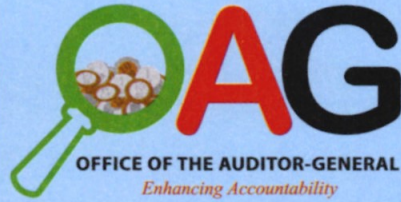


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

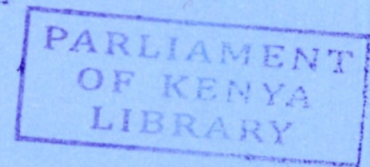
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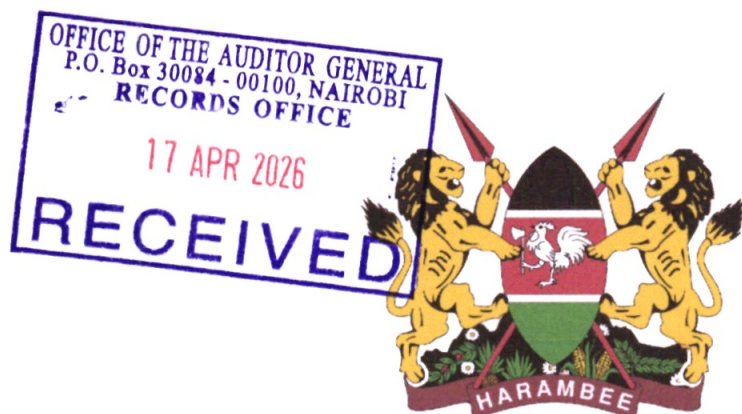
**KITENGELA MAGEREZA MIXED
HIGH SCHOOL**

**FOR THE SIX (6) MONTHS
PERIOD ENDED 30 JUNE, 2021**

KAJIADO COUNTY

THE NATIONAL ASSEMBLY PAPER LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLED BY:	Hon. Owen Baya, MP Dep. Leader Majority Party
CLERK-AT-THE-TABLE:	M. Chumo.





**KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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 Kajiado County, Isinya Sub-County

The school was registered in 12/2017 under registration number 34S3000095 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day school and had 847 number of students as at 30th June 2021. It has 3 streams and 37 teachers of which 2 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Samuel Maingi Mwangi	Chairman	29th June 2018
2	Joseph Maina	Secretary - Principal	29th June 2018
3	Joseph Wabwire Mbingi	Member	29th June 2018
4	Cecilia Nduku Muasa	Member	29th June 2018
5	Mungai Titus Gachuhi	Member	29th June 2018
6	Catherine W. Warugu	Member	29th June 2018
7	Njoroge Emilio Kimani	Member	29th June 2018
8	Daniel sinkeet	Member	29th June 2018
9	Muchiri Geoffrey Ndegwa	Member	29th June 2018
10	Kirisua Sheillah Sian	Member	29th June 2018
11	Kamenya Grace Wanjira	Member – Rep CEB	29th June 2018
12	Celestine Mulinyo Adika	Member Rep Teachers	29th June 2018
13	Gichana Wesley Osubo	3 Members - Sponsor	29th June 2018
14	Billy Parseen Koshal	“	29th June 2018
15	Njoroge Waweru Ngure	Member - Community	29th June 2018
16	Rose Ndekundiyo Chiko	MemberSpecial Needs	29th June 2018
17	Morris Muta Wanyiri	Special interest	29th June 2018
18	Samson Mwangi	Rep Students	29th June 2018

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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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 pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Samuel Mwangi Joseph Maina Joseph Mbingi Cecilia Muasa Grace kamenya	Chair Principal PA chair Member Member	1 out of 4 " " " "
2	Audit Committee	Rose chiko Muchiri ndegwa Titus gachohi	Chair Member Member	5 out of 8 " " "
3	Finance, procurement and general purposes Committee	Samuel mwangi Joseph maina Joseph Mbingi Grace kamenya Cecilia muasa	Chair Principal PA chair Member Member	1 out of 4 " " " "
4	Academic Committee	Grace kamenya Daniel sinkeet Waweru Ngure Dean of studies Deputy principal	Chair Member Member Secretary Member	1 out of 4 " " " "
5	Development Committee	Waweru Ngure	Chair	2 out of 3

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

		Joseph Maina Samuel Mwangi Catherine karugu	Principal Member Member	“ “ “ “
6	Discipline and welfare Committee	Cecilia nduku Joseph mbingi Paul malaba Florence mucheru	Chair Member Member Member	1 out of 3 “ “ “ “ “

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Joseph Maina	414370
2	Deputy Principal	Paul Malaba	388364
3	School Bursar	Julius Gikonyo	ID NO.24392732

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 488-00242 kitengela
Telephone: 0795534876
E-mail: kitemagereza@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Equity Bank
Branch: kitengela
Account Number: 0700270191434
2. Name of Bank: Equity Bank
Branch: kitengela
Account Number: 0700270185470
3. Name of Bank: Equity Bank
Branch : kitengela
Account Number: 0700270185438
4. Name of Bank : Equity Bank.
Branch : kitengela
Account Number: 0700278897418
5. Name of bank: Equity Bank
Branch : kitengela
Account number : 0700264359052
6. MPESA Pay Bill No. 247247 attached to 0700270191434 Equity bank account

(g) Independent Auditors

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

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

Under this section, the following information should be given:

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

Year	2021	2020	2019
Amount	7,209,019	1,642,440	693,696

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

Year	2021	2020	2019
Amount	8,031,146	8,481,045	8,930,814

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

Year	2021	2020	2019
Amount	22,244	22,244	22,244

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

2021	2020	2019
-	-	-

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

Year	2021	2020	2019
Amount	10,789,398	14,106,071	11,910,583

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

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

Year	2021	2020	2019
Amount	Debtors -6,006,690 Creditors -932,248	Debtors -4,356,391 Creditors -564,021	Debtors-1,390,483 Creditors-222,941

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

Year	2021	2020	2019
Amount	7,394,272	1,423,903	3,756,315

b) **Teacher Student ratio:**

Description	Qty
Teacher student ratio	1:20
Teachers posted in the year	-
Teachers transferred/retired in the year	-
Teachers employed by Tsc	37
Teachers employed by BOM	2

-Teachers per subject

Subject	No.of teachers
Mathematics	7
English	8
Kiswahili	9
Biology	8
Chemistry	8
Physics	1
Geography	6
Cre	7
Computer studies	1
Business studies	7
Agriculture	3
History	5
Home science	1

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021

c) Mean score in the 2020 KCSE:

Year	Performance	Student transitioned to higher learning	Mean score	Set score	Comment on deviation
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	3.2	10	3.2	3.5	Covid 19 interference

d) Number of Candidates in the 2020 KCSE:

Year	No of candidates
2018	-
2019	-
2020	148

e) Capacity of the school:

DESCRIPTION	NUMBER OF FACILITIES	NUMBER OF STUDENTS
Class rooms	20	847
Toilets	32	“
Science laboratories	2	“
library	1	“
ICT laboratory	-	“

f) Development projects carried out by the school:

Name	of	Source	of	Status	Initial	Amount	Expected
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KITENGELA MAGEREZA MIXED HIGH SCHOOL
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Annual Report and Financial Statements
For the year ended 30th June 2021

project	funds		cost(kshs)	spent	completion time
completion of lab. No 2	MOE infrastructure funds	complete	1,724,062	1,484,024	complete
10 door pit latrine	MOE - Infrastructure funds	complete	781,043	702,938	complete

Sign

School Principal



KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Samuel Mwangi
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 15/4/2022

Name: MARIA JACOB
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 15/4/2022



Name: Lucas Grop
Designation: Bursar/ Finance Officer
Sign: [Signature]
Date: 15/4/2022



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 KITENGELA MAGEREZA MIXED HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 - KAJIADO COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kitengela Magereza Mixed High School - Kajiado County set out on pages 12 to 26, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts

and payments, statement of cash flows and statement of budgeted versus actual amounts for the six (6) months period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kitengela Magereza Mixed High School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed misstatements as follows;

- i. Comparison between summary report of performance of the School and the financial statements reflects an unexplained variance as detailed below;

	Summary Report of Performance Amount (Kshs)	Financial Statements Amount (Kshs)	Variance (Kshs)
Growth of other income(s)	-	7,185,478	(7,185,478)
Growth in expenditure	10,789,398	8,007,606	2,781,792
Movement of cash and bank balance	7,394,272	7,266,863	127,409

	Summary Report of Performance Amount (Kshs)	Financial Statements Amount (Kshs)	Variance (Kshs)
Growth of other income(s)	-	7,185,478	(7,185,478)
Growth in expenditure	10,789,398	8,007,606	2,781,792
Movement of cash and bank balance	7,394,272	7,266,863	127,409

- ii. Further, comparison between the financial statements and supporting ledgers revealed an unexplained variance as detailed below;

Components	Financial Statements Amount (Kshs)	Ledger Amount (Kshs)	Variance (Kshs)
School Fund Income - Other Receipts	7,185,478	5,681,379	1,504,099
Payments for Operations	2,889,345	5,688,407	(2,799,062)
Boarding and school fund payments	4,362,358	3,950,708	411,650
Accounts Receivable	6,006,690	2,608,177	3,398,513
Accounts payable	932,248	411,321	520,927

- iii. The statement of cash flows reflects net cash flow from operating activities amount of Kshs.7,209,019 with no other adjustments which differs with the net increase in cash and cash equivalents balance of Kshs.5,970,369 resulting in a variance of Kshs.1,238,650.

In the circumstances, the accuracy, completeness, presentation and disclosure of the financial statements could not be confirmed.

2. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.7,266,863 as disclosed in Notes 8 and 9 to the financial statements. Included in the balance are four (4) bank accounts with account balances of Kshs.380,944, Kshs.1,798,845, Kshs.1,549,763 and Kshs.3,468,711. However, the following anomalies were noted;

- No board of survey report confirming the cashbook balances for all the bank accounts was provided for audit;
- Note 9 to the financial statements reflects cash in hand balance of Kshs.68,600 which includes operation account negative cashbook balance of Kshs.9,531 offset against cash in hand balance;

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.7,266,863 could not be confirmed.

3. Unsupported Accounts Payable Balance

The statement of statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.932,248 which includes trade creditors and prepaid fees balances of Kshs.520,598 and Kshs.411,650, respectively. However, supporting ledgers, invoices, LPOs/LSOs, delivery notes and goods received notes to support the trade payables were not provided for audit.

In the circumstances, the accuracy, existence and completeness of accounts payable balance of Kshs.520,598 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kitengela Magereza Mixed 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.10,192,508 and Kshs.9,769,101 respectively, resulting to an under-funding of Kshs.423,407 or 4% of the budget. However, the School spent a balance of Kshs. 7,812,618 against actual receipts of Kshs. 9,769,101, resulting to an under-utilization of Kshs. 1,956,483 or 20.% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The School Management is responsible for other information set out on pages 2 to 10 which comprise of Key School Information and Management, the Summary Report of Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The financial statements presented for audit were for six (6) months period ended on 30 June, 2021. However, the financial statements reflects financial year ended 30 June, 2021, contrary to paragraph 5.3 of the Guideline on the Implementation of International Public Sector Accounting Standards (IPSAS) for Public Secondary Schools in Kenya, dated 20 August 2021, which recommend that the reporting period presented be for an eighteen (18) month period.

In the circumstances, Management was in breach of the PSASB guidelines.

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

The statement of receipts and payments reflects payments for operations amount of Kshs.2,899,345 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.164,500 transferred to both National and District Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.164,500 could not be confirmed.

3. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 16 February, 2023 instead of the statutory deadline of 30 September, 2021. 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, 2021 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.

4. Failure to Prepare School Improvement Plan

During the year/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.

5. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payable balance of Kshs.932,248. However, included in the balance are trade payables balance of Kshs.520,598 which had been outstanding for over one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that, an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.6,006,690 as disclosed in Note 11 to the financial statements. Included in the balance are accounts receivable balance of Kshs.4,356,391 or 73% which had been outstanding for more than one (1) year. However, there was no aging analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

2. Failure to Update the Fixed Assets Register

Annex 2 on summary of fixed assets register in the financial statements reflects fixed assets of Kshs.51,262,000. However, the assets could not be confirmed since the asset register was not updated to reflect the correct values, status and location of the assets.

In the circumstances, the un-updated fixed assets register may compromise the safe custody of assets due to lack of proper tracking and accountability.

3. Weakness in Management of Assets

Annex 2 summary of fixed assets reflects assets balance of Kshs.51,262,000 which includes a parcel of land with no historical cost. Further, land ownership documents were not provided for audit.

In the circumstances, the ownership of the asset could not be confirmed.

4. Board of Management Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

4.1 Lack of Appointment Letters for Board of Management members

During the year under review, the School had eighteen(18) Board of Management members. However, appointment letters of five (5) members of the Board were not provided for audit.

4.2 Qualification of the Board of Management

Review of the Board of Management files revealed that five (5) members of the Board of Management did not have minimum qualification of a degree as required by Regulation 6(b) of the Basic Education Regulation, 2015. Further, the Committees in the Board of Management did not hold quarterly meetings within the period under review.

In the circumstances, the effectiveness of the governance mechanism at the school 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 Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 May, 2026

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	1,104,721	-
Capitation grants for operations&infrastructure	2	6,926,426	-
School Fund Income- Parents' Contributions	3	-	-
School Fund Income- Other receipts	4	7,185,478	-
Proceeds from borrowings		-	-
TOTAL RECEIPTS		15,216,625	-
PAYMENTS			
Payments for Tuition	5	745,903	-
Payments for operations	6	2,899,345	-
Boarding and school fund payments	7	4,362,358	-
TOTAL PAYMENTS		8,007,606	-
SURPLUS/DEFICIT		7,209,019	-

The school financial statements were approved on 15/4/2026 and signed by:

Sign: 
Name: Samuel Mwangi

Chair BOM

Date: 15/4/2026

Sign: 
Name: Joseph Maina

School Principal/
Secretary to BOM

Date: 15/4/2026

PRINCIPAL
KITENGELA MAGEREZA MIXED HIGH SCHOOL
15 APR 2026
P. O. Box 488 - 00242,
KITENGELA

Sign: 
Name: Julius Gikonyo

Bursar/
Finance Officer

Date: 15/4/2026

BURSAR
KITENGELA MAGEREZA MIXED HIGH SCHOOL
15 APR 2026
P.O. Box 488-00242
KITENGELA

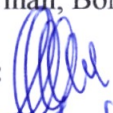
KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	7,198,263	-
Cash Balances	9	68,600	-
Short term Investment	10	-	-
Total Cash and cash equivalent		7,266,863	-
Account's receivables	11	6,006,690	-
TOTAL FINANCIAL ASSETS		13,273,553	-
FINANCIAL LIABILITIES			
Accounts Payables	12	932,248	-
NET FINANCIAL ASSETS		12,341,305	-
REPRESENTED BY			
Accumulated Fund b/fwd	13	5,132,286	-
Surplus/Deficit for the year		7,209,019	-
NET FINANCIAL POSITION		12,341,305	-

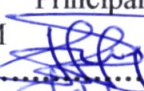
The School's financial statements were approved on 15/4/2021 and signed by:

Name: Samuel Mwangi
Chairman, BoM

Sign: 

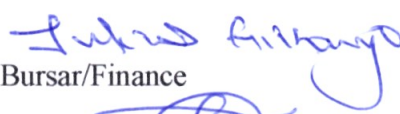
Date: 15/4/2021

Name: Joseph Maina
School Principal/Secretary
to BoM

Sign: 

Date: 15/4/2021

Principal
KITENGELA MAGEREZA MIXED HIGH SCHOOL
15 APR 2021
 13
 P. O. Box 488 - 00242,
 KITENGELA


Bursar/Finance

Sign: 

Date: 15/4/2021

BURSAR
KITENGELA MAGEREZA MIXED HIGH SCHOOL
15 APR 2021
 P. O. Box 488-00242
 KITENGELA

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,104,721	-
Capitation grants for operations	2	6,926,426	-
School fund income- Parents contributions/ fees	3	2,628,177	-
School fund income- other receipts	4	4,557,301	-
Total receipts		15,216,624	-
Payments			
Payments for Tuition	5	745,903	-
Payments for operations	6	2,899,344	-
Boarding and school fund payments	7	4,362,358	-
Total payments		8,007,605	-
Net cash flow from operating activities		7,209,019	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(-)	(-)
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		5,970,369	-
Cash and cash equivalent at BEGINNING of the year		1,296,493.51	-
Cash and cash equivalent at END of the year		7,266,863	-

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	85,388	-	85,388	46,466	38,922	54.42%
Exercise books	377,093	-	377,093	258,361	118,732	68.5%
Laboratory equipment	426,870	-	426,870	378,744	48,122	88.7%
Internal exams	-	-	-	-	-	-
Teaching / learning materials	369,922	-	369,922	253,050	116,872	68.40%
Chalks	37,642	-	37,642	27,873	9,768	74.05%
Exams and assessment	194,925	-	194,925	140,227	54,698	71.9%
Teachers guides	-	-	-	-	-	-
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,779,858	-	1,779,858	1,982,624	-202,766	111.39%
Repairs and maintenance	3,575,312	-	700,000	3,623,404	48,092	93.12%
Local transport / travelling	450,000	-	450,000	440,120	9,880	97.8%
Electricity and water	489,953	-	489,953	440,117	49,836	90%
Medical	-	-	-	-	-	-
Administration costs	489,953	-	489,953	440,156	49,796	90%
Activity	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
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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
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	4,320,000	311,450	4,631,450	7,185,478	81,449	155%
OTHER INCOME						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-
TOTAL INCOME	9,881,058	311,450	10,192,508	9,769,101	423,407	95.84.%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
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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
Exercise books	425000	-	425000	720	424280	0.17%
Laboratory equipment	168500	-	168500	425145	-256645	252.3%
Internal exams	-	-	-	-	-	-
Teaching / learning materials	85000	-	85000	79030	5970	92.97%
Chalks	18000	-	18000	8640	9360	48%
Exams and assessment	162500	-	162500	231708	-69208	142.5%
Teachers guides	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Bank Charges	700	-	700	660	40	94.2%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,036,451	-	1,036,451	1,035,246	1,205	99.8%
Repairs, maintenance & improvements	700,000	-	700,000	618,730	81,270	88.39%
Local transport / travelling	384,000	-	384,000	405,400	-21400	105.5%
Electricity, water and conservancy	600,000	-	600,000	99,965	500035	16.7%
Medical	-	-	-	-	-	-
Administration costs	673,480	-	673,480	557,606	115874	82.8%
Activity Expenses	-	-	-	-	159434	-
Gratuity	159,434	-	159,434	-	-	-
Infrastructure	180,000	3000	183,000	182,398	602	99%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	-	-	-	-	-	-
Repairs, maintenance and	-	-	-	-	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
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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
improvements						
Local transport / travelling	-	-	-	-	-	-
Electricity, water and conservancy	-	-	-		-	-
Medical Expenses	-	-	-		-	-
Administration costs	-	-	-		-	-
Activity	-	-	-		-	-
Gratuity	-	-	-		-	-
Lunch programme	4,424,155	311,450	4,735,605	4,362,358	373,247	92%
Boarding Equipment and Stores	-	-	-		-	-
Expenditure for Income Generating Activity	-	-	-		-	-
Insurance costs	-	-	-		-	-
Other expenses on investments	-	-	-		-	-
Rent Expenses	-	-	-		-	-
Bank Charges	-	-	-		-	-
Loan Interest Repayment	-	-	-		-	-
Loan Principal Repayment	-	-	-		-	-
Acquisition of Assets	-	-	-		-	-
TOTALS	8,837,220	311,450	9,148,670	7,812,618	1,336,052	85.4%

RECEIPTS

- Text books and reference materials 54.42% this was caused by the capitation sent to the school being low.
- Exercise books 68.5%- the capitation received was not below that which was expected
- Laboratory equipments 88.7%-the capitation received was below what was expected.
- Teaching and learning materials 68.4% this was due to low capitation received.
- Chalks 74.05%the capitation received was below that which was expected.
- Exams and assessment 71.9% this underutilisation was due to inadequate capitation.

vii. Personnel emoluments 111.39% this is due to underestimation of the expected capitation.

EXPENDITURE

- i. Exercise books 0.17% capitation was received towards the end of the financial period.
- ii. Laboratory equipment 252.3% there was some unforeseen expenditure of the laboratory items due to increase of practical lessons .
- iii. Chalk 48% there was a partial transition from use of chalk to whiteboard markers.
- iv. Exams and assessment 142.5% there was increase in internal exams for the students.
- v. Repairs, maintenance and improvement 88.39% this was due to less spending on repairs
- vi. Local transport and travelling 105.5% due to unforeseen travelling expenses.
- vii. Electricity water and conservancy 16.7% due water bill and electricity bills going down during covid time.
- viii. Administration costs 82.8% there was less expenditure on office supplies.

IX. 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 30th June 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	46,466	-
Exercise books	258,361	-
Laboratory equipment	378,744	-
Internal exams	-	-
Teaching / learning materials	253,050	-
Chalks	27,873	-
Exams and assessment	140,227	-
Teachers guides	-	-
Total	1,104,721	-

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,982,624	-
Repairs and maintenance	3,623,404	-
Local transport / travelling	440,120	-
Electricity and water	440,117	-
Medical	-	-
Administration costs	440,157	-
Activity	-	-
Total	6,926,426	-

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Accounts receivables/arrears	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	7,178,178	-
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
kcse	7,300	-
Total	7,185,478	-

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	720	-
Laboratory equipment	425,145	-
Internal exams	-	-
Teaching / learning materials	79,030	-
Chalks	8,640	-
Exams and assessment	231,708	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	660	-
Total	745,903	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,035,246	-
Service Gratuity	-	-
Administration Cost	557,606	-
Repairs and maintenance & improvements	618,730	-
Local transport / travelling	405,400	-
Electricity and water	99,965	-
Medical	-	-
Activity Expenses	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	60	-
Acquisition of Assets	-	-
Infrastructure	182,338	-
TOTAL	2,899,345	-

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Service Gratuity	-	-
Repairs and maintenance & Improvements	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical Expenses	-	-
Administration costs	5,290	-
Lunch Programme	-	-
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	4,349,768	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
Kcse	7,300	-
TOTAL	4,362,358	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	0700270185438	380,944	-
Operations Account	0700270185470	1,798,845	-
School Fund Account/Boarding	0700270191434	1,549,763	-
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account	0700278897418	3,468,711	-
Total		7,198,263	-

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-9531	-
School Fund account	78131	-
Infrastructure account	-	-
Total	68,600	-

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	6,006,690	-
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	6,006,690	-

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	2,608,177	-
Fees arrears for the previous year	2,965,908	-
Fees arrears for prior periods (over two years)	1,390,483	-
Recoveries	-957,878	-
Total	6,006,690	-

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	520,598	-
Prepaid fees	411,650	-
Retention monies	-	-
Total	932,248	-

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	-	-
Trade creditors for the previous year	441,487	-
Trade creditors for prior periods (over two years)	79,111	-
Payment	-	-
Total	520,598	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD-opening bal.

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,273,589	-
Cash balances	22,904	-
Short Term Investments	-	-
Receivables(1390483+2965908)	4,399,814	-
Payables(at the beginning)	-564021	-
Total	5,132,286	-

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Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	159,454	-
Total	159,454	-

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	1000	-	-
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total	1000	-	-

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	(-)	(-)
Balance at end of the year	-	-

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17 Stock/ Inventory

S1

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	200,000	-
Stock/ inventory purchased during the year	2,745,000	-
Stock/ inventory issued during the year	(2,800,000)	(-)
Balance at end of the year	145,000	-

S2

Description	2020-2021	2019-2020
	KShs	KShs
c) Borrowings		
Stock/ inventory at beginning of the year	500,000	-
Stock/ inventory purchased during the year	300,000	-
Stock/ inventory issued during the year	(100,000)	(-)
Balance at end of the year	700,000	-

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18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings	-	-	-	-	-	-
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply of goods	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply of services	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	Donated by Gk kitengela prisons	Kitengela Gk prisons	6 acres	-	-	-
Land 2	-	-	-	-	-	-
Buildings and structures	2017-2020	School compound	42,800,000		-	42,000,000
Motor vehicles	-	-	-	-	-	-
Office equipment, furniture and fittings	2017-2020	Office equipments- Admin& departmental Office	512,000		-	512,000
Desks and chairs	2017-2020	Classes	5,400,000			5,400,000
ICT Equipment, and Other ICT Assets	2019	Office	50,000	-	-	50,000
Tools and apparatus	2017	Lab & store	3,000,000		-	3,000,000
Textbooks	Donated by Gok	School	300,000	-	-	300,000
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Intangible assets- soft ware						-
Total						51,262,000