

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

DATE: 26 NOV 2024

DAY:

Tuesday

TABLED BY:

Hon. Naomi Wago  
Deputy Majority Whip  
Lomale

CLERK-AT-THE-TABLE:

OF

PARLIAMENT  
OF KENYA  
LIBRARY

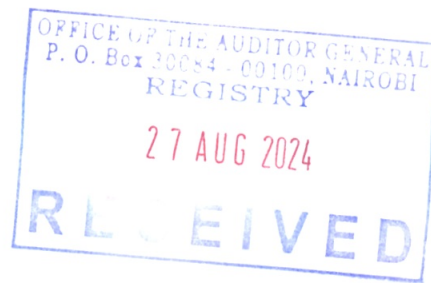
**THE AUDITOR-GENERAL**

**ON**

**MANG’U HIGH SCHOOL**

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

**KIAMBU COUNTY**



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**MANG'U HIGH SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

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**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**

**(a) Background information**

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

The school was registered on March 2016 under registration number 22S00300180 and is currently categorized as a National public secondary school established, owned or operated by the Government.

The school is a boarding school and had 2391 number of students as at *30<sup>th</sup> June 2022*. It has 10 streams and 104 teachers of which 16 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:

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Mr. Anthony Maina Mithanhga	Chairman	9th March 2022
2	Mr. John M. Kuria	Secretary - Principal	9th March 2022
3	Col. Timothy Stelu Lekoolool	Member	9th March 2022
4	Dr. Esther G. Gachara	Member	9th March 2022
5	Jackline Segera	Member	9th March 2022
6	Esther W. Kingori	Member	9th March 2022
7	Hellen N. Karu	Member	9th March 2022
8	Dr. Margaret M. Nganga	Member – Rep. CEB	9th March 2022
9	Gladys W. Nguru	Member Rep. Teachers	9th March 2022
10	Anthony Maina Mithanga	Sponsor Representative	9th March 2022
11	Bernadette W. Gitau Ributhu	Sponsor Representative	9th March 2022
12	Dominic Mburu Ngugi	Sponsor Representative	9th March 2022
13	Ronald Kibaara Meru	Member - Community	9th March 2022
14	Prof. Kefah M. Njenga	MemberSpecial Needs	9th March 2022
15	Austin Namayi	Student Representative	9th March 2022

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The Function of the School Board of Management include:**

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

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Mr. Anthony Maina 2. Dr. Margaret Nganga 3. Mr. Benson Mwenje 4. Mr. John M. Kuria	Chairperson Vice Chairperson PA Chairperson Chief Principal	3
2	Audit Committee	1. Ronald Karu 2. Mr. John M. Kuria 3. Hellen Karu 4. Prof. Kefah Njenga 5. Mr. Benson Mwenje	Chairperson Principal	1
3	Finance, procurement and general purposes Committee	1. Mr. Anthony Maina 2. Mr. John M. Kuria 3. Eng. Abraham Nduati 4. Mr. Benson Mwenje 5. Mr. Ronald K. Meru	Chairperson Principal	1
4	Academic Committee	1. Dr. Margaret Nganga 2. Mr. John M. Kuria 3. Mrs. Jackline Segera 4. Ms. Gladys Nguru 5. Mr. Benson Mwenje 6. Dr. Esther Gachara 7. Mr. Dominic M. Ngugi	Chairperson Principal	1
5	Development Committee	1. Mr. Anthony Maina 2. Mr. John M. Kuria 3. Eng. John Kanyoni 4. Eng. Abraham Nduati 5. Mrs. Hellen Karu 6. Mrs. Esther Kingori 7. Mr. Benson Mwenje		1
6	Discipline and welfare Committee	1. Mr. Anthony Maina 2. Mr. John M. Kuria 3. Ms. Gladys Nguru 4. Mrs. Bernadette Gitau 5. Mrs. Hellen Karu 6.		2
7	Adhoc Committee	1. Mr. Peter Njoroge 2. Ms. Anne Kibue 3. Ms. Anne Mwaura 4. Mr. Jackson Gacango		2

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1.	Principal	John M. Kuria	291763
2.	Deputy Principal	Lawrence Mungai	389102
3.	Deputy Principal	Peter Njoroge	387444
4.	School Bursar	Anne R. Kibue	ICPAK No. 8671

**(e) Schools contacts**

Post Office Box: 314-01000 THIKA  
Telephone: 067-2220270  
E-mail: info@manguhigh.com

**(f) School Bankers**

The following school operated eight bank accounts in the following banks:

- Name of Bank: Absa  
Branch: Thika  
Account Numbers: (i) 031-1097350  
(ii) 031-1057170  
(iii) 031-1045687  
(iv) 2021624538
- Name of Bank: KCB  
Branch: JKUAT/JUJA  
Account Number: 1266199195
- Name of Bank: Co-operative Bank of Kenya  
Branch: Thika  
Account Number: 01129734805400
- Name of Bank: SBM Bank  
Branch: Thika  
Account Number: 0102091054013
- Name of Bank: SBM Bank  
Branch: Thika  
Account Number: 0102091054014
- MPESA Pay Bill No. 303034 attached to 031-1097350 Bank Account  
MPESA Pay Bill No. 7806040 attached to 1266199195 Bank Account

**(g) Independent Auditors**

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

**MANG’U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**

Nairobi, Kenya.

**I. 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:**

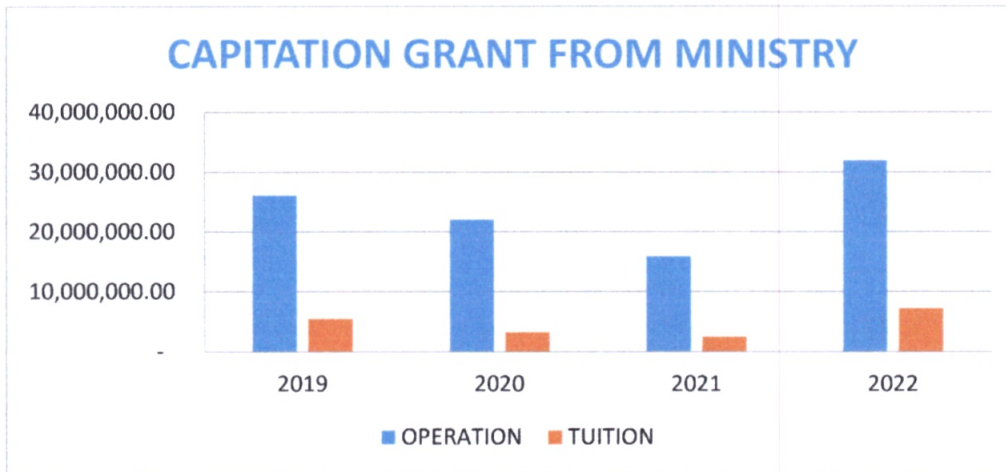
- *Surplus/deficit for the year and a comparison of the same for the last three years.*

<b>2019</b>	11,551,988.75
<b>2020</b>	60,976,588.65
<b>2021</b>	4,772,539.90
<b>2022</b>	21,059,979.75



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

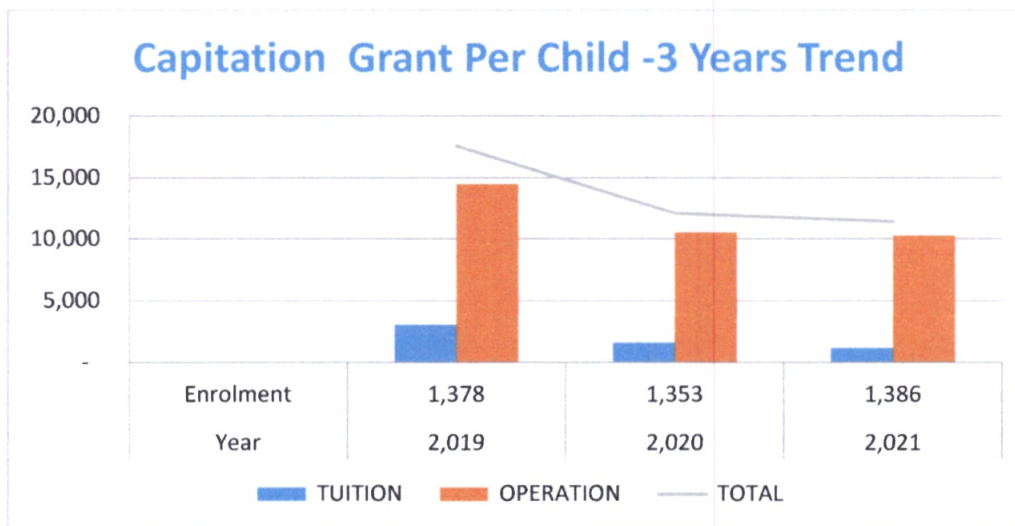
	OPERATION	TUITION
2019	26,154,533.00	5,509,699.00
2020	22,039,389.65	3,282,392.35
2021	15,889,453.00	2,515,165.00
2022	31,949,039.30	7,237,311.80



*(The decline of Ministry of Education grants is due to retention of some monies by the government plus in 2020, all the grants were not received due to Covid 19 pandemic and also the fact that 2021 pertains half year's grants)*

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

YEAR	GRANT	NO. OF STUDENTS	
2019	31,664,232.00	1727	18334.8
2020	25,321,782.00	1928	13133.7
2021	18,404,618.00	2207	8339.2
2022	39,186,351.10	2438	16073.2



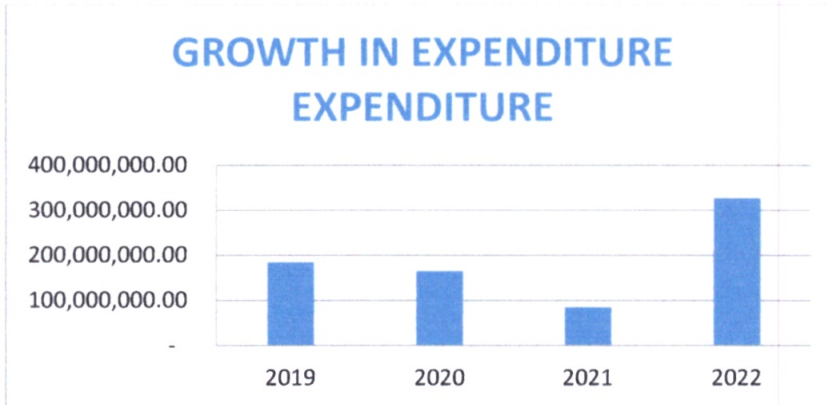
*(The decline in Ministry of Education capitation is due to retention by the government plus the fact that 2020 grants were not received in full due to covid 19, pandemic and also in 2021, the grants pertain to half year's disbarments)*

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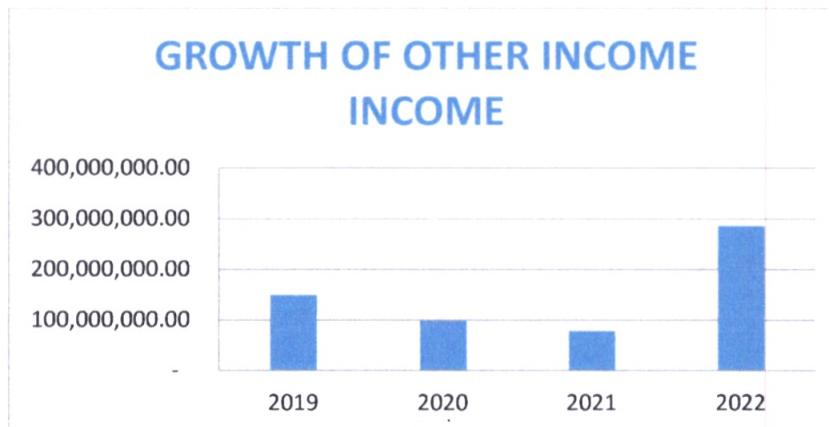
- Overview of growth Expenditure

YEAR	EXPENDITURE
2019	184,999,591.00
2020	165,631,269.65
2021	85,319,699.40
2022	327,250,407.35



- Growth of other incomes

YEAR	INCOME
2019	149,954,355.00
2020	98,939,563.00
2021	78,779,037.00
2022	286,361,870.00

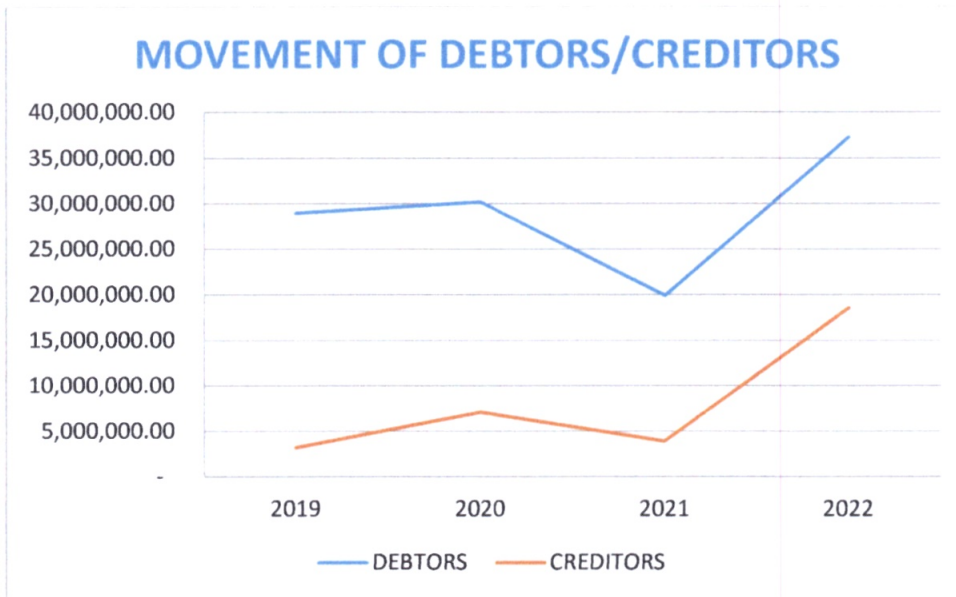


- Movement of Debtors and Creditors

YEAR	DEBTORS	CREDITORS
2019	28,955,103.70	3,217,878.30
2020	30,189,027.70	7,105,289.00
2021	19,921,368.00	3,929,045.00

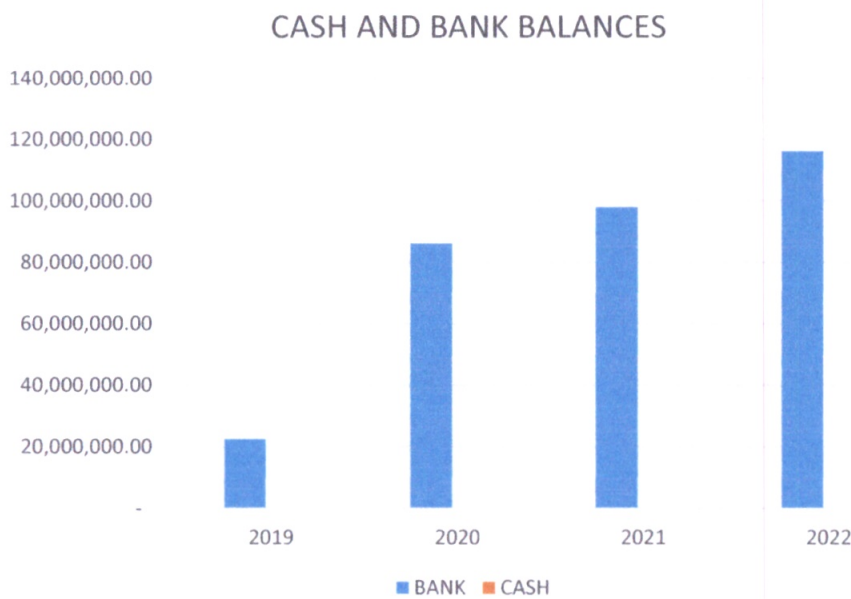
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<b>2022</b>	37,303,378.00	18,548,889.00
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- Movement of cash and bank balances over the last three years

YEAR	BANK	CASH
<b>2019</b>	22,455,646.25	3,601.00
<b>2020</b>	86,084,235.60	5,087.00
<b>2021</b>	97,933,708.20	19,570.00
<b>2022</b>	116,247,302.95	3,789.00



**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**

**b) Teacher Student ratio:**

<b>Ratio of students to Teachers</b>	
Total enrolment	1,928
Total Number of Teachers	107
Students: Teacher’s ratio	1:18

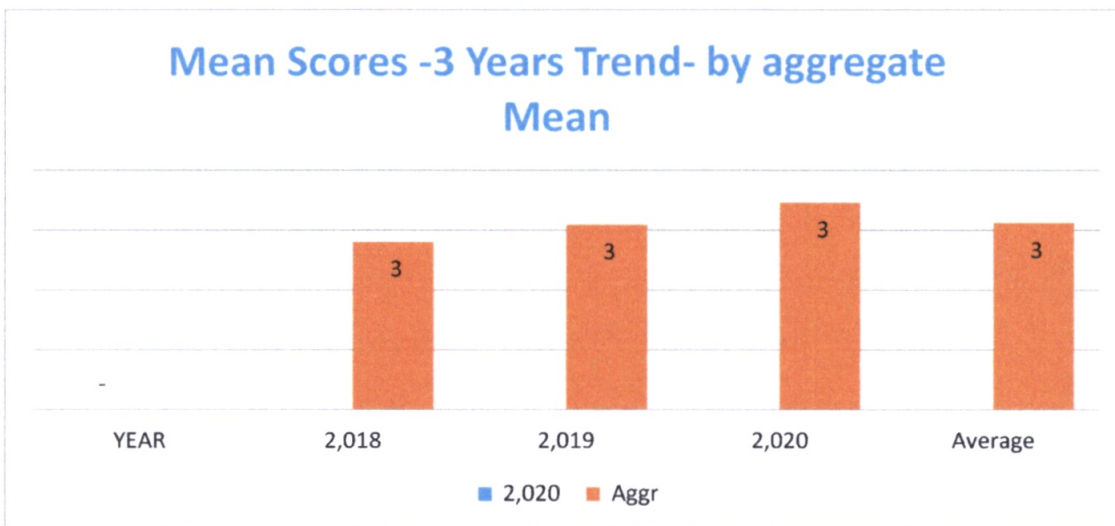
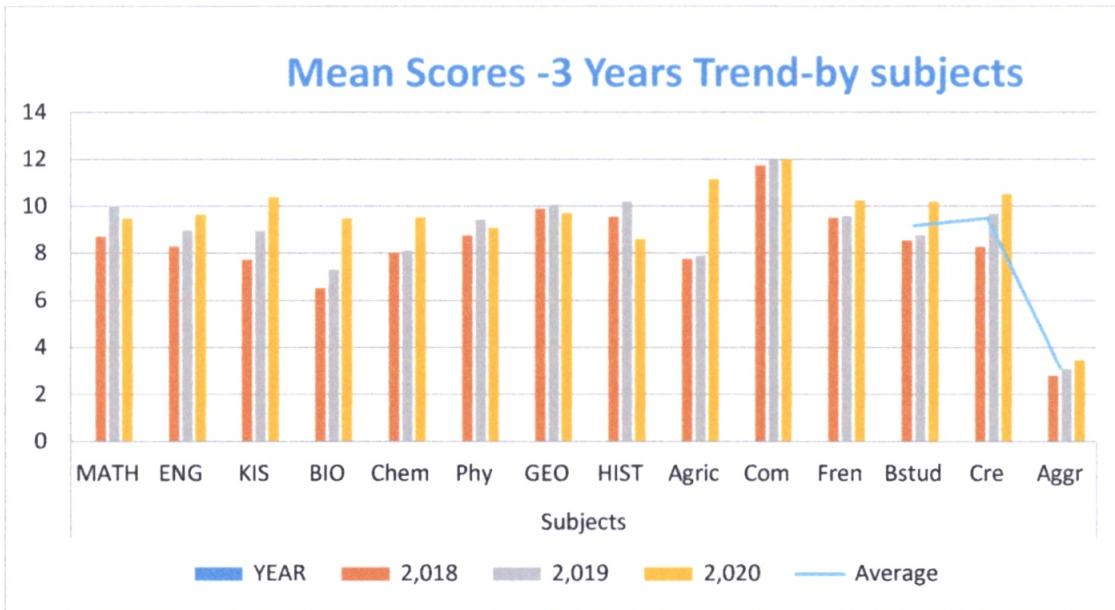
<b>Teachers Turnover</b>	
No of teachers recruited in the year	2
No of teachers transferred inwards in the year	1
No of teachers transferred outwards in the year	1
<b>Net inflow of teachers</b>	<b>2</b>

<b>Teachers Employment</b>	
No of teachers required by CBE	75
No of teachers employed by TSC	66
Shortage / Surplus No of teachers before BOM teachers	9
No of teachers employed by BOM	2
Net Shortage / Surplus No of teachers	7

**Mean Scores -3 Years Trend**

YEAR	Subjects												
	MATH	ENG	KIS	BIO	Chem	Phy	GEO	HIS T	Agr	Co m	Fre n	BS	Cr e
2018	9	8	8	7	8	9	10	10	8	12	10	9	8
2019	10	9	9	7	8	9	10	10	8	12	10	9	10
2020	9	10	10	9	10	9	10	9	11	12	10	10	11

Year	A	A-	B+	B	B-	C+	C	C-	D+	ENT	M.G	M.S.S	%TRANS
2020	30	86	71	48	23	13	9	3	0	283	B+	9.866	95.76
2019	13	53	89	75	39	20	18	4	0	311	B	9.273	92.93
2018	2	36	65	65	57	40	28	16	5	314	B-	8.468	84.39



**a) Number of Candidates in the 2020 KCSE:**

2021	2020	2019
500	351	342

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**b) Capacity of the school:**

Area	Means of infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	Number of classes	40	38	2
Laboratories	Number of laboratories	7	6	2
Toilet Doors	Number of toilet doors	200	132	68
Offices	Number of offices	25	16	9
Dining Hall	Number of students well seated	2438	2438	
Library	Number of students well seated	400	80	320
Hostels	Number of Decker Beds well-spaced	1,600	1,386	314

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<b>Staffroom</b>	Number of teachers well seated	70	40	30
<b>Boardroom</b>	Number of BOM members well seated	25	15	10
<b>Staff housing</b>	No of staff properly housed	40	16	24 Housing Units

**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

Projects Analysis		
	Name of project	
	Science Laboratory	ICT Centre
Estimated (BQ) Cost	18,745,200.00	7,648,050.00
Source(s) of Funding	TIG	M&I FUND
Contract Cost – Labour only	18,745,200.00	7,648,050.00
Start Date of project	29 <sup>th</sup> January 2021	3 <sup>rd</sup> February 2020
Expected Completion date	August 2022	September 2022
Status	WIP	WIP
Amount due on project	0.00	7,036,145.00
Amount paid	17,807,939.00	611,905.00
Amount pending	937,261.00	None
comment on project success/challenges	Classroom <i>successfully constructed and is currently in use.</i>	ICT Centre <i>successfully constructed and is currently in use.</i>

Projects Analysis		
	Name of project	
	Library &Resource Centre	1.3 km Perimeter Wall
Estimated (BQ) Cost	23,103,167.00	26,742,890.00
Source(s) of Funding	TIG	M&I FUND
Contract Cost – Labour only	23,103,167.00	26,742,890.00
Start Date of project	29 <sup>th</sup> January 2021	3 <sup>rd</sup> February 2020

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Expected Completion date	August 2022	September 2022
Status (Stalled, WIP,complete)	WIP	WIP
Amount due on project	0.00	12,472,937.00
Amount paid	13,710,658.00	14,269,953.00
Amount pending	9,392,509.00	None
comment on project success/challenges	The library is 95% successfully constructed and is currently in use.	The perimeter wall is 40% successfully constructed..

Projects Analysis		
	Name of project	
	<b>3No Classrooms</b>	
Estimated (BQ) Cost	10,471,954.00	
Source(s) of Funding	TIG	
Contract Cost – Labour only	10,471,954.00	
Start Date of project	29 <sup>th</sup> January 2021	
Expected Completion date	August 2022	
Status (Stalled, WIP,complete)	WIP	
Amount due on project	0.00	
Amount paid	9,634,197.00	
Amount pending	837,757.00	
comment on project success/challenges	The library is 95% successfully constructed and is currently in use.	

Sign



School Principal

MANG'U HIGH SCHOOL  
P.O. BOX 314-01000  
THIKA

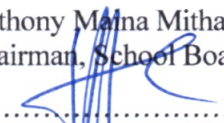
## **II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

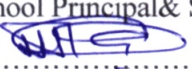
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

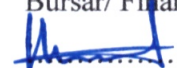
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Mang’u 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 30<sup>th</sup> June, 2022, and of the school’s financial position as at that date.

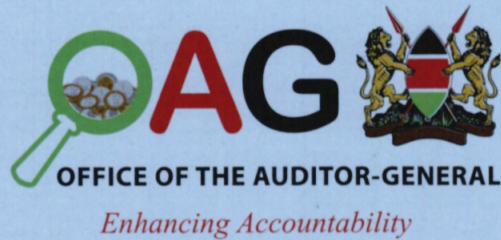
**Name** : Anthony Maina Mithanga  
**Designation** : Chairman, School Board of Management  
**Sign** :   
**Date** : 26/08/24

**Name** : John Munyua Kuria  
**Designation** : School Principal & Secretary to Board of Management  
**Sign** :   
**Date** : 26/08/24

**Name** : Anne Ruguru Kibue  
**Designation** : Bursar/ Finance Officer  
**Sign** :   
**Date** : 26/08/24

MANG’U HIGH SCHOOL  
P.O. BOX 314-01000  
THIKA

# 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 MANG'U HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY**

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, 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 Mang'u High School - Kiambu County set out on pages 16 to 29, which comprise 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 the 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 discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Mang'u High School - Kiambu 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 the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1.0 Inaccuracy of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and operations of Kshs.7,237,312 and Kshs.51,705,839 as disclosed in Notes 1 and 2 to the financial statements respectively. Review of NEMIS capitation disbursement to the School revealed receipt of tuition amount of Kshs.5,339,492 and operation amount of Kshs.51,670,139, resulting to an unexplained and unreconciled variances of Kshs.1,897,820 and Kshs.35,700 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to Kshs.7,237,812 and Kshs.51,705,839 respectively could not be confirmed.

### **2.0 Inaccuracies in the School Fund Income - Parents Contribution**

The statement of receipts and payments reflects School fund income—parents' contribution of Kshs.264,618,223 as disclosed in Note 3 to the financial statements. However, review of the supporting schedule and student's enrollment data revealed an amount of Kshs.267,821,282, resulting to an unexplained and unreconciled variance of Kshs.3,203,059.

In the circumstances, the accuracy and completeness of School fund income parent's contribution of Kshs.264,618,223 could not be confirmed.

### **3.0 Inaccuracies in Operations and Boarding and School Fund Payments**

The statement of receipts and payments reflects operation and boarding and school fund payments of Kshs.84,573,715 and Kshs.237,925,371 respectively as disclosed in Notes 6 and 7 to the financial statements respectively. Included in the Kshs.84,573,715 and Kshs.237,925,371 is Kshs.13,195,170 and Kshs.15,299,445 in relation to personnel

emoluments totaling Kshs.28,494,615. However, review of payroll and supporting documentation revealed that Kshs.26,531,615 was spent on personnel emoluments, resulting to an unexplained variance of Kshs.1,963,000.

In the circumstances, the accuracy, completeness of operations and boarding and school fund payments of Kshs.84,573,715 and Kshs.237,925,371 could not be confirmed.

#### **4.0 Unsupported Cash and Cash Equivalents Balance**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.116,251,092 as disclosed in Notes 8 and 9 to the financial statements. Included in this balance are eight (8) account and one (1) account balances of Kshs.116,247,303 and Kshs.3,789 respectively. Out of the eight (8) bank accounts the school had prepared one cashbook for three bank accounts and therefore bank reconciliations were not provided for audit review, in respect to the three operations accounts.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.116,251,092 could not be confirmed.

#### **5.0 Accounts Receivables**

##### **5.1. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.37,303,378 as disclosed in Note 10 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.37,303,378 could not be confirmed.

##### **5.2. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.37,303,378 in respect of fees arrears as disclosed in Note 10 to the financial statements. Included in the balance are receivables amounting to Kshs.16,313,791 which had been outstanding for more than 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.37,303,378 could not be confirmed.

#### **6.0 Accounts Payables**

##### **6.1 Unsupported Accounts Payable**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.18,548,889 as disclosed in Note 11 to the financial statements. Included in the

balance is Kshs.12,603,000 in respect to prepaid fees. However, the balance was not supported with a schedule showing the details of the students who had prepaid.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.18,548,889 could not be confirmed.

### **7.0 Lack of Valuation of Biological Assets**

Note 13 to the financial statements reflects biological assets balance of Kshs.3,055,800. However, the reported balance was not supported by a stock take report to reflect a fair value of the biological assets taking into consideration the estimated costs to sell, contrary to the provisions of International Accounting Standard 41 Paragraph 50 which provides that an entity shall present a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period.

In the circumstances, the accuracy, completeness and valuation of biological assets balance of Kshs.3,055,800 could not be confirmed.

### **8.0 Inaccuracy of Inventory Balance**

Note 14 to the financial statements reflects inventory balance of Kshs.5,675,770 as at 30 June, 2022. However, the stock take report, stock reconciliation and stock movement schedule were not provided for audit.

In the circumstances, the accuracy and completeness of the inventory balance of Kshs.5,675,770 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Mangu 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.171,147,385 and Kshs.243,028,576 respectively, resulting to an over collection of Kshs.71,881,191 or 42% of the budget. However, the School spent a balance of Kshs.195,797,416 against actual receipts of Kshs.243,028,576 resulting to under-utilization of Kshs.47,231,160 or 19% of actual receipts.

The under-utilization of receipts affected the planned activities and may have impacted negatively on planned activities in the School.

My opinion is not modified in respect of this matter.

## **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 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**

#### **1.0 Late Submission of Financial Statements to the Auditor-General**

During the year under review, Management submitted the financial statements to the Auditor-General on 23 February, 2023. instead of the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

#### **2.0 Unapproved Fees on Parents Association Support Programme**

The statement of receipts and payments reflects school fund income -parents' contributions amount of Kshs.264,618,223 as disclosed in Note 2 to the financial statements which includes PA Support Programme amount of Kshs.59,767,512. Examination of the records revealed that the school charged an amount of Kshs.27,006 for form ones and Kshs.27,054 for forms two, three and four per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parent will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

### **3.0 Irregular Procurements of Tuition and Operation Supplies**

The statement of receipts and payments reflects operation and boarding and School fund payments of Kshs.6,535,965 and Kshs.84,573,715 respectively as disclosed in Notes 5 and 6 to the financial statements respectively. Included in the payments of Kshs.6,535,965 and Kshs.84,573,715 are amount of Kshs.1,371,025 and Kshs.2,121,543 respectively paid to suppliers who were not in the pre-qualified list of suppliers. Further, the suppliers were not competitively sourced thus rendering their procurement irregular as the procurement of these goods and services did not meet the criteria set out for direct procurement contrary to Section 103 of the Public Procurement and Asset Disposal Act, 2015 which set out the criteria for direct procurement.

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

### **4.0 Weaknesses in Personnel Management**

The statement of receipts and payments reflects boarding and School fund payments of Kshs.237,925,371 as disclosed in Note 7 to the financial statements. Review of payment vouchers and records revealed the following anomalies in relation to personnel management;

#### **4.1 Staffing Beyond the Approved Establishment**

Review of payroll and supporting documentation revealed that the School had 71 Non-Teaching Staff and 15 Board of Management (BOM) Teachers and 88 Teachers Service Commission (TSC) Teachers, all totalling 103 as at July, 2022. The audit noted that the seventy-one (71) Non-Teaching Staff were in excess by 34. This was contrary to the Ministry of Education Circular Ref: MOE.HQS/3/13/3 dated 19 October, 2017 which requires a boarding School with 8 streams and more to employ a maximum of 37 BOM Employees. Further, the Board of Management did not rationalize the recruitment of Non-Teaching Staff contrary to Section 8.0 of the Guidelines for the Implementation of Free Secondary education for the year 2021-2022, Ref: MOE.HQS/3/13/3 dated 16 June, 2021, which states that 'it's necessary to rationalize the recruitment of such cadre of staff'. The 103-teaching staff were in excess by four (4), contrary to the Curriculum Based Establishment for the year which required a total of ninety-nine (99) teachers.

#### **4.2 Non-Approval of Terms and Conditions of Service for Board of Management Staff**

Review of payroll and supporting documentation revealed that the board had not approved the terms and conditions of service for semi-professional non-teaching staff contrary to Regulation 19 of the Basic Education Regulations, 2015 which states that 'the Board of management can appoint suitable semi-professional and subordinate staff, on such terms and conditions as shall be determined by the Board'.

### **4.3 Earnings Below the Statutory Minimum**

Review of payroll and supporting documentation revealed that in the month of June, 2022, six (6) employees had a net salary below one-third (1/3) of the basic salary contrary to the Human Resource Policies and Procedures Manual for the Public Service and Section 19 (3) of the Employment Act No. 17 of 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

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

### **5.0 Failure to Prepare and Maintain a Fixed Assets Register**

Annex 2 to the annual report and financial statements-summary of fixed assets register reflects 210 acres of land with no approximate value, four (4) motor vehicles with a cost of Kshs.17,100,000 and a tractor valued at Kshs.250,000. The buildings and structures, furniture, equipment, tools and apparatus, other machinery and equipment, heritage and cultural assets and intangible assets have no value reflected. The register did not contain information required including Identification or serial number, accumulated depreciation, net book value and assets tag identification codes. In addition, there was no valuation done on all the fixed assets, Management did not maintain an asset register in the format prescribed and the assets were not coded or tagged for ease of identification and tracking of the assets contrary to Section 79 of the Public Finance Management Act, 2012 which requires public officers to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property.

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

### **6.0 Failure to Prepare a 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.

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

# REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1.0 Lack of Approval for Subdivision of School Land**

Annex 2 to the annual report and financial statements reflects summary of fixed assets register with land measuring 210 acres, out of which eighty-one decimal one nine (81.19) acres are registered in the name of an Archdiocese as the registered Trustees of the School. Further, review of the survey map and Board of Management minutes revealed that approximately two-hundred and ten (210) acres of the land are registered in the name of the School sponsor which is an Archdiocese and the same had been subdivided and allocated to informal settlers and other users.

However, there was no documentation to support the subdivision of the school land, contrary to the special conditions attached to the title which require that the granter shall not subdivide the land without prior written approval by the Commissioner of Lands.

In the circumstances, the ownership of the land could not be confirmed and the School risks loss of the land as a result of occupation by informal settlers.

### **2.0 Overrepresentation of the Board of Management**

Review of Board of Management minutes revealed a composition of eighteen (18) members resulting to an over-representation by one board member. This was contrary to Section 56(1-3) of the Basic Education Act, 2013 which states that, the Board of Management established under Section 55 of the Act shall consist of seventeen (17) members appointed by the County Education Board.

In the circumstances, the Board of Management was not properly constituted.

### **3.0 Lack of a Risk Management Plan**

Review of records revealed that Management had not established a risk management policy. This was contrary to Regulation 165(1)(a) of the Public Finance Management (National Government), Regulation, 2015 that an Accounting Officer shall ensure that a national government entity develops risk management strategies, which include fraud prevention mechanisms.

In the circumstances, the effectiveness of the School's risk management could not be confirmed.

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 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 controls 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 controls 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 controls 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 judgment 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 the 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 continue 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 continue 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

06 November, 2024

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**


**IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
<b>RECEIPTS</b>			
Capitation Grants for Tuition	1	7,237,311.80	2,515,165.00
Capitation Grants for Operations	2	51,705,839.30	15,767,203.00
School Fund Income- Parents' Contributions	3	264,618,223.00	61,321,950.00
School Fund Income – Other receipts	4	26,533,657.00	14,073,152.00
<b>TOTAL RECEIPTS</b>		<b>350,095,031.00</b>	<b>93,677,470.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	6,535,965.00	2,424,818.40
Payments for Operations	6	84,573,715.00	13,103,916.05
Boarding and School Fund Payments	7	237,925,371.35	73,376,195.65
<b>TOTAL PAYMENTS</b>		<b>329,035,051.35</b>	<b>88,904,930.10</b>
<b>SURPLUS/DEFICIT</b>		<b>21,059,979.75</b>	<b>4,772,539.90</b>

The school financial statements were approved on 6th February, 2023 and signed by:

Sign:   
Name: Anthony Maina  
Chair BOM

Date: 26/08/24

Sign:   
Name: John Munyua Kuria  
School Principal /  
Secretary to BOM  
Date: 26/08/24

Sign: .....  
Name: Anne Kibue  
Bursar/Finance Officer  
Date: 26/08/24

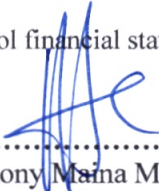
MANG'U HIGH SCHOOL  
P.O. BOX 314-01000  
THIKA

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**


**V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES  
AS AT 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022 Kshs	2020-2021 Kshs.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	116,247,302.95	97,933,708.20
Cash Balances	9	3,789.00	19,570.00
<b>Total Cash and cash equivalent</b>		<b>116,251,091.95</b>	<b>97,953,278.20</b>
Account's Receivables	10	37,303,378.00	19,921,368.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>153,554,469.95</b>	<b>117,874,646.20</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	11	18,548,889.00	3,929,045.00
<b>NET FINANCIAL ASSETS</b>		<b>135,005,580.95</b>	<b>113,945,601.20</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	113,945,601.20	109,173,061.30
Surplus/Deficit for the year		21,059,979.75	4,772,539.90
<b>NET FINANCIAL POSSITION</b>		<b>135,005,580.95</b>	<b>113,945,601.20</b>

The school financial statements were approved on 6th February, 2023 and signed by:

Sign:   
Name: Anthony Maina Mithanga  
Chair BOM

Date: 26/08/24

Sign:   
Name: John Munyua Kuria  
School Principal /  
Secretary to BOM  
Date: 26/08/24

Sign:   
Name: Anne Kibue  
Bursar/Finance Officer

Date: 26/08/24

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**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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For the Year Ended 30<sup>th</sup> June 2022**

**VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022 Kshs	2020-2021 Kshs.
<b>Receipts for Operating Income</b>			
Capitation Grants for Tuition	1	7,237,311.80	2,515,165.00
Capitation Grants for Operations	2	51,949,039.30	15,889,453.00
Infrastructure	3		
School Fund Income- Parents Contributions	3	286,361,870.00	78,779,037.00
<b>Total Receipts</b>		<b>345,548,221.10</b>	<b>97,183,655.00</b>
<b>Payments</b>			
Payments for Tuition		6,535,965.00	2,424,818.00
Payments for Operations		84,805,915.00	13,210,416.05
Infrastructure			
Boarding and School Fund Payments		235,908,527.35	69,684,465.35
<b>Total Payments</b>		<b>327,250,407.35</b>	<b>85,319,699.40</b>
<b>Net Cash Flow from Operating Activities</b>		<b>18,297,813.75</b>	<b>13,863.955.60</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>18,297,813.75</b>	<b>11,863,955.60</b>
<b>Cash and Cash Equivalent at BEGINNING of the year</b>		<b>97,953,278.20</b>	<b>86,089,322.60</b>
<b>Cash and Cash Equivalent at END of the year</b>		<b>116,251,091.95</b>	<b>97,953,278.20</b>

*The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. The School has therefore adopted the direct method of cashflow as recommended by PSASB.*

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**VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR  
THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>RECEIPTS</b>						
<b>(1) CAPITATION ON TUITION</b>						
Teaching/Learning Materials	7,237,311.00		7,237,311.00	7,237,311.00	0.00	100%
<b>(2) CAPITATION ON OPERATIONS</b>						
Personnel Emoluments	13,636,352.00		13,636,352.00	13,636,352.00	0.00	100%
Transport and Travel	2,479,337.00		2,479,337.00	2,479,337.00	0.00	100%
Electricity and Water	2,479,337.00		2,479,337.00	2,479,337.00	0.00	100%
Administration	2,070,313.00		2,070,313.00	2,070,313.00	0.00	100%
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel Emoluments	46,281,837.00		46,281,837.00	46,281,837.00	0.00	100%
Repairs and Maintenance	13,366,427.00		13,366,427.00	13,366,427.00	0.00	100%
Transport and Travel	8,414,880.00		8,414,880.00	8,414,880.00	0.00	100%
Activity	8,162,521.00		8,162,521.00	8,162,521.00	0.00	100%
Administration	7,788,309.00		7,788,309.00	7,788,309.00	0.00	100%
Boarding Equipment and Stores	59,230,760.00		59,230,760.00	131,111,952.00	(71,881,191.00)	221%
<b>TOTAL INCOME</b>	<b>171,147,385.00</b>		<b>171,147,385.00</b>	<b>243,028,576.00</b>	<b>(71,881,191.00)</b>	
<b>(1) EXPENDITURE FOR TUITION</b>						
Teaching/Learning Materials	7,237,311.00		7,237,311.00	6,524,475.00	712,836.00	90%
Bank Charges	11,490.00		11,490.00	11,490.00	0.00	100%
<b>(2) EXPENDITURE FOR OPERATION</b>						
Personnel Emoluments	13,636,352.00		13,636,352.00	13,195,170.00	441,182.00	97%
Transport and Travel	2,479,337.00		2,479,337.00	1,605,861.00	873,476.00	65%
Electricity and Water	2,479,337.00		2,479,337.00	7,465,705.00	(4,986,368.00)	301%
Administration Costs	2,070,313.00		2,070,313.00	124,500.00	1,945,813.00	6%
<b>(3) SCHOOL FUND EXPENDITURE</b>						
Personnel Emoluments	46,281,837.00		46,281,837.00	30,299,445.00	30,982,392.00	33%
Repairs and Maintenance	13,366,427.00		13,366,427.00	12,716,360.00	650,067.00	100%
Transport and Travel	8,414,880.00		8,414,880.00	6,819,308.00	1,595,572.00	100%
Activity	8,162,521.00		8,162,521.00	10,110,165.00	(1,947,644.00)	124%
Administration costs	7,788,309.00		7,788,309.00	22,155,150.00	(14,366,841.00)	284%
Boarding Equipment and Stores	59,230,760.00		59,230,760.00	97,910,804.00	(38,680,043.00)	165%
<b>TOTALS</b>	<b>171,147,385.00</b>		<b>171,147,385.00</b>	<b>195,797,416.00</b>	<b>(24,650,031.00)</b>	

## **VIII. 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 (Continued)**

**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 30<sup>th</sup> June 2022.

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**

**1 CAPITATION GRANT FOR TUITION**

Description	2021-2022 Kshs	2020-2021 Kshs
Teaching / Learning Materials	7,237,311.80	2,515,165.00
<b>Total</b>	<b>7,237,311.80</b>	<b>2,515,165.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

Description	2021-2022 Kshs	2020-2021 Kshs
Personnel Emoluments	13,636,352.00	5,426,983.00
Repairs and Maintenance	11,009,000.00	7,544,500.00
Transport and Travel	2,479,337.00	986,724.00
Electricity and Water	2,479,337.00	986,724.00
Rent	31,500.00	0.00
Transition Infrastructure Grant	20,000,000.00	0.00
Administration costs	2,070,313.30	822,272.00
<b>Total</b>	<b>51,705,839.30</b>	<b>15,767,203.00</b>

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

Description	2021-2022 Kshs	2020-2021 Kshs
Personnel Emoluments	46,281,837.00	12,062,392.00
Transport and Travel	8,414,880.00	2,193,162.00
Electricity and Water	8,414,880.00	2,193,162.00
Boarding Equipment and Stores	131,111,952.00	25,064,635.00
Repairs and Maintenance	13,366,427.00	2,863,166.00
Uniform	30,164,427.00	4,637,212.00
University Registration	409,400.00	19,850.00
Tuition Fees	10,503,590.00	7,671,175.00
Administrative Costs	7,788,309.00	1,858,636.00
Activity	8,162,521.00	2,758,560.00
<b>Total</b>	<b>264,618,223.00</b>	<b>61,321,950.00</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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For the Year Ended 30<sup>th</sup> June 2022**

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

<b>Description</b>	<b>2021-2022 Kshs</b>	<b>2020-2021 Kshs</b>
Income from Farming Activities	1,416,850.00	510,000.00
Tender	178,000.00	54,000.00
House rent	296,650.00	98,583.00
Income Generating KNEC	24,106,772.00	13,221,919.00
Income for Clubs and Societies	535,385.00	188,650.00
<b>Total</b>	<b>26,533,657.00</b>	<b>14,073,152.00</b>

**5 PAYMENTS FOR TUITION**

<b>Description</b>	<b>2021-2022 Kshs</b>	<b>2020-2021 Kshs</b>
Teaching / Learning Materials	6,190,425.00	1,843,890.00
Textbooks and Reference books	334,050.00	578,750.00
Bank Charges	11,490.00	2,178.40
<b>Total</b>	<b>6,535,965.00</b>	<b>2,424,818.40</b>

**6 PAYMENTS FOR OPERATIONS**

<b>Description</b>	<b>2021-2022 Kshs</b>	<b>2020-2021 Kshs</b>
Personnel Emoluments	13,195,170.00	5,963,830.00
Administration Cost	124,500.00	198,375.00
Repairs and Maintenance	548,960.00	3,674,991.00
Transport and Travel	1,605,861.00	600,471.00
Electricity and Water	7,465,705.00	2,079,145.00
TIG Expenses	60,661,876.00	0.00
Insurance Cost	961,143.00	582,155.00
Bank Charges	10,500.00	4,949.05-
<b>TOTAL</b>	<b>84,573,715.00</b>	<b>13,103,916.05</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the Year Ended 30<sup>th</sup> June 2022**

**7 BOARDING AND SCHOOL FUND PAYMENTS**

Description	2021-2022 Kshs	2020-2021 Kshs
KNEC Marking	15,595,893.00	0.00
Repairs and Maintenance	12,716,360.00	4,509,467.00
Electricity and Water	3,529,322.00	2,047,740.00
University Registration	251,500.00	176,000.00
Transport and Travel	6,819,308.00	1,592,070.00
Medical Expenses	1,858,983.00	331,198.00
Activity	10,110,165.00	4,272,346.00
Mathematics Contest	24,000.00	0.00
Construction of School Canteen	2,300,000.00	0.00
Administration costs	22,155,150.35	5,540,769.65.00
Personal Emolument	15,299,445.00	6,727,190.00
Tuition Expenses	17,120,586.00	6,423,376.00
Uniform Expense	29,061,700.00	2,086,009.00
Farm	2,518,495.00	0.00
Clubs and Societies	543,600.00	0.00
Tender	110,060.00	127,542.00
Expenses on Income Generating Activities	0.00	11,560,313.00
Boarding Equipment and Stores	97,910,804.00	27,982,175.00
<b>TOTAL</b>	<b>237,925,371.35</b>	<b>73,376,195.65</b>

4. These costs includes farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.

**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	0311057170	950,518.25	249,171.45
Operations Account	0311045687	609,759.25	1,443,058.95
School Fund Account/Boarding	0311097350	8,539,082.65	8,444,033.00
SBM Savings Account	0102091054013	3,350,907.00	3,570,770.00
SBM Savings Account	0103091054014	13,921.00	1,524,059.00
KCB School Fees collection Account	1266199195	65,762,718.00	18,788,476.00
CO-OP Bank School Fees Collection Account	01129734805400	1,978,681.10	1,348,849.10
ABSA Infrastructure Account	2021624538	35,041,714.70	62,565,290.70
<b>Total</b>		<b>116,247,302.95</b>	<b>97,933,708.20</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**MANG’U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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**9 CASH IN HAND**

Description	2021-2022 Kshs	2020-2021 Kshs
School Fund Account	3,789.00	19,570.00
<b>Total</b>	<b>3,789.00</b>	<b>19,570.00</b>

**10 ACCOUNTS RECEIVABLE**

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	34,154,988.00	19,921,368.00
Other non-fees receivables	3,148,390.00	0.00
<b>Total</b>	<b>37,303,378.00</b>	<b>19,921,368.00</b>

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

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	17,830,197.00	11,000.00
Fees arrears for the previous year	11,000.00	9,403,797.00
Fees arrears for prior periods (over two years)	16,313,791.00	10,506,571.00
<b>Total</b>	<b>34,154,988.00</b>	<b>19,921,368.00</b>

**11 ACCOUNTS PAYABLE**

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (See ageing below and Appendix 1)	5,945,889.00	3,929,045.00
Prepaid fees	12,603,000.00	0.00
<b>Total</b>	<b>18,548,889.00</b>	<b>3,929,045.00</b>

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

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors for current year	5,945,889.00	3,929,045.00
<b>Total</b>	<b>5,945,889.00</b>	<b>3,929,045.00</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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For the Year Ended 30<sup>th</sup> June 2022**

**12 FUND BALANCE BROUGHT FORWARD**

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	97,933,708.20	86,084,235.60
Cash balances	19,570.00	5,087.00
Receivables	19,921,368.00	30,189,027.70
Payables	3,929,045.00	7,105,289.00
<b>Total</b>	<b>113,945,601.20</b>	<b>109,173,061.30</b>

**Other important Disclosure Notes**

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

**13 BIOLOGICAL ASSETS**

Description	Numbers	2021-2022 Kshs.	Jan-June 2021 Kshs
Trees	9,853	1,927,800.00	1,867,600.00
Pigs	105	1,128,000.00	1,845,741.00
<b>Total</b>		<b>3,055,800.00</b>	<b>3,713,341.00</b>

**Other Important Disclosure Notes (Continued)**

**14 STOCK/ INVENTORY**

Description	2021-2022 Kshs	2020-2021 Kshs
Food Stuffs	4,311,785.00	2,748,753.00
Laboratory Consumables	0.00	549,748.00
Medicines	143,850.00	258,739.00
Construction Materials	213,250.00	2,417,300.00
Others (Stationaries, Sport Equipment's, Cleaning Materials)	1,006,885.00	2,703,609.00
<b>TOTAL</b>	<b>5,675,770.00</b>	<b>8,678,149.00</b>

**15 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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

**MANG'U HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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For the Year Ended 30<sup>th</sup> June 2022**

**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 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Supply of Goods</b>						
1. WAMBOGA VEGETABLE TRANSPORTERS	1,930,125.00	30/06/2022	0.00	1,930,125.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
2. BROADWAY BAKERY LTD	1,130,115.00	30/06/2022	0.00	1,130,115.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
3. ROBA JIRMO JATANI	924,900.00	30/06/2022	0.00	924,900.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
4. TOP COW DAIRIES	777,000.00	30/06/2022	0.00	777,000.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
5. KENYA POWER & LIGHTING CO	203,738.00	28/06/2022	0.00	203,738.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
6. PROTO ENERGY LTD	283,446.00	23/06/2023	0.00	283,446.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
7. PERPETUAL WAMBUI KIMANI	243,600.00	29/06/2022	0.00	243,600.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
8. JASIM SUPPLIERS	167,275.00	28/06/2022	0.00	167,275.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
9. GEOFREY LUMASIRA	25,500.00	23/06/2022	0.00	25,500.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
STOMO ENTERPRISES	167,910.00	27/06/2022	0.00	167,910.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
LIZAREEN ELECTRONOCS & ELECTRICALS	18,380.00	28/06/2022	0.00	18,380.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
MARIC LINKS ENTERPRISES	31,700.00	23/06/2022	0.00	31,700.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
JAMES F RITHO	15,200.00	13/06/2022	0.00	15,200.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
CHANIA SCHOOL DEPOT LTD	27,000.00	21/06/2022	0.00	27,000.00	0.00	To be paid by 30 <sup>th</sup> September, 2021
<b>TOTAL</b>	<b>5,945,889.00</b>			<b>5,945,889.00</b>		To be paid by 30 <sup>th</sup> September, 2021

**MANG'U HIGH SCHOOL  
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For the Year Ended 30<sup>th</sup> June 2022**

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2022
Land						210 ACRES

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2022
Motor Vehicles						
KAV 524E	APRIL 2006	MANGU HIGH GROUND	3,942,100.00	00	00	1,700,000.00
KAV 514E	APRIL 2006	MANGU HIGH GROUND	2,612,906.00	00	00	900,000.00
KCE 185D	AUGUST 2014	MANGU HIGH GROUND	14,100,000.00	00	00	7,800,000.00
KDG 595C	AUGUST 2022	MANGU HIGH GROUND	00	6,700,000.00	00	6,700,000.00
TRACTOR						250,000.00

Asset class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Buildings and Structures				Attached
Office Equipment, Furniture and Fittings				Attached
ICT Equipment, And Other ICT Assets				Attached
Tools and Apparatus				Attached
Textbooks				Attached
Other Machinery and Equipment				Attached
Heritage and Cultural Assets				Attached
Intangible Assets- Soft Ware				Attached
<b>Total</b>				

MANGU HIGH SCHOOL  
SCHOOL STORE  
STOCK AS AT 30th JUNE, 2022

**ELECTRICALS**

	ITEM	UNITS	QUANTITY	PRICE/UNIT	TOTAL
1	4Ft Led Tubes	Pcs	135	340.00	45,900.00
2	2Ft Led Tubes	Pcs	115	320.00	36,800.00
3	5Ft Led Tubes	Pcs	18	580.00	10,440.00
4	TWIN Cables (1.0)	Roll	1	7,500.00	7,500.00
5	Bulbs 24w	Pcs	5	350.00	1,750.00
6	Bulbs 20w	Pcs	10	300.00	3,000.00
7	Cut Out	Pcs	2	1,400.00	2,800.00
8	Sockets Twins	Pcs	10	330.00	3,300.00
9	Switch	Pcs	10	120.00	1,200.00
10	Insulating Tapes	Pcs	8	60.00	480.00
	<b>Total</b>				<b>113,170.00</b>

**BUILDING MATERIALS**

	ITEM	UNITS	QUANTITY	PRICE/UNIT	TOTAL
1	Cement	Bags	25	780.00	19,500.00
2	Nails 4"	Kgs	3	220.00	660.00
3	Nails 2"	Kgs	2	200.00	400.00
4	Mistleboe 5.g	Ltrs	8	640.00	5,120.00
6	Aluminium	Ltrs	8	3,200.00	25,600.00
7	Paint Remover	Ltrs	24	300.00	7,200.00
8	S.g Brilliant White	Ltrs	5	640.00	3,200.00
9	S.g Pale Yellow	Ltrs	40	640.00	25,600.00
10	S.g Bermuda Blue	Ltrs	20	640.00	12,800.00
	<b>Total</b>				<b>100,080.00</b>

**SWIMMING**

	ITEM	UNITS	QUANTITY	PRICE/UNIT	TOTAL
1	Aligicide	Kgs	20	175.00	3,500.00
2	Pool Chlorine	Kgs	40	475.00	19,000.00
	<b>Total</b>				<b>22,500.00</b>

**CLEANING CHEMICALS**

	ITEM	UNITS	QUANTITY	PRICE/UNIT	TOTAL
1	Detergents ( 20Ltrs)	Jerrycans	25	1,200.00	30,000.00
2	Toilet Balls	Ctns	5	2,200.00	11,000.00
3	Antsterin (20Ltrs)	Canes	4	4,500.00	18,000.00
4	Tissue Papers	Bales	65	1,200.00	78,000.00
5	Serviets	Ctns	3	1,550.00	4,650.00
6	Steelwool	Rolls	11	150.00	1,650.00
	<b>Total</b>				<b>143,300.00</b>

<b>Grand Total</b>					<b>379,050.00</b>
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**STATIONERY STOCK AS AT 30TH JUNE 2022**

S/NO	ITEMS	UNITS	QTY	UNIT PRICE	TOTAL
1	A4 200Pgs S/L Books	Gross	13.75	20,250.00	278,437.50
2	Graph books	Gross	2.08	3,150.00	6,552.00
3	Counter book-Q4	Pcs	32	345	11,040.00
4	Counter book-Q2	Pcs	8	220	1,760.00
5	Graph papers	Reams	36	595	21,420.00
6	Fool Scalps	Reams	13	595	7,735.00
7	Lesson Preparation books	Pcs	17	295	5,015.00
8	Envelopes-A4	Pcs	250	10	2,500.00
9	Envelopes A5	Pcs	275	8	2,200.00
10	Spring files	Pcs	36	110	3,960.00
11	Box files		5	250	1,250.00
12	Manila Papers	Pcs	250	25	6,250.00
13	Black Board Dusters	Pcs	39	50	1,950.00
14	Dustless chalks -Colored	Dozens	1	1,150.00	1,150.00
15	Biro Pens	Pkts	16	575	9,200.00
16	Masking Tapes	Dozens	1	380	380
17	Cello tapes	Dozens	2	360	720
18	Pencils	Pcs	36	40	1,440.00
19	Erasers	Pcs	45	50	2,250.00
20	Felt pens	Dozens	5	360	1,800.00
21	White board markers Pens	Pcs	45	100	4,500.00
22	White Board Markers Ink	Pcs	84	220	18,480.00
23	Paper Clips	Pkts	14	80	1,120.00
24	Thumb Tacks	Pkts	1	40	40
25	Office Pins	Pkts	1	40	40
26	White Out	Bottles	10	140	1,400.00
27	Plastic Rulers	Pcs	2	65	130
28	Stapler D4-45	Pcs	2	475	950
29	Epson Ribbon Cartridge	Pcs	1	850	850
30	Riso Ink	Tube	10	5,220.00	52,200.00
31	Riso Masters	Roll	14	6,380.00	89,320.00
32	Tonner 26A	Pcs	2	8,500.00	17,000.00
33	Tonner 78A	Pcs	1	6,800.00	6,800.00
34	Tonner 83A	pcs	1	6,800.00	6,800.00
35	Tonner 17A	Pcs	4	6,800.00	27,200.00
36	Magenta Black	Pcs	3	22,782.00	68,346.00
37	TK6325 M.F.I	Pcs	3	18,300.00	54,900.00
38	Binding Tape	Pcs	1	300	300
39	DX Ink	Pcs	9	2,500.00	22,500.00
40	DX Master	Pcs	14	3,250.00	45,500.00
41	Tonner MP 2501	Pcs	3	6,200.00	18,600.00
42	Tonner 30A	Pcs	5	6,500.00	32,500.00
43	Tonner 106A	Pcs	1	6,500.00	6,500.00
44	Tonner 12A	Pcs	2	6,500.00	13,000.00
45	Tonner 05A	Pcs	3	6,500.00	19,500.00
46	Ink Pads	Pcs	2	250	500
47	Printing Papers	Reams	170	770	130,900.00
		<b>TOTAL</b>			<b>1,006,885.50</b>

**FOODSTUFF**

<b>SN</b>	<b>ITEM DESCRIPTION</b>	<b>UNITS</b>	<b>QUANTIT</b>	<b>PRICE PER UNI</b>	<b>TOTAL</b>
1	Cooking Oil	Jericans (20ltrs	67	7,300.00	489,100.00
2	Cooking Fat	Buckets (17kg)	2	4,900.00	9,800.00
3	Maize Flour	Bales (12 pkts)	262	2,600.00	681,200.00
4	Rice	Bags (25kgs)	369	3,900.00	1,439,100.00
5	Sugar	Bags (50kgs)	112	6,200.00	694,400.00
6	Ndengu	Bags(90Kgs)	18	13,000.00	234,000.00
7	Dry Maize	Bags(90Kgs)	16	3,500.00	56,000.00
8	Beans	BagS(90Kgs)	32	8,500.00	272,000.00
9	Scouring Pads	Bales	3	3,680.00	11,040.00
10	Tomato Paste	Dozens	18	2,800.00	50,400.00
11	Tea Leaves	Ctns	16	4,700.00	75,200.00
12	Wheat Flour	Bales	8	1,850.00	14,800.00
13	Salt	Bales	41	650.00	26,650.00
14	Royco	Ctns	13	3,700.00	48,100.00
15	Croma	Ctns	57	3,400.00	193,800.00
16	Curry Powder	Tins	45	50.00	2,250.00
17	Drinking Chocolate	Tins	7	180.00	1,260.00
18	Coffe	Pkts	59	215.00	12,685.00
	<b>Total</b>				<b>4,311,785.00</b>

**MANG'U HIGH SCHOOL**  
**LABORATORY CHEMICALS AND EQUIPMENTS STOCK**  
**AS AT 30TH JUNE,2022**

**KEY:**  
(A) Apparatus  
(C) Chemicals  
(E) Equipments/Furniture

**APPARATUS**

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
1	A	Adhesive lables SK 11	3	0	3
2	A	Adhesive lables SK 2	2	1	3
3	A	Aldis Projector	1	0	1
4	A	Ammeter/Voltmeter Terminals	18	26	44
5	A	Ammeters dual range	96	0	96
6	A	Auto Cable	0	0	0
7	A	Balance Tripple beam 2610	1	0	1
8	A	Ball Bearings	20	2	22
9	A	Barometers	0	1	1
10	A	Batteries size D No 1050 Black (pcs)	0	4	4
11	A	Beakers 500Mls	20	0	20
12	A	Beam balances	2	0	2
13	A	Bi metallic Strip	2	0	2
14	A	Blotting papers	8	0	8
15	A	Boiling Tubes pyrex	180	0	180
16	A	Boilling Tube Corks	96	36	132
17	A	Bulb holders	44	0	44
18	A	Bulbs 2.5 v	30	0	30
19	A	Bunsen burner rubber	30	8	38
20	A	Bunsen burners portable	2	0	2
21	A	BUrette 0-50 mls	89	0	89
22	A	Burette Brush	0	1	1
23	A	Burette clips	92	0	92
24	A	Burret Rubber Latex in mtrs	1	0	1
25	A	Capacitors big	4	0	4
26	A	Carbon resistors 10 ohms	111	0	111
27	A	Carbon resistors 100ohms	15	0	15
28	A	Carbon resistors 20 ohms	78	0	78
29	A	Cartasian divers	1	0	1
30	A	Cathode ray oscilloscope	0	3	3
31	A	Cell holders 3 cells	26	26	52
32	A	Cell Holders Plastic	79	0	79
33	A	Cellotape 2 inch	0	1	1
34	A	Centrifuge	1	0	1
35	A	Clinical thermometer(analog)	3	0	3
36	A	Clinical thermomer (digital)	2	0	2
37	A	Concave mirror fl 10cm	40	0	40
38	A	Concave mirror fl 5cm	63	21	84
39	A	Concave Mirrors FL 20 CM	22	0	22
40	A	Connical Flasks 250 Mls	188	51	239
41	A	Convex Mirrors FL 5 CM	20	15	35
42	A	Convex Mirrors FL 15 CM	20	0	20
43	A	Convex Mirrors FL 20 CM	12	0	12
44	A	Copper Foil	1	0	1
45	A	Copper plate thick	4	0	4
46	A	Copper plates thin	91	0	91

47	A	Copper wire swg 22	1	0	1
48	A	Copper Wire Swg 28	0	2	
49	A	Cotton thread cone	2	0	2
50	A	Cotton twine	1	0	1
51	A	Cover Slips	6	0	6
52	A	Crocodile Clips	218	0	218
53	A	Crucibles with lid	23	0	23
54	A	Curved mirrors	0	1	1
55	A	Density bottles 25 MLS	16	0	16
56	A	Density bottles 50 MLS	8	0	8
57	A	Diodes 4007	0	2	2
58	A	Dropper bottle plastic	1	0	1
59	A	Dynamo bicycle	1	3	4
60	A	Dynamol working model AC	4	2	6
61	A	Dynamol working model DC	3	0	3
62	A	Ebonite rod	4	38	42
63	A	Equilateral prisms 38mmx38mm	60	3	63
64	A	Eureka cans	32	0	32
65	A	Evaporating dish	20	0	20
66	A	Filter papers 12.5 cm	8	4	12
67	A	Funnels filters Plastic	121	0	121
68	A	Funnels Filter Grass	1	0	1
69	A	Galvanometer 0 centre 50-0-50	1	32	33
70	A	Galvanometers 30-0-30	88	0	88
71	A	Gas Cylinders 13kg	5	0	5
72	A	Gas Cylinders 50kg	4	0	4
73	A	Gas Carnisters	1	0	1
74	A	Gas Jars	5	0	5
75	A	Glass beakers 100 mls pyrex	144	0	144
76	A	Glass beakers 250 mls pyrex	87	0	87
77	A	Glass Beakers 50 Mls	101	0	101
78	A	Glass Beakers borosil 250 mls	25	32	57
79	A	Glass blocks rectangular	69	0	69
80	A	Glass cutter	0	1	1
81	A	Glass rods	100	2	102
82	A	Glass Trough	1	0	1
83	A	Glass tubing 6 inch 10 cm	110	0	110
84	A	Glass Beakers 100 mls Borosil	8	6	14
85	A	Gold leaf electroscope	4	29	33
86	A	Half meter rules	88	1	89
87	A	Hydrometers	3	0	3
88	A	Jockey	79	0	79
89	A	Kaleidoscope	1	0	1
90	A	Knife edge	28	0	28
91	A	Human Skeleton	1	0	1
92	A	Latex examination Gloves	0	3	3
93	A	Lead acid Batteries	0	2	2
94	A	Lens Cleaning Tissue	0	1	1
95	A	Lever balance	1	0	1
96	A	Litmus Paper Blue	3	0	3
97	A	Litmus Paper Red	2	0	2
98	A	Magdenburg hemisphere	1	2	3

99	A	Magnet 6inch	0	22	22
100	A	Magnets 4 inch	0	12	12
101	A	Marbles	86	0	86
102	A	Masses 100g	90	0	90
103	A	Masses 10g	102	0	102
104	A	Masses 20g	172	0	172
105	A	Masses 50g	52	0	52
106	A	match box	1	0	1
107	A	Measuring cylinder 100 mls pyrex	84	12	96
108	A	Measuring Cylinders 10 Mls	43	51	94
109	A	Measuring Cylinders 50 mls	25	42	67
110	A	Metre rules	85	12	97
111	A	Micrometer screw gauge	24	0	24
112	A	Microscope cover slips 100's	68	4	72
113	A	Mortors	28	0	28
114	A	Mounted meter bridge 1m	106	0	106
115	A	Mounting pins	15	0	15
116	A	Nichrome swg 22	0	1	1
117	A	Nichrome Wire swg 26	2	0	2
118	A	Nichrome Wire swg 28	1	0	1
119	A	Nichrome wire swg 30	1	0	1
120	A	Office pins in (pkts)	1	0	1
121	A	Optical pins steel (pkts)	2	2	4
122	A	Overhead Projectors	0	2	2
123	A	P h Charts	48	0	48
124	A	Pendulum Bobs half inch	69	0	69
125	A	Pendulum bobs 3/4"	15	2	17
126	A	Periscopes	6	0	6
127	A	Pesltes	24	0	24
128	A	Petry Dish	72	0	72
129	A	Photo Cell	2	0	2
130	A	Pipette 25mls bulb	126	61	187
131	A	Pipette Fillers 3 ways	12	2	14
132	A	Plain mirrors	26	0	26
133	A	Plastic Beakers 100 Mls	122	0	122
134	A	Plastic Beakers 50 Mls	115	0	115
135	A	Ploting compass big	10	0	10
136	A	Plug in switch Switch	118	1	119
137	A	Power Pack big	0	2	2
138	A	Power packs 12 volts	2	0	2
139	A	Preasure Gauge	2	0	2
140	A	Proof plane	1	0	1
141	A	Pulleys single plastic	18	0	18
142	A	Reagent bottles 250 mls	44	0	44
143	A	Resistance Box big	1	6	7
144	A	Resistance box small	0	32	32
145	A	Retort Clamps	108	12	120
146	A	Retort stands	178	20	198
147	A	Retort Boss Heads	115	9	124
148	A	Rheostats	5	5	10
149	A	Right angled prims 50mmx50mm	9	2	11
150	A	Ripple Tank	1	1	2

151	A	Round Bottomed Flask 500 mls	0	1	1
152	A	Scapel Blades pkts	0	1	1
153	A	Semi circular glass blocks	19	0	19
154	A	Sewing thread	0	1	1
155	A	Slinky Spring	2	0	2
156	A	Softboards	125	0	125
157	A	Spatulars	115	3	118
158	A	Spiral Sprig 3"	65	6	71
159	A	Spiral springs 3 inch	15	0	15
160	A	Steam Boiler	2	28	30
161	A	Stop Watches	86	1	87
162	A	Stroboscope electrical	0	1	1
163	A	Stroboscope Hand operated	3	14	17
164	A	Syringes 10 mls	6	6	12
165	A	Syringes 60 mls	4	0	4
166	A	Teat Droppers(long)	46	0	46
167	A	Test tube Brushes	48	0	48
168	A	Test tube holders	120	0	120
169	A	Test Tubes pyrex	580	0	580
170	A	Thermometers -10-110 degrees c	110	1	111
171	A	Thistle Funnels With tap	1	0	1
172	A	Thumb pins pcs	12	0	12
173	A	Ticker tape roll	2	1	3
174	A	Transformer 12 v	0	2	2
175	A	Triangular Files	1	2	3
176	A	Trolleys	4	2	6
177	A	Turn table	0	2	2
178	A	U tubes	5	1	6
179	A	Vandegraff belt	0	2	2
180	A	Vandegraff Machine	0	28	28
181	A	Vernier Callipers	14	0	14
182	A	Visking Tubing	0	0	0
183	A	Voltmeter 0-15	0	32	32
184	A	Voltmeter Dual range	103	0	103
185	A	Volumetric Flask 2000 mls	2	0	2
186	A	Volumetric flask 1000 mls	5	0	5
187	A	Volumetric Flasks 250Mls	86	0	86
188	A	Votmeter Terminals	6	0	6
189	A	Wash Bottle 250 mls	11	0	11
190	A	Wash bottles 500 mls	108	1	109
191	A	Weighing balance 600/0.1g	1	0	1
192	A	Weighing balance ohaus0.001g/420g	1	0	1
193	A	Weighing Balance scout pro 2000g	1	0	1
194	A	Weighing Bottles	380	0	380
195	A	White screens	129	0	129
196	A	Wire Gauze	24	0	24
197	A	Wooden Splints pcs	21	0	21
198	A	Wooden splints pkts/500	120	0	120
199	A	Wooden splints Pkts/1000	12	0	12
200	A	Wooden Tongue Dispensor	0	0	0
<b>CHEMICALS</b>					
<b>NO</b>	<b>KEY</b>	<b>ITEM DESCRIPTION</b>	<b>PACKAGE</b>	<b>PCS</b>	<b>QUANTITY</b>

1	C	Aceto Orcein	100	1	100
2	C	Aluminium Foil (roll)	1	1	1
3	C	Ammonium Dichromate	500	1	500
4	C	Ammonium Nitrate	500	2	1000
5	C	Ammonium Oxalate	500	1	500
6	C	Ammonium sulphate	500	1	500
7	C	Aluminium Oxide	500	1	500
8	C	Ascorbic Acid	100	1	100
9	C	Barium Chloride	500	1	500
10	C	Barium Nitrate (500g)	500	2	1000
11	C	Barium Nitrate (100g)	100	1	100
12	C	Barium Nitrate (250g)	250	1	250
13	C	Barium Sulphate	500	1	500
14	C	Bicarbonate Indicator	500	1	500
15	C	Bicarbonate Indicator(500mls)	500	2	1000
16	C	Calcium Chloride fused grains	500	2	1000
17	C	Calcium Hydroxide	500	3	1500
18	C	Calcium metal(100g)	100	1	100
19	C	Calcium Oxide	500	2	1000
20	C	Candles 1pkt	10	6	60
21	C	Castor oil (200 mls)	200	2	400
22	C	Ceder wood Oil(100 mls)	100	1	100
23	C	Charcoal Decolorising	500	2	1000
24	C	Cobalt Chloride	250	1	250
25	C	Cobalt Chloride indicator paper	1	1	1
26	C	Cupric Nitrate (250g)	250	1	250
27	C	Cupric Sulphate Anhydrous	500	1	500
28	C	Copper II Sulphate (deca,penta)	500	1	500
29	C	Copper turnings	250	1	250
30	C	Cupric chloride	250	1	250
31	C	Cupric Chloride (500g)	500	1	500
32	C	Cupric Sulphate	500	1	500
33	C	DCPIP (1g)	1	2	2
34	C	Diastase (100g)	100	1	100
35	C	Distilled water	20	4	80
36	C	Egg Albumin 100g	100	0	0
37	C	Egg Albumin (25g)	25	1	25
38	C	Ferrous Sulphate	500	2	1000
39	C	Ferric Nitrate	250	1	250
40	C	Ferric Sulphate	500	2	1000
41	C	Filter Papers 12.5cm Whatman(pkts)	1	2	2
42	C	Filter Papers 24 cm (whatman)(pkts)	1	1	1
43	C	Gloves	32	1	32
44	C	Glycerine (5ltrs)	5	1	5
45	C	Hydrochloric Acid	2500	1	2500
46	C	Iodine Crystals	100	1	100
47	C	Iodine lugol's solution	1000	1	1000
48	C	Iron Metal Fillings	500	2	1000
49	C	Lead Carbonate	500	3	1500
50	C	Lead Chloride (250g)	250	1	250
51	C	Lead Dioxide	500	2	1000
52	C	Lead iodide (100g)	100	1	100

53	C	Lead monoxide	500	2	1000
54	C	Lead Nitrate	500	3	0
55	C	Lead Oxide Red	500	1	500
56	C	Lead Shots	250	2	500
57	C	Lead Sulphate (500g)	500	2	1000
58	C	Lead Sulphate(250g)	250	2	500
59	C	Lithium Metal	5	1	5
60	C	Litmus solution	500	1	500
61	C	Lycopodium Powder (100g)	100	1	100
62	C	Magnesium Chloride	500	1	500
63	C	Magnesium Nitrate	500	1	500
64	C	Magnesium Hydroxide(250g)	250	2	500
65	C	Magnesium metal powder(100g)	100	2	200
66	C	Magnesium carbonate	500	1	500
67	C	Magnesium Carbonate	100	1	100
68	C	Magnesium Chloride	500	2	1000
69	C	Magnesium Metal Turning (100g)	100	1	100
70	C	Magnesium Nitrate (250)	250	2	500
71	C	Magnesium Nitrate (500g)	500	1	500
72	C	Magnesium Oxide (500g)	500	1	500
73	C	Magnesium Oxide light (100g)	100	2	200
74	C	Magnesium Oxide (250g) Expired)	250	1	250
75	C	Magnesium Ribbon (rolls of 25g)	25	2	50
76	C	Maleic Acid	500	1	500
77	C	Manganese Dioxide(IV) oxide	250	2	500
78	C	Manganese Dioxide	500	3	1500
79	C	Methyl Orange	500	2	1000
80	C	Naphthalen powder 500g	500	2	1000
81	C	Oxalic acid	500	2	1000
82	C	pepsin (100g)	100	1	100
83	C	Phenolphthalein Powder 50g	50	2	100
84	C	Plastacine	500	1	500
85	C	Potassium Bromide	500	1	500
86	C	Potassium carbonate	500	2	1000
87	C	Potassium Chlorate(oxygen Mixture)	500	2	1000
88	C	Potassium chromate	500	1	500
89	C	Potassium Dichromate	500	2	1000
90	C	Potassium Hydrogen Carbonate	500	1	500
91	C	Potassium Hydroxide	500	3	1500
92	C	Potassium metal (25g)	25	1	25
93	C	Potassium nitrate	500	2	1000
94	C	Potassium permanganate	500	1	500
95	C	Potassium Sulphate	500	1	500
96	C	Sand Purified	500	1	500
97	C	Silica Gel	500	1	500
98	C	Silver Nitrate	25	1	25
99	C	Sodium Acetate	500	1	500
100	C	Sodium Bromide	500	1	500
101	C	sodium carbonate (decahydrate)	500	2	1000
102	C	Sodium Carbonate(anhydrous)	500	2	1000
103	C	sodium chloride	500	2	1000
104	C	sodium formate	500	1	500

105	C	Sodium Hydrogen Carbonate/hydr ca	500	1	500
106	C	Sodium Hydroxide	500	1	500
107	C	Sodium Metal	25	1	25
108	C	Sodium Nitrate	500	1	500
109	C	Sodium Sulphate	500	2	1000
110	C	Sodium Sulphate (anhydrous)	500	2	1000
111	C	Sodium Sulphite	500	1	500
112	C	Sodium tetraborate (borax) 500g	500	1	500
113	C	Sodium Thiosulphate	500	2	1000
114	C	Stannous Chloride	500	1	500
115	C	Starch Poder Soluble	500	1	500
116	C	Succinic Acid	500	1	500
117	C	Sucrose 500g	500	1	500
118	C	Sudan 111 25g	25	1	25
119	C	Sudan III Powder 25g	25	1	25
120	C	Sulphur	500	1	500
121	C	Sulphuric Acid	2500	1	2500
122	C	Tartaric Acid	500	2	1000
123	C	Tri-sodium citrate	500	2	1000
124	C	Universal indicator full range (500mls)	500	2	1000
125	C	Universal Indicator Solution 4-14	500	1	500
126	C	Universal paper reels (pkts)	1	1	1
127	C	Zinc Carbonate	500	8	4000
128	C	Zinc Metal Granules	500	1	500
129	C	Zinc Oxide	500	2	1000
130	C	zinc sulphate	500	1	500

#### EQUIPMENTS AND FURNITURE

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
1	E	Black chairs	8	0	8
2	E	Tables	6	0	6
3	E	Laboratory stools	567	12	579
4	E	Fire Extinguishers	8	1	9
5	E	Fridge LG (s/no JZ30KEPR)	1	0	1
6	E	Blowdry	1	0	1

## SCHOOL STOCK AS AT 30th JUNE, 2022

## ELECTRONICIS

## COMPUTERS

1	Computer Lab		90
2	Laboratories		1
3	Library		2
4	Kitchen		1
5	Finance Office		1
6	Account Office		1
7	Secretary Office		2
8	Deputy Principal's Office		2
9	Time Table's Office		1

## PRINTERS

1	Computer Lab		2
2	Laboratories		1
3	Library		1
4	Finance Office		1
5	Account Office		1
6	Secretary Office		2
7	Deputy Principal's Office		2
8	Time Table's Office		1

## PHOTOCOPYING MACHINES

1	Principal's Office		1
2	Exam Office		3

## LAPTOPS

1	Form One Block		1
2	Form Two Block		1
3	Form Three Block		1
4	Form Four Block		1

## PROJECTORS

1	Form One Block		1
2	Form Two Block		1
3	Form Three Block		1
4	Form Four Block		1

## BLUETOOTH SPEAKERS

1	Form One Block		1
2	Form Two Block		1
3	Form Three Block		1
4	Form Four Block		1

## UNINTERRUPTIBLE POWER SUPPLY (UPS)

1	Computer Lab		20
2	Library		1
3	Finance Office		1

4	Account Office		1
5	Secretary Office		2
6	Deputy Principal's Office		2
7	Time Table's Office		1
<b>SMART BOARD</b>			
1	Computer Lab		1
<b>TELEVISION SET</b>			
1	School Dinning Hall		2
2	Staffroom		1
3	French Resource Centre		1
<b>DIGITAL SATELITE TELEVISION (DStv)</b>			
1	School Dinning Hall		2
2	French Resource Centre		1
<b>WATER DISPENSER</b>			
1	Principal's Office		1
2	Deputy Principal's Office		1
3	Secretary's Office		1
<b>WATER PUMP</b>			
1	School Water Pump		2
<b>WELDING MACHINE</b>			
1	School Welding Machine		3
<b>POWER BACK UP GENERATOR</b>			
1	Water Pump Generator		1
2	Administration Block Generator		1
3	Dormitories And Classes Generator		1
<b>BAND INSTRUMENTS</b>			
1	Piano		2
2	Guitar		3
3	Drums		5
4	Euphonium		1
5	Bantone		2
6	Cornet		2
7	Trombone		1
8	Trumpet		6
<b>FURNITURES</b>			
1	Office Chairs		102
2	Office Desks		46
3	Students' Chairs		2450
4	Students' Desks		2450

**BUILDINGS**

1	Administration Block		1
2	Staffroom		1
3	Dormitory Blocks		9
4	Dormitory Laundry Blocks		3
5	Laboratory		10
6	Library		1
7	Resource Centre		1
8	Computer Labs		2
9	Kitchen		1
10	Kitchen Laundry Blocks		2
11	Dinning Halls		2
12	School Chapel		1
13	School Hall		1
14	Classrooms		40
15	Toilet Blocks		22
16	Dispensary		1
17	School Mosque		1
18	School Bus Parking Shed		1
19	Power Mechanic Lab		1
20	Electricity Lab		1
21	School Store		1
22	Workshop		1
23	Swimming Pool		1
24	Storage Water Tanks		18
25	<b>Staff Houses</b>		
	3 Bedrooms		9
	2 Bedrooms		12
	1 Bedroom		17
	Single Room		37

**VEHICLES**

1	School Buses		3
2	School tractor		1

**SCHOOL TOOLS**

1	Slashers		150
2	Spades		3
3	wheelbarrows		4
4	Fork Jembes		6
5	Flat Plate Jembes		3
6	Panga		5
7	Halloween Disk		1
8	Brush Cutters		1
9	Circular Saw		2
10	Hand Saw		1
11	Electric Plane		1
12	Glider		1
13	Drill		1
14	Brooms		100
15	Lawn Mower		1

10	Jack Plane		1
17	Hammer		2
18	Pliers		2
19	Chisels		2
20	Tape Measure		3

### KCSE EXAMINERS BENDINGS

NO	ITEM	UNIT	QUANTITY
1	Blankets	Pcs	2486
2	Bed Sheets	Pcs	2658
3	Pillow Cases	Pcs	1300
4	Bed Covers	Pcs	1200
5	Mosquito Nets	Pcs	1200
6	Pillows	Pcs	1170
7	Basins	Pcs	544
8	Buckets	Pcs	180
9	Mattresses	Pcs	885

KITCHEN UTENSILS AND FURNITURE				
SN	PARTCULARS	UNITS	QUANTITY	
1	MELAMINE CUPS	PCS	1349	
2	PLASTIC CUPS	PCS	2569	
3	CERAMIC CUPS	PCS	109	
4	SPOONS	PCS	1380	
5	TEA SPOONS	PCS	38	
6	STAINLESS PLATES	PCS	2500	
7	SERVING SPOONS	PCS	184	
8	MELAMINEPLATES	PCS	2690	
9	CERAMIC PLATES	PCS	78	
10	SIDEPLATE	PCS	708	
11	BUTTER KNIVES	PCS	16	
12	PLASTIC PLATE	PCS	57	
13	BUCKETS	PCS	20	
14	HAND WASHING BASINS	PCS	5	
15	SUGAR DISH	PCS	7	
16	GLASSES	PCS	20	
17	GLASS (CUPS)	PCS	4	
18	WATER JUGS	PCS	35	
19	THERMOS FLASKS	PCS	24	
20	TONGS	PCS	11	
21	SUFURIAS (10OLTS)	PCS	15	
22	SUFURIAS STAINLESS STEEL	PCS	480	
23	SANDWICH MAKER	PCS	1	
24	SIDE FORKS	PCS	24	
25	TRAYS	PCS	6	
26	CRATES	PCS	125	
27	FRUITBUSKET	PCS	150	
28	KETTLE	PCS	6	
29	SMALL TEAURN	PCS	2	
30	TROLLEYS	PCS	3	
31	VEGETABLE CUTTER	PCS	1	
32	POTATOE PEELER	PCS	1	
33	E.KETTLE	PCS	1	
34	AXE	PCS	1	
35	DUSTBINS	PCS	4	
36	BOILERS	PCS	16	
37	MEDIUM TEAURN	PCS	3	
38	HOTPOTS	PCS	15	
39	SAUCE PAN	PCS	2	
40	CHAPATI PAN	PCS	2	
41	MANDANZI PAN	PCS	1	
42	BLUEBAND BOWL	PCS	180	
43	GAS COOKER	PCS	1	

44	GAS CYCLINDER	PCS	1
45	JUAKALI JIKO	PCS	2
46	WEIGHING MACHINE	PCS	1
47	CEREAL SIFTER	PCS	1
48	WHEELBARROW	PCS	2
49	FOODWARMER	PCS	3
50	DEEFPREEZER	PCS	2
51	VEGETABLE RACKS	PCS	7
52	FIRE EXTINGUISHER	PCS	6
53	CUPBOARD	PCS	1
54	GRATERS	PCS	2
55	OFFICE CHAIR	PCS	2
56	OFFICE COMPUTER	PCS	1
57	FOOD TROLLEY	PCS	3
58	LACTOMETER	PCS	1
59	MOP BUCKET	PCS	1
60	DINING HALL TABLE	PCS	155
61	D/H BENCHES		277
62	KITCHEN W/TABLES		5
63	APRONS	PCS	12
64	TABLE CLOTHS	PCS	15
65	SERVICE CLOTHS	PCS	12

MANG'U HIGH SCHOOL

LIVESTOCK

NO	NAME		NO	PRICE PER UNIT	TOTAL
1	Cattle :	Heifers	12		
		Bulls	1		
		Calves	6		
2	Pigs :	Mature	11		
		Middle Size	40		
		Piglets	44		

**SCHOOL VEHICLES**

<b>Reg.No.</b>	<b>Engine No.</b>	<b>Body Type</b>	<b>Make</b>	<b>Capacity</b>	<b>Chasis</b>
KAV 524E	408472	BUS	ISUZU	51 Pass	JALFRR33L47000162
KAV 514E	205962	BUS	ISUZU	29 Pass	JAANPR66P47102196
KCE185D	8254433	BUS	ISUZU	67 Pass	9BSF4X20003867278



# MANG'U HIGH SCHL

## Total Course Books Analysis Report

30-Jun-2022

No	Subject	Form 1	Form 2	Form 3	Form 4	Reference	Set Books	Totals
1	ACCOUNTING	0	0	0	0	1	0	1
2	Agriculture	71	84	35	42	80	0	312
3	All Subjects	0	0	0	0	37	1	38
4	APPLIED AND	0	0	0	15	21	0	36
5	ARABIC	86	45	45	0	11	0	187
6	ART & DESIGN	0	0	0	0	7	0	7
7	ART AND	0	0	0	0	53	0	53
8	Aviation	0	0	0	0	187	0	187
9	Biography	0	0	0	0	1	0	1
10	Biology	1217	1109	1402	879	587	2	5196
11	BIOLOGY	0	66	0	1	280	0	347
12	Business studies	723	234	265	220	175	2	1619
13	CAREER	0	0	0	0	1	0	1
14	Chemistry	1263	1074	1625	1121	603	2	5688
15	CHEMISTRY	0	0	0	0	27	0	27
16	CHEMISTRY	0	1	0	0	173	0	174
17	Computer Studies	477	108	149	106	21	0	861
18	CRE	1357	377	215	307	201	0	2457
19	Drawing Design	2	0	0	0	0	0	2
20	ELECTRICITY	17	20	7	13	8	0	65
21	ENG PP1&3	0	0	0	0	2	0	2
22	English	1329	1354	1246	1049	633	200	5811
23	English pp2	0	0	0	0	1	0	1
24	FASAHA	0	0	0	1	2	2	5
25	Fasihi Simulizi	0	0	1	1	148	2341	2491
26	Fiction	0	0	0	0	112	1	113
27	Fine and	0	0	0	0	0	0	0
28	French	216	61	29	38	50	2	396
29	General Science	0	0	0	0	1	0	1
30	GEO FORM 3&4	0	0	0	0	1	0	1



No	Subject	Form 1	Form 2	Form 3	Form 4	Reference	Set Books	Totals
31	Geography	1334	702	383	300	531	18	3268
32	GEOGRAPHY	0	0	0	0	1	0	1
33	GEOGRAPHY	0	0	0	0	2	0	2
34	GERMAN	18	44	0	1	27	0	90
35	GERMANY	30	24	0	0	4	0	58
36	GRAMMAR	0	0	0	0	1	0	1
37	Guidance &	0	0	0	1	35	0	36
38	History	1461	706	748	558	420	1	3894
39	HUMANITIES	0	0	0	2	27	0	29
40	INSHA	0	0	0	0	12	0	12
41	INSHA NA	0	0	0	0	174	0	174
42	IRE	28	29	18	39	25	0	139
43	ISIMUJAMII	0	0	0	0	19	0	19
44	KENYA SIGN	57	26	0	0	1	0	84
45	KIGOGO	0	0	0	0	1	0	1
46	Kiswahili	1467	1522	1488	1350	213	1060	7100
47	KITUKUZWE	0	2	49	0	0	0	51
48	KURUNZI YA	0	0	0	0	5	0	5
49	KURUNZI YA	0	0	0	0	4	0	4
50	LANGUAGES	0	0	0	6	26	0	32
51	Literature	1	0	0	91	239	7858	8189
52	LITERATURE	0	0	0	0	14	0	14
53	MATH AND	0	0	0	17	11	0	28
54	Mathematics	1564	1713	1660	1498	626	1	7062
55	Metal Work	24	0	2	0	3	0	29
56	Mocks	0	0	0	0	2	0	2
57	Motivation Books	0	0	0	0	1	0	1
58	Music	20	1	0	0	1	0	22
59	MWANGAZA	0	0	0	0	99	0	99
60	NURU YA	0	0	0	0	1	0	1
61	ORAL SKILLS	0	0	0	0	7	0	7
62	Physics	1143	1215	1070	899	656	0	4983
63	PHYSICS	0	0	0	0	351	0	351
64	POETRY	0	0	0	0	37	0	37



No	Subject	Form 1	Form 2	Form 3	Form 4	Reference	Set Books	Totals
65	POWER	55	32	3	15	7	1	113
66	SARUFI	0	0	0	0	11	0	11
67	Social Sciences	0	0	0	0	4	0	4
68	THE EAGLE	0	0	0	0	25	0	25
69	USHAIRI	0	0	0	0	24	0	24
70	VOLUME 2,3	0	0	0	0	1	0	1
71	Totals	13960	10549	10440	8570	7072	11492	62083

Note: This analysis depicts the real time sum and distribution of course books registered into the system, either active or issued. USE IT WHEN BUYING NEW COURSE BOOKS FOR THE SCHOOL.

