

REPUBLIC OF KENYA



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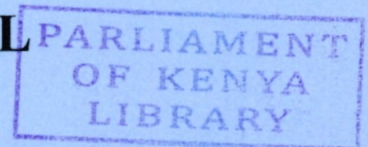
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 JUN 2026	DAY. Wednesday
TABLED BY:	Deputy Majority Whip Hon. Naomi Wago, MP
CLERK-AT THE-TABLE:	Irene Ndeku

THE AUDITOR-GENERAL



ON

CHANIA HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KIAMBU COUNTY



CHANIA HIGH 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)

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I. Key School Information and Management

(a) Background information

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

The school was re-registered in 25/02/2022 under registration number 22S00300774 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a Day and Boarding school and had 1300 number of students as at 30th June 2022. It has 7 streams and 60 teachers of which 8 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	Dr. Simon M. Muiruri	Chairman	7th March 2021
2	Mr. Gitau J. I	Secretary - Principal	7th March 2021
3	Mr. Joseph Mbai	Member—Special Interest	7th March 2021
4	Ms. Jane Terry Nyambura	Member – Rep CEB	7th March 2021
5	Mrs. Rosemary Ruci-ini	Member Rep Teachers	7th March 2021
6	Dr. Simon M. Muiruri	3 Members - Sponsor	7th March 2021
	Mrs Grace Nyangi		7th March 2021
	Eng. Bernard Njiraini		7th March 2021
7	Mr. Anthony Mwaura	Member - Community	7th March 2021
	Mrs. Emmah Mukora		7th March 2021
	Mr. Francis Kuria		7th March 2021
	Mr. Isaac Wairagu		7th March 2021
	Mr. Samuel Maina		7th March 2021
	Mr. Mungai Kihanya		7th March 2021
8	Ms. Mercy Kibiro	Member-Special Needs	7th March 2021
9	George Mwangi	Rep Students	7th March 2021

Key School Information and Management (Continued)

The function of the School Board of Management include:

- Promote the best interests of the school and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the school
- 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 pupil's discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the school
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule 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	Dr. Simon Muiruri Mr. James Gitau Mr. M. Nyakundi Mrs. Emmah Mukora Ms. Grace Irungu Mr. Samuel Njunu Mr. Josphat Gatuma Ms. Jane Nyamurira Mr. Simon Wahome Mr. Francis Nduati	Chairman Secretary Member Member Member Member Member Member Member Member	5/5 5/5 2/5 3/5 2/5 2/5 1/5 4/5 2/5 1/5
2	Finance, procurement and general purposes Committee	Mr. Mungai Kihanya Mr. James Gitau Mr. Josphat Gatuma Ms. Jane Nyambura Dr. Simon Muiruri Eng. Benard Njiraini Eng. Anthony Mwangi	Chairman Secretary Member Member Member Member Member	3/3 3/3 3/3 2/3 3/3 1/3 2/3
3	Academic Committee	Mr. Mungai Kihanya Mrs. Grace Nyangi Mr. James Gitau Mrs. Emma Mukora Mr. Anthony Mwaura Ms. Virginia Njoki Mrs. Rosemary Ruciini Mr. Simon Wahome Mr. Francis Nduati	Chairman Secretary Member Member Member Member Member Member Member	3/3 3/3 3/3 3/3 2/3 2/3 2/3 3/3 3/3
4	Development Committee	Eng. Patrick Ndumia Dr. Simon Muiruri Mr. James Gitau Mr. Josphat Gatuma Mr. Simon Wahome Mr. Francis Nduati	Chairman Secretary Member Member Member Member	5/5 4/5 5/5 1/5 4/5 4/5

Chania High School
Reports and Financial Statements For the year ended 30th June 2022

		Mr. Martin Nyakundi	Member	1/5
		Mr. Francis Karu	Chairman	3/3
		Mr. Joseph Mbai	Secretary	3/3
		Mrs. Jane Nyambura	Member	3/3
		Mr. Anthony Mwaura	Member	3/3
		Mr. Maina Chege	Member	2/3
		Mr. Josphat Gatuma	Member	2/3
		Ms. Virginia Njoki	Member	1/3
5	Discipline and Welfare Committee			
6	Adhoc Committee (if any during the year)			0

(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	Mr. James Irungu Gitau	350385
		Mr. Simon Maina Wahome	368388
2	Deputy Principal	Mr. Francis Nduati Mwangi	333921
3	School Bursar	Mr. Paul Kamau Mwanja	

Key School Information and Management (Continued)

(e) Schools contacts

Post Office Box: 45-01000
Telephone: 0701 968 010
E-mail: chaniaboyshigh@yahoo.com / chaniahighsch@gmail.com
Website: www.chaniahighschool.sc.ke
Facebook:
Twitter:

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

1. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Number : 1102086428
2. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Number : 1102090174
3. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Number : 1102089605
4. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account : 1272365328
5. Name of Bank : Co-operative Bank of Kenya
Branch : Thika
Account : 01100278996400
6. MPESA Pay Bill No. 522123 Account 37211k attached to Kenya Commercial Bank account 1102086428

(g) Independent Auditors

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

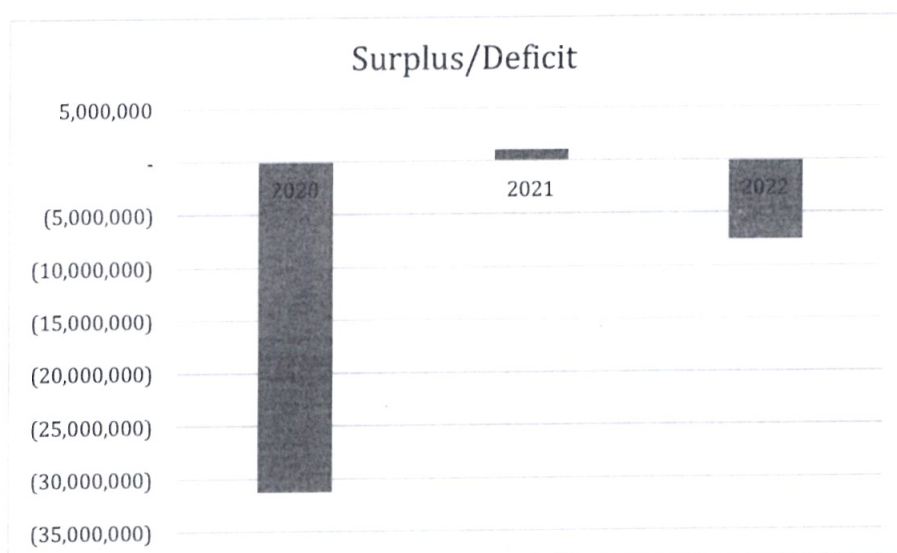
II. Summary Report of Performance of The School

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

a) Financial performance:

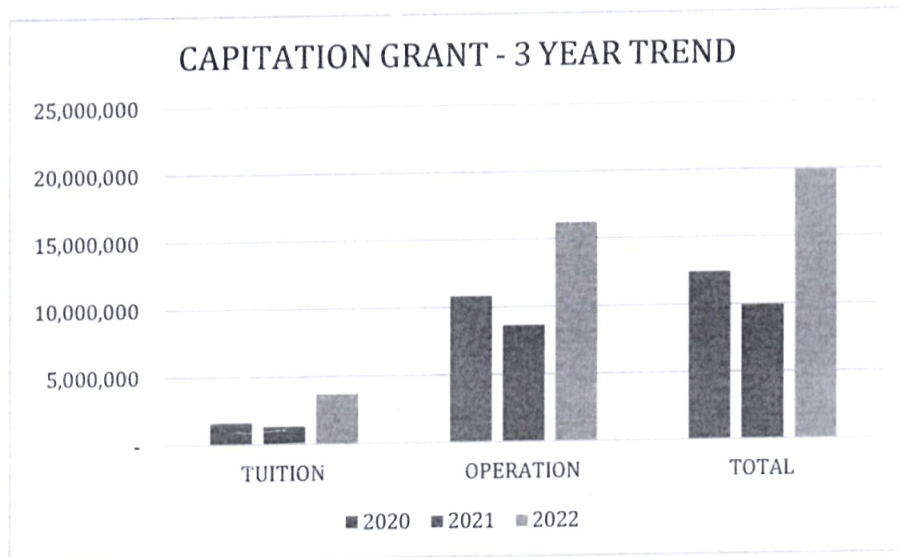
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

Year	Surplus/Deficit
2020	(31,254,117)
2021	1,059,053
2022	(7,519,022)



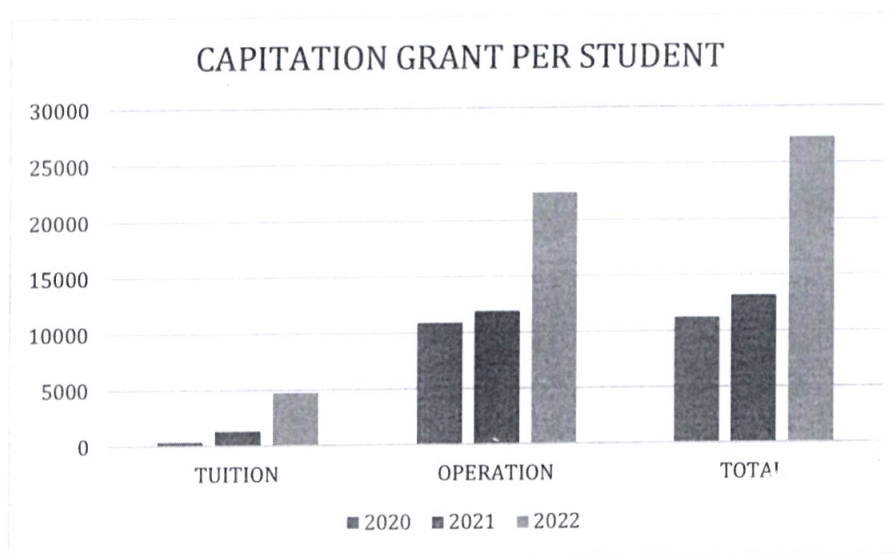
- *Capitation grants from the Ministry of Education for the last three years*

CAPITATION GRANT - 3 YEAR TREND			
YEAR	TUITION	OPERATION	TOTAL
2020	1,641,907	10,805,800	12,447,707
2021	1,332,744	8,601,481	9,934,225
2022	3,712,897	16,233,929	20,120,326



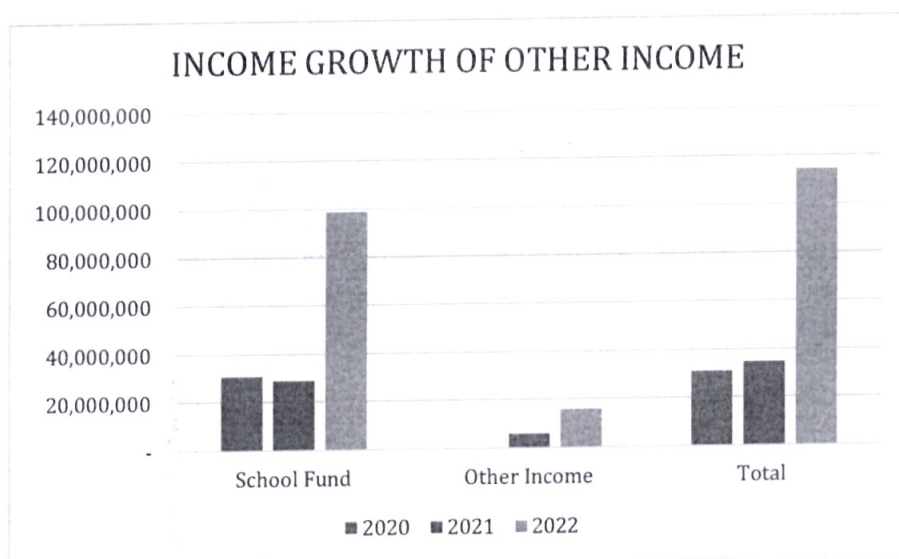
- *Ratio of capitation grant per student over the last three years*

CAPITATION GRANT PER STUDENT - 3-YEAR TREND			
YEAR	TUITION	OPERATION	TOTAL
2020	347	10,848	11,195
2021	1,303	11,891	13,194
2022	4,744	22,534	27,278



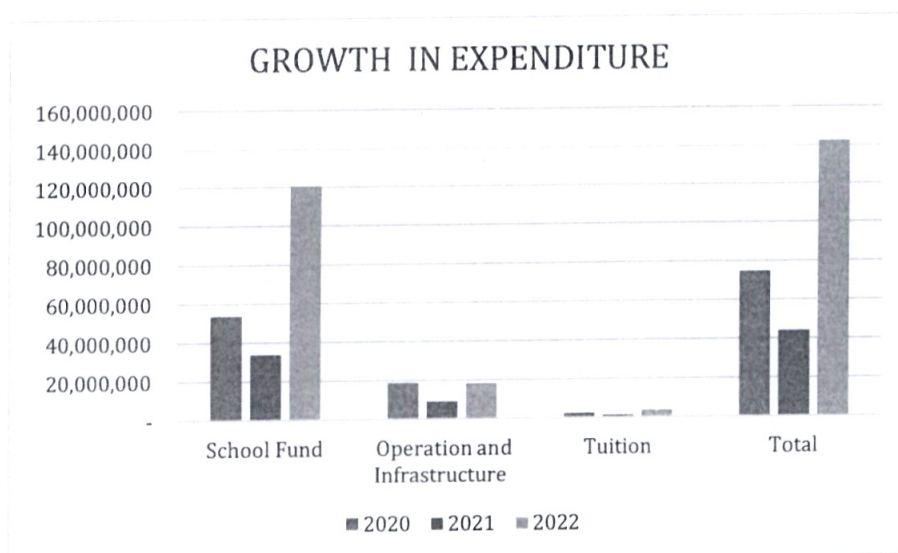
- A three-year overview of growth of other income(s) earned by the school.

Income Growth of Other Income(s) -3Year Trend			
Year	School Fund	Other Income	Total
2020	30,623,555	298,400	30,921,955
2021	28,915,499	5,704,406	34,619,905
2022	90,893,764	15,912,065	106,805,829



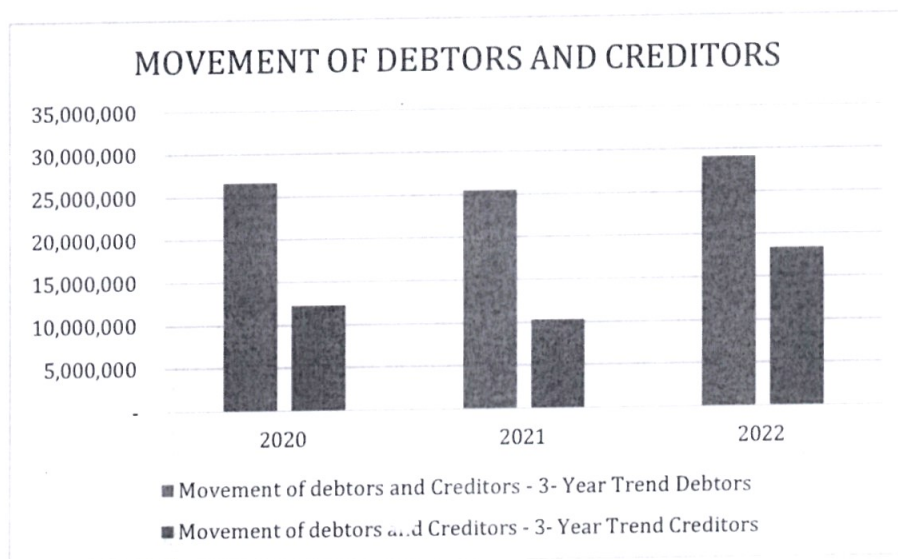
- A three-year overview of growth in expenditure of the school

Growth in Expenditure -3-Year Trend				
Year	School Fund	Operation and Infrastructure	Tuition	Total
2020	53,698,238	18,655,904	2,269,637	74,623,779
2021	33,693,832	9,013,814	1,257,330	43,964,976
2022	112,693,785	17,960,156	3,617,736	134,271,766



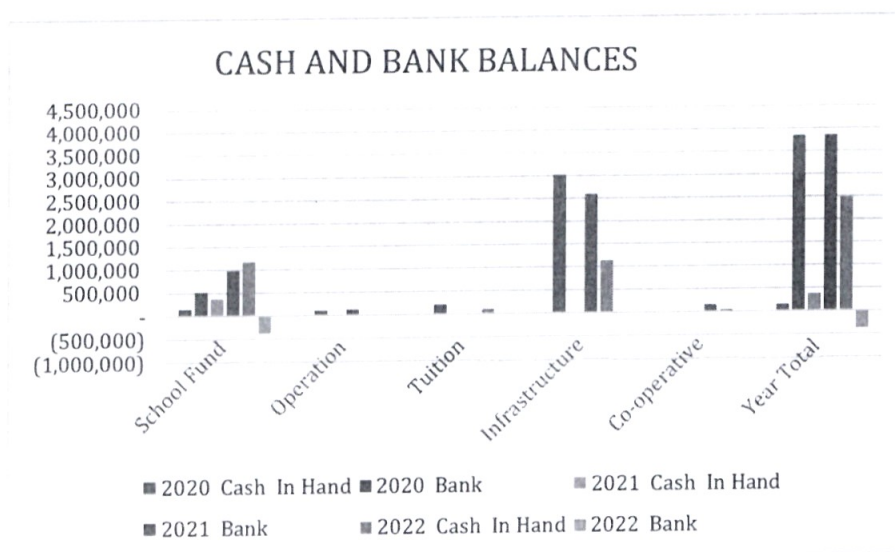
- *Movement of debtors and creditors of the school over the last three years*

Movement of Debtors and Creditors - 3- Year Trend		
Year	Debtors	Creditors
2020	26,637,794	12,255,593
2021	25,491,298	10,277,951
2022	29,087,604	18,349,038



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

Cash and Bank Balances -3-Year Trend							
Year		School Fund	Operation	Tuition	Infrastructure	Co-operative	Year Total
2020	Cash In Hand	147,426	-	-	-	-	147,426
	Bank	514,934	103,482	208,065	3,010,863	6,021	3,843,364
2021	Cash In Hand	370,484	-	-	-	-	370,484
	Bank	981,949	120,801	2,679	2,588,964	153,821	3,848,213
2022	Cash In Hand	1,175,822	19,143	97,840	1,144,144	48,343	2,485,292
	Bank	(380,128)	-	-	-	-	(380,128)



b) **Teacher Student ratio:**

Ratio of students to Teachers	
Total enrolment	1,200
Total No of Teachers	50
Students: Teacher's ratio	24

Teachers Turnover	
No of teachers recruited in the year	2
No of teachers transferred inwards in the year	8
No of teachers transferred outwards in the year	3
Net inflow of teachers	7

Teachers Employment	
No of teachers required by CBE	58
No of teachers employed by TSC	8
Shortage / Surplus No of teachers before BOM teachers	50
No of teachers employed by BOM	7
Net Shortage / Surplus No of teachers	57

Number of teachers the school has for each subject:

Subject	No. of Teachers
GEO/HIST	3
MATHS/CHEM	5
BS/ACC	1
HIST/C.R.E	3
COMP/GEO	1
CHEM/BIO	1
BS/ECON	1
BIO/AGRI	2
CHEM/AGRI	1
MATHS/WOODWORK	1
ENG/LIT	10
MATHS/PHY	3
BIO/MATHS	1
KISWA/HIST	2
MATHS/P.E	1
AGRI/BIO	1
BIO/CHEM	2
COMP/P.E	2
GEO/BS	2
C.R.E/KISWA	4
C.R.E/GEO	1
KISWA/GEO	1
FRENCH/ENG	1
MATHS/GEO	1
H.S/BIO	1
PHY/MATHS	1
ELE/PHY	1
MATHS/BS	1
MUSIC/KISWA	1
COMP/PHYC	1
	57

c) Mean score in the 2022 KCSE:

The mean score in the 2022 KCSE:		
Year	Mean Score	Mean Grade
2019	7.7088	B-
2020	7.4615	C+
2021	7.9216	C+

d) Number of Candidates in the 2022 KCSE:

Number of Candidates in the 2022 KCSE:	
Year	No. of Candidates in the KCSE
2019	609
2020	549
2021	500

e) Capacity of the school:

Total Students: 1,200

The capacity of the school:	
No. of Students	1200
No. of Classrooms	24
No. of Laboratories	3
No. of Dining Halls	1
No. of Dormitories	13
No. of Toilets	104
No. of Libraries	1

f) Development projects carried out by the school:

PROJECT	COST	FUNDED BY	STATUS
12 No. Classrooms 2 nd Floor	16,800,00.00	M.O.E Infrastructure & Parents Contribution	On-going

Sign


Mr. Gitau J. I
School Principal



III. 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.

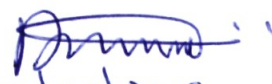
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Chania 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: David N. Mwangi
Designation: Chairman, School Board of Management

Sign:
Date:


16/04/2026

Name: Mr. James I. Gitau
Designation: School Principal & Secretary to Board of Management
Sign:

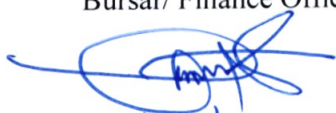
Date:

16/04/2026



Name: Mr. Paul K. Mwanja
Designation: Bursar/ Finance Officer

Sign:
Date:


16/04/2026

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 CHANIA HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and 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 of Chania High School set out on pages 18 to 35, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on Chania High School for the year ended 30 June, 2022 - Kiambu County

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 Chania 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. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.29,087,604. However, the supporting schedules and detailed ageing analysis were not provided for audit review. Further, as disclosed in Note 11 to the financial statements, fees arrears amounting to Kshs.24,241,937 have been outstanding for more than one (1) year.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.29,087,604 could not be confirmed.

2. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of assets and liabilities and Note 8 to the financial statements reflect bank balance of Kshs.929,342. Included in the bank balance is one (1) bank account with an overdraft balance of Kshs.380,128 which has been offset against a debit bank balance. However, the authority of The National Treasury or the Board of Management to overdraw the balances was not provided for audit, contrary to Section 28(4) of the Public Finance Management Act, 2012 which states that, an Accounting Officer for a national government entity shall not cause a bank account of the entity to be overdrawn beyond the limit authorized by The National Treasury or a Board of a national government entity. Further, the offsetting was contrary to Paragraph 48 of the International Public Sector Accounting Standards (IPSAS) 1 which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy, completeness and fair presentation of the cash and cash equivalents balance of Kshs.929,352 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Chania 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, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page 2 to 16 which comprise of Key School Information and Management, Summary Report of Performance of the School and the 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 and 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

The financial statements for the year under review were submitted on 27 February, 2026 instead of the recommended date of 30 September, 2022. This was contrary to Section 81 of the Public Finance Management Act, 2012 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the financial year to which the accounts relate.

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

2. Under funding of Capitation Grants

The statement of receipts and payments and Notes 1 and Note 2 to the financial statements reflects capitation grants for tuition, operation and infrastructure capitation grants for amount of Kshs.3,712,897 and Kshs.16,233,929 respectively. During the financial year 2021/2022, National Education Management Information System (NEMIS) reported three thousand three hundred and ninety-eight (3,398) students while the records from the School reported four thousand three hundred and twenty-eight (4,328) students cumulatively. Thus, the records had unexplained variance of nine hundred and thirty (930) students.

In the circumstances, the School was underfunded by Kshs.3,099,014 during the year.

3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments Note 6 and Note 7 to the financial statements. Reflects operations payments and boarding and School Fund payments of Kshs.17,960,156 and Kshs.112,693,785 respectively. Included in the expenditure is an amount of Kshs.1,468,950 transferred to the Kenya 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 the 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.1,468,950 could not be confirmed.

4. Unapproved Fees for Parents Association Support Programme

The statement of receipts and payments and Note 3 to the financial statements reflects School fund income - parents' contributions amount of Kshs.90,893,764 as disclosed in which includes Parents Association Support Programme amount of Kshs.24,811,321. Examination of the records revealed that the School charged an amount of Kshs.17,286 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day and Secondary Education Programme, which stipulates that a parent will only pay for School uniforms, boarding-related costs as reflected in the boarding fee structure, and lunch for the day scholars.

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

5. 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. Procurement activities were undertaken by individuals lacking the requisite qualifications. Further, all the procurement done during the year did not have professional opinion as required under section 84(1) of the Public Procurement and Asset Disposal Act, 2015.

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

6. Long Outstanding Accounts Payables

The statement of assets and liabilities and Note 12 to the financial statements reflects accounts payables balance of Kshs.18,349,038. Included is an amount of Kshs.7,637,521 which has been outstanding for more than a year. Management did not provide justification for the failure to settle the long outstanding payables. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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 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. Lack of Internal Audit Review

During the year under review, the School had no internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), Regulations, 2015 which requires the internal audit unit of a National Government entity to assess its effectiveness through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the internal audit function.

2. Lack of Asset Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.188,863,580 in respect of fixed assets. The School occupies land of unknown value not included in the School assets. On 25 September, 2025 the School applied for a lease from Thika Municipality for which the School occupies. However, as at the time of the audit, the School had not obtained ownership documents for the parcel of land.

In the circumstances, the existence of effective measures in the management of assets 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

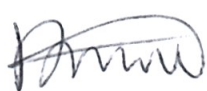
11 May, 2026

Chania High School
Reports and Financial Statements For the year ended 30th June 2022

V. 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	3,712,897	1,332,744
Capitation grants for operations	2	16,233,929	8,650,081
School Fund Income- Parents' Contributions	3	90,893,764	28,665,499
School Fund Income- Other receipts	4	15,912,065	5,954,406
TOTAL RECEIPTS		126,752,655	44,602,730
PAYMENTS			
Payments for Tuition	5	3,617,736	1,257,330
Payments for operations	6	17,960,156	8,592,515
Boarding and school fund payments	7	112,693,785	33,693,832
TOTAL PAYMENTS		134,271,677	43,543,677
SURPLUS/DEFICIT		(7,519,022)	1,059,053

The school financial statements were approved on 16/04/2026 and signed by:

Sign: 
Name: David N. Mwangi
BoM Chairman

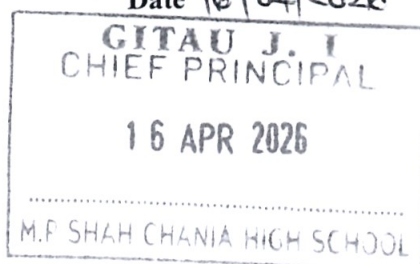
Sign: 
Name: James I. Gitau
Principal/BoM Secretary

Sign: 
Name: Paul K. Mwanja
Bursar/Finance Officer

Date 16/04/2026

Date 16/04/2026

Date 16/04/2026



VI. 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	929,342	3,848,214
Cash Balances	9	245,115	370,484
Short term Investment	10	0	0
Total Cash and cash equivalent		1,174,457	4,218,698
Account's receivables	11	29,087,604	25,491,298
TOTAL FINANCIAL ASSETS		30,262,061	29,709,996
FINANCIAL LIABILITIES			
Accounts Payables	12	18,349,038	10,277,951
NET FINANCIAL ASSETS		11,913,023	19,432,045
REPRESENTED BY			
Accumulated Fund b/fwd	13	19,432,045	18,372,992
Surplus/Deficit for the year		(7,519,022)	1,059,053
NET FINANCIAL POSITION		11,913,023	19,432,045

The school's financial statements were approved on 16/04/2026 2026 and signed by:

Name: David N. Mwangi
BoM Chairman

Sign: 

Date: 16/04/2026

Name: James I. Gitau
School Principal/Secretary
to BoM

Sign: 

Date: 16/04/2026



Name: Paul K. Mwanja
Bursar/Finance

Sign: 

Date: 16/04/2026

VII. 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	3,712,897	1,332,744
Capitation grants for operations	16,233,929	8,650,081
School fund income- Parents contributions/ fees	90,893,764	28,665,499
Other Receipts	15,912,065	5,954,406
Total Receipts	126,752,655	44,602,730
Payments		
Payments for Tuition	3,617,736	1,257,330
Payments for operations	17,960,156	4,692,661
Boarding and school fund payments	112,693,785	33,693,832
Total Payments	134,271,677	39,643,823
Net cash flow from operating activities	(7,519,022)	4,958,907
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	0	0
Acquisition of Assets	4,474,781	4,730,799
Proceeds from investments	0	0
Purchase of investments	0	0
Net cash flows from Investing Activities	4,474,781	4,730,799
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans	0	0
Repayment of principal borrowings	0	0
Net cash flow from financing activities	0	0
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(3,044,241)	227,908
Cash and cash equivalent at BEGINNING of the year	4,218,698	3,990,790
Cash and cash equivalent at END of the year	1,174,457	4,218,698

VIII. 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						
Teaching / learning materials	4,972,800	-	4,972,800	3,712,897	1,259,903	75%
(2) CAPITATION GRANT ON OPERATIONS						
Other Votehead	11,280,000		11,280,000	10,093,429	1,186,571	89%
Maintenance & Improvement	6,000,000		6,000,000	5,913,500	86,500	99%
Medical/Insurance	2,400,000		2,400,000	227,000	2,173,000	9%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	11,918,400	-	11,918,400	18,612,792	(6,694,392)	156%
Repairs and maintenance	2,400,000	-	2,400,000	4,039,438	(1,639,438)	168%
Local transport / travelling	2,485,200	-	2,485,200	3,585,176	(1,099,976)	144%
Electricity and water	3,297,600	-	3,297,600	4,746,696	(1,449,096)	144%
Administration costs	3,019,200	-	3,019,200	4,748,316	(1,729,116)	157%
Examination	-	-	-	36,000	(36,000)	0%
Uniform	-	-	-	3,205,494	(3,205,494)	0%
Damages	-	-	-	7,398,862	(7,398,862)	0%
Medical	-	-	-	2,100	(2,100)	0%
Activity	2,757,600	-	2,757,600	1,499,054	1,258,546	54%
Fee on Boarding Equipment and Stores	40,186,800	-	40,186,800	43,019,836	(2,833,036)	107%

Chania High School
Reports and Financial Statements For the year ended 30th June 2022

(4) OTHER INCOME						
Tender	-	-	-	84,960	(84,960)	0%
Rent	-	-	-	-	-	0%
Uniform	-	-	-	638,300	(638,300)	0%
Advances	-	-	-	-	-	0%
Damages	-	-	-	7,336,261	(7,336,261)	0%
Fee Arrears	-	-	-	1,041,961	(1,041,961)	0%
Prepayments	-	-	-	4,879,383	(4,879,383)	0%
Examination	-	-	-	59,600	(59,600)	0%
Hire of School Facilities	-	-	-	1,862,400	(1,862,400)	0%
Refund	-	-	-	9,200	(9,200)	0%
TOTAL INCOME	90,717,600	-	90,717,600	126,752,655	(36,035,055)	140%
(1) EXPENDITURE FOR TUITION						
Teaching / learning materials	1,000,000	-	1,000,000	476,900	523,100	48%
Textbooks and Reference Materials	-	-	-	379,300	(379,300)	
Exercise Books	-	-	-	620,000	(620,000)	
Laboratory Equipment	500,000	-	500,000	175,950	324,050	35%
Internal Exams	500,000	-	500,000	662,600	(162,600)	133%
Tuition	2,972,800	-	2,972,800	1,299,870	1,672,930	44%
Administration costs	-	-	-	3,116	(3,116)	0%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	11,280,000	-	11,280,000	4,471,425	6,808,575	40%
Administration costs	-	-	-	4,063,228	(4,063,228)	0%
Local transport / travelling	-	-	-	263,400	(263,400)	0%
Electricity and water	-	-	-	1,512,011	(1,512,011)	0%
Medical/Insurance	2,400,000	-	2,400,000	1,163,021	1,236,979	48%
Activity Expenses	1,800,000	-	1,800,000	586,161	1,213,839	33%
Repairs, maintenance & improvements	6,000,000	-	6,000,000	5,900,910	99,090	98%

(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	11,918,400	-	11,918,400	6,190,779	5,727,621	52%
Repairs, maintenance and Improvements	2,400,000	-	2,400,000	7,626,481	(5,226,481)	318%
Local transport / travelling	2,485,200	-	2,485,200	4,018,273	(1,533,073)	162%
Electricity, water and conservancy	3,297,600	-	3,297,600	9,705,630	(6,408,030)	294%
Administration costs	3,019,200	-	3,019,200	13,870,711	(10,851,511)	459%
Activity	957,600	-	957,600	523,925	433,675	55%
Boarding Equipment and Stores	40,186,800	-	40,186,800	50,565,439	(10,378,639)	126%
Service Gratuity	-	-	-	289,845	(289,845)	0%
Refund	-	-	-	338,031	(338,031)	
Uniform	-	-	-	638,300	(638,300)	0%
Medical	-	-	-	2,050	(2,050)	
Tender	-	-	-	84,960	(84,960)	
Examination	-	-	-	59,600	(59,600)	
Damages	-	-	-	9,227,506	(9,227,506)	
PA Expenses	-	-	-	8,307,094	(8,307,094)	0%
Hire of School Facilities	-	-	-	1,245,161	(1,245,161)	0%
TOTALS EXPENDITURE	90,717,600	-	90,717,600	134,271,677	(43,554,077)	148%

- i. The school has received 140% of the expected revenue from 1st July 2021 to 30th June 2022
- ii. The school has utilized 148% of the funds received from MoE and Parents Contribution

IX. 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* recognizes 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 2022

X. Notes to the Financial Statements

1 Capitation Grant for Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Tuition	0	969,114
Teaching/learning materials	3,712,897	363,630
Total	3,712,897	1,332,744

2 Capitation Grant for Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0	0
Maintenance and Improvements	5,913,500	3,841,500
Insurance & Medical	227,000	0
Other Vote heads	10,093,429	4,759,981
Total	16,233,929	8,601,481

3 Parents Contribution/Fees - School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Boarding Equipment & Stores	43,019,836	17,940,720
Personnel emoluments	18,612,792	4,553,696
Repairs and maintenance	4,039,438	1,629,957
Local transport/travelling	3,585,176	636,534
Electricity and water	4,746,696	2,576,941
Administration costs	4,748,316	1,265,203
Activity	1,499,054	309,858
Uniform	3,205,494	0
Medical	2,100	2,590.00
Damages	7,398,862	0
Examination	36,000	0
Total	90,893,764	28,915,499

Notes to the Financial Statements (Continued)

4 Other Receipts – School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Rent		54,000
Uniform	638,300	14,500
Advances		
Damages	7,336,261	1,000
Refund	9,200	11,700
Advance Recoveries	0	12,000
Fee Arrears	1,041,961	3,027,776
Prepayments	4,879,383	2,460,430
Hire of Facilities	1,862,400	123,000.00
Tender	84,960	0
Examination	59,600	0
Total	15,912,065	5,704,406

5 Payments For Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	379,300	0
Exercise books	620,000	250,000
Laboratory equipment	175,950	603,850
Internal exams	662,600	21,000
Teaching / learning materials	476,900	382,000
Tuition	1,299,870	0
Administration Costs	3,116	480
Total	3,617,736	1,257,330

Notes to the Financial Statements (Continued)

6 Payments For Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,471,425	885,530
Administration Cost	4,063,228	613,669
Local transport/travelling	263,400	32,000
Electricity and water	1,512,011	1,261,560
Activity Expenses	586,161	231,985
Infrastructure	5,900,910	4,730,799
Medical & Insurance	1,163,021	1,008,271
School Fund	0	250,000
TOTAL	17,960,156	9,013,814

7 Boarding and School Fund Payments

	2021-2022	2020-2021
	Kshs	Kshs
Boarding Equipment and Stores	50,565,439	16,044,092
Personnel emoluments	6,190,779	4,030,192
Repairs and maintenance & Improvements	7,626,481	3,016,585
Local transport / travelling	4,018,273	1,050,250
Electricity and water	9,705,630	4,469,043
Activity	523,925	372,273
Administration costs	13,870,711	2,063,901
Uniform	638,300	0
Refund	338,031	85,718
Facilities	1,245,161	34,830
Prepayments	0	2,195,709
Creditors	0	331,239
Operations Account	0	0
P.T.A Project	8,307,094	0
Damages	9,227,506	0
Gratuity	289,845	0
Medical	2,050	0
Tender	84,960	0
Examination	59,600	0
TOTAL	112,693,785	33,693,832

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	1102089605	97,840	2,679
Operations Account	1102090174	19,143	120,801
School Fund Account/Boarding	1102086428	(380,128)	981,949
Co-operative Account	01100278996400	48,343	153,821
Infrastructure Account	1272365328	1,144,144	2,588,964
Total		929,342	3,848,214

9 Cash In Hand

Description	2021-2022 Kshs	2020-2021 Kshs
School Fund account	245,115	370,484
Total	245,115	370,484

Notes to the Financial Statements (Continued)

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	28,889,904	25,283,898
Other non-fees receivables	77,200	132,400
Advance	104,000	75,000
Imprest	16,500	0.00
Total	29,087,604	25,491,298

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	4,845,667	2,067,680
Fees arrears for the previous year	818,319	1,274,636
Fees arrears for prior periods (over two years)	23,423,618	22,148,982
Total	29,087,604	25,491,298

Notes to the Financial Statements (Continued)

12 Accounts Payable

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (See ageing below and appendix 1)	17,124,064	7,817,521
Prepaid fees	1,224,974	2,460,430
Retention monies	0.00	0
Total	18,349,038	10,277,951

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

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors for current year	10,711,517	4,460,430
Trade creditors for the previous year	3,989,500	4,169,500
Trade creditors for prior periods (over two years)	3,648,021	3,648,021
Total	18,349,038	10,277,951

Notes to the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,848,214	3,843,365
Cash balances	370,484	147,426
Short Term Investments	0	0
Receivables	25,491,298	26,637,794
Payables	(10,277,951)	(12,255,593)
Total	19,432,045	18,372,992

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)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire purchase	0.00	0.00
Gratuity and leave provision	0.00	0.00
Total	0.00	0.00

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Goats	10	125,000.00	200,000.00
Trees	121	1,210,000.00	1,210,000.00
Total		1,335,000.00	1,410,000.00

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	0.00	0.00
Balance at end of the year	0.00	0.00

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	798,703.00	425,625.00
Stock/ inventory purchased during the year	45,550,509.00	9,623,433.00
Stock/ inventory issued during the year	(44,725,435.00)	(9,250,355.00)
Balance at end of the year	1,623,777.00	798,703.00

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)

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						
Sub-Total						
Supply of goods						
1. Instant Access Stores	186,060.00		0.00	186,060.00	0.00	
2. Top cow Dairies	358,400.00		0.00	358,400.00	358,400.00	
3. Thika Wangangu Traders	22,800.00		0.00	22,800.00	22,800.00	
4. Food Chain Suppliers Ltd	1,241,115.00		0.00	1,241,115.00	1,241,115.00	
5. Gotu Meat Supply	678,260.00		0.00	678,260.00	669,830.00	
6. Nufarm Supplies	41,600.00		0.00	41,600.00	41,600.00	
7. DPL Festive Ltd	1,075,676.00		0.00	1,075,676.00	1,075,676.00	
8. Kiki Millers Ltd	1,649,000.00		0.00	1,649,000.00	1,649,000.00	
9. Paktec Enterprises	97,440.00		0.00	97,440.00	0.00	
10. Limatec (K) Ltd	1,163,300.00		0.00	1,163,300.00	1,163,300.00	
11. Sketchers Agency	156,000.00		0.00	156,000.00	156,000.00	
12. Datawise Technologies (E.A) Ltd	1,259,800.00		0.00	1,259,800.00	1,259,800.00	
13. Lizgit General Supplies & Logistics	1,540,000.00		0.00	1,540,000.00	0.00	
14. Grishon Njuguna	13,500.00		0.00	13,500.00	0.00	
15. Go On Enterprises	60,000.00		0.00	60,000.00	0.00	
16. Mwhia Investments Co. Ltd	1,759,600.00		0.00	1,759,600.00	0.00	
17. Kamawe Metal Store & Hardware Ltd	980,185.00		0.00	980,185.00	0.00	
18. Laysam Gems Enterprises	36,721.00		0.00	36,721.00	0.00	
19. Crystal Cables Sales & Supplies	1,175,351.00		0.00	1,175,351.00	0.00	
20. Thika Sport Club	28,800.00		0.00	28,800.00	0.00	
21. Chania School Depot Ltd	1,216,961.00		0.00	1,216,961.00	0.00	

22. Green Ring Investments	1,592,750.00		0.00	1,592,750.00	0.00	
23. Giltech Fabricators Ltd	390,000.00		0.00	390,000.00	0.00	
24. Radical Ventures General Supplies	519,375.00		0.00	519,375.00	0.00	
25. Generscape Supplys	268,000.00		0.00	268,000.00	0.00	
26. Greencode General Consumbles Ltd	319,010.00		0.00	319,010.00	0.00	
27. Pink Stationers & Printers	263,685.00		0.00	263,685.00	0.00	
Sub-Total	18,093,389.00			18,093,389.00	7,637,521.00	
Supply of services						
28. Safaricom Plc	5,799.00		0.00	5,799.00	0.00	
29. Cyber School Technologies Solution Ltd	92,800.00		0.00	92,800.00	0.00	
30. Highlands Intl. Mngt. & Con. Ser. Ltd	150,800.00		0.00	150,800.00	0.00	
31. Hers Bins Ltd	6,250.00		0.00	6,250.00	0.00	
Sub-Total	255,649.00			255,649.00	0.00	
Grand Total	18,349,038.00			18,349,038.00	7,637,521.00	

CHANIA HIGH SCHOOLS

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) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1						
Land 2						
Buildings and structures			156,761,299.00	4,474,781.00	0.00	161,236,080.00
Motor vehicles						
KCE 801D	01-04-2016	THIKA	14,350,000.00	0.00	0.00	14,350,000.00
KBR 910U	19-09-2012	THIKA	3,850,000.00	0.00	0.00	3,850,000.00
KAT 125X	17-05-2005	THIKA	4,650,000.00	0.00	0.00	4,650,000.00
Generator		THIKA	358,000.00	0.00	0.00	358,000.00
Borehole & Solar System		THIKA	4,169,500.00	0.00	0.00	4,169,500.00
Intangible assets- soft ware		THIKA	250,000.00	0.00	0.00	250,000.00
Total			221,914,299.00	4,474,781.00	0.00	188,863,580.00