

REPUBLIC OF KENYA



REPORT DATE: 17 JUN 2026

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DAY. Wednesday	
TABLED BY:	Deputy Majority Whip Hon. Naomi Waga, MP
CLERK-AT THE-TABLE:	Irene Nduku

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

CHANIA HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

KIAMBU COUNTY



CHANIA HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

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

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 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 boarding school and had 1500 number of students as at 30th June 2023. It has 8 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

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Simon Muiruri Mr. James Gitau Mrs. Emmah Mukora Mr. Josphat Gatuma Mr. Simon Wahome Mr. Francis Nduati	Chairman Secretary Member Member Member Member	5/5 5/5 2/5 3/5 2/5 2/5
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 2/3 1/3
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	4/4 4/4 4/4 4/4 3/4 3/4 4/4 4/4 4/4
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

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		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	3/3
		Mr. Josphat Gatuma	Member	3/3
		Ms. Virginia Njoki	Member	3/3
5	Discipline and Welfare Committee			
6	Adhoc Committee (if any during the year)			

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(d) School Operation Management

For the financial year ended 30th June 2023 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mr. James Irungu Gitau	350385
2	Deputy Principal	Mr. Simon Maina Wahome Mr. Francis Nduati Mwangi	368388 333921
3	School Bursar	Mr. Paul Kamau Mwanja	

(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

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

Chania High School
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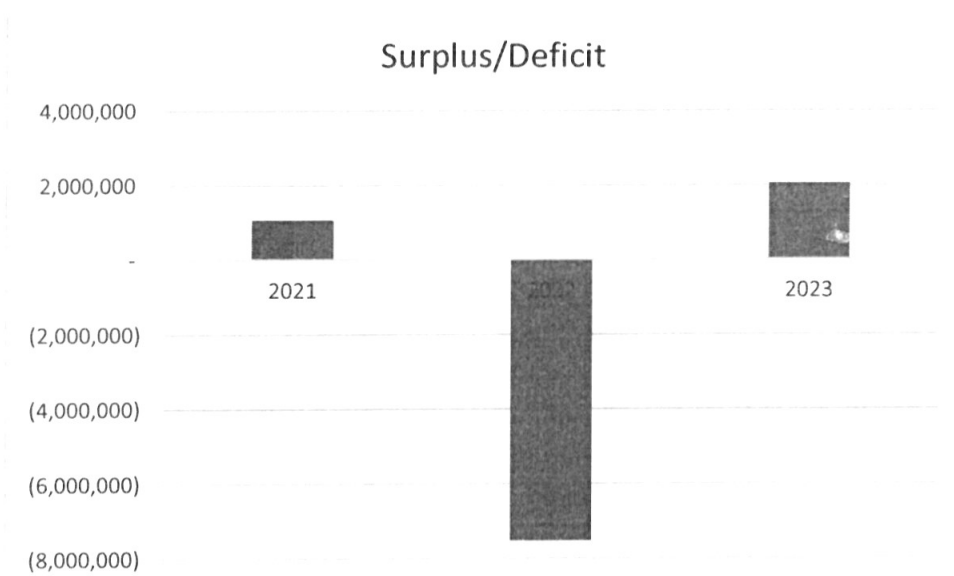
3. Summary Report of Performance of The School

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

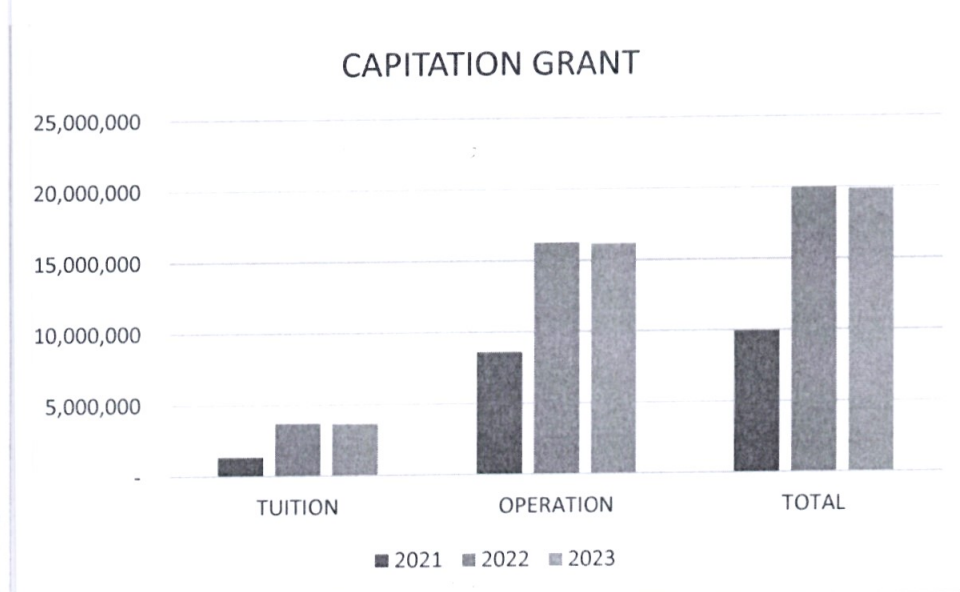
Year	Surplus/Deficit
2021	1,059,053
2022	(7,519,022)
2023	2,047,727



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

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

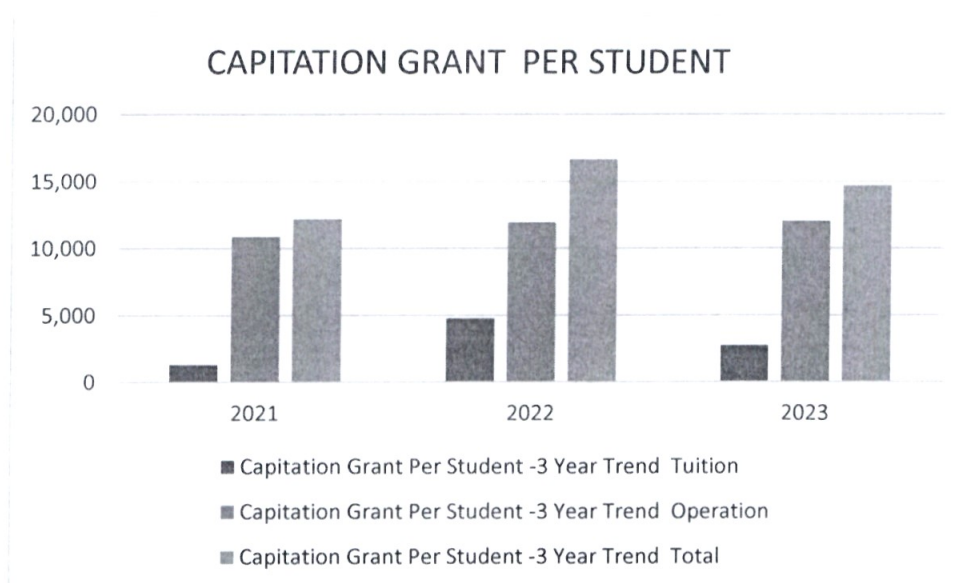
CAPITATION GRANT - 3 YEAR TREND			
YEAR	TUITION	OPERATION	TOTAL
2021	1,332,744	8,601,481	9,934,225
2022	3,712,897	16,233,929	19,946,826
2023	3,651,424	16,191,652	19,843,076



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

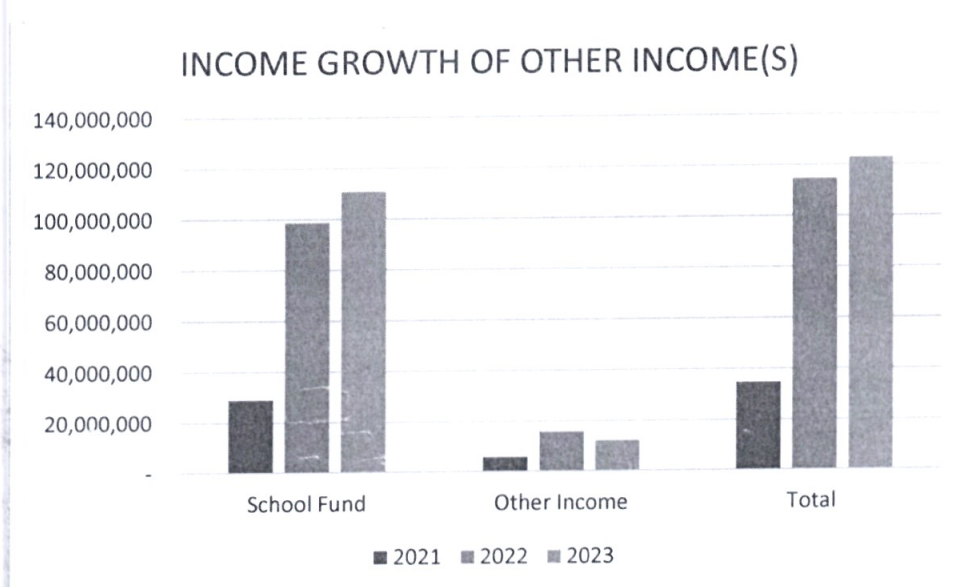
Capitation Grant Per Student -3 Year Trend				
Year	Enrolment	Tuition	Operation	Total
2021	1200	1,303	10,848	12,151
2022	1200	4,744	11,891	16,635
2023	1500	2,726	11,976	14,702



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

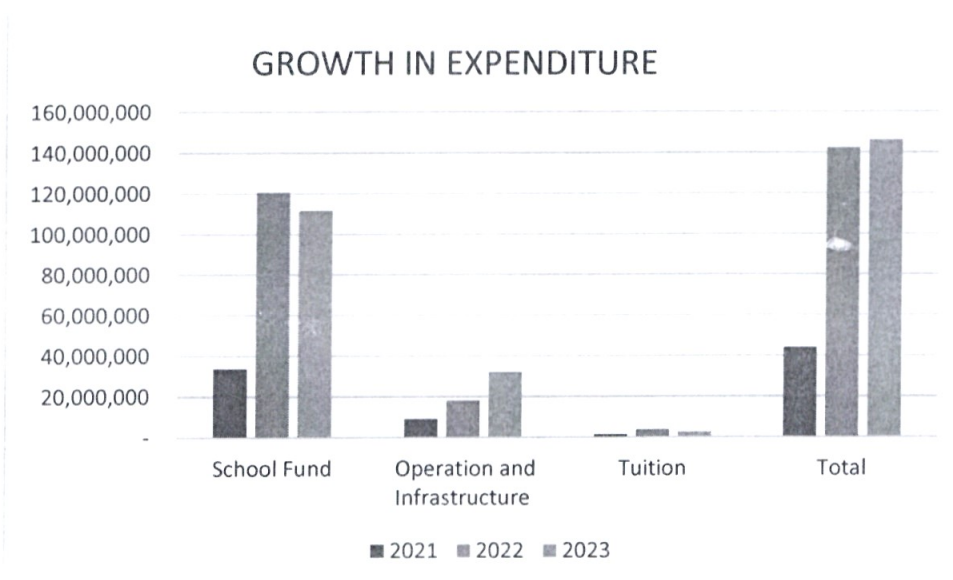
Income Growth of Other Income(s) -3Year Trend			
Year	School Fund	Other Income	Total
2021	28,915,499	5,704,406	34,619,905
2022	90,893,764	15,767,065	106,805,829
2023	102,086,078	12,025,279	114,111,357



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

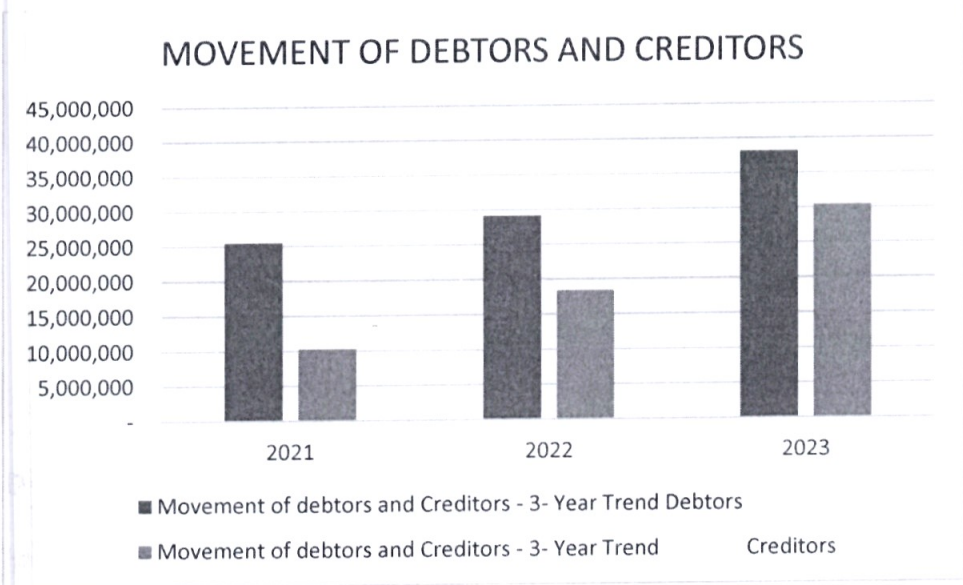
- *A three-year overview of growth in expenditure of the school*

Growth in Expenditure -3-Year Trend				
Year	School Fund	Operation and Infrastructure	Tuition	Total
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
2023	102,954,433	26,656,205	2,558,678	131,906,727



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

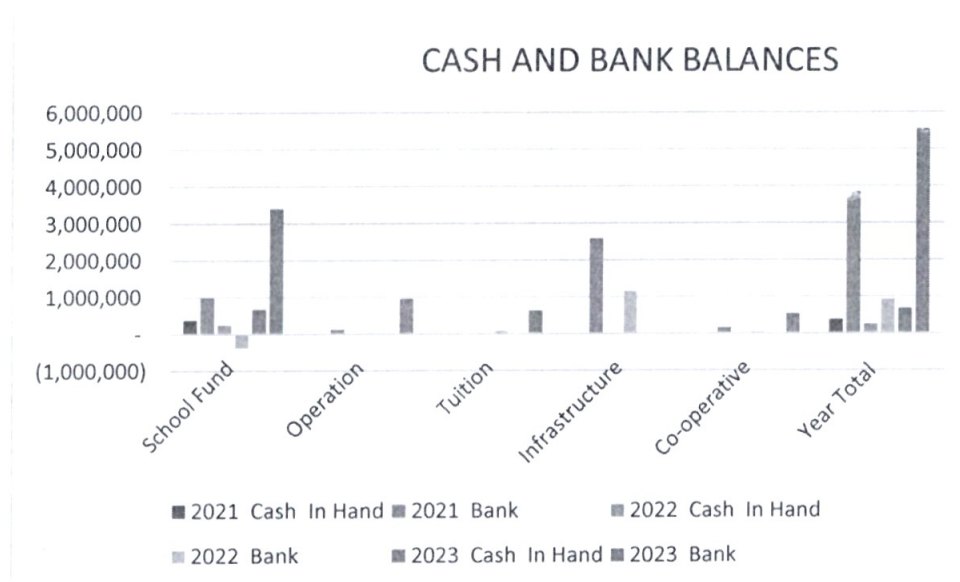
Movement of debtors and Creditors - 3- Year Trend		
Year	Debtors	Creditors
2021	25,491,298	10,277,951
2022	29,087,604	18,349,038
2023	38,123,965	30,374,043



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

- *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 /Savings	Year Total
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	245,115					245,115
	Bank	(380,128)	19,143	97,840	1,144,144	48,343	929,342
2023	Cash In Hand	673,390					673,390
	Bank	3,402,958	950,655	628,721	26,121	528,983	5,537,438



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

b) Teacher Student ratio:

Ratio of students to Teachers	
Total enrolment	1,500
Total No of Teachers	58
Students: Teacher's ratio	26

Teachers Turnover	
No of teachers recruited in the year	2
No of teachers transferred inwards in the year	2
No of teachers transferred outwards in the year	1
Net inflow of teachers	4

Teachers Employment	
No of teachers required by CBE	58
No of teachers employed by TSC	54
Shortage / Surplus No of teachers before BOM teachers	54
No of teachers employed by BOM	9
Net Shortage / Surplus No of teachers	63

Number of teachers the school has for each subject:

Subject	No. of Teachers
GEO/HIST	3
MATHS/CHEM	6
BS/ACC	1
HIST/C.R.E	3
COMP/GEO	1
CHEM/BIO	2
BS/ECON	1
BIO/AGRI	1
CHEM/AGRI	1
MATHS/WOODWORK	1
BIO/MATHS	1
KISWA/HIST	2
MATHS/P.E	1
ENG/LIT	9
AGRI/BIO	1
MATHS/PHY	6
BIO/CHEM	2
COMP/P.E	2
GEO/BS	3
C.R.E/KISWA	4

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C.R.E/GEO	1
KISWA/GEO	1
HISTO/C.R.E	1
KISWA /HIST	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
	63

c) Mean score in the 2023 KCSE:

The mean score in the 2023 KCSE:		
Year	Mean Score	Mean Grade
2020	7.4615	C+
2021	7.9216	C+
2022	10.1716	B-

d) Number of Candidates in the 2023 KCSE:

Number of Candidates in the 2023 KCSE:	
Year	No. of Candidates in the KCSE
2020	549
2021	234
2022	204

e) Capacity of the school:

The capacity of the school:	
No. of Students	1500
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

e) 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



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 of Kenya from time to time.

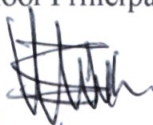
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of 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 2023, and of the school's financial position as at that date.

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

Sign: 
Date: 13/04/2026

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

Date:

13/04/2026

GITAU J. I.
CHIEF PRINCIPAL

13 APR 2026

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

Sign: 
Date: 13/04/2026

M.P. SHAH CHANIA HIGH SCHOOL

REPUBLIC OF KENYA

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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, 2023 - 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 1 to 19, which comprise of the statement of assets and liabilities as at

30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.38,123,965 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, the supporting schedules and ageing analysis for the student receivables, other non-fees receivables and advances were not provided for audit. Further, student debts balance of Kshs.24,772,753 have been outstanding for more than one (1) year.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.38,123,965 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 judgment, are of most significance in the audit of the financial statements. Except for the effects of the matter 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 iii to xviii which comprise of Key School Information and Management, 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 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, 2023. 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 Note 1, Note 2 and Note 3 to the financial statements reflects capitation grants for tuition, operation and infrastructure capitation grants for amount of Kshs.3,651,424, Kshs,10,780,652 and Kshs.5,411,000 respectively. During the financial year 2022/2023, National Education Management Information System (NEMIS) reported five thousand four hundred and eleven (5,411) students while the records from the School reported six thousand four hundred and thirty-eight (6,438) students cumulatively. Thus, the records had unexplained variance of one thousand and twenty-seven (1,027) students cumulatively.

In the circumstances, the School was underfunded by Kshs.3,781,031 during the year.

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

The statement of receipts and payments and Note 7 and Note 9 to the financial statements reflect operations payments and boarding and School fund payments of Kshs.11,012,179 and Kshs.102,691,823 respectively. Included in the expenditure is an amount of Kshs.1,070,955 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.1,070,955 could not be confirmed.

4. Unapproved Fees for Parents Association Support Program

The statement of receipts and payments and Note 4 to the financial statements reflects School fund income - parents' contributions amount of Kshs.102,086,078 included in this is Parents Association Support Programme amount of Kshs.7,161,540. Examination of the records revealed that the School charged an amount of Kshs.6,500 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 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 circumstance, 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.213,759,960 in respect of fixed assets. The School occupies land of undetermined value not included in the School assets. On 25 September, 2025 the School applied for a lease from Thika Municipality for the block which the School occupies. However, at time of audit the School had not obtain 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

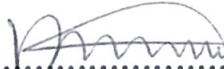
Nairobi

12 May, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,651,424	3,712,897
Government grants for operations	2	10,780,652	16,233,929
Government Grants for infrastructure	3	5,411,000	0
School fund income- parents' contributions	4	102,086,078	90,893,764
Miscellaneous incomes	5	12,025,279	15,912,065
Total Receipts		133,954,433	126,752,655
Payments			
Tuition	6	2,558,678	3,617,736
Operations	7	11,012,179	17,960,156
Infrastructure	8	15,644,026	0
Boarding and school fund	9	102,691,823	112,693,785
Total Payments		131,906,706	134,271,677
Surplus/Deficit		2,047,727	(7,519,022)

The school financial statements were approved on 13/04/2026 2026 and signed by:


.....

Name: David N. Mwangi

Chair BOM

Date: 13/04/2026


.....

Name: Gitau J. I
School Principal/ Secretary to
BOM

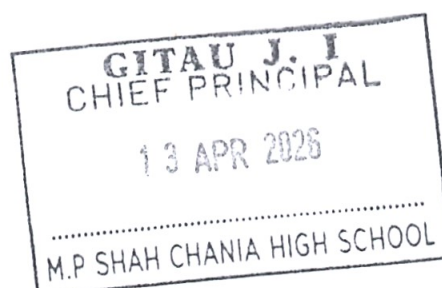
Date: 13/04/2026


.....

Name: Paul K Mwanja

Bursar/ Finance Officer

Date: 13/04/2026



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

Description	Note	2022-2023 Kshs	2021-2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,537,438	929,342
Cash balances	11	673,390	245,115
Short term investments	12	0	0
Total cash and cash equivalent		6,210,828	1,174,457
Account's receivables	13	38,123,965	29,087,604
Total financial assets		44,334,793	30,262,061
Financial liabilities			
Accounts payables	14	30,374,043	18,349,038
Net financial assets		13,960,750	11,913,023
Represented by			
Accumulated fund b/fwd	15	11,913,023	19,432,045
Surplus/deficit for the year		2,047,727	(7,519,022)
Net financial position		13,960,750	11,913,023

The school's financial statements were approved on 13/04/2026 and signed by:



Name: David N. Mwangi

Chair BOM

Date: 13/04/2026



Name: Gitau J. I
School Principal/ Secretary to
BOM

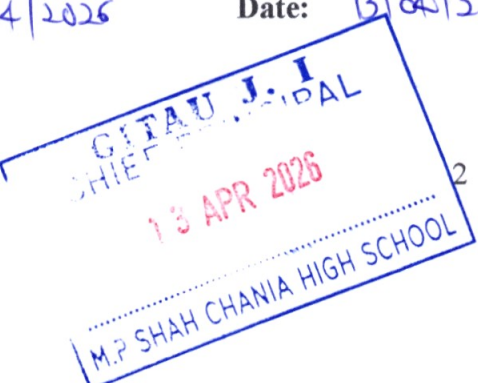
Date: 13/04/2026



Name: Paul K Mwanja

Bursar/ Finance Officer

Date: 13/04/2026


GITAU J. I.
SCHOOL PRINCIPAL
13 APR 2026
M.P. SHAH CHANIA HIGH SCHOOL

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,651,424	3,712,897
Government grants for operations		10,780,652	16,233,929
Government grants for infrastructure		5,411,000	0
School fund income- parents contributions/ fees		102,086,078	90,893,764
Other income		12,025,279	15,767,065
Total receipts		133,954,433	126,752,655
Payments			
Cash outflows for tuition		2,558,678	3,617,736
Cash outflows for operations		11,012,179	17,960,156
Cash outflows Boarding/lunch and school fund payments		102,691,823	112,693,785
Total payments		(116,262,680)	(134,271,677)
Net cash inflow/outflow from operating activities		17,691,753	(7,519,022)
Cash flow from investing activities			
Acquisition of assets		(12,655,382)	(4,474,781)
Net cash inflow/outflows from investing activities		(12,655,382)	(4,474,781)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	0
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		5,036,371	(3,044,241)
Cash and cash equivalent at beginning of the FY		1,174,457	4,218,698
Cash and cash equivalent at end of the FY		6,210,828	1,174,457

The school's financial statements were approved on 13/04/2026 and signed by:

.....
Name: David N. Mwangi

Chair BOM

Date: 13/04/2026

.....
Name: Gitau J. I
School Principal/ Secretary to BOM

Date: 13/04/2026

.....
Name: Paul K Mwanja

Bursar/ Finance Officer

Date: 13/04/2026



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	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	3,651,424	1,321,376	73%
(2) CAPITATION GRANT ON OPERATIONS						
Other Votehead	11,280,000	-	11,280,000	9,755,115	1,524,885	86%
Medical/Insurance	2,400,000	-	2,400,000	131,200	2,268,800	5%
Local Transport / Travelling	-		-	262,800	(262,800)	0%
Activity	1,800,000	-	1,800,000	631,537	1,168,463	35%
(2) CAPITATION GRANT ON OPERATIONS						
Maintenance & Improvement	6,000,000	-	6,000,000	5,411,000	(5,411,000)	90%
(4) FEES CHARGED ON PARENTS						

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

Personnel emoluments	11,918,400	-	11,918,400	17,449,772	(5,531,372)	146%
Repairs and maintenance	2,400,000	-	2,400,000	3,343,897	(943,897)	139%
Local transport / travelling	2,485,200	-	2,485,200	3,960,261	(1,475,061)	159%
Electricity and water	3,297,600	-	3,297,600	4,894,814	(1,597,214)	148%
Administration costs	3,019,200	-	3,019,200	5,886,094	(2,866,894)	195%
Activity	957,600	-	957,600	1,290,804	(333,204)	135%
Fee on Boarding Equipment and Stores	40,186,800	-	40,186,800	56,080,214	(15,893,414)	139%
PA Levies	-	-	-	7,161,540	(7,161,540)	0%
Uniform	-	-	-	2,012,982	(2,012,982)	0%
Examination	-	-	-	5,700	(5,700)	0%
OTHER INCOME						
Rent Income	-	-	-	14,400.00	(14,400)	0%
Income From Posho Mill	-	-	-	80,000.00	(80,000)	0%
Refund	-	-	-	43,777.00	(43,777)	0%
Fees Arrears	-	-	-	4,117,151.00	(4,117,151)	0%
Prepayments	-	-	-	474,890.00	(474,890)	0%
Hire of Facilities	-	-	-	7,275,396.00	(7,275,396)	0%
Advance	-	-	-	19,665.00	(19,665)	0%

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

TOTAL INCOME	90,717,600	-	90,717,600	142,632,436	(43,236,833)	148%
<i>(1) EXPENDITURE FOR TUITION</i>						
Teaching / learning materials	4,972,800	-	4,972,800	2,558,678	2,414,122	51%
<i>(2) EXPENDITURE FOR OPERATIONS</i>						
Personnel emoluments	11,280,000	-	11,280,000	4,698,070	6,581,930	42%
Medical/Insurance	2,400,000	-	2,400,000	1,062,553	1,337,447	44%
Administration costs	-	-	-	1,433,648	(1,433,648)	0%
Local Transport / Travelling	-	-	-	708,679	(708,679)	0%
Electricity and water	-	-	-	1,475,229	(1,475,229)	0%
Activity Expenses	1,800,000	-	1,800,000	1,634,000	(166,000)	91%
<i>(3) EXPENDITURE FOR OPERATIONS</i>						
Construction of classrooms	-	-	-	3,974,503	(3,974,503)	0%
Construction of dormitory	-	-	-	11,665,323	(11,665,323)	0%
Bank Charges	-	-	-	4,200	(4,200)	0%

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

(4) EXPENDITURE FOR SCHOOL FUND						
Personnel Emoluments	11,918,400	-	11,918,400	5,224,806	6,693,594	44%
Service Gratuity	-	-	-	738,455	(738,455)	#DIV/0!
Repairs And Maintenance & Improvements	6,000,000	-	6,000,000	5,942,675	57,325	99%
Local Transport / Travelling	2,485,200	-	2,485,200	4,661,937	(2,176,737)	188%
Electricity And Water	3,297,600	-	3,297,600	4,214,784	(917,184)	128%
Activity	957,600	-	957,600	1,262,265	(304,665)	132%
Administration Costs	3,019,200	-	3,019,200	11,052,077	(8,032,877)	366%
Uniform	-	-	-	3,442,533	(3,442,533)	0%
PTA Project	-	-	-	2,089	(2,089)	0%
Fee On Boarding Equipment and Stores	40,186,800	-	40,186,800	58,809,797	(18,622,997)	146%
Medical	-	-	-	2,050	(2,050)	0%
Tender	-	-	-	32,840	(32,840)	0%
Examination	-	-	-	28,700	(28,700)	0%
Refund	-	-	-	286,855	(286,855)	0%
Hire of Facilities	-	-	-	6,989,960	(6,989,960)	0%

TOTALS EXPENDITURE	90,717,600	-	90,717,600	131,906,706	(41,189,106)	145%
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- i. The school has received 148 % of the expected revenue from 1st July 2021 to 30th June 2022
- ii. The school has utilises 145% of the funds received from MoE and Parents Contribution

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 school, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The 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 2023.

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Teaching / Learning Materials	3,651,424	3,712,897
Total	3,651,424	3,712,897

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Repairs And Maintenance	0	5,913,500
Local Transport / Travelling	262,800	0
Insurance & Medical	131,200	227,000
Activity	631,537	0
Other Vote Heads	9,755,115	10,093,429
Total	10,780,652	16,233,929

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	5,411,000	0
Total	5,411,000	0

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	17,449,772	18,612,792
Repairs and maintenance	3,343,897	4,039,438
Local transport/travelling	3,960,261	3,585,176
Electricity and water	4,894,814	4,746,696
Medical	0	2,100
Administration costs	5,886,094	4,748,316
Activity	1,290,804	1,499,054

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee on Boarding Equipment and Stores	56,080,214	43,019,836
PA Levies	7,161,540	7,398,862
Uniform	2,012,982	3,205,494
Examination	5,700	36,000
Total	102,086,078	90,893,764

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	14,400	18,000
Uniform	0	638,300
Damages	0	7,336,261
Income From Posho Mill	80,000	0
Refund	43,777	9,200
Fees Arrears	4,117,151	1,041,971
Prepayments	474,890	4,879,383
Hire of Facilities	7,275,396	1,688,900
Tender	0	84,960
Examination	0	59,600
Advance	19,665	10,500
Total	12,025,279	15,767,065

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

Notes to the Financial Statements (continued)**6 Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	0	620,000
Textbooks	0	379,300
Reference materials	13,200	0
Laboratory Equipment	1,007,250	175,950
Teaching / Learning Materials	25,100	476,900
Internal Exams	278,520	662,600
Tuition	1,169,018	1,299,870
Administration Cost	65,590	3,116
Total	2,558,678	3,617,736

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,698,070	4,471,425
Administration Cost	1,433,648	4,063,228
Local Transport / Travelling	708,679	263,400
Electricity And Water	1,475,229	1,512,011
Medical & Insurance	1,062,553	1,163,021
Activity Expenses	1,634,000	586,161
Infrastructure	0	5,900,910
Total	11,012,179	17,960,156

Chania High School**Annual Report and Financial Statements For the year ended 30th June 2023****Notes to the Financial Statements (continued)****8 Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	3,974,503	0
Construction of dormitory	11,665,323	0
Bank Charges	4,200	0
Total	15,644,026	0

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	5,224,806	6,190,779
Service Gratuity	738,455	289,845
Repairs And Maintenance & Improvements	5,942,675	7,626,481
Local Transport / Travelling	4,661,937	4,018,273
Electricity And Water	4,214,784	9,705,630
Activity	1,262,265	523,925
Administration Costs	11,052,077	13,725,711
Uniform	3,442,533	638,300
PTA Project	2,089	8,307,094
Fee On Boarding Equipment and Stores	58,809,797	50,565,439
Damages	0	9,227,506
Medical	2,050	2,050
Tender	32,840	84,960
Examination	28,700	59,600
Refund	286,855	338,031
Hire of Facilities	6,989,960	1,245,161
Total	102,691,823	112,693,785

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

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102089605	628,721	97,840
Operations Account	Active	1102090174	950,655	19,143
School Fund Account/Boarding	Active	1102086428	3,402,958	(380,128)
Savings Account	Active	01100278996400	528,983	48,343
Infrastructural Account	Active	1272365328	26,121	1,144,144
Total			5,537,438	929,342

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	673,390	245,115
Total	673,390	245,115

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	37,618,440	28,889,904
Other Non-Fees Receivables		
Salary Advances	185,000	104,000
Imprest	243,325	16,500
Rent arrears	77,200	77,200
Total	38,123,965	29,087,604

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% Of the total	Comparative FY	% Of the total
Less than 1 year	13,351,212	35%	4,845,667	17%
Between 1- 2 years	4,647,967	12%	818,319	3%
Between 2-3 years	0	%	0	%
Over 3 years	20,124,786	53%	23,423,618	80%
Total (should tie to note 13 a)	38,123,965	100%	29,087,604	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	30,374,043	17,124,064
Prepaid Fees		1,224,974
Total	30,374,043	18,349,038

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

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% Of the total	2021-2022	% Of the total
Less than 1 year	30,374,043	100%	10,711,517	58%
Between 1- 2 years	0	0%	0	%
Between 2-3 years	0	0%	0	%
Over 3 years	0	0%	7,637,521	42%
Total (should tie to note 14)	30,374,043	100%	18,349,038	100%

15 Fund Balance Brought Forward

Description	2022-2023	2022-2023
	Kshs	Kshs
Bank Balances	929,342	3,848,214
Cash Balances	245,115	370,484
Short Term Investments	0	0
Receivables	29,087,604	25,491,298
Payables	(18,349,038)	(10,277,951)
Total	11,913,023	19,432,045

Chania High School**Annual Report and Financial Statements For the year ended 30th June 2023****Other important disclosure notes**

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Goats	15	187,500	125,000
Trees	121	1,210,000	1,210,000
Total		1,397,500	1,335,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	(0)	(0)
Balance at the end of the year	0	0

Chania High School**Annual Report and Financial Statements For the year ended 30th June 2023****Other important disclosure notes****19 Stock/ Inventory**

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	36,505,110	34,550,500
Lab consumables	12,456,600	8,600,560
Farm produce	87,000	56,000
Medication	1,098,700	1,000,449
Stationeries	4,543,200	1,343,000
Games Supplies	860,000	0
	55,550,610	45,550,509

20 Progress On Follow Up of Auditor Recommendations

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

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

 Sign and Date
 Principal

GITAU J. I
CHIEF PRINCIPAL
13 APR 2023
M.P SHAH CHANIA HIGH SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Comments
	a	b	c	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Supply of goods					
1. World Touch International	1,150,000		-	1,150,000	
2. Thika Wangangu Traders	55,080		-	55,080	
3. Thika Water & Sewerage Co. Ltd	1,445,270		-	1,445,270	
4. Thika Greens Ltd	253,550		-	253,550	
5. Githunguri Dairy Farmers	42,420		-	42,420	
6. The Stem Impact Centre K	166,000		-	166,000	
7. Scania East Africa Ltd	1,723,041		-	1,723,041	
8. Radical General Ventures Suppliers	1,719,375		-	1,719,375	
9. Petrique Traders	1,537,250		-	1,537,250	

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10. Peter Mwangi Muiruri	5,700		-	5,700	
11. Paktec Enterprises	500,000		-	500,000	
12. Padrick Hardware	474,750		-	474,750	
13. Nufarm Supplies	120,000		-	120,000	
14. Mwhia Investments Co. Ltd	1,300,500		-	1,300,500	
15. KPLC	129,730		-	129,730	
16. Kiunyu Mega Stores Hardware	702,439		-	702,439	
17. Kiwa Maize Millers	540,000		-	540,000	
18. Kiki Millers Ltd	275,600		-	275,600	
19. Kamawe Metal Stores & Hardware Stores	332,885		-	332,885	
20. Kaessy Cleaning Services	736,242		-	736,242	
21. Jowath Event Solution Ltd	342,944		-	342,944	
22. Instant Access Stores	989,200		-	989,200	
23. Happy Range Furniture	539,000		-	539,000	

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24. Grishon Njuguna	10,800		-	10,800	
25. Green Ring Investments	700,000		-	700,000	
26. Gotu Meat Supplys	2,361,500		-	2,361,500	
27. Golden Palm Breeze Hotel	121,650		-	121,650	
28. Giltech Manufacturers Ltd	1,070,000		-	1,070,000	
29. Food Chain Suppliers	870,000		-	870,000	
30. DPL Festive Ltd	1,130,855		-	1,130,855	
31. Dennis Simiyu Situma	70,801		-	70,801	
32. Mary Njeri Chege	60,000		-	60,000	
33. Data Wise Technologies	330,000		-	330,000	
34. Wamboga Vegetables Transporters	900,000		-	900,000	
35. Chapel View Farm	570,000		-	570,000	
36. Chania School Depot Ltd	2,104,277		-	2,104,277	

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37. Britex Suppliers	4,050,425		-	4,050,425	
38. Tap Education Consultancy Ltd	100,000		-	100,000	
39. Software For School Kenya	100,000		-	100,000	
40. Matemo Biological Centre	87,000		-	87,000	
41. Copy Cat Ltd	470,960		-	470,960	
Sub-Total	30,189,244	-	-	30,189,244	
Supply of services					
42. Safaricom Plc	10,799		-	10,799	
43. Highlands Intl. Mngt. & Con. Ser. Ltd	174,000		-	174,000	
Sub-Total	184,799	-	-	184,799	
Grand Total	30,374,043	-	-	30,374,043	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20XX
Land				
Buildings And Structures	170,492,634	15,639,826	0	186,132,460
Motor Vehicles				
KCE 801D	14,350,000			14,350,000
KBR 910U	3,850,000			3,850,000
KAT 125X	4,650,000	0	0	4,650,000
Generator	358,000	0	0	358,000
Borehole and Solar System	4,169,500	0	0	4,169,500
Intangible Assets- Soft Ware	250,000	0	0	250,000
Total	198,120,134	15,639,826	0	213,759,960