

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 JUN 2025

DAY.

Wednesday

PARLIAMENT
OF KENYA
LIBRARY

TABLED
OF

Hon. Owen Baya, MP
Deputy leader of Majority
Lengale

CLERK-AT
THE-TABLE:

THE AUDITOR-GENERAL

ON

NGOTO BOYS' HIGH SCHOOL

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

MAKUENI COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

29 APR 2025

RECEIVED

Revised 30th June 2024.



NGOTO BOYS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

NGOTO BOYS' HIGH SCHOOL
Tel: 0746 -146-656
23 APR 2025
P. O. Box 78 - 90132,
SULTAN HAMUD

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in **MAKUENI** County, **NZAU** Sub-County.

The school was registered in 4TH AUGUST 2021 under registration number 17S3000018 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 1079 number of students as at 30th June 2024. It has 20 streams and 42 teachers of which 13 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	CALEB KILONZO	Chairman	21ST JULY, 2022
2	DOUGLAS K MAGIRI	Secretary - Principal	21ST JULY, 2022
3	ROSE KATA	Member	21ST JULY, 2022
4	PST ELIJAH NDETEI	Member	21ST JULY, 2022
5	MESHACK MUSYOKI	Member	21ST JULY, 2022
6	PATRICK M KITAVI	Member-PA CHAIRMAN	21ST JULY, 2022
7	LINUS MAUNDU	Member-REP CEB	21ST JULY, 2022
8	GEDION MWANGANGI	Member – Rep teachers	21ST JULY, 2022
9	Pst JONATHAN MUKOTE	Member -sponsor	21ST JULY, 2022
10	REDEMPTA KINGOTO	Member - Community	21ST JULY, 2022
11	MERCY MUINDE	Member – Special Needs	21ST JULY, 2022
12	FIDELIS MUMO	Rep - Students	21ST JULY, 2022
13	DR. PETER NDANGILI	Member	21ST JULY, 2022
14	ENG. FELIX K MUSAU	Member	21ST JULY, 2022
15	GLADWEL MAKENA	Member	21ST JULY, 2022
16	ANGELA M MBETE	Member	21ST JULY, 2022
17	PST PHILIP MWANIA	Member	21ST JULY, 2022

NGOTO BOYS' HIGH SCHOOL

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

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Caleb kilonzo	Chairperson	3 out of 3
		Rose kata	Vice Chairperson	3 out of 3
		Meshack musyoki	Member	3 out of 3
		Elijah ndetei	member	3 out of 3
		Douglas magiri	principal	3 out of 3
2	Audit Committee	Caleb kilonzo	Chairperson	-
		Rose kata	secretary	-
		Meshack musyoki	Member	-
		Dougals magiri	principal	-
3	Finance committee	Caleb kilonzo	Chairperson	1 out of 3
		Rose kata	secretary	2 out of 3
		Meshack musyoki	Member	3 out of 3
		Dougals magiri	principal	3 out of 3
4	General purpose committee	Gladwel makena	Chairperson	3 out of 3
		Jonathan mukote	secretary	3 out of 3
		Elijah ndetei	member	3 out of 3
		Mercy muinde	member	3 out of 3
		Redempta king'oto	Member	3 out of 3
		Esther W. Njue	Principal	3 out of 3
		Madam Florence M. Wambua	Member	3 out of 3
5	academic Committee	Dr. Peter ndangili	Chair Person	3 out of 3
		Felix musau	secretary	3 out of 3
		Caleb kilonzo	member	3 out of 3
		Gedion mwangangi	Member	3 out of 3
6	Adhoc Committee (if any during the year)	Roland situma	d/p-chairman	2 out of 2
		Benson nzioka	d/p- academics	2 out of 2
		Peter ndivo	d/p-boarding	2 out of 2
		Julica mwololo	Cateress-hod	2 out of 2
		Leonard wambua	Hod-humanities	2 out of 2
		Peter katithi	bursar	2 out of 2

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	DOUGLAS KITHINJI MAGIRI	TSC No. 357230
2	Deputy Principal	ROLAND ABRAHAM SITUMA	TSC No. 463936
3	School Bursar	PETER MWANGANGI KATIHI	ID No. 28221180
4			

(e) Schools contacts

Post Office Box: 78-90132 sultan hamud
 Telephone: 0746-146-656
 E-mail: ngotoboys78@gmail.com

(f) School Bankers

1. Account Name: Tuition Account
 Name Of Bank: Kenya Commercial Bank
 Branch: emali
 Account Number: 1106368851
 Postal Address: 78-90132 sultan hamud
2. Account Name: Operation Account
 Name Of Bank: Kenya Commercial Bank
 Branch: emali
 Account Number: 1106457668
 Postal Address: 78-90132 sultan hamud
3. Account Name: Infrastructure Account
 Name Of Bank: Kenya Commercial Bank
 Branch: emali
 Account Number: 1257189727
 Postal Address: 78-90132 sultan hamud
4. Account Name: Boarding Account
 Name Of Bank: Kenya Commercial Bank
 Branch: emali
 Account Number: 1106457730
 Postal Address: 78-90132 sultan hamud
5. Account Name: NG-cdf Account
 Name Of Bank: Kenya Commercial Bank
 Branch: emali

Account Number: 1266121943

(g) Independent Auditors

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

3. Summary Report of Performance of The School

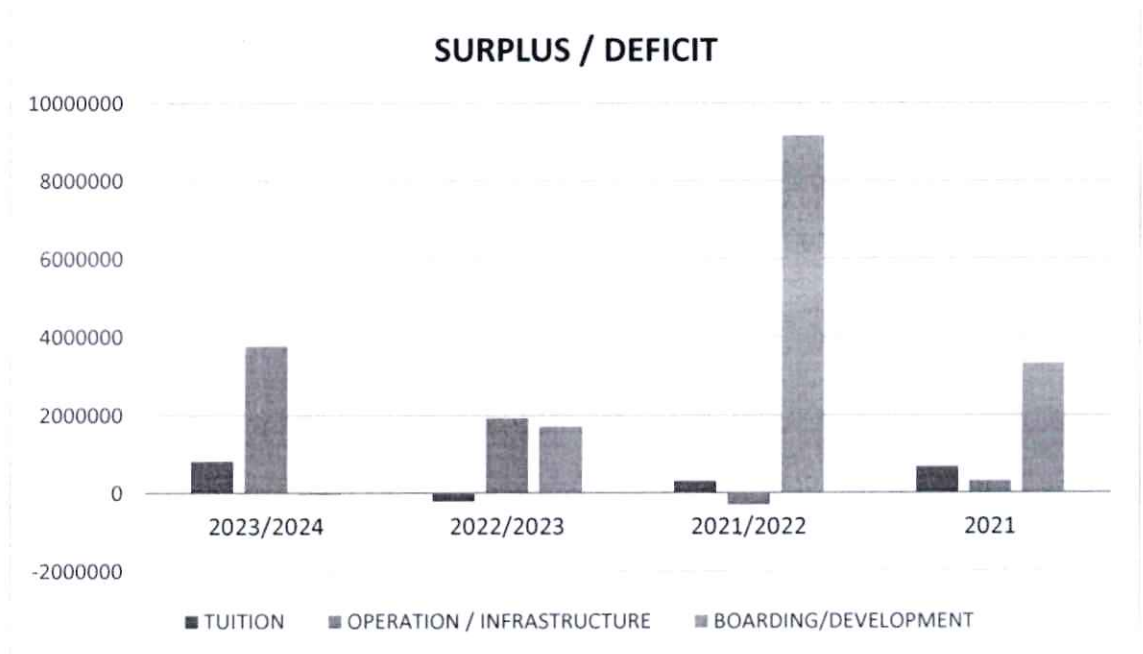
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

<i>S/NO</i>	<i>ACCOUNT</i>	<i>2023/2024</i> <i>12 MONTHS</i>	<i>2022/2023</i> <i>12 MONTHS</i>	<i>2021/2022</i> <i>12MONTHS</i>	<i>2021</i> <i>6 MONTHS</i>
<i>1</i>	<i>TUITION</i>	<i>817,561.70</i>	<i>(210,111.00)</i>	<i>302,111.00</i>	<i>673,661.00</i>
<i>2</i>	<i>OPERATION / INFRASTRUCTURE</i>	<i>3,776,229.25</i>	<i>1,924,240.00</i>	<i>(302,809.00)</i>	<i>302,809.00</i>
<i>3</i>	<i>SCHOOL FUND</i>	<i>(36,025.69)</i>	<i>1,714,128.60</i>	<i>9,164,108.05</i>	<i>3,315,674.00</i>
	<i>TOTALS</i>	<i>4,557,765.26</i>	<i>0.00</i>	<i>9,163,373.05</i>	<i>4,292,144.00</i>

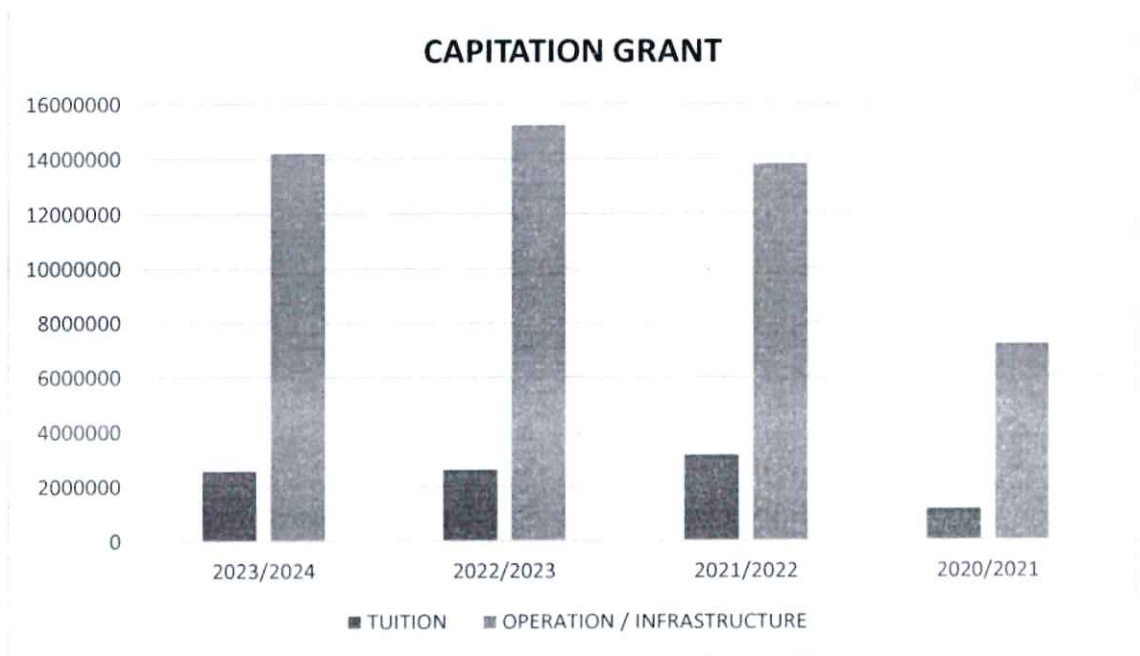
GRAPHICAL PRESENTATION.



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

S/NO	ACCOUNT	2023/2024 12 MONTHS	2022/2023 12 MONTHS	2021/2022 12 MONTHS	2020/2021 6 MONTHS
1	TUITION	2,586,413.80	2,625,023.00	3,162,791.00	1,155,557.00
2	OPERATION / INFRASTRUCTURE	14,205,242.55	15,217,817.00	13,814,375.00	7,204,292.00
	TOTALS	16,791,656.35	17,842,840.00	16,977,166.00	8,359,849.00

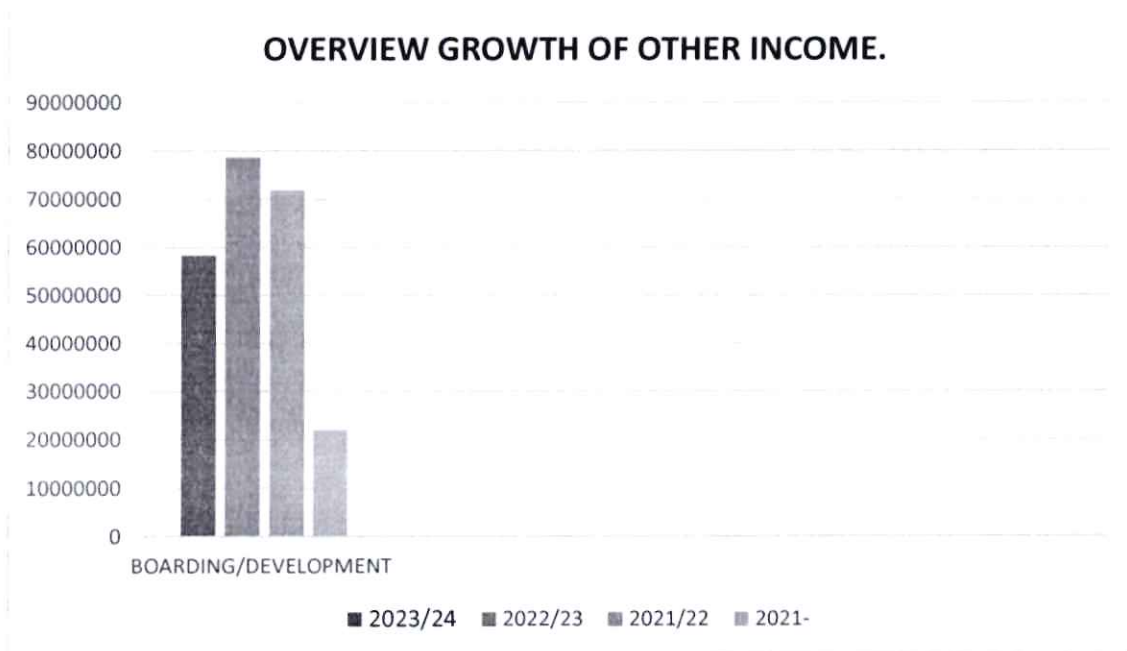
GRAPHICAL PRESENTATION



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

S/NO	ACCOUNT	2023/2024 12 MONTHS	2022/2023 12 MONTHS	2021/2022 12 MONTHS	2020/2021 6 MONTHS
3	BOARDING / DEVELOPMENT (PARENTS CONTRIBUTION)	58,304,611.00	78,715,525.00	71,920,878.05	22,029,508.00
	TOTALS	58,304,611.00	78,715,525.00	71,920,878.05	22,029,508.00

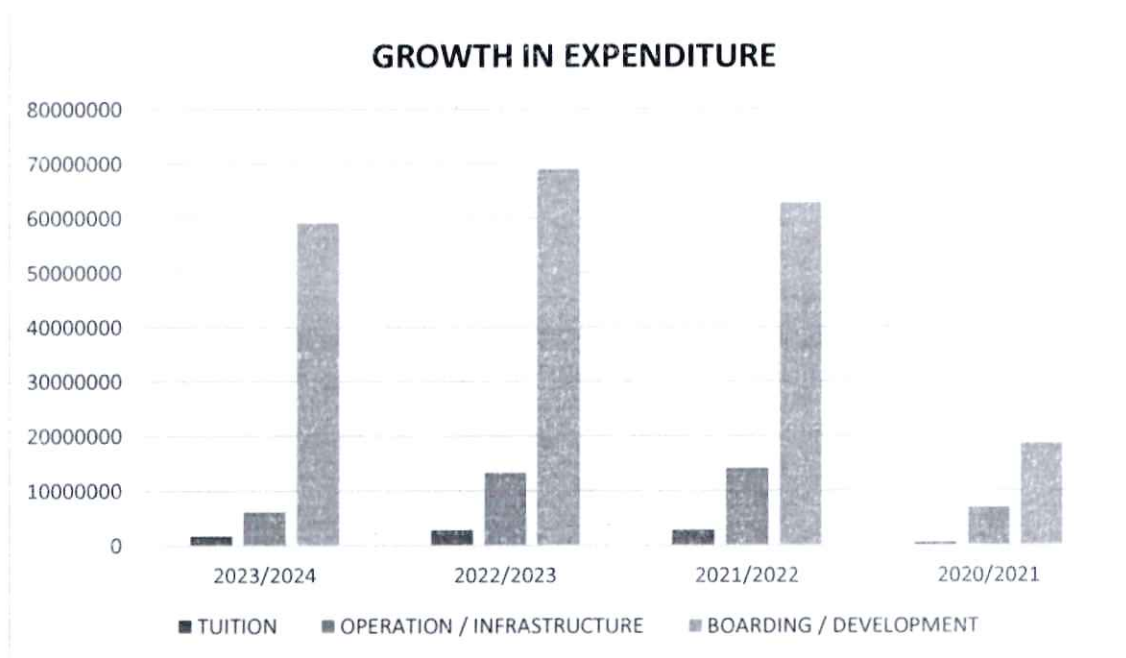
GRAPHICAL PRESENTATION



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

<i>S/NO</i>	<i>ACCOUNT</i>	<i>2023/2024</i> <i>12 MONTHS</i>	<i>2022/2023</i> <i>12 MONTHS</i>	<i>2021/2022</i> <i>12 MONTHS</i>	<i>2021/2021</i> <i>6 MONTHS</i>
1	<i>TUITION</i>	1,777,839.75	2,835,134.00	2,860,680.00	481,896.00
2	<i>OPERATION / INFRASTRUCTURE</i>	6,210,755.50	13,293,577.00	14,117,221.00	6,901,483.00
3	<i>BOARDING / DEVELOPMENT</i>	59,202,688.00	68,974,929.00	62,756,770.00	18,600,807.00
	<i>TOTALS</i>	67,191,283.25	85,103,640.00	79,737,671.00	25,984,186.00

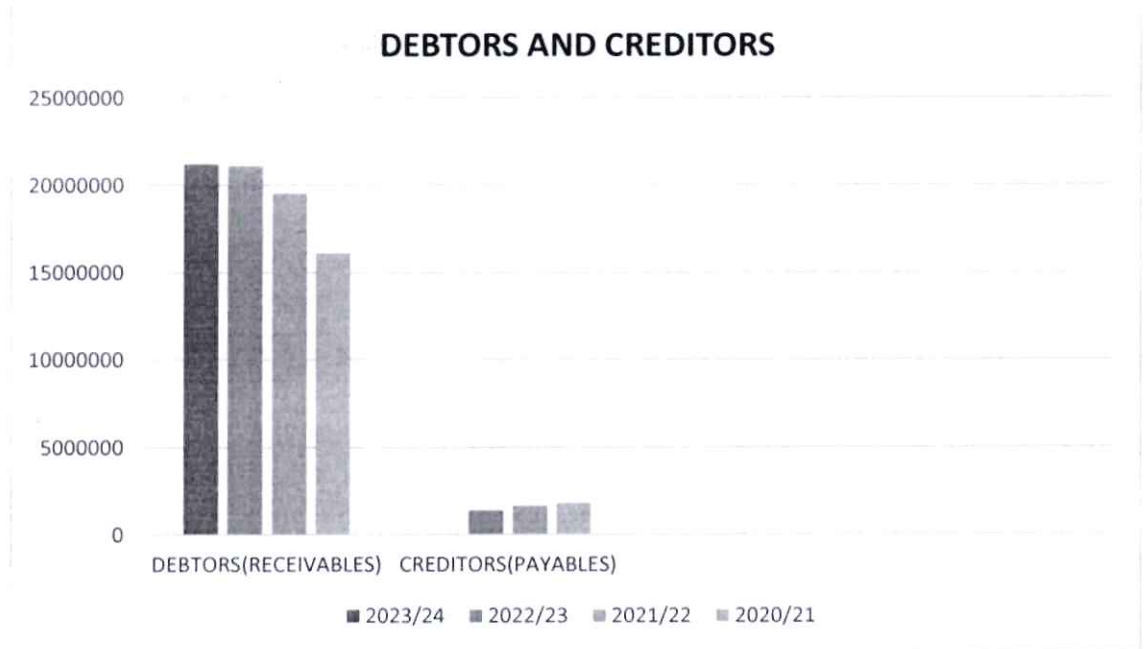
GRAPHICAL PRESENTATION



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

S/NO	ACCOUNT	2023/2024 12 MONTHS	2022/2023 12 MONTHS	2021/2022 12 MONTHS	2020/2021 6 MONTHS
1	DEBTORS(RECEIVABLES)	21,361,705.00	21,125,007.00	19,531,753.00	16,132,545.00
2	CREDITORS(PAYABLES)	53.100.00	1,390,868.00	1,649,086.00	1,819,155.00

GRAPHICAL PRESENTATION



b) Teacher Student ratio:

<i>PARTICULARS</i>	Year ended 30th June 2024	Year ended 30th June 2023	Year ended 30th June 2022	Year 2021

NGOTO BOYS' HIGH SCHOOL

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

ENROLLMENT		1079	1050	1006	950
NUMBER OF TEACHERS		43	42	40	40
TEACHER STUDENT RATIO		1:25	1:25	1:25	1:23
TEACHERS UNDER TSC		27	27	27	25
TEACHERS UNDER BOM TERMS		16	15	13	15
RECRUITED TEACHERS BY TSC		N/A	N/A	N/A	N/A
RETIRED / TRANSFERRED		N/A	N/A	N/A	N/A
TEACHERS PER SUBJECT	SUBJECT COMBINATION	TSC EMPLOYED	BOM EMPLOYED		
	CRE / H.SCI	1	N/A		
	ENG / LIT	3	1		
	MATHS / PHY	2	2		
	B/S / MATHS	1	1		
	KISW / HIST	1	2		
	BIO / CHEM	3	1		
	GEO / B/S	1	N/A		
	COMP / P.E	1	N/A		
	CRE / HIST	3	2		
	GERMAN / HIST	1	N/A		
	GEO / MATHS	N/A	1		
	MATHS / CHEM	1	2		
	KISW / CRE	1	1		
	AGRI / H.SCI	1	N/A		
	B/S / HIST	1	N/A		
	KISW / GEO	1	N/A		
	ENG / CRE	1	N/A		

c) Mean score in the year 2021 - 2024 DECEMBER KCSE:

PARTICULARS	YEAR ENDED 30 TH JUNE 2024	YEAR ENDED 30 TH JUNE 2023	YEAR ENDED 30 TH JUNE 2022	YEAR ENDED 30 TH JUNE 2021	REMARKS
KCSE MEAN		6.2(C)	5.87(C)	5.87(C)	The performance has positive improvement
TRANSITION TO		95	32	64	

NGOTO BOYS' HIGH SCHOOL

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

UNIVERSITY					<i>compared to last exam. We shall continue to lay strategies for better performance.</i>
TRANSITION TO OTHER COLLEGES		138	167	133	
KCSE CANDIDATES		233	199	239	

d) Number of Candidates in the 2021 – 2023 DECEMBER KCSE.

<i>PARTICULARS</i>	YEAR ENDED 30TH JUNE 2024	YEAR ENDED 30TH JUNE 2023	YEAR ENDED 30TH JUNE 2022	YEAR ENDED 30 TH JUNE 2021
<i>KCSE CANDIDATES</i>	-	233	199	239

e) Capacity of the school:

<i>ITEMS</i>	YEAR ENDED 30TH JUNE 2024	YEAR ENDED 30TH JUNE 2023	YEAR ENDED 30TH JUNE 2022	YEAR ENDED 30 TH JUNE 2021
<i>Classrooms</i>	28	28	20	15
<i>Computer Laboratory</i>	2	1	1	1
<i>Science Laboratory</i>	3	2	1	1
<i>Library</i>	1	1	1	1
<i>Staffroom</i>	2	2	2	2

NGOTO BOYS' HIGH SCHOOL


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

<i>Dinning Hall</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Offices-Principal</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>D / Principal</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Accounts</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Secretary</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Dormitory</i>	<i>6 in different blocks</i>	<i>6 in different blocks</i>	<i>6 in different blocks</i>	<i>6 in different blocks</i>
<i>Hod's Rooms</i>	<i>10</i>	<i>10</i>	<i>10</i>	<i>10</i>
<i>Staff Houses</i>	<i>20</i>	<i>20</i>	<i>20</i>	<i>20</i>
<i>Staff Latrines</i>	<i>6 pit toilets</i>	<i>6 pit toilets</i>	<i>6 flash toilets</i>	<i>6 flash toilets</i>
<i>Bathrooms</i>	<i>86 cubes</i>	<i>86 cubes</i>	<i>86 cubes</i>	<i>86 cubes</i>
<i>Students Latrines</i>	<i>Tuition -30 door pits</i>	<i>Tuition -12door pits</i>	<i>Tuition -12 door pits</i>	<i>Tuition -12 door pits</i>
<i>Food Store</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Kitchen</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Bore Hole</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>School Bus-51 Seater</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>School mini-bus-25 Seater</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Land With Legal Ownership-LR</i>	<i>3 acres</i>	<i>3 acres</i>	<i>3 acres</i>	<i>3 acres</i>

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).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
computers	parents	complete	800,000.00	800,000.00	June 2024


.....
School Principal

Stamp: PRINCIPAL NGOTO BOYS' HIGH SCHOOL

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



.....
Name: **CARTER KILOORO**
Designation: Chairman, School Board of Management
Date: **23/04/2025**



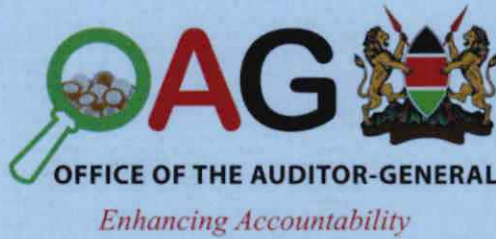
.....
Name: **DOUGLAS IC NJAGIRI**
Designation: School Principal & Secretary to Board of Management
Date: **23/04/2025**



.....
Name: **PETER N. KARIITHI**
Designation: Bursar/ Finance Officer
Date: **23/04/2025**

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 NGOTO BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements Ngoto Boys' High School – Makueni County set out on pages 1 to 23 which comprise the statement of assets and

Report of the Auditor-General on Ngoto Boys' High School for the year ended 30 June, 2024 – Makueni County

liabilities as at 30 June, 2024 and the statement of receipts and payments , statement of cashflows 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ngoto Boys' High School – Makueni County as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013

Basis for Qualified Opinion

Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.21,361,705 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are long outstanding receivables amounting to Kshs.15,518,197 (or 73%) of the total accounts receivables which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the full recoverability of the long outstanding receivables balance of Kshs.15,518,197 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.73,631,745 and Kshs.75,095,967 respectively resulting to over- collection of receipts totalling to Kshs.1,464,222 or 2 % of the budget. Similarly, the School spent a balance of Kshs.69,191,283 against actual receipts of Kshs.75,095,967 resulting to an under-utilization of Kshs.5,904,684 or 8% of actual receipts.

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

My opinion is not modified in respect of this matter

Key Audit Matters

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

Other Matter

Unresolved Prior Year Issues

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

Other Information

Management is responsible for other information set out on pages iii to xviii which comprise of Key School Information and Management, the 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.

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. Late Submission of Financial Statements for Audit

The School Management submitted to the Auditor-General the financial statements for the year ended 30 June, 2024 on 7 April, 2025, six (6) months after the statutory deadline of 30 September, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.59,202,688 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.248,000 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.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.248,000 could not be confirmed.

3. Over-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,586,413 and Kshs.12,564,242 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education and Management Information System (NEMIS) reported a total number of one thousand and seventy-five (1075) students while the enrolment records provided by the School indicated a total number of one thousand and fourteen (1014) students, resulting to an unexplained variance of sixty-one (61) students. As a result, the School was irregularly over-funded by an amount of Kshs.859,712. This was contrary to the Ministry of Education circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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 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 and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1)(2) of the Public Finance Management (National Government), 2015 which requires the internal audit unit of a national Government entity to assess its effectiveness through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 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 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

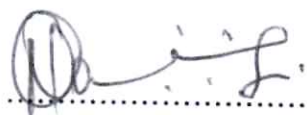
22 May, 2025

Report of the Auditor-General on Ngoto Boys' High School for the year ended 30 June, 2024 – Makueni County

6. Statement of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024 Kshs	2022-2023 Kshs
Receipts			
Government grants for tuition	1	2,586,413.80	2,625,023.00
Government grants for operations	2	12,564,242.55	11,368,812.00
Government Grants for infrastructure	3	1,641,000.00	3,849,005.00
School fund income- parents' contributions	4	50,328,836.00	65,648,386.00
Miscellaneous incomes	5	7,975,475.00	1,866,578.00
Total Receipts		75,095,967.35	85,357,804.00
Payments			
Tuition	6	1,777,839.75	2,835,134.00
Operations	7	8,208,626.75	8,883,865.00
Infrastructure	8	2,128.75	4,409,712.00
Boarding and school fund	9	59,202,688.00	69,229,092.60
Total Payments		69,191,283.25	85,357,803.60
Surplus/Deficit		5,904,684.10	0.00

The school financial statements were approved on 30TH JUNE 2024 and signed by:



Name: CALEB KILONZO

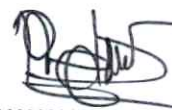
Chair BOM

Date: 30.06.2024



Name: DOUGLAS K MAGIRI
School Principal/ Secretary to
BOM

Date: 30.06.2024



Name: PETER M KATITHI

Bursar/ Finance Officer

Date: 30.06.2024

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,738,648.00	879,256.20
Cash balances	11	-	70,700.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>4,738,648.00</u>	<u>949,956.20</u>
Account's receivables	13	21,361,705.00.00	21,145,077.00
Total financial assets (a)		26,100,353.00	22,095,033.20
Financial liabilities			
Accounts payables	14	1,099,975.00	2,509,268.00
Total Financial Liabilities (b)		1,099,975.00	2,509,268.00
Net financial assets (a-b)		25,000,378.00	19,585,765.20
Represented by			
Accumulated fund b/fwd	15	19,585,765.20	19,585,765.20
Surplus/deficit for the year		5,414,612.80	0.00
Net Assets		25,000,378.00	19,585,765.20

The school's financial statements were approved on 30.06.2024 and signed by:



Name: CALEB KILONZO

Chair BOM

Date: 30.06.2024



Name: DOUGLAS MAGIRI
School Principal/ Secretary to
BOM

Date: 30.06.2024 SIGN: _____



Name: PETER M KATITHI

Bursar/ Finance Officer

Date: 30.06.2024

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,586,413.80	2,625,023.00
Government grants for operations		12,564,242.75	11,368,812.00
Government grants for infrastructure		-	3,849,005.00
School fund income- parents contributions/ fees		50,388,315.00	65,648,386.00
Other income		6,878,235.50	1,866,578
Total receipts		72,417,203.05	85,357,804.00
Payments			
Cash outflows for tuition		1,777,839.75	2,835,134.00
Cash outflows for operations		8,208,626.75	8,883,865.00
Cash outflows for infrastructure		2,128.75	4,409,712.00
Cash outflows Boarding/lunch and school fund payments		57,839,916.00	69,071,539.05
Total payments		67,828,514.25	85,200,250.05
Net cash inflow/outflow from operating activities		4,588,691.80	157,553.95
Cash flow from investing activities			
Acquisition of assets-computers		800,000.00	4,409,712.00
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(800,000.00)	(4,409,712.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		(-)	(-)
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		3,788,691.80	(4,252,158.05)
Cash and cash equivalent at beginning of the FY		949,956.20	5,202,114.25
Cash and cash equivalent at end of the FY		4,738,648.00	949,956.20

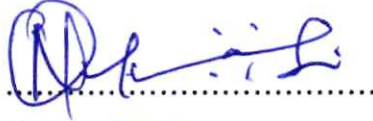
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

NGOTO BOYS' HIGH SCHOOL

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

The school's financial statements were approved on 23/04/2025 and signed by:



Name: PETER KILONZO

Chair BOM

Date: 23/04/2025



Name: DOUGLAS E-MATIA
School Principal/ Secretary to

BOM

Date: 23/04/2025



Name: PETER M. KARIHI

Bursar/ Finance Officer

Date: 23/04/2025

NGOTO BOYS' HIGH SCHOOL

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

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget e=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	100,000.00	-	100,000.00	-	-
Exercise Books	1,200,000.00	-	1,200,000.00	-	-
Laboratory Equipment	900,000.00	-	900,000.00	-	-
Internal Exams	300,000.00	-	300,000.00	-	-
Teaching / Learning Materials	700,000.00	-	700,000.00	2,586,413.80	369%
Exams And Assessment	-	-	-	-	-
Sub-total	3,200,000.00		3,200,000.00	2,586,413.80	81%
(2) Capitation Grant on Operations					
Personnel Emoluments	5,022,150.00	-	5,022,150.00	2,976,341.05	59%
Repairs And Maintenance	5,250,000.00	-	5,250,000.00	4,095,700.00	78%
Local Transport / Travelling	1,599,150.00	-	1,599,150.00	899,462.00	56%
Electricity And Water	1,877,400.00	-	1,877,400.00	847,512.00	45%
Medical	1,500,000.00	-	1,500,000.00	1,642,125.00	109%
Administration Costs	1,371,300.00	-	1,371,300.00	847,513.25	62%
Activity	1,575,000.00	-	1,575,000.00	1,255,589.25	80%
Gratuity	-	-	-	-	-
Sub-total	18,195,000.00	-	18,195,000.00	12,564,242.55	69%

NGOTO BOYS' HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	Comparable Basis d Kshs	
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,641,000.00	-	1,641,000.00	1,641,000.00	100%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Sub-total	1,641,000.00	-	1,641,000.00	1,641,000.00	100%
(4) Fees Charged on Parents					
Personnel Emoluments	3,832,500.00	-	3,832,500.00	3,659,679.00	95%
Repairs And Maintenance	3,675,000.00	-	3,675,000.00	3,436,871.00	94%
Local Transport / Travelling	2,625,000.00	-	2,675,000.00	2,680,521.00	102%
Electricity And Water	1,627,500.00	-	1,627,500.00	1,517,036.00	93%
Medical	58,500.00	-	58,500.00	58,007.00	99%
Administration Costs	997,500.00	-	997,500.00	1,181,392.00	118%
Activity	1,050,000.00	-	1,050,000.00	1,059,915.00	101%
Fee On Boarding Equipment and Stores	28,754,250.00	-	28,754,250.00	36,735,415.00	128%
Sub-total	42,620,250.00	-	42,620,250.00	50,328,836.00	118%
5) Miscellaneous Income					
Income from bus hire	95,200.00	-	95,200.00	95,200.00	100%
Mercy kitty	2,000.00	-	2,000.00	2,000.00	100%
Income from farming activities	67,250.00	-	67,250.00	67,250.00	100%
Pocket money	1,120,632.00	-	1,120,632.00	1,120,632.00	100%
Losses/damages	567,450.00	-	567,450.00	567,430.00	100%

NGOTO BOYS' HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Interest income-bank charge	3,475.00	-	3,475.00	3,475.00	100%
keese	30,780.00	-	30,780.00	30,780.00	100%
tender	30,000.00	-	30,000.00	30,000.00	100%
CU club	128,565.00	-	128,565.00	128,565.00	100%
YCS club	86,150.00	-	86,150.00	86,150.00	100%
Pta tuition block	5,000.00	-	5,000.00	5,000.00	100%
School uniform	4,898,023.00	-	4,898,023.00	4,898,023.00	100%
Teachers welfare	938,510.00	-	938,510.00	938,510.00	100%
Fees refund	2,460.00	-	2,460.00	2,460.00	100%
Sub-total	7,975,495.00	-	7,975,495.00	7,975,475.00	100%
Total Income	73,631,745.00	-	73,631,745.00	75,095,967.35	102%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	100,000.00	-	100,000.00	-	-
Exercise Books	1,200,000.00	-	1,200,000.00	-	-
Laboratory Equipment	900,000.00	-	900,000.00	701,200.00	78%
Internal Exams	300,000.00	-	300,000.00	-	-
Teaching / Learning Materials	700,000.00	-	700,000.00	1,074,265.00	153%
Chalks	100,000.00	-	100,000.00	-	-
Bank Charges	2,374.75	-	2,374.75	2,374.75	100%
Sub-total	3,302,374.75	-	3,302,374.75	1,777,839.75	54%

NGOTO BOYS' HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
(7) Expenditure For Operations					
Electricity and water	1,877,400.00	-	1,877,400.00	397,270.00	21%
Local transport/travelling	1,599,150.00	-	1,599,150.00	306,012.00	19%
Repair, maintenance and improvement	5,250,000.00	-	5,250,000.00	-	0%
Personal emoluments	5,022,150.00	-	5,022,150.00	5,331,769.00	106%
Administration costs	1,371,300.00	-	1,371,300.00	1,777,812.75	130%
Activity expenses	1,575,000.00	-	1,575,000.00	211,650.00	13%
medical	1,500,000.00	-	1,500,000.00	69,395.00	5%
insurance	115,000.00	-	115,000.00	114,718.00	100%
Sub-total	18,310,000.00	-	18,310,000.00	8,208,626.75	45%
(8) Expenditure For infrastructure					
Bank charges	2,128.75	-	2,128.75	2,128.75	100%
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Sub-total	2,128.75	-	2,128.75	2,128.75	100%
(9) Expenditure For school fund/lunch/boarding					

NGOTO BOYS' HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Fee on boarding equipment& stores	29,393,000.00	-	29,393,000.00	32,788,657.00	112%
Repairs and maintenance	4,480,000.00	-	4,480,000.00	4,868,752.00	109%
Electricity and water	2,202,600.00	-	2,202,600.00	2,975,752.00	135%
Local transport/ travelling	3,200,850.00	-	3,200,850.00	2,935,415.00	92%
Activity	538,000.00	-	538,000.00	884,335.00	164%
Administration costs	4,039,700.00	-	4,039,700.00	4,699,527.00	116%
Personal emoluments	3,598,186.00	-	3,598,186.00	2,299,513.00	64%
Bus hire	95,200.00	-	95,200.00	70,730.00	74%
School uniform	4,980,990.00	-	4,980,990.00	4,980,990.00	100%
School farm	85,910.00	-	85,910.00	85,910.00	100%
Pocket money	1,256,355.00	-	1,256,355.00	1,256,355.00	100%
Cu club	82,520.00	-	82,520.00	82,520.00	100%
Yes club	66,500.00	-	66,500.00	66,500.00	100%
Scouts club	2,400.00	-	2,400.00	2,400.00	100%
Losses& Damages	500.00	-	500.00	500.00	100%
tender	134,850.00	-	134,850.00	134,850.00	100%
Fees refunds	267,798.00	-	267,798.00	267,798.00	100%
Mercy kitty	49,000.00	-	49,000.00	49,000.00	100%
Ng-cdf bank charges	1,065.00	-	1,065.00	1,065.00	100%
Teachers welfare	537,200.00	-	537,200.00	537,200.00	100%
kcse	41,700.00	-	41,700.00	41,700.00	100%
medical	173,219.00	-	173,219.00	173,219.00	100%

NGOTO BOYS' HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	
Sub-total	55,227,543.00	-	55,227,543.00	59,202,688.00	107%
Total expenditure	76,842,046.50	-	76,842,046.50	69,191,283.25	90%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes to the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,586,413.80	2,625,023.00
Others (specify)*	-	-
Total	2,586,413.80	2,625,023.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,976,341.05	3,496,870.00
Repairs And Maintenance	4,095,700.00	3,868,625.00
Local Transport / Travelling	899,462.00	1,066,849.60
Electricity And Water	847,512.00	1,076,946.00
Medical	1,642,125.00	254,625.80
Administration Costs	847,513.25	1,076,946.00
Activity	1,255,589.25	527,950.00
Other Vote Heads (specify)*	-	-
Total	12,564,242.55	11,368,811.60

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1,641,000.00	3,849,005.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	1,641,000.00	3,849,005.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	3,659,679.00	4,515,184.00
Repairs and maintenance	3,436,871.00	4,496,539.00
Local transport / travelling	2,680,521.00	2,889,632.00
Electricity and water	1,517,036.00	1,729,788.00
Medical	58,007.00	103,062.00
Administration costs	1,181,392.00	1,079,947.00
Activity	1,059,915.00	1,249,729.00
Fee on Boarding Equipment and stores	36,735,415.00	49,584,505.00
PA Levies*	-	-
Others (specify)	-	-
Total	50,328,836.00	65,648,386.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Income from bus hire	95,200.00	219,889.00
Mercy kitty	2,000.00	46,370.00
Income from farming activities	67,250.00	800.00
Pocket money	1,120,632.00	470,850.00
Workshops & seminars	-	26,000.00
Losses & damages	567,430.00	173,645.00
Interest income	3,475.00	2,160.00
kcse	30,780.00	41,700.00
tender	30,000.00	91,500.00
Cu club	128,565.00	103,614.00
Yes club	86,150.00	31,650.00
Scouts club	-	2,400.00
canteen	938,510.00	656,000.00
Fees refunds	12,460.00	-
School uniform	4,898,023.00	-
Total	7,975,475.00	1,866,578.00

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	701,200.00	800,350.00
Teaching / Learning Materials	1,074,265.00	2,031,040.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2,374.75	3,744.00
Others (specify)	-	-
Total	1,777,839.75	2,835,134.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,331,769.00	5,330,188.00
Service Gratuity	-	-
Administration Cost	1,777,812.75	2,053,060.00
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	306,012.00	263,050.00
Electricity And Water	397,270.00	847,569.00
Medical	69,395.00	-
Activity Expenses	211,650.00	102,050.00
Insurance Cost	114,718.00	287,948.00
Others (specify)	-	-
Total	8,208,626.75	8,883,865.00

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	-	4,406,700.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	2,128.75	3,012.00
Total	2,128.75	4,409,712.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Fee on boarding equipment and stores	32,788,657.00	37,284,929.60
Repairs and maintenance	4,868,752.00	2,786,409.00
Electricity and water	2,975,752.00	1,469,944.00
Local transport / travelling	2,935,415.00	4,160,995.00
Activity	884,335.00	602,370.00
Administration costs	4,699,527.00	7,484,999.00
Personal emoluments	2,299,513.00	2,995,635.00
Bus hire	70,730.00	89,850.00
School uniform	4,980,990.00	-
Bank Charges	-	2,508.00
Farming activities	85,910.00	26,370.00
Pocket money	1,256,355.00	531,400.00
Cu club	82,520.00	52,000.00
Yes club	66,500.00	26,450.00
Scouts club	2,400.00	-
Pta tuition block	500.00	10,540,145.00
tender	134,850.00	70,000.00
Fee refunds	267,798.00	91,608.00
Loan repayment	-	-
Mercy kitty	49,000.00	10,000.00
Ng-cdf-bank charges	1,065.00	579,380.00

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Teachers welfare canteen	537,200.00	382,600.00
kese	41,700.00	41,500.00
medical	173,219.00	
Total	59,202,688.00	69,229,092.60

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. 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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10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	ACTIVE	1106368851	817,561.70	8,988.00
Operations Account	ACTIVE	1106457668	2,735,035.00	20,419.20
School Fund Account/Boarding	ACTIVE	1106457730	(36,025.69)	(124,423.00)
Infrastructural Account	ACTIVE	1257189727	1,041,194.25	792,323.00
Ng-cdf	ACTIVE	1266121943	180,882.74	181,949.00
Total			4,738,648.00	879,256.20

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	-	70,700.00
Total	-	70,700.00

12 Short Term Investments

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

13 Accounts Receivable

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Fees Arrears	21,361,705.00	21,125,007.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	20,070.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	21,361,705.00	21,145,077.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,433,162.00	20.88%	5,606,810.00	26.54%
Between 1- 2 years	-	0.00%	-	0.00%
Between 2-3 years	1,410,346.00	6.02%	3,700,462.00	17.52%
Over 3 years	15,518,197.00	73.10%	11,817,735.00	55.94%
Total (should tie to note 13 a)	21,361,705.00	100%	21,125,007.00	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	53,100.00	1,390,868.00
Prepaid Fees	1,046,875.00	1,111,400.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	7,000.00
Caution money	-	-
Other payables (specify)	-	-
Total	1,099,975.00	2,509,268.00

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	0.00%	1,390,868.00	100%
Between 1- 2 years	53,100.00	100%	-	0.00%
Between 2-3 years	-	0.00%	-	0.00%
Over 3 years	-	0.00%	-	0.00%
Total (should tie to note 14)	53,100.00	100%	1,390,868.00	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	879,256.20	2,553,778.75
Cash Balances	70,700.00	-
Short Term Investments	-	-
Receivables	21,145,077.00	16,132,545.00
Payables	(2,509,268.00)	3,317,255.00
Total	19,585,765.20	15,369,068.75

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

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

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

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

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

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Sign and Date
Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 th June 2024	Outstanding Balance 30 th June 2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings	-	-	-	-	N/A	
1.	-	-	-	-	N/A	
2.	-	-	-	-	N/A	
3.	-	-	-	-	N/A	
Sub-Total	-	-	-	-	N/A	
Supply Of Goods	-	-	-	-	N/A	
4.	-	-	-	-	N/A	
5.	-	-	-	-	N/A	
Sub-Total	-	-	-	-	N/A	
Supply Of Services	-	-	-	-	N/A	
6. Japhy commercial enterprise	53,100.00	-	-	53,100.00	N/A	
7.	-	-	-	-	N/A	
8.	-	-	-	-	N/A	
Sub-Total	-	-	-	-	N/A	
Grand Total	53,100.00			53,100.00		

Annex 2 – Summary of Fixed Assets Register

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

(The school has maintained a detailed fixed assets register).

A. FURNITURE AND EQUIPMENTS.

S/NO	ITEM DESCRIPTION	SPECIFIC ITEMS	OFFICER IN CHARGE	SERIAL NUMBER	QUANTITY B/f 1 st july 2023	Additions During the year 2023/2024	HISTORIC COST C/F (Kshs.) 30 th june 2024
1	Land	School land	School Bom / Sponsor	PLOT/L.RNO	3Acres		N/A
2	Furniture / Equipment	Cabinet(big size) Cabinet(drawers) Cabinet(small size) Chairs Lockers Printer Small side tables Stool(small size) Computer	Principal Douglas magiri		2 8 1 5 1 1 1 1 1 1		
3	Furniture / Equipment	Chairs Locker Table(small size) Cabinet(big size) Cabinet(small size) Laptop	Deputy Principal Roland situma		4 1 1 1 1 1		
4	Furniture / Equipment	Tables Office chairs Cabinet Shelves Computer laptop	Accounts Office Peter katithi		3 4 1 1 3 1		
5	Furniture /	Printer	Secretary office		2		

	Equipment	Cabinet Chairs Computer Hard disk	Mrs muli eunice		2 2 1 1		
6	Furniture / Equipment	Tables(big size) Tables(small size) Lockers Chairs Cabinet(big size) Cabinet(small size) Shelves	Library		1 9 13 1 20 1 1 22		
7	Furniture / Equipment	Chairs Lockers Cabinets	Staffrooms Lower & upper		20 11 2		
8	Furniture / Equipment	Computers Chairs Lockers Cabinets Printers	Computer Room		25 57 2 2 2		
9	Furniture / Equipment	Television Lockers Tables Benches Chairs cabinet	Dinning Hall		1 0 75 75 67 5		
10	Furniture / Equipment	Gas cylinder Gas taps Sinks Water taps	Laboratory	S1 Consumable ledger kept.	5 30 22 22		

NGOTO BOYS' HIGH SCHOOL

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		Stools			100		
		Display cup boards			5		
		Cabinets			3		
11	Furniture / Equipment	Beds	Dormitories		1,100		
		Chairs/lockers	classes		1,100		
12	Furniture / Equipment	Copycat printer	Central stores-		2		
		Chairs	eunice lumumba		4		
		Cabinets			2		
		computer			1		
		small printer-hp			2		

B. TEXT BOOK AND OTHER TEACHING MATERIALS.

S/NO	TEXT BOOK TITLE.	FORM 1	TEACHER GUIDE	FORM 2	TEACHER GUIDE	FORM 3	TEACHER GUIDE	FORM 4	TEACHER GUIDE
1	ENGLISH	387	4	422	4	850	4	656	14
2	KISWAHILI	424	2	324	6	567	4	618	12
3	MATHEMATICS	606	4	551	4	552	4	925	4
4	CHEMISTRY	137	4	180	4	176	4	110	4
5	BIOLOGY	103	4	60	4	126	4	30	4
6	PHYSICS	281	4	220	4	104	4	125	4
7	HISTORY AND GOVERNMENT	162	3	140	4	103	2	133	2

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8	CHRISTIAN RELIGIOUS EDUCATION	401	5	384	6	295	3	124	4
9	GEOGRAPHY	180	5	180	4	120	2	135	4
10	BUSINESS STUDIES	376	3	400	4	262	4	122	2
11	AGRICULTURE	130	4	319	4	130	4	200	4
12	COMPUTER	70	4	133	4	10	4	20	4

C. KITCHEN UTENSILS.

S/NO	SPECIFIC ITEM	OFFICER IN CHARGE	QUANTITY B/F FROM 1 ST JULY 2023	ADDITIONS DURING THE YEAR	HISTORIC COST	TOTAL QUANTITY 30 TH JUNE 2024
1	Boilers (small, medium and big size)	cateress	5	-	-	5
2	Large sufurias		15	-	-	15
3	Medium sufurias		8	4	-	12
4	Small sufurias		162	-	-	162
5	tables		6	-	-	6
6	mwiko		5	-	-	5
7	Weighing scale		2	-	-	2
8	Gas cylinders		4	-	-	4
9	Gas jiko burners		1	-	-	1
10	crate		1	-	-	1
11	Cooking pan		1	-	-	1
12	bowls		5	5	-	10
13	cups		42	-	-	41
14	flask		12	-	-	12
15	plates		93	-	-	85
16	spoons		52	15	-	67

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17	hotpots		14	3	-	17
18	Water glasses		2	-	-	2
19	trays		5	-	-	5
20	Serving laddles		38	-	-	38
21	Laddles soup		25	-	-	25
22	slicers		15	-	-	15
23	scoopers		6	-	-	6

D. NUMBER OF WATER TANKS IN SCHOOL.

S/NO	CAPACITY OF THE TANK	QUANTITY
1	50,000 litres- concrete	1
2	30,000 litres- concrete	2
3	10,000 litres – plastic ken tank	4

E. SCIENCE EQUIPMENTS.

NB:-There is a well-kept register-stores ledger S1 & S2 bearing all laboratory science equipment and apparatus.