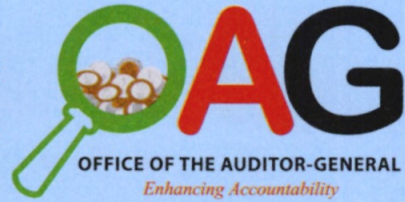


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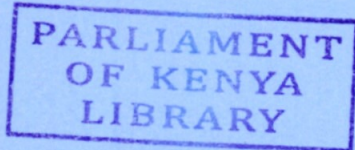
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur.
TABLED BY:	Hon. Owen Baya, MP Dep. leader of the Majority Party.
PRESENT AT THE TABLE:	M. Chuma

THE AUDITOR-GENERAL



ON

KITENGELA MAGEREZA MIXED
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

KAJIADO COUNTY



KITENGELA MAGEREZA MIXED 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)

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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
FDSE	

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

2. Key School Information and Management

(a) Background information

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

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

The school is a day/boarding school and had 1800 number of students as at 30th June 2023. It has 7streams and 55 teachers of which 3 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.Samuel Mwangi	Chairman-Rep sponsor	27/06/2022
2	Mr.Joseph Maina	Secretary - Principal	29/01/2017
3	Ms.Sheilla Sian	Deputy chair -rep community	27/06/2022
4	Mr Joseph Mbingi	Member	27/06/2022
5	Mr Daniel Sinkeet	Member -rep community	27/06/2022
6	Mr. John Solonka	Member-Rep CEB	27/06/2022
7	Ms.Cecilia Muasa	Member-rep sponsotr	27/06/2022
8	Mr.Billy koshal	Rep -sponsor	27/06/2022
9	Ms .Rose Ndekundiyo Chiko	Member -rep PWDS	27/06/2022
10	Mr.Joe Sabore	Member -Rep community	27/06/2022
11	Mr .Kimani Njoroge	Member – Rep Community	27/06/2022
12	Mr .Celestine Adika	Member Rep Teachers	27/06/2022
13	Mr.Muta Wanyiri	3 Members - Sponsor	27/06/2022
14	Dr.Catherine Karugu	Member - Community	27/06/2022
15	Ms . Waweru Ngure	Member Special Needs	27/06/2022
16	Kevin Muli	Rep Students	27/06/2022

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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 para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr SamuelMwangi 2.Mr.Joseph Maina 3.Ms. Sheila Sian 4.Ms.Cecilia Muasa 5.Mr.Joseph Mbingi	Chair Secretary Member Member Member	3out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1.Mr.Morris Wanyiri 2.Mr.Joseph Mwangi 3.Ms.Cecilia muasa	Chair Secretary Member	2 out of 2 2 out of 2 2 out of 2
3	Finance,procurement and general purposes Committee	1.Mr .Njoroge Ngure 2.Mr.Joseph Maina 3.Dr. Catherine Karugu 4.Mr .Joseph Mbingi	Chair Secretary Member Member	1 out of 1 1out of 1 1 out of 1 1 out of 1
4	Academic Committee	1.Mr Daniel Sinkeet 2.Mr.Joseph Maina 3.Mr .Emilio Njoroge 4.Ms.Celestine Adika 5.Ms.Millicent Samoka	Chair Secretary Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2

Kitengela Magereza Mixed High School**Annual Report and Financial Statements For the year ended 30th June 2023**

5	Development Committee	1.Mr. Njoroge Ngure 2. Ms.Luley Abdullahi 3.Mr.Joseph Maina 4.Dr .Catherine Karugu 5.Mr .Joseph Mbingi	Chair SCDE Secretary Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
6	Discipline and welfare Committee	1.Mr.Muta Wanyiri 2.Mr.Joseph Maina 2.Mr.John Solonka 4.Ms.Sheila Sian 5.Mr. Paul Malaba	Chair Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

(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	Identification
1	Principal	Joseph Maina	TSC No.414370
2	Deputy Principal	Paul Malaba Millicent Samoka	TSC No.388364 TSC No.348407
3	School Bursar	Julius Gikonyo	ICPAK No. 33297
4	Other (specify)		

(e) Schools contacts

Post Office Box: 488-00242,Kitengela
Telephone: 0712971378
E-mail: kitemagereza@Gmail.com
Website: www.kitengelamixedhighschool.com
Facebook: Kitengela Magereza Mixed High School
Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank: Equity Bank
Branch:Kitengela
Postal Address:12568-20100

(g) Independent Auditors

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

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

3. Summary Report of Performance of The School

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

a) Financial performance:

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

2022-2023	2021-2022	2020-2021
11,113,643	-(6,446,234)	1,642,440
-	-	-

-

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

2022-2023	2021-2022	2020-2021
- 48,048,157	34,883,146	8,481,045
-	-	-

-

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

- 2022-2023	- 2021-2022	- 2020-2021
28,471,302	17,235,464	-
-	-	-

-

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

- 2022-2023	- 2021-2022	- 2020-2021
- 36,934,513	41,329,380	- 14,106,071
-	-	-

-

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

- 2022-2023	- 2021-2022	- 2020-2021
Debtors -14,611,975	Debtors -7,690,248	Debtors-2,608,177
Creditors -2,216,731	Creditors -4,354,626	Creditors - 932,248
-	-	-

b) Teacher Student ratio:

Description	Qty
Teacher student ratio	1:33
Teachers posted in the year	10
Teachers transferred /retired in the year	1
Teachers employed by TSC	52
Teachers employed by BOM	3

TEACHERS PER SUBJECT

Subject	No. of teachers
Mathematics	11
English	9
Kiswahili	11
Biology	11
Chemistry	12
Physics	3
Geography	10
Cre	10
Computer studies	1
Business studies	9
Agriculture	4
History	6
Home science	1

c) Mean score in the 2022KCSE:

Year	Performance	Students transitioned to higher learning	Mean score	Set score	Comment on deviation
2020	3.2	10	3.2	3.5	Covid interference

Kitengela Magereza Mixed High School**Annual Report and Financial Statements For the year ended 30th June 2023**

2021	3.21	14	3.21	3.5	Short terms Covid interference
2022	3.2	7	3.12	3.5	Entry behaviour was low

d) Number of Candidates in the 2022 KCSE:

Year	No. of students
2020	148
2021	180
2022	276

e) Capacity of the school:

Description	Number of facilities	Number of students
Classrooms	30	1800
Toilets	32	“
Science laboratories	2	“
Library	1	“
ICT laboratory	1	“

Kitengela Magereza Mixed High School**Annual Report and Financial Statements For the year ended 30th June 2023****f) Development projects carried out by the school:**

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
9 No.2 storey classrooms	MI Funds	Complete	13,057,647	14,123,127 Inclusive of extra works	Complete

**School Principal**

Kitengela Magereza Mixed High School

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

4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

.....

Name: Amos Mwangi
Designation: Chairman, School Board of Management
Date: 15/4/2026

.....

Name: MARIA JORAH
Designation: School Principal & Secretary to Board of Management
Date: 15/4/2026



.....

Name: Julius Githungo
Designation: Bursar/ Finance Officer
Date: 15/4/2026



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KITENGELA MAGEREZA MIXED HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KAJIADO COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements Kitengela Magereza Mixed High School - Kajiado County set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kitengela Magereza Mixed High School 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed misstatements affecting the following;

- i. Comparison between summary report of performance of the School and the financial statements reflects capitation grants from the Ministry variances as detailed below;

Capitation Grants from the Ministry of Education	Summary Report of Performance Amount (Kshs)	Financial Statements Amount (Kshs)	Variance (Kshs)
2022/2023	48,048,157	19,576,855	28,471,302
2021/2022	34,883,146	17,647,682	17,235,464

- ii. The statement of cash flows reflects prior year net cash flow from operating activities negative amount of Kshs.6,446,234 with no other adjustments which differs with the net decrease in cash and cash equivalents balance of Kshs.4,707,515 resulting in a variance of Kshs.1,738,719;
- iii. Further, the statement of cash flows reflects current net increase in cash and cash equivalents balance of Kshs.2,054,022, recast reflects net increase in cash and cash equivalents balance of Kshs.11,113,644 resulting in a variance of Kshs.9,059,622;
- iv. Recast of the statement of budgeted versus actual amounts reflects errors in the total income as detailed below;

	Original Budget Amount (Kshs)	Final Budget Amount (Kshs)
Receipts		
Re-casted Balance	44,270,353	48,175,353
Financial statements	<u>44,220,353</u>	<u>47,899,453</u>
Variance	<u>50,000</u>	<u>275,900</u>

- v. The statement of budgeted versus actual amounts reflects capitation grant on operations – medical percentage utilization as nil instead of 100% utilization;
- vi. Further, the same statement reflects FDSE for infrastructure income for maintenance & improvement actual income receipt percentage of 98% while recast amount is 81%;
- vii. Annex I - analysis of pending accounts payable reflects current and prior year balances of Kshs.1,611,131 and Kshs.3,949,185 respectively, which differs with the statement of assets and liabilities balances of Kshs.2,216,731 and Kshs.4,354,626 resulting in an unexplained variance of Kshs.605,600 and Kshs.405,441;
- viii. Comparison between the financial statements and supporting ledgers revealed an unexplained variance as detailed below;

Component	Financial Statements Amount (Kshs)	Ledger Amount (Kshs)	Variance (Kshs)
Payment for operations	9,881,105	15,078,105	(5,197,000)
Accounts receivable	14,611,975	-	14,611,975
Government grants for operations	10,680,567	12,594,567	(1,914,000)

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

2. Misapplication of Accounting Principle in Recognition of Income - Parents' Contribution

The statement of receipts and payments reflects school fund income-parents' contribution amount of Kshs.28,471,302 as disclosed in Note 4 to the financial statements. Review of the supporting schedules and records provided revealed that the School failed to apply the accrual principal of accounting in recognition of the income reported for the period and instead, they reported only when cash was received from the parents. This was contrary to the matching concept and IPSAS accrual principle which requires recognition of income regardless of when cash is received.

In the circumstances, accuracy, completeness, presentation and disclosure of the school fund income amounting to Kshs.28,471,302 could not be confirmed.

3. Overdrawn Bank Account and Netting off of Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,613,470 as disclosed in Notes 10 and 11 to the financial statements. Included in the cash balance is School fund account with an overdraft balance of Kshs.103,191 which has been netted off bank balances of Kshs.4,716,661 contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness, existence of cash and cash equivalents balance of Kshs.4,613,470 could not be confirmed.

4. Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.14,611,975 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.14,611,975 could not be confirmed.

5. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.2,216,731 as disclosed in Note 14 to the financial statements. However, Management did not provide supporting ledgers, invoices, LPOs/LSOs, delivery notes, goods received notes to support the payables.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.2,216,731 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs. 47,899,453. and Kshs. 48,048,157 respectively, resulting to an under-funding of Kshs.148,704 or 0.3% of the budget. However, the School

spent a balance of Kshs. 36,913,373 against actual receipts of Kshs.48,048,157, resulting to an under-utilization of Kshs.11,134,784 or 23% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

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

- i. The pagination of the Table of Contents from the Glossary of Terms to the Report of the Independent Auditors was incorrectly presented as (iii) instead of (ii) and was not aligned to the corresponding pages in the financial statements. Further, the pagination was not in lowercase roman numerals as required by the approved template;
- ii. The Management disclosed only one bank account under key School information and management-school bankers instead of all the bank accounts operated by the School.

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

2. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 29 August, 2025 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 with 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.

3. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020 which provides that a procuring entity shall establish a procurement function in accordance with Section 47 of the Act. Procurement activities were undertaken by individuals lacking the requisite qualifications contrary to Regulation 33 (1)(2) of Public Procurement and Asset Disposal Regulations, 2020.

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

4. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify

in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

5. Long Outstanding Accounts Payable

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payable balance of Kshs.2,216,731 which includes trade creditors balance of Kshs.1,611,131. However, included in the balance are trade creditors balance of Kshs.169,334 which had been outstanding for over one(1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that, an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.14,611,975 as disclosed in Note 13 to the financial statements. Included in the balance are accounts receivables balance of Kshs.7,266,298 or 50% which had been outstanding for over one (1) year. However, there was no detailed ageing analysis and

policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

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

2. Failure to Update the Fixed Assets Register

Annex 2 on summary of fixed assets register in the financial statements reflects fixed assets balance of Kshs.59,667,647. However, the accuracy and completeness of the assets could not be confirmed since the asset register was not updated to reflect the correct values, status and location of the assets.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

3. Weakness in Management of Assets

Annex 2 on summary of fixed assets register in the financial statements reflects fixed assets balance of Kshs.59,667,647. However, the land ownership documents were not provided for audit.

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

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

4.1 Lack of Appointment Letters for Board of Management members

During the year under review, the School had sixteen (16) Board of Management members. However, appointment letters of two (2) members of the Board were not provided for audit.

4.2 Qualification of the Board of Management

Review of the Board of Management files revealed that, no member of the Board of Management had the minimum qualification of a degree as required by Regulation 6(b) of the Basic Education Regulation, 2015.

4.3 Failure to Hold the Required Committee Meetings

During the year under review, the Committees of the Board did not hold meetings as per Fourth Schedule Part 1 6(1) of the Basic Education Act, 2013 which requires that, the Board of Management to meet at least once every four months as detailed;

Committee	Number of Meetings
Audit Committee	2
Finance, Procurement and General-Purpose Committee	1

Committee	Number of Meetings
Academic Committee	2
Development Committee	1
Discipline and Welfare Committee	1

Further, it was noted that the Audit Committee did not have any member with finance and risk management background.

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 May, 2025

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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	3,532,288	3,284,173
Government grants for operations	2	10,680,567	8,889,508
Government Grants for infrastructure	3	5,364,000	5,474,000
School fund income- parents' contributions	4	28,471,302	17,235,464
Miscellaneous incomes	5	-	
Total Receipts		48,048,157	34,863,936
Payments			
Tuition	6	3,144,454	3,569,496
Operations	7	9,881,105	22,376,947
Infrastructure	8	1,605,988	
Boarding and school fund	9	22,302,966	15,382,937
Total Payments		36,934,514	41,329,380
Surplus/Deficit		11,113,643	(6,446,234)

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

.....
 Name: Samuel Mwanika

Chair BOM

Date: 15/4/2026

.....
 Name: MANA JOCKAH
 School Principal/ Secretary to
 BOM

Date: 15/4/2026

.....
 Name: John Githonyo

Bursar/ Finance Officer

Date: 15/4/2026



Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,716,661	2,570,584
Cash balances	11	-103,191	-11,136
Short term investments	12	-	-
Total cash and cash equivalent		<u>4,613,470</u>	<u>2,559,448</u>
Account's receivables	13	14,611,975	7,690,248
Total financial assets		19,225,445	10,249,696
Financial liabilities			
Accounts payables	14	2,216,731	4,354,626
Net financial assets		17,008,714	5,895,070
Represented by			
Accumulated fund b/fwd	15	5,895,071	12,341,299
Surplus/deficit for the year		11,113,643	(6,446,239)
Net financial position		17,008,714	5,895,070

The school's financial statements were approved on 15/4/2023 and signed by:

Name: Amber Mwanai
Chair BOM

Name: Maria Jacob
School Principal/ Secretary to BOM

Name: James G. G. G.
Bursar/ Finance Officer
Date: 15/4/2023

Date: 15/4/2023

Date: 15/4/2023



Kitengela Magereza Mixed High School**Annual Report and Financial Statements For the year ended 30th June 2023****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	1	3,532,288	3,284,173
Government grants for operations	2	10,680,567	14,363,509
Government grants for infrastructure	3	5,364,000	
School fund income- parents contributions/ fees	4	28,471,302	17,235,464
Other income			
Total receipts		48,048,156	34,883,146
Payments			
Cash outflows for tuition	6	3,144,454	3,569,496
Cash outflows for operations	7	9,881,105	22,376,947
Cash outflows for infrastructure			
Cash outflows Boarding/lunch and school fund payments	9	22,302,966	15,382,937
Total payments		(35,328,525)	(41,329,380)
Net cash inflow/outflow from operating activities		12,719,631	(6,446,234)
Cash flow from investing activities			
Acquisition of assets	8	(1,605,988)	(-)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		(-)	-
Net cash inflow/outflows from investing activities		-1,605,988	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	(-)
Repayment of principal borrowings		(-)	(-)
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		2,054,022	(4,707,415)
Cash and cash equivalent at beginning of the FY		2,559,448	7,266,863
Cash and cash equivalent at end of the FY		4,613,470	2,559,448

The school's financial statements were approved on 15/4/2023 and signed by:

Kitengela Magereza Mixed High School

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

.....
Name: Samuel Mwangi

Chair BOM

Date: 15/4/2026

.....
Name: MAMA JEPH
School Principal/ Secretary to
BOM

Date: 15/4/2026



.....
Name: Linus Ginyo

Bursar/ Finance Officer

Date: 15/4/2026



Kitengela Magereza Mixed 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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	201,096	-45,000	156,096	144,596	92%
Exercise Books	1,687,500	-600,000	1,087,500	986,157	90%
Laboratory Equipment	1,279,800	-	1,279,800	1,189,720	92%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	717,120	-250,000	467,120	444,619	95%
Exams And Assessment	843,750	-	843,750	767,194	90%
(2) Capitation Grant on Operations					
Personnel Emoluments	3,045,479	600,000	3,645,479	3,532,851	96%
Repairs And Maintenance	8,390,844	-1,500,000	6,890,844	1,172,213	17%
Local Transport / Travelling	933,300	200,000	1,133,300	1,097,592	96%
Electricity And Water	1,103,147	300,000	1,403,147	1,286,692	91%
Medical	245,900	-	245,900	245,900	-
Administration Costs	2,278,976	-	2,278,976	2,236,605	98%
Activity	563,441	600,000	1,163,441	1,108,712	95%
Gratuity					

Kitengela Magereza Mixed 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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	6,750,000	-100,000	6,650,000	5,364,000	98%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
kcse	30,000	-	30,000	30,000	100%
Fee On Boarding Equipment and Stores	-	-	-	-	-
Lunch programme	16,200,000	4,700,000	20,900,000	28,441,302	136%
5) Miscellenous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-

Kitengela Magereza Mixed 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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	44,220,353	3,905,000	47,899,453	48,048,157	100%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	68,200	-10,000	58,200	53,870	92%
Exercise Books	1,210,000	-310,000	900,000	843,870	93%
Laboratory Equipment	4,627,970	-3,727,000	900,970	911,715	101%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	984,700	-620,000	364,700	335,759	92%
Chalks	72,000	50,000	122,000	114,270	93%
Exams And Assessment	598,000	350,000	948,000	883,530	93%
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	2,000	-500	1,500	1440	96%
(7) Expenditure For Operations					
Personnel Emoluments	2,927,368	-800,000	2,127,368	2,338,850	109%
Repairs, Maintenance & Improvements	4,287,808	3,000,000	7,287,808	1,708,490	23%

Kitengela Magereza Mixed 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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling	824,000	-80,000	744,000	734,440	98%
Electricity, Water and Conservancy	1,580,000	-600,000	980,000	940,204	96%
Medical	160,000	-	160,000	153,585	95%
Administration Costs	3,042,592	-300,000	2,742,592	2,585,106	94%
Activity Expenses	381,450	1,150,000	1,531,450	1,409,550	92%
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms	6,750,000	-1,000,000	5,750,000	1,605,148	27%
Construction of LAB	-	-	-		-
Construction of DORMS	-	-	-		-
Purchase of furniture	-	-	-		-
Purchase of equipment	-	-	-		-
Purchase of machinery	-	-	-		-
(9) Expenditure For school fund/lunch/boardings					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-

Kitengela Magereza Mixed 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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
Lunch Programme	20,580,545	400000	20,980,545	22,263,546	106%
Boarding Equipment and Stores	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	--	--	-	-
Other Expenses On Investments	-	-	-	-	-
Kcse	30,000	-	30,000	30,000	100%
Bank Charges	-	-	--	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	--	-	--
Acquisition Of Assets	-	-	-	-	-
Totals	48,126,633	-2,497,500	45,629,133	36,913,373	81%

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 Kitengela Magereza Mixed High 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 Kitengela Magereza Mixed High School recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Kitengela Magereza Mixed High School. In addition, the Kitengela Magereza Mixed High School recognises all expenses when the event occurs, and the related cash has actually been paid out by the Kitengela Magereza Mixed High 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 Kitengela Magereza Mixed High 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 Kitengela Magereza Mixed High 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

Kitengela Magereza Mixed High School

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

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.

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

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 Kitengela Magereza Mixed High School 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.

Kitengela Magereza Mixed High School
Annual Report and 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
Reference Materials	144,596	383,772
Exercise Books	986,157	738,475
Laboratory Equipment	1,189,720	1,285,536
Internal Exams	767,194	506,037
Teaching / Learning Materials	299,586	264,527
Others *-chalk	145,033	105,823
Total	3,532,288	3,284,173

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,532,851	4,253,404
Repairs And Maintenance	1,172,213	1,049,806
Local Transport / Travelling	1,097,592	1,062,007
Electricity And Water	1,286,692	911,558
Medical	245,900	-
Administration Costs	2,236,605	1,124,054
Activity	1,108,712	488,677
Other Vote Heads (specify)*		
Total	10,680,567	8,889,508

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	5,364,000	5,474,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

Description	2022-2023	2021-2022
	Kshs	Kshs
Total	5,364,000	5,474,000

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Tender fee	-	4,000
Bursary	-	9,000
Activity	-	-
Fee on Boarding Equipment and stores	28,441,302	17,215,464
PA Levies*	-	-
Others (specify)-kcse	30,000	7,000
Total	28,471,302	17,235,464

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	-	-

Kitengela Magereza Mixed High School
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Notes to the Financial Statements (continued)

6 Payments for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	843,870	1,269,060
Textbooks	-	-
Reference materials	53,870	142,945
Laboratory Equipment	911,715	1,004,690
Teaching / Learning Materials	335,759	328,890
Exams And Assessment	883,530	732,121
Teachers Guides	-	-
Bank Charges	1,440	3,840
Others (specify)-chalk	114,270	87,950
Total	3,144,454	3,569,496

7 Payments for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,338,850	2,563,535
Service Gratuity	-	-
Administration Cost	2,585,106	2,120,564
Repairs And Maintenance & Improvements	1,708,490	2,771,225
Local Transport / Travelling	734,440	678,680
Electricity And Water	940,204	772,192
Medical	153,585	-
Activity Expenses	1,409,550	600,670
Infrastructure	-	12,857,651
Others (specify)-bank charges	10,880	12,430
Total	9,881,105	22,376,947

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Payments for Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	1,605,148	12,857,651
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)-Bank charges	840	-
Total	1,605,988	12,857,651

9 Payments for Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
Administration Costs		
Lunch Programme	22,263,546	15,358,797
Bank Charges	9,420	17,140
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others (specify)kcse	30,000	7,000
Total	22,302,966	15,382,937

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0700270185438	506,605	95,620
Operations Account	Active	0700270185470	2,032,994	1,165,196
School Fund Account/Boarding	Active	0700270191434	2,165,137	1,276,002
Savings Account	-			
Parent Association Development Account	-			
Income Generating Activities Account	-			
Infrastructural Account	Active	0700278897418	11,925	33,765
Total			4,716,661	2,570,584

11 Cash In Hand

Description	2022-2023	2021-2023
	Kshs	Kshs
Tuition Account	-	-
Operation Account	16,475	-5,189
School fund Account	-119,666	-5,947
Infrastructure Account	-	-
Total	-103,191	-11,136

12 Short Term Investments

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

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	14,611,975	7,690,248
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	14,611,975	7,690,248

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,345,677	50%	2,103,658	27%
Between 1- 2 years	2,103,658	14%	2,608,177	34%
Between 2-3 years	5,162,640	35%	3,398,513	39%
Over 3 years-				%
Recoveries			-420,100	
Total (should tie to note 13 a)	14,611,975		7,690,248	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,611,131	3,949,185
Prepaid Fees	605,600	405,440
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	
Caution money	-	
Other payables	-	
Total	2,216,731	4,354,625

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Notes to the Financial Statements (continued)

14b. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,441,797	89%	-	%
Between 1- 2 years	169,334	10%	3,949,185	100%
Between 2-3 years	-	%	-	-%
Over 3 years	-	%	-	%
Total (should tie to note 14)	1,611,131	100%	3,949,185	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	2,570,584	7,198,263
Cash Balances	-11136	68,600
Short Term Investments	-	-
Receivables	7,690,248	6,006,690
Payables	(4,354,625)	(932,248)
Total	5,895,070	12,341,305

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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	-	
Outstanding Leases	-	
Hire Purchase	-	
Gratuity And Leave Provision	173,789	131,378
Others (specify)		
Total	173,789	131,378

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle		-	
Goats		-	
Trees	980	300,000	200,000
Coffee Or Tea Plantation		-	
Poultry		-	
Others (specify)- security Dog	1	20,000	
Total	981	320,000	200,000

18 Borrowings

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	400,000	1,078,441
Lab consumables	5,000,000	4,500,000
Farm produce	-	-
Medication	10,000	
Construction Materials	100,000	50,000
Others (specify)	-	-
	5,510,000	5,628,441

20 Progress On Follow Up Of Auditor Recommendations

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

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


 Sign and Date
 Principal

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

Kitengela Magereza Mixed High School
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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	
Construction Of Buildings						
1. Josema co.ltd (9 NO. classrooms)	13,057,647	14/08/2021	14,293,465	169,334	3,949,185	
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Bigex ltd	106,470	7/7/2022	-	106,470		
5. Cospeak technologies ltd	223,200	7/7/2022	-	223,200		
6. Simbukiwa convenient shoppers	268,290	"	-	268,290		
7. Romgan ltd	600,000	"	-	600,000		
8. Cheglad ltd	93,187	"	-	93,187		
9. Elim textiles	37,500	"	--	37,500		
10. Starkit supplies ltd	23,150	"	-	23,150		
11. Sekangi international ventures	90,000	"	-	90,000		
Sub-Total	1,611,131			1,611,131	3,949,185	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Supply Of Services	-	-	-	-	-	-
12.	-	-	-	-	-	-
13.	-	-	-	-	-	-
14.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	Donated	-	-	-
Buildings And Structures	56,857,647	-	-	56,857,647
Motor Vehicles	-	-	-	-
Office Equipment, Furniture And Fittings	1,000,000	-	-	1,000,000
Textbooks	300,000	-	-	300,000
ICT Equipment	400,000	400,000	-	800,000
Tools And Apparatus	500,000	200,000	-	700,000
Other Machinery And Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	10,000	-	-	10,000
Total	59,067,647	600,000		59,667,647

