

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

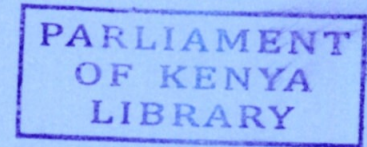
REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLE BY:	Hon. Owen Baya, MP Dep. leader Majority Party
THE TABLE:	M. Chumo.

THE AUDITOR-GENERAL

ON



KITENGELA MAGEREZA MIXED
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KAJIADO COUNTY



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

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

**KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

I. Table of Contents

II. KEY SCHOOL INFORMATION AND MANAGEMENT	iii
III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	vii
IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	xi
V. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KITENGELA MAGEREZA MIXED HIGH SCHOOL OF THE YEAR ENDING 30 TH JUNE 2022	xii
VII. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022	1
VIII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022	2
IX. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022	26
X. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022	11
XI. SIGNIFICANT ACCOUNTING POLICIES	16
XII. NOTES TO THE FINANCIAL STATEMENTS	18

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

II. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

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

The school is a day school and had 847 number of students as at **30th June 2022**. It has 3 streams and 37 teachers of which 2 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Samuel Maingi Mwangi	Chairman	29th June 2018
2	Joseph Maina	Secretary - Principal	29th January 2017
3	Joseph Wabwire Mbingi	Member	29th June 2018
4	Cecilia Nduku Muasa	Member	29th June 2018
5	Mungai Titus Gachuhi	Member	29th June 2018
6	Catherine W. Warugu	Member	29th June 2018
7	Njoroge Emilio Kimani	Member	29th June 2018
8	Daniel sinkeet	Member	29th June 2018
9	Muchiri Geoffrey Ndegwa	Member	29th June 2018
10	Kirisua Sheillah Sian	Member	29th June 2018
11	Kamenya Grace Wanjira	Member – Rep CEB	29th June 2018
12	Celestine Mulinyo Adika	Member Rep Teachers	29th June 2018
13	Gichana Wesley Osubo	3 Members - Sponsor	29th June 2018
14	Billy Parseen Koshal	“	29th June 2018
15	Njoroge Waweru Ngure	Member - Community	29th June 2018
16	Rose Ndekundiyo Chiko	MemberSpecial Needs	29th June 2018
17	Morris Muta Wanyiri	Special interest	29th June 2018
18	Samson Mwangi	Rep Students	29th June 2018

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

**KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

4	Academic Committee	Grace kamenya Daniel sinkeet Waweru Ngure Dean of studies Deputy principal	Chair Member Member Secretary Member	1 out of 4 “ “ ” “
5	Development Committee	Waweru Ngure Joseph Maina Samuel Mwangi Catherine karugu	Chair Principal Member Member	2 out of 3 “ “ “ “
6	Discipline and welfare Committee	Cecilia nduku Joseph mbingi Paul malaba Florence mucheru	Chair Member Member Member	1 out of 3 “ “ “ “ “

(d) School operation Management

For the financial year ended 30th June,2022 the School day-to-day management was under the following persons:

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

**KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

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

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

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Under this section, the following information should be given:

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

2021	2020	2019
-6,446,234	1,642,440	693,696

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

2021	2020	2019
34,883,146	8,481,045	8,930,814

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

2021	2020	2019
22,244	22,244	22,244

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

2021	2020	2019
-	-	-

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

2021	2020	2019
22,376,947	14,106,071	11,910,583

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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

2022	2021	2020
Debtors-7,690,248	Debtors -2,608,177	Debtors -4,356,391
Creditors -4,354,626	Creditors -411,650	Creditors -564,021

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

2022	2021	2020
2,559,448	7,394,272	1,423,903

b) **Teacher Student ratio:**

Description	Qty
Teacher student ratio	1:29
Teachers posted in the year	7
Teachers transferred/retired in the year	-
Teachers employed by Tsc	44
Teachers employed by BOM	4

-Teachers per subject

Subject	No.of teachers
Mathematics	10
English	11
Kiswahili	10
Biology	9
Chemistry	10
Physics	1
Geography	7
Cre	9
Computer studies	1
Business studies	8
Agriculture	3

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

History	5
Home science	1

c) Mean score in the 2021 KCSE:

Year	Performance	Student transitioned to higher learning	Mean score	Set score	Comment on deviation
2019	-	-	-	-	-
2020	3.2	10	3.2	3.5	Covid 19 interference
2021	3.21	14	3.21	3.5	Covid 19 Short terms

d) Number of Candidates in the 2021 KCSE:

Year	No of candidates
2019	-
2020	148
2021	180

e) Capacity of the school:

DESCRIPTION	NUMBER OF FACILITIES	NUMBER OF STUDENTS
Class rooms	20	1400
Toilets	32	“
Science laboratories	2	“
Library	1	“

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

ICT laboratory	-	“
----------------	---	---

f) Development projects carried out by the school:

Name of project	Source of funds	Status	Initial cost(kshs)	Amount spent	Expected completion time
9No. classrooms	MOE infrastructure funds	complete	13,057,648	9,108,462	complete

Sign

School Principal



KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

IV. 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 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, 2022, and of the school's financial position as at that date.

Name: Samwel Mwangi
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 15/4/2026

Name: MARIA JOSEPH
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 15/4/2026



Name: Julius G. G. G.
Designation: Bursar/ Finance Officer
Sign: [Signature]
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 PERIOD ENDED 30 JUNE, 2022 - 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 set out on pages 1 to 28, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and 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, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed misstatements as follows;

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

	Note	Financial Statements Amount (Kshs)		Summary Report of Performance Amount (Kshs)		Variance (Kshs)	
		2021/2022	2020/2021	2021/2022	2020/2021	2021/2022	2020/2021
		(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Surplus/deficit		(6,446,234)	7,209,018	(6,446,234)	1,642,440	-	5,566,578
Capitation grants from MOE	1&2	34,883,146	8,031,146	34,883,146	8,481,045	-	(449,899)
Growth in expenditure		41,329,380	8,007,606	22,376,947	14,106,071	18,952,433	(6,098,465)
Debtors	11	7,690,248	6,006,690	7,690,248	2,608,177	-	3,398,513
Creditors	12	4,354,626	932,248	4,354,626	411,650	-	520,598
Cash and cash equivalents	8&9	2,559,448	7,266,863	2,559,448	7,394,272	-	(127,409)

- ii. Further, the summary report of performance of the School reflects financial years 2021, 2020 and 2019 instead of 2022, 2021 and 2020. In addition, the balance for the financial year 2019 could not be confirmed;
- iii. The statement of financial assets and financial liabilities reflected a cash balance of Kshs. (11,136) as disclosed in Note 9 to the financial statements. The negative cash-in-hand balance indicates possible errors in cash book maintenance or cash shortages;
- iv. The statement of financial assets and financial liabilities reflects net financial position negative balance of Kshs.5,895,070 instead of a positive balance;
- v. Comparison between statement of budgeted versus actual amounts and the financial statements amounts reflects unexplained variances as detailed below;

Receipt/expenses Item	Note	Financial Statements Amount (Kshs)	Statement of Budgeted vs Actual Amount (Kshs)	Variance (Kshs)
Gratuity	2	0	131,378	(131,378)
Gratuity	6	0	131,378	(131,378)
Lunch programme	7	0	16,284,835	(16,284,835)
Boarding equipment & stores	7	15,358,797	0	15,358,797

- vi. Further, recast of the statement reflects total expenditure variances as detailed below;

Item	Original Budget Amount (Kshs)	Adjustments Amount (Kshs)	Final Budget Amount (Kshs)	Actual on Comparable Basis Amount (Kshs)
Re-casted Expenditure	39,824,275	857,651	40,681,926	42,350,226
Total Expenditure	<u>27,824,275</u>	<u>0</u>	<u>27,284,275</u>	<u>26,472,881</u>
Variance	<u>12,000,000</u>	<u>857,651</u>	<u>13,397,651</u>	<u>15,877,345</u>

- vii. In addition, the statement reflects local transport/travelling (expenditure for operations) budget utilization difference amount of Kshs.145,320, recast reflects negative amount of Kshs.596,280 resulting in an unexplained variance of Kshs.741,600;
- viii. Comparison between the financial statements and supporting ledgers revealed unexplained variances as detailed below;

Component	Financial Statements Amount (Kshs)	Ledger Amount (Kshs)	Variance (Kshs)
Government grants operations & Infrastructure	14,363,509	16,717,997	(2,354,488)
Payment for Operations	22,376,947	14,806,516	7,570,431
Boarding and School fund payments	15,382,937	16,451,305	(1,068,368)
Accounts Receivable	7,690,248	2,103,658	5,586,590

- ix. The statement of cash flows reflects 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.4,707,415 resulting in a variance of Kshs.1,738,819.

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

2. Unsupported Accounts Payable Balance

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.4,354,625 as disclosed in Note 12 to the financial statements which includes trade creditors and prepaid fees balances of Kshs.3,949,185 and Kshs.405,440, respectively. However, supporting ledgers, invoices, LPOs/LSOs, delivery notes and goods received notes to support the trade payables were not provided for audit.

In the circumstances, the accuracy, existence and completeness of accounts payables balance of Kshs.4,354,625 could not be confirmed.

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

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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 16 February, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance 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. Failure to Prepare School Improvement Plan

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Long Outstanding Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.7,690,248 as disclosed in Note 11 to the financial statements. Included in the balance are accounts receivables balance of Kshs.6,006,690 or 78% which had been outstanding for over one (1) year. Further, there was no detailed ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability 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.55,588,000. However, the accuracy and completeness 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. Lack of Land Ownership Documents

Annex 2 on summary of fixed assets register in the financial statements reflects fixed assets balance of Kshs.55,588,000 which includes a parcel of land with no historical cost. Further, land ownership documents were not provided for audit.

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

3. Lack of School Board of Management

Review of the School Board of Management file revealed that the term of the Board expired in June, 2021 and the next Board of Management assumed office on 27 July, 2022. No explanation was given why there was no Board for the year under review after the expiration of the former Board.

In the circumstances, the School will not achieve its strategic objectives for lack of governance.

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

05 May, 2026

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

VI. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	3,284,173	1,104,720
Capitation grants for operations&infrastructure	2	14,363,509	6,926,426
School Fund Income- Parents' Contributions	3		2,628,177
School Fund Income- Other receipts	4	17,235,464	4,557,301
Proceeds from borrowings		0	0
TOTAL RECEIPTS		34,883,146	15,216,624
PAYMENTS			
Payments for Tuition	5	3,569,496	745,903
Payments for operations	6	22,376,947	2,899,345
Boarding and school fund payments	7	15,382,937	4,362,358
TOTAL PAYMENTS		41,329,380	8,007,606
SURPLUS/DEFICIT		(6,446,234)	7,209,018

The school financial statements were approved on 15/4/2022 and signed by:

Sign:

Name: Samuel Mwangi

Chair BOM

Date: 15/4/2022

Sign:

Name: Joseph Maina

School Principal/
Secretary to BOM

Date: 15/4/2022

Sign:

Name: Julius Gikonyo

Bursar/
Finance Officer

Date: 15/4/2022



KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

VII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,570,584	7,198,263
Cash Balances	9	(11,136)	68,600
Short term Investment	10	0	-
Total Cash and cash equivalent		<u>2,559,448</u>	<u>7,266,863</u>
Account's receivables	11	7,690,248	6,006,690
TOTAL FINANCIAL ASSETS		10,249,696	13,273,553
FINANCIAL LIABILITIES			
Accounts Payables	12	4,354,626	932,248
NET FINANCIAL ASSETS		5,895,070	12,341,305
REPRESENTED BY			
Accumulated Fund b/fwd	13	12,341,305	5,132,287
Surplus/Deficit for the year		(6,446,235)	7,209,018
NET FINANCIAL POSITION		(5,895,070)	12,341,305

The School's financial statements were approved on 15/4/2022 and signed by:

Name: Samuel Mwangi
Chairman, BoM

Sign: 

Date: 15/4/2022

Name: Joseph Maina
School Principal/Secretary to
BoM

Sign: 

Date: 15/4/2022



Name: Julius Gikonyo
Bursar/Finance

Sign: 

Date: 15/4/2022



KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	3,284,173	1,104,720
Capitation grants for operations	2	14,363,509	6,926,426
School fund income- Parents contributions/ fees	3		2,628,177
School fund income- other receipts	4	17,235,464	4,557,301
Total receipts		34,883,146	15,216,624
Payments			
Payments for Tuition	5	3,569,496	745,903
Payments for operations	6	22,376,947	2,899,345
Boarding and school fund payments	7	15,382,937	4,362,358
Total payments		41,329,380	8,007,606
Net cash flow from operating activities		(6,446,234)	7,209,018
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(-)	(-)
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(4,707,415)	5,970,369
Cash and cash equivalent at BEGINNING of the year		7,266,863	1,296,494
Cash and cash equivalent at END of the year		2,559,448	7,266,863

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	383,773	-	383,773	383,773	-	100%
Exercise books	1,200,000	-	1,200,000	738,476	461,525	61%
Laboratory equipment	910,000	-	910,000	1,285,537	-375,537	141%
Internal exams	-	-	-	-	-	-
Teaching / learning materials	460,032	-	460,032	264,528	195,505	58%
Chalks	98,000	-	98,000	105,824	-7,824	107%
Exams and assessment	600,000	-	600,000	506,038	93,963	84%
Teachers guides	-	-	-	-	-	-
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	4,165,674	-	4,165,674	4,253,405	-87,731	102%
Repairs and maintenance	4,800,000	-	4,800,000	1,049,807	3,750,193	22%
Local transport / travelling	663,680	-	663,680	1,062,008	-398,328	160%
Electricity and water	784,460	-	784,460	911,558	-127,098	116%
Medical	-	-	-	-	-	-
Administration costs	1,620,960	-	1,620,960	1,124,054	496,906	70%
Activity	400,670	-	400,670	488,677	-88,007	121%
Gratuity	131,378	-	131,378	131,378	0	100%
Ifrastructure	5,474,000	-	5,474,000	5,474,000	-	100%

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	14,287,565	-	14,287,565	17,215,464	-2,927,899	120%
OTHER INCOME						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Kcse	-	-	-	7,000	-7000	-
Tender fee	-	-	-	4,000	-4000	-
Bursary	-	-	-	9,000	-9000	-
TOTAL INCOME	35,980,192	-	35,980,192	35,014,527	965,665	97%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	142,000	-	142,000	142,945	-945	100%

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Exercise books	1,210,000	-	1,210,000	1,269,060	-59,060	104%
Laboratory equipment	757,400	-	757,400	1,004,690	-247,290	132%
Internal exams	-	-	-	-	-	-
Teaching / learning materials	300,000	-	300,000	328,890	-28,890	109%
Chalks	85,000	-	85,000	87,950	-2,950	103%
Exams and assessment	730,000	-	730,000	732,121	-2,121	100%
Teachers guides	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Bank Charges	4,000	-	4,000	3,840	160	96%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	2,072,902	-	2,072,902	2,563,535	-490,633	124%
Repairs, maintenance & improvements	4,800,000	-	4,800,000	2,771,225	2,028,775	57%
Local transport / travelling	82,400	-	82,400	678,680	145,320	82%
Electricity, water and conservancy	1,200,000	-	1,200,000	772,192	427,808	64%
Medical	-	-	-	-	-	-
Administration costs	1,620,960	-	1,620,960	2,120,564	-499,604	130%
Activity Expenses	400,670	-	400,670	600,670	-200,000	149%
Gratuity	131,378	-	131,378	131,378	-	100%
Infrastructure	12,000,000	857,651	12,857,651	12,857,651	-	100%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments						

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Repairs, maintenance and improvements	-	-	-	-		-
Local transport / travelling	-	-	-	-	-	-
Electricity, water and conservancy	-	-	-		-	-
Medical Expenses	-	-	-		-	-
Administration costs	-	-	-		-	-
Activity	-	-	-		-	-
Gratuity	-	-	-		-	-
Lunch programme	14,287,565	-	14,287,565	16,284,835	-1,997,270	113%
Boarding Equipment and Stores	-	-	-		-	-
Expenditure for Income Generating Activity	-	-	-		-	-
Insurance costs	-	-	-		-	-
Other expenses on investments	-	-	-		-	-
Rent Expenses	-	-	-		-	-
Bank Charges	-	-	-		-	-
Loan Interest Repayment	-	-	-		-	-
Loan Principal Repayment	-	-	-		-	-
Acquisition of Assets	-	-	-		-	-
TOTALS	27,824,275	-	27,284,275	26,472,881	2,707,001	97%

INCOME

- Overutilization was due to increase in capitation for laboratory equipment, chalks personnel emolument, local transport and travel, electricity water and conservancy, activity and lunch programme fees voteheads as a result of increase in student population.
- Underutilization was due to being overly optimistic about funds to be received for exercise books, teaching/ learning materials, exams and assessment and administration voteheads which fell a little short of expectation.

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

EXPENDITURE

Overutilization was due to unforeseen expenditures for exercise books, reference materials, laboratory equipment because of increase of practical lessons, teaching/learning materials, chalks, exams and assessment for the students, increase in expenditure for activities, administration costs and lunch programme expenses due to increase in student population.

There was underutilization in local transport /travelling due to less local trips, electricity water and conservancy due to economical use of water and electricity .

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	383,773	46,466
Exercise books	738,476	258,360
Laboratory equipment	1,285,537	378,743
Internal exams	-	-
Teaching / learning materials	264,527	253,050
Chalks	105,823	27,874
Exams and assessment	506,037	140,228
Teachers guides	-	-
Total	3,284,173	1,104,721

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,253,405	1,982,624
Repairs and maintenance	1,049,807	3,623,408
Local transport / travelling	1,062,008	440,120
Electricity and water	911,558	440,117
Medical	-	-
Administration costs	1,124,054	440,157
Activity	488,677	-
Infrastructure	5,474,000	-
Total	14,363,509	6,926,426

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	20,000

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

	2021-2022	2020-2021
	Kshs	Kshs
Activity	-	-
Accounts receivables/arrears		2,608,177
Total		2,628,177

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	17,215,464	4,550,001
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*	-	-
Bursary	9,000	-
Tender fee	4,000	-
kcse	7,000	7,300
Total	17,235,464	4,557,301

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	142,945	-
Exercise books	1,269,060	720
Laboratory equipment	1,004,690	425,145
Internal exams	-	-
Teaching / learning materials	328,890	79,030
Chalks	87,950	8,640

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Exams and assessment	732,121	231,708
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	3,840	660
Total	3,569,496	745,903

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,563,535	1,035,246
Service Gratuity	-	-
Administration Cost	2,120,564	557,606
Repairs and maintenance & improvements	2,771,225	618,730
Local transport / travelling	678,680	405,400
Electricity and water	772,192	99,965
Medical	-	-
Activity Expenses	600,670	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	12,430	60
Acquisition of Assets	-	-
Infrastructure	12,857,651	182,338
TOTAL	22,376,947	2,899,345

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Service Gratuity	-	-
Repairs and maintenance & Improvements	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical Expenses	-	-
Administration costs	17,140	5,290
Lunch Programme	-	-
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	15,358,797	4,349,768
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
Kcse	7,000	7,300

**KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

TOTAL	15,382,937	4,362,358
--------------	-------------------	------------------

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	0700270185438	95,621	380,944
Operations Account	0700270185470	1,165,196	1,798,845
School Fund Account/Boarding	0700270191434	1,276,002	1,549,763
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account	0700278897418	33,765	3,468,711
Total		2,570,584	7,198,263

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-5,189	-9,531
School Fund account	-5,947	78,131
Infrastructure account	-	-
Total	-11,136	68,600

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	7,690,248	6,006,690
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	7,690,248	6,006,690

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,103,658	2,608,177
Fees arrears for the previous year	2,608,177	2,965,908
Fees arrears for prior periods (over two years)	3,398,513	432,605
Recoveries	-420,100	-
Total	7,690,248	6,006,690

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,949,185	520,598
Prepaid fees	405,440	411,650
Retention monies	-	-
Total	4,354,625	932,248

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	3,949,185	-
Trade creditors for the previous year	-	441,487
Trade creditors for prior periods (over two years)	-	79,111
Payment	-	-
Total	3,949,185	520,598

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD-opening bal.

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	7,198,263	1,273,590
Cash balances	68,600	22,904
Short Term Investments	-	-
Receivables	6,006,690	4,399,814
Payables(at the beginning)	-932,248	-564,021
Total	12,341,305	5,132,287

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	131,378	159,454
Total	131,378	159,454

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	1,000	-	-
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total	1,000	-	-

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	(-)	(-)
Balance at end of the year	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

S1

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year		
Sugar	24,000	
Beans	20,592	
Maize	4,290	
Rice	9,540	
Cooking oil	3,600	
Tea leaves	10,000	
Salt	1,650	
	73,672	200,000
Stock/ inventory purchased during the year		
Sugar	464,400	
Beans	1,503,360	
Maize	403,920	
Rice	2,179,800	
Cooking oil	340,000	
Tea leaves	96,500	
Salt	140,500	
	5,128,480	2,745,000
Stock/ inventory issued during the year		
Sugar	258,720	
Beans	1,092,960	
Maize	266,331	
Rice	1,901,900	
Cooking oil	467,600	
Tea leaves	107,000	
Salt	29,200	
	4,123,711	2,800,000
Balance at end of the year	1,078,441	700,000

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

S2

Description	2021-2022	2020-2021
	KShs	KShs
c) Borrowings		
Stock/ inventory at beginning of the year	700,000	500,000
Stock/ inventory purchased during the year	3,000,000	300,000
Stock/ inventory issued during the year	500,000	(100,000)
Balance at end of the year	3,200,000	700,000

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. 9 No. classrooms	13,057,648	14/08/2021	9,108,462	3,949,185	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	13,057,648	-	9,108,462	3,949,185	-	-
Supply of goods	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply of services	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	13,057,648	-	9,108,462	3,949,185	-	-

PUBLIC SECONDARY SCHOOLS – KITENGELA MAGEREZA MIXED HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	Donated by Gk kitengela prisons	Kitengela Gk prisons	6 acres	-	-	-
Land 2	-	-	-	-	-	-
Buildings and structures	2017-2021	School compound	42,800,000	1,200,000	-	44,000,000
Motor vehicles	-	-	-	-	-	-
Office equipment, furniture and fittings	-	Admin & departmental Office	512,000	-	-	512,000
	2017-2020	Desk and chairs - classes	5,400,000	1,722,000	-	7,122,000
ICT Equipment, and Other ICT Assets	2019	Office	50,000	200,000	-	250,000
Tools and apparatus	2017	Lab & store	3,000,000	321,000	-	3,321,000
Textbooks	Donated by Gok	School	300,000	63,000	-	363,000
Other Machinery and Equipment	-	-	-	-	-	-

KITENGELA MAGEREZA MIXED HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets- soft ware	15/10/2020	Exams department	20,000	-	-	20,000
Total						55,588,000