

REPUBLIC OF KENYA



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REPORT

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ON

NAJILE BOYS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

KAJIADO COUNTY

NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Baya, MP Deputy Majority Leader
CLERK-AT THE TABLE:	Gebrude Chebet



Revised 30th June 2022.



NAJILE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR START
31st JULY 2021 TO 30TH JUNE 2022

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(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 day/boarding school and had 754 numbers of students as at 30th June 2022. It has 3 streams and 27 teachers of which 8 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	Designation	Date of appointment
1	Samson Sirere	Chairman	14/05/2019
2	Francis Wambua	Secretary – Principal	14/05/2019
3	Justus Manyara	Member	14/05/2019
4	Ann Yiamat	Member	14/05/2019
5	Jecinta Tomoina	Member	14/05/2019
6	Hassan Sekento	Member	14/05/2019
7	Mercy Kamiri	Member	14/05/2019
8	Douglus Konana	Member – Rep CEB	14/05/2019
9	Mr. warui stephen	Member Rep Teachers	14/05/2019
	Leonard Kipish Emmaculate cherop		
10	Ann torinke	3 Members – Sponsor	14/05/2019
11	Dennis Mositet	Member - Community	14/05/2019
12	Jonathan Ntinanayia	MemberSpecial Needs	14/05/2019
	David mosoito	Rep Students	14/05/2019



KEY SCHOOL INFORMATION AND MANAGEMENT

The functions of the School Board of Management include:

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

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Samsom Saitoti Francis Wambua Jecinta Tomoina Justus Manyara Francis Litei	Chairman Secretary Member Member P.A Chairman	2/2
2	Audit Committee	Samsom Saitoti Francis Wambua Ann yiamat Justus Manyara Francis Litei	Chairman Secretary Member Member P.A Chairman	1/1
3	Finance, procurement and general purposes Committee	Lenard Kipish Naipanoi Allison Isaac Neeliang	Ass. Chairman Member Member	0

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4	Academic Committee	Mercy Kipishian Hassan Sekento Mr Reuben Mathenge	Chairman Member Member	3/3
5	Development Committee	Francis Litei Francis Wambua Jecinta Tomoina Mercy Kantim	Chairman Secretary Member Member	3/3
6	Discipline and welfare Committee	Stephen Warui Isaac Neliang Agness Kipolonka Tiiyia Ntinanayia	Chairman Member Member Member	1/1
7	Adhoc Committee (if any during the year)	N/A		

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mr.Francis Wambua	357203
2	Deputy Principal	Mr. Reuben Mathenge	359055
3	School Bursar	Mr. James Mpaayio irio	001

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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: 0651102782/0651109965
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

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II. 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*

<i>SUMMARY</i>	<i>2022</i>	<i>2021</i>	<i>- 2020</i>
<i>Surplus/deficit</i>		-	-
<i>Tuition</i>			-
<i>Operation</i>			
<i>Fund account</i>			
<i>Total</i>	<i>1,563,134.30</i>	<i>909,933.45</i>	<i>1,680,850.00</i>

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

	<i>2022</i>	<i>2021</i>	<i>- 2020</i>
<i>Tuition account</i>	<i>2,530,100.20</i>	<i>866,932.00</i>	<i>1,001,064.00</i>
<i>Operation account</i>	<i>11,273,099.90</i>	<i>5,440,910.75</i>	<i>7,193,050.00</i>
<i>Total</i>	<i>13,803,200.10</i>	<i>6,307,842.75</i>	<i>8,194,114.00</i>

- *Ratio of capitation grant per student over the last three years*

<i>Summary</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>No. Of students</i>	<i>754</i>	<i>754</i>	<i>665</i>

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

<i>Summary</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Expenditure</i>	<i>47,055,451.30</i>	<i>18,402,348.00</i>	<i>18,502,266.00</i>

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

<i>Summary</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Debtors</i>	<i>942,983.20</i>	<i>1,213,494</i>	<i>6,528,387.59</i>
<i>Creditors</i>	<i>891,104</i>	<i>677,974</i>	<i>550,818</i>

- *Movement of cash and bank balances over the last three years*

<i>Summary</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Debtors</i>	<i>2,512,900.00</i>	<i>942,983.20</i>	<i>1,213,494</i>
<i>Creditors</i>	<i>736,080</i>	<i>891,104</i>	<i>677,974</i>

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

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.

<i>Teachers to students ratio</i>	<i>1:40</i>	<i>2022</i>
<i>TSC Teachers</i>		<i>20</i>
<i>BOM Teacher</i>		<i>10</i>
<i>Retired Teacher</i>		<i>1</i>
<i>Recruited</i>		<i>2</i>
<i>Teachers shortage</i>		<i>14</i>

c) Mean score in the 2022 KCSE:

Give performance of the school for each over the last three years. Include the number

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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.

	2022	2021	2020
Mean score	D+	D+	D+

d) Number of Candidates in the 2022 KCSE:

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

Summary	2022	2021	2020
	160	139	94

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.

Summary	2022
Dormitory	2:1
Laboratory	2:1
Toilets	1:1
Dining hall	4:1

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

Development project

Summary	Source of funds	Amount	State
Dormitory	CDF	3 million	Completed
Kitchen	MOH/FSDE	1.5million	Completed
Water harvesting	MOH/FSDE	2.5Million	Completed

Sign 

School Principal

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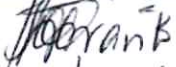
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

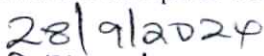
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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, 2022, and of the school's financial position as at that date.

Name: Samsom Saitoti
Designation: Chairman, School Board of Management
Sign: 
Date: 28/09/2024

Name: Francis Wambua
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 28/9/2024

Name: James Irio
Designation: Bursar/ Finance Officer
Sign: 
Date: 28/9/2024

REPUBLIC OF KENYA

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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, 2022 - KAJIADO COUNTY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 16, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2022 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 – Kajiado County as at 30 June, 2022, 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 Basic Educations Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.2,530,100 and Kshs.11,273,099 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the school against the amount received by the school for operations and tuition, revealed an amount of Kshs.10,127,740 and Kshs.2,286,325 whereas the receipted capitation amount by the School reflects an amount of Kshs.7,634,740 and Kshs.2,286,325 for operations and tuition respectively, resulting to an unexplained variance of Kshs.2,493,000 on operations. Further comparison of banks statements and the financial statements reflects operations and tuition amount of Kshs.7,634,740 and Kshs.2,286,325 while financial statements amount reflects Kshs.11,273,099 and Kshs.2,530,100, resulting to an unexplained variance of Kshs.3,638,359 and Kshs.243,775 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.2,530,100 and Kshs.11,273,099 could not be confirmed.

2. Long Outstanding Receivables

Statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,016,042 in respect of fees arrears as disclosed Note 10 to the financial statements. Included in the balance are receivables amounting to Kshs.5,652,408 which have been long outstanding for over two (2) 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 accuracy and full recoverability of the outstanding receivables balance of Kshs.9,016,042.29 could not be confirmed.

3. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following inaccuracies;

- i. The statement of cash flows reflects cash and cash equivalents at beginning of the year of Kshs.1,874,425 which differs from Kshs.2,142,050 reflected in the statement of financial assets and financial liabilities resulting in a variance of Kshs. -267,625 The difference was not reconciled.
- ii. The statement of receipts and payments reflects school fund income-parents contribution amounts Kshs.34,465,386 and 12,475,611 for current and prior year (2020/2021) which differs from Kshs.36,239,624 and Kshs.14,489,594 reflected in Note 3 to financial statements resulting to variances of Kshs 1,774,238 and Kshs.2,013,982.8 respectively.
- iii. The statement for receipts and payments reflects payments for operation amounts of Kshs.8,043,976 which differs from Notes to financial statement amounts of Kshs..6,495,576 resulting in a variance of Kshs. 1,548,400
- iv. The statement of cash flows reflects net increase in cash and cash equivalents amounts of Kshs.1,563,134. However, the statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,016,042 and Kshs.8,627,605 for current and prior year 2020/2021 resulting in an increase in accounts receivables amounts of Kshs.388,437. Similarly, the statement of financial assets and financial liabilities reflects accounts payables balances of Kshs.1,437,626 and Kshs.1,521,546 for current and prior year (2020/2021) respectively resulting in an increase in accounts payable balance of Kshs.83,920 It was noted that the increase in accounts receivables and accounts payables balances of Kshs 388,437 and Kshs.83,920 were not adjusted for in the cash and cash equivalents balance of Kshs.1,563,134
- v. The statement of budgeted and actual amounts reflects original budget, final budget and actual on a comparable basis total receipt amounts of Kshs.48,268,586 each which differs from recomputed amounts of Kshs.47,529,924 each. The variances were not reconciled.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Najile Boys Secondary School Management in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing has else 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. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.13,803,199. Comparison of data from National Education Management and information System (NEMIS) with records from the School records revealed that during the financial year 2021/2022, NEMIS reflected 3,085 students while records from the School enrollment data had 3,475 students, resulting to an underfunding of the School by an amount of Kshs.8,295,690.

This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 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, under-funding of the school may have affected service delivery to the students.

2. Long Outstanding Payables

The statement of financial Assets and financial liabilities and as disclosed under Note 11 reflects kshs.1,437,626 relating to account payables. However, included in this balance, are traded and other payables balance of Kshs.610,442 which had been outstanding for over two years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

3. Failure to Prepare School Improvement Plan

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

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

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i The statement of receipts and payments and statement of financial assets and financial liabilities did not disclose the date the financial statements were approved.
- ii. The Notes to financial statements have been numbered from Notes 1 to 4 The remaining Notes to financial statement were not numbered.
- iii. Incomplete Notes to the financial statements have been numbered.
- iv. Page 16 of the financial statements and Note on stock/inventory totals not indicated.
- v. Note to financial statement reflects stock/inventory amounts without totals.

- vi. The statement of financial assets and financial liabilities has referenced Note 10 to financial statements to both short-term investments and accounts receivables.
- vii. Annex 2 to financial statements reflects fixed assets register with no estimated costs.
- viii. The annual report and financial statements is inconsistently numbered. It is numbered from 1-2,4,4,5-18 Therefore, the numbering ended at page 18 as expected.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 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 overall governance were not effective.

Basis for Conclusion

Lack of Internal Controls.

During the period under review, it was observed that, the School lacked the following as measures of internal controls; risk management policy, internal audit reviews, human resource policy, organizational chart, disaster recovery plan, approved IT security policy and Finance Policy.

In the circumstances, lack of internal controls may lead to mismanagement of the entity's funds and assets

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 the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or 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 are in compliance 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2024

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

I. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 KShs.	2021 KShs.
RECEIPTS			
Capitation grants for tuition	1	2,530,100.20	866,932.00
Capitation grants for operations	2	11,273,099.90	5,440,910.75
School Fund Income- Parents' Contributions	3	34,465,386.00	12,475,611.20
School Fund Income- Other receipts	4		
Proceeds from borrowings			
TOTAL RECEIPTS		48,268,586.10	18,783,453.95
PAYMENTS			
Payments for Tuition	5	2,685,522.00	703,300.75
Payments for operations	6	8,043,976.80	3,935,592.25
Boarding and school fund payments	7	31,447,453.00	11,516,955.00
Infrastructure	8	4,528,500	1,717,672.50
TOTAL PAYMENTS		46,705,451.80	17,873,520.50
SURPLUS/DEFICIT		1,563,134.30	909,933.45

The school financial statements were approved on _____ 2022 and signed by:

Sign:

Name : Samson Sirere

Chair BOM

Date xxxx



28/09/2024

Sign 

Name : Francis Wambua

School Principal/
Secretary to BOM

Date 28/9/2024

Sign 

Name : James Irio

Bursar/
Finance Officer

Date 28/9/2024

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

II. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022 Kshs	2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,969,179.36	2,119,067.06
Cash Balances	9	53,378.00	22,983.00
Short term Investment	10		
Total Cash and cash equivalent		3,022,557.36	2,142,050.06
Account's receivables	10	9,016,042.29	8,627,604.79
TOTAL FINANCIAL ASSETS		12,038,599.65	10,769,654.85
FINANCIAL LIABILITIES			
Accounts Payables	11	1,437,626.00	1,521,546.00
NET FINANCIAL ASSETS		10,600,973.65	9,248,108.85
REPRESENTED BY			
Accumulated Fund b/fwd	12	9,037,839.35	8,338,175.40
Surplus/Deficit for the year		1,563,134.30	909,933.45
NET FINANCIAL POSSITION		10,600,973.65	9,248,108.85

The School's financial statements were approved on _____ 2022 and signed by:

Name: Samson Sirere
Chairman, BoM

Sign:



Date:

28/09/2024

Name: Francis
Wambua/Secretary to BoM

Sign:

Date:

28/9/2024

Name: James Irio
Bursar/Finance

Sign:



Date:

28/9/2024

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
 Reports and Financial Statements
 For the year ended 30th June 2022

VII . STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,530,100.20	866,932.00
Capitation grants for operations	2	11,273,099.90	5,440,910.75
School fund income- Parents contributions/ fees	3	34,465,386.00	12,475,611.20
School fund income- other receipts	4		
Total receipts		48,268,586.10	18,783,453.95
Payments			
Payments for Tuition		2,685,522.00	703,300.75
Payments for operations		8,043,976.80	3,935,592.25
Boarding and school fund payments		31,447,453.00	11,516,955.00
Infrastructure payment		4,528,500	1717672.50
Total payments		46,705,451.80	17873520.5
Net cash flow from operating activities		1,563,134.30	909933.45
CASHFLOW FROM INVESTING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,563,134.30	267624.25
Cash and cash equivalent at BEGINNING of the year		1,874,425.81	1874425.81
Cash and cash equivalent at END of the year		2,969,179.36	2142050.06

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.

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Response Item	Original Budget	Adjustment	Final Budget	Actual/Comparable Actual	Budget Utilization Difference	% of Utilization
					Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	2,530,100.20		2,530,100.20	2,530,100.20		
Chalks						
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments						
Repairs and maintenance	3,846,090.70		3,846,090.70	3,846,090.70		
Local transport / travelling						
Other votes heads	7,096,009.20		7,096,009.20	7,096,009.20		
Medical	154,400.00		154,400.00	154,400.00		
Administration costs						
Activity						
Return drawn cheques	176,600.00		176,600.00	176,600.00		
SMASSE						
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments	3,040,849.00		3,040,849.00	3,040,849.00		
Repairs and maintenance	2,684,795.00		2,684,795.00	2,684,795.00		
Local transport / travelling	923,800.00		923,800.00	923,800.00		
Electricity and water	897,140.00		897,140.00	897,140.00		



PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

Receipts/Expenditure Item	Original Budget	Actual on Comparable Basis	Budget Allocation Difference	Staff Allocation
Fees arrears	92,250.00	92,250.00		
Administration costs	1,227,840.00	1,227,840.00		
Activity	13,785.00	13,785.00		
Bursary	1,295,000.00	1,295,000.00		
Fee on Boarding Equipment and Stores	23,534,465.00	23,534,465.00		
N.S.S.F	16,800.00	16,800.00		
TOTAL INCOME	48,268,586.10	48,268,586.10		
(1) EXPENDITURE FOR TUITION				
Exercise books				
Laboratory equipment	1,156,400.00	1,156,400.00		
Internal exams				
Teaching / learning materials	1,863,750.00	1,513,750.00		
Administration costs	15,372.00	15,372.00		
Bank Charges				
Totals	3,035,522.00	2,685,522.00	-505,421.80	120%
(2) EXPENDITURE FOR OPERATIONS				
Personnel emoluments				
Repairs, maintenance & improvements	1,548,400.00	1,548,400.00		
N.S.S.F	38,920.00	38,920.00		
Other votes head	5,314,872.85	5,314,872.85	178,1136.35	75%
Lab equipments	701,100.00	701,100.00		
Return drawn cheques		176,600.00		



PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actuals (Comparable Basis)	Budget Utilization Difference	% of Utilization
Kshs.						
Activity Expenses	255,160.00		255,160.00	255,160.00		
Administration cost	8923.95		8923.95	8923.95		
SMASSE						
Totals	7,867,376.80		7,867,376.80	8,043,976.80		
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	4,738,225.00		4,738,225.00	4,738,225.00	-169376.00	156%
Repairs, maintenance and improvements	3,423,457.00		3,423,457.00	3,423,457.00	-738,662.00	128%
Local transport / travelling	587,230.00		587,230.00	587,230.00	336,570.00	64%
Electricity, water and conservancy	712,646.00		712,646.00	712,646.00		
Medical Expenses						
Administration costs	3,112,647.00		3,112,647.00	3,112,647.00	-1884807.00	79%
Activity	41,250.00		41,250.00	41,250.00	27465.00	
Bursary	1,295,000.00		1,295,000.00	1,295,000.00		
N.S.S.F	16,800.00		16,800.00	16,800.00		
Boarding Equipment and Stores	17,147,448.00		17,147,448.00	17,147,448.00	6,387,017.00	73%
N.H.I.F	55,000.00		55,000.00	55,000.00		
Lab equipments	182,750.00		182,750.00	182,750.00		
Other expenses on investments						
Return drawn cheques	135,000.00		135,000.00	135,000.00		
Bank Charges						
TOTALS	31,447,453.00		31,447,453.00	31,447,453.00		

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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

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III. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

IV. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2021
	Kshs	Kshs
Internal exams		
Teaching / learning materials	2,530,100.20	866,932.00
Total	2,530,100.20	866,932.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	3,846,090.70	3,281,700.00
Other votes head	7,096,009.20	2,159,210.00
Electricity and water		
Medical	154,400.00	
Return drawn cheques	176,600.00	
Activity		
Total	11,273,099.90	5,440,910.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2021
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PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
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	Kshs	Kshs
Personnel emoluments	3,040,849.00	1,343,048.00
Repairs and maintenance	2,684,795.00	1,143,735.00
Local transport / travelling	923,800.00	312,405.00
Electricity and water	897,140.00	480,227.00
Fees arrears	92,250.00	
Administration costs	1,227,840.00	347,490.00
Activity	13,785.00	44,738.00
Bursary	1,295,000.00	1,027,000.00
Fee on Boarding Equipment and Stores	23,534,465.00	8,803,968.20
N.S.S.F	16,800.00	19,200.00
N.H.I.F		24,800.00
Account receivables	2,512,900.00	942,983.20
Total	36,239,624.00	14,489,594.40

(Include an explanation on the kind and source of grants/ donations received by the school.)

4 PAYMENTS FOR TUITION

	2021-2022 Kshs	2021 Kshs
Textbooks and reference materials		
Exercise books		145,200.00
Laboratory equipment	1,156,400.00	158,900.00
Internal exams		
Teaching / learning materials	1,513,750.00	371,120.00
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs	15,372.00	28,080.75
Bank Charges		
Total	2,685,522.00	703,300.75

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS

• **PAYMENTS FOR TUITION**

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	0.00	0.00
Exercise books		145,200.00
Laboratory equipment	1,156,400.00	158,900.00
Internal exams	0.00	0.00
Teaching / learning materials	1,513,750.00	371,120.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	15,372.00	28,080.75
Bank Charges	0.00	0.00
Total	2,685,522.00	703,300.75

NOTES TO THE FINANCIAL STATEMENTS

• **PAYMENTS FOR OPERATIONS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments		1,296,686.00
administration cost	8923.95	
Repairs and maintenance & improvements		760700.00
R/D cheques	176,600	
Electricity and water		78,210.00
Lab Equipments	701,100.00	128,450.00
Activity Expenses	255,160.00	223,600.00
Infrastructure		
N.S.S.F	38920.00	
other Vote Heads	5,314,872.85	1,447,946.25
Bank Charges		
TOTAL	6,495,576.80	3,935,592.25

• **BOARDING AND SCHOOL FUND PAYMENTS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,738,225.00	720,356.00

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
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sports Activity	41,250.00	
Repairs and maintenance & Improvements	3,423,457.00	1,010,744.00
Local transport / travelling	587,230.00	289,250.00
Electricity and water	712,646.00	300,414.00
Medical Expenses		
Administration costs	3,112,647.00	899,306.00
Bursary	1,295,000.00	1,027,000.00
R/D CHEQUES	135,000.00	20,000.00
Activities		4500.00
Fee on Boarding Equipment and Stores	17,147,448.00	6,603,035.00
NSSF	16,800.00	19,200.00
Creditors		598,350.00
NHIF	55,000.00	24,800.00
Accounts payable		
Lab Equipments	182,750.00	
TOTAL	31,447,453.00	11,516,955.00

*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.*

NOTES TO THE FINANCIAL STATEMENTS

• **BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	
		Kshs	Kshs
Tuition Account -ABSA BANK	0651102782	8009.45	163,631.25
Operations Account-ABSA BANK	0651109965	161,241.20	470,618.10
School Fund Account/Boarding-EQUITY	0730295949004	2,519,286.21	1,031,660.21
Savings Account			
Parent Association Development Account			

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

Income generating activities Account			
Infrastructural Account	0730278710420	280,642.50	453,157.50
Total		2,969,179.36	2,119,067.06

CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account		
Operation Account	1478.00	1,748.00
School Fund account	51900.00	21,235.00
Total	53,378.00	22,983.00

NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTS RECEIVABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	9016042.29	8,627,604.79
Other non-fees receivables		
Salary advances		
Imprest		
Total	9016042.29	8,627,604.79

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	2,512,900.00	942,983.70
Fees arrears for the previous year	942,983.70	1,213,494.00
Fees arrears for prior periods (over two years)	5,652,408.59	6,528,387.59

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
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Recoveries	(92,250.00)	(57,260.00)
Total	9,016,042.29	8,627,605.29

• **ACCOUNTS PAYABLE**

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (See ageing below and appendix I)	1,437,636	1,521,546.00
Prepaid fees		
Retention monies		
Total	1,437,636	1,521,546.00

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

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors for current year	736,080.00	891,104.00
Trade creditors for the previous year	91,104.00	677,974.00
Trade creditors for prior periods (over two years)	610,442.00	550,818.00
Less paid		598,350.00
Total	1,437,626	1,521,546.00

NOTES TO THE FINANCIAL STATEMENTS

• **FUND BALANCE BROUGHT FORWARD**

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	1,909,067.06	1,830,286.81
Cash balances	22,713.00	44,139.00
Short Term Investments	0.00	0.00
Receivables	8,627,605.29	7,741,881.59
Payables	(1,521,546.00)	(1,278,132)
Total	9,037,839.35	8,338,175.40

Other important disclosure notes

PUBLIC SECONDARY SCHOOLS -NAJILE BOYS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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.

- Biological assets**

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		9 COWS@30,000	270,000
Goats			
Trees		500 PIECES@500	250,000
Total			520,000

Other important disclosure notes

- Stock/ Inventory**

Description	2021-2022	2020-2021
	Kshs	Kshs
Borrowings		610
Stock/ inventory at beginning of the year		34020
Stock/ inventory purchased during the year		23689
Stock/ inventory issued during the year		10941
Balance at end of the year		

- 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 (If a date when you expect the issue to be resolved)

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• **ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2021	Outstanding Balance 2022	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings	←		←		←	←
•						
•						
•						
Sub-Total						
Supply of goods						
•						
•						
•						
Sub-Total						
Supply of services						
•						
•						
•						
Sub-Total						
Grand Total						

• **ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Date purchased	Location	Historical Cost at July 2021 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost at 30 th June 2022 (Kshs)
Land 1		NAJILE- 53 Accers				
Land 2						
Buildings and		26 blocks				

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structures						
Motor vehicles		1 bus-KBQ 495D				
Office equipment, furniture and fittings		6Printers,3computers,16tables, 100 chairs safes				
ICT Equipment, and Other ICT Assets		30 computers and accessories				
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- software		2 software's				
Total						

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