

REPUBLIC OF KENYA



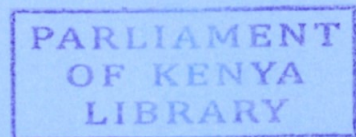
REPORT

OF

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

THE AUDITOR-GENERAL

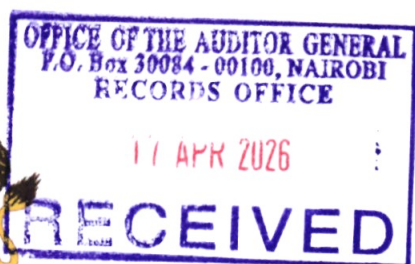
ON



**KITENGELA MAGEREZA MIXED
HIGH SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2024**

KAJIADO COUNTY



KITENGELA MAGEREZA MIXED HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

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Kitengela Magereza Mixed High School

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

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2. Key School Information and Management

(a) Background information

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

The school was registered in 12/17 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 1815 number of students as at 30th June 2024. It has 7 streams and 62 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Samuel Mwangi	Chairman-rep sponsor	27/06/2022
2	Mr. Joseph Maina	Secretary - Principal	29/01/2017
3	Ms. Sheilla Sian	Member-deputy chair –rep community	27/06/2022
4	Mr. Joseph Mbingi	Member	27/06/2022
5	Mr. Daniel Sinkeet	Member-Rep community	27/06/2022
6	Mr. John Solonka	Member-Rep CEB	27/06/2022
7	Ms. Cecilia Muasa	Member-Rep sponsor	27/06/2022
8	Mr. Billy Koshal	Member – sponsor	27/06/2022
9	Ms. Rose Ndekundiyo Chiko	Member -Rep PWDS	27/06/2022
10	Mr. Joe Sabore	Members –Rep community	27/06/2022
11	Mr. Kimani Njoroge	Member – Rep Community	27/06/2022
12	Ms. Celestine Adika	Member-Rep Teachers	27/06/2022
13	Mr. Muta Wanyiri	Member – Sponsor	27/06/2022
14	Dr. Catherine Karugu	Member – Rep community	27/06/2022
15	Ms. Waweru Ngure	Member –Rep special Needs	27/06/2022
16	Jonas Range	Rep students	27/06/2022

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The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 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	Mr.Samuel Mwangi Mr.Joseph Maina Ms.Sheilla sian Ms .Cecilia Muasa Mr.Joseph Mbingi	Chair secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
2	Audit Committee	Mr Morris Wanyiri Mr Joseph Maina Ms.Cecilia Muasa	Chair Secretary Member	2 out of 2 2 out of 2 2 out of 2
3	Finance,procurement and general purposes Committee	Mr Njoroge Ngure Mr.Joseph Maina	Chair Secretary	2 out of 2 2 out of 2

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		Dr.Catherine Karugu	Member	2 out of 2
		Mr Joseph Mbingi	Member	2 out of 2
4	Academic Committee	Mr. Daniel Sinkeet	Chair	2 out of 2
		Mr.Maina Joseph	Secretary	2 out of 2
		Mr.Emilio Njoroge	Member	2 out of 2
		Ms. Celestine Adika	Member	2 out of 2
		Ms. Millicent Samoka	Member	2 out of 2
5	Development Committee	Mr Njoroge Ngure	Chair	1 out 1
		Ms.Luley Abdullahi	SCDE	1 out of 1
		Mr.Paul Malaba	Secretary	1 out of 1
		Mr.Joseph Maina	Member	1 out of 1
		Dr.Catherine Karugu	Member	1 out of 1
		Mr.Joseph Mbingi	Member	
6	Discipline and welfare Committee	Mr Muta Wanyiri	Chair	1 out of 1
		Mr John Solonka	Secretary	1 out of 1
		Ms Sheila Sian	Member	1 out of 1
		Mr.Paul Malaba	Member	I out of 1

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

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

(e) Schools contacts

Post Office Box: 488-00242,Kitengela
Telephone: 0712971378
E-mail: kitemagereza@gmail.com
Website: www.kitengelamagerezamixedhighschool.com
Facebook: kitengela Magereza Mixed High school
Twitter:

(f) School Bankers

Provide details of the school bankers.

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

(g) Independent Auditors

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

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

3. Summary Report of Performance of The School

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

a) Financial performance:

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

2023-2024	2022-2023	2021-2022
13,308,859	11,113,643	-6,446,235

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

2023-2024	2022-2023	2021-2022
28,064,288	19,576,855	17,647,682

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

2023-2024	2022-2023	2021-2022
24,309,301	28,471,302	17,235,464

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

2023-2024	2022-2023	2021-2022
39,064,730	36,934,514	41,329,380

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

2023-2024	2022-2023	2021-2022
Debtors-14,832,545	Debtors-14,611,975	Debtors-7,690,248
Creditors-731,461	Creditors-2,216,731	Creditors-4,354,626

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Annual Report and Financial Statements For the year ended 30th June 2024

b) Teacher Student ratio:

Description	Qty
Teacher student ratio	1:32
Teachers posted in the year	8
Teachers transferred /retired in the year	2
Teachers employed by TSC	58
Teachers employed by BOM	4

TEACHERS PER SUBJECT

Subject	No. of teachers
Mathematics	15
English	10
Kiswahili	11
Biology	12
Chemistry	13
Physics	4
Geography	11
Cre	10
Computer studies	1
Business studies	10
Agriculture	4
History	6
Home science	1

c) The mean score in the 2023 KCSE:

Year	Performance	Students transitioned to higher education	Mean score	Set score	Comment on deviation
2023	2.958	8	2.958	3.5	Low entry behaviour



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2022	3.2	14	3.21	3.5	Short terms &covid 19 interference
2021	3.21	14	3.21	3.5	Short terms Covid interference

d) Number of Candidates in the 2023 KCSE:

Year	No.of students
2023	337
2022	276
2021	180

e) The capacity of the school:

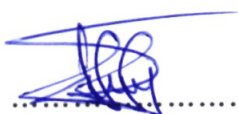
Description	Number of facilities	Number of students
Classrooms	30	1815
Toilets	32	“
Science laboratories	2	“
Library	1	“
ICT laboratory	1	“

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
12 door pit latrine -girls	MI funds	Ongoing	1,874,270	-	August 2024
Modern science laboratory	MI funds	Ongoing	4,959,034	-	September 2024
Lockers and chairs	MOE-FDSE	Done	1,447,200	1,447,200	



School Principal



Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

4. Statement of School Management Responsibility

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

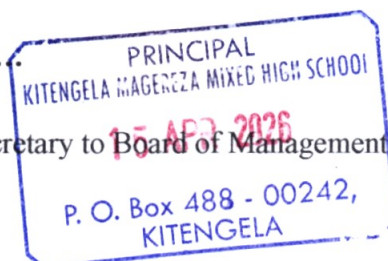
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

.....
Name: Samuel Mwangi
Designation: Chairman, School Board of Management
Date: 15/04/2026

.....
Name: MAWA Joseph
Designation: School Principal & Secretary to Board of Management
Date: 15/04/2026



.....
Name: James G. G. G.
Designation: Bursar/ Finance Officer
Date: 15/04/2026



REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KITENGELA MAGEREZA MIXED HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KAJIADO COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements Kitengela Magereza Mixed High School - Kajiado County set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2024 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, 2024 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 the following misstatements;

- i. The Management disclosed only one bank account under key School information and management-school bankers instead of all the bank accounts operated by the School;
- ii. The statement of cash flows reflects current and prior year net increase in cash and cash equivalents balance of Kshs.11,570,977 and Kshs.2,054,022 respectively. However, recast reflects net increase in cash and cash equivalents balance of Kshs.13,308,859 and Kshs.11,113,644 for the current year and prior year, resulting in unexplained variance of Kshs.1,737,882 and Kshs.9,059,622;
- iii. The statement of cash flows reflects cash and cash equivalents at end of the year of Kshs.16,184,447 which varies with the statement of assets and liabilities balance of Kshs.16,216,489, resulting in unexplained variance of Kshs.32,042;
- iv. Notes numbering in the statement of assets and liabilities are not aligned to the actual notes to the financial statements;
- v. Comparison between the financial statements and supporting ledgers provided for audit reflected unexplained variances as detailed below;

Component	Financial Statements Amount (Kshs)	Ledger Amount (Kshs)	Variance (Kshs)
School Fund Income - Parents Contributions	24,309,301	26,562,212	(2,252,911)
Payment for Operations	11,764,585	17,245,440	(5,480,855)
Accounts Receivables	14,832,545	-	14,832,545
Boarding and school fund	23,793,673	26,136,293	(2,342,620)
Government grants for operations	17,160,533	22,551,388	(5,390,855)

- vi. Recast of the statement of budgeted versus actual amounts reflects total budget income and expenditure adjustments of Kshs.12,526,047 and Kshs.27,823,207 respectively instead of negative balance of Kshs.12,526,047 and Kshs.19,209,307 resulting in variances of Kshs.25,052,094 and Kshs.47,032,514;
- vii. Further, the statement reflects positive budget adjustments instead of negative balances as detailed below;

Component	Adjusted Amount (Kshs)
Maintenance &Improvement MoE	3,133,900
Personnel Emoluments	200,000
Repairs, Maintenance & Improvements	5,100,000
Local Transport / Travelling	465,000
Medical	3,032,785
Administration Costs	3,260,785

- viii. Further, the statement reflects actual on comparable basis total expenditure of Kshs.34,158,065, recast reflects an amount of Kshs.44,031,437 resulting in variance of Kshs.9,873,372.

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

2. Misapplication of accounting Principle in recognition of Income - Parents Contribution

The statement of receipts and payments reflects school fund income-parents' contribution amount of Kshs.24,309,301 as disclosed in Note 4 to the financial statements. However, review of the supporting schedules and records provided revealed that the School failed to apply the accrual principle of accounting in recognition of the income reported for the year and instead, they reported only when cash was received from the parents. This was contrary to the matching concept and IPSAS accrual principle which requires recognition of income regardless of when cash is received.

In the circumstances, accuracy, completeness, presentation and disclosure of the school fund income amounting to Kshs.24,309,301 could not be confirmed.

3. Inaccuracies in Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.16,216,489. However, the statement reflects bank and cash balances disclosure notes as 10 and 11 respectively while notes to the financial statements reflects cash balances as note 10 and none on the bank balances. Further, board of survey report confirming the cashbooks balances for the bank and cash accounts were not provided for audit. In addition, the School fund account cash book had an opening balance of Kshs.7,666 instead of a negative balance of Kshs.119,666 as was the closing cashbook balance in the previous financial year. Similarly, included in the prior year cash balance

is an overdraft balance of Kshs.103,191 which has been netted off bank balances of Kshs.4,716,661 contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness and existence of the cash and cash equivalents balance of Kshs.16,216,489 could not be confirmed.

4. Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.14,832,545. However, the statement reflects accounts receivable disclosure Note as 13 while Notes to the financial statements reflects Note 12; and ageing analysis of accounts receivable balances as Note 13(b) instead of 12(b). Further, supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.14,832,545 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payments for operations amount of Kshs.23,793,673 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.433,400 transferred to both National and District Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.433,400 could not be confirmed.

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 29 August, 2025 instead of the statutory deadline of 30 September, 2024. 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, 2024 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

3. Failure to Prepare School Improvement Plan

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

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

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

4. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity to establish a procurement function in accordance with Section 47 of the Act..

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 assets and liabilities reflects accounts receivable balance of Kshs.14,832,545. Included in the balance are accounts receivable balance of Kshs.10,450,541 or 70% 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 to the financial statements reflects summary of fixed assets balance of Kshs.60,259,414. However, the accuracy and completeness of the assets could not be confirmed since the asset register was not updated to reflect the correct values, status and location of the assets.

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

3. Weakness in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets balance of Kshs.60,259,414. However, land ownership documents were not provided for audit.

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

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

4.1 Lack of Appointment Letters for Board of Management members

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

4.2 Qualification of the Board of Management

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

4.3 Failure to Hold the Required Committee Meetings

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

Committee	Number of Meetings
Executive Committee	1
Audit Committee	2
Finance, Procurement and General-Purpose Committee	2
Academic Committee	2
Development Committee	1
Discipline and Welfare Committee	1

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

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

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

Responsibilities of Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 May, 2026

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	4,355,292	3,532,288
Government grants for operations	2	17,160,533	10,680,567
Government Grants for infrastructure	3	6,548,463	5,364,000
School fund income- parents' contributions	4	24,309,301	28,471,302
Miscellaneous incomes	5	-	-
Total Receipts		52,373,589	48,048,157
Payments			
Tuition	6	3,337,080	3,144,454
Operations	7	11,764,585	9,881,105
Infrastructure	8	169,392	1,605,988
Boarding and school fund	9	23,793,673	22,302,966
Total Payments		39,064,730	36,934,514
Surplus/Deficit		13,308,859	11,113,643

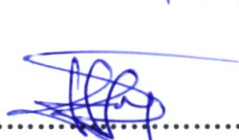
The school financial statements were approved on 15/04/2026 and signed by:



Name: Sandra Mwangi

Chair BOM

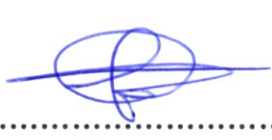
Date: 15/04/2026



Name: Nana Jorah
School Principal/ Secretary to BOM

Date: 15/04/2026





Name: Julius Enongo

Bursar/ Finance Officer

Date: 15/04/2026



Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	16,184,448	4,716,661
Cash balances	11	32,041	-103,191
Short term investments	12	-	-
Total cash and cash equivalent		16,216,489	4,613,470
Account's receivables	13	14,832,545	14,611,975
Total financial assets (a)		31,049,034	19,225,445
Financial liabilities			
Accounts payables	14	731,461	2,216,731
Total Financial Liabilities (b)		731,461	2,216,731
Net financial assets (a-b)		30,317,573	17,008,714
Represented by			
Accumulated fund b/fwd	15	17,008,714	5,895,071
Surplus/deficit for the year		13,308,859	11,113,643
Net Assets		30,317,573	17,008,714

The school's financial statements were approved on 15/04/2024 and signed by:

Name: 
Chair BOM

Date: 15/04/2026

Name: 
School Principal/ Secretary to BOM

Date: 15/04/2026

Name: 
Bursar/ Finance Officer

Date: 15/04/2026

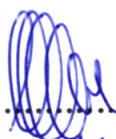
Kitengela Magereza Mixed High School**Annual Report and Financial Statements For the year ended 30th June 2024****8. Statement of Cash Flows for the Year Ended 30th June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	4,355,292	3,532,288
Government grants for operations	2	17,160,533	10,680,567
Government grants for infrastructure	3	6,548,463	5,364,000
School fund income- parents contributions/ fees	4	24,309,301	28,471,302
Other income			-
Total receipts		52,373,589	48,048,157
Payments			
Cash outflows for tuition	6	3,337,080	3,144,454
Cash outflows for operations	7	11,764,585	9,881,105
Cash outflows for Infrastructure			
Cash outflows Boarding/lunch and school fund payments	9	23,793,673	22,302,966
Total payments		(38,895,338)	(35,328,525)
Net cash inflow/outflow from operating activities		13,478,251	12,719,631
Cash flow from investing activities			
Acquisition of assets	8	(169,392)	(1,605,988)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
Net cash inflow/outflows from investing activities		(169,392)	-1,605,988
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		(-)	(-)
Net cash inflow/outflow from financing activities		-/(-)	-
Net increase/decrease in cash and cash equivalents		11,570,977	2,054,022
Cash and cash equivalent at beginning of the FY		4,613,470	2,559,448
Cash and cash equivalent at end of the FY		16,184,447	4,613,470

The school's financial statements were approved on _____ 2024 and signed by:

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

.....
Name:  *Amwa Mwakali*

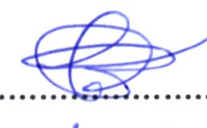
Chair BOM

Date: 15/04/2026

.....
Name:  *MARIA JACINTA*
School Principal/ Secretary to
BOM

Date: 15/04/2026



.....
Name:  *Julius Kinyo*
Bursar/ Finance Officer

Date: 15/04/2026



Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	1,337,921	-1,205,000	132,921	130,517	98%
Exercise Books	1,524,600	-250,800	1,273,800	1,165,200	91%
Laboratory Equipment	2,198,812	-417,780	1,781,032	1,603,475	90%
Internal Exams	1,058,750	-169,400	889,350	809,587	91%
Teaching / Learning Materials	899,852	- 206,966	692,886	628,089	90%
Exams And Assessment	-	-	-	-	-
	7,019,936	-2,249,946	4,769,989	4,336,868	
(2) Capitation Grant on Operations					
Personnel Emoluments	4,668,512	-420,166	4,248,345	3,972,840	93%
Repairs And Maintenance	12,222,955	-3,666,866	8,556,068	7,862,152	91%
Local Transport / Travelling	1,214,513	+14,364	1,228,877	1,216,732	99%
Electricity And Water	1,692,628	+846,314	2,538,942	2,473,333	97%
Medical	3,344,600	-1,337,840	2,006,760	1,842,183	91%
Administration Costs	5,728,905	-2,578,007	3,150,897	2,957,050	94%
Activity	1,789,288	-	1,789,288	1,736,242	97%
Gratuity					
	30,661,401	7,142,201	23,519,177	22,060,533	
3) FDSE for infrastructure					
Maintenance & Improvement MoE	8,470,000	3,133,900	5,336,100	4,900,000	91%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	20,328,000	-	20,328,000	19,665,917	96%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	66,479,337	12,526,047	53,953,267	50,963,318	
(6) Expenditure For Tuition					
Textbooks	-				-
Reference Materials	1,572,445	-1,520,000	52,445	47,950	91%
Exercise Books	1,160,000	-313,200	846,800	778,500	92%
Laboratory Equipment	3,783,830	-2,400,000	1,383,830	1,253,475	90%
Internal Exams	229,200	545,800	775,000	734,000	94%
Teaching / Learning Materials	55,400	460,000	515,400	480,428	93%
Chalks	90,000	-45,000	45,000	41,400	92%
Exams And Assessment					
Teachers Guides					
Administration Costs	-				
Bank Charges	-	1400	1400	1327	94%
	6,890,875	5,194,000	3,618,475	3,337,080	

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	2,927,368	200,000	2,727,368	2,553,425	93%
Repairs, Maintenance & Improvements	12,222,955	5,100,000	7,122,955	6,670,427	93%
Local Transport / Travelling	1,165,000	465,000	700,000	649,520	92%
Electricity, Water and Conservancy	1,692,000	400,000	2,092,000	1,961,033	94%
Medical	3,202,785	3,032,785	170,000	159,075	93%
Administration Costs	5,960,785	3,260,785	2,700,000	2,450,251	90%
Activity Expenses	1,568,050	+831,950	2,400,000	2,231,390	92%
Gratuity					
SMASSE	-	+75,000	75,000	70,709	94%
	28,738,943	13,365,520	17,987,323	6,872,458	
(8) Expenditure For infrastructure					
Construction of classrooms	1,762,022	-1,586,022	176,000	169,335	96%
Construction of LAB	6,600,665	-6,600,665	-	-	
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments					
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity					
Gratuity					
Lunch Programme	21,443,118	3,000,000	24,443,118	23,779,192	97%

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
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	65,435,623	27,823,207	46,226,316	34,158,065	93%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The Kitengela Magereza Mixed High School recognises all receipts from various sources when the event occurs, and the related cash has been received by the Kitengela Magereza Mixed High School. In addition, the Kitengela Magereza Mixed High School recognises all expenses when the event occurs, and the related cash has been paid out by the Kitengela Magereza Mixed High School. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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



Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

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

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	130,517	144,597
Exercise Books	1,165,200	986,158
Laboratory Equipment	1,603,475	1,189,720
Internal Exams	809,587	767,194
Teaching / Learning Materials	552,928	299,586
Others *chalk	75,161	145,033
Bank charges	18,424	
Total	4,355,292	3,532,288

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,972,840	3,532,851
Repairs And Maintenance	2,962,152	1,172,213
Local Transport / Travelling	1,216,732	1,097,592
Electricity And Water	2,473,333	1,286,692
Medical	1,842,183	245,900
Administration Costs	2,957,050	2,236,606
Activity	1,736,243	1,108,713
Other Vote Heads (specify)*	-	-
Total	17,160,533	10,680,567

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	6,548,463	5,364,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other	-	-
Total	6,548,463	5,364,000

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Fee on Boarding Equipment and stores-lunch	24,254,301	28,441,302
PA Levies*		-
Others (specify)-kcse		30,000
Total	24,254,301	28,471,302

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	--
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income-tender fee	55,000	-
Total	55,000	-

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	778,500	843,870
Textbooks	-	-
Reference materials	47,950	53,870
Laboratory Equipment	1,253,475	911,715
Teaching / Learning Materials	480,428	335,759
Exams And Assessment	734,000	883,530
Teachers Guides	-	-
Bank Charges	1,327	1,440
Others (specify)chalk	41,400	114,270
Total	3,337,080	3,144,454

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,553,425	2,338,850
Service Gratuity	70,709	-
Administration Cost	2,360,252	2,585,106
Repairs And Maintenance & Improvements	1,770,426	1,708,490
Local Transport / Travelling	649,520	734,440
Electricity And Water	1,961,033	940,204
Medical	159,075	153,585
Activity Expenses	2,231,390	1,409,550
Insurance Cost		-
Others (specify)bank charges	8,755	10,880
Total	11,764,585	9,881,105

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms		1,605,148
Construction of laboratory		-
Construction of dormitory	-	-
Purchase of furniture/drainage	169,335	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify) bank charges	58	840
Construction of toilets		
Total	169,393	1,605,988

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	23,779,192	22,263,546
Bank Charges	14,480	9,420
	-	-
Expenses On Income Generating Activities**		-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (specify)	-	30,000
Total	23,793,672	22,302,966

Bank Accounts

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0700270185438	1,524,817	506,605
Operations Account	Active	0700270185470	7,338,783	2,032,994
School Fund Account/Boarding	Active	0700270191434	2,578,315	2,165,137
Savings Account	-	-	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	0700278897418	4,742,532	11,925
Total			16,184,447	4,716,661

10 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	32,041	-103,191
Total	32,041	-103,191

11 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Kitengela Magereza Mixed High School
Annual Report and Financial Statements For the year ended 30th June 2024

12 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	14,832,545	14,611,975
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	14,832,545	14,611,975

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,382,004	30%	7,345,677	50%
Between 1- 2 years	3,184,243	22%	2,103,658	15%
Between 2-3 years	2,103,658	14%	5,162,640	35%
Over 3 years	5,162,640	34%	-	-%
Total (should tie to note 13 a)	14,832,545	100%	14,611,975	%

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)		1,611,131
Prepaid Fees	731,461	605,600
Retention Monies	-	
Unpaid salaries and statutory deductions	-	
Caution money	-	-
Other payables	-	-
Total	731,461	2,216,731

Kitengela Magereza Mixed High School

Annual Report and Financial Statements For the year ended 30th June 2024

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	731,461	%	1,611,131	100%
Between 1- 2 years		%	-	%
Between 2-3 years		%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	731,461	%	1,611,131	100%

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	4,716,661	2,570,584
Cash Balances	(103,191)	-11,136
Short Term Investments	-	-
Receivables	14,611,975	7,690,248
Payables	(2,216,731)	(4,354,625)
Total	17,008,714	5,895,070

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Other important disclosure notes

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

15 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	211,336	173,789
Others (specify)	-	-
Total	211,336	173,789

16 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		350,000	300,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)security dog		20,000	20,000
Total		370,000	320,000

17 Borrowings

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

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Other important disclosure notes

18 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	450,000	400,000
Lab consumables	735,484	5,000,000
Farm produce	-	-
Medication	5,000	10,000
Construction Materials	150,000	100,000
Others (specify)	-	-
	1,340,484	5,510,000

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19 Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.					169,334	
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total					169,334	
Grand Total					169,334	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	Donated	-	-	-
Buildings And Structures	56,857,647	-	-	56,857,647
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	1,000,000	-	-	1,000,000
Textbooks	300,000	-	-	300,000
ICT Equipment	400,000	400,000	-	800,000
Tools And Apparatus	500,000	591,767	-	1,091,767
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	10,000	200,000	-	210,000
Total	59,067,647	1,191,767		60,259,414