

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 25 NOV 2024

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Tuesday

TABLED
BY:

Hon. Naomi Wajir
Deputy Majority Whip

OF

CLERK-AT
THE-TABLE:

honale



THE AUDITOR-GENERAL

ON

MANG'U HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

KIAMBU COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
27 AUG 2024
RECEIVED



MANG'U HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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



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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year

2. Key School Information and Management

(a) Background information

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

The school was registered in 1925 under registration number 1,3013 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 2751 number of students as at 30th June 2023. It has 12 streams and 119 teachers of which 19 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	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	Member Special Needs	9th March 2022
15	Austin Namayi	Student Representative	9th March 2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 paragraph 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	1. Mr. Anthony Maina 2. Dr. Margaret Nganga 3. Arch. Benson Mwenje 4. Mr. John M. Kuria 5. Mr. Ronald Kibara	Chairperson Member Member Member Member	2
2	Audit Committee	1. Mr. Ronald Kibaara 2. Mrs. Bernadette Gitau 3. Mr. Dominic Mburu 4. Mr. John M. Kuria	Chairperson Member Member Member	1
3	Finance, procurement and general purposes Committee	1. Prof. Kefah Njenga 2. Mr. Anthony Maina 3. Dr. Margaret Nganga 4. Arch Benson Mwenje 5. Mr. John M. Kuria	Chairperson Member Member Member Member	1
4	Academic Committee	1. Dr. Margaret Nganga 2. Ms. Gladys Nguru 3. Arch. Benson Mwenje 4. Dr. Esther Gachara 5. Brig. Timothy Stelu 6. Mr. John M. Kuria	Chairperson Member Member Member Member Member	1
5	School Infrastructure Committee	1. Mrs. Hellen Karu 2. Mr. Anthony Maina 3. Arch. Benson Mwenje 4. Eng. Abraham Nduati 5. Mr. John M. Kuria	Chairperson Member Member Member Member Member	15
6	Discipline and welfare Committee	1. Mrs. Esther Kingori 2. Prof. Kefah Njenga 3. Mrs. Jackline Segera 4. Eng. John Kanyoni 5. Dr. Esther Gachara 6. Mr. John Kuria	Chairperson Member Member Member Member Member	5
7	Adhoc Committee	1. Mr. Peter Njoroge 2. Ms. Anne Kibue 3. Ms. Anne Mwaura 4. Mr. John Mbugua	Chairperson Member Member Member	2

(d) School operation Management

For the financial year ended 30th June 2023 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
 Nairobi, Kenya

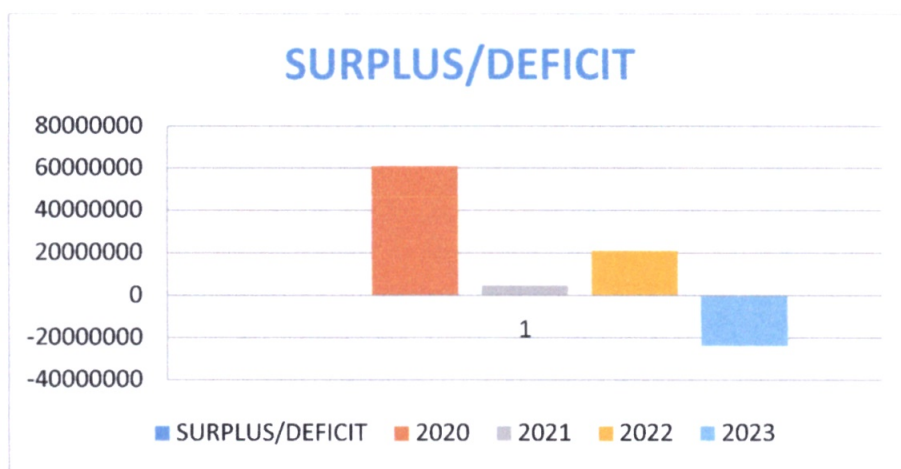
3. Summary Report of Performance of The School

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

a) Financial performance:

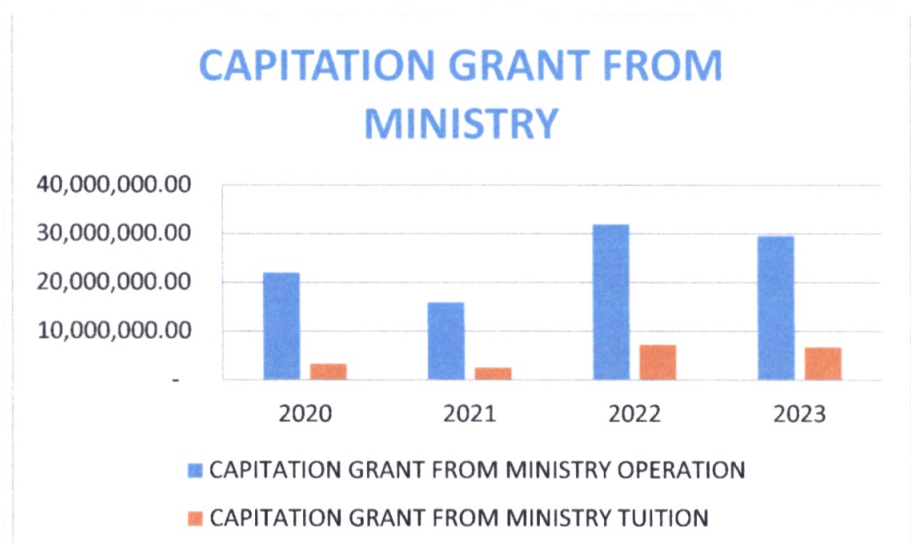
- Surplus/Deficits

2020	60,976,588.65
2021	4,772,539.90
2022	21,059,979.75
2023	(23,859,191.58)



- Capitation grants from the Ministry

	OPERATION	TUITION
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
2023	29,539,191.55	6,736,670.00

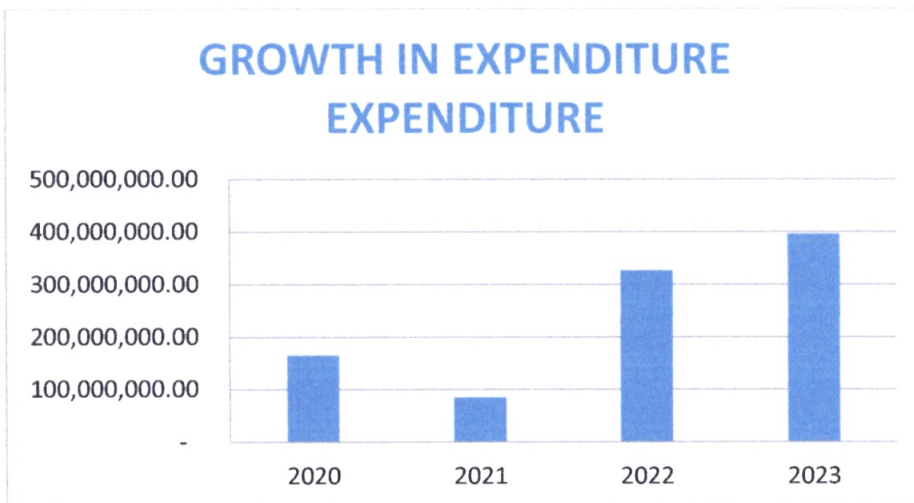


- Ratio of Capitation Grant per student

RATIO OF CAPITATION PER STUDENT			
YEAR	GRANT	NO OF STUDENTS	
2020	25,321,782.00	1928	13133.7
2021	18,404,618.00	2207	8339.2
2022	39,186,351.10	2438	16073.2
2023	36,275,861.55	2751	13186.4

- Overview Growth in Expenditure

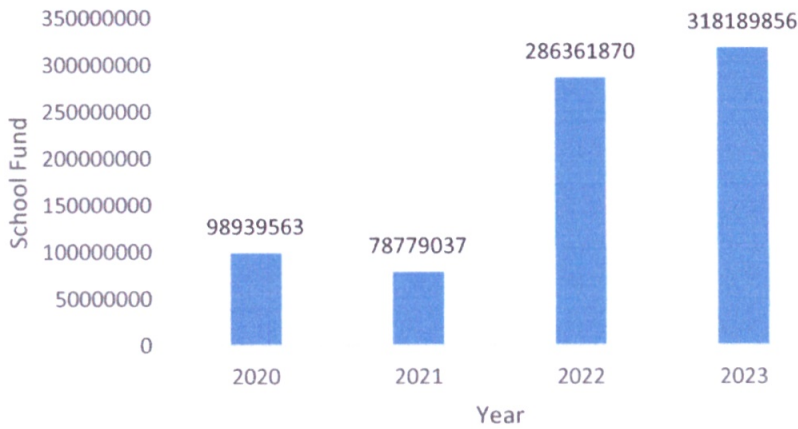
YEAR	EXPENDITURE
2020	165,631,269.65
2021	85,319,699.40
2022	327,250,407.35
2023	395,919,594.19



GROWTH OF OTHER INCOMES

YEAR	INCOME
2020	98,939,563.00
2021	78,779,037.00
2022	286,361,870.00
2023	318,189,856.00

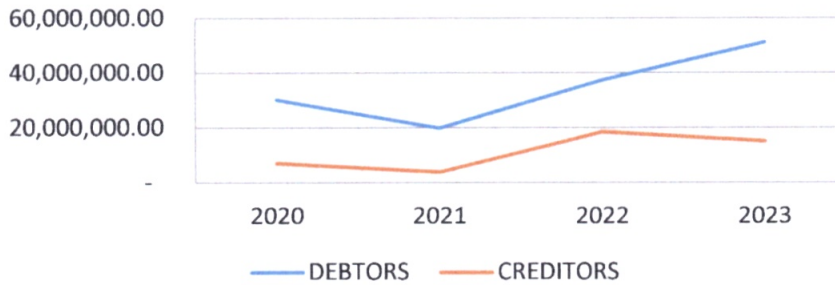
Growth of Other Incomes -3 Years Trend



- Movement of Debtors and Creditors

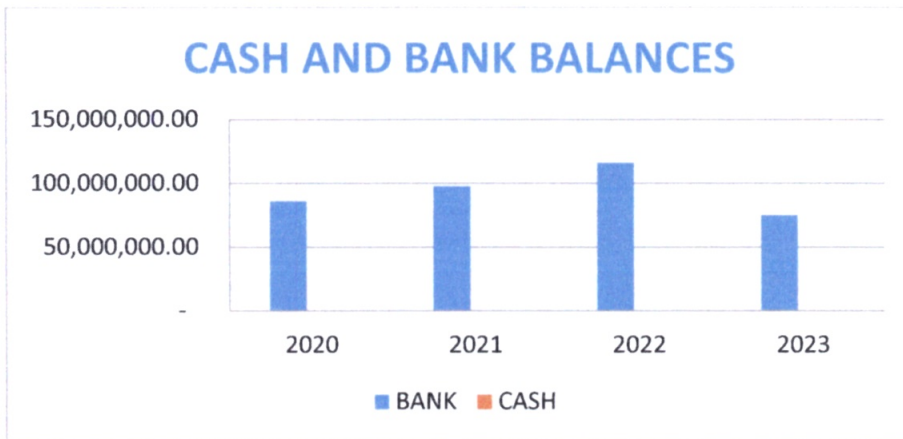
YEAR	DEBTORS	CREDITORS
2020	30,189,027.70	7,105,289.00
2021	19,921,368.00	3,929,045.00
2022	37,303,378.00	18,548,889.00
2023	51,245,008.00	15,142,543.00

MOVEMENT OF DEBTORS AND CREDITORS



- Cash and Bank balances

YEAR	BANK	CASH
2020	86,084,235.60	5,087.00
2021	97,933,708.20	19,570.00
2022	116,247,302.95	3,789.00
2023	75,007,962.37	35,962.00



b) Teacher Student ratio:

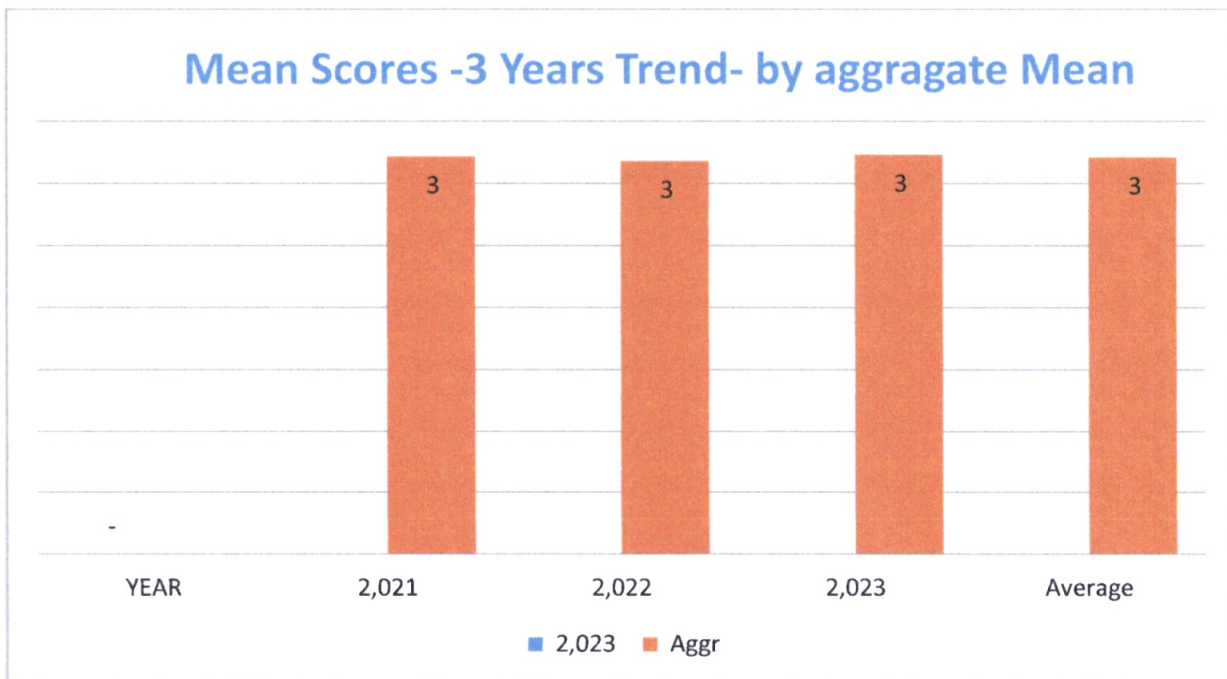
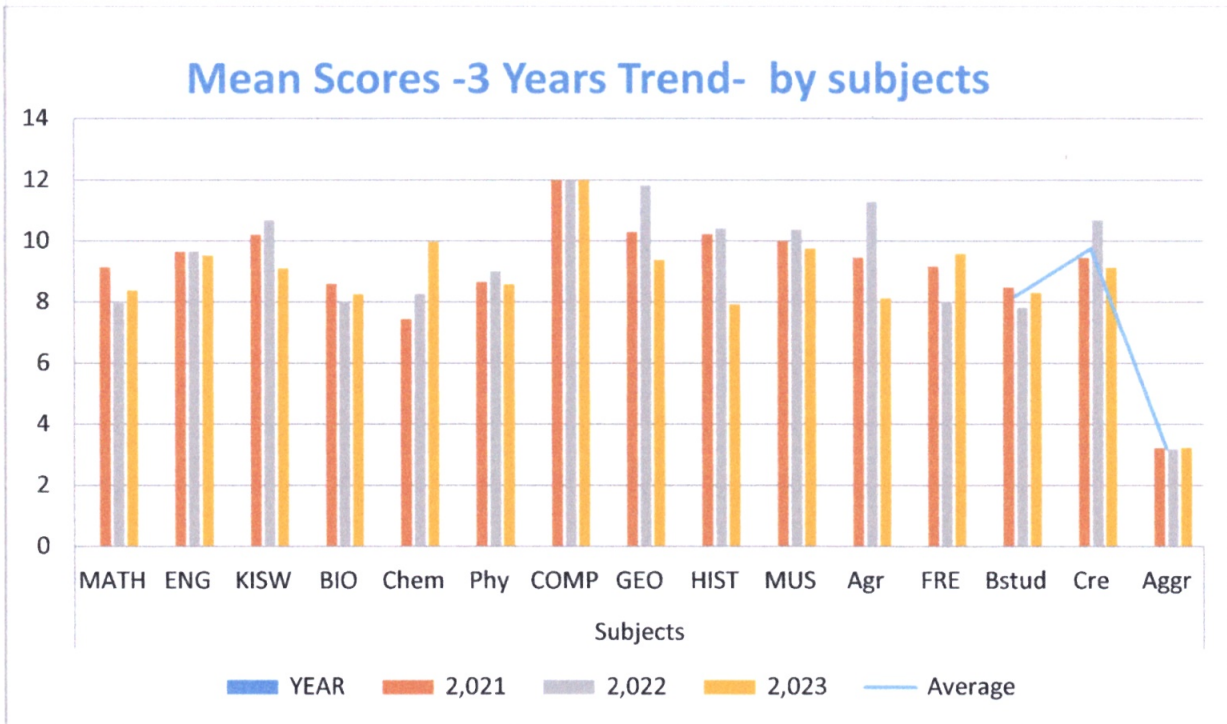
Ratio of students to Teachers	
Total enrolment	2,751
Total No of Teachers	128
Students: Teachers ratio	22

Teachers Turnover	
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
Net inflow of teachers	2

Teachers Employment	
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	KISW	BIO	Chem	Phy	COMP	GEO	HIST	MUS	Agr	FRE	Bstud	Cre
2021	9	10	10	9	7	9	12	10	10	10	9	9	8	9
2022	8	10	11	8	8	9	12	12	10	10	11	8	8	11
2023	8	10	9	8	10	9	12	9	8	10	8	10	8	9



d) Number of Candidates who sat for KCSE:

2022	2021	2020
500	500	351

e) Capacity of the school:

Area	Means of infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	Number of classes	45	45	0
Laboratories	Number of laboratories	10	8	2
Toilet Doors	Number of toilet doors	198	190	8
Offices	Number of offices	25	16	9
Dining Hall	Number of students well seated	2751	2,751	0
Library	Number of students well seated	2751	2751	0
Hostels	Number of Decker Beds well-spaced	2800	2800	0

Staffroom	Number of teachers well seated	128	124	4
Boardroom	Number of BOM members well seated	25	15	10
Staff housing	No of staff properly housed	40	16	24 Housing Units

f) Development projects carried out by the school:

Projects Analysis		
	Name of project	
	Library & Resource Centre	1.3 km Perimeter Wall
Estimated (BQ) Cost	9,392,509.00	17,684,530.00
Source(s) of Funding	TIG	M&I FUND
Contract Cost – Labour only	9,392,509.00	17,684,530.00
Start Date of project	29 th January 2021	3 rd February 2020
Expected Completion date	August 2022	September 2022
Status (Stalled, WIP, complete)	WIP	WIP
Amount due on project	0.00	17,684,530.00
Amount paid	9,392,509.00	0.00
Amount pending	0.00	None
comment on project success/challenges	The library is 100% successfully constructed and is currently in use.	The perimeter wall is 100% successfully constructed..

Projects Analysis		
	Name of project	
	3No Classrooms	3No Classrooms & Ablution block
Estimated (BQ) Cost	837,757.00	9,022,500.00
Source(s) of Funding	TIG	TIG
Contract Cost – Labour only	837,757.00	9,022,500.00
Start Date of project	29 th January 2021	29 th January 2021
Expected Completion date	August 2022	August 2022
Status (Stalled, WIP, complete)	WIP	WIP
Amount due on project	0.00	2,506,294.00
Amount paid	837,757.00	6,516,306.00
Amount pending	0.00	2,506,294.00
comment on project success/challenges	The library is 98% successfully constructed and is currently in use.	The library is 95% successfully constructed and is currently in use.

Projects Analysis		
	Name of project	
	2 science laboratories	ICT Centre
Estimated (BQ) Cost	937,260.00	611,844.00
Source(s) of Funding	TIG	TIG
Contract Cost – Labour only	937,260.00	611,844.00
Start Date of project	29 th January 2021	29 th January 2021
Expected Completion date	August 2022	August 2022
Status (Stalled, WIP,complete)	WIP	WIP
Amount due on project	0.00	0.00
Amount paid	937,260.00	611,844.00
Amount pending	0.00	0.00
comment on project success/challenges	The library is 98% successfully constructed and is currently in use.	The library is 95% successfully constructed and is currently in use.



.....
School Principal

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


4. Statement of School Management Responsibility

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

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to 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 30th June, 2023, and of the school's financial position as at that date.



.....
Name: Anthony M. Mithanga

Designation: Chairman, School Board of Management

Date: 25th August 2023



.....
Name: John Munyua Kuria

Designation: School Principal & Secretary to Board of Management

Date: 25th August 2023



.....
Name: Anne R. Kibue

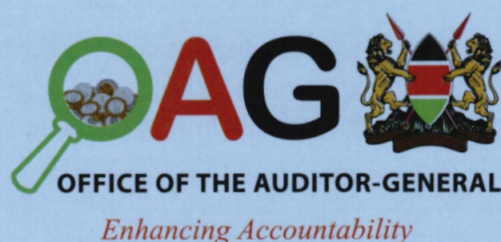
Designation: Bursar/ Finance Officer

Date: 25th August 2023

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, 2023 - KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the 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 1 to 17, which comprise the statement of financial assets and financial liabilities as at 30 June, 2023, 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, 2023, 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, operations and infrastructure of Kshs.6,736,670, Kshs.20,409,191 and Kshs.9,563,000 as disclosed in Notes 1, 2 and 3 to the financial statements respectively. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed amounts of Kshs.6,885,133 and Kshs.30,789,052 whereas the NEMIS capitation reflects amounts of Kshs.6,736,670 and Kshs.29,972,191 respectively, resulting to unexplained variances of Kshs.148,463 and Kshs.816,861 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition operations and infrastructure fund of Kshs.6,736,670, Kshs.20,409,191 and Kshs.9,563,000 respectively, could not be confirmed.

2.0 Inaccuracy of School Fund Income - Parents Contribution

The statement of receipts and payment reflects School fund income parents' contribution of Kshs.291,229,984 as disclosed in Note 4 to the financial statement. However, review of the supporting schedule, fees structures and student's enrollment data revealed that the School expected to collect Kshs.291,508,933 resulting to unexplained and unreconciled variance of Kshs.278,949.

In the circumstances, the accuracy and completeness of the amount of Kshs.291,229,984 in respect of School fund income parents' contribution could not be confirmed.

3.0 Inaccuracy of Boarding and School Fund Payments

The statement of receipt and payments on boarding and School fund payments of Kshs.318,422,477 as disclosed in Note 9 to the financial statements. However, review of expenditure ledgers provided for audit review revealed that the total cost incurred was Kshs.317,972,177 resulting to an unreconciled variance of Kshs.450,300.

In the circumstances, the accuracy and completeness of boarding and School fund payments of Kshs.318,422,477 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.75,043,924 as disclosed in Notes 10 and 11 to the financial statements. Included in this balance are eight (8) account and one (1) account balances of Kshs.75,007,962 and Kshs.35,962 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.75,043,924 could not be confirmed.

5.0 Accounts Receivables

5.1 Variances of the Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables of Kshs.51,245,008 as disclosed in Note 13 to the financial statements. However, the ledger balance and issued invoices reflects a balance of Ksh.43,502,109, resulting to an unexplained variance of Kshs.7,726,899.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.51,245,008 could not be confirmed.

5.2 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables of Kshs.51,245,008 as disclosed in Note 13 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.51,245,008 could not be confirmed.

5.3 Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.51,245,008 in respect of fees arrears as disclosed in Note 13 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.51,245,008 could not be confirmed.

6.0 Accounts Payables

6.1 Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.15,142,543 as disclosed in Note 14 to the financial statements. Included in the balance is Kshs.13,298,275 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.15,142,543 could not be confirmed.

7.0 Irregularities in Payments for Tuition

The statement of receipts and payments reflects payments for tuition of Kshs.7,125,277 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.4,609,500 paid to suppliers of goods and services who were not in the prequalified 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, the regularity, accuracy and completeness of the operations and infrastructure amounting to Kshs.7,125,277 could not be confirmed

8.0 Irregularities in Payments for Operations

The statement of receipts and payments reflects payments for operations of Kshs.17,226,951 as disclosed in Note 7 to the financial statements. Included in this amount is Kshs.4,654,320 paid to suppliers of goods and services who were not in the prequalified 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, the regularity, accuracy and completeness of the operations and infrastructure amounting to Kshs.17,226,951 could not be confirmed.

9.0 Unsupported Payments Boarding and School Fund

The statement of receipts and payments reflects operations and infrastructure amount of Kshs.318,422,477 as disclosed in Note 9 to the financial statements. However, examination of payment vouchers amounting to Kshs.12,974,624 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the regularity, accuracy and completeness of the operations and infrastructure amounting to Kshs.318,422,477 could not be confirmed.

10.0 Lack of Valuation of Biological Assets

Note 17 to the financial statements reflects biological assets balance of Kshs.3,539,800. 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 the biological assets balance of Kshs.3,539,800 could not be confirmed.

11.0 Unsupported Inventory Balance

Note 18 to the financial statements reflects inventory balance of Kshs.5,794,043 as at 30 June, 2023. 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.5,794,043 could not be confirmed

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Mang'u 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.362,745,011 and Kshs.354,898,117 respectively, resulting to an overbudgeting of Kshs.7,846,894 or 2% of the budget. However, the School spent a balance of Kshs.378,757,909 against Kshs.354,898,117, resulting to over-utilization of Kshs.23,859,792 or 7% of actual receipts.

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, 2023.

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 Office of the Auditor-General

During the year under review, Management submitted the financial statements to the Auditor-General on 18 October, 2023. instead of the statutory deadline of 30 September 2023. 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, 2023 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.291,229,982 as disclosed in Note 4 to the financial statements which includes PA Support Programme amount of Kshs.92,093,356. Examination of the records revealed that the school charged an amount of Kshs.33,452 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 Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants and infrastructure amounting to Kshs.20,409,191 and Kshs.9,563,000 respectively as disclosed in Note 2 and 3 to the financial statements respectively. The School was to transfer Kshs.10,013,000 to infrastructure grants for maintenance and improvement of the School's facilities. However, only Kshs.9,563,000 was transferred to infrastructure account, leaving a balance of Kshs.450,000 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. MOE. HQS/3/13/3, 2021 which directed that

infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

4.0 Irregular Procurement from Operations, Infrastructure and Boarding and School Fund Payments

The statement of receipts and payments reflects Kshs.17,226,951, Kshs.35,983,204 and Kshs.318,422,477 in respect to payment for operations, infrastructure and boarding and School fund payments as disclosed in Note 7, 8 and 9 to the financial statements. Review of documentation revealed the following anomalies in relation to the payments:

4.1 Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.354,898,718 and Kshs.378,757,910 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

4.2 Failure to Have a Qualified Procurement Professional Carrying Out Procurement Unit Functions

The School did not have a qualified procurement professional to carry out procurement processes contrary to Section 29(1) of the Supplies Practitioners Management Act ,2007 which states that any person who is not licensed under this Act uses any title appropriate to a person so registered or licensed or holds himself out directly or indirectly as being so registered or licensed, commits an offence and is liable on conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

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

4.3 Irregular Procurement of a Travel Agency

Included in the Kshs.318,422,477 in respect to boarding and school fund payments as disclosed in Note 9 is Kshs.4,932,000 and Kshs.8,000,000 totalling Kshs.12,932,000 paid to a travel agency to take staff members to Mombasa for a three (3)-night stay from 16 to 19 September, 2022 and staff Dubai trip for four (4) - night stay from 11 to 15 August, 2023 respectively. However, review of documentation provided for audit revealed that the travel agency was procured using request for quotations as opposed to national open tender. Further, details and supporting documentation on how the travel agency were sourced and requested for quotations has not been provided for audit

review. This was contrary to the Public Procurement and Asset Disposal (amendment) Regulations, 2020 (Legal Notice 69) which set the maximum level of expenditure under request for quotations of services at Kshs.3,000,000.

4.4 Overpayment of Domestic Subsistence Allowance

Included in the Kshs.318,422,477 in respect to boarding and school fund payments as disclosed in Note 9 is Kshs.2,162,000 spent on payment of out-of-pocket allowance, as quarter per diem, to teaching staff members while on a 3-day trip to Mombasa from 16 to 19 September, 2022. Review of documentation provided for audit revealed that ninety-eight (98) teaching staff were paid Kshs.21,000 instead of Kshs.8,400 and four (4) teaching staff were paid Kshs.21,000 instead of Kshs.10,500, each resulting to an overpayment of Kshs.1,276,800.

In the circumstances, domestic subsistence allowance amounting to Kshs.1,276,800 is irregular.

4.5 Direct Procurement of Boarding Items

The statement of receipts and payments reflects boarding and School fund payments of Kshs.318,422,477 as disclosed in Note 9 to the financial statements. Included is Kshs.8,306,020 spent on procurement of boarding and School fund items. However, review of the supporting documentation revealed that the suppliers of these goods and services 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 which states that a procuring entity may use direct procurement as allowed under sub-section (2) as long as the purpose is not to avoid competition.

5.0 Personnel Emoluments

The statement of receipts and payments reflects payments for operations of Kshs.17,226,951 and boarding and School fund payments of Kshs.318,422,477 as disclosed in Notes 7 and 9 to the financial statements. Review of documentation revealed the following anomalies in relation to personnel emoluments:

5.1 Staffing Beyond the Approved Establishment

Review of payroll and supporting documentation revealed that the School had seventy-three (73) Non-Teaching Staff and twenty(20) Board of Management Teachers and one hundred (100) Teachers Service Commission, totalling one hundred and twenty (120) teaching staff as at 30 June, 2023. The seventy-three (73) Non-Teaching Staff were in excess by thirty-six (36),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 thirty-seven (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 its necessary to rationalize the recruitment of such cadre of staff. The one hundred and twenty (120) teaching staff were in excess by five (5), contrary to the Curriculum Based Establishment for the year which required a total of one hundred and fifteen (115) teachers.

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

5.2 Non-Approval of Terms and Conditions of Service for Board of Management Staff

Review of the payroll and supporting documentation revealed that the board has 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 may appoint suitable semi-professional and subordinate staff, on such terms and conditions as shall be determined by the Board.

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

5.3 Earnings Below the Statutory Minimum

Review of payroll and supporting documentation revealed that in the month of June, 2023, nine (9) 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 require 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.

6.0 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.16,470,000, tractor 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, the 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 states that 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.

7.0 Lack of School Improvement Plan

Section 2.2. of the Operation Manual from the Ministry of Education requires Schools to have in place approved School improvement plan that highlights how to improve the School environment and learning outcomes. However, it was noted that the management had not developed a School Improvement Plan. This was contrary to Section 2.2.1 of the operational manual for utilization of learner capitation, Grant and Other School funds which requires a School to develop improvement plan which is a road map for changes that a School needs to improve the School environment and learning outcomes.

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 School Land Subdivision.

Annex 2 to the annual report and financial statements reflect - summary of fixed assets register reflecting land measuring 210 acres out of which part of the land measuring eight one decimal (81.19) is 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 registered under the School sponsor which is an Archdiocese had subdivided part of the land across the road to informal settlers and other users. However, there was no documentation to support the subdivision of the school land. This was contrary to the special conditions attached to the title which requires that any subdivision to the land the granter shall not subdivide the land without prior written by the Commissioner of Lands.

In the circumstances, there might be encroachment or invasion and loss of the School's land.

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 of 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 Non-Adherence to the Number of Audit Committee Meeting and Members of the Audit Committee

Review of the Key Entity Information and Management revealed that the School had established an Audit Committee. However, review of financial statement indicates that the committee did not had meeting. This is contrary to Section 179(1) and (6)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that the Audit Committee shall meet at least once in every three months. Further, review of documentation, revealed that the audit committee consisted of members of the executive contrary to Section 73(5) of the Public Finance Management Act, 2012 which requires that every national Government public entity to establish an audit committee whose composition and functions shall be as prescribed by the regulations.

In the circumstances, the School will not achieve its objectives.

4.0 Irregular Sale of Food to School Children

The statement of receipts and payments reflects miscellaneous income of Kshs.26,959,872 as disclosed in Note 5 to the financial statements. Review of records revealed that the School had rented the student centre to tenants for the purpose of doing businesses which was part of the miscellaneous incomes. The shops rented includes barber shop, cobbler shop, tailor shop, fruit shop, general shop, snack shop and the canteen shop.

Physical verification exercise conducted in the month of June, 2024 revealed that the shops were selling food including smokies, drinks, chapati, cakes, and other commodities to students. This was contrary to Section 6.5, of the Safety Standard Manual for Schools in Kenya, 2008, states that the School Management Committee/Board of Governors should ensure that illegal hawking/vending of food to School children in the School compound or its vicinity is prohibited since the safety of such food cannot be guaranteed. Further, no inspection certificates for the food being sold to students were provided for audit verification.

In the circumstances, the safety of the food sold within the compound could not be confirmed and is risky to the students.

5.0 Lack of a Risk Management Plan

Review of records revealed that the School's management had not established a risk management policy. This was contrary to Regulation 165(1)(a) of the Public Finance Management (National Government), Regulations, 2015 which states that 'the 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 ISSA 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 the Management.
- Conclude on the appropriateness of the 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

07 November, 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022 – 2023	2021 – 2022
		Kshs	Kshs
Receipts			
Government Grants for Tuition	1	6,736,670.00	7,237,312.00
Government Grants for Operations	2	20,409,191.00	23,063,339.00
Government Grants for Infrastructure	3	9,563,000.00	28,642,500.00
School Fund Income- Parents' Contributions	4	291,229,984.00	264,208,823.00
Miscellaneous incomes	5	26,959,872.00	26,943,057.00
Total Receipts		354,898,718.00	350,095,031.00
Payments			
Tuition	6	7,125,277.00	6,535,965.00
Operations	7	17,226,951.00	23,911,839.00
Infrastructure	8	35,983,204.00	60,661,876.00
Boarding and School Fund	9	318,422,477.00	237,925,371.00
Total Payments		378,757,910.00	329,035,051.00
Surplus/Deficit		(23,859,192.00)	21,059,980.00

The school financial statements were approved on 25th August, 2023 and signed by:



Name: Anthony M. Mithanga

Chair BOM

Date: 26/08/24



Name: John Munyua Kuria
School Principal/ Secretary to
BOM

Date: 26/08/24



Name: Anne R. Kibue
Bursar/ Finance Officer

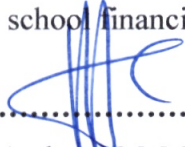
Date: 26/08/24

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

7. Statement of Assets and Liabilities As At 30th June 2023


Description	Note	2023 – 2023	2021 – 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank Balances	10	75,007,962.00	116,247,303.00
Cash Balances	11	35,962.00	3,789.00
Total cash and cash equivalent		<u>75,043,924.00</u>	<u>116,251,092.00</u>
Account's Receivables	13	51,245,008.00	37,303,378.00
Total financial assets		126,288,932.00	153,554,470.00
Financial liabilities			
Accounts Payables	14	15,142,543.00	18,548,889.00
Net financial assets		111,146,389.00	135,005,581.00
Represented by			
Accumulated fund b/fwd	15	135,005,581.00	113,945,601.00
Surplus/deficit for the year		(23,859,192.00)	21,059,980.00
Net financial position		111,146,389.00	135,005,581.00
			-

The school financial statements were approved on 25th August, 2023 and signed by:



 Name: Anthony M. Mithanga

Chair BOM

Date: 26/08/24


 Name: John Munyua Kuria
 School Principal/ Secretary to
 BOM

Date: 26/08/24


 Name: Anne R. Kibue

Bursar/ Finance Officer

Date: 26/08/24

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

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022 – 2023	2021 – 2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government Grants for Tuition		6,736,670.00	7,237,312.00
Government Grants for Operations		20,409,191.00	23,306,539.00
Government Grants for Infrastructure		9,563,000.00	28,642,500.00
School Fund Income- Parents Contributions		318,436,565.00	286,361,870.00
Total receipts		355,145,427.00	345,548,221.00
Payments			
Cash Outflows for Tuition		7,125,277.00	6,535,965.00
Cash Outflows for Operations		16,776,951.00	24,144,039.00
Infrastructure Account			
Cash outflows Boarding Payments		336,034,162.00	235,908,527.00
Total payments		359,936,390.00	266,588,531.00
Net cash inflow/outflow from operating activities		(5,223,964.00)	78,959,689.00
Cash flow from investing activities			
Acquisition of assets		(36,433,204.00)	(60,661,876.00)
Proceeds from sale of Assets			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(41,207,168.00)	18,297,814.00
Cash and cash equivalent at beginning of the FY		116,251,092.00	97,953,278.00
Cash and cash equivalent at end of the FY		75,043,924.00	116,251,092.00

The school financial statements were approved on 25th August, 2023 and signed by:

.....
Name: Anthony M. Mithanga

Chair BOM

Date: 26/08/24

.....
Name: John Munyua Kuria
School Principal/ Secretary to BOM

Date: 26/08/24

.....
Name: Anne R. Kibue

Bursar/ Finance Officer

Date: 26/08/24

MANGU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
RECEIPTS					
(1) CAPITATION ON TUITION					
Teaching/Learning Materials	6,736,670.00		6,736,670.00	6,736,670.00	100%
(2) CAPITATION ON OPERATIONS					
Personnel Emoluments	11,913,284.00		11,913,284.00	11,913,284.00	100%
Electricity and Water	2,166,052.00		2,166,052.00	2,166,052.00	100%
Transport and Travel	2,166,052.00		2,166,052.00	2,166,052.00	100%
Repairs and Maintenance	450,000.00		450,000.00	450,000.00	100%
Activity	1,411,162.00		1,411,162.00	1,411,162.00	100%
Administration	1,805,041.00		1,805,041.00	1,805,041.00	100%
Medical	480,600.00		480,600.00	480,600.00	100%
Rent Recovery	17,000.00		17,000.00	17,000.00	100%
(3) FDSE INFRASTRUCTURE					
Maintenance & Improvement MoE	9,563,000.00		9,563,000.00	9,563,000.00	100%
(4) FEES CHARGED ON PARENTS					
Personnel Emoluments	34,083,037.00		34,083,037.00	35,371,592.00	104%
Electricity and Water	10,359,832.00		10,359,832.00	10,419,934.00	100%
Transport and Travel	7,621,332.00		7,621,332.00	8,212,907.00	108%
Activity	16,207,989.00		16,207,989.00	16,079,811.00	99%
PTA Academic Improvement Programmes	8,250,000.00		8,250,000.00	7,492,163.00	91%
Tuition Fees	26,344,316.00		26,344,316.00	24,582,535.00	93%
Development	25,360,000.00		25,360,000.00	24,888,747.00	98%
Administration	12,360,860.00		12,360,860.00	12,929,244.00	104%
Medical	2,500.00		2,500.00	2,500.00	100%
University Registration	280,994.00		280,994.00	280,994.00	100%
Repairs and Maintenance	15,162,000.00		15,162,000.00	15,269,161.00	101%
Uniform	21,932,618.00		21,932,618.00	21,932,618.00	100%
Boarding Equipment and Stores	121,111,400.00		121,111,400.00	113,767,778.00	94%
Rent Income	465,500.00		465,500.00	465,500.00	100%
Income from Farming Activities	3,579,315.00		3,579,315.00	3,579,315.00	100%
Tender Forms	152,000.00		152,000.00	152,000.00	100%
KNEC Income	19,830,744.00		19,830,744.00	19,830,744.00	100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Income from Clubs and Societies	1,643,860.00		1,643,860.00	1,643,860.00	100%
Hire of Facilities	390,000.00		390,000.00	390,000.00	100%
Breakages and Losses	898,453.00		898,453.00	898,453.00	100%
TOTAL INCOME	362,745,011.00		362,745,011.00	354,898,117.00	
(5) EXPENDITURE FOR TUITION					
Textbooks	155,425.00		155,425.00	155,425.00	100%
Teaching/Learning Materials	6,961,140.00		6,961,140.00	6,961,140.00	106%
Bank Charges	8,712.00		8,712.00	8,712.00	100%
(6) EXPENDITURE FOR OPERATION					
Personnel Emoluments	7,354,031.00		7,354,031.00	7,354,031.00	100%
Electricity and Water	4,967,411.00		4,967,411.00	4,967,411.00	100%
Transport and Travel	2,119,647.00		2,119,647.00	2,119,647.00	100%
Repairs and Maintenance	450,000.00		450,000.00	450,000.00	100%
Activity	517,660.00		517,660.00	517,660.00	100%
Administration	1,255,196.00		1,255,196.00	1,255,196.00	100%
Medical	552,254.00		552,254.00	552,254.00	100%
Bank Charges	10,752.00		10,752.00	10,752.00	100%
(7) EXPENDITURE FOR INFRASTRUCTURE					
Construction of Classrooms	7,422,305.00		7,422,305.00	7,422,305.00	100%
Construction of Resource Centre	9,392,509.00		9,392,509.00	9,392,509.00	100%
Construction of Perimeter Wall	17,684,530.00		17,684,530.00	17,684,530.00	100%
Construction of Laboratory	937,260.00		937,260.00	937,260.00	100%
Construction of ICT Centre	543,600.00		543,600.00	543,600.00	100%
Bank Charges	3,000.00		3,000.00	3,000.00	100%
(8) SCHOOL FUND EXPENDITURE					
Personnel Emoluments	34,083,037.00		34,083,037.00	27,339,633.00	80%
Tuition Account	26,344,316.00		26,344,316.00	25,303,616.00	96%
Electricity and Water	10,359,832.00		10,359,832.00	8,858,172.00	86%
Transport and Travel	7,621,332.00		7,621,332.00	9,456,667.00	124%
Activity	16,207,989.00		16,207,989.00	22,527,015.00	139%
Administration	12,360,860.00		12,360,860.00	20,726,626.00	167%
Repairs and Maintenance	15,162,000.00		15,162,000.00	24,229,968.00	160%
Medical Expenses	1,546,939.00		1,546,939.00	1,546,939.00	100%

MANGU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
PTA Development	25,360,000.00		25,360,000.00	1,515,765.00	06%
Uniform Expenses	21,783,473.00		21,783,473.00	21,783,473.00	100%
KNEC Marking	17,319,133.00		17,319,133.00	17,319,133.00	100%
Bank Charges	375,513.00		375,513.00	375,513.00	100%
University Registration	250,500.00		250,500.00	250,500.00	100%
Insurance	1,091,246.00		1,091,246.00	1,091,246.00	100%
Income Generating Activities	3,179,985.00		3,179,985.00	3,179,985.00	100%
Tender Forms	73,080.00		73,080.00	73,080.00	100%
Clubs and Societies	1,457,984.00		1,457,984.00	1,457,984.00	100%
PTA Academic Improvement Programmes	8,250,000.00		8,250,000.00	5,500,000.00	100%
Boarding Equipment and Stores	121,111,400.00		121,111,400.00	125,887,162.00	100%
TOTALS	384,274,051.00		384,274,051.00	378,757,909.00	

[Majority of the vote heads are within budget which is commendable]

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Teaching / Learning Materials	6,736,670.00	7,237,312.00
Total	6,736,670.00	7,237,312.00

2 Government Grants for Operations

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Personnel Emoluments	11,913,284.00	13,636,352.00
Repairs And Maintenance	450,000.00	2,366,500.00
Transport and Travel	2,166,052.00	2,479,337.00
Electricity And Water	2,166,052.00	2,479,337.00
Medical	480,600.00	0.00
Administration Costs	1,805,041.00	2,070,313.00
Activity	1,411,162.00	0.00
Rent	17,000.00	31,500.00
Total	20,409,192.00	23,063,339.00

3 Government Grants for infrastructure

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Maintenance & Improvement M.O.E	9,563,000.00	8,642,500.00
Transition Infrastructure Grants	0.00	20,000,000.00
Total	9,563,000.00	28,642,500.00

Notes to the Financial Statements (continued)

4 School Fund Income - Parents Contribution/Fees

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Personnel Emoluments	35,371,592.00	46,281,837.00
Repairs and Maintenance	15,269,161.00	13,366,427.00
Transport and Travel	8,212,907.00	8,414,880.00
PTA Academic Program	7,492,163.00	0.00
Electricity and Water	10,419,934.00	8,414,880.00
Tuition Fees	24,582,535.00	10,503,590.00
Medical	2,500.00	0.00
Administration Costs	12,929,244.00	7,788,309.00
Development Fund	24,888,747.00	0.00
University Registration	280,994.00	409,400.00
Activity	16,079,811.00	8,162,521.00
Boarding Equipment and Stores	113,767,778.00	131,111,952.00
Uniform	21,932,618.00	30,164,427.00
Total	291,229,984.00	264,208,823.00

5 Miscellaneous Incomes

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Rent Income	465,500.00	296,650.00
Income from Farming Activities	3,579,315.00	1,416,850.00
Tender	152,000.00	178,000.00
Income generating KNEC	19,830,744.00	24,106,772.00
Income from Clubs and Societies	1,643,860.00	535,385.00
Hire of Facilities	390,000.00	0.00
Breakages and Losses	898,453.00	0.00
Total	26,959,872.00	26,943,057.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Textbooks	155,425.00	0.00
Reference Materials	0.00	334,050.00
Teaching / Learning Materials	6,961,140.00	6,190,425.00
Bank Charges	8,712.00	11,490.00
Total	7,125,277.00	6,535,965.00

7 Operations

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Personal Emoluments	7,354,031.00	13,195,170.00
Administration Cost	1,255,196.00	124,500.00
Repairs and Maintenance	0.00	548,960.00
Transport and Travel	2,119,647.00	1,605,861.00
Electricity And Water	4,967,411.00	7,465,705.00
Medical	552,254.00	0.00
Activity Expenses	517,660.00	0.00
Insurance Cost	0.00	961,143.00
Construction of Classroom	450,000.00	0.00
Bank Charges	10,752.00	10,500.00
Total	17,226,951.00	23,911,839.00

8 Infrastructure

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Construction of Classrooms	7,422,305.00	9,634,197.00
Construction of Laboratory	937,260.00	17,807,939.00
Construction of ICT Centre	543,600.00	7,036,145.00
Construction of Resource Centre	9,392,509.00	13,710,658.00
Construction of Perimeter Wall	17,684,530.00	12,472,937.00
Bank Charges	3,000.00	0.00
Total	35,983,204.00	60,661,876.00

Notes to the Financial Statements (continued)

9 Boarding And School Fund

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Personal Emoluments	27,339,633.00	15,299,445.00
Tuition Expenses	25,303,616.00	17,120,586.00
Repairs and Maintenance	24,229,968.00	12,716,360.00
Transport and Travel	9,456,667.00	6,819,308.00
Electricity And Water	8,858,172.00	3,529,322.00
Medical Expenses	1,546,939.00	1,858,983.00
Administration Costs	20,726,626.00	22,155,150.00
Bank Charges	375,513.00	0.00
Uniform Expense	21,783,473.00	29,061,700.00
Tender	73,080.00	110,060.00
Boarding Equipment and Stores	125,887,162.00	97,910,804.00
Activity	22,527,015.00	10,110,165.00
Expenses on Income Generating Activities	3,179,985.00	4,818,495.00
Maths Contest	0.00	24,000.00
Clubs and Societies	1,457,984.00	543,600.00
Development Fund	1,515,765.00	0.00
Insurance	1,091,246.00	0.00
KNEC Marking	17,319,133.00	15,595,893.00
University Registration	250,500.00	251,500.00
PTA Academic Program	5,500,000.00	0.00
Total	318,422,477.00	237,925,371.00

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022 – 2023	2021 – 2022
	Active		Kshs	Kshs
Tuition Account	Active	0311057170	561,911.00	950,518.00
Operations Account	Active	0311045687	3,809,000.00	609,759.00
School Fund Account/Boarding	Active	0311097350	4,665,447.00	8,539,083.00
SBM -Savings Account	Active	0102091054013	3,350,907.00	3,350,907.00
SBM -Savings Account	Active	0102091054014	13,921.00	13,921.00
KCB – School Fees Collection Account	Active	1266199195	52,073,350.00	65,762,718.00
CO-OP – School Fees Collection Account	Active	01129734805400	1,911,915.00	1,978,681.00
ABSA Infrastructural Account	Active	2021624538	8,621,511.00	35,041,715.00
Total			75,007,962.00	116,247,302.00

11 Cash In Hand

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
School Fund Account	35,962.00	3,789.00
Total	35,962.00	3,789.00

12 Short Term Investments

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022 – 2023	2021 – 2023
	Kshs	Kshs
Fees Arrears	43,502,109.00	34,154,988.00
Other Non-Fees Receivables	7,726,899.00	3,148,390.00
Total	51,245,008.00	37,303,378.00

13 b Ageing Analysis of Accounts Receivable

Description	2022 – 2023		2021 – 2022	
	Kshs		Kshs	
	2022 – 2023	% of the total	2021 – 2022	% of the total
Less than 1 year	26,188,697.00	60	17,830,197.00	52
Between 1- 2 years	999,621.00	2	11,000.00	0.00
Between 2-3 years	6,602,933.00	15	16,313,791.00	48
Over 3 years	9,710,858.00	22	0.00	0.00
Total (should tie to note 13 a)	43,502,109.00	100	34,154,988.00	100

14 Accounts Payable

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,844,268.00	5,945,889.00
Prepaid Fees	13,298,275.00	12,603,000.00
Total	15,142,543.00	18,548,889.00

14a. Ageing Analysis of Accounts Payable

Description	2022 – 2023		2021 – 2022	
	Kshs		Kshs	
	2022 – 2023	% of the total	2021 – 2022	% of the total
Less than 1 year	1,844,268.00	100	5,945,889.00	100
Total (should tie to note 14)	1,844,268.00	100	5,945,889.00	100

Notes to the Financial Statements (continued)

15 Fund Balance Brought Forward

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Bank Balances	116,247,303.00	97,933,708.00
Cash Balances	3,789.00	19,570.00
Receivables	37,303,378.00	19,921,368.00
Payables	18,548,889.00	3,929,045.00
Total	135,005,581.00	113,945,601.00

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2022 - 2023	2021 – 2022
		Kshs	Kshs
Trees	9,950	1,985,800.00	1,927,800.00
Pigs	95	1,554,000.00	1,128,000.00
Total		3,539,800.00	3,055,800.00

Borrowings

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00


Other important disclosure notes**18 Stock/ Inventory**

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Food Stuffs	2,241,395.00	4,311,785.00
Laboratory Consumables	961,330.00	0.00
Medicines	103,430.00	143,850.00
Construction Materials	573,020.00	213,250.00
Others (Stationaries, Sport Equipments, Cleaning Materials)	1,914,868.00	1,006,885.00
TOTAL	5,794,043.00	5,675,770.00

19 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Broadway Bakery Ltd	1,102,620.00	30.06.2023	0.00	1,102,620.00	0.00	To be paid by 31 st August, 2023.
2. Kenya Power & Lighting Company	310,611.00	17.06.2023	0.00	310,611.00	0.00	To be paid by 31 st August, 2023.
3. Huiusque Logistics Limited	261,024.00	30.03.2023	0.00	261,024.00	0.00	To be paid by 31 st August, 2023.
4. Rentokil Initial	38,413.00	31.05.2023	0.00	38,413.00	0.00	To be paid by 31 st August, 2023.
5. Jackson Gacango	40,000.00	30.06.2023	0.00	40,000.00	0.00	To be paid by 31 st August, 2023.
6. Lizareen Electronics	35,600.00	23.06.2023	0.00	35,600.00	0.00	To be paid by 31 st August, 2023.
7. Capvim Enterprises	56,000.00	23.06.2023	0.00	56,000.00	0.00	To be paid by 31 st August, 2023.
Total	1,844,268.00			1,844,268.00		

Annex 2 – Summary of Fixed Assets Register

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

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Motor Vehicles						
KAV 524E	APRIL 2006	MANGU HIGH GROUND	3,942,100.00	00	00	1,440,000.00
KAV 514E	APRIL 2006	MANGU HIGH GROUND	2,612,906.00	00	00	830,000.00
KCE 185D	AUGUST 2014	MANGU HIGH GROUND	14,100,000.00	00	00	7,700,000.00
KDG 595C	AUGUST 2022	MANGU HIGH GROUND	6,700,000.00	00	00	6,500,000.00
TRACTOR						250,000.00

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Buildings And Structures						Attached
Office Equipment, Furniture And Fittings						Attached
ICT Equipment, And Other						Attached

MANGU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
ICT Assets						
Tools And Apparatus						Attached
Textbooks						Attached
Other Machinery And Equipment						Attached
Heritage And Cultural Assets						Attached
Intangible Assets- Soft Ware						Attached
Total						

MANG'U HIGH SCHOOL
STOCK AS AT 30th JUNE,2023

ELECTRICALS MATERIALS

	ITEM	UNITS	QTY	UNIT/PRICE	TOTAL
1	Twin Cable 2.5 mm	Roll	2	17000	34,000.00
2	4Ft Led Tubes	Pcs	55	340.00	18,700.00
3	2Ft Led Tubes	Pcs	90	320.00	28,800.00
4	Double Sockets	Pcs	17	650.00	11,050.00
	Single Sockets	Pcs	10	450.00	4,500.00
5	Switches Single	Pcs	10	160.00	1,600.00
6	Contral Panel Box	Pcs	1	6,000.00	6,000.00
7	Conduits	Pcs	65	60.00	3,900.00
8	Gypsum Screws	Pkts	2	250.00	500.00
9	Indusrtrial Sockets	Pcs	2	850.00	1,700.00
10	Round Boxes	Pcs	40	50.00	2,000.00
	Float Switches	Pcs	1	1,500.00	1,500.00
11	Insulating Tapes	Pcs	5	180.00	900.00
	Total				115,150.00

BUILDING ,WELDING AND PLUMBING MATERIALS

	ITEM	UNITS	QTY	UNIT/PRICE	TOTAL
1	Cement	Bags	50	780.00	39,000.00
2	MDF Boards	Pc	1	5,100.00	5,100.00
3	Soft Boards	Pcs	10	1,850.00	18,500.00
4	V.M Paint (20 Ltrs)	Buckets	2	14,750.00	29,500.00
5	S.G Balck Paint(4 Ltrs)	Tins	3	3,600.00	10,800.00
6	S.g Bermuda Blue Paint (4Ltrs)	Tins	3	3,600.00	10,800.00
7	S.g Ple Yellow Paint (4Ltrs)	Tins	4	3,600.00	14,400.00
8	S.g Alluminium Paint (4 Ltrs)	Tins	2	4,200.00	8,400.00
9	White Spirits (5 Ltrs)	Tins	2	1,450.00	2,900.00
10	Thiner (5Ltrs)	Tins	1	1,600.00	1,600.00
11	Roller Brush	Pcs	3	480.00	1,440.00
12	Painting Brush 6"	Pcs	1	300.00	300.00
13	Cutting Discs 9"	Pcs	8	380.00	3,040.00
14	Grinding Discs	Pcs	3	380.00	1,140.00
15	Square tubes 1"	Pcs	18	1,650.00	29,700.00
16	Spuare tubes 1 1/2'	Pcs	9	2,700.00	24,300.00
17	Welding Rods	Pkts	4	1,750.00	7,000.00
18	Black Sheets	Pcs	14	8,500.00	119,000.00
19	Ppr Unions	Pcs	20	80.00	1,600.00
20	Ppr Pipes 1"	Rolls	3	8,800.00	26,400.00
21	Ppr Pipes 1/2"	Rolls	2	3,800.00	7,600.00
22	H.D.P.E pipe	Rolls	2.5	24,500.00	61,250.00
23	H.D.P.E connectors	Pcs	3	1,100.00	3,300.00
24	Magic Connectors	Pcs	3	450.00	1,350.00
25	Gate Valves 1/2"	Pcs	3	850.00	2,550.00
26	Gate Valves 3/4"	Pcs	2	950.00	1,900.00
27	Gate Valves 1"	Pcs	1	1,600.00	1,600.00
28	Pillar Taps	Pcs	15	850.00	12,750.00

29	Bip laps	Pcs	10	7,000.00	70,000.00
30	Waste Bends	Pcs	3	450.00	1,350.00
31	Waste Inspection bends	Pcs	4	180.00	720.00
32	Long Screws Nipple	Pcs	4	270.00	1,080.00
	Total				457,870.00
GRAND TOTAL BUILDING MATERIALS					573,020.00

FOODSTUFF ITEMS.

	ITEM	UNITS	QUANTITY	UNIT/PRICE	TOTAL
1	Cooking Oil (Rina 20 Ltrs)	Jerrycans	19	5,900.00	112,100.00
2	Cooking Fat (Tilly 17kgs)	Buckets	14	4,800.00	67,200.00
3	Maize Flour (Soko)	Bales	135	2,850.00	384,750.00
4	Rice (Byrian Thailad) 25kgs	Bags	91	3,680.00	334,880.00
5	Sugar (50Kgs)	Bags	9	9,000.00	81,000.00
6	Green Grams (90Kgs)	Bags	22	14,500.00	319,000.00
7	Dry Maize (90Kgs)	Bags	3	7,500.00	22,500.00
8	Beans (90Kgs)	Bags	36	16,500.00	594,000.00
9	Wheat Four	Bales	14	2,780.00	38,920.00
10	Croma (10 Kgs)	Ctns	31	3,800.00	117,800.00
11	Tea Leaves	Ctns	6	4,700.00	28,200.00
12	Tomato Paste	Dzns	14	3,200.00	44,800.00
13	Salt (1Kg)	Bales	26	410.00	10,660.00
14	Royco	Ctns	9	4,280.00	38,520.00
15	Curry Powder	Tins	27	420.00	11,340.00
16	Drinking Chocolate (250gms)	Tins	25	295.00	7,375.00
17	Coffe (500gms)	Pkts	51	150.00	7,650.00
18	Bottle Water (500 mls)	Crates	46	450.00	20,700.00
	TOTAL				2,241,395.00

PHARMACEUTICALS

SN	ITEM	UNITS	QTY	UNIT/ PRICE	TOTAL
1	PARACETAMOL 500mgs 100'S	Pkts	21	150	3,150.00
2	IPBRUFEN 400mgs 100's	Pkts	7	200	1,400.00
3	AMXICILLIN 500 gms 100's	Pkts	3	500	1,500.00
4	CEPHALEXIN 500gms 100's	Pkts	3	700	2,100.00
5	CEFUROXIME 500mgs 10's	Pkts	7	200	1,400.00
6	AUGMENTIN 625mgs 10's	Pkts	5	100	500.00
7	ZYTHROMAX 500mgs 3's	Pkts	6	1495	8,970.00
8	AZYTHROMYCIN 500mgs 3's	Pkts	40	70	2,800.00
9	COLO CAPS 10s	Pkts	12	350	4,200.00
10	ADHESIVE TAPE 3"	Pkts	15	100	1,500.00
11	DEEFPREEZE COLD GEL	tube	4	350	1,400.00
12	DEEFPREEZE SPRAY	can	10	700	7,000.00
13	DICLOGEL	Pkts	40	30	1,200.00
14	CETRIZINE 100's	Pkts	5	500	2,500.00
15	CELESTAMINE 30's	Pkts	3	400	1,200.00
16	TRIDEX SYRUP 100m/s	Pkts	25	75	1,875.00
17	GAUZE SWABS	Pkts	7	300	2,100.00

18	VENTOLIN INHALEKS	Pkts	4	500	2,000.00
19	PREDNISOLONE TABS 100's	Pkts	5	100	500.00
20	KALUMA LOZENGES	Pkts	3	650	1,950.00
21	SURGICAL SPIRIT 1Litres	can	2	200	400.00
22	A L TABS	Pkts	25	100	2,500.00
23	HYDROCORTISON CREAM	tube	10	40	400.00
24	HYDROCORTISON INJECTION	amp	40	30	1,200.00
25	CREPBANDAGES 3"	Pkts	30	45	1,350.00
26	CLOZOLE CREAM	tube	20	30	600.00
27	CLOZOLE B. CREAM	tube	30	100	3,000.00
28	GRABACIN	Pkts	10	150	1,500.00
29	ESOMEPRAZOLE 40mgs 30's	Pkts	5	120	600.00
30	SURGICAL BLADES 100'S	Pkts	1	150	150.00
31	ERYTHROMYCIN TABLETS 100'S	Pkts	3	700	2,100.00
32	AMOXYCLAV 625mgs	Pkts	6	200	1,200.00
33	GENTAMYCIN INJECTION	amp	40	30	1,200.00
34	5CC SYRINGES 100's	amp	1	550	550.00
35	10 CC SYRINGES 100's	amp	1	750	750.00
36	2CC SYRINGES 100's	amp	1	400	400.00
37	BETACLINE 0.5L	can	1	300	300.00
38	PROBETA N	Pkts	20	150	3,000.00
39	ENO TABLETS	Pkts	4	650	2,600.00
40	ENO SATCHETS	Pkts	5	700	3,500.00
41	SINO CARE STRIPS	Pkts	1	1300	1,300.00
42	BUSCOPAN TABS 100's	Pkts	4	400	1,600.00
43	CETRIAXONE INJECTION	amp	10	40	400.00
44	TRAMADOL INJECTION 10's	amp	4	30	120.00
45	CALAMINE LOTION	tube	30	50	1,500.00
46	TINIDAZOLE TABS	Pkts	70	20	1,400.00
47	CLEAN GLOVES	Pkts	3	600	1,800.00
48	DIAZEPAN INJECTION	amp	18	30	540.00
49	ALLUGEL SYRUP	Pkts	30	60	1,800.00
50	COTTON WOOL	Pkts	1	400	400.00
51	GAUZE ROLL	Pkts	2	1000	2,000.00
52	JK 5Litres	can	2	400	800.00
53	MEDICIN ENVELOP	Pkts	3	400	1,200.00
54	CANDID POWDER	can	10	380	3,800.00
55	BETADINE MOUTH WASH	tube	6	150	900.00
56	LOPERAMIDE	Pkts	90	30	2,700.00
57	FLOXAPEN CAPSULES	Pkts	2	880	1,760.00
58	NORMAL SALINE	Pkts	2	100	200.00
59	FLUCOZELE 150mgs	Pkts	12	20	240.00
60	ABZ	Pkts	17	25	425.00
61	DICLOFENAC TABLETS 100's	Pkts	2	100	200.00
62	STREPSIL 100's	Pkts	2	1200	2,400.00
TOTAL					103,430.00

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MANGU HIGH SCHOOL LABORATORY CHEMICALS STOCK AS AT 30TH JUNE 2023

	DESCRIPTION	UNITS	QUANTITY	COST PER UNIT	TOTAL
1	ACETIC ACID	2.5LITRES	4	660.00	2,640.00
2	ACETO ORCEIN	100 MLS	1	1,500.00	1,500.00
3	ACETONE	2.5LITRES	5	2,200.00	11,000.00
4	ADHESIVE LABELS K 11	PKT	1	60.00	60.00
5	ADHESIVE LABELS K 22	PKT	14	60.00	840.00
6	ADHESIVE LABELS K36	PKT	18	60.00	1,080.00
7	ALUMINIUM NITRATE	500g	3	650.00	1,950.00
8	ALUMINIUM OXIDE	500g	2	800.00	1,600.00
9	ALUMINIUM SULPHATE	500g	1	1,200.00	1,200.00
10	AMMONIUM CARBONATE	500G	1	660.00	660.00
11	AMMONIUM CHLORIDE	500g	3	750.00	2,250.00
12	AMMONIUM DICHROMATE	500G	1	1,540.00	1,540.00
13	AMMONIUM LIQUID (SOLUTION)	2.5 LITRES	1	1,200.00	1,200.00
14	AMMONIUM NITRATE	500g	7	650.00	4,550.00
15	AMMONIUM OXALATE	500g	4	840.00	3,360.00
16	AMMONIUM SULPHATE	500G	3	750.00	2,250.00
17	AMYLASE	25G	1	1,450.00	1,450.00
18	ASCORBIC ACID	100g	4	350.00	1,400.00
19	BARIUM CARBONATE	500G	2	660.00	1,320.00
20	BARIUM CHLORIDE	500g	2	960.00	1,920.00
21	BARIUM HYDROXIDE (EXPIRED)	500G	1	1,580.00	1,580.00
22	BARIUM NITRATE	500g	1	1,650.00	1,650.00
23	BARIUM SULPHATE	500g	3	550.00	1,650.00
24	BI-CARBONATE INDICATOR	500 MLS	2	1,450.00	2,900.00
25	BORIC ACID	500g	2	650.00	1,300.00
26	BROMINE WATER (0.5LTRS)	0.5LTRS	1	1,540.00	1,540.00
27	BROMINE WATER(2.5 LARS)	2.5 LARS	1	1,800.00	1,800.00
28	BROMOTHYMOL BLUE	5g	1	280.00	280.00
29	CALCIUM CARBIDE	100G	1	1,200.00	1,200.00
30	CALCIUM CARBONATE	500g	2	950.00	1,900.00
31	CALCIUM CARBONATE CHIPS	500g	1	1,500.00	1,500.00
32	CALCIUM CHLORIDE (FUSED)	500g	4	1,250.00	5,000.00
33	CALCIUM HYDROXIDE	500G	5	660.00	3,300.00
34	CALCIUM HYDROXIDE	500g	2	850.00	1,700.00
35	CALCIUM HYPOCHLORITE	500g	3	1,500.00	4,500.00
36	CALCIUM METAL GRANULES	100G	7	4,220.00	29,540.00
37	CALCIUM NITRATE	500G	1	1,540.00	1,540.00
38	CALCIUM OXIDE	500g	7	660.00	4,620.00
39	CALCIUM SULPHATE DIHYDRATE	500G	2	1,260.00	2,520.00

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40	CANDLES	CRTN	104	20.00	2,080.00
41	CARBON RESISTORS 10 OHMS	PCS	86	20.00	1,720.00
42	CASTOR OIL	200 MLS	3	750.00	2,250.00
43	CHARCOAL DECOLOURIZING	500G	2	840.00	1,680.00
44	COBALT CHLORIDE	500g	3	5,800.00	17,400.00
45	COPPER II CHLORIDE	500g	6	5,950.00	35,700.00
46	COPPER METAL POWDER	100G	4	1,320.00	5,280.00
47	COPPER SULPHATE ANHYDROUS	500g	3	1,100.00	3,300.00
48	COPPER SULPHATE PENTAHYDRATE	500g	12	2,450.00	29,400.00
49	COPPER TURNINGS	250G	7	1,320.00	9,240.00
50	COPPER TURNINGS	500G	3	2,640.00	7,920.00
51	COTTON WOOL 400G	ROLL	5	450.00	2,250.00
52	COVER SLIP	PKT	12	250.00	3,000.00
53	CUPRIC CHLORIDE (DIHYDRATE)	500G	2	2,640.00	5,280.00
54	CUPRIC NITRATE	250G	1	760.00	760.00
55	DCPIP	2g	2	550.00	1,100.00
56	DIASTASE	100G	2	1,650.00	3,300.00
57	DIETHYL ETHER	2.5LITRES	3	4,150.00	12,450.00
58	EGG ALBUMIN	25G	3	630.00	1,890.00
59	EOSIN YELLOW	25G	1	1,210.00	1,210.00
60	ETHANOL	2.5 LITRES	10	1,980.00	19,800.00
61	FERROUS SULPHATE	500g	2	1,250.00	2,500.00
62	FILTER PAPER	PKT	16	950.00	15,200.00
63	FRUCTOSE	100G	1	1,200.00	1,200.00
64	GAS CARTRIDGES	PCS	22	295.00	6,490.00
65	GLASS WOOL	250G	2	840.00	1,680.00
66	GLUCOSE MONOHYDRATE	500 G	2	1,250.00	2,500.00
67	GLYCERINE	2.5LITRES	6	2,500.00	15,000.00
68	HYDROCHLORIC ACID SHG 1.18	2.5LITRES	1	2,200.00	2,200.00
69	HYDROGEN PEROXIDE (100V)	2.5LITRES	2	580.00	1,160.00
70	HYDROGEN PEROXIDE (20V)	2.5LITRES	2	850.00	1,700.00
71	IODINE	100g	2	4,000.00	8,000.00
72	IRON 11 SULPHATE	500g	1	1,250.00	1,250.00
73	IRON 111 SULPHATE	500G	4	570.00	2,280.00
74	IRON III NITRATE	500g	1	2,200.00	2,200.00
75	IRON METAL FILLINGS	500G	1	1,100.00	1,100.00
76	IRON METAL POWDER	500g	1	1,100.00	1,100.00
77	LEAD 11 OXIDE	500g	3	970.00	2,910.00
78	LEAD 1V OXIDE	250G	5	970.00	4,850.00
79	LEAD CARBONATE	500G	14	2,200.00	30,800.00
80	LEAD CHLORIDE	250G	1	660.00	660.00
81	LEAD HYDROXIDE	500G	1	1,800.00	1,800.00
82	LEAD MONOXIDE	500G	5	970.00	4,850.00
83	LEAD NITRATE	500g	32	1,320.00	42,240.00
84	LEAD SHOT	250G	17	480.00	8,160.00

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85	LEAD SULPHATE	500G	8	1,580.00	12,640.00
86	LEAD SULPHATE	250G	1	1,200.00	1,200.00
87	LEINSMANNS STAIN	25G	1	1,100.00	1,100.00
88	LITHIUM METAL	25G	10	840.00	8,400.00
89	LITMUS PAPER BLUE	PKT	12	840.00	10,080.00
90	LITMUS PAPER RED	PKT	11	840.00	9,240.00
91	LITMUS SOLUTION	500 MLS	4	1,100.00	4,400.00
92	LYCOPODIUM POWDER	100G	1	5,400.00	5,400.00
93	MAGNESIUM HYDROXIDE	500G	5	1,540.00	7,700.00
94	MAGNESIUM CARBONATE	100G	1	1,500.00	1,500.00
95	MAGNESIUM CHLORIDE	500G	4	660.00	2,640.00
96	MAGNESIUM METAL RIBBON	25G	3	440.00	1,320.00
97	MAGNESIUM NITRATE	500G	2	800.00	1,600.00
98	MAGNESIUM OXIDE	500G	1	1,100.00	1,100.00
99	MAGNESIUM SULPHATE	500G	4	260.00	1,040.00
100	MAGNESIUM TURNING	100G	4	1,190.00	4,760.00
101	MAGNESSIUM CARBONATE	250G	5	1,500.00	7,500.00
102	MALEIC ACID	500G	24	3,500.00	84,000.00
103	MANGANESE 1V OXIDE	500G	6	750.00	4,500.00
104	MARBLE CHIPS	500G	2	450.00	900.00
105	METHYL ORANGE	500 MLS	5	310.00	1,550.00
106	METHYL ORANGE SCREENED	500 MLS	4	350.00	1,400.00
107	METHYLATED SPIRIT	5LITRES	1	1,060.00	1,060.00
108	METHYLENE BLUE	25G	1	550.00	550.00
109	NAPHTHALENE POWDER	500G	4	1,650.00	6,600.00
110	NICHROME WIRE SWG 30	ROLL	9	650.00	5,850.00
111	NITRIC ACID	2.5LITRES	10	1,250.00	12,500.00
112	OLIVE OIL	2LTRS	1	1,800.00	1,800.00
113	OXALIC ACID	500G	1	850.00	850.00
114	PEPSIN	100G	2	1,950.00	3,900.00
115	PHENOLPHTHALEIN POWDER	25G	2	350.00	700.00
116	POTASSIUM BROMIDE	500G	1	1,230.00	1,230.00
117	POTASSIUM CHLORIDE	500G	1	850.00	850.00
118	POTASSIUM CHROMATE	500G	1	1,540.00	1,540.00
119	POTASSIUM DICHROMATE	500G	25	1,980.00	49,500.00
120	POTASSIUM HYDROXIDE	500G	1	1,650.00	1,650.00
121	POTASSIUM IODIDE	500G	2	12,000.00	24,000.00
122	POTASSIUM METAL	25G	1	6,600.00	6,600.00
123	POTASSIUM NITRATE	500G	4	840.00	3,360.00
124	POTASSIUM PERMANGANATE	500G	9	1,980.00	17,820.00
125	PROPANONE	2.5LITRES	3	1,250.00	3,750.00
126	SAND PURIFIED	500G	1	1,100.00	1,100.00
127	SCAPEL BLADES	PKT	1	1,500.00	1,500.00
128	SEWING THREAD	PC	3	220.00	660.00
129	SILCA GEL	500G	1	1,250.00	1,250.00

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130	SILVER NITRATE	25G	6	5,100.00	30,600.00
131	SODIUM CARBONATE ANHYDROUS	500G	3	1,320.00	3,960.00
132	SODIUM CARBONATE HYDRATED	500G	3	750.00	2,250.00
133	SODIUM CHLORIDE	500G	6	950.00	5,700.00
134	SODIUM HYDROGEN CARBONATE	500G	17	660.00	11,220.00
135	SODIUM HYDROXIDE (PEARLS)	500G	1	660.00	660.00
136	SODIUM HYDROXIDE (PELLETS)	500G	30	850.00	25,500.00
137	SODIUM METAL	25G	4	950.00	3,800.00
138	SODIUM SULPHATE	500G	2	1,500.00	3,000.00
139	SODIUM SULPHATE ANHYDROUS	500G	17	260.00	4,420.00
140	SODIUM SULPHITE	500G	1	1,650.00	1,650.00
141	SODIUM SULPHITE (ANHYDROUS)	500G	7	1,100.00	7,700.00
142	SODIUM TETRA BORATE	500G	1	1,950.00	1,950.00
143	SODIUM THIOSULPHATE	500G	9	450.00	4,050.00
144	STANNOUS CHLORIDE	500 MLS	1	1,250.00	1,250.00
145	STARCH SOLUBLE	500G	4	650.00	2,600.00
146	SUCCINIC ACID	500G	4	2,860.00	11,440.00
147	SUCROSE	500G	4	650.00	2,600.00
148	SULPHUR	500G	1	650.00	650.00
149	SULPHURIC ACID	2.5LITRES	15	1,200.00	18,000.00
150	SURGICAL GLOVES	PKTS	5	840.00	4,200.00
151	TARTARIC ACID	500G	4	1,750.00	7,000.00
152	UNIVERSAL INDICATOR PAPER	PKT	6	840.00	5,040.00
153	VISKING TUBING	10MTRS	1	3,100.00	3,100.00
154	WOODEN SPLINT (1000)	PKT	1	550.00	550.00
155	XYLENE	2.5LITRES	2	3,750.00	7,500.00
156	ZINC CARBONATE	500G	10	1,250.00	12,500.00
157	ZINC CHLORIDE	500G	5	1,260.00	6,300.00
158	ZINC METAL GRANULES	500G	2	1,190.00	2,380.00
159	ZINC METAL POWDER	500G	2	1,190.00	2,380.00
160	ZINC OXIDE	500G	1	840.00	840.00
161	ZINC SULPHATE Hepahydrate(7h2O)	500G	2	660.00	1,320.00
	TOTAL				961,330.00

(A) STATIONERY

	ITEMS	UNITS	QTY	UNIT PRICE	TOTAL
1	A4 200Pgs S/L Books	Gross	14	20,250.00	283,500.00
2	Graph books	Gross	2.08	3,150.00	6,552.00
3	Counter book-Q4	Pcs	32	345.00	11,040.00
4	Counter book-Q2	Pcs	8	220.00	1,760.00
5	Graph papers	Reams	36	595.00	21,420.00
6	Fool Scalps	Reams	13	595.00	7,735.00
7	Lesson Preparation books	Pcs	17	295.00	5,015.00
8	Envelopes-A4	Pcs	250	10.00	2,500.00
9	Envelopes A5	Pcs	275	8.00	2,200.00
10	Spring files	Pcs	36	110.00	3,960.00
11	Manila Papers	Pcs	250	25.00	6,250.00
12	Black Board Dusters	Pcs	39	50.00	1,950.00
13	Dustless chalks -Colored	Dozens	1	1,150.00	1,150.00
14	Biro Pens	Pkts	16	575.00	9,200.00
15	Masking Tapes	Dozens	1	380.00	380.00
16	Cello tapes	Dozens	2	360.00	720.00
17	Pencils	Pcs	36	40.00	1,440.00
18	Erasers	Pcs	45	50.00	2,250.00
19	Felt pens	Dozens	5	360.00	1,800.00
20	White board markers Pens	Pcs	45	100.00	4,500.00
21	White Board Markers Ink	Pcs	84	220.00	18,480.00
22	Paper Clips	Pkts	14	80.00	1,120.00
23	Thumb Tacks	Pkts	1	40.00	40.00
24	Office Pins	Pkts	1	40.00	40.00
25	White Out	Bottles	10	140.00	1,400.00
26	Plastic Rulers	Pcs	2	65.00	130.00
27	Stapler D4-45	Pcs	2	475.00	950.00
28	Epson Ribbon Cartridge	Pcs	1	850.00	850.00
29	Riso Ink	Tube	10	5,220.00	52,200.00
30	Riso Masters	Roll	14	6,380.00	89,320.00
31	Tonner 26A	Pcs	2	8,500.00	17,000.00
32	Tonner 78A	Pcs	1	6,800.00	6,800.00
33	Tonner 83A	pcs	1	6,800.00	6,800.00
34	Tonner 17A	Pcs	4	6,800.00	27,200.00
35	Magenta Black	Pcs	3	22,782.00	68,346.00
36	TK6325 M.F.I	Pcs	3	18,300.00	54,900.00
37	Binding Tape	Pcs	1	300.00	300.00
38	DX Ink	Pcs	9	2,500.00	22,500.00
39	DX Master	Pcs	14	3,250.00	45,500.00
40	Tonner MP 2501	Pcs	3	6,200.00	18,600.00
41	Tonner 30A	Pcs	5	6,500.00	32,500.00
42	Tonner 106A	Pcs	1	6,500.00	6,500.00
43	Tonner 12A	Pcs	2	6,500.00	13,000.00
44	Tonner 05A	Pcs	3	6,500.00	19,500.00
45	Ink Pads	Pcs	2	250.00	500.00
46	Printing Papers	Reams	170	770.00	130,900.00
			TOTAL		1,010,698.00

(B) SWIMMING POOL CHEMICALS

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

(C) CLEANING MATERIALS

	ITEM	UNITS	QUANTITY	UNIT/PRICE	TOTAL
1	Detergents (20Ltrs)	Jerrycans	200	1,000.00	200,000.00
2	Disinfectant (20 Ltrs)	Jerrycans	20	1,200.00	24,000.00
2	Toilet Balls	Ctns	10	2,400.00	24,000.00
3	Antsterin (20Ltrs)	Jerrycans	10	5,500.00	55,000.00
3.5	Jik (20 Ltrs)	Jerrycans	3	3,000.00	9,000.00
5	IDP (10Kgs)	Bags	27	1,500.00	40,500.00
6	Tissue Papers	Bales	41	1,500.00	61,500.00
7	Serviets	Ctns	1	1,550.00	1,550.00
8	Steelwool	Rolls	11	170.00	1,870.00
9	Scouring Pads	Bales	7	3,680.00	25,760.00
10	Foil Paper	Pcs	14	1,490.00	20,860.00
	Total				464,040.00

(D) SPORTS ITEMS.

	ITEM	UNITS	QUANTITY	UNIT/PRICE	TOTAL
1	Hockey Sticks	Pcs	5	6,000.00	30,000.00
2	Soccer Balls	Pcs	25	4,000.00	100,000.00
3	Volley Balls	Pcs	8	4,560.00	36,480.00
4	Handball Balls	Pcs	15	3,760.00	56,400.00
5	Hockey Balls	Pcs	3	880.00	2,640.00
6	Basketball Balls	Pcs	3	3,680.00	11,040.00
7	Rugby Balls	Pcs	13	3,280.00	42,640.00
8	Badminton Shattle cocks	Pkts	3	1,600.00	4,800.00
9	Table Tennis Balls	Pkts	12	1,200.00	14,400.00
10	Lawn Tennis Balls	Tins	2	880.00	1,760.00
11	Soccer Goal keeper Gloves	Pr	1	6,000.00	6,000.00
12	Table Tennis Bats	Prs	6	1,200.00	7,200.00
13	Chin Guards	Pcs	12	1,160.00	13,920.00
14	Table Tennis Net holders	Prs	2	2,720.00	5,440.00
15	Power Bands	Pcs	10	300.00	3,000.00
16	Short Put	Pcs	1	4,500.00	4,500.00
17	Soccer Goal Nets	Pcs	2	5,680.00	11,360.00
18	Cones	Sets	2	8,000.00	16,000.00
19	Agility Ladder	Pcs	1	4,260.00	4,260.00
20	Groin Guard	Pcs	2	9,270.00	18,540.00
21	Basket Ball Nets	Pcs	5	1,550.00	7,750.00
22	Volley Ball Nets	Pcs	3	6,500.00	19,500.00
	TOTAL				417,630.00

MANG'U HIGH SCHOOL

SCHOOL VEHICLES

VO	Reg No	Body Type	Make	Capacity	Historical cost	Book Value
1	KCE 185 D	BUS	SCANIA	67 Pass	14,140,000.00	7,700,000.00
2	KAV 524 E	BUS	ISUZU	51 pass	3,942,000.00	1,440,000.00
3	KAV 514 E	BUS	ISUZU	29 Pass	2,613,000.00	830,000.00
4	KDG 595 C	BUS	ISUZU	47 Pass	6,700,000.00	6,500,000.00
5	Tractor					250,000.00
	TOTAL				27,395,000.00	16,720,000.00

SCHOOL STOCK AS AT 30th JUNE,2023
ELECTRONICIS

COMPUTERS			
1	Computer Lab		150
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		3
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
8	Resources centre		2
PHOTOCOPYING MACHINES			
1	Principal's Office (coloured)		1
2	Exam Office (black and white)		3
2	copy printer machine		4
LAPTOPS			
1	Form One Block		0
2	Form Two Block		11
3	Form Three Block		10
4	Form Four Block		10
PROJECTORS			
1	Form One Block		13
2	Form Two Block		11
3	Form Three Block		10
4	Form Four Block		9
BLUETOOTH SPEAKERS			
1	Form One Block		0
2	Form Two Block		10
3	Form Three Block		10
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

SMART BOARD

1	Computer Lab		1
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TELEVISION SET

1	School Dinning Hall		2
2	Staffroom		1
3	French Resource Centre		1

DIGITAL SATELITE TELEVISION (DStv)

1	School Dinning Hall		2
2	French Resource Centre		1

WATER DISPENSER

1	Principal's Office		1
2	Deputy Principal's Office		2
3	Board Room		1
4	Secretary's Office		1

WATER PUMP

1	School Water Pump		2
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W WELDING MACHINE

1	School Welding Machine		3
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POWER BACK UP GENERATOR

1	Water Pump Generator		1
2	Administration Block Generator		1
3	Domitories And Classes Generator		1

BAND INSTRUMENTS

1	Piano		2
2	Guitar		3
3	Drums		11
4	Euphonium		1
5	Bantone		2
6	Cornet		2

7	Trombone	1
8	Bass recorder	1
9	Bass drum	1
10	music stands	5
11	Pairs of uniform	30
12	Trumpet	6

FURNITURES

1	Plastic Chairs	650
2	Office Cabinets	10
3	Office & Staffroom Chairs	167
4	Office Desks	46
5	Chapel Pews	27
6	Chapel Benches	234
7	Students' Chairs	2950
8	Students' Desks	2950
9	Students decker Beds	1400

BUILDINGS

1	Administration Block	1
2	Staffroom	1
3	Dormitory Blocks	9
4	Dormitory Laundry Blocks	3
5	Laboratory	10
6	Library	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	37
15	Toilet Blocks	21
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	Staff Houses	
	3 Bedrooms	9
	2 Bedrooms	12
	1 Bedroom	17
	Single Room	37

VEHICLES

1	School Buses		4
2	School tractor		1

SCHOOL TOOLS

1	Slashers		150
2	Spades		3
3	wheelbarrows		10
4	Fork Jembes		20
5	Flat Plate Jembes		15
6	Panga		15
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
16	Ploughing Disk		1
17	Hallowing Disk		1
18	Jack Plane		1
19	Hammer		2
20	Pliers		2
21	Chisels		2
22	Tape Measure		3
23	Mattocks		4
24	Grass cutter machines		2
25	Knapsack Sprayer		2

MARKING CENTRE LINEN

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 DEPARTMENT

UTENSILS&FURNITURE STOCK TAKING AS AT 30TH JUNE 2023

NO	PARTICULARS	UNITS	QUANTITY
1	MELAMINE CUPS	PCS	1192
2	PLASTIC CUPS	PCS	2295
3	CERAMIC CUPS	PCS	103
4	SPOONS	PCS	1280
5	TEA SPOONS	PCS	20
6	STAINLESS PLATES	PCS	2702
7	SERVING SPOONS	PCS	184
8	MELAMINE PLATES	PCS	2456
9	CERAMIC PLATES	PCS	73
10	SIDEPLATES	PCS	674
11	BUTTER KNIVES	PCS	16
12	PLASTIC PLATES	PCS	57
13	BUCKETS	PCS	35
14	HAND WASHING BASINS	PCS	5
15	SUGAR DISH	PCS	5
16	GLASSES	PCS	18
17	GLASS(CUPS)	PCS	4
18	WATER JUGS	PCS	25
19	THERMOS FLASKS	PCS	22
20	TONGS	PCS	11
21	SUFURIAS(100Lts)	PCS	15
22	SUFURIAS STAINLESS STEEL	PCS	540
23	SANDWICH MAKER	PCS	1
24	SIDE FORKS	PCS	24
25	TRAYS	PCS	6
26	CRATES	PCS	125
27	FRUITBUSKET	PCS	175
28	KETTLES	PCS	6
29	SMALLTEAURN	PCS	2
30	TROLLEYS	PCS	3
31	VEGETABLE CUTTTER	PCS	1
32	POTATOE PEELER	PCS	1
33	E.KETTLE	PCS	1
34	AXE	PCS	1
35	DUSTBINS	PCS	6
36	BOILERS	PCS	16
37	MEDIUM TEAURN	PCS	3
38	HOTPOTS	PCS	15
39	SAUCE PAN	PCS	2
40	CHAPATI PAN	PCS	2
41	MANDAZI 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	DEEPFREEZER	PCS	3
51	VEGETABLE RACKS	PCS	7

	FIRE EXTINGUISHER	PCS	
53	CUPBOARD	PCS	1
54	GRATERS	PCS	2
55	OFFICE CHAIRS	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	175
61	D/H BENCHES	PCS	320
62	KITCHEN W/TABLES	PCS	5
63	CUP TROLLEY	PCS	3

MANG'U HIGH SCHL

TOTAL COURSEBOOKS ANALYSIS

#	SUBJECTS	FORM 1	FORM 2	FORM	FORM 4	REF	SET BOOKS	TOTALS
1.	ACCOUNTING	0	0	0	0	1	0	1
2.	Agriculture	76	85	44	42	80	0	327
3.	All Subjects	0	0	0	0	39	1	40
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 DESIGN	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	1230	1121	1406	885	604	2	5248
11.	BIOLOGY FORMS 1&2	0	0	0	0	1	0	1
12.	BIOLOGY PRACTICALS	0	66	0	1	282	0	349
13.	Business studies	734	237	267	221	179	2	1640
14.	CAREER GUIDE	0	0	0	0	1	0	1
15.	Chemistry	1272	1089	1629	1125	621	2	5738
16.	CHEMISTRY PRACTICAL	0	0	0	0	27	0	27
17.	CHEMISTRY	0	1	0	0	173	0	174
18.	COMPOSITION	0	0	0	0	1	0	1
19.	Computer Studies	482	111	153	105	187	0	1038
20.	CRE	1359	375	216	307	208	0	2465
21.	Drawing Design	2	0	0	0	3	0	5
22.	ELECTRICITY	27	30	18	23	12	0	110
23.	ENG PP1&3	0	0	0	0	2	0	2
24.	English	1336	1360	1249	1048	643	200	5836
25.	ENGLISH PAPER 2&3	0	0	0	0	16	0	16
26.	English pp2	0	0	0	0	1	0	1
27.	FASAHA	0	0	0	1	2	2	5
28.	Fasihi Simulizi	0	0	1	1	149	3230	3381
29.	Fathers Of Nation AND	0	0	0	0	0	19	19
30.	Fiction	0	0	0	0	111	1	112

#	SUBJECTS	FORM 1	FORM 2	FORM	FORM 4	REF	SET BOOKS	TOTALS
31.	Fine and Industrial Arts	0	0	0	0	0	0	0
32.	French	216	61	29	38	50	2	396
33.	General Science	0	0	5	5	1	0	11
34.	GEO FORM 3&4	0	0	0	0	1	0	1
35.	Geography	1338	702	384	300	639	18	3381
36.	GEOGRAPHY PP1	0	0	0	0	2	0	2
37.	GEOGRAPHY PP2	0	0	0	0	2	0	2
38.	GERMAN	18	44	0	1	27	0	90
39.	GERMANY	30	26	0	0	4	0	60
40.	GRAMMAR	0	0	0	0	1	0	1
41.	Guidance & Counselling	0	0	0	1	58	0	59
42.	History	1482	724	754	568	436	1	3965
43.	HUMANITIES	0	0	0	2	27	0	29
44.	INSHA	0	0	0	0	14	0	14
45.	INSHA NA LUGHA	0	0	0	0	173	0	173
46.	IRE	28	29	18	39	45	0	159
47.	ISIMUJAMII	0	0	0	0	19	0	19
48.	KENYA SIGN LANGUAGE	57	26	0	0	1	0	84
49.	KIGOGO	0	0	0	0	1	0	1
50.	Kiswahili	1471	1523	1487	1350	217	1060	7108
51.	KITUKUZWE	0	2	49	0	0	0	51
52.	KURUNZI YA INSHA 1&2	0	0	0	0	5	0	5
53.	KURUNZI YA INSHA 3&4	0	0	0	0	4	0	4
54.	LANGUAGES	0	0	0	6	26	0	32
55.	Literature	1	0	0	91	337	11588	12017
56.	LITERATURE AND	0	0	0	0	14	0	14
57.	MAPAMBAZUKO YA	0	0	0	0	0	12	12
58.	MATH AND SCIENCES	0	0	0	17	11	0	28
59.	Mathematics	1572	1717	1661	1499	642	1	7092
60.	Metal Work	25	0	2	0	3	0	30
61.	Mocks	0	0	0	0	2	0	2
62.	Motivation Books	0	0	0	0	1	0	1
63.	Music	30	16	0	0	11	0	57
64.	MWANGAZA WA INSHA	0	0	0	0	99	0	99

#	SUBJECTS	FORM 1	FORM 2	FORM	FORM 4	REF	SET BOOKS	TOTALS
65.	NURU YA FASIHI	0	0	0	0	1	0	1
66.	ORAL SKILLS	0	0	0	0	7	0	7
67.	Physics	1165	1221	1075	898	667	0	5026
68.	PHYSICS PRACTICALS	0	0	0	0	356	0	356
69.	PLAY	0	0	0	0	36	116	152
70.	POETRY	0	0	0	0	106	0	106
71.	POWER MECHANIC	108	76	3	15	7	1	210
72.	SARUFI	0	0	0	0	211	0	211
73.	Social Sciences	0	0	0	0	4	0	4
74.	THE EAGLE SERIES PP2	0	0	0	0	25	0	25
75.	USHAIRI	0	0	0	0	25	0	25
76.	VOLUME 2,3 AND 4	0	0	0	0	1	0	1
77.	Totals	14145	10687	10495	8604	7942	16258	68131

Note: This analysis shows the real time total number of course books registered into the system, either active or issued.