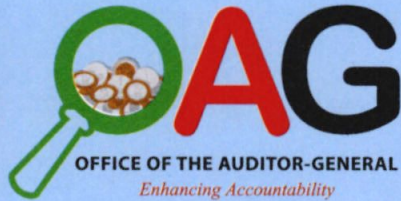


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED
BY:

HON. MARIANE KITANY
ON BEHALF OF LOM

CLERK-AT
THE-TABLE:

RUTH N GINTO

NAKURU HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

NAKURU COUNTY



NAKURU HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2025**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

Comparative Year – Means the prior period

2. Key School Information and Management

(a) Background information

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

The school was renewed in July (07)/2019 under registration number 32S30000137 and is currently categorized as a National public school established, owned and operated by the Government.

The school is a boarding school and had 1566 number of students as at 30th June 2025 respectively. It has 7, 9 and 13 streams in form 4, form 3 and form 2 respectively.

Staff Establishment

The school has eighty-two (82) teaching staff of whom three (3) members are employed by the School Board of Management and forty-nine (49) non-teaching staff.

(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	Julius Yiega	BOM Chairman- Rep Special Interests	23/05/2022
2	John M. Kuyo	Secretary BOM/Principal	23/05/2022
3	Joseph Chebor	BOM Member- Rep CEB	23/05/2022
4	Dr. Caley Odoyo	BOM Member- Rep Teacher	23/05/2022
5	Solomon Ouko Okungu	BOM Member- Rep Sponsor	23/05/2022
6	Richard Rop	BOM Member- Rep Sponsor	23/05/2022
7	Anne Mumbi Kagwe	BOM Member- Rep Sponsor	23/05/2022
8	Evans Kirera	BOM Member- Co-opted	23/05/2022
9	Suleiman Khaliff	BOM Member- Co-opted	23/05/2022
10	Emma Tipatet	BOM Member- Co-opted	23/05/2022
11	Alice Mwangi	BOM Member- Rep Parents/Community	23/05/2022
12	Reuben Langat	BOM Member- Rep Parents/Community	23/05/2022
13	Scolastica Ithia	BOM Member- Rep Parents/Community	23/05/2022
14	Dr. Musembi Edward	BOM Member- Rep Parents/Community	23/05/2022
15	Lydia Muriithi	BOM Member- Rep Parents/Community	23/05/2022
16	Cecilia Kimani	BOM Member- Rep Special Need	23/05/2022
17	Martin Kahotho	Rep Students Council	23/05/2022

The function 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.
- Advise the County Education Board on the staffing needs of the school.
- Determine cases of students' 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 paragraph 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	Julius Yiega John M. Kuyo Joseph Chebor Scolastica Ithia Evans Kirera	Chairman Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
2	School Infrastructure Committee	Richard Rop John M. Kuyo Bernard Karanga Evans Kirera Lydia Muriithi	Chairman Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
3	Finance, Procurement & General Purposes	Scolastica Ithia John M. Kuyo Joseph Chebor Suleiman Khaliff Edward Musembi	Chairman Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	Anne Kagwe John M. Kuyo Bernard Karanga Evans Kirera Jane Ngugu Dr. Reuben Langat	Chairman Secretary Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Discipline and Welfare Committee	Solomon Ouko John M. Kuyo Cecilia Kimani Joseph Chebor Bernard Karanga Dr. Caley Odooyo John Mwangi	Chairman Secretary Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

6	Audit Committee	Julius Yiega Joseph Chebor Scolastica Ithia Evans Kirera	Chairman Secretary Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
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(d) School Operation Management

For the financial year ended 30th June 2025 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	John M. Kuyo	TSC No. 272908
2	Deputy Principal	Bernard Karanga	TSC No. 322876
3	Deputy Principal	Jane Wambugu	TSC No. 322848
4	School Bursar	Mathew Tanui	ID No. 23976354

(e) Schools contacts

Post Office Box: 661-20100, Nakuru

Mobile Number: 0708 229 091

E-mail: nakurubhigh@yahoo.com

Website: nakuruhigh.ac.ke

(f) School Bankers

The school operates 7 bank accounts and 1 Paybill as follows:

<u>Name of Bank</u>	<u>Account Number</u>	<u>Branch</u>	<u>Postal Address</u>
1. KCB	1123235864	Nakuru	18-20100, Nakuru
2. KCB	1123236518	Nakuru	18-20100, Nakuru
3. KCB	1101669969	Nakuru	18-20100, Nakuru
4. KCB	1123236178	Nakuru	18-20100, Nakuru
5. KCB	1101768932	Nakuru	18-20100, Nakuru
6. KCB	1255578882	Nakuru	18-20100, Nakuru
7. Equity	013027028785	Nakuru	18-20100, Nakuru
8. Mpesa Paybill No. Linked to KCB Account Number 1123235864, Business Number: 522123, Account Number: 20115K			

(g) Independent Auditors

Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

3. Summary Report of Performance of the School

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

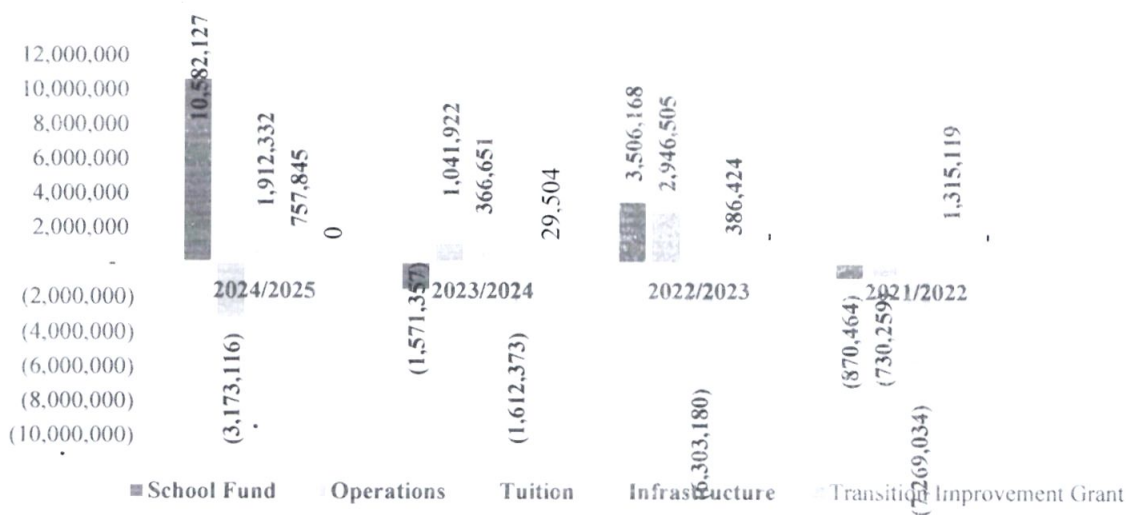
a) Financial performance:

Under this section, it reflects the actual financial performance trend for the year and last three years which covers a period of 12 months and is summarised as follows:

Surplus/Deficit for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	10,582,127	(1,571,357.42)	3,509,167.67	(870,464.31)
2	Operations Account	(3,173,116)	1,041,921.75	2,946,505.10	(730,258.70)
3	Tuition Account	1,912,332	366,650.80	(6,303,179.75)	(7,269,033.00)
4	Infrastructure Account	757,845	(1,612,372.75)	386,424.00	1,315,119.00
5	Transition Improvement Grant Account	0	29,504.00	-	-
	TOTAL	10,079,188	(1,745,653.62)	538,917.02	(7,554,637.01)
	Increase (Decrease)	11,824,842	(2,284,570.64)	8,093,554.03	(15,974,506.00)

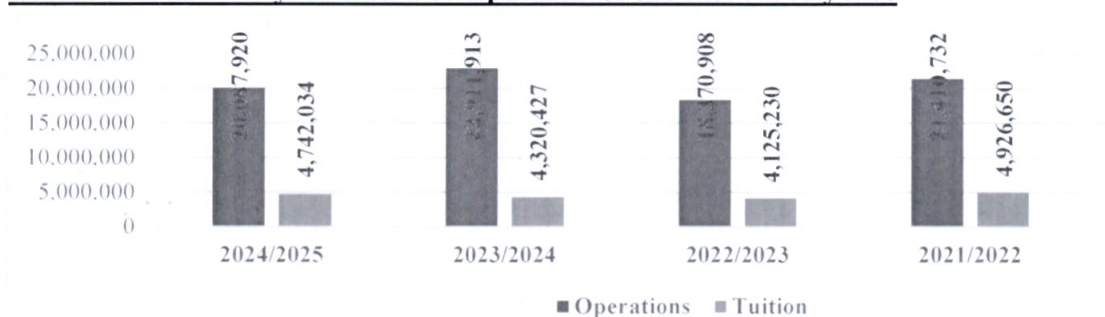
Trend-over for the year and a comparison of the last three years



The surplus for the financial year 2024/2025 increased by Kshs 11,824,842 to a surplus of Kshs 10,079,188 from a deficit of Kshs 1,745,654 in the financial year 2023/2024.

Capitation grants from the Ministry of Education for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
1	Operations Account	20,087,920	22,911,913	18,370,908	21,410,732
2	Tuition Account	4,742,034	4,320,427	4,125,230	4,926,650
	Total	24,829,954	27,232,340	22,496,138	26,337,382
	Increase/Decrease	(2,402,385)	4,736,201	(3,841,243)	8,218,757
	No of Students	1566	1996	1488	1352
	Ratio of Capitation per student	1:15,856	1:13,644	1:15,118	1:19,480
	Retained Capitation per student per year	6,388	8,600	7,126	2,764

Trend over for the year and a comparison of the last three years

The capitation grant for financial year 2024/2025 decreased by Kshs 2,402,385 to Kshs 24,829,954 from Kshs 27,232,340 in the financial year 2023/2024. the net decrease is mainly attributed less disbursement of Free Day Secondary Education (FDSE) capitation.

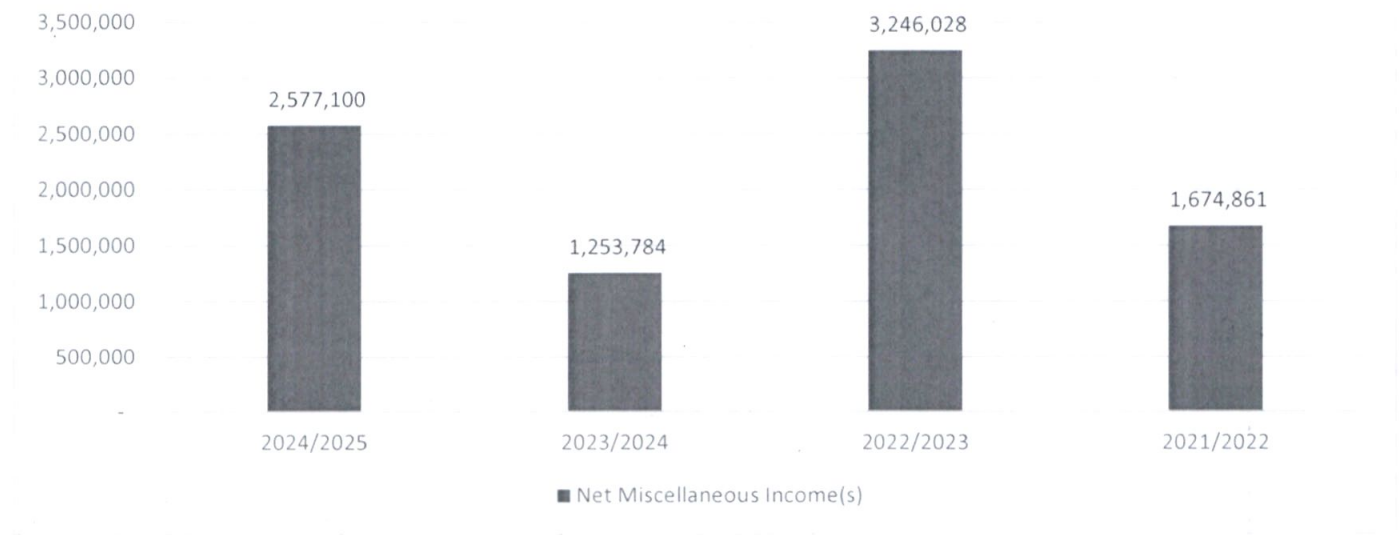
As per the Ministry of Education fee guidelines each student is expected to receive Free Day Secondary Education (FDSE) capitation of Kshs 22,244 per year.

In the financial year 2024/2025, 2023/2024, 2022/2023 and 2021/ 2022 and the Ministry of Education retained Kshs. 6,388, Kshs. 8,600, Kshs. 7,126 and Kshs. 2,764 respectively of the expected capitation.

Overview of growth of Miscellaneous income(s) for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
1	Net Miscellaneous Income(s)	2,577,100	1,253,484	3,246,028	1,674,861
	Total	2,577,100	1,253,484	3,246,028	1,674,861
	Increase/Decrease	1,323,616	(1,992,544)	1,571,167	(237,047)

Trend over for the year and a comparison of the last three years

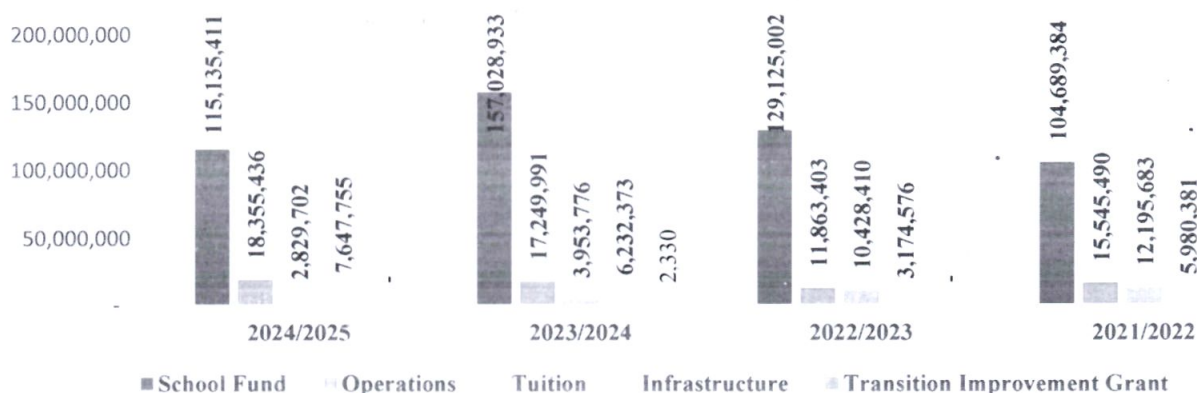


The surplus for the financial year 2024/2025 increased by Kshs 1,323,616 to Kshs 2,577,100 from a surplus of Kshs 1,253,484 in the financial year 2023/2024.

Overview of growth in expenditure of the school for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	115,135,411.32	157,028,933	129,125,002	104,689,384
2	Operations Account	18,355,436.15	17,249,991	11,863,403	15,545,490
3	Tuition Account	2,829,702.00	3,953,776	10,428,410	12,195,683
4	Infrastructure Account	7,647,755.00	6,232,373	3,174,576	5,980,381
5	Transition Improvement Grant Account	-	2,330	-	-
	Total	143,968,304.47	184,467,402.87	154,591,391	138,410,938
	Increase/Decrease	(40,499,098.40)	29,876,012	16,180,452	85,365,229

Trend over for the year and a comparison of the last three years

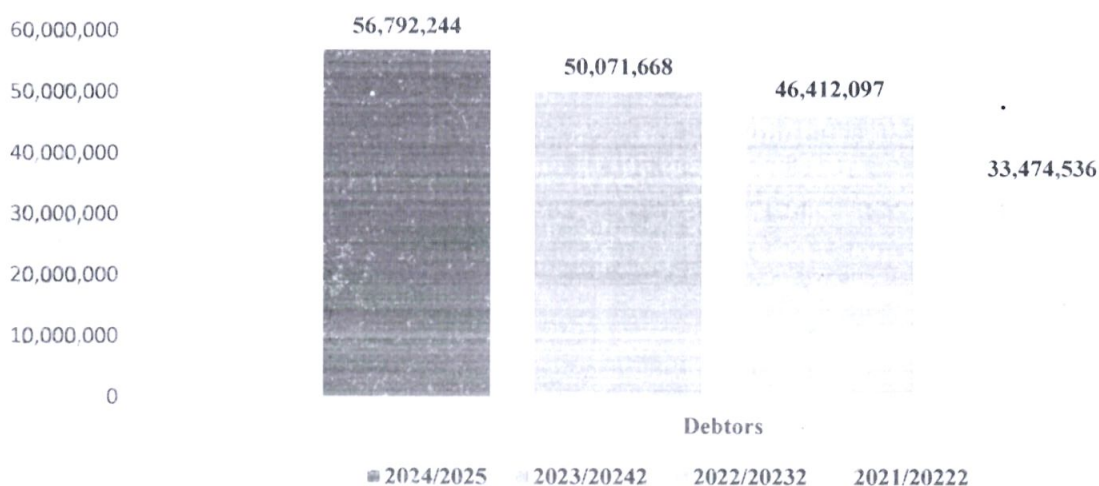


In the financial year 2024/2025 shows a decrease of growth in expenditure of Kshs 40,499,098 to Kshs 143,968,304 from Kshs 184,467,403 in the financial year 2023/2024 due to decrease in activities during the year.

Movement of debtors of the school for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
a	Debtors	56,792,244	50,071,668	46,412,097	33,474,536
	Total	56,792,244	50,071,668	46,412,097	33,474,536
	Increase/Decrease	6,720,577	3,659,571	12,937,561	2,673,729

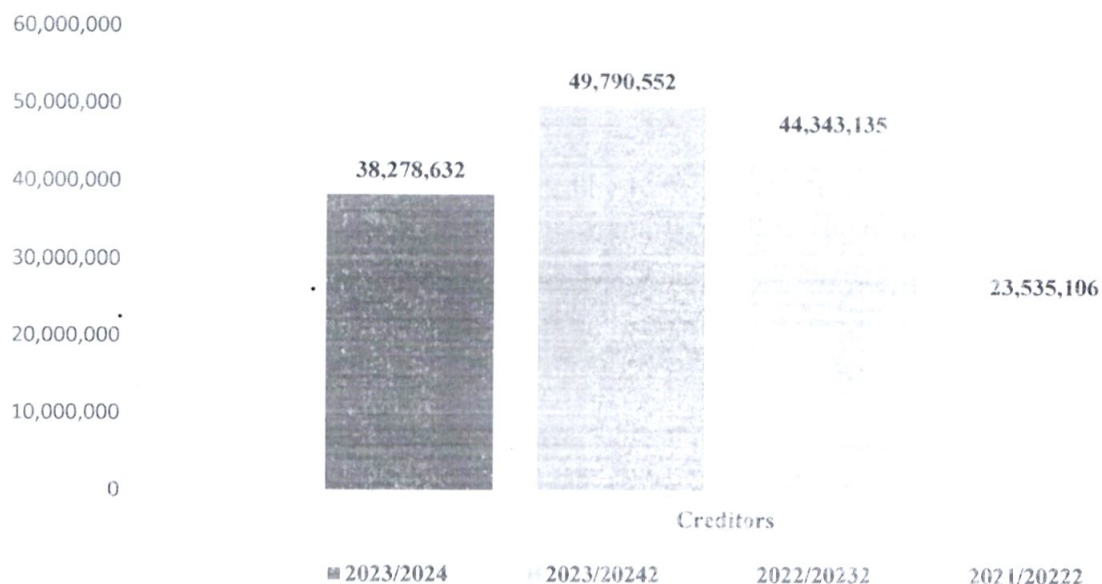
Trend over for the year and a comparison of the last three years



Total debtors as at 30th June 2025 increased by Kshs 6,720,577 to Kshs 56,792,244 compared to Kshs 50,071,668 as at the end of the financial year 2023/2024. The main contributors to the increase in total debtors are the students' having more fees balances and less recoveries from the prior fee balances.

Movement of creditors of the school for the year and a comparison of the last three years

Sno	Description	FY 2024/2025	FY 2023/2024	FY 2022/2023	FY 2021/2022
		Kshs	Kshs	Kshs	Kshs
a	Creditors	38,278,632	49,790,552	44,343,135	23,535,106
	Total	38,278,632	49,790,552	44,343,135	23,535,106
	Increase/Decrease	(11,511,920)	5,447,417	20,808,029	3,852,998

Trend over for the year and a comparison of the last three years

Total creditors as at 30th June 2025 decreased by Kshs 11,511,920 to Kshs 38,278,632 from Kshs 49,790,552 as at the end of the financial year 2022/2023. The main contributors to the decrease in trade suppliers' debt.

b) Teacher Student ratio:

Between 1st July 2024 to 30th June 2025, the status of the teaching staff is as follows:

No. of Teachers (TSC)	No. of Students	Teachers Student Ratio
79	1566	1:20

There are 79 teachers posted by the Teachers Service Commission and 3 recruited by the Board of Management. We have a shortage of 3 teachers from the given CBE. This is due to increase in enrolment.

c) Mean score in the year 2024, 2023, 2022, 2021, 2020 and 2019 KCSE:

Year	Enrolment	Mean	Transition	Transition (%)	School Target	Comments
2024	385	8.5000	332	86.23%	10.50	There was a positive deviation of 0.0500 and target was not met.
2023	298	8.4500	251	84.23%	10.00	There was a positive deviation of 0.3640 and target was not met.
2022	302	8.0861	238	78.81%	10.00	There was a negative deviation of 0.49 and target was not met.
2021	311	8.5852	273	87.78%	10.50	There was a negative deviation of 0.2 and target was not met.
2020	275	8.7491	247	89.80%	10.80	There was a negative deviation of 0.1 and target was not met. However, we improved in university transition.
2019	254	8.8032	213	83.80%	10.60	There was an improved of 1 in mean and 1.1% in university transition and target was not achieved.

d) Capacity of the school:

Currently the school has an enrolment of 1566 students and enrolment is expected to increase rapidly up to 2000 students by the end of the next financial year 2025/2026. Below is the table tabulating the capacity of the school facilities

Sno.	Facility	Expected	Current	Shortage	Comment
1	Dinning Hall	4	2	2	The school requires two dinning halls that can accomodate 1000 students.
2	Laboratories	7	5	2	Due to increase in enrolment, the requires two more science laboratories.
3	Toilets	106	106	-	Enough Toilets as per MOH guidelines
4	Dormitories	15	12	3	There is need to construct three more dormitories in order to decongest the existing dormitories.
5	Classes	42	37	5	The school needed five more classrooms to accomodate 225 students

e) **Development projects carried out by the school:**

Sno.	Project	Source of Funding	Status	Initial Costs (Kshs)	Amount Spent (Kshs)	Expected Completion Time
1	New Ablution Block	Maintenance and Improvement	Completed	1,600,000	1,572,000	1 Year
2	New Laboratory Stools	Maintenance and Improvement	Completed	1,500,000	1,403,990	1 Year
3	General Repairs	Maintenance and Improvement	Completed	300,000	300,000	1 Year
4	Laboratories Repairs	Maintenance and Improvement	Completed	5,305,600	5,129,610	1 Year
	Total			8,705,600	8,405,600	



John M Kuyo (Mr)
Secretary,
Board of Management
/Principal
Nakuru High School
Date: 26th March 2026

4. Statement of School Management Responsibility

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

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

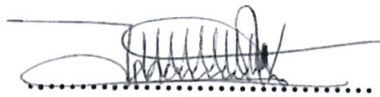
The Board of Management of Nakuru Boys' High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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



.....
Julius Yiega (Mr)
Chairperson,
Board of Management

Nakuru High School
Date: 26th March 2026



.....
John M Kuyo (Mr)
Secretary,
Board of Management
/Principal

Nakuru High School
Date: 26th March 2026



.....
Mathew Tanui (Mr)
Finance officer

Nakuru High School
Date: 26th March 2026

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON NAKURU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - NAKURU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Nakuru High School set out on pages 1 to 13, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Nakuru High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows; Significant accounting policies statement of compliance and basis of preparation and the statement of school management responsibility (page xiii) are inconsistent with the reporting framework template as they indicate that the financial statements have been prepared in accordance with IPSAS Cash basis.

In the circumstances, Management did not comply with the PSASB guidelines.

2. Misstatement in the Statement of Budgeted versus Actual Amounts

The statement of budgeted versus actual amounts reflects total receipts and expenditure budgets of Kshs.191,540,000 against the approved receipts and expenditure budget amount of Kshs.156,465,000, resulting in unexplained variance of Kshs.35,075,000.

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

3. Unsupported Miscellaneous Income

The statement of financial performance reflects miscellaneous income of Kshs.8,920,619, as disclosed in Note 5 to the financial statements. Management provided a summary schedule indicating various revenue streams which include accommodation income, dividend income, farm income, house rent and income from sale of tender documents. However, supporting documentation such as receipt books, collection registers, tenancy agreements or accommodation records, farm income records, tender registers, dividend statements, or bank deposit slips to substantiate the amounts reported were not provided for audit review.

In the circumstances, completeness and accuracy of miscellaneous income amount of Kshs.8,920,619 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Nakuru 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 revenue budget and actual amounts on a comparable basis of Kshs.191,540,000 and Kshs.154,047,492 respectively, resulting in an underfunding of Kshs.37,492,508 or 20% of the budget.

The underfunding affected the planned activities of the School and may have negatively impacted on service delivery.

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, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Significant Exemptions in the PSASB Reporting Templates

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Matters

The Auditor General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes as shown below:

No.	Year	Audit Issue
1	2023-2024	Inaccuracies in the financial statements
2	2023-2024	Non-preparation of trial balance
3	2023-2024	Unsupported tuition payments
4	2023-2024	Unsupported operations payments
5	2023-2024	Unsupported bank balances
6	2023-2024	Unauthorized and unsupported bank overdraft
7	2023-2024	Unsupported biological assets value
8	2023-2024	Unsupported inventory balance
9	2023-2024	Long outstanding accounts receivables
10	2023-2024	Long outstanding accounts payables
11	2023-2024	Budgetary control and performance
12	2023-2024	Inaccuracies in the students data uploaded in the NEMIS platform
13	2023-2024	Presentation and disclosure of the financial statements
14	2023-2024	Failure to transfer infrastructure funds from the operations bank account
15	2023-2024	Irregular procurement of infrastructure projects- Tea Urns
16	2023-2024	Irregular transfer of funds to KESSHA
17	2023-2024	Composition of the Audit Committee
18	2023-2024	Ineffective payment voucher management
19	2023-2024	Lack of fraud policy
20	2023-2024	Lack of risk management strategies and other key policies
21	2023-2024	Lack of IT policy, strategic plan and committee
22	2023-2024	Failure to develop a school improvement plan

Other Information

The Board of Management is responsible for the Other Information set out on pages iii to xiii which comprise of Key School Information and Management, Summary Report of Performance of the School, 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 and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.38,278,632 as disclosed in Note 15 to the financial statements, which includes accounts trade payables balance of Kshs.31,368,289 or eighty-three percent (82%) which had been outstanding for more than one (1) year. Failure to settle payables during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge. This was contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

2 Late Transfer of Infrastructure Funds from Operations Account

The statement of financial performance reflects capitation grants for infrastructure amount of Kshs.8,405,600 as disclosed in Note 3 to the financial statements which includes repairs, maintenance and improvement funds of Kshs.5,812,500 transferred from the operations account. Review of bank statements, however, revealed that the School transferred Kshs.1,494,000 forty-one (41) days after receipt of capitation for term three(3) 2024, and Kshs.3,144,000 twenty-seven (27) days after receipt of capitation for term one(1) 2025.

In the circumstances, Management contravened the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs infrastructure grants as well as maintenance and improvement funds to be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

3. Unapproved Extra Fees on Parents' Contribution

The statement of financial performance reflects School fund income-parents' contributions amount of Kshs.116,796,920 as disclosed in Note 4a to the financial statements. The Ministry of Education approved fees structure for boarding schools in category A for parents' contribution is Kshs.53,554 per year. Scrutiny of the fees structure, however, revealed that the School charged an extra Kshs.21,000, Kshs.13,000 and

Kshs.12,000 for Forms 2, 3 and 4 respectively, with respect to boarding, equipment and stores vote heads. The extra fees were, however, not approved by the Cabinet Secretary, contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms and boarding related costs as reflected in the boarding fee structure.

In the circumstances, Management was in breach of the Government Guidelines.

4. Under Funding of Government Grants for Tuition and Operations

The statement of financial performance reflects capitation grants for tuition, operations and infrastructure of Kshs.4,742,034, Kshs.15,182,320 and Kshs.8,405,600 as disclosed in Note 1, Note 2b and Note 3 to the financial statements respectively, totalling Kshs.28,329,954. During the financial year, NEMIS reported 1992, 1572 and 1566 students or an average of 1710 students while the enrolment records provided by the School indicated 1994, 1611 and 1596 for term 3 2024, term 1 2025 and term 2 2025 respectively or an average of 1733 students, resulting in unexplained variance of 23 students as detailed in the table below;

Term	Tuition capitation received (Kshs)	Operations capitation received (Kshs)	Total capitation received (Kshs)	Expected capitation as per school enrolment (Kshs)	Under- funding (Kshs)
Term 3 2024	1,177,471	5,359,914	6,537,385	6,543,949	(6,564)
Term 1 2025	2,582,796	10,611,959	13,194,755	13,522,090	(327,335)
Term 2 2025	981,882	4,047,483	5,029,366	5,125,714	(96,348)
	4,742,149	20,019,357	24,761,506	25,191,752	(430,246)

In the circumstances, the School could have been under-funded by an amount of Kshs.430,246.

5. Irregularities in Procurement of Goods and Services

The school advertised twenty-two (22) tenders for the financial period under review on 7 June, 2024 which attracted sixty-two (62) bidders. Review of the tender documents and procurement proceedings revealed several irregularities as detailed below;

5.1 Irregularities in Tender Evaluation Processes

According to the evaluation report for Tender No. NHS/03/2024/2025 for supply and delivery of pre-packed food, bidder 1 did not quote any price and did not meet the mandatory qualification requirements, thus failing to qualify for further evaluation.

However, the bidder was nevertheless awarded the tender at a contract price of Kshs.7,350,720.

Review of tender documents for Tender No. NHS/05/2024/2025 for supply and delivery of bread, revealed that bidder 6 failed to meet the mandatory requirements at the preliminary evaluation stage but was nevertheless allowed to proceed to the financial evaluation stage. Further, both bidders 4 and 5 met all the preliminary requirements and quoted Kshs.19,399,600 and Kshs.18,399,600 respectively. However, bidder 5, despite being the lowest evaluated bidder, was not awarded the contract.

Review of the tender evaluation report revealed that bidders of tender Nos. NHS/06/2024/2025 with a contract sum of Kshs.5,600,000 , NHS/09/2024/2025 contract sum of Kshs.1,155,000, NHS/09/2024/2025 contract sum of Kshs.968,115, NHS/22/2024/2025 contract sum of Kshs.980,426 and NHS/13/2024/2025 contract sum of Kshs.21,507,433 for supply & delivery of beef, supply of fruits and tomatoes, supply and delivery of laboratory chemicals, supply and delivery of insurance services and supply of hardware materials respectively, did not meet the mandatory requirements during the preliminary evaluation stage but were nevertheless awarded various tenders.

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

5.2 Non-Compliance with Supplier Registration and Prequalification Procedures

Review of procurement records and the list of prequalified suppliers provided for audit revealed that the list of prequalified suppliers was exclusively generated from suppliers who participated in specific open tenders for the period 2024-2025. There was no evidence of a formal, standalone registration and prequalification process designed to categorize suppliers based on the entity's broader procurement needs.

This contravened Section 57 of the Public Procurement and Asset Disposal Act, 2015, which stipulates that the head of the procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs and submission of names shall be continuous and the registration list shall be updated periodically as prescribed in Regulations and in accordance with the Act.

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

5.3 Cash Purchases Exceeding the Prescribed Threshold

The statement of financial performance reflects boarding and school fund expenditure of Kshs.115,135,411 as disclosed in Note 10a to the financial statements. Review of payment vouchers, however, revealed that payments totalling Kshs.980,855 were made through cash purchases besides exceeding the recommended threshold of Kshs.50,000 per item, as stipulated in the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020.

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

5.4 Irregular Use of Direct Procurement.

The statement of financial performance reflects Kshs.115,135,411 in respect of boarding and school fund payments, as disclosed in Note 10a to the financial statements. Examination of payment vouchers, however, revealed that goods and services totalling Kshs.4,267,680 were not subjected to competitive procurement processes but were instead directly procured from various suppliers and service providers. Management was in contravention of Regulation 90(1) of the Public Procurement and Asset Disposal Regulations, 2020, which prescribes the procedures to be followed for direct procurement.

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

6. Lack of an Approved Procurement Plan

The statement of financial performance reflects total payments of Kshs.143,968,304. The procurement plan provided for review however, was not countersigned by the Accounting Officer and approved by the Board as required. As a result, the procurement plan was not formally approved before implementation of procurement activities.

Failure to obtain the required approvals for the procurement plan may result in uncoordinated procurement activities, weak oversight, and procurement of goods, works, and services that are not properly planned or aligned with the approved budget.

7. Irregular Transfer of funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of financial performance reflects payments for operations amount of Kshs.18,355,436 and as disclosed in Note 8b to the financial statements. Included in the expenditure is an amount of Kshs.547,600 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial Management and internal control systems to manage the funds transferred by Schools.

8. Non-Compliance with Law on Affirmative Action

8.1 Failure to Observe Gender Balance

Human resource records provided for audit indicated that the School had a total of forty-nine (49) Board of Management employees, out of whom fifteen (15) were female, representing 30% of the total workforce, contrary to Article 27(8) of the Constitution of Kenya 2010 which states that, 'not more than two-thirds of the members of elective or appointive bodies shall be of the same gender'.

8.2 Failure to Observe Persons with Disability Thresholds

Human resource records provided for audit indicated that the School had forty-nine (49) Board of Management employees, out of whom one employee, representing 2% of the

total workforce, was a person with disability, contrary to the Persons with Disability Act 2003 which states that, 'at least five (5) percent of all appointments shall be to persons with disabilities'.

In the circumstances, Management was in breach of law.

9. Non-Compliance with Removal of Asbestos Roofing Circular

The fourth schedule of the Environmental Management and Coordination (Waste Management) Regulations, 2006 classifies materials containing asbestos as hazardous and potentially carcinogenic. Physical inspection of the School's infrastructure conducted on 09 March, 2026 however, revealed seven (7) dormitories and three (3) classrooms with asbestos roofing. This is contrary to Ministry of Environment, Climate Change and Forestry circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on removal of asbestos roofing by Government agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the roofing.

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. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.56,792,244, in respect to fees arrears as disclosed in Note 14 to the financial statements. Included in the balance are accounts receivable balances totalling Kshs.45,558,979 representing approximately eighty percent (80%) of the total receivables which had been outstanding for more than one (1) year. Further, the ageing

analysis indicates that Kshs.23,346,773 of the outstanding receivables had remained unpaid for more than three (3) years. The amount relates to school fees arrears owed by students who had already left the school, thereby significantly reducing the likelihood of recovery. The continued recognition of these long-outstanding balances without evidence of recovery efforts or provision for doubtful debts raises concerns regarding the recoverability, accuracy and valuation of the receivables balance reported in the financial statements.

In the circumstances, recoverability of the accounts receivables could not be confirmed

2. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of the fixed assets register with a balance of Kshs.1,108,988,704 as at 30 June, 2025. Review of the supporting records, however, revealed that Management did not maintain an updated and detailed fixed assets register to support the balance. Further, physical verification indicated that assets at the School had not been tagged or labelled for identification and control purposes. In addition, the School does have land ownership documents in the form of land title deeds to confirm legal ownership of the land on which the institution is situated.

The absence of an updated fixed assets registers, assets tagging, and land ownership documentation contravenes prudent financial management and asset control practices in the public sector, which require entities to maintain proper records and documentation for all assets.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

3. Lack of an Imprests Management System

The statement of financial performance reflects boarding and school fund payments amounting to Kshs.115,135,411 as disclosed in Note 10a to the financial statements. Included in this amount is Kshs.5,016,281 relating to local travelling and transport. Review of payment vouchers revealed payments totalling Kshs.3,326,251 with respect to allowances issued to teachers for official activities, that were not initially issued as imprest, then surrendered and eventually classified in their respective vote. In addition, Management had not established or documented an imprests management system to guide the issuance, utilization, surrender, and accountability for such funds.

In the circumstances effectiveness of controls in cash management could not be confirmed.

4. Ineffective Governance by the Board of Management

Review of the Board of Management files provided for audit revealed several weaknesses in governance and documentation. The Board did not have an approved annual work plan or schedule of activities to guide its operations during the financial year under review. Further, there were no documented or approved rates for allowances payable to Board members. In addition, the Board meeting minutes presented for audit review were not signed by the chairperson and the secretary to authenticate the proceedings.

In the circumstances, effectiveness in governance and oversight of the School operations could not be confirmed.

5. Lack of Policy Documents

The School did not have in place a fraud management policy and a risk assessment policy to assist in detecting and preventing fraud, risk of material misstatement and non-compliance during the year under review. It was therefore not possible for Management to put any measures that could assist in detection and prevention of fraud contrary to Regulation 165(1) of The Public Finance Management (National Government) Regulations, 2015. Further, the School lacks a finance policy or manual to guide key financial processes for clarity, consistency and enhanced accountability.

In the circumstances, Management may not be in a position to identify, detect, and prevent fraud in the School.

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 Management and Board of Management

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

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

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

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

The Board of Management is responsible for overseeing the School'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

28 April, 2026

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Receipts			
RECEIPTS			
Capitation Grants for Tuition	1	4,742,034	4,320,427
Capitation Grants for Operations	2b	15,182,320	18,291,913
Capitation Grants for Infrastructure	3	8,405,600	4,620,000
School Fund Income- Parents' Contributions	4a	116,796,920	127,240,634
Miscellaneous Incomes	5	8,920,619	28,216,942
Transition Improvement Grant	6	0	31,834
Total Receipts		154,047,493	182,721,749
PAYMENTS			
Tuition	7a	2,829,702	3,953,776
Operations	8b	18,355,436	17,249,991
Infrastructure	9	7,647,755	6,232,373
Boarding and school fund	10a	115,135,411	157,028,933
Transition Improvement Grant	11	-	2,330
Total Payments		143,968,304	184,467,403
Surplus/Deficit		10,079,188	(1,745,654)

The school financial statements were approved on 26th March 2026 and signed by:

Julius Yiega (Mr)
Chairperson,
Board of Management

Nakuru High School
Date: 26th March 2026

John M Kuyo (Mr)
Secretary,
Board of Management
/Principal

Nakuru High School
Date: 26th March 2026

Mathew Tanui (Mr)
Finance officer

Nakuru High School
Date: 26th March 2026



7. Statement of Assets and Liabilities as at 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	12a	5,087,934	11,510,064
Cash Balances	13	9,829	6,728
Total Cash and Cash Equivalent		5,097,763	11,516,792
Accounts Receivables	14	56,792,244	50,071,668
Total Financial Assets		61,890,007	61,588,460
Financial Liabilities			
Bank Overdraft	12b	1,752,085	17,806
Accounts Payables	15	38,278,632	49,790,552
Total Financial Liabilities		40,030,717	49,808,358
Net Financial Assets		21,859,290	11,780,101
Represented By			
Fund Balance B/Fwd	16	11,780,101	13,525,755
Surplus/Deficit for the Year		10,079,188	(1,745,654)
Net Financial Position		21,859,290	11,780,101

The school financial statements were approved on 26th March 2026 and signed by:



Julius Yiega (Mr)
Chairperson,
Board of Management

Nakuru High School
Date: 26th March 2026



John M Kuyo (Mr)
Secretary,
Board of Management
/Principal

Nakuru High School
Date: 26th March 2026



Mathew Tanui (Mr)
Finance officer

Nakuru High School
Date: 26th March 2026

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

Description	Notes	FY 2024/2025	FY 2023/2024
Receipts for Operating Income		Kshs	Kshs
Capitation Grants for Tuition	1	4,742,034	4,320,427
Capitation Grants for Operations	2b	15,182,320	18,291,913
Capitation Grants for Infrastructure	3	8,405,600	4,620,000
School Fund Income- Parents' Contributions	4b	109,947,971	127,240,634
Miscellaneous Incomes	5	8,920,619	28,216,942
Transition Improvement Grant	6	0	31,834
Total Receipts		147,198,544	182,721,749
Payments			
Cash Outflows for Tuition	7b	4,872,439	3,953,776
Cash Outflows for Operations	8c	18,755,436	17,249,991
Cash Outflows Boarding and School Fund Payments	10b	124,076,223	157,028,933
Cash Outflows Transition Improvement Grant	11	-	2,330
Total Payments		147,704,098	178,235,030
Net cash flow from operating activities		(505,553)	4,486,719
Adjusted for:			
Changes in Accounts Receivables	14	-	(3,659,571)
Changes in Accounts Payables	15	-	5,447,417
Net cash flow from Operating Activities		(505,553)	6,274,565
Cash flow from Investing Activities			
Acquisition of Assets	9	(7,647,755)	(6,232,373)
Net Cash flow from Investing Activities		(7,647,755)	(6,232,373)
Cash flow from Borrowing Activities			
Bank Overdraft	12b	1,734,279	(12,505)
Net Cash Flow from Financing Activities		1,734,279	(12,505)
Net Increase in Cash and Cash Equivalents		(6,419,029)	29,687
Cash and Cash Equivalent at Beginning of the Year		11,516,792	11,487,105
Cash and Cash Equivalent at End of the Year		5,097,763	11,516,792

The cash flow statement for the current financial year 2024/2025 has been prepared using the direct method, as encouraged under IPSAS. In contrast, the comparative figures for the financial year 2023/2024 were prepared using the indirect method.

The school financial statements were approved on 26th March 2026 and signed by:


.....
Julius Yiega (Mr)
Chairperson,
Board of Management

Nakuru High School
Date: 26th March 2026


.....
John M Kuyo (Mr)
Secretary,
Board of Management
/Principal

Nakuru High School
Date: 26th March 2026


.....
Mathew Tanui (Mr)
Finance officer

Nakuru High School
Date: 26th March 2026

9. Statement of Budgeted versus Actual Amounts for the Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c = a+b	d	f = d/c
Receipts	Kshs	Kshs	Kshs	Kshs	
(1) Capitation Grant on Tuition					
Exercise Books	2,060,000	-	2,060,000	1,812,711	88.00%
Lab.Equipment	1,600,000	-	1,600,000	1,582,238	98.89%
T/L Materials	3,044,000	-	3,044,000	1,347,085	44.25%
Internal Exam	604,000	-	604,000	-	0.00%
(2) Capitation Grant on Operations	-	-	-	-	
Local, Transport & Travelling	1,000,000	-	1,000,000	-	0.00%
Electricity, Water & Conservancy	3,000,000	-	3,000,000	1,811,958	60.40%
Repair, Maintenance & Improvement	5,094,400	-	5,094,400	906,900	17.80%
Activity	3,000,000	-	3,000,000	1,140,990	38.03%
Medical/Insurance	4,000,000	-	4,000,000	1,736,760	43.42%
Personal Emoluments	11,800,000	-	11,800,000	8,787,308	74.47%
Administration Costs	3,000,000	-	3,000,000	798,404	26.61%
(3) Capitation Grant on Infrastructure	-	-	-	-	
Maintenance & Improvement	8,705,600	-	8,705,600	8,405,600	96.55%
(4) Fees Charged on Parents	-	-	-	-	
Personnel Emoluments	14,108,000	-	14,108,000	10,407,236	73.77%
Repair, Maintenance & Improvements	11,300,000	-	11,300,000	7,676,461	67.93%
Local, Transport & Travelling	7,000,000	-	7,000,000	5,542,367	79.18%
Electricity, Water & conservancy	14,000,000	-	14,000,000	13,364,186	95.46%
Boarding Fees	75,350,000	-	75,350,000	70,563,697	93.65%
Administration costs	11,800,000	-	11,800,000	7,747,812	65.66%
Activity	2,074,000	-	2,074,000	1,495,162	72.09%
(5) Miscellaneous Income(s)	-	-	-	-	
Miscellaneous Income(s)	9,000,000	-	9,000,000	8,920,619	99.12%
Total Income	191,540,000	-	191,540,000	154,047,492	80.43%

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(6) Expenditure for Tuition					
Exercise Books	2,060,000	-	2,060,000	700,000	33.98%
Lab.Equipment	1,600,000	-	1,600,000	1,242,766	77.67%
T/L Materials	3,044,000	-	3,044,000	885,193	29.08%
Internal Exam	604,000	-	604,000	-	0.00%
Bank Charges	-	-	-	1,743	0.00%
(7) Expenditure for Operations	-	-	-	-	
Local, Transport & Travelling	1,000,000	-	1,000,000	-	0.00%
Electricity, Water & Conservancy	3,000,000	-	3,000,000	2,311,787	77.06%
Repair, Maintenance & Improvement	5,094,400	-	5,094,400	3,700,000	72.63%
Activity	3,000,000	-	3,000,000	200,000	6.67%
Medical/Insurance	4,000,000	-	4,000,000	-	0.00%
Personal Emoluments	11,800,000	-	11,800,000	11,211,291	95.01%
Administration Costs	3,000,000	-	3,000,000	932,358	31.08%
(8) Expenditure for Infrastructure	-	-	-	-	
New Ablution Block	1,600,000	-	1,600,000	1,572,000	98.25%
New Laboratory Stools	1,500,000	-	1,500,000	1,403,990	93.60%
General Repairs	300,000	-	300,000	300,000	100.00%
Laboratories Repairs	5,305,600	-	5,305,600	4,370,235	82.37%
Bank Charges	-	-	-	1,530	0.00%
(9) Expenditure for School Fund	-	-	-	-	
Personnel Emoluments	14,108,000	-	14,108,000	6,448,822	45.71%
Repair, Maintenance & Improvements	11,300,000	-	11,300,000	9,124,130	80.74%
Local, Transport & Travelling	7,000,000	-	7,000,000	5,016,281	71.66%
Electricity, Water & conservancy	14,000,000	-	14,000,000	12,115,151	86.54%
Boarding Fees	75,350,000	-	75,350,000	67,372,105	89.41%
Administration costs	11,800,000	-	11,800,000	7,360,644	62.38%
Activity	2,074,000	-	2,074,000	1,354,760	65.32%
Expenditure from Income Generating Activities	9,000,000	-	9,000,000	6,343,519	70.48%
Total Expenditure	191,540,000	-	191,540,000	143,968,304	75.16%

Budget commentary

- i. The school has only received 80.43% of the expected revenue as at 30th June 2025 even though there is inclusion of accruals.
- ii. Generally, the school has only utilized 75.16% of the fees collected as at 30th June 2025 but there was over expenditure in some vote heads due to incorporation of unpaid debts to the suppliers.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from 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. 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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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 and adopted by the parents for implementation in an Annual General Meeting (A.G.M). A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

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

11. Notes to the Financial Statements

1 Capitation Grants for Tuition

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Exercise books	1,812,711	2,430,407
Laboratory equipment	1,582,238	904,380
Teaching / learning materials	1,347,085	830,790
Internal exams	-	154,850
Total	4,742,034	4,320,427

2 Capitation Grants for Operations

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Personnel Emoluments	8,787,308	7,420,659
Repairs, Maintenance and Improvement	5,812,500	8,392,040
Local, Travelling and Transport	-	200,000
Electricity, Water and Conservancy	1,811,958	4,001,300
Medical/Insurance	1,736,760	1,387,200
Administration Costs	798,404	121,534
Activity	1,140,990	1,389,180
2(a)Total	20,087,920	22,911,913
Less: RMI Transfer to Infrastructure Account	(4,905,600)	(4,620,000)
2(b)Total	15,182,320	18,291,913

3 Capitation Grants for Infrastructure

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Maintenance and Improvement (MOE)	8,405,600	4,620,000
Total	8,405,600	4,620,000

4 School Fund Income – Parents' Contribution/Fees

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Boarding, Equipment & Stores	70,563,697	74,548,434
Local Travelling and Transport	5,542,367	5,633,498
Electricity, Water & Conservancy	13,364,186	14,775,281
Repairs And Maintenance	11,176,461	10,439,684
Activity	1,495,162	1,559,666
Personnel Emoluments	10,407,236	11,610,458
Administration Costs	7,747,812	8,673,614
Total	120,296,920	127,240,634
Less: RMI Transferred to Infrastructure Account	(3,500,000)	-
4 Total (a)	116,796,920	127,240,634
Cashflow		
Add: Fee Arrears Recovered	4,512,689	-
Less: Fee Arrears during the year	11,233,265	-
Add: Prepaid Fees during the year	136,398	-

Less: Prepaid Fees refunded	264,770	-
4 Total (b)	109,947,971	127,240,634

5 Miscellaneous Income(s)

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Miscellaneous Income(s)	8,920,619	28,216,942
Total	8,920,619	28,216,942

6 Transition Improvement Grant

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transition Improvement Grant	0	31,834
Total	0	31,834

7 Tuition

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Exercise books	700,000	-
Laboratory equipment	1,242,766	894,380
Teaching / learning materials	885,193	2,908,751
Internal exams	-	144,850
Bank Charges	1,743	5,795
7 Total (a)	2,829,702	3,953,776
Cashflow	Cashflow	Cashflow
Add: Sundry Creditors Paid	3,039,503	-
Less: Sundry Creditors during the year	996,766	-
7 Total (b)	4,872,439	3,953,776

8 Operations

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Personnel Emoluments	11,211,291	11,470,969
Repairs, Maintenance and Improvement	8,605,600	6,117,617
Local, Travelling and Transport	-	-
Electricity, Water and Conservancy	2,311,787	3,901,266
Medical/Insurance	-	-
Administration Costs	932,358	349,776
Activity	200,000	30,363
8(a) Total	23,261,036	21,869,991
Less: RMI Transfer to Infrastructure Account	(4,905,600)	(4,620,000)
8(b) Total	18,355,436	17,249,991
Cashflow		
Add: Sundry Creditors Paid	400,000	-
8 Total (c)	18,755,436	17,249,991

9 Infrastructure

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Construction of classrooms	-	6,220,905
New Ablution Block	1,572,000	-
New Laboratory Stools	1,403,990	-
General Repairs	300,000	-
Laboratories Repairs	4,370,235	-
Bank Charges	1,530	11,468
Total	7,647,755	6,232,373

10 Boarding and School Fund

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Boarding, Equipment & Stores	67,372,105	75,599,805
Local Travelling and Transport	5,016,281	6,453,230
Electricity, Water & Conservancy	12,115,151	13,661,065
Repairs And Maintenance	12,624,130	7,166,778
Activity	1,354,760	3,478,315
Personnel Emoluments	6,448,822	10,127,723
Administration Costs	7,360,644	13,578,559
Miscellaneous Expenses	6,343,519	26,963,458
10 Total	118,635,411	157,028,933
Less: RMI Transferred to Infrastructure Account	(3,500,000)	-
10 Total (a)	115,135,411	157,028,933
Cashflow		
Add: Sundry Creditors Paid	14,555,062	-
Less: Sundry Creditors during the year	5,614,251	-
10 Total (b)	124,076,223	157,028,933

11 Transition Improvement Grant

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Bank Charges	-	2,330
Total	-	2,330

12 (a) Bank Accounts

Name of Bank, Account No. & currency	Status	Bank Account Number	FY 2024/2025	FY 2023/2024
			Kshs	Kshs
Tuition Account	Active	1101768932	266,034	396,439
Operations Account	Active	1101669969	1,558,757	5,131,874
School Fund Account	Active	1123235864	2,131,947	2,055,731
Infrastructure Account	Active	1255578882	1,101,691	343,846
School Fund Account	Active	1123236518	-	3,552,671
TIG Account	Dormant	1123236178	29,504	29,504
Total			5,087,934	11,510,064

12 (b) Bank Accounts (Bank Overdraft)

Name of Bank, Account No. & currency	Status	Bank Account Number	FY 2024/2025	FY 2023/2024
			Kshs	Kshs
School Fund Account	Active	0130270328785	801,982	17,806
School Fund Account	Active	1123236518	950,104	-
Total			1,752,085	17,806

13 Cash in Hand

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Notes and Coins	9,829	6,728
Total	9,829	6,728

14 Accounts Receivables

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Fees arrears	56,792,244	50,071,668
Total	56,792,244	50,071,668

14 (b) Ageing Analysis of Accounts Receivable

Description	FY 2024/2025		FY 2023/2024	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	11,233,265	20%	11,331,021	23%
Between 1-2 years	19,431,653	34%	12,613,321	25%
Between 2-3 years	2,780,553	5%	2,780,553	6%
Over 3 years	23,346,773	41%	23,346,773	47%
Total	56,792,244	100%	50,071,668	100%

15 Accounts Payables

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	37,979,306	49,362,854
Prepaid fees	299,326	427,698
Total	38,278,632	49,790,552

15 (b) Ageing Analysis of Accounts Payable

Description	FY 2024/2025		FY 2023/2024	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	6,611,017	17%	19,437,723	39%
Between 1-2 years	26,644,384	70%	25,201,227	51%
Between 2-3 years	4,723,905	12%	4,723,905	10%
Over 3 years	-	0%	-	0%
Total	37,979,306	100%	49,362,854	100%

16 Fund Balance Brought Forward

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Bank balances	11,510,064	11,392,538
Cash balances	6,728	94,567
Receivables	50,071,668	46,412,097
Payables	(49,790,552)	(44,343,135)
Bank Overdraft	(17,806)	(30,311)
Total	11,780,101	13,525,755

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.

17 Biological Assets

Description	Numbers	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cattle	64	1,945,000	1,033,281
Trees	3405	5,107,500	4,357,500
Total		7,052,500	5,390,781

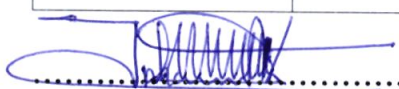
18 Stock/Inventory

Description		FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Food stuffs		1,761,776	3,104,625
Lab consumables		-	51,264
Boarding Items		76,900	58,372
Stationeries		1,657,030	3,429,111
TOTAL		3,495,706	6,643,372

12. 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)	Time Frame
4.1	Inaccuracies in Financial Statements	Reviewed and revised the Financial Statements	Resolved	
4.2	Non-Preparation of Trial Balances	The trial Balance were availed and availed for verification	Resolved	
4.3	Unsupported miscellaneous Income	The detailed analysis of receipts showing the revenues streams was provided	Resolved	
4.4	Unsupported Tuition payments	All the supporting document were available but filed separately	Resolved	
4.5	Unsupported operations Payments	The necessary documentation was provided	Resolved	
4.6	Unsupported boarding and school fund payments	All the supporting documents were available and availed for verification	Resolved	
4.7	Unsupported bank balances	Monthly bank reconciliations were available and presented for verification.	Resolved	
4.8	An Authorised Bank Overdraft	There was no Such Facility from the bank	Resolved	



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JOHN M KUYO(MR)

SECRETARY BOM/PRINCIPAL

DATE: 26th March 2026

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Sno	Supplier of Goods or Services	Balance b/f as at 01/07/2024	Additions during the year	Total	Amount Paid To-date	Net Outstanding Balance as at 30/06/2025
		Kshs	Kshs	Kshs	Kshs	Kshs
	Infrastructure Account	a	b	c=a+b	d	e=c-d
a	Construction of Buildings					
1	Raykay Hardware	1,716,530	-	1,716,530	721,434	995,096
	Sub-Total (A)	1,716,530	-	1,716,530	721,434	995,096
b	Supply of goods			-		-
	Tuition Account			-		-
1	Pioneer Laboratory Supplies	2,492,871	-	2,492,871	1,046,000	1,446,871
2	Patmat Bookshop	4,390,905	-	4,390,905	1,403,503	2,987,402
3	Rysis General Supplies Ltd	1,041,704	-	1,041,704	300,000	741,704
4	Canopy Book Centre	1,953,845	-	1,953,845	1,100,000	853,845
5	Dobex School Supplies	2,151,894	-	2,151,894	677,017	1,474,877
6	Brandspark Supplies Ltd	700,000	-	700,000	100,000	600,000
7	Skullab Enterprises	-	631,766	631,766	-	631,766
8	Guaca Stationers	-	300,000	300,000	-	300,000
20	Berinet Enterprises Ltd	-	65,000	65,000	-	65,000
	Sub-Total (B)	12,731,219	996,766	13,727,985	4,626,520	9,101,465
	School Fund/Boarding Account			-		-
1	Hygienic Butchery	1,213,550	2,022,525	3,236,075	-	3,236,075
2	Simon Wahome	2,920,000	-	2,920,000	600,000	2,320,000
3	Meslo Supplies	554,030	-	554,030	136,300	417,730
4	Statex Solutions	1,612,500	-	1,612,500	-	1,612,500
5	Naivas Ltd	2,890,999	-	2,890,999	2,889,829	1,170
6	Petch Products	726,000	-	726,000	405,600	320,400
7	Mwapen Enterprises	598,500	-	598,500	350,000	248,500
8	Elikib General Supplies	1,308,694	-	1,308,694	-	1,308,694
9	Joytrade Enterprises	300,000	-	300,000	300,000	-
10	Gilanis Supermarket	2,351,452	233,946	2,585,398	-	2,585,398
11	Collins Kimutai Rotich	368,600	-	368,600	-	368,600
12	Muaki Pharmaceuticals	629,120	-	629,120	380,445	248,675
13	Mukolab Supplies Ltd	3,291,073	-	3,291,073	250,700	3,040,373
14	Copycate Enterprises Ltd	1,947,301	-	1,947,301	1,285,005	662,296
15	Taaluma Technologies	420,500	-	420,500	-	420,500
16	Zipporah Sote Kimengich	13,580	65,090	78,670	13,580	65,090
17	Two Way Communications Ltd	24,894	-	24,894	-	24,894
18	Thomwe Office Supplies	100,200	-	100,200	-	100,200
19	Nakuru Woolshop	35,270	-	35,270	-	35,270
20	Mijengo Investments	19,500	-	19,500	-	19,500
21	Midlands Hotel	22,350	-	22,350	-	22,350
22	Mache Hardware	3,357,195	-	3,357,195	800,000	2,557,195

Nakuru High School
Annual Report and Financial Statements for the year ended 30th June 2025

23	Marnix Holdings	255,200	-	255,200	-	255,200
24	Jack Electricals	140,060	-	140,060	15,240	124,820
25	Ezik Solutions	381,550	-	381,550	-	381,550
26	Elgibor Investment	470,750	-	470,750	-	470,750
27	Daratim Enterprises	51,746	-	51,746	-	51,746
28	Creative Metro Services	78,000	108,000	186,000	-	186,000
29	Cliewalite Ventures	36,000	-	36,000	36,000	-
30	City & Press Publishers	51,000	-	51,000	51,000	-
31	Menengai Agrovat	318,182	-	318,182	318,182	-
32	Green World	293,450	-	293,450	293,450	-
33	Editerry Enterprises	282,166	418,295	700,461	-	700,461
34	Humble Touch Interior	398,000	-	398,000	398,000	-
35	Kenafric Bakery	1,810,622	-	1,810,622	521,048	1,289,574
36	Mosmo Computers	202,000	-	202,000	202,000	-
37	Samuel Muyanzi	152,000	708,000	860,000	152,000	708,000
38	Urban Edge Insights	1,036,000	-	1,036,000	1,036,000	-
	Sub-Total (C)	30,662,035	3,555,856	34,217,891	10,434,379	23,783,512
c	Supply of Services			-		-
1	Karen Wanderi & Co. Advocates	110,200	-	110,200	110,200	-
2	Gigasoft Technologies	325,000	-	325,000	-	325,000
3	Creative Metro Services	108,000	-	108,000	108,000	-
4	CIC Group	1,315,252	-	1,315,252	-	1,315,252
5	Water Resource Management	12,299	-	12,299	-	12,299
6	Nawassco Ltd	1,959,280	-	1,959,280	1,959,280	-
7	Autonet ICT Systems	170,000	-	170,000	-	170,000
8	Wilgeton Enterprises	253,040	-	253,040	34,752	218,288
9	Samwel Barusei	-	370,000	370,000	-	370,000
10	Rural Entomology	-	12,000	12,000	-	12,000
11	Raykay Agencies	-	29,400	29,400	-	29,400
12	Memijep Enterprises	-	428,180	428,180	-	428,180
13	Melilo K Ltd	-	342,990	342,990	-	342,990
14	Kiam Gen. Agencies	-	521,500	521,500	-	521,500
15	Josphat Kimani M	-	223,100	223,100	-	223,100
16	Jomukas Enterprises	-	90,800	90,800	-	90,800
17	Danlytec Suppliers	-	1,400	1,400	-	1,400
18	Creed Investments and Supplies	-	29,980	29,980	-	29,980
19	Bestech Africa Suppliers	-	9,000	9,000	-	9,000
20	Carlche Ltd	-	45	45	-	45
	Sub-Total (D)	4,253,071	2,058,395	6,311,466	2,212,232	4,099,234
	Grand Total (E=A+B+C+D)	49,362,854	6,611,017	55,973,871	17,994,565	37,979,306

Annex 2 - Summary of Fixed Assets Register

Sno	Asset class	Historical Cost b/f 01/07/2024	Additions During the year	Disposal	Historical Cost c/f 30/06/2025
		Kshs	Kshs	Kshs	Kshs
		a	b	c	d=a+b-c
1	Land	680,000,000	-	-	680,000,000
2	Buildings and Structures	349,406,949	7,647,755	-	357,054,704
3	Motor Vehicles	9,800,000	-	-	9,800,000
4	Office Equipment, furniture and fittings	38,000,000	-	-	38,000,000
5	ICT Equipment and Other ICT Assets	3,286,000	-	-	3,286,000
6	Tools and Apparatus	413,000	-	-	413,000
7	Textbooks	15,000,000	-	-	15,000,000.00
8	Other Machinery and Equipment	575,000	-	-	575,000
9	Intangible assets-software	4,860,000	-	-	4,860,000
	Total	1,101,340,949	7,647,755	-	1,108,988,704

REPUBLIC OF KENYA

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

Ref: OAG/NKR/AUD/NKS/11/13/2024/2025/21

16 June, 2026

Mr. Samuel Josephat Njoroge, CBS

Clerk of the National Assembly

Parliament Buildings

P. O. Box 41842-00100

NAIROBI

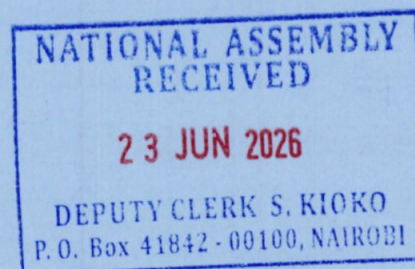
Dear Sir,

REPORT OF THE AUDITOR-GENERAL ON NAKURU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – NAKURU COUNTY

I transmit the report of the Auditor-General on the examination and audit of Nakuru High School for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

CPA Justus O. Okumu
For: AUDITOR-GENERAL

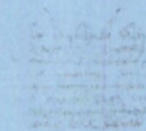
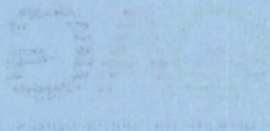


Copy to: Dr. Chris K. Kiptoo, PhD., CBS
Principal Secretary
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NAIROBI

Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
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State Department for Basic Education
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Mr. John M. Kuyo
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NAKURU

REPUBLIC OF KENYA



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