

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 NOV 2024	DAY: Tuesday
TABLED BY:	Hon. Naomi Wago Deputy Majority Whip
CLERK AT THE TABLE:	homa

REPORT

OF

THE AUDITOR-GENERAL

ON

MANG’U HIGH SCHOOL

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

KIAMBU COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
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MANG'U HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE SIX MONTHS PERIOD ENDED

30TH JUNE 2021

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

**MANG’U HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For The Six Months Period Ended 30TH June 2021.**

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**MANG’U HIGH SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For The Six Months Period Ended 30TH June 2021.**

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 03/16 under registration number 22S00300180 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 2,213 number of students as at 30th June 2021. It has 10 streams and 110 teachers of which 12 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	Anthony Maina Mithanga	Chairman	6th June 2019
2	John Munyua Kuria	Secretary - Principal	1st September 2020
3	Mr. Moffat Kamau	Member	6th June 2019
4	Dr. Joash Auka	Member	6th June 2019
5	Eng. Abraham Nduati	Member	6th June 2019
6	Mrs. Jackline Segera	Member	6th June 2019
7	Mrs. Hellen Karu	Member	6th June 2019
8	Dr. Margaret Ng’ang’a	Member – Rep CEB	6th June 2019
9	Mrs. Modesta Nyagah	Member Rep Teachers	6th June 2019
10	Mr. Anthony Maina	Sponsor Representative	6th June 2019
11	Mrs. Leah Gatonye	Sponsor Representative	6th June 2019
12	Bro. Eric Otiende	Sponsor Representative	6th June 2019
13	Mr. Ronald Kibaara Meru	Member - Community	6th June 2019
14	Mr. Anthony Mwaura	MemberSpecial Needs	6th June 2019
15	Prof. Kefah Njenga	Co-opted Member	6th June 2019
16	Dr. Ferdinand Nang’ole	Co-opted Member	6th June 2019
17	Mr. Peter Lengewa	Co-opted Member	6th June 2019
18	Philip Mwangale Adm No. 21384	Rep Students	January 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The Function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- poccupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupil’s discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule paragraph21 and 23 of the Basic Education Act, 2013.

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(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. Prof. Kefah Njenga 4. Mr. John M. Kuria 5. Ms. Leah Gatonye	Chairperson Member Member Member Member	2
2	Audit Committee	1. Mr. Ronald Kibaara 2. Mrs. Hellen Karu 3. Mr. John M. Kuria	Chairperson Member Member	1
3	Finance, procurement and general purposes Committee	1. Mr. Anthony Maina 2. Mrs. Leah Gatonye 3. Eng. Abraham Nduati 4. Prof. Kefah Njenga 5. Mr. John M. Kuria	Chairperson Member Member Member Member	1
4	Academic Committee	1. Dr. Margaret Ng'ang'a 2. Mrs. Jackline Segera 3. Mrs. Modesta Nyagah 4. Mr. Moffat Kamau 5. Prof. Kefah Njenga 6. Dr. Ferdinand Nang'ole 7. Mr. John M. Kuria	Chairperson Member Member Member Member Member Member	1
5	Development Committee	1. Mr. Anthony Maina 2. Prof. Kefah Njenga 3. Mr. John M. Kuria 4. Eng. Abraham Nduati 5. Mrs. Hellen Karu 6. Mr. Harrison Thairu 7. Mr. Peter Njoroge	Chairperson Member Member Member Member Member Member	1
6	Discipline and welfare Committee	1. Mr. Peter Lengewa 2. Dr. Joash Auka 3. Mrs. Modesta Nyagah 4. Mr. Anthony Mwaura 5. Mrs. Hellen Karu 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. Jackson Gacango	Chairperson Member Member Member	2

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) School operation Management

For the six months period ended *30th June 2021* the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1.	Principal	Mr. John M. Kuria	291763
2.	Deputy Principal	Mr. Peter Njoroge Thairu	387444
3.	School Bursar	CPA Ms. Anne R. Kibue	ICPAK No. 8671

(e) Schools contacts

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

(f) School Bankers

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

1. Name of Bank: Absa
Branch: Thika
Account Numbers: (i) 031-1097350
(ii) 031-1057170
(iii) 031-1045687
(iv) 2021624538
2. Name of Bank: KCB
Branch: JKUAT/JUJA
Account Number: 1266199195
3. Name of Bank: Co-operative Bank of Kenya
Branch: Thika
Account Number: 01129734805400
4. Name of Bank: SBM Bank
Branch: Thika
Account Number: 0102091054013
5. Name of Bank: SBM Bank
Branch: Thika
Account Number: 0102091054014
6. 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.

I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

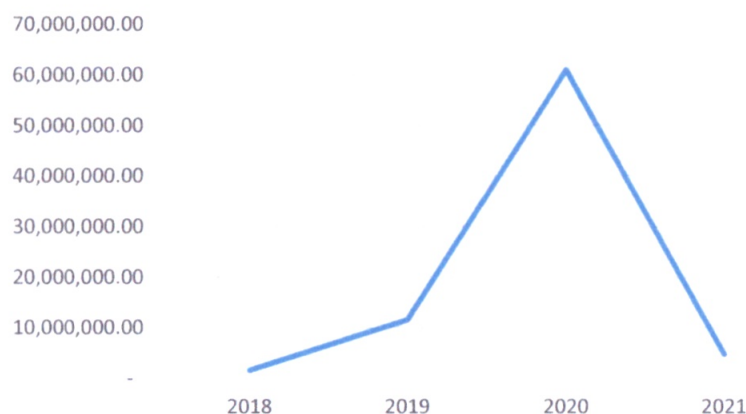
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

2018	1,555,749.95
2019	11,551,988.75
2020	60,976,588.65
2021	4,772,539.90

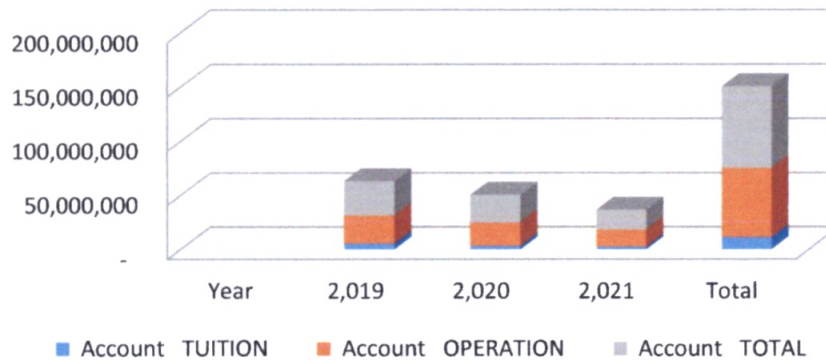
SURPLUS/DEFICIT



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

CAPITATION GRANT -3 Years Trend				
	Year	TUITION	OPERATION	TOTAL
	2019	5,509,699	26,154,533	31,664,232
	2020	3,282,392	22,039,390	25,321,782
	2021	2,515,165	15,889,453	18,404,618
	Total	11,307,256	64,083,376	75,390,632

CAPITATION GRANT -3 Years Trend

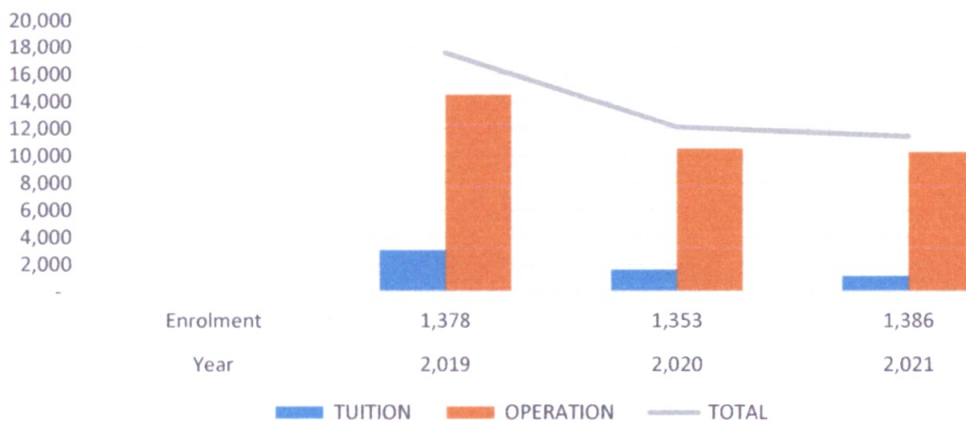


(The decline of Ministry of Education grants is due to retention of some monies by the government plus in 2020, all the grants were not received due to Covid 19 pandemic and also the fact that 2021 pertains half year's grants)

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

RATIO OF CAPITATION GRANT PER STUDENT			
YEAR	GRANT	NO OF STUDENTS	
2018	26,220,064.00	1568	16722.0
2019	31,664,232.00	1727	18334.8
2020	25,321,782.00	1928	13133.7
2021	18,404,618.00	2207	8339.2

Capitation Grant Per Child -3 Years Trend

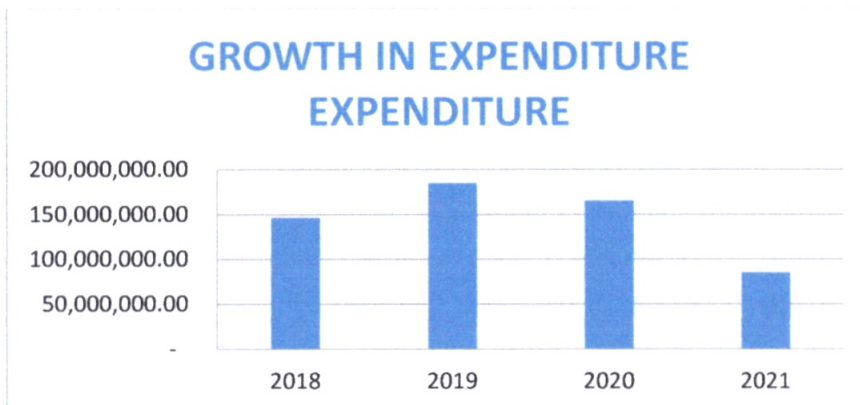


(The decline in Ministry of Education capitation is due to retention by the government plus the fact that 2020 grants were not received in full due to covid 19, pandemic and also in 2021, the grants pertain to half year's disbarments)

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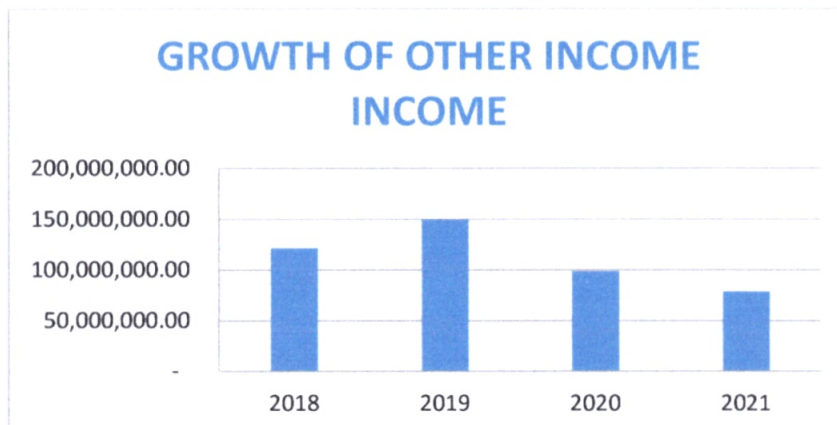
- *Overview of growth Expenditure*

YEAR	EXPENDITURE
2018	146,731,333.90
2019	184,999,591.00
2020	165,631,269.65
2021	85,319,699.40



- *Growth of other incomes*

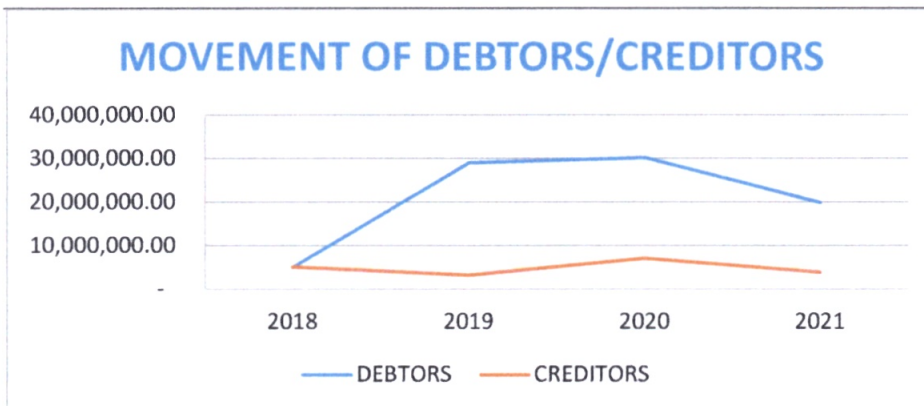
YEAR	INCOME
2018	121,530,108.00
2019	149,954,355.00
2020	98,939,563.00
2021	78,779,037.00



- *Movement of Debtors and Creditors*

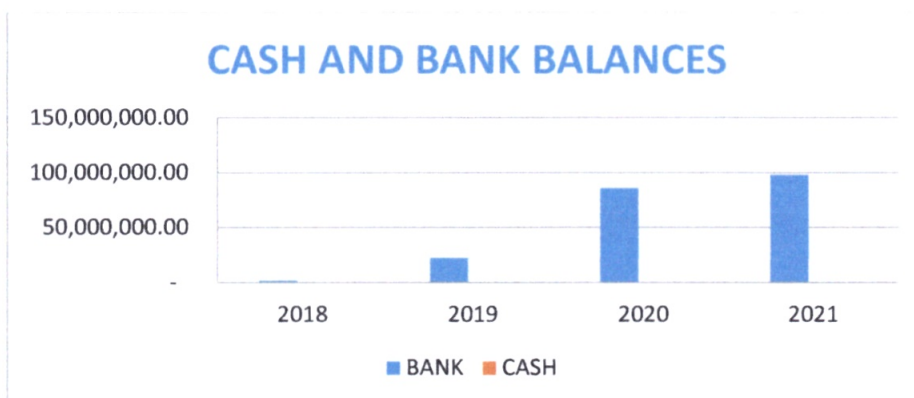
YEAR	DEBTORS	CREDITORS
2018	4,981,667.65	5,142,494.00
2019	28,955,103.70	3,217,878.30
2020	30,189,027.70	7,105,289.00
2021	19,921,368.00	3,929,045.00

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

YEAR	BANK	CASH
2018	1,903,065.25	6,548.50
2019	22,455,646.25	3,601.00
2020	86,084,235.60	5,087.00
2021	97,933,708.20	19,570.00



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

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b) Teacher Student ratio:

Ratio of students to Teachers	
Total enrolment	1928
Total Number of Teachers	107
Students: Teacher’s ratio	18

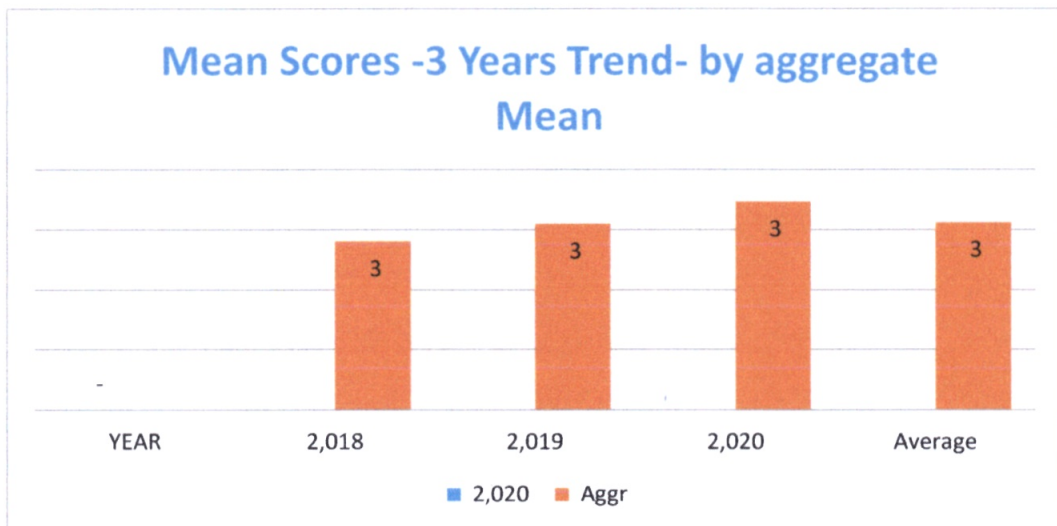
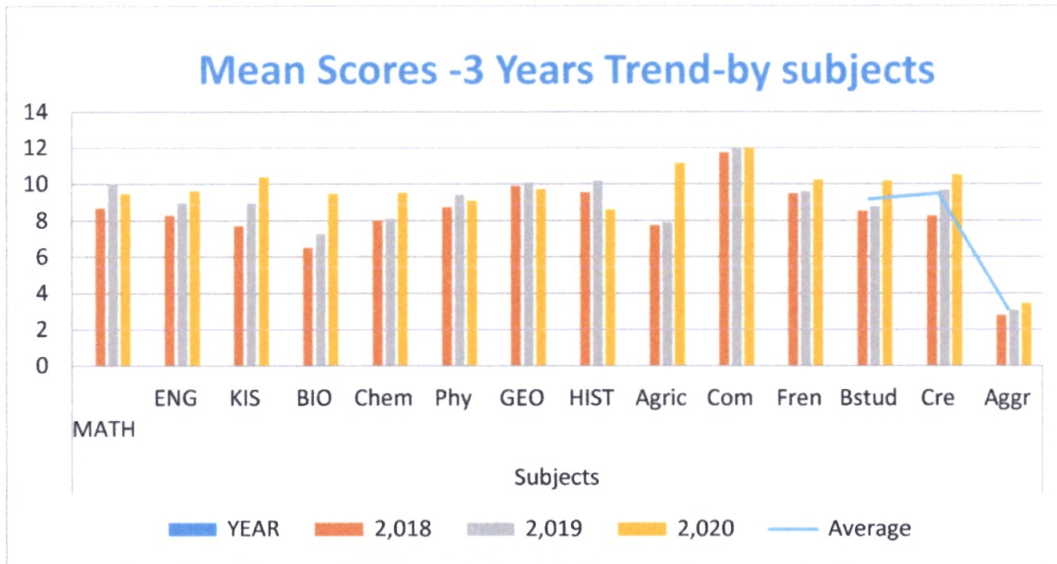
Teachers Turnover	
No of teachers recruited in the year	2
No of teachers transferred inwards in the year	1
No of teachers transferred outwards in the year	1
Net inflow of teachers	2

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	KIS	BIO	Chem	Phy	GEO	HIST	Agr	Com	Fren	BS	Cre
2018	9	8	8	7	8	9	10	10	8	12	10	9	8
2019	10	9	9	7	8	9	10	10	8	12	10	9	10
2020	9	10	10	9	10	9	10	9	11	12	10	10	11
Average													

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



a) Number of Candidates in the 2020 KCSE:

2020	2019	2018
351	342	330

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b) Capacity of the school:

Area	Means of Infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	Number of classes	35	27	8
Laboratories	Number of laboratories	7	6	2
Toilet Doors	Number of toilet doors	200	132	68
Offices	Number of offices	25	16	9
Dining Hall	Number of students well seated	2,500	2,500	
Library	Number of students well seated	400	80	320
Hostels	Number of Decker Beds well-spaced	1,600	1,386	314

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

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

c) Development projects carried out by the school:

Projects Analysis		
	Name of project	
	Dormitory Block Capacity 1000 and 4 ablutions	Construction of Teachers Houses (7 single rooms)
Estimated (BQ) Cost	65,499,746.00	7,400,000.00
Source(s) of Funding	TIG	M&I FUND
Contract Cost – Labour only	65,499,746.00	1,250,000.00
Start Date of project	29 th January 2021	3 rd February 2020
Expected Completion date	August 2021	September 2021
Status	WIP	WIP
Amount due on project	0.00	1,250,000.00
Amount paid	65,499,746.00	1,250,000.00
Amount pending	None	None
comment on project success/challenges	<i>Dormitory successfully constructed and is currently in use.</i>	<i>Teachers houses successfully constructed and is currently in use.</i>

Sign 

School Principal

II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

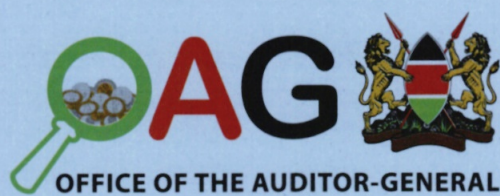
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the six months period ended 30th June, 2021, and of the school's financial position as at that date.

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

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

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

REPUBLIC OF KENYA



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON MANG'U HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - 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 Boys High School - Kiambu County set out on pages 16 to 26, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts

Report of the Auditor-General on Mang'u High School for the Six (6) Months' Period ended 30 June, 2021 - Kiambu County

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

In my opinion, except for the effect of the matters 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 Boys High School - Kiambu County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1.0 Inaccuracy of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts Kshs.2,515,165 and Kshs.15,767,203 as disclosed in Notes 1 and 2 to the financial statements respectively. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed amount of Kshs.3,200,315 and Kshs.15,762,854 whereas the NEMIS capitation reflects an amount of Kshs.3,192,357 and Kshs.15,767,203 respectively, resulting to unexplained variances of Kshs.685,150 and Kshs.4,349. Further, comparison of banks statements and the financial statements revealed amounts of Kshs.3,192,357 and Kshs.15,716,110, resulting to unexplained variances of Kshs.7,958 and Kshs.51,093 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.2,515,165 and Kshs.15,767,203 could not be confirmed.

2.0 Inaccuracy in the School Fund Income - Parents Contributions

The statement of receipts and payment reflects School fund income parents' contribution of Kshs.61,321,950 as disclosed in Note 3 to the financial statements. However, review of the supporting schedule and student's enrollment data revealed an amount of Kshs.61,443,144 resulting to an unexplained and unreconciled variance of Kshs.121,194.

In the circumstances, the accuracy and completeness of School fund income parents' contribution of Kshs.61,321,950 could not be confirmed.

3.0 Unsupported School Fund Income- Other Income

The statement of receipts and payments reflects School fund income-other receipts of Kshs.14,073,152 as disclosed in Note 4 to the financial statements. The income is from rent, uniforms, tender income, Kenya National Examinations Council (KNEC) income, farm income and income for clubs and societies streams. However, the School did not

maintain cashbooks for the streams of income and therefore the accuracy of other receipts could not be confirmed.

In the circumstances, the accuracy and completeness of School fund income-other receipts of Kshs.14,073,152 could not be confirmed.

4.0 Unsupported Personnel Emoluments Payments

The statement of receipts and payments reflects payments for operations and boarding and School fund payments of Kshs.13,103,916 and Kshs.73,376,196 as disclosed in Note 6 and 7 respectively, to the financial statements. Included in Kshs.13,103,916 and Kshs.73,376,195 are payments of Kshs.5,963,830 and Kshs.6,727,190 totaling to Kshs.12,691,020 in respect to personnel emoluments. However, review of supporting documents including payrolls revealed that a total of Kshs.12,021,525 was spent on personnel emoluments resulting to an unexplained and unreconciled variance of Kshs.669,495.

In the circumstances, the accuracy and completeness of payments for e operations and boarding and School fund of Kshs.13,103,916 and Kshs.73,376,196 could not be confirmed.

5.0 Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.97,953,278 as disclosed in Notes 8 and 9 to the financial statements. Included in this balance are eight (8) account and one (1) account balances of Kshs.97,933,708 and Kshs.19,570 respectively. Out of the eight (8) bank accounts, the school had prepared one cashbook for three (3) bank accounts and therefore bank reconciliations were not provided for audit review, in respect to the three operations accounts.

In the circumstances, the regularity, accuracy and completeness of the cash and cash equivalents balance of Kshs.97,953,278 could not be confirmed.

6.0 Accounts Receivables

6.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.19,921,368 as disclosed in Note 10 to the financial statements. However, the list of students with fees arrears showing details such as names, admission numbers and amounts were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.19,921,368 could not be confirmed.

6.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.19,921,368 in respect of fees arrears as disclosed in Note 10 to the financial statements. Included in the balance are receivables amounting to Kshs.10,506,571 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.19,921,368 could not be confirmed.

7.0 Unsupported Payments for Tuition

The statement of receipts and payments reflects payments for tuition of Kshs.2,424,818 as disclosed in Note 5 to the financial statements. However, examination of payment vouchers amounting to Kshs.1,004,230 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 amounting to Kshs.2,424,818 could not be confirmed.

8.0 Unsupported Payments for Operations

The statement of receipts and payments reflects payments for operations of Kshs.13,103,916 as disclosed in Note 6 to the financial statements. However, examination of payment vouchers amounting to Kshs.798,846 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 amounting to Kshs.13,103,916 could not be confirmed.

9.0 Lack of Valuation of Biological Assets

Note 13 to the financial statements reflects biological assets balance of Kshs.3,713,341. 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.3,713,341 could not be confirmed.

10.0 Unsupported Inventory Balance

Note 14 to the financial statements reflects inventory balance of Kshs.8,678,149 as at 30 June, 2021. 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.8,678,149 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 Boys 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 audit 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.76,065,504 and Kshs.68,534,734 respectively, resulting to an overbudgeting of Kshs.7,530,770 or 10% of the budget. However, the School spent a balance of Kshs.77,024,647 against actual receipts of Kshs.68,534,734 resulting to an over-utilization of Kshs.8,489,913 or 12% of actual receipts.

The overbudgeting affected the planned activities and may have impacted negatively on learning activities in the school.

My opinion is not modified in respect of other matter.

Key Audit Matters

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

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.

1. Late Submission of Financial Statements for Audit

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

2. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions of Kshs.61,321,950 as disclosed in Note 3 to the financial statements. which includes PA Support Programme amount of Kshs.35,501,648. Examination of the records revealed that the school charged an amount of Kshs.18,452 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. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.18,282,368, Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2020/2021, NEMIS reflected one thousand nine hundred and thirty two (1932) students while records from the County Director of Education had one thousand nine hundred and twenty four(1924) students, resulting to an overfunding of the School by an amount of Kshs.46,743. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, over funding of the School may have affected service delivery to the students.

4. Staffing beyond the Approved Establishment

The statement of receipts and payments reflects payments for operations of Kshs.13,103,916 as disclosed in Note 6 to the financial statements. Review of the payroll and supporting documentation revealed that the School had sixty-eight (68) Board of Management Non-Teaching Staff as at June, 2021, contrary to Ministry of Education Circular Ref: MOE.HQS/3/13/3 dated 19 October, 2017 which requires a boarding School with eight (8) streams and more to employ a maximum of thirty-seven (37) Board of Management Non-Teaching Staff.

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

5. Nonapproved of Terms and Conditions of Service for Board of Management Staff

The statement of receipts and payments reflects payments for operations of Kshs.13,103,916 as disclosed in Note 6 to the financial statements. Review of payroll and supporting documentation revealed that the Board had not approved the terms and conditions of service for semi-professional non-teaching staff, contrary to Regulation 19 of the Basic Education Regulations, 2015 which states that 'the Board of management 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.

6. Earnings Below the Statutory Minimum

The statement of receipts and payments reflects payments for operations of Kshs. 13,103,916 as disclosed in Note 6 to the financial statements. Review of payroll and supporting documentation revealed that in the month of June, 2021, three (3) employees had a net salary below one-third (1/3) of the basic salary, contrary to the Human Resource Policies and Procedures Manual for the Public Service and Section 19 (3) of the Employment Act No. 17 of 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

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

7. Failure to Prepare and Maintain a Fixed Assets Register

Annex 2 to the annual report and financial statements-summary of fixed assets register reflects three (3) motor vehicles with a cost of Kshs.10,400,000 and a tractor costing Kshs.250,000. However, the register reflects 210 acres of land, buildings and structures, furniture, equipment, tools and apparatus, other machinery and equipment, heritage and cultural assets and intangible assets with no values. 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.

8. Failure to Prepare a School Improvement Plan

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

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

The audit was conducted in accordance with 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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Approval for Subdivision of School Land

Annex 2 to the annual report and financial statements reflects summary of fixed assets register reflects land measuring 210 acres, out of which eighty-one decimal nine (81.19)

acres are registered in the name of an Archdiocese as the registered trustees of the School. Further, review of the survey map and Board of Management minutes revealed that approximately two-hundred and ten (210) acres of the land registered under the School sponsor which is an Archdiocese had been subdivided and allocated to informal settlers and other users.

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

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

2. 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. Failure to Hold the Requisite Number of Board and Board Committees Meetings

Review of board of management and its committee minutes revealed that the audit committee, finance, procurement and general committee and academic and development committee held one meeting only between January and June, 2021. This was contrary to Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which states that 'a Board of Management shall meet at least once every four months. Further, Circular OP/CAB.9/1A dated 11 March, 2020 on Management of State Corporations Section A(2) on Board Meetings states that; for avoidance of doubt, the board meetings shall be restricted to a minimum of four (4) as provided in the State Corporations Act and capped to a maximum of six for each financial year or as may be specified in the respective enabling legal instrument.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

05 November, 2024

**MANG'U HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For The Six Months Period Ended 30TH June 2021.**


**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR SIX MONTHS PERIOD
ENDED 30TH JUNE 2021.**

DESCRIPTION OF VOTE HEAD	Note	Jan-June 2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation Grants for Tuition	1	2,515,165.00	3,282,392.35
Capitation Grants for Operations	2	15,767,203.00	127,039,389.95
School Fund Income- Parents' Contributions	3	61,321,950.00	95,944,785.00
School Fund Income – Other receipts	4	14,073,152.00	1,115,900.00
TOTAL RECEIPTS		93,677,470.00	227,382,467.30
PAYMENTS			
Payments for Tuition	5	2,424,818.40	3,309,945.20
Payments for Operations	6	13,103,916.05	76,739,315.40
Boarding and School Fund Payments	7	73,376,195.65	86,356,618.05
TOTAL PAYMENTS		88,904,930.10	166,405,878.65
SURPLUS/DEFICIT		4,772,539.90	60,976,588.65


The school financial statements were approved on 23rd May, 2022 and signed by:

Sign: 
Name: Anthony Maina
Chair BOM

Date: 26/08/24

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

Date: 26/08/24

Sign: 
Name: Anne Kibue
Bursar/Finance Officer

Date: 26/08/24

**MANG'U HIGH SCHOOL
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**V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES FOR
SIX MONTHS PERIOD ENDED 30TH JUNE 2021.**

	Note	Jan-June 2021 Kshs	2019-2020 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	97,933,708.20	86,084,235.60
Cash Balances	9	19,570.00	5,087.00
Short term Investment			
Total Cash and cash equivalent		97,953,278.20	86,089,322.60
Account's Receivables	10	19,921,368.00	30,189,027.70
TOTAL FINANCIAL ASSETS		117,874,646.20	116,278,350.30
FINANCIAL LIABILITIES			
Accounts Payables	11	3,929,045.00	7,105,289.00
NET FINANCIAL ASSETS		113,945,601.20	109,173,061.30
REPRESENTED BY			
Fund balance b/fwd	12	109,173,061.30	48,196,472.65
Surplus/Deficit for the year		4,772,539.90	60,976,588.65
NET FINANCIAL POSITION		113,945,601.20	109,173,061.30


The school financial statements were approved on 23rd May, 2022 and signed by:

Sign: 
Name: Anthony Maina
Chair BOM

Date: 26/08/24

Sign: 
Name: John Muniya Kuria
School Principal /
Secretary to BOM

Date: 26/08/24

Sign: 
Name: Anne Kibue
Bursar/Finance Officer

Date: 26/08/24

**MANG’U HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF CASH FLOWS FOR SIX MONTHS PERIOD ENDED 30TH JUNE 2021.

	Note	Jan-June 2021 Kshs	2019-2020 Kshs.
Receipts for Operating Income			
Capitation Grants for Tuition	1	2,515,165.00	3,282,392.35
Capitation Grants for Operations	2	15,889,453.00	127,039,389.65
School Fund Income- Parents Contributions	3	78,779,037.00	98,939,563.00
Total Receipts		97,183,655.00	229,261,345.00
Payments			
Payments for Tuition		2,424,818.00	3,309,945.20
Payments for Operations		13,210,416.05	76,739,315.40
Infrastructure			
Boarding and School Fund Payments		69,684,465.35	85,582,009.05
Farm Account			
SIBA Account			
Total Payments		85,319,699.40	165,631,269.65
Net Cash Flow from Operating Activities		13,863,955.60	63,630,075.35
NET INCREASE IN CASH AND CASH EQUIVALENTS		11,863,955.60	63,630,075.35
Cash and Cash Equivalent at BEGINNING of the year		86,089,322.60	22,459,247.25
Cash and Cash Equivalent at END of the year		97,953,278.20	86,089,322.60

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

**MANG'U HIGH SCHOOL
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VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR SIX MONTHS PERIOD ENDED 30TH JUNE 2021.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
RECEIPTS						
<i>(1) CAPITATION ON TUITION</i>						
Teaching/Learning Materials	2,515,165.00		2,515,165.00	2,515,165.00	0.00	100%
<i>(2) CAPITATION ON OPERATION</i>						
Repairs and Maintenance	7,555,000.00		7,555,000.00	7,544,500.00	10,500.00	99%
Other Vote Heads	11,527,247.00		11,527,247.00	8,218,353.00	3,308,894.00	71%
<i>(3) FEES CHARGED ON PARENTS</i>						
Activity	3,127,600.00		3,127,600.00	2,532,523.00	595,077.00	81%
Repairs and maintenance	3,164,000.00		3,164,000.00	2,464,748.00	699,252.00	78%
Other Vote Heads	19,593,700.00		19,593,700.00	15,823,880.00	3,769,820.00	81%
Tuition Account	10,553,592.00		10,553,592.00	7,671,175.00	2,882,417.00	73%
Boarding Equipment and Stores	18,029,200.00		18,029,200.00	21,764,390.00	(3,735,190.00)	121%
TOTAL INCOME	76,065,504.00		76,065,504.00	68,534,734.00	7,530,770.00	
<i>(1)EXPENDITURE FOR TUITION</i>						
Teaching and Learning Materials	1,936,415.00		1,936,415.00	1,843,890.00	92,525.00	95%
Reference Materials	578,750.00		578,750.00	578,750.00	0.00	100%
<i>(2)EXPENDITURE FOR OPERATION</i>						
Personnel Emoluments	5,988,868.00		5,988,868.00	5,963,830.00	25,038.00	99%
Repairs and Maintenance	7,555,000.00		7,555,000.00	7,555,000.00	0.00	100%
Transport and Travel	1,061,612.00		1,061,612.00	600,471.00	461,141.00	57%
Insurance	582,155.00		582,155.00	582,155.00	0.00	100%
Electricity and Water	2,081,612.00		2,081,612.00	2,079,145.00	2,467.00	62%
Administration Costs	1,808,000.00		1,808,000.00	198,375.00	1,609,625.00	11%
Bank Charges	5,000.00		5,000.00	4,949.00	51	99%
<i>(3)EXPENDITURE ON SCHOOL FUND</i>						
Activity	3,127,600.00		3,127,600.00	3,127,600.00	0.00	100%
Repairs and Maintenance	3,164,000.00		3,164,000.00	4,509,467.00	(1,345,467.00)	78%
Other Vote Heads	19,593,700.00		19,593,700.00	15,575,464.00	4,018,235.00	79%
Tuition Account	10,553,592.00		10,553,592.00	6,423,376.00	4,130,216.00	61%
Boarding Equipment and Stores	18,029,200.00		18,029,200.00	27,982,175.00	(9,952,975.00)	155%
TOTALS	76,065,504.00		76,065,504.00	77,024,647.00	(959,144.00)	

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

**MANG’U HIGH SCHOOL
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For The Six Months Period Ended 30TH June 2021.
VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts and Payments

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

3. In-kind Contributions

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

4. Cash and Cash Equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-Current Assets

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

8. Budget

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

9. Comparative Figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for six months period ended 30th June 2021.

IX. NOTES TO THE FINANCIAL STATEMENTS

**MANG'U HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For The Six Months Period Ended 30TH June 2021.**

1 CAPITATION GRANT FOR TUITION

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Teaching / Learning materials	2,515,165.00	3,282,392.35
Total	2,515,165.00	3,282,392.35

2 CAPITATION GRANT FOR OPERATIONS

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Personnel Emoluments	5,426,983.00	0.00
Repairs and Maintenance	7,544,500.00	7,824,500.00
Transport and Travel	986,724.00	0.00
Electricity and Water	986,724.00	0.00
Rent	0.00	19,750.00
Transition Infrastructure Grant	0.00	105,000,000.00
Administration	822,272.00	223,200.00
Medical	0.00	343,000.00
Activity	0.00	716,000.00
Other Votes	0.00	12,912,939.95
Total	15,767,203.00	127,039,389.95

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Personnel Emoluments	12,062,392.00	0.00
Transport and Travel	2,193,162.00	0.00
Electricity and Water	2,193,162.00	0.00
Boarding Equipment and Stores	25,064,635.00	52,611,457.00
Repairs and Maintenance	2,863,166.00	4,220,308.00
Uniform	4,637,212.00	13,122,352.00
Tuition Fees	7,671,175.00	1,871,850.00
University Registration	19,850.00	157,252.00
Other Votes	0.00	21,394,774.00
Mathematics Contest	0.00	280,000.00
Administrative Costs	1,858,636.00	320,400.00
Activity	2,758,560.00	1,966,392.00
Total	61,321,950.00	95,944,785.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**MANG’U HIGH SCHOOL
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4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Income from Farming Activities	510,000.00	918,200.00
Tender	54,000.00	99,000.00
House Rent	98,583.00	98,700.00
Income Generating KNEC	13,221,919.00	0.00
Income for Clubs and Societies	188,650.00	0.00
Total	14,073,152.00	1,115,900.00

5 PAYMENTS FOR TUITION

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Teaching / Learning Materials	1,843,890.00	1,459,870.00
Textbooks and Reference Books	578,750.00	1,838,932.00
Bank Charges	2,178.40	11,143.20
Total	2,424,818.40	3,309,945.20

6 PAYMENTS FOR OPERATIONS

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Personnel Emoluments	5,963,830.00	0.00
Administration Cost	198,375.00	227,900.00
Repairs and Maintenance	3,674,991.00	283,700.00
Medical	0.00	654,096.00
Transport and Travel	600,471.00	0.00
Activity Expenses	0.00	568,240.00
Electricity and Water	2,079,145.00	0.00
Other Vote Heads	0.00	12,774,608.80
TIG Expenses	0.00	62,224,755.00
Insurance Cost	582,155.00	0.00
Bank Charges	4,949.05	6,015.60
TOTAL	13,103,916.05	76,739,315.40

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**MANG'U HIGH SCHOOL
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7 BOARDING AND SCHOOL FUND PAYMENTS

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Repairs and Maintenance	4,509,467.00	9,039,887.00
Electricity and Water	2,047,740.00	0.00
University Registration	176,000.00	0.00
Transport and Travel	1,592,070.00	0.00
Medical Expenses	331,198.00	238,513.00
Activity	4,272,346.00	2,820,775.00
Administration Costs	5,540,769.65	1,602,465.00
Personal Emolument	6,727,190.00	0.00
Tuition Expenses	6,423,376.00	4,522,986.00
Uniform Expense	2,086,009.00	13,454,435.00
Other Votes	0.00	24,937,233.05
Tender	127,542.00	50,873.00
Expenses on Income Generating Activities	11,560,313.00	1,502,070.00
Boarding Equipment and Stores	27,982,175.00	28,187,381.00
TOTAL	73,376,195.65	86,356,618.05

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

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jan-June 2021 Kshs	2019-2020 Kshs
Tuition Account	0311057170	249,171.45	158,824.45
Operations Account	0311045687	1,443,058.95	1,845,031.00
School Fund Account/Boarding	0311097350	8,444,033.00	9,331,306.35
SBM Savings Account	0102091054013	3,570,770.00	5,594,829.00
SBM Savings Account	0103091054014	1,524,059.00	0.00
KCB School Fees collection Account	1266199195	18,788,476.00	8,187,307.00
CO-OP Bank School Fees collection Account	01129734805400	1,348,849.10	1,482,656.10
ABSA Infrastructure Account	2021624538	62,565,290.70	59,484,281.70
Total		97,933,708.20	86,084,235.60

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**MANG’U HIGH SCHOOL
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9 CASH IN HAND

Description	Jan-June 2021 Kshs	2019-2020 Kshs
School Fund account	19,570.00	5,087.00
Total	19,570.00	5,087.00

10 ACCOUNTS RECEIVABLE

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Fees arrears	19,921,368.00	30,068,072.70
Other non-fees receivables	0.00	120,955.00
Total	19,921,368.00	30,189,027.70

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

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Fees arrears for current year	11,000.00	9,403,797.00
Fees arrears for the previous year	9,403,797.00	20,664,275.70
Fees arrears for prior periods (over two years)	10,506,571.00	0.00
Total	19,921,368.00	30,068,072.70

11 ACCOUNTS PAYABLE

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Trade creditors (See ageing below and Appendix 1)	3,929,045.00	6,377,169.00
Prepaid fees	0.00	728,120.00
Total	3,929,045.00	7,105,289.00

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

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Trade creditors for current year	3,929,045.00	6,377,169.00
Total	3,929,045.00	6,377,169.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**MANG’U HIGH SCHOOL
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12 FUND BALANCE BROUGHT FORWARD

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Bank balances	86,084,235.60	22,455,646.25
Cash balances	5,087.00	3,601.00
Receivables	30,189,027.70	28,955,103.70
Payables	7,105,289.00	3,217,878.30
Total	109,173,061.30	48,196,472.65

Other important Disclosure Notes

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

13 BIOLOGICAL ASSETS

Description	Numbers	Jan-June 2021 Kshs	2019-2020 Kshs.
Trees	8,853	1,867,600.00	1,067,600.00
Pigs	105	1,845,741.00	1,128,000.00
Total		3,713,341.00	2,195,600.00

Other Important Disclosure Notes (Continued)

14 STOCK/ INVENTORY

Description	Jan-June 2021 Kshs	2019-2020 KShs.
Food Stuffs	2,748,753.00	780,472.00
Laboratory Consumables	549,748.00	963,743.00
Medicines	258,739.00	879,753.00
Construction Materials	2,417,300.00	724,159.00
Others (Stationaries, Sport Equipment’s, Cleaning Materials)	2,703,609.00	4,759,736.00
TOTAL	8,678,149.00	8,107,863.00

15 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

**MANG'U HIGH SCHOOL
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Ref No.	Issue/Observations from Auditor	Management Comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

**MANG'U HIGH SCHOOL
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of Goods						
1. BROADWAY BAKERY LTD	453,600.00	30/06/2021	00	453,600.00	00	To be paid by 30 th September, 2021
2. KENYA POWER	457,575.00	26/06/2021	00	457,575.00	00	To be paid by 30 th September, 2021
3. BEMWA STATIONERS	341,600.00	24/06/2021	00	341,600.00	00	To be paid by 30 th September, 2021
4. MARGARET WAMBUI MUNOI	700,000.00	22/06/2021	00	700,000.00	00	To be paid by 30 th September, 2021
5. ROBA JIRMO	454,000.00	30/06/2021	00	454,000.00	00	To be paid by 30 th September, 2021
6. TOP COW DAIRIES	285,000.00	30/06/2021	00	285,000.00	00	To be paid by 30 th September, 2021
7. WAMBOGA VEGETABLES TRANS.	909,330.00	30/06/2021	00	909,330.00	00	To be paid by 30 th September, 2021
8. JAMWA HARDWARE & ALLIED ENT.	184,350.00	26/06/2021	00	184,350.00	00	To be paid by 30 th September, 2021
9. RUIRU JUJA WATER	46,290.00	30/06/2021	00	46,290.00	00	To be paid by 30 th September, 2021
RIFTVALLEY MACHINERY	97,300.00	23/06/2021	00	97,300.00	00	To be paid by 30 th September, 2021
Total	3,929,045.00		00	3,929,045.00	00	

**MANG'U HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For The Six Months Period Ended 30TH June 2021.**

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	1,700,000.00
KAV 514E	APRIL 2006	MANGU HIGH GROUND	2,612,906.00	00	00	900,000.00
KCE 185D	AUGUST 2014	MANGU HIGH GROUND	14,100,000.00	00	00	7,800,000.00
TRACTOR						250,000.00

Asset class	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 2021
Buildings and Structures				Attached
Office Equipment, Furniture and Fittings				Attached
ICT Equipment, And Other ICT Assets				Attached
Tools and Apparatus				Attached
Textbooks				Attached
Other Machinery and Equipment				Attached
Heritage and Cultural Assets				Attached
Intangible Assets- Soft Ware				Attached
Total				

SCHOOL STOCK AS AT 30th JUNE, 2021
ELECTRONICIS

COMPUTERS		
1	Computer Lab	90
2	Laboratories	1
3	Library	2
4	Kitchen	1
5	Finance Office	1
6	Account Office	1
7	Secretary Office	2
8	Deputy Principal's Office	2
9	Time Table's Office	1
PRINTERS		
1	Computer Lab	2
2	Laboratories	1
3	Library	1
4	Finance Office	1
5	Account Office	1
6	Secretary Office	2
7	Deputy Principal's Office	2
8	Time Table's Office	1
PHOTOCOPYING MACHINES		
1	Principal's Office	1
2	Exam Office	3
LAPTOPS		
1	Form One Block	1
2	Form Two Block	1
3	Form Three Block	1
4	Form Four Block	1
PROJECTORS		
1	Form One Block	1
2	Form Two Block	1
3	Form Three Block	1
4	Form Four Block	1
BLUETOOTH SPEAKERS		
1	Form One Block	1
2	Form Two Block	1
3	Form Three Block	1

4	Form Four Block	1
UNINTERRUPTIBLE POWER SUPPLY (UPS)		
1	Computer Lab	20
2	Library	1
3	Finance Office	1
4	Account Office	1
5	Secretary Office	2
6	Deputy Principal's Office	2
7	Time Table's Office	1
SMART BOARD		
1	Computer Lab	1
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	1
3	Secretary's Office	1
WATER PUMP		
1	School Water Pump	2
WELDII WELDING MACHINE		
1	School Welding Machine	3
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	5

4	Euphonium	1
5	Bantone	2
6	Cornet	2
7	Trombone	1
8	Trumpet	6
FURNITURES		
1	Plastic Chairs	650
2	Office Cabinets	10
3	Office & Staffroom Chairs	167
4	Office Desks	46
5	Chapel Pews	27
	Chapel Benches	234
5	Students' Chairs	2950
6	Students' Desks	2950
7	Students decker Beds	1200
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	3
2	School tractor	1
SCHOOL TOOLS		
1	Slashers	150
2	Spades	3
3	wheelbarrows	4
4	Fork Jembes	6
5	Flat Plate Jembes	3
6	Panga	5
7	Halloween Disk	1
8	Brush Cutters	1
9	Circular Saw	2
10	Hand Saw	1
11	Electric Plane	1
12	Glider	1
13	Drill	1
14	Brooms	100
15	Lawn Mower	1
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
FARM ANIMALS		
1	Cows	9
2	Heifers	6
3	Bulls	2
4	Calves	2
5	Goats	4
6	Sheeps	2

**MANGU HIGH SCHOOL
BOARDING DEPARTMENT
STOCK AS AT 30th JUNE 2021**

KCSE EXAMINERS BENDINGS

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

KITCHEN DEPARTMENT**FOODSTUFFS STOCK TAKING AS AT 30TH JUNE 2021**

NO	ITEM DESCRIPTION	QUANTITY
1	COOKING OIL	16JERICANS
2	COOKING FAT	NIL
3	MAIZE FLOUR	26BALES
4	RICE	210BAGS
5	SUGAR	54BAGS
6	NDENGU	6BAGS
7	DRY MAIZE	16BAGS
8	BEANS	48BAGS
9	SCOURING PADS	NIL
10	TOMATO PASTE	8DOZENS
11	TEA LEAVES	9CTNS
12	WHEAT FLOUR	5BALES
13	SALT	9BALES
14	ROCYO	11CTNS
15	CROMA	9CTNS
16	CURRY POWDER	7TINS
17	DRINKING CHOCOLATE	12TINS
18	COFFEE	30PKTS
19	STEELWOOL	11ROLLS
20	DRINKING SOYA	NIL
21	1DP	18BAGS
22	BAR SOAP	NIL

KITCHEN DEPARTMENT

UTENSILS&FURNITURE STOCK TAKING AS AT 30TH JUNE 2021

NO	PARTICULARS	UNITS	QUANTITY
1	MELAMINE CUPS	PCS	1349
2	PLASTIC CUPS	PCS	2569
3	CERAMIC CUPS	PCS	93
4	SPOONS	PCS	1380
5	TEA SPOONS	PCS	78
6	SERVING SPOONS	PCS	184
7	MELAMINE PLATES	PCS	2740
8	CERAMIC PLATES	PCS	46
9	SIDEPLATES	PCS	719
10	BUTTER KNIVES	PCS	16
11	PLASTIC PLATES	PCS	64
12	BUCKETS	PCS	30
13	HAND WASHING BASINS	PCS	5
14	SUGAR DISH	PCS	7
15	GLASSES	PCS	25
16	GLASS(CUPS)	PCS	8
17	WATER JUGS	PCS	34
18	THERMOS FLASKS	PCS	13
19	TONGS	PCS	11
20	SUFURIAS(100Lts)	PCS	15
21	SUFURIAS STAINLESS STEEL	PCS	428
22	SANDWICH MAKER	PCS	1
23	SIDE FORKS	PCS	24
24	TRAYS	PCS	5
25	CRATES	PCS	125
26	FRUITBUSKET	PCS	150
27	KETTLES	PCS	6
28	SMALLTEAURN	PCS	2
29	TROLLEYS	PCS	3
30	VEGETABLE CUTTTER	PCS	1
31	POTATOE PEELER	PCS	1
32	E.KETTLE	PCS	1
33	AXE	PCS	1
34	DUSTBINS	PCS	4
35	BOILERS	PCS	14
36	MEDIUM TEAURN	PCS	3
37	HOTPOTS	PCS	13
38	SAUCE PAN	PCS	2
39	CHAPATI PAN	PCS	2
40	MANDAZI PAN	PCS	1
41	BLUEBAND BOWL	PCS	140
42	GAS COOKER	PCS	1
43	GAS CYCLINDER	PCS	1
44	JUAKALI JIKO	PCS	2

45	WEIGHING MACHINE	PCS	1
46	CEREAL SIFTER	PCS	1
47	WHEELBARROW	PCS	2
48	FOODWARMER	PCS	3
49	DEEFPREEZER	PCS	2
50	VEGETABLE RACKS	PCS	7
51	FIRE EXTINGUISHER	PCS	2
52	CUPBOARD	PCS	1
53	GRATERS	PCS	2
54	OFFICE CHAIRS	PCS	2
55	OFFICE COMPUTER	PCS	1
56	FOOD TROLLEY	PCS	3
57	LACTOMETER	PCS	1
58	MOP BUCKET	PCS	1
59	DINING HALL TABLE	PCS	126
60	D/H BENCHES	PCS	260
61	KITCHEN W/TABLES	PCS	4

KITCHEN DEPARTMENT

MATERIALS AS AT 30 TH JUNE 2021

NO	ITEM DESCRIPTION	QUANTITY
1	SERVETES	NIL
2	TISSUE PAPERS	50BALES
3	FOIL PAPER	10PCS
4	CLING FOIL	4PCS
5	TOOTH PICKS	NIL
6	APRON	12PCS
7	TABLECLOTHS	10PCS
8	SERVICECLOTHS	12PCS

MANGU HIGH SCHOOL
LABORATORY STOCK AS AT 30TH JUNE 2021

KEY:

(A) Apparatus

(C) Chemicals

(E) Equipments/Furniture

APPARATUS

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

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
42	A	Convex Mirrors FL 5 CM	20	15	35
43	A	Convex Mirrors FL 15 CM	20	0	20
44	A	Convex Mirrors FL 20 CM	12	0	12
45	A	Copper Foil	1	0	1
46	A	Copper plate thick	4	0	4
47	A	Copper plates thin	91	0	91
48	A	Copper wire swg 22	1	0	1
49	A	Copper Wire Swg 28	0	2	2
50	A	Cotton thread cone	2	0	2
51	A	Cotton twine	1	0	1
52	A	Cotton wool 400g	0	0	0
53	A	Cover Slips	6	0	6
54	A	Crocodile Clips	218	0	218
55	A	Crucibles with lid	23	0	23
56	A	Curved mirrors	0	1	1
57	A	Density bottles 25 MLS	16	0	16
58	A	Density bottles 50 MLS	8	0	8
59	A	Diodes 4007	0	2	2
60	A	Dropper bottle plastic	1	0	1
61	A	Dynamo bicycle	1	3	4
62	A	Dynamol working model AC	4	2	6
63	A	Dynamol working model DC	3	0	3
64	A	Ebonite rod	4	38	42
65	A	Equilateral prisms 38mmx38mm	60	3	63
66	A	Eureka cans	32	0	32
67	A	Evaporating dish	20	0	20
68	A	Filter Paper 24 cm	0	0	0
69	A	Filter papers 12.5 cm	8	4	12
70	A	Funnels filters Plastic	121	0	121
71	A	Funnels Filter Grass	1	0	1
72	A	Galvanometer 0 centre 50-0-50	1	32	33
73	A	Galvanometers 30-0-30	88	0	88
74	A	Gas Cylinders 13kg	5	0	5
75	A	Gas Cylinders 50kg	4	0	4
76	A	Gas Carnisters	1	0	1
77	A	Gas Jars	5	0	5
78	A	Glass beakers 100 mls pyrex	144	0	144
79	A	Glass beakers 250 mls pyrex	87	0	87
80	A	Glass Beakers 50 Mls	101	0	101
81	A	Glass Beakers borosil 250 mls	25	32	57
82	A	Glass blocks rectangular	69	0	69
83	A	Glass cutter	0	1	1
84	A	Glass rods	100	2	102
85	A	Glass Trough	1	0	1
86	A	Glass tubing 6 inch 10 cm	110	0	110
87	A	Glasss Beakers 100 mls Borosil	8	6	14

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
88	A	Gold leaf electroscope	4	29	33
89	A	Half meter rules	88	1	89
90	A	Hydrometers	3	0	3
91	A	Jockey	79	0	79
92	A	Kaleidoscope	1	0	1
93	A	Knife edge	28	0	28
94	A	Human Skeleton	1	0	1
95	A	Latex examination Gloves	0	3	3
96	A	Lead acid Batteries	0	2	2
97	A	Lens Cleaning Tissue	0	1	1
98	A	Lever balance	1	0	1
99	A	Litmus Paper Blue	3	0	3
100	A	Litmus Paper Red	2	0	2
101	A	Magdenburg hemisphere	1	2	3
102	A	Magnet 6inch	0	22	22
103	A	Magnets 4 inch	0	12	12
104	A	Marbles	86	0	86
105	A	Masses 100g	90	0	90
106	A	Masses 10g	102	0	102
107	A	Masses 20g	172	0	172
108	A	Masses 50g	52	0	52
109	A	match box	1	0	1
110	A	Measuring cylinder 100 mls pyrex	84	12	96
111	A	Measuring Cylinders 10 Mls	43	51	94
112	A	Measuring Cylinders 50 mls	25	42	67
113	A	Metre rules	85	12	97
114	A	Micrometer screw gauge	24	0	24
115	A	Microscope cover slips 100's	68	4	72
116	A	Mortors	28	0	28
117	A	Mounted meter bridge 1m	106	0	106
118	A	Mounting pins	15	0	15
119	A	Nichrome swg 22	0	1	1
120	A	Nichrome swg 32	0	0	0
121	A	Nichrome Wire swg 26	2	0	2
122	A	Nichrome Wire swg 28	1	0	1
123	A	Nichrome wire swg 30	1	0	1
124	A	Office pins in (pkts)	1	0	1
125	A	Optical pins steel (pkts)	2	2	4
126	A	Overhead Projectors	0	2	2
127	A	P h Charts	48	0	48
128	A	Pendulum Bobs half inch	69	0	69
129	A	Pendulum bobs 3/4"	15	2	17
130	A	Periscopes	6	0	6
131	A	Pesltes	24	0	24
132	A	Petry Dish	72	0	72
133	A	Photo Cell	2	0	2

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
134	A	Pipette 25mls bulb	126	61	187
135	A	Pipette Fillers 3 ways	12	2	14
136	A	Plain mirrors	26	0	26
137	A	Plastic Beakers 100 Mls	122	0	122
138	A	Plastic Beakers 50 Mls	115	0	115
139	A	Ploting compass big	10	0	10
140	A	Plug in switch Switch	118	1	119
141	A	Power Pack big	0	2	2
142	A	Power packs 12 volts	2	0	2
143	A	Pressure Gauge	2	0	2
144	A	Proof plane	1	0	1
145	A	Pulleys single plastic	18	0	18
146	A	Reagent bottles 250 mls	44	0	44
147	A	Resistance Box big	1	6	7
148	A	Resistance box small	0	32	32
149	A	Retort Clamps	108	12	120
150	A	Retort stands	178	20	198
151	A	Retort Boss Heads	115	9	124
152	A	Rheostats	5	5	10
153	A	Right angled primis 50mmx50mm	9	2	11
154	A	Ripple Tank	1	1	2
155	A	Round Bottomed Flask 500 mls	0	1	1
156	A	Scapel Blades pkts	0	1	1
157	A	Scissors	0	0	0
158	A	Semi circular glass blocks	19	0	19
159	A	Sewing thread	0	1	1
160	A	Slinky Spring	2	0	2
161	A	Softboards	125	0	125
162	A	Spatulars	115	3	118
163	A	Spiral Sprig 3"	65	6	71
164	A	Spiral springs 3 inch	15	0	15
165	A	Steam Boiler	2	28	30
166	A	Stop Watches	86	1	87
167	A	Stroboscope electrical	0	1	1
168	A	Stroboscope Hand operated	3	14	17
169	A	Syringes 10 mls	6	6	12
170	A	Syringes 60 mls	4	0	4
171	A	Teat Droppers(long)	46	0	46
172	A	Test tube Brushes	48	0	48
173	A	Test tube holders	120	0	120
174	A	Test Tubes pyrex	580	0	580
175	A	Thermometers -10-110 degrees c	110	1	111
176	A	Thistle Funnels With tap	1	0	1
177	A	Thumb pins pcs	12	0	12
178	A	Ticker tape roll	2	1	3
179	A	Transformer 12 v	0	2	2

No	Key	ITEM DESCRIPTION	OK PCS	FAULTY PCS	TOTAL PCS
180	A	Triangular Files	1	2	3
181	A	Trolleys	4	2	6
182	A	Turn table	0	2	2
183	A	U tubes	5	1	6
184	A	Vandegraff belt	0	2	2
185	A	Vandegraff Machinine	0	28	28
186	A	Vernier Callipers	14	0	14
187	A	Visking Tubing	0	0	0
188	A	Voltmeter 0-15	0	32	32
189	A	Voltmeter Dual range	103	0	103
190	A	Volumetric Flask 2000 mls	2	0	2
191	A	Volumetric flask 1000 mls	5	0	5
192	A	Volumetric Flasks 250Mls	86	0	86
193	A	Votmeter Terminals	6	0	6
194	A	Wash Bottle 250 mls	11	0	11
195	A	Wash bottles 500 mls	108	1	109
196	A	Weighing balance 600/0.1g	1	0	1
197	A	Weighing balance ohaus0.001g/420g	1	0	1
198	A	Weighing Balance scout pro 2000g	1	0	1
199	A	Weighing Bottles	380	0	380
200	A	White screens	129	0	129
201	A	Wire Gauze	24	0	24
202	A	Wooden Splints pcs	21	0	21
203	A	Wooden splints pkts/500	120	0	120
204	A	Wooden splints Pkttts/1000	12	0	12
205	A	Wooden Tongue Dispensor	0	0	0

CHEMICALS

NO	KEY	ITEM DESCRIPTION	PACKAGE	PCS	QUANTITY
1	C	Aceto Orcein	100	1	100
2	C	Aluminium Foil (roll)	1	1	1
3	C	Alluminium Sulphate	0	0	0
4	C	Ammonium Dichromate	500	1	500
5	C	Ammonium Nitrate	500	2	1000
6	C	Ammonium Oxalate	500	1	500
7	C	Ammonium sulphate	500	1	500
8	C	Amylase (25g)	25	0	0
9	C	Aluminium Oxide	500	1	500
10	C	Active Yeast	500	0	0
11	C	Ascorbic Acid	100	1	100
12	C	Barium Chloride	500	1	500
13	C	Barium Nitrate (500g)	500	2	1000
14	C	BariumNitrate (100g)	100	1	100
15	C	Barium Nitrate (250g)	250	1	250
16	C	Barium Sulphate	500	1	500

NO	KEY	ITEM DESCRIPTION	PACKAGE	PCS	QUANTITY
17	C	Benedict Solution	0	0	0
18	C	Bicarbonate Indicator	500	1	500
19	C	Bicarbonate Indicator(500mls)	500	2	1000
20	C	Blotting paper	4	0	0
21	C	Bromine liquid 50 mls	0	0	0
22	C	Calcium Carbonate	0	0	0
23	C	Calcium Chloride fused grains	500	2	1000
24	C	Calcium Chloride			0
25	C	Calcium Hydroxide	500	3	1500
26	C	Calcium metal(100g)	100	1	100
27	C	Calcium Oxide	500	2	1000
28	C	Candles 1pkt	10	6	60
29	C	Castor oil (200 mls)	200	2	400
30	C	Ceder wood Oil(100 mls)	100	1	100
31	C	Charcoal activated	500	0	0
32	C	Charcoal Decolorising	500	2	1000
33	C	Chloroform	2500	0	0
34	C	Cobalt Chloride	250	1	250
35	C	Cobalt Chloride indicator paper	1	1	1
36	C	Copper II Nitrate(500 g)	500	0	0
37	C	Cupric Nitrate (250g)	250	1	250
38	C	Cupric Sulphate Anhydrous	500	1	500
39	C	Copper II Sulphate (deca,penta)	500	1	500
40	C	copper metal foil			0
41	C	Copper Metal Powder (100g)	100	0	0
42	C	Copper turnings	250	1	250
43	C	Cupric chloride	250	1	250
44	C	Cupric Chloride (500g)	500	1	500
45	C	Cupric Nitrate (250g)	250	0	0
46	C	Cupric Sulphate (anhydrous)	500	0	0
47	C	Cupric Sulphate	500	1	500
48	C	Cupric sulphate (penta)	500	0	0
49	C	DCPIP (1g)	1	2	2
50	C	Diastase (100g)	100	1	100
51	C	Diastase 100g	100	0	0
52	C	Diethyl Ether 1 ltr	1000	0	0
53	C	Diethyl ether 2.5 lt	2500	0	0
54	C	Distilled water	20	4	80
55	C	Egg Albumin 100g	100	0	0
56	C	Egg Albumin (25g)	25	1	25
57	C	Eosin Yellow	25	0	0
58	C	Ethanol Absolute	2500	0	0
59	C	Ferrous Sulphate	500	2	1000
60	C	Ferric Nitrate	250	1	250
61	C	Ferric Sulphate	500	2	1000
62	C	Filter Papers 12.5cm Whatman(pkts)	1	2	2

NG	KEY	ITEM DESCRIPTION	PACKAGE	PCS	QUANTITY
63	C	Filter Papers 24 cm (whatman)(pkts)	1	1	1
64	C	Fructose	500	0	0
65	C	Gloves	32	1	32
66	C	Glucose	500	0	0
67	C	Glucose monohydrate	500	0	0
68	C	Glycerine (5ltrs)	5	1	5
69	C	Hydrochloric Acid	2500	1	2500
70	C	Hydrogen Peroxide 100v	2500	0	0
71	C	Hydrogen peroxide 100v 2.5l	2500	0	0
72	C	Immersion Oil	100	0	0
73	C	Iodine Crystals	100	1	100
74	C	Iodine lugol's solution	1000	1	1000
75	C	Iodine solution	1000	0	0
76	C	Iron II sulphate	500	0	0
77	C	Iron Metal Fillings	500	2	1000
78	C	Iron Metal powder	500	0	0
79	C	Lactose	500	0	0
80	C	Lead Carbonate	500	3	1500
81	C	Lead Chloride (250g)	250	1	250
82	C	Lead Dioxide	500	2	1000
83	C	Lead iodide (100g)	100	1	100
84	C	Lead monoxide	500	2	1000
85	C	Lead Nitrate	500	3	1500
86	C	Lead Oxide Red	500	1	500
87	C	Lead oxide	500	0	0
88	C	Lead Shots	250	2	500
89	C	Lead Sulphate (500g)	500	2	1000
90	C	Lead Sulphate(250g)	250	2	500
91	C	Leinsman Stain	25	0	0
92	C	Lithium Metal	5	1	5
93	C	Litmus solution	500	1	500
94	C	Lycopodium Powder (100g)	100	1	100
95	C	Magnesium Chloride	500	1	500
96	C	Magnesium Nitrate	500	1	500
97	C	Magnesium Hydroxide(250g)	250	2	500
98	C	Magnesium metal powder(100g)	100	2	200
99	C	Magnesium carbonate	500	1	500
100	C	Magnesium Carbonate	100	1	100
101	C	Magnesium Chloride	500	2	1000
102	C	Magnesium Metal Turning (100g)	100	1	100
103	C	Magnesium Sulphate (250g)	250	0	0
104	C	Magnesium Nitrate (250)	250	2	500
105	C	Magnesium Nitrate (500g)	500	1	500
106	C	Magnesium Oxide (500g)	500	1	500
107	C	Magnesium Oxide light (100g)	100	2	200
108	C	Magnesium Oxide (250g) Expired)	250	1	250

NO	KEY	ITEM DESCRIPTION	PACKAGE	PCS	QUANTITY
109	C	Magnesium Ribbon (rolls of 25g)	25	2	50
110	C	Magnesium Sulphate	500	0	0
111	C	Magnesium Turnings(100g)	100	0	0
112	C	Maleic Acid	500	1	500
113	C	Manganese Dioxide(IV) oxide	250	2	500
114	C	Manganese Dioxide	500	3	1500
115	C	Mercury Metal 500g	500	0	0
116	C	Methyl Orange	500	2	1000
117	C	Methylated spirit 5lt	5	0	0
118	C	Methylene blue (25g)	25	0	0
119	C	Naphthalen powder 500g	500	2	1000
120	C	Nitric Acid	2500	0	0
121	C	Olive oil	1000	0	0
122	C	Oxalic acid	500	2	1000
123	C	pepsin (100g)	100	1	100
124	C	Phenolphthalein Powder 50g	50	2	100
125	C	Plastacine	500	1	500
126	C	Potassium Bromide	500	1	500
127	C	Potassium carbonate	500	2	1000
128	C	Potassium Chlorate(oxygen Mixture)	500	2	1000
129	C	Potassium chromate	500	1	500
130	C	Potassium Dichromate	500	2	1000
131	C	Potassium Hydrogen Carbonate	500	1	500
132	C	Potassium Hydroxide	500	3	1500
133	C	Potassium Iodide	500	0	0
134	C	Potassium metal (25g)	25	1	25
135	C	Potassium nitrate	500	2	1000
136	C	Potassium permanganate	500	1	500
137	C	Potassium Sulphate	500	1	500
138	C	Sand Purified	500	1	500
139	C	Silica Gel	500	1	500
140	C	Silver Nitrate	25	1	25
141	C	Sodium Acetate	500	1	500
142	C	Sodium Bromide	500	1	500
143	C	sodium carbonate (decahydrate)	500	2	1000
144	C	Sodium Carbonate(anhydrous)	500	2	1000
145	C	sodium chloride	500	2	1000
146	C	Sodium citrate	500	0	0
147	C	Sodium dichromate	500	0	0
148	C	sodium formate	500	1	500
149	C	Sodium Hydrogen Carbonate/hydr car	500	1	500
150	C	Sodium Hydroxide	500	1	500
151	C	Sodium Metal	25	1	25
152	C	Sodium Oxalate	500		0
153	C	Sodium Nitrate	500	1	500
154	C	Sodium Sulphate	500	2	1000

NO	KEY	ITEM DESCRIPTION	PACKAGE	PCS	QUANTITY
155	C	Sodium Sulphate (anhydrous)	500	2	1000
156	C	Sodium Sulphite	500	1	500
157	C	Sodium tetraborate (borax) 500g	500	1	500
158	C	Sodium Thiosulphate	500	2	1000
159	C	Stannous Chloride	500	1	500
160	C	Starch Poder Soluble	500	1	500
161	C	Succinic Acid	500	1	500
162	C	Sucrose 500g	500	1	500
163	C	Sudan 111 25g	25	1	25
164	C	Sudan III Powder 25g	25	1	25
165	C	Sudan III Solution	500	0	0
166	C	Sulphur	500	1	500
167	C	Sulphuric Acid	2500	1	2500
168	C	Supper Glue	0	0	0
169	C	Tartaric Acid	500	2	1000
170	C	Tri-sodium citrate	500	2	1000
171	C	Universal indicator full range (500mls)	500	2	1000
172	C	Universal Indicator Solution 4-14	500	1	500
173	C	Universal paper reels (pkts)	1	1	1
174	C	Zinc bromide	500	0	0
175	C	Zinc Carbonate	500	8	4000
176	C	Zinc Metal Granules	500	1	500
177	C	Zinc Oxide	500	2	1000
178	C	zinc sulphate	500	1	500

EQUIPMENTS AND FURNITURE

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

MANG'U HIGH SCHL

Total Course Books Analysis Report

30-Jun-2021

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

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

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

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