

REPUBLIC OF KENYA



REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 17 JUN 2026

DAY.

Wednesday

**TABLED
BY:**

Deputy Majority Whip
Hon. Naomi Wage, MP

**CLERK-AT
THE-TABLE:**

Irene Nduku

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

CHANIA HIGH SCHOOL

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

KIAMBU COUNTY



Chania High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

CHANIA HIGH SCHOOL

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

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CHANIA HIGH SCHOOL

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****2. Key School Information and Management****(a) Background information**

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

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

The school is a day and boarding school and had 1800 number of students as at 30th June 2024. It has 8 streams and 61 teachers of which 13 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, of 2013.

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

- 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. Mungai Kihanya Mr. Josphat Gatuma Ms. Jane Nyambura Mr. Simon Wahome Mr. Francis Nduati Mr. Patrick Seki	Chairman Secretary Member Member Member Member Member Member Member	3/3 3/3 3/3 3/3 2/3 3/3 2/5 3/3 1/3
2	Audit Committee	Eng. Anthony Mwangi Mr. James Gitau Mr. Mungai Kihanya Dr. Simon Muiruri	Chairman Secretary Member Member	0/0 0/0 0/0 0/0
3	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	2/2 2/2 2/2 0/2 1/2 0/0 0/0
4	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	1/1 1/1 1/1 1/1 0/1 0/1 1/1 1/1 1/1
5	Development Committee	Eng. Patrick Ndumia Dr. Simon Muiruri Mr. James Gitau Mr. Josphat Gatuma Mr. Simon Wahome Mr. Francis Nduati Mr. Patrick Seki	Chairman Secretary Member Member Member Member Member	3/4 1/4 4/4 3/4 3/4 4/4 1/4

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		Mr. Francis Karu	Chairman	0/1
		Mr. Gitau J. I	Secretary	1/1
		Mrs. Jane Nyambura	Member	1/1
		Mr. Simon Wahome	Member	1/1
		Mr. Maina Chege	Member	1/1
		Mr. Josphat Gatuma	Member	1/1
		Ms. Francis Nduati	Member	1/1
6	Discipline and welfare Committee			
7	Adhoc Committee (if any during the year)			

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

(d) School Operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. 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 968010
E-mail: chaniahighsch@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

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

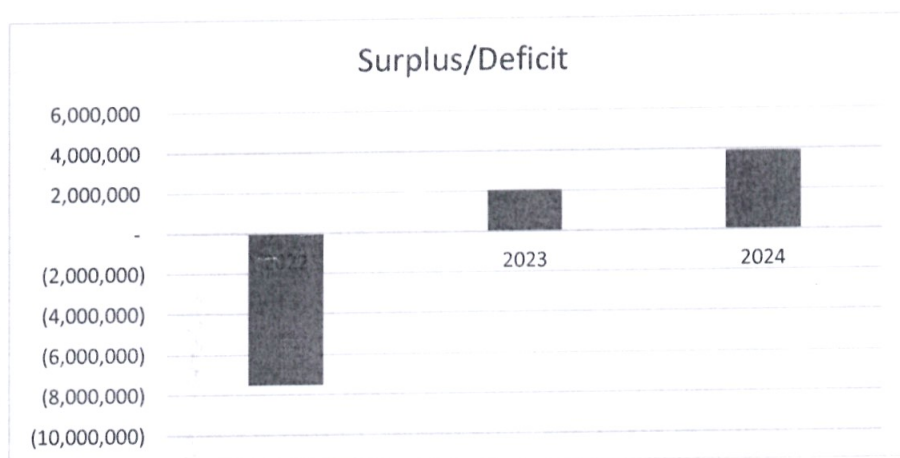
3. Summary Report of Performance of The School

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

a) Financial performance:

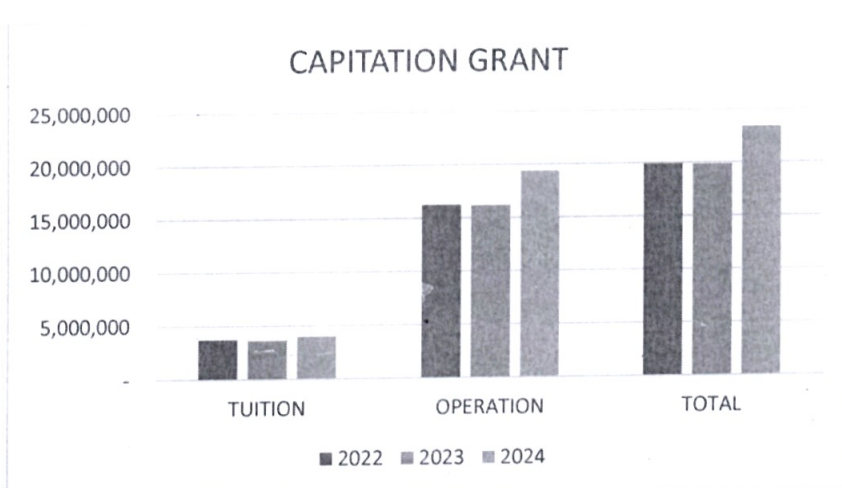
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

Year	Surplus/Deficit
2022	(7,519,022)
2023	2,047,727
2024	3,904,105



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

CAPITATION GRANT - 3 YEAR TREND			
YEAR	TUITION	OPERATION	TOTAL
2022	3,712,897	16,233,929	19,946,826
2023	3,651,424	16,191,652	19,843,076
2024	3,998,586	19,373,839	23,372,425

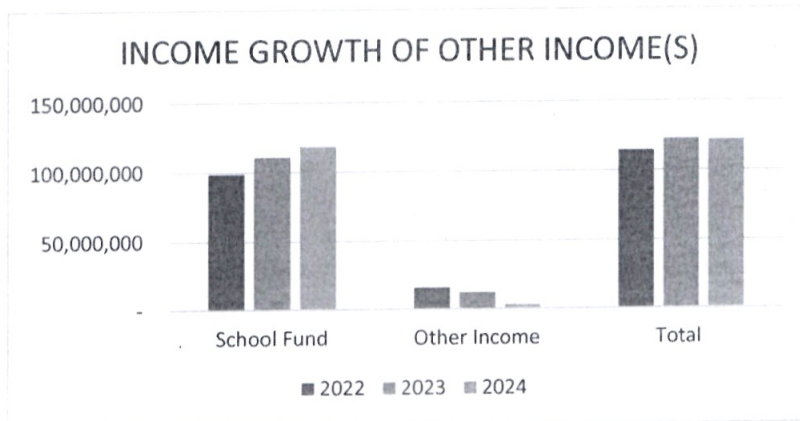


CHANIA HIGH SCHOOL

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

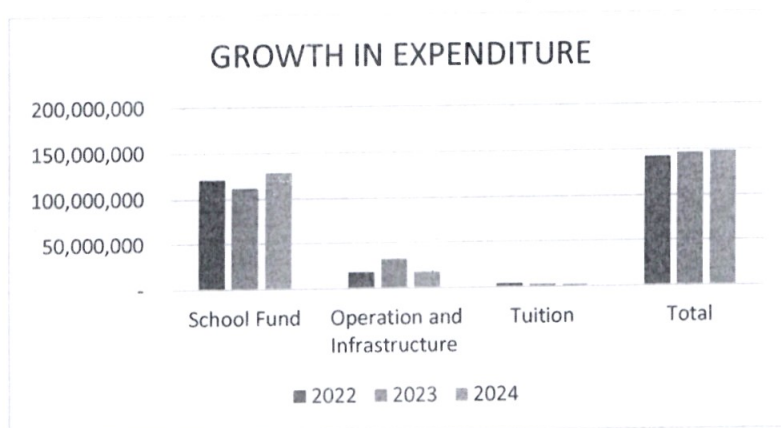
- A three-year overview of growth of other income(s) earned by the school.

Income Growth of Other Income(s) -3Year Trend			
Year	School Fund	Other Income	Total
2022	90,893,764	15,767,065	106,805,829
2023	102,086,078	12,025,279	114,111,357
2024	118,691,785	3,406,200	122,097,985



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

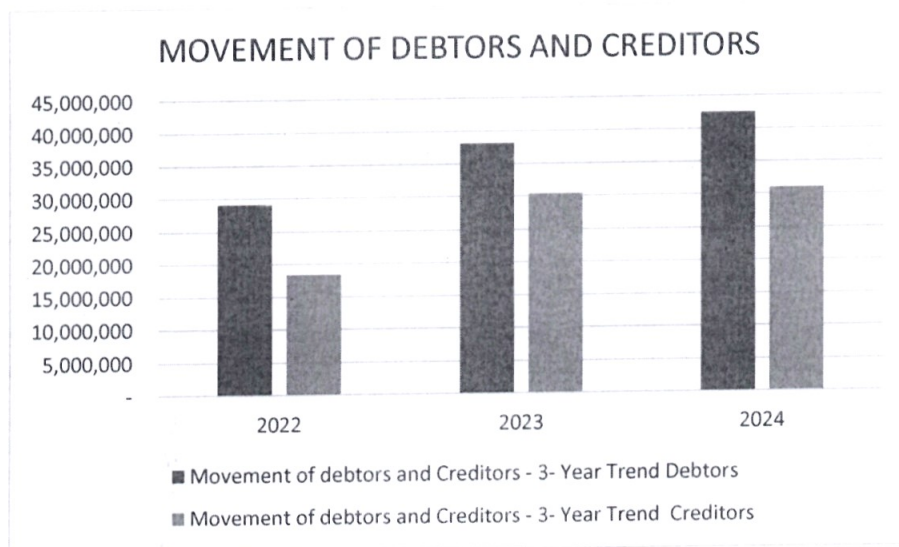
Growth in Expenditure -3-Year Trend				
Year	School Fund	Operation and Infrastructure	Tuition	Total
2022	112,693,785	17,960,156	3,617,736	134,271,766
2023	102,954,433	26,656,205	2,558,678	131,906,727
2024	128,134,445	17,724,225	2,020,935	147,879,605



CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

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

Movement of Debtors and Creditors - 3- Year Trend		
Year	Debtors	Creditors
2022	29,087,604	18,349,038
2023	38,123,965	30,374,043
2024	42,494,730	30,929,078

**b) Teacher Student ratio:**

c) 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

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Teachers Employment	
No of teachers required by CBE	58
No of teachers employed by TSC	54
No of teachers before BOM teachers	54
No of teachers employed by BOM	7
No of teachers	61

Number of teachers the school has for each subject:

Subject	No. of Teachers
GEO/HIST	1
MATHS/CHEM	7
HIST/C.R.E	3
COMP/GEO	1
CHEM/BIO	2
BS/ECON	1
CHEM/AGRI	1
MATHS/WOODWORK	1
BIO/MATHS	1
MATHS/P.E	1
ENG/LIT	10
AGRI/BIO	1
MATHS/PHY	7
BIO/CHEM	4
COMP/P.E	2
GEO/BS	2
KISWA/HIST	1
C.R.E/KISWA	4
PHY/MATHS	2
KISWA/GEO	1
HISTO/C.R.E	1
FRENCH/ENG	1
MATHS/GEO	1
H.S/BIO	1
ELE/PHY	1
MATHS/BS	1
MUSIC/KISWA	1
COMP/PHYC	1
	61

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****d) The mean score in the 2024 KCSE:**

The mean score in the 2024 KCSE:		
Year	Mean Score	Mean Grade
2021	7.4615	C+
2022	7.9216	B-
2023	7.6159	B-

e) Number of Candidates in the 2023 KCSE:

Number of Candidates in the 2024 KCSE:	
Year	No. of Candidates in the KCSE
2021	234
2022	204
2023	276

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory Construction	Fundraising Maintenance & Improvement Fund	On-going	36,076,600	16,519,030	Year 2025

.....
School Principal

CHANIA HIGH SCHOOL

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

4. Statement of School Management Responsibility

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

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

The Board of Management of 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, 2024, and of the school's financial position as at that date.



.....
Name: DAVID N. MWANGI

Designation: Chairman, School Board of Management

Date: 13/4/2026



.....
Name: JAMES I. GITAU

Designation: School Principal & Secretary to Board of Management

Date: 13/04/2026



.....
Name: PAUL K. MWANJA

Designation: Bursar/ Finance Officer

Date: 13/04/2026

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, 2024 - 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 18, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Chania High School for the year ended 30 June, 2024 - Kiambu County

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chania High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding and Unsupported Student Accounts Receivables

The statement of assets and liabilities and Note 13 to the financial statements reflects accounts receivables balance of Kshs.42,494,730. 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.14,226,280 have been outstanding for more than one (1) year.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.42,494,730 could not be confirmed.

2. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of assets and liabilities and Note 10 to the financial statements reflects bank balance of Kshs.6,264,836. Included in the bank balance is one (1) bank account with an overdraft balance of Kshs.856,344 which has been offset against a 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 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.6,264,836 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 iii to xii 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, 2024. 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 grants for amount of Kshs.3,998,586, Kshs.13,060,539 and Kshs.6,313,300 respectively. During the financial year 2023/2024, NEMIS reported four thousand eight hundred and ninety-six (4896) students while the records from the school reported five thousand two hundred and sixty-three (5263) Student cumulatively. Thus, the records had unexplained variance of three-hundred and sixty-seven (367) students cumulatively.

In the circumstance, the school was underfunded by Kshs.3,286,912 during the year.

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

The statement of receipts and payments Note 7 and Note 9 to the financial statements reflects operations payments and boarding and school fund payments of Kshs.13,399,696 and Kshs.121,821,145 respectively. Included in the expenditure is an amount of Kshs.1,298,500 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.1,298,500 could not be confirmed.

4. Unapproved Fees for Parents Association Support Programme

The statement of Receipts and Payments and Note 4 to the financial statements, reflects School fund income-parents' contributions amount of Kshs.118,691,785. Included in this is Parents Association Support Programme amount of Kshs.18,665,900. 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 procurements done during the year did not have professional opinion as required under section 84(1) of Public Procurement and Asset Disposal Act, 2015.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. 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 unknown 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 the 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

14 May, 2026

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6. Statement Of Receipts and Payments for the Year Ended 30th June 2024**

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,998,586	3,651,424
Government grants for operations	2	13,060,539	10,780,652
Government Grants for infrastructure	3	6,313,300	5,411,000
School fund income- parents' contributions	4	118,691,785	102,086,078
School Fund Income-Other Receipt	5	3,406,200	12,025,279
Total Receipts		145,470,410	133,954,433
Payment			
Tuition	6	2,020,935	2,558,678
Operations	7	13,399,696	11,012,179
Infrastructure	8	4,324,529	15,644,026
Boarding and school fund	9	121,821,145	102,691,823
Total Payments		141,566,305	131,906,706
Surplus/Deficit		3,904,105	2,047,727

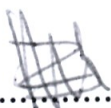
The school financial statements were approved on 13/04/2026 and signed by:


.....

Name: DAVID N MWANGI

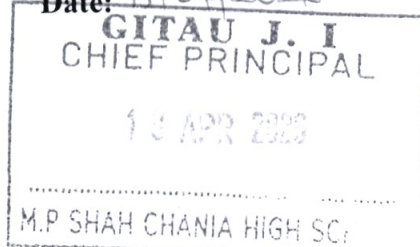
Chair BOM

Date: 13/4/2026


.....

Name: JAMES I. GITAU
School Principal/ Secretary to
BOM

Date: 13/04/2026




.....

Name: PAUL K. MWANJA

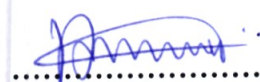
Bursar/ Finance Officer

Date: 13/04/2026

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****7. Statement of Assets and Liabilities as at 30th June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,264,836	5,537,438
Cash balances	11	34,367	673,390
Short term investments	12	0	0
Total cash and cash equivalent		6,299,203	6,210,828
Account's receivables	13	42,494,730	38,123,965
Total financial assets (a)		48,793,933	44,334,793
Financial liabilities			
Accounts payables	14	30,929,078	30,374,043
Total Financial Liabilities (b)		30,929,078	30,374,043
Net financial assets (a-b)		17,864,855	13,960,750
Represented by			
Accumulated fund b/fwd	15	13,960,750	11,913,023
Surplus/deficit for the year		3,904,105	2,047,727
Net Assets		17,864,855	13,960,750

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



Name: DAVID N. MWANGI

Chair BOM

Date: 13/4/2026



Name: JAMES I. GITAU
School Principal/ Secretary to
BOM

Date: 13/04/2026



Name: PAUL K. MWANJA

Bursar/ Finance Officer

Date: 13/04/2026

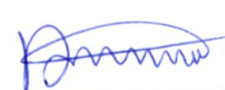
CHANIA HIGH SCHOOL

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

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,998,586.00	3,651,424
Government grants for operations		13,060,539	10,780,652
Government grants for infrastructure		6,313,300	5,411,000
School fund income- parents contributions/ fees		118,691,785	102,086,078
Other income		3,406,200	12,025,279
Total receipts		145,470,410	133,954,433
Payments			
Cash outflows for tuition		2,020,935	2,558,678
Cash outflows for operations		13,399,696	11,012,179
Cash outflows Boarding/lunch and school fund payments		121,821,145	102,691,823
Total payments		(141,566,305)	(116,262,680)
Net cash inflow/outflow from operating activities		3,904,105	17,691,753
Cash flow from investing activities			
Acquisition of assets		(3,815,730)	(15,644,026)
Net cash inflow/outflows from investing activities		(3,815,730)	(15,644,026)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	0.00
Net cash inflow/outflow from financing activities		0	0.00
Net increase/decrease in cash and cash equivalents		88,375	2,047,727
Cash and cash equivalent at beginning of the FY		6,210,828	1,174,457
Cash and cash equivalent at end of the FY		6,299,203	3,222,184

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



Name: DAVID N. MWANIKA

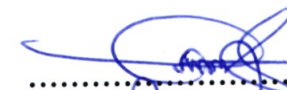
Chair BOM

Date: 13/4/2026



Name: JAMES I. GITAU
School Principal/ Secretary to BOM

GITAU J. I.
CHIEF PRINCIPAL
Date: 13/04/2026
13 APR 2026
3
M.P. SHAH CHANIA HIGH SCHOOL



Name: PAUL K. MWANIKA

Bursar/ Finance Officer

Date: 13/04/2026

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

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	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	3,998,586	974,214	80%
(2) CAPITATION GRANT ON OPERATIONS						
Other Votehead	11,280,000		11,280,000	3,246,617	8,033,383	29%
Maintenance & Improvement	6,000,000		6,000,000	7,101,340	(1,101,340)	118%
Medical/Insurance	2,400,000		2,400,000	1,161,000	1,239,000	48%
Local transport/travelling	-	-	-	262,800	(262,800)	0%
Activity	1,800,000		1,800,000	1,288,782	511,218	72%
(3) CAPITATION GRANT ON INFRASTRUCTURE						
Maintenance & Improvement	-	-		6,313,000	(6,313,000)	0%
(4) FEES CHARGED ON PARENTS						
Personnel emoluments	11,918,400	-	11,918,400	16,432,791	(4,514,391)	138%

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Repairs and maintenance	2,400,000	-	2,400,000	2,852,001	(452,001)	119%
Local transport / travelling	2,485,200	-	2,485,200	3,724,227	(1,239,027)	150%
Electricity and water	3,297,600	-	3,297,600	4,318,457	(1,020,857)	131%
Administration costs	3,019,200	-	3,019,200	5,817,537	(2,798,337)	193%
Uniform	-	-	-	2,317,990	(2,317,990)	0%
Activity	957,600	-	957,600	1,441,190	(483,590)	151%
PA Levies	-	-	-	18,665,900	(18,665,900)	0%
Fee on Boarding Equipment and Stores	40,186,800	-	40,186,800	63,121,692	(22,934,892)	157%
(5) OTHER INCOME						
Tender	-	-	-	30,000	(30,000)	0%
Hire of School Facilities	-	-	-	3,346,200	(3,346,200)	0%
Refund	-	-	-	30,000	(30,000)	0%
TOTAL INCOME	90,717,600	-	90,717,600	145,470,110	(54,752,510)	160%
(1) EXPENDITURE FOR TUITION						
Teaching / learning materials	1,000,000	-	1,000,000	176,480	823,520	18%
Library and Reference Material	500,000	-	500,000	33,800	466,200	7%
Internal Exams	500,000	-	500,000	491,950	8,050	98%
Tuition	2,972,800	-	2,972,800	1,312,740	1,660,060	44%
Administration costs	-	-	-	5,965	(5,965)	0%

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	11,280,000	-	11,280,000	9,681,838	1,598,162	86%
Service Gratuity	-	-	-	569,043	(569,043)	0%
Administration costs	-	-	-	1,044,224	(1,044,224)	0%
Local transport / travelling	-	-	-	277,761	(277,761)	0%
Electricity and water	-	-	-	712,294	(712,294)	0%
Medical/Insurance	2,400,000	-	2,400,000	750,508	1,649,492	31%
Activity Expenses	1,800,000	-	1,800,000	364,028	1,435,972	20%
(3) EXPENDITURE FOR OPERATIONS						
Repairs, maintenance & improvements	6,000,000	-	6,000,000	4,324,529	1,675,471	72%
(4) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	11,918,400	-	11,918,400	3,875,852	8,042,548	33%
Repairs, maintenance and Improvements	2,400,000	-	2,400,000	19,960,973	(17,560,973)	832%
Local transport / travelling	2,485,200	-	2,485,200	4,758,549	(2,273,349)	191%
Electricity, water and conservancy	3,297,600	-	3,297,600	5,033,751	(1,736,151)	153%
Administration costs	3,019,200	-	3,019,200	22,624,561	(19,605,361)	749%
Activity	957,600	-	957,600	1,577,378	(619,778)	165%
Boarding Equipment and Stores	40,186,800	-	40,186,800	57,938,571	(17,751,771)	144%
Service Gratuity	-	-	-	597,915	(597,915)	0%

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Medical	-	-	-	9,800	(9,800)	0%
Examination	-	-	-	36,000	(36,000)	0%
Uniform	-	-	-	3,004,135	(3,004,135)	0%
Refund	-	-	-	36,789	(36,789)	0%
Tender	-	-	-	43,956	(43,956)	0%
Hire of School Facilities	-	-	-	2,323,215	(2,323,215)	0%
TOTALS EXPENDITURE	90,717,600	-	90,717,600	141,566,605	(50,849,005)	156%

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 various sources when the event occurs, and the related cash has been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has 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 an insignificant risk of

CHANIA HIGH SCHOOL

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

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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *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 2024.

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Teaching / Learning Materials	3,998,586	3,651,424
Total	3,998,586	3,651,424

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Repairs And Maintenance	7,101,340	0
Local Transport / Travelling	262,800	262,800
Activity	1,288,782	631,537
Insurance & Medical	1,161,000	131,200
Other Vote Heads	3,246,617	9,755,115
Total	13,060,539	10,780,652

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	6,313,300	5,411,000
Total	6,313,000	5,411,000

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	16,432,791	17,449,772
Repairs and maintenance	2,852,001	3,343,897
Local transport / travelling	3,724,227	3,960,261
Electricity and water	4,318,457	4,894,814
Uniform	2,317,990	2,012,982
Administration costs	5,817,537	5,886,094

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Description	2023-2024	2022-2023
	Kshs	Kshs
Activity	1,441,190	1,290,804
Fee on Boarding Equipment and stores	63,121,692	56,080,214
Examination	0	5,700
PA Levies*	18,665,900	7,161,540
Total	118,691,785	102,086,078

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Tender	30,000	80,000
Hire of School Facilities	3,346,200	7,275,396
Refund	30,000	43,777
Rent	0	14,400
Fundraising	0	474,890
Fees Arrears	0	4,117,151
Advance	0	19,665
Total	3,406,200	12,025,279

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Library & Reference Material	33,800	13,200
Laboratory Equipment	0	1,007,250
Teaching / Learning Materials	176,480	25,100
Internal Exams	491,950	278,520
Tuition	1,312,740	1,169,018
Administration	5,965	65,590
Total	2,020,935	2,558,678

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	9,681,838	4,698,070
Service Gratuity	569,043	0
Administration Cost	1,044,224	1,433,648
Local Transport / Travelling	277,761	708,679
Electricity And Water	712,294	1,475,229
Medical	309,995	600,000
Activity Expenses	364,028	1,634,000
Insurance Cost	440,513	462,553
Total	13,399,696	11,012,179

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	0	3,974,503
Construction of dormitory	4,324,529	11,665,323
Bank charges	0	4,200
Total	4,324,529	15,644,026

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,875,852	5,224,806
Service Gratuity	597,915	738,455
Repairs And Maintenance & Improvements	19,960,973	5,942,675
Local Transport / Travelling	4,758,549	4,661,937
Electricity And Water	5,033,751	4,214,784
Medical Expenses	9,800	2,050
Administration Costs	22,624,561	11,052,077
Examination	36,000	28,700
Activity	1,577,378	1,262,265
Fee On Boarding Equipment and Stores	57,938,571	58,809,797
Uniform	3,004,135	3,442,533
Refund	36,789	286,855
Tender	43,956	32,840
PA expenses	0	2,089
Facilities	2,323,215	6,989,960
Total	121,821,145	102,691,823

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102089605	1,466,402	628,721
Operations Account	Active	1102090174	3,276,464	950,655
School Fund Account/Boarding	Active	1102086428	(856,344)	3,402,958
Co-operative Account	Active	01100278996400	389,543	528,983
Infrastructural Account	Active	1272365328	1,988,771	26,121
Total			6,264,836	5,537,428

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	34,367	671,390
Total	34,367	671,390

12 Short Term Investments

Description	2023-2024	2022-2023
	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 2024****13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	41,791,005	37,618,440
Other Non-Fees Receivables		
Salary Advances	389,200	185,000
Imprest	237,325	243,325
Rent arrears	77,200	77,200
Total	42,494,730	38,123,965

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	28,268,450	67%	13,351,212	35%
Between 1- 2 years	13,351,212	31%	4,647,967	12%
Between 2-3 years	77,200	0%	20,124,786	53%
Over 3 years	797,868	2%	0	0%
Total (should tie to note 13 a)	42,494,730	100%	38,123,965	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	30,929,078	30,374,043
Prepaid Fees	-	
Total	30,929,078	30,374,043

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****14a. Ageing Analysis of Accounts Payable**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	30,929,078	100%	30,374,043	100%
Between 1- 2 years		0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (should tie to note 14)	30,929,078	100%	30,374,043	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	5,537,438	929,342
Cash Balances	671,390	245,115
Short Term Investments	0.00	0.00
Receivables	38,123,965	29,087,604
Payables	(30,374,043)	(18,349,038)
Total	13,960,750	11,913,023

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

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	2023-2024	2022-2023
	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	2023-2024	2022-2023
		Kshs	Kshs
Goats	18	270,000	187,500
Trees	121	1,210,000	1,210,000
Total		1,480,000	1,397,500

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 2024****Other important disclosure notes****19 Stock/ Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	30,650,090	36,505,110
Lab consumables	9,500,000	12,456,600
Farm produce	50,000	87,000
Medication	950,000	1,098,700
Stationeries	3,300,200	4,543,200
Games Supplies	0	860,000
	44,450,290	55,550,610

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



CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****12. Annexes****Annex I - Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				Current 2024	2,023	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
Nextensia Builders Ltd	36,076,600		26,486,565	9,590,035	25,898,597	
Sub-Total	36,076,600	-	26,486,565	9,590,035	25,898,597	
Supply of goods						
1. Nuru Vintage Joint	832,200		-	1,032,200	-	
2. Paktec Enterprises	126,000		-	826,000	-	
3. Britex Suppliers	1,566,000		-	1,566,000	-	
4. Nufarm Supplies	72,000		-	102,000	-	
5. Wamboga Vegetables Transporters	250,000		-	450,000	-	
6. Spenza Ltd	707,400		-	1,007,400	-	
7. Instant Access Stores	263,590		-	563,590	-	
8. Giltech Fabricators Ltd	901,500		-	1,101,500	-	

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9. Kenblest Processors Ltd	56,400		-	106,400	-	
10. Kenblest Foods Ltd	1,381,081		-	1,381,084	-	
11. World Touch International	151,700		-	751,700	-	
12. Shitam Kenya Ltd	188,000		-	400,000	-	
13. Food Chain Suppliers Ltd	270,830		-	470,830	-	
14. Unifrique Construction	671,900		-	1,071,900	-	
17. Petrique Traders	238,000		-	538,000	-	
15. Sketchers Agency	444,500		-	544,500	-	
16. Kiunyu Mega Hardware Stores	922,890		-	1,122,890	-	
17. Chania School Depot Ltd	499,565		-	699,565	-	
18. Crystal Cables Sales & Service	29,250		-	109,250	-	
19. Kaessy Cleaning Services	64,800		-	104,800	-	
20. Ankur Traders	148,505		-	948,505	-	
21. Neflex Enterprises	97,150		-	971,500	-	
22. Grishon Njjuguna	11,700		-	51,700	-	

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23. Minitrev Royal Entrprises	188,326		-	988,326	-	
24. Generscape Supplys	294,800		-	1,094,800	-	
25. Rikion Agencies Ltd	178,500		-	921,727	-	
Sub-Total	10,556,587	-	-	18,926,167	-	
Supply of services						
26. Mzima Technology Associates Ltd	162,500		-	362,500	-	
27. Hers Bins	18,750		-	36,750	-	
28. K P L C	172,152		-	172,152	-	
Sub-Total	353,402	-	-	571,402	-	
Grand Total	46,986,589	-	26,486,565	29,087,604	25,898,597	0.00

CHANIA HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Annex 2 – Summary of Fixed Assets Register**

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land 1						
Land 2						
Buildings and structures			186,132,460	0	0	186,132,460
Motor vehicles						
KCE 801D	01-04-2016	THIKA	14,350,000	0	0	14,350,000
KBR 910U	19-09-2012	THIKA	3,850,000	0	0	3,850,000
KAT 125X	17-05-2005	THIKA	4,650,000	0	0	4,650,000
Generator		THIKA	358,000	0	0	358,000
Borehole & Solar System		THIKA	4,169,500	0	0	4,169,500
Intangible assets- soft ware		THIKA	250,000	0	0	250,000
Total			213,759,960	0	0	213,759,960

