


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE: 29 JUL 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Boko, MP Deputy leader of Majority Party
CLERK-AT THE-TABLE:	A. Jumbuko

PARLIAMENT
OF KENYA
LIBRARY

REPORT DATE:

29 JUL 2025

DAY:

Tuesday

TABLED BY:

Hon. Owen Boko, MP
Deputy leader of Majority Party

OF

CLERK-AT THE-TABLE:

A. Jumbuko

THE AUDITOR-GENERAL

ON

NAJILE BOYS SECONDARY SCHOOL

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

KAJIADO COUNTY



Revised 30th June 2024.



NAJILE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR START
JULY 2023 TO 30th JUNE 2024.

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

NAJILE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

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PUBLIC SECONDARY SCHOOLS - NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2024

D) ACRONYMS

BOM –Board of management
IPSAS-International public sector accounting standards
CEB-County Education Board
KCSE-Kenya Certificate of Secondary Education
PFM-Public Finance Management
PSASB-Public Sector Accounting Standards Board
FY-Financial Year
FDSE-Free Day Secondary Education
CDF-Constituency Development Fund
TSC-Teachers Service Commission

II) 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 KAJIADO County, KAJIADO WEST Sub-County

The school was registered in 19/01/2021 under registration number 34S3000160 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 870 numbers of students as at 30th June 2024. It has 4 streams and 32 teachers of which 11 teachers are employed by the School Board Of Management.

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(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:

1	JOSEPH KIRANTO	Chairman	14/05/2022
2	FRANCIS WAMBUA	Secretary - Principal	14/05/2022
3	JUSTUS MANYARA	Member	14/05/2022
4	LYDIA SIMALOI	Member	14/05/2022
5	SISINA KANTIM	Member	14/05/2022
6	PHILIP KOYEI	Member	14/05/2022
7	Ms. ANN RARITE	Member	14/05/2022
8	DOUGLAS KONANA	Member – Rep CEB	14/05/2022
9	MS. MARGARET MWANGI	Member Rep Teachers	14/05/2022
10	DENNIS TIPAYA EMMACULATE CHEROP LEONARD KIPISH	3 Members - Sponsor	14/05/2022
11	MS. LUCY SISINA	Member	14/05/2022
12	JONATHAN NTINANAYIA	MemberSpecial Needs	14/05/2022
13	RAPHAEL TIRATI	Rep Students	14/05/2022
14	MOSES MASEYIA	Member	14/05/2022
15	FRANCIS SEKENTO	PA member	14/05/2022

KEY SCHOOL INFORMATION AND MANAGEMENT

The functions of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- 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

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

1	Executive Committee	Joseph Letowuon Francis Wambua Francis Sekento Lydia Simaloi Emmaculate Cherob	Chairman B.O.M Secretary P.A chair Member Member	2
2	Audit Committee	Douglas konana Philip koyei Moses neeliang Francis wambua Ann torinke	Chairman Secretary Member Member Member	1
3	Finance, procurement and general purposes Committee	Justus Manyara Francis Wambua Francis Sekento Lydia Simaloi Joseph kiranto	Chairman Secretary Member Member Member	2
4	Academic Committee	Lydia simaloi Dennis mositiet Francis wambua Justus manyara Nicholas ronoh	Chairman Secretary Member Member Member	2
5	Development Committee	Leonard Kipish Reuben kmathenge Joseph letowuon Francis wambua	Chairman Secretary Member Member	2

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		Francis sekento	Member	
		Jonathan tiyia	Chairman	
		Moses neeliang	Secretary	
		Emmaculate cherop	Member	
6	Discipline and welfare Committee	Francis wambua	Member	
		Reuben mathenge	Member	1
7	Adhoc Committee (if any during the year)	N/A		

(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	FRANCIS WAMBUA	357203
2	Deputy Principal	REUBEN MATHENGE	359055
3	School Bursar	JAMES MPAAYIO IRIO	001

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 537, Ngong Hills
 Telephone: 0793953739
 E-mail: najileboyschool@gmail.com
 Website: N/A
 Facebook: N/A
 Twitter: N/A :

(f) School Bankers

The following school operated 4 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Equity bank
 Branch: Ngong
 Account Number: 0730295949004
2. Name of Bank: Equity bank
 Branch: Ngong
 Account Number: 0730278710420
3. Name of Bank: ABSA Bank
 Branch: Ngong
 Account Number: 0651102782 and 0651109965
4. MPESA Pay Bill No. 247247 Acc No. 474801 attached to Equity bank account
 (Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

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(g) Independent Auditors
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

III) 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, the following information should be given:

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

YEARS	SURPLUS	
2022	1,213,134.30	
2023	1,910,493.75	
2024	6,924,134.10	

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

YEARS	TUITION	OPERATION
2022	2,530,100.20	11,273,099.90
2023	2,382,980.50	6,774,988.80
2024	2,126,470.40	10,364,185.80

-Total income growth

YEARS	Amount
2022	48,268,586.10
2023	46,303,846.30
2024	50,007,011.20

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-A three year overview in expenditure of the school.

YEARS	Amount
2022	47,055,451.80
2023	46,227,840.55
2024	43,082,877.10

-A movement of debtors and creditors over the last three years

YEARS	Creditors	Debtors
2022	736,080.00	2,257,626.00
2023	1,576,769.00	11,048,255.29
2024	2,552,123.00	3,328,419.00

b) Teacher Student ratio:

Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.

TEACHERS TO STUDENT	1:27
NO. OF TEACHERS	21
B.O.M TEACHERS	11
NO. TRANSFERED TEACHERS	3
RECRUITED TEACHERS	3

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c) **Mean score in the 2024 KCSE:**

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score

YEARS	2021	2022	2023
No. Transited to university	10	2	17
MEANSCORE	3.73	3.23	3.957

d) **Number of Candidates in the 2024 KCSE:**

Tabulate the number of candidates sitting for KCSE over the last three years.

YEARS	2021	2022	2023
CANDIDATES	140	160	214

e) **Capacity of the school:**

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.


Facility	Available	Deficit	
Dormitories	6	2	
Dining hall	1	1	
Laboratory	2	2	
Toilets	5	0	
Library	1	1	
Classrooms	15	1	

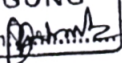
NAJILE BOYS SECONDARY SCHOOL
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f) Development projects carried out by the school:

Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

<i>Projects</i>	<i>Source of finds</i>	<i>Status</i>	<i>Initial cost (ksh)</i>	<i>Amounts spend (ksh)</i>	<i>Expected completion time</i>
<i>Beds</i>	<i>FDSE</i>	<i>Complete</i>	<i>300,000</i>	<i>162,800</i>	<i>31st march 2024</i>
<i>Furniture</i>	<i>FSDE</i>	<i>Complete</i>	<i>301,600</i>	<i>335,000</i>	<i>31st march 2024</i>
<i>Laboratory Repairs</i>	<i>FDSE</i>	<i>Complete</i>	<i>300,000</i>	<i>119,970</i>	<i>30th March 2024</i>
<i>Terrazzo Phase 1 classrooms</i>	<i>FDSE</i>	<i>In progress</i>	<i>1,258,300</i>		
<i>Dormitory Fence</i>	<i>FDSE</i>	<i>Complete</i>	<i>1,553,800</i>	<i>657,000</i>	<i>30th June 2024</i>

Sign 
 School Principal

B.O.M SECRETARY
 NAJILE BOYS SEC. SCHOOL
 P.O. Box 577, NGONG
 Date: 30/6/24 Sign: 

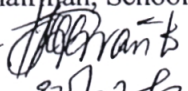
IV) STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

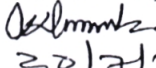
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

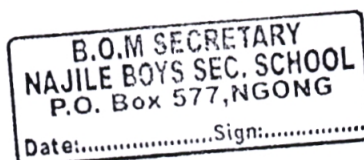
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.


The Board of Management of *Najile Boys Secondary 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: Mr. Joseph Letowuon
Designation: Chairman, School Board of Management
Sign: 
Date: 30/07/2024

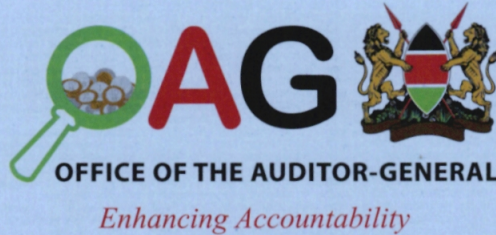
Name: Mr. Francis Wambua
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/7/2024



Name: Mr. James Irio
Designation: Bursar/ Finance Officer
Sign: 
Date: 30/7/2024

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 NAJILE BOYS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KAJIADO COUNTY

PREAMBLE

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

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;

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Najile Boys Secondary School - Kajiado County set out on pages 1 to 19, which comprise the statement of financial assets

and financial 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 Najile Boys Secondary School- Kajiado 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables totalling Kshs.2,552,123 as further disclosed in Note 12 to the financial statements. However, procurement records such as user requisitions, tended advertisements, request for quotations, tender evaluation committee minutes, inspection and acceptance committee minutes and Local Purchase Orders (LPOs), and aging analysis in support of the payables were not provided for audit review.

In the circumstances, the accuracy, completeness and existence of accounts payables totalling Kshs.2, 552,123 could not be confirmed.

2. Unsupported Biological Assets

Note 14 to the financial statements reflects biological assets totalling Kshs.580,000 in respect of cattle and trees. However, valuation report in support of biological assets was not provided for audit review.

In the circumstances, the accuracy and completeness of biological assets totalling Kshs.580,000 could not be confirmed.

3. Summary of Fixed Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register totalling Kshs.84,280,070. However, the schedule does not indicate the fixed assets historical cost brought forward , additions during the year and historical costs carried forward as at 30 June 2024. This is contrary to Public Sector Accounting Standards Board reporting requirements.

In the circumstances, the accuracy and completeness of the summary of fixed assets register could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Najile Boys Secondary School - Kajiado County 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 amounting to Kshs.62,621,100 and actual on comparable basis amounting to Kshs.50,007,011 resulting in receipts shortfall of Kshs.12,614,089 or twenty percent (20%) of the budget. Similarly, the statement reflects actual expenditure on comparable basis amounting to Kshs.41,499,175 against actual receipts amounting to Kshs.50,007,011 resulting to an under expenditure of Kshs.8,507,836 or seventeen percent (17%) of total receipts.

The underfunding and under expenditure 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Lack of Internal Audit Function

The school had not established an internal audit function for oversight of the operations of Management contrary to Section 73 (1) (a) of the Public Finance Management Act, 2012 which states that a National Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the oversight on effectiveness of internal controls, risk management and overall governance could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

4 July, 2025

PUBLIC SECONDARY SCHOOLS - NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2024

VI) STATEMENT OF RECEIPTS AND PAYMENTS YEAR ENDED 30TH JUNE 2024

RECEIPTS			
Capitation grants for tuition	1	2,126,470	2,382,981
Capitation grants for operations	2	10,364,186	6,774,989
Infrastructure	3	2,835,700	4,251,000
School Fund Income- Parents' Contributions	4	34,680,655	32,894,877
Proceeds from borrowings			
TOTAL RECEIPTS		50,007,011	46,303,847
PAYMENTS			
Payments for Tuition	5	2,052,408	2,031,985
Payments for operations	6	8,200,634	6,429,314
Infrastructure	7	1,583,703	2,842,090
Boarding and school fund payments	8	31,246,133	34,924,452
TOTAL PAYMENTS		43,082,878	46,227,841
SURPLUS/DEFICIT		6,924,133	76,006

The school financial statements were approved on 30th /07/2024 and signed by:

Name Joseph Letowuon

Name Francis Wambua Name James Irio

Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date: 30/7/2024

Date: 30/7/2024

Date: 30/7/2024

Sign: *[Signature]*

Sign: *[Signature]*

Sign: *[Signature]*

B.O.M SECRETARY
NAJILE BOYS SEC. SCHOOL
P.O. Box 577, NGONG
 Date:..... Sign:.....


NAJILE BOYS SECONDARY SCHOOL
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VII) STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS
 AT 30TH JUNE 2024

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	9,217,885	3,097,249
Cash Balances	10	28,396	1,194
Short term Investment			
Total Cash and cash equivalent		9,246,281	3,098,443
Account's receivables	11	3,328,419	14,459,512
TOTAL FINANCIAL ASSETS		12,574,700	17,557,955
FINANCIAL LIABILITIES			
Accounts Payables	12	2,552,123	3,834,395
NET FINANCIAL ASSETS		10,022,577	13,723,560
REPRESENTED BY			
Accumulated Fund b/fwd	13	3,098,443	11,813,067
Surplus/Deficit for the year		6,924,134	1,910,494
NET FINANCIAL POSSITION		10,022,577	13,723,560

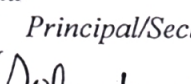
The School's financial statements were approved on 30th /07/ 2024 and signed by:

Name: Joseph Letowuon
 Chairman, BoM

Sign: 

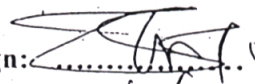
Date: 30/07/2024

Name: Francis Wambua
 School Principal/Secretary
 to BoM

Sign: 

Date: 30/7/2024

Name: James Irio
 Bursar/Finance

Sign: 

Date: 30/7/2024

B.O.M SECRETARY
 NAJILE BOYS SEC. SCHOOL
 P.O. Box 577, NGONG
 Date:.....Sign:.....

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VIII) STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

OPERATING ACTIVITIES			
Capitation grants for tuition	1	2,126,470	2,382,981
Capitation grants for operations	2	10,364,186	6,774,989
Infrastructure	3	2,835,700	4,251,000
School fund income- Parents contributions/ fees	4	34,680,655	32,894,877
Total receipts		50,007,011	46,303,847
Payments			
Payments for Tuition	5	2,052,408	2,031,985
Payments for operations	6	8,200,634	6,429,314
Boarding and school fund payments	8	31,246,133	34,924,452
Infrastructure			
Total payments		41,499,175	43,385,751
Net cash flow from operating activities		8,507,836	2,918,096
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	7	1,583,703	2,842,090
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		6,924,134	76,006
Cash and cash equivalent at BEGINNING of the year		3,098,443	3,022,437
Cash and cash equivalent at END of the year		9,246,281	3,098,443

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

IX) STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

Receipts	Budgeted	Actual	Budgeted	Actual	Actualization	
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	3,729,600	3,729,600	2,126,470	1,603,130	57%	
Chalks						
Exams and assessment						
Teachers guides						
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments O.V.H	8,460,000	8,460,000	6,468,145	1,991,855	77%	
Repairs and maintenance	4,500,000	4,500,000	2,253,700	2,246,300	50%	
Local transport / travelling						
Electricity and water						
Medical	1,800,000	1,800,000	792,425	1,007,575	44%	
Administration costs						
Activity	1,350,000	1,350,000	849,916	500,084	63%	
Gratuity						
SMASSE						
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments	2,790,000	2,790,000	3,022,332	(232,332)	92%	
Repairs and maintenance	1,800,000	1,800,000	1,368,250	431,750	131%	

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Particulars	2023	2024	2023	2024	2024	2023
Local transport / travelling	1,179,000		1,179,000	924,107	254,893	78%
Electricity and water	2,556,000		2,556,000	1,197,111	1,358,889	47%
Prepaid Fees				1,093,603		
Administration costs	3,375,000		3,375,000	2,148,950	1,226,050	64%
Activity	135,000		135,000	106,165	28,835	77%
Arrears				844,435		
Fee on Boarding Equipment and Stores	24,646,500		24,646,500	23,975,702	670,798	97%
4)FDSE for Infrastructure						
Maintenance \$ Improvement MOE	4,500,000		4,500,000	1,978,700	2,521,300	44%
M \$ I Parents' Contribution	1,800,000		1,800,000	857,000	943,000	48%
OTHER INCOME						
Rent income						
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						

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Receipts/expenditure	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
TOTAL INCOME	62,621,100		62,621,100	50,007,011	14,552,127	80%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	3,729,600		3,729,600	2,052,408	1,677,192	55%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Repairs, maintenance & improvements						
Local transport / travelling						
Other votes head	3,193,250		3,193,250	5,142,560	(1,949,310)	161%
Lab chemicals				20,000		
CBC Classes				2,291,274		
Activity Expenses	762,300		762,300	746,800	15,500	98%

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Receipts/Expenditure	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	3,261,480		3,261,480	4,045,109	(783,629)	124%
Repairs, maintenance and improvements	1,800,000		1,800,000	791,565	1,008,435	44%
Local transport / travelling	777,000		777,000	1,161,550	(384,550)	150%
Electricity, water and conservancy	1,350,000		1,350,000	339,310	1,010,690	26%
Medical Expenses						
Administration costs	2,921,000		2,921,000	4,554,267	(1,633,267)	156%
Activity	135,000		135,000	599,652	(464,652)	444%
Creditors				170,620		
R/D Chèque				70,000		
Boarding Equipment and Stores	23,942,550		23,942,550	19,509,060	4,433,490	82%
Bursary				5,000		
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	41,872,180		41,872,180	41,499,175	2,929,899	99%

X). SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

SIGNIFICANT ACCOUNTING POLICIES

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

XI) NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	2,126,470	2,382,980
Chalks		
Exams and assessment		
Teachers guides		
Total	2,126,470	2,382,980

2 CAPITATION GRANT FOR OPERATIONS

Other votes head	4,891,705	6,517,889
Repairs and maintenance	2,253,700	
Infrastructure		
Electricity and water		
Medical	792,425	85,700
CBC Classrooms	1,576,440	
Activity	849,916	171,400
Total	10,364,1856	6,744,989

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3) GOVERNMENT GRANT FOR INFRASTRUCTURE

	2023-2024	2022-2023
Transition Infrastructure grants	2,835,700	4,251,000
Totals	2,835,700	4,251,000

4) PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Personnel emoluments	3,022,332	2,339,650
Repairs and maintenance	1,368,25	2,159,480
Local transport / travelling	924,107	1,389,656
Electricity and water	1,197,111	1,192,354
Bursaries	-	1,857,000
Pre-paid fees	1,093,603	-
Administration costs	2,148,950	1,294,668
Activity	106,165	80,360
Fee on Boarding Equipment and Stores	23,975,702	22,386,909
Fees arrears	844,435	194,800
N.S.S.F		
Total	34,680,655	32,894,877

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5) PAYMENTS FOR TUITION

5) PAYMENTS FOR TUITION		
Textbooks and reference materials		
Exercise books		
Laboratory equipment	378,649	441,005
Internal exams		
Teaching / learning materials	1,671,503	1,577,684
Administration Costs		
Bank Charges	2,256	13,296
Total	2,052,408	2,031,985

6). PAYMENTS FOR OPERATIONS

6). PAYMENTS FOR OPERATIONS		
Other votes head	5,142,560	4,129,620
Lab chemicals	20,000	431,370
Administration Cost		753,774
Repairs and maintenance & improvements		428,800
R/D cheque		
N.S.S.F		
CBC Expenses	2,291,274	
Activity Expenses	746,800	685,750
SMASSE		
Insurance Cost		
Bank Charges		
Acquisition of Assets		
TOTAL	8,200,633.20	6,429,313.55

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

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7) INFRASTRUCTURE PAYMENTS

Description	2023-2024	2022-2023
Toilets	652,770	
Classrooms		2,840,350
Purchase of furniture	930,070	
Administration cost	863	1,740
Totals	1,583,703	2,842,090

8) BOARDING AND SCHOOL FUND PAYMENTS

Personnel emoluments	4,045,109	4,803,743
Repairs and maintenance & Improvements	791,565	3,200,600
Local transport / travelling	1,161,550	448,300
Electricity and water	339,310	610,642
Medical Expenses	-	1,360
Administration costs	4,554,267	3,280,871
Bursary	5,000	1,857,000
Activity Expenses	599,652	454,460
Creditors	170,620	
Fee on Boarding Equipment and Stores	19,509,060	20,267,476
Lab Equips and chem.		
R/D cheque	70,000	
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	31,246,133	34,924,452

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NOTES TO THE FINANCIAL STATEMENTS

9) BANK ACCOUNTS

Tuition Account		761,597	359,005
Operations Account		3,548,743	508,317
School Fund Account/Boarding		1,966,115	540,495
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account		2,941,430	1,689,433
Total		9,217,885	3,097,249

10) CASH IN HAND

Tuition Account	28,396	1,194
Operation Account		
School Fund account		
Total	28,396	1,194

NOTES TO THE FINANCIAL STATEMENTS

11) ACCOUNTS RECEIVABLE

Fees arrears	3,328,419	
Other non-fees receivables		
Salary advances		
Imprest		
Total	3,328,419	

[Include an ageing of the receivable arrears below]

Less than one year	2,011,714	
Between 1 -2 years	465,245	
Between 2-3years	327,075	
Over 3 years	524,385	
Total	3,328,419	

12) ACCOUNTS PAYABLE

Trade creditors (See ageing below and appendix 1)	2,552,123	3,834,395
Prepaid fees		
Retention monies		
Total	2,552,123	3,834,395

[Include an ageing of the creditor's arrears below]

Less than one year	2,552,123	1,576,769
Between 1 -2 years	0	736,080
Between 2-3years	0	911,104
Over 3 years	0	610,442
Total	2,552,123	3,834,395

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NOTES TO THE FINANCIAL STATEMENTS

13) FUND BALANCE BROUGHT FORWARD

Bank balances	3,097,249	2969059
Cash balances	1,194	53,378
Short Term Investments		
Receivables	3,328,419	11,048,255
Payables	(2,552,123)	(2,257,626)
Total	3,874,739	11,813,0667

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Other important disclosure notes

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

14) Biological assets

Cattle	11 COWS@30,000	330,000	270,000
Goats			
Trees	500 PIECES@500	250,000	250,000
Coffee or tea plantation			
Poultry			
Total		580,000	520,000

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Other important disclosure notes

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15)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.

15)PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS				
2022/ 2023	Long outstanding receivables	-The school BOM has put in place mechanisms to sensitize parents through the local leaders on payment of fees arrears.	Not resolved	30/06/2026
2022/ 2023	Inaccuracies in the financial statement	Inaccuracies have been corrected	Resolved	N/A
2022/ 2023	Unconfirmed students' enrolment Data	The school management is following up to ensure all students have birth certificates in order to register them in NEMIS.	Not resolved	30/06/2026
2022/ 2023	Long Outstanding Payables	The school board of management has endeavoured to put in place measures to effectively collect school fees in order to pay suppliers on time.	Not resolved	30/06/2026
2022/ 2023	Lack of School improvement plan	The school management has prepared school improvement plan.	Resolved	N/A
2022/ 2023	Non-Compliance with PSASB reporting requirements	The school management has complied with PSASB requirements	Resolved	N/A
2022/ 2023	Lack Internal Controls	The school BOM is in the process of enhancing its internal controls to avoid loss of funds.	Not resolved	30/06/2025
2022/ 2023	Lack of own Generated revenue account	The account has been opened (Equity Bank account no. 0730285873538)	Resolved	N/A

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Amount	Date	Amount	Amount	Remarks
Supply of goods					
1. Copy print	210,800	29/02/2024	210,800	210,800	Insufficient Funds
2. Elizabeth Pais	228,040	11/06/2024	228,040	228,040	Insufficient Funds
3.Oltotoi Enterprise	357,338	02/05/2024	357,338	357,338	Insufficient Funds
4.Kintalel Orkumani	32,850	04/06/2024	32,850	32,850	Insufficient Funds
5.Mary Kirisiet	12,000	01/06/2024	12,000	12,000	Insufficient Funds
6.Damaris Enterprise	74,625	03/06/2024	74,625	74,625	Insufficient Funds
7. Muguga Poshomill	406,000	10/06/2024	406,000	406,000	Insufficient Funds
8.Elidjahn Enterprise	130,500	12/02/2024	130,500	130,500	Insufficient Funds
9. Techo Opro Business	375,180	27/03/2024	375,180	375,180	Insufficient Funds
10.Nakulabs and School Supplies	424,590	12/02/2024	424,590	424,590	Insufficient Funds
Sub-Total	2,251,923		2,251,923	2,251,923	
Supply of services					
1. Jowik Hygiene	120,000	23/04/2024	120,000	120,000	Insufficient Funds
2. Wilgeton Ltd.	180,200	29/03/2024	180,200	180,200	Insufficient Funds
Sub-Total	300,200		300,200	300,200	
3. Grand Total	2,552,123		2,552,123	2,552,123	
4.					
5.					

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

(The School should ensure that a detailed fixed assets register is maintained).

Land	Donation	27/10/1990	N/A	21,000,000
Buildings And Structures	35,000,000	27/10/1990	N/A	35,000,000
Motor Vehicles	8,900,000	21/11/2011	N/A	8,900,000
Office Equipment, Furniture and Fittings	2,930,070	2008/2009	N/A	2,930,070
Textbooks	12,800,000	2001/2002	N/A	12,800,000
ICT Equipment	1,650,000	2011/2012	N/A	1,650,000
Tools And Apparatus	1,500,000	2011/2012	N/A	1,500,000
Other Machinery and Equipment			N/A	
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	500,000	01/2016	N/A	500,000
Total				84,280,070

(The school should ensure that a detailed fixed assets register is maintained).

