | | " | 15,000 |
| Kettles | 3 | 14/7/2022 | | | | " | 3,000 |
| Plates | 300 | 27/3/2023 | Melamine | | | " | 15,000 |
| Spoons | 120 | 13/3/2024 | Stainless | | | " | 1,200 |
| Bread cabinet | 1 | | | | | " | 25,000 |
| Bread cutting tables | 2 | | | | | " | 5,000 |
| Tea urns | 14 | | | | | " | 390,000 |
| Fire extinguishers | 2 | | | | | " | 14,000 |
| Trolleys | 3 | | | | | " | 28,000 |
| Tables | 60 | | Metallic | | | " | 120,000 |
| Students desks | 1650 | | wooden | | | Classes | 4,000,000 |
| Students chairs | 1650 | | metallic | | | Classes | 3,800,000 |
| Chairs | 10 | 18/7/2023 | Plastic | | | student council | 6,000 |
| TOTAL | | | | | | | 272,725,170 |