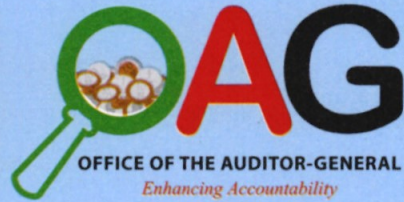
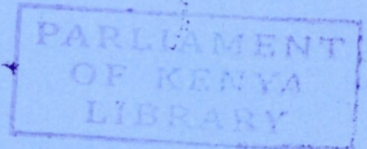


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

ON

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

MIRITINI COMPLEX HIGH SCHOOL

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

MOMBASA COUNTY



Revised 30th June 2023.



MIRITINI COMPLEX 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)

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

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Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

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

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

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 Mombasa County, Jomvu Sub-County.

The school was registered in 02/2016 under registration number 01S30000012 and is currently categorized as a Sub county public school established, owned or operated by the Government.

The school is a day school and had 905 numbers of students as at 30th June 2023. It has 4 streams and 28 teachers of which 14 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	Abduba Sarite	Chairman	13/07/2022
2	Mbaka J. Gitonga	Secretary – Principal	13/07/2022
3	Lixingstone Mwasi	Member	13/07/2022
4	Richard Karani	Member	13/07/2022
5	Nancy Mwashuma	Member	13/07/2022
6	Oscar Nobala	Member	13/07/2022
7	Hamisi Katana	Member	13/07/2022
8	Omar Ali	Member -	13/07/2022
9	Matano Saga	Co-opted Member	13/07/2022
10	Mwanaidi Chari	Co-opted Member	13/07/2022
11	Geoffrey Oundo	Special Interest	13/07/2022
12	Jared Oguta	Member Rep Teachers	13/07/2022
13	Yasmin Hassan	Member	13/07/2022
14	Stephen Murithi	Member	13/07/2022
15	Maimuna momasaa	Member	13/07/2022
14	Erastus Badi	Member – Community	13/07/2022
15	Irene Mukeli	Member Special Needs	13/07/2022
16	Abdilahi Osman	Rep Students	13/07/2022

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.

Miritini complex high school**Annual Report and Financial Statements For the year ended 30th June 2023**

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Omar Halako Hamisi Katana Abduba K. Sarite Mwanaidi Chari	Member Member Chairman Member	4 out of 6
2	Audit Committee	Oscar Nobala Mwanaidi Chari Matano Saga	Chairman Member Member	3 out of 3
3	Finance, procurement and general purposes Committee	Yasmin Hassan Geofrey Oundo Abduba K. Sarite Oscar Nobala	Member Chairman Member Member	3 out of 3
4	Academic Committee	Jared Oguta Nancy Mwashuma Hamisi Katana	Member Member Chairman	3 out of 3
5	Development Committee	Omar Halako Hamisi Katana Abduba K. Sarite Mwanaidi Chari	Chairman Member Member Member	3 out of 3
6	Discipline and welfare Committee	Matano Saga Stephen Murithi Mwanaidi Chari	Chairman Member Member	3 out of 3

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

(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	Identification
1	Principal	Mbaka J. Gitonga	TSC No.305333
2	Deputy Principal	Viridiana Mbelenga	TSC No. 313225
3	School Bursar	Moses Mnyaka	ID NO: 30267403

(e) Schools contacts

Post Office Box: 93816-80102
Telephone: 0110009595
E-mail: miritinicplxhigh@gmail.com
Website: www.miritinicomplexhigh.sc.ke
Facebook: N/A
Twitter: N/A

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: KCB (Operation Account)
Branch: Changamwe
Account Number: 1197835067
2. Name of Bank: KCB (Tuition Account)
Branch: Changamwe
Account Number: 1197834745
3. Name of Bank: CO-OPERATIVE BANK (Main Account)
Branch: Changamwe
Account Number: 01139460877200
4. Name of Bank: KCB (Infrastructure Account)
Branch: Changamwe
Account Number: 270477773
5. MPESA Paybill No: 4078585 attached to 01139460877200 bank account.

(g) Independent Auditors

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

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

3. Summary Report 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:

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

S/No	Account	2023	2022	2021
1	Surplus/Deficit	3,252,506	1,930,162.00	27,923.00

ii. Capitation grants from the Ministry of Education for the last three years

S/No	Account	2023	2022	2021
1.	Tuition Account	2,021,084	2,475,539.00	788,413.00
2.	Operation Account	8,864,198	10,767,999.00	5,062,807.00

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

S/No	Account	2023	2022	2021
1.	Main Account	18,459,966.00	15,219,411.00	5,253,662.00

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

S/No	Account	2023	2022	2021
1.	Tuition Account	480.00	4,312,535.00	1,197,141.00
2.	Operation Account	13,553,705.00	9,152,166.00	5,244,966.00
3.	Main Account	13,846,299.00	14,279,731.00	4,634,852.00

v. Movement of debtors and creditors of the school over the last three years

S/NO	PARTICULAR	2023	2022	2021
1.	Debtors	13,049,230.00	8,333,333.00	5,193,748.00
2.	Creditors	6,107,287.00	3,295,637.00	1,613,715.00

b) Teacher Student ratio:

1. Teacher to student ratio	1;54
2. Number of teachers recruited/posted to the school within the year	1
3. Number of teachers transferred during the year (out of school)	1 teacher
4. Number of teachers transferred during the year (into of school)	1 teacher
5. Number of teachers retired during the year	nil
6. Number of teachers employed by TSC	16
7. Number of teachers employed by BOM	13
8. Subject Allocation	
i. Maths	8 Teachers
ii. English	5 Teachers
iii. Kiswahili	6 Teachers
iv. Chemistry	4 Teachers
v. Biology	4 Teachers
vi. Physics	4 Teachers
vii. Business studies	2 Teachers
viii. Agriculture	2 Teachers
ix. Geography	4 Teachers
x. History & government	4 Teachers
xi. CRE	6 Teachers
xii. IRE	3 Teachers
xiii. Home Science	0
N/B; The school has a shortage in the following subject:	
Physic/maths	2
Bio/chem	2
Biology/maths	2
Maths/chem	2
Agriculture/ biology	2
Kisw/cre	2
	2

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

Kisw/ire	1
Ire/Arabic	1
Maths/business	1

c) Mean score in the 2022KCSE:

Year	Entry	Mean Score	Mean Grade
2020	120	2.28	D-
2021	140	2.3	D-
2022	156	2.46	D-

d) Number of Candidates in the 2022KCSE:

Year	Entry
2020	120
2021	140
2022	156

e) Capacity of the school:

S/No	Description	2023
1	Number of students-Boys	546
2	Number of students-Girls	359
3	Dormitories	Nil
4	Dining Hall	Nil
6	Laboratories : ICT LAB	0
7	Home science	0
8	Physic Lab	1
9	Chemistry/biology	1
10	Toilets	Girls – 8 Boys – 6 Total -14
11	Kitchen	1

Miritini complex high school**Annual Report and Financial Statements For the year ended 30th June 2023**

12	Teachers - TSC	15
13	Teacher - BOM	13

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
1. Construction of 14classroom block	Infrastructure account	Incomplete	35,285,612.00	7,606,942.00	5 years

PRINCIPAL
[Signature]
MIRITINI COMPLEX HIGH SCH.
P. O. Box 93816 - 80102
School Principal
CHANGAMWE

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

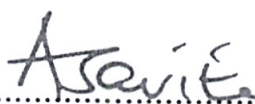
4. Statement of School Management Responsibility

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 Miritini Complex 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).

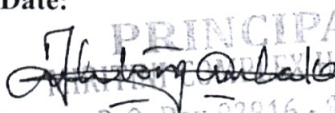
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.


.....

Name: ABDUBA K. SARITE

Designation: Chairman, School Board of Management

Date:


.....
P. O. BOX 33916, 20102

Name: JEDIEL GITONGA MBAKA

Designation: School Principal & Secretary to Board of Management

Date:


.....

Name: MOSES MNYAKA

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

phone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MIRITINI COMPLEX HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023- MOMBASA 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 Miritini Complex High School set out on pages 1 to 14 which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Miritini Complex High School for the year ended 30 June, 2023- Mombasa County

30 June, 2023 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 Miritini Complex High School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the 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 Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 and Note 11 to the financial statements reflects cash and cash equivalents balance of Kshs.1,348,073 being bank balances. However, Management did not provide monthly bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.1,348,073 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Miritini Complex 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget of Kshs.27,872,718 and actual on comparable basis of Kshs.30,652,990 resulting to an over-collection of Kshs.2,780,272 of the budget. Similarly, the School spent Kshs.27,400,484 against the actual receipts of Kshs.30,652,990 resulting to an under expenditure of Kshs.3,252,506 or 10%.

The over collection and under expenditure is indicative of weak budgeting processes in identifying the sources and projections of revenues and expenditures.

2. Long Outstanding Receivables

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects receivables balance of Kshs.13,049,230 out of which Kshs.1,557,618 has been outstanding for over two (2) years without evidence of efforts to recover them. Further, the receivables balance increased by Kshs.4,715,897 from Kshs.8,333,333 in 2021/2022 to Kshs.13,049,230 in 2022/2023 an increase of 56%.

The long outstanding and increase in receivables balance denies the School much needed revenue for operations, repairs and maintenance.

3. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.2,840,268. However, included in the balance are trade payables of Kshs.1,895,471 which had been outstanding for more than two (2) years. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge. Further, delayed payments to suppliers on the due dates exposes the School to unnecessary litigations, interests and penalties.

My opinion is not modified in respect of these matters.

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 pages iii to xi which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I

conclude that there is a material misstatement of this Other Information, I am required to report that fact. Except for the effects of Declining Academic Performance and Low Transition Rate to Higher, I have nothing else to report in this regard.

Declining Academic Performance

Review of the school's KCSE performance over the last three years indicates low academic performance and consistently no transition of candidates to higher learning institutions. The school mean grade has been revolving between 2.46 (D-) in 2022 and in 1.85 (D-) in 2023 remaining below the level required for university qualification. Out of one hundred and fifty-six (156) candidates in 2022, only four (4) students transitioned to higher institutions. In 2023, none of one hundred forty-eight (148) candidates transitioned, indicating limited progression.

The continued low academic performance may result in reduced student transition to higher institutions, diminished School reputation, decreased enrolment levels, and limited future opportunities for learners.

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. Under Funding of Capitation Grants

The statement of receipts and payments and as disclosed in Note 1 and Note 2 the financial statements reflects government grants for tuition amount of Kshs.2,021,083 and government grants for operations amount of Kshs.5,907,198. It was noted that the Government contributed Kshs.2,726 per student for tuition instead of Kshs.4,144 resulting to underfunding of Kshs.1,418 per student. Further, the Government contributed Kshs.12,005 per students for operations instead of Kshs.18,100 resulting to underfunding of Kshs.6,095 per Student. The underfunding was contrary to Circular Ref No. MOE.HQS/3/10/18(112) Guidelines on implementation of free day secondary education for 2022 dated 15 November, 2022.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments of Kshs.27,400,484. However, during the year under review, Management did not prepare an Annual Procurement Plan as part of the Annual Budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the existing personnel in the stores.

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

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

The statement of financial performance and Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.13,846,299. Included in the expenditure is an amount of Kshs.312,120 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.312,120 could not be confirmed.

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. Failure to Updated Assets Register

Annex 2 on the summary of fixed assets register reflects Nil balance. However, the asset register was not updated with details of dates of purchase, asset values, unique identification, depreciation among other details.

In the circumstances, the effectiveness of internal controls on maintenance and updating of the fixed assets register could not be confirmed.

2. Lack of Risk Management Framework

During the year under review, it was observed that the School operated without a documented Risk Management Policy Framework. In addition, the Audit and Risk Committee of the Board of Management did not complement the process of risk identification, risk assessment and evaluation of likelihood of risk occurrence and its impact on entities' operation.

In the circumstances, Management may not effectively manage risks that negatively impact on the attainment of the strategic, operational, reporting and compliance objectives.

3. Land Without Ownership Documents

Annex 2 on summary of fixed assets reflects Nil balance in respect to fixed assets. However, interviews with Management revealed that the school is located on a parcel of land of undetermined acreage and value which was hived from Miritini Primary School. Further, Management had not acquired land ownership documents including a title deed, which exposes the land to encroachment.

In the circumstances, the ownership and valuation of the land in which the School is located could not be confirmed.

4. Use of Manual Systems

Review of the financial records such as cashbook, ledgers and trial balance revealed that the school maintained the books of accounts in hard copies and did not have soft copies as required by Regulation 63(b) of the Basic Education 2015.

In the circumstances, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information, which hampers decision-making.

5. Failure to Maintain a School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic

performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall governance and strategic directions of the School.

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 May, 2026

Miritini complex high school**Annual Report and Financial Statements For the year ended 30th June 2023****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	2,021,084	2,475,539.20
Government grants for operations	2	5,907,198	6,836,748.80
Government Grants for infrastructure	3	2,957,000.00	3,931,250.00
School fund income- parents' contributions	4	18,824,934	15,219,411.00
Miscellaneous incomes	5	942,774.00	1,211,645.00
Total Receipts		30,652,990	29,674,594.00
Payments			
Tuition	6	480.00	4,312,535.00
Operations	7	5,946,763.00	8,708,666.00
Infrastructure	8	7,606,942.00	443,500.00
Boarding and school fund	9	13,846,299.00	14,279,731.00
Total Payments		27,400,484	27,744,432.00
Surplus/Deficit		3,252,506	1,930,162.00

The school financial statements were approved on 30th June 2023 and signed by:



Name: ABDUBA K SARITE

Chair BOM

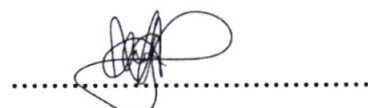
Date: April 23, 2026



PRINCIPAL
MIRITINI COMPLEX HIGH SCH.
P. O. Box 93816 - 80102

Name: JEDIEL G. MBAKA
School Principal/ Secretary to BOM

Date: April 23, 2026



Name: MOSES MNYAKA

Bursar/ Finance Officer

Date: April 23, 2026

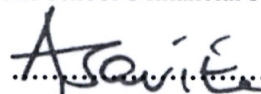
Miritini complex high school

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

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

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	1,348,073.25	3,732,489.55
Cash balances	11	101.00	179.00
Total cash and cash equivalent		1,348,174.25	3,732,668.55
Account's receivables	12	13,049,230.00	8,333,333.00
Total financial assets		14,397,404.00	12,066,001.55
Financial liabilities			
Accounts payables	13	2,840,268.00	3,761,371.00
Net financial assets		11,557,136.00	8,304,630.55
Represented by			
Accumulated fund b/fwd	14	8,304,630.55	6,374,468.55
Surplus/deficit for the year		3,252,505.70	1,930,162.00
Net financial position		11,557,136.25	8,304,630.55

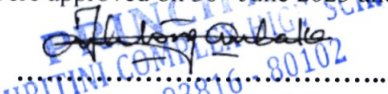
The school's financial statements were approved on 30th June 2023 and signed by:



Name: ABDUBA SARITE

Chair BOM

Date: April 23, 2026



Name: JEDIEL G. MBAKA
School Principal/ Secretary to
BOM

Date: April 23, 2026



Name: MOSES MNYAKA

Bursar/ Finance Officer

Date: April 23, 2026

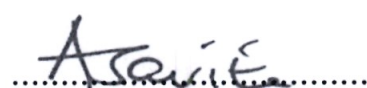
Miritini complex high school

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

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		2,021,083.50	2,475,539.20
Government grants for operations		5,907,198.20	6,836,749.00
Government grants for infrastructure		2,957,000.00	3,931,250.00
School fund income- parents contributions/ fees		18,824,934.00	15,219,411.00
Other income		942,774.00	1,211,645.00
Total receipts		30,652,990	29,674,594.00
Payments			
Cash outflows for tuition		1,314,955.00	2,433,678.00
Cash outflows for operations		4,063,562.00	10,601,229.00
Cash outflows Bom/lunch and school fund payments		13,180,529.00	8,336,123.00
School fund income- other payments		9,826,496.00	8,298,820.00
Total payments		28,385,542.00	29,669,850.00
Net cash inflow/outflow from operating activities		2,267,447.70	4,744.00
Cash flow from investing activities			
Acquisition of assets		(5,192,760.00)	(443,752.00)
Net cash inflow/outflows from investing activities		(5,192,760.00)	(443,752.00)
Net increase/decrease in cash and cash equivalents		(2,384,494.30)	1,392,992.00
Cash and cash equivalent at beginning of the FY		3,732,668.55	2,339,676.55
Cash and cash equivalent at end of the FY		1,348,174.25	3,732,668.55

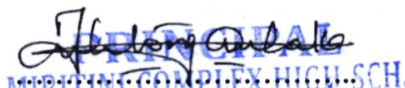
The school's financial statements were approved on 30th June 2023 and signed by:



Name: ABDUBA SARITE

Chair BOM

Date: April 23, 2026


MIRITINI COMPLEX HIGH SCH.

Name: JEDIET C. MBAKA
School Principal/ Secretary to BOM

Date: April 23, 2026



Name: MOSES MNYAKA

Bursar/ Finance Officer

Date: April 23, 2026

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

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	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,135,918	-	2,135,918	2,021,083.50	95%
(2) Capitation Grant on Operations					
Personnel Emoluments	4,485,900	-	4,485,900	2,666,418.73	59%
Local Transport / Travelling	1,076,616	-	1,076,616	639,935.82	59%
Electricity And Water	717,744	-	717,744	426,617.50	59%
Administration Costs	2,691,540	-	2,691,540	1,599,851.15	59%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,935,000	-	3,935,000	2,957,000	75%
Lunch	7,380,000	-	7,380,000	11,192,347	162%
Bom	5,330,000	-	5,330,000	7,267,619	136%
5) Miscellaneous Income					
Income From Bus Hire	120,000	-	120,000	80,500	67%
Total Income	27,872,718.00		27,872,718.00	30,652,990.00	110%
(6) Expenditure For Tuition					
Teaching / Learning Materials	813,176	-	813,176	775,330	95%

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	2,025,786.00	-	2,025,786.00	2,666,418.73	132%
Electricity, Water and Conservancy	717,744	-	717,744	175,270	24%
Administration Costs	2,691,540	-	2,691,540	1,599,851.15	59%
(8) Expenditure For infrastructure					
Construction of classrooms	5,000,000	-	5,000,000	7,606,942	152%
(9) Expenditure For school fund/lunch/boarding					
Lunch Programme	7,380,000	-	7,380,000	4,928,532.00	67%
Bom	3,731,000	-	3,731,000	4,604,702.00	123%
Totals	22,359,246.00	-	22,359,246.00	30,652,990.00	137%

- i. For the 59% in Personal emolument, adm cost, EWC and LTT its because the ministry disbursed less amount compared to what we had projected.
- ii. The increase in percentage of lunch and BOM teachers is because of increase in number of form one compared to the form four that left last year 2022.

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

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

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

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending 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.

Miritini complex 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	2,021,083.50	2,475,539.20
Total	2,021,083.50	2,475,539.20

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Medical	153,000.00	157,400.00
Activity	421,375.00	-
Other Vote Heads (PEMOL,LTT,EWC & ADM COST)*	5,332,823.20	6,679,348.80
Total	5,907,198.00	6,836,748.80

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	2,957,000.00	3,931,250.00
Total	2,957,000.00	3,931,250.00

4 School Fund Income -Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Lunch	11,557,315.00	9,782,357.00
Bom	7,267,619.00	5,437,054.00
Total	18,824,934.00	15,219,411.00

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Students ID card	-	1,200.00
Income From Bus Hire	80,500.00	127,000.00
Lab breakage	8,150.00	-
Uniform	831,124.00	1,083,445.00
Total	942,774.00	1,211,645.00

Miritini complex 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
Laboratory Equipment	-	200,000.00
Teaching / Learning Materials	-	4,110,107.00
Bank Charges	480.00	2,428.00
Total	480.00	4,312,535.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,923,261.00	2,359,858.00
Administration Cost	1,985,726.00	4,887,454.00
Local Transport / Travelling	768,800.00	1,113,189.00
Electricity And Water	175,270.00	345,365.00
Medical	500.00	-
Activity Expenses	1,091,886.00	-
Bank charges	1,320.00	2,800.00
Total	5,946,763.00	8,708,666.00

Miritini complex 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
Acquisition of Assets	7,606,942.00	443,500.00
Total	7,606,942.00	443,500.00

9 Boarding and School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Bom	4,604,702.00	3,622,459.00
Local Transport / Travelling	875,300.00	1,031,070.00
Electricity And Water	222,256.00	329,532.00
Uniform	913,900.00	1,172,750.00
Administration Costs	1,918,928.00	3,000,786.00
Lunch Programme	4,928,532.00	5,096,634.00
Bank Charges	6,600.00	-
Activity	18,550.00	-
Bus maintenance	80,500.00	26,500.00
Transfer from main	125,700.00	-
Acquisition Of Assets 1 classroom	242,538.00	-
Tender	10,000.00	-
Total	13,846,299.00	14,279,731.00

Miritini complex 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	1197834745	73,342.20	142,543.70
Operations Account	Active	1197835067	610,367.30	404,744.10
School Fund Account/Boarding	Active	01139460877200	242,793.75	525,871.75
Infrastructural Account	Active	1270477773	421,570.00	2,659,330.00
Total			1,348,073.25	3,732,489.55

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	101.00	179.00
Total	101.00	179.00

Notes to the Financial Statements (continued)

12 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	13,049,230.00	8,333,333.00
Total	13,049,230.00	8,333,333.00

12 a 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	9,399,524.00	72%	5,014,645.00	60%
Between 1- 2 years	2,092,088.00	16%	673,074.00	8%
Between 2-3 years	1,025,879.00	8%	2,113,875.00	26%
Over 3 years	531,739.00	4%	531,739.00	6%
Total	13,049,230.00	100%	8,333,333.00	100%

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

13 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,650,473.00	3,717,246.00
Prepaid Fees	189,795.00	-
Nssf		43,600.00
Nhif		525.00
Total	2,840,268.00	3,761,371.00

Notes to the Financial Statements (continued)

13a. 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	755,002.00	28%	3,308,290.00	89%
Between 1- 2 years	1,895,471.00	72%	408,956.00	11%
Total (should tie to note 14)	2,650,473.00	100%	3,717,246.00	100%

14. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	3,732,490.00	2,339,626.00
Cash Balances	179.00	51.00
Receivables	8,333,333.00	5,193,748.00
Payables	(3,761,371.00)	(1,158,956.00)
Total	8,304,631.00	6,374,469.00

Miritini complex 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.

15 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	200,460.00	177,300.00
Lab consumables	111,470.00	60,335
	311,930.00	237,635.00

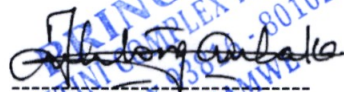
Miritini complex high school

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

16 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

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

12 Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Street Hut Limited	354,982	-	300,000		54,982	
Sub-Total					-	
Supply Of Goods						
2. Mas Enterprise	339,000	-	200,000	-	-	
3. Romze Enterprise	1,826,414	-	400,000	323,542	729,944	
5.Sky Point Enterprise	767,800		266,660	100,000	401,140	
6.Zahuri Investments	331,460	-	-	331,460	-	
8.Grandlab	141,550	-	-	-	141,550	
9.Kansbag	354,928	-	-	-	354,928	
10.Shamark Trader	64,120	-	-	-	64,120	
11.Ayam Book Centre	647,338		253,815	-	-	
12.Salcom Investment	57,500	-	-	-	50,000	
13.Calmax Venture	46,000	-	-	-	46,000	

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
14.Mariakani Plus Office	36,460	-	-	-	36,460	
15. Mkd Meat Supplier	30,240	-	-	-	16,347	
Sub-Total				755,002.00	1,895,471.00	
Supply Of Services						
Grand Total				755,002.00	1,895,471.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased			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 2023
Land	-	-	-	-	-	-	-
Buildings And Structures							
Motor Vehicles (School Bus)	2021	1	School	-	-	-	-
Office Equipment, Furniture And Fittings:				-	-	-	-
Copy cat printer	2018	1 pcs	Reception	-	-	-	-
Kyocera printer	2017	1 pcs	Dean od studies	-	-	-	-
Taskalfa printer	2022	1 pcs	Deputy principal	-	-	-	-
Epson printer	2022	1 pcs	Principal's office	-	-	-	-
Dx printer	2022	1 pcs	Reception	-	-	-	-

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased			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 2023
Office tables	2020	25 pcs	Staffroom and all				
Office chairs	2020	25 pcs	school offices				
Textbooks							
Biology	2019	534 Books	Stores				
Physics	2019	572 Books	Stores				
Chemistry	2022	1020 Books	Stores				
Mathematics	2022	1145 Books	Stores				
English	2020	572 Books	Stores	-			
Kiswahili	2020	572 Books	Stores	-			
Geography	2020	415 Books	Stores	-			
History	2020	458 Books	Stores	--			
Islamic religious	2020	120 Books	Stores	-	-	-	-
Christian religious	2020	335 Books	Stores	-	-	-	-
Agriculture	2020	332 Books	Stores	-	-	-	-
Business studies	2020	291 Books	Stores	-	-	-	-
Set books A silent song	2023	275 Books	Stores	-	-	-	-
An artist of the float world	2023	275 Books	Stores	-	-	-	-
The Samaritan	2023	413 Books	Stores	-	-	-	-
Bembeayamaisha	2023	443 Books	Stores	-	-	-	-
Nguuzajadi	2023	413 Books	Stores	-	-	-	-
Parliament of owls	2023	413 Books		-			
ICT Equipment and other ICT assets							-
Hp Laptop	2019	2 Pcs	Deans office	-	-	-	-
Desktop Lenovo	2021	10 pcs	Deans office	-	-	-	-
Projectors	2020	3 pcs	Deans office	-	-	-	

Miritini complex high school

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

Asset Class	Date purchased			Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Router	2021	1 pcs	Principal's office				
Projector	2023	2 pcs	Deans office				
Tools And Apparatus							
Stools	2021	60 pcs	Chemistry lab				
Gas taps	2021	13 pcs	Physics/chemistry				
Tripod stands	2020	40 pcs	Physics/chemistry	-			
Bunsen burner	2019	65 pcs	Chemistry lab	-	-		
Portable Burners	2019	75 pcs	Chemistry lab	-	-		
Gas Cylinders	2019	20 pcs	Chemistry lab	-	-	-	-
Fire Extinguishers	-	6 pcs	Physics/chemistry	-	-	-	-
Electronic balance	2020	5pcs	Chemistry lab	-	-	-	-
Beam Balance	2019	1 pcs	Chemistry lab	-	-	-	-
Microscopes	2021	3 pcs	Chemistry lab	-	-	-	-
Skeleton (human)	2020	1 pcs	Chemistry lab	-	-	-	-
Water bath	2020	2 pcs	Chemistry lab	-	-	-	-
Retort Stand	2019	90 pcs	Physics lab	-	-	-	-
White screens	2020	75 pcs	Physics lab	-	-	-	-
Soft boards	2017	56 pcs	Physics lab	-	-	-	-
Ripple tanks	2017	1 pcs	Chemistry lab	-	-	-	-
Rheostats	2017	1 pcs		-	-	-	-
Water taps	-	24 pcs		-	-	-	-
				-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-	-

Miritini complex high school
Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Date purchased			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 2023
Heritage And Cultural Assets	-	-	-	-	-	-	-
Intangible Assets- Software							
Ware	2019	1	Deans of studies				
Som- Som Software	2021	1	Accounts office				
Finance Management software				-	-	-	-
Total							