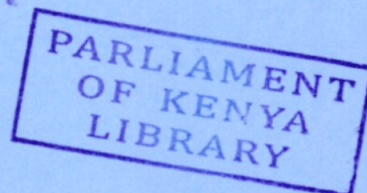


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

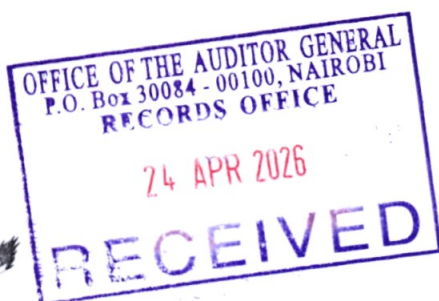
ON

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

MIRITINI COMPLEX HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

MOMBASA COUNTY



Revised 30th June 2024.



Miritini Complex 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)

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

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

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.

MIRITINI COMPLEX 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 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/boarding school and had 850 numbers of students as at 30th June 2024. 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
16	Erastus Badi	Member – Community	13/07/2022

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

The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

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

6	Discipline and welfare Committee	1.Omar Halako 2.Hamisi Katana 3.Abduba K. Sarite 4.Mwanaidi Chari	CHAIRMAN MEMBER MEMBR MEMBER	1 out of 3
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MIRITINI COMPLEX 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	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

1. Name of Bank: KCB (Operation Account)
Branch: Changamwe
Accounts Number: 1197835067
2. Name of Bank: KCB (Tuition Account)
Branch: Changamwe
Accounts Number: 1197834745
3. Name of Bank: KCB (Infrastructure Account)
Branch: Changamwe
Accounts Number: 270477773
4. Name of Bank: CO-OPERATIVE BANK (Main Account)
Branch: Changamwe
Accounts Number: 01139460877200
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 2024****3. Summary Report of Performance of The School**

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

a) Financial performance:**(i) Surplus/ deficit for the year and a comparison of the same for the last three years**

S/NO	Account	2024	2023	2022
1	Surplus/Deficit	9,348,199.50	2,586,966.70	1,451,672.00

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

S/No	Account	2024	2023	2022
1.	Tuition Account	2,201,017.00	2,021,083.50	2,475,539.20
2.	Operation Account	10,705,000.50	8,864,198.20	10,767,998.80

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

S/no	Account	2024	2023	2022
1.	Main account	15,600,000.00	18,824,934.00	14,741,056.00

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

S/NO	Account	2024	2023	2022
1.	Tuition Account	1,851,720.00	1,368,629.00	4,312,670.00
2.	Operation Account	4,744,285.00	13,553,705.00	9,152,166.00
3.	Main Account	12,654,163.00	13,143,689.00	14,279,731.00

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

S/NO	PARTICULAR	2024	2023	2022
1.	Debtor	15,517,431.00	14,268,028.00	7,772,259.00
2.	Creditor	4,597,140.00	6,336,007.00	4,811,699.00

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

b) Teacher Student ratio:

1.	Teacher to student ratio	1:53
2.	Number of teachers recruited/posted to the school within the year	NIL
3.	Number of teachers transferred during the Year (Out of school)	2 teachers
4.	Number of teachers transferred during the Year (into 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	14

c) Mean score in the 2023 KCSE:

YEAR	ENTRY	MEAN SCORE	MEAN GRADE
2021	140	2.3	D-
2022	156	2.46	D-
2023	148	1.85	D-

(d) Number of Candidates in the 2023 KCSE:

YEAR	ENTRY
2021	140
2022	156
2023	148

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

e.The capacity of the school:

S/NO	Description	2024
1.	Number of students- Boys.	549
2.	Number of students- Girls	355
3.	Domitories	Nil
4.	Dining Hall	Nil
5.	Laboratories: ICT LAB	0
6.	Physics lab	0
7.	Chemistry/Biology	1
8.	Toilets	Girls -8 Boys – 6 Total -14
11.	Kitchen	1
12.	Techers -TSC	16
13.	Teacher - BOM	13

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

f. Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
1.	Construction of 14 Classroom block	Infrastructure account	incomplete	35,285,612.00	7,606,942


Principal
MIRITINI COMPLEX HIGH SCH.
P.O. Box 93816 - 80102
CHANGAMWE
School Principal

MIRITINI COMPLEX HIGH SCHOOL

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

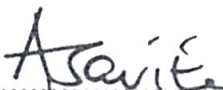
4. Statement of School Management Responsibility

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



.....
Name: ABDUBA SARITE

Designation: Chairman, School Board of Management

Date:



.....
Name: JEDIEL G. MBAKA

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: MOSES MNYAKA

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

Telephone: +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, 2024 – 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

30 June, 2024 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, 2024 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 Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.7,707,954. However, Management did not provide monthly bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.7,707,954 out 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 budget versus actual amounts reflects final receipts budget of Kshs.28,835,600 and actual on a comparable basis of Kshs.28,598,367 resulting to an under collection of Kshs.237,233. Similarly, the School spent Kshs.19,250,168 against the actual receipts of Kshs.28,598,368 resulting to an under-expenditure of Kshs.9,348,200 or 33% .

The under expenditure may have impacted negatively the operations of the School.

2. Long Outstanding Receivables

The statement of assets and liabilities and Note 12 to the financial statements reflects receivables balance of Kshs.17,794,372 out of which Kshs.5,095,958 has been

outstanding for over two (2) years without evidence of efforts to recover them. Further, the receivables balance increased by Kshs.4,385,142 from Kshs.13,409,230 in 2022/2023 to Kshs.17,794,372 in 2023/2024 an increase of 32%.

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 Note 13 to the financial statements reflects payables balance of Kshs.4,597,140. However, included in the balance are trade payables balance of Kshs.1,973,316 which had been outstanding for more than one (1) year. 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. 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. Under Funding of Capitation Grants

The statement of receipts and payments and as disclosed in Note 1 and Note 2 to the financial statements reflects government grants for tuition and operations of Kshs.2,201,017 and Kshs.7,214,401 respectively. It was noted that the Government contributed Kshs.2,461 per student for tuition instead of Kshs.4,144 resulting to underfunding of Kshs.1,683 per student. Further, the Government contributed Kshs.11,962 per students for operations instead of Kshs.18,100 resulting to underfunding of Kshs.6,138 per student. The underfunding was contrary to Circular Ref No. MOE.HQS/3/10/18 Vol.II/(33) Guidelines on implementation of free day secondary education for 2024 dated 7th March, 2024.

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 amount of Kshs.19,250,168. 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.12,654,163. Included in the expenditure is an amount of Kshs.379,900 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.379,900 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

08 May, 2026

MIRITINI COMPLEX 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	2,201,017.00	2,021,084
Government grants for operations	2	7,214,400.50	5,907,198
Government Grants for infrastructure	3	3,490,600.00	2,957,000.00
School fund income- parents' contributions	4	15,600,000.00	18,824,934
Miscellaneous incomes	5	92,350.00	942,774.00
Total Receipts		28,598,367.50	30,652,990
Payments			
Tuition	6	1,851,720.00	480.00
Operations	7	4,344,285.00	5,946,763
Infrastructure	8	400,000.00	7,606,942.00
Boarding and school fund	9	12,654,163.00	13,846,299
Total Payments		19,250,168.00	27,400,484
Surplus/Deficit		9,348,199.50	3,252,506

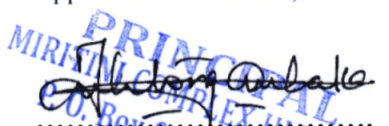
The school financial statements were approved on 30th June, 2024 and signed by:



Name: ABDUBA SARITE

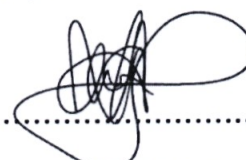
Chair BOM

Date: April 23 2026



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

Date: April 23 2026



Name: MOSES MNYAKA

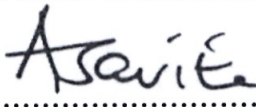
Bursar/ Finance Officer

Date: April 23 2026

MIRITINI COMPLEX HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 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	7,707,954.00	1,348,073.00
Cash balances	11	150.00	101.00
Total cash and cash equivalent		7,708,104.00	1,348,174.00
Account's receivables	12	17,794,372.00	13,049,230.00
Total financial assets (a)		25,502,476.00	14,397,404.00
Financial liabilities			
Accounts payables	13	4,597,140.00	2,840,268.00
Total Financial Labilities (b)		4,597,140.00	2,840,268.00
Net financial assets (a-b)		20,905,336.00	11,557,136.00
Represented by			
Accumulated fund b/fwd	14	11,557,136.00	8,304,630.00
Surplus/deficit for the year		9,348,200.00	3,252,506.00
Net Assets		20,905,336.00	11,557,136.00

The school's financial statements were approved on 30th June, 2024 and signed by:

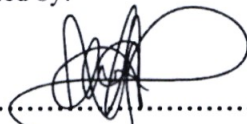

 Name: ABDUBA SARITE

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

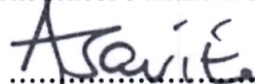
Date: April 23 2026

MIRITINI COMPLEX HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****8. Statement of Cash Flows for the Year Ended 30th June 2024**

Description	Note	2024	2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,201,017.00	2,021,083.50
Government grants for operations		7,214,400.50	5,907,198.20
Government grants for infrastructure		3,317,240.00	2,957,000.00
School fund income- parents contributions/ fees		15,600,000.00	18,824,934.00
Other income		5,212,269.00	942,774.00
Total receipts		33,544,926.50	30,652,990
Payments			
Cash outflows for tuition		1,528,670.00	1,314,955.00
Cash outflows for operations		4,562,461.00	4,063,562.00
Cash outflows Boarding/lunch and school fund payments		10,056,656.00	13,180,529.00
School fund income- other payments		7,335,009.00	9,826,496.00
Total payments		23,482,796.00	28,385,542.00
Net cash inflow/outflow from operating activities		10,062,131.00	2,267,447.70
Cash flow from investing activities			
Acquisition of assets		(3,702,201.00)	(5,192,760.00)
Net cash inflow/outflows from investing activities		(3,702,201.00)	(5,192,760.00)
Net increase/decrease in cash and cash equivalents		6,359,929.50	(2,384,494.30)
Cash and cash equivalent at beginning of the FY		1,348,174.25	3,732,668.55
Cash and cash equivalent at end of the FY		7,708,103.75	1,348,174.25

N

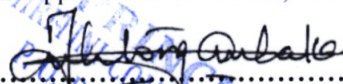
The school's financial statements were approved on 30th June, 2024 and signed by:



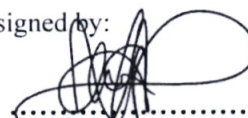
Name: ABDUBA SARITE

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Teaching / Learning Materials	2,306,900.00	-	2,306,900.00	2,201,017.00	95%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,907,000	-	2,907,000	2,877,405	99%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	726,750.00	-	726,750.00	690,576	95%
Electricity And Water	484,500.00	-	484,500.00	460,390	95%
Medical	775,200.00	-	775,200.00	742,800	96%
Administration Costs	1,957,550.00	-	1,957,550.00	1,829,939.	93%
Activity	807,500	-	807,500	742,800	92%
<i>3) FDSE for infrastructure</i>					
Maintenance &Improvement MoE	2,720,200.00	-	2,720,200.00	2,529,200.00	93%
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	11,900,000	-	11,900,000	11,557,315.00	97%
Repairs And Maintenance	4,250,000	-	4,250,000	3,907,513.00	92%
Total Income	28,835,600.00	-	28,835,600.00	28,598,368.00	99%

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>(6) Expenditure For Tuition</i>					
Teaching / Learning Materials	1,912,500	-	1,912,500	1,851,720.00	97%
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	2,472,591	-	2,472,591	2,225,332.00	90%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	270,105.00	-	270,105.00	1,381,758.00	512%
Electricity, Water and Conservancy	128,672.00	-	128,672.00	338,061.00	263%
Medical	148,290.00	-	148,290.00	142,644.00	96%
Administration Costs	1,346,677.00	-	1,346,677.00	2,564,618.00	190%
Activity Expenses	358,681.00	-	358,681.00	1,611,674.00	449%
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	3,750,000	-	3,750,000	3,705,201.00	99%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Lunch Programme	3,822,000.00	-	3,822,000.00	3,509,990.00	92%
Boarding Equipment and Stores	4,550,000	-	4,550,000	4,402,260.00	97%
Totals	18,759,516.00	-	18,759,516.00	19,250,168.00	103%

MIRITINI COMPLEX HIGH SCHOOL

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

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

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

MIRITINI COMPLEX 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	2,201,017.00	2,021,083.50
Total	2,201,017.00	2,021,083.50

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Medical	742,800.00	153,000.00
Activity	716,791	421,375.00
Other Vote Heads (specify)*	5,754,809	5,332,823.20
Total	7,214,400.50	5,907,198

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	3,490,600.00	2,957,000.00
Total	3,490,600.00	2,957,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Lunch programme	11,692,487.00	11,557,315.00
BOM Teachers	3,907,513.00	7,267,619.00
Total	15,600,000.00	18,824,934.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Income From Bus Hire	30,000.00	80,500.00
Uniform	27,900.00	831,124.00
Adm Cost	18,800.00	-
Lab Tools	9,650.00	8,150.00
Tender Fee	6,000.00	23,000.00

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

Total	92,350.00	942,774.00
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6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Teaching / Learning Materials	1,851,255.00	-
Bank Charges	465.00	480.00
Total	1,851,720.00	480.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,225,332.00	1,923,261.00
Administration Cost	1,279,344.00	1,985,726.00
Local Transport / Travelling	256,600.00	768,800.00
Electricity And Water	115,805.00	175,270.00
Medical	134,944.00	500.00
Activity Expenses	326,400.00	1,091,886.00
Bank Charges	5,860.00	1,320.00
Total	4,344,285.00	5,946,763

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	400,000.00	7,606,942.00
Total	400,000.00	7,606,942.00

MIRITINI COMPLEX HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****9 Boarding And School Fund**

Description	2023-2024	2022-2023
	Kshs	Kshs
Lunch Programme	3,509,990.00	4,928,532.00
BOM	4,402,260.00	4,604,702.00
Local Transport / Travelling	1,125,158.00	875,300.00
Medical	7,700.00	-
Tender	-	10,000.00
Uniform		913,900.00
Bus	38,296.00	104,993.00
Activity	1,285,274.00	18,550.00
Ewc	262,020.00	222,256.00
ONE CLSRM	-	242,538.00
Administration costs	2,016,295.00	1,918,928.00
bank charges	7,170.00	6,600.00
Total	12,654,163.00	13,846,299.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1197834745	745,689.20	73,342.20
Operations Account	Active	1197835067	4,476,160.80	610,367.30
School Fund Account/Boarding	Active	01139460877200	2,453,094.75	242,793.75
Infrastructural Account	Active	1270477773	33,009.00	421,570.00
Total			7,707,953.75	1,348,073.25

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	150.00	101.00
Total	150.00	101.00

MIRITINI COMPLEX HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****12 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	17,794,372.00	13,049,230.00
Other Non-Fees Receivables		
Total	17,794,372.00	13,049,230.00

12 a) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,498,790.00	37%	9,399,524.00	72%
Between 1- 2 years	6,199,624.00	35%	2,092,088.00	16%
Between 2-3 years	5,095,958.00	28%	1,557,618.00	12%
Total (should tie to note 13 a)	17,794,372.00	100%	13,049,230.00	100%

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,603,210.00	2,650,473.00
Prepaid Fees	978,175.00	189,795.00
NSSF	15,755.00	-
Total	4,597,140.00	2,840,268.00

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

13a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,629,894.00	45%	755,002.00	28%
Between 1- 2 years	1,973,316.00	55%	1,895,471.00	72%
Total (should tie to note 14)	3,603,210.00	100%	2,650,473.00	100%

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	1,348,073.25	3,732,489.55
Cash Balances	101.00	179.00
Receivables	13,049,230.00	8,333,333.00
Payables	(2,840,268.00)	(3,761,371.00)
Total	11,557,136.25	8,304,630.55

MIRITINI COMPLEX 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.

15 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	190,600	200,460
Lab consumables	124,100	111,470
	314,700	311,930

MIRITINI COMPLEX HIGH SCHOOL

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

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)

PRINCIPAL
MIRITINI COMPLEX HIGH SCH.
P.O. Box 93818 - 00102
CHANGAMWE
Sign and Date
Principal

MIRITINI COMPLEX 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 Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Ikanga Enterprises	3,011,850.00	-	1,566,850.00	652,650.00	792,350	
2. Sreet Hut Limited	1,463,066.00	-	963,066.00	500,000.00		
Sub-Total				1,152,650.00	792,350.00	
Supply Of Goods						
3. Mas Enterprise	139,000.00		89,000.00	-	50,000.00	
4. Romze Enterprise	628,179.00		293,179.00	-	335,000.00	
5. Skypoint technology	576,140.00		301,140.00	138,204.00	136796.00	
6. Coast tailoring	303,600.00		203,600.00	100,000.00		
7. Grandlab enterprises	141,550.00		-	-	141,550.00	
8. Kansbag limited	354,928.00		204,928.00	-	150,000.00	
9. Shamark traders	64,120.00		-	-	64,120.00	
10. Ayam book centre	393,523.00		193,523.00	-	200,000.00	

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

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
11. Salcomm investment	57,500		-	-	57,500.00	
12. Calmax Venture	46,000.00	-	-	-	46,000.00	
13. Mariakani school plus office	614,255.00		375,215.00	239,040.00		
Sub-Total				477,244.00	1,180,966.00	
Supply Of Services						
Sub-Total	-	-	-	-	-	
Grand Total				1,629,894	1,973,316.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date Purchased	Quantity	Area located	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	-	-	-	--	-	-	-
Buildings And Structures							
Motor Vehicles (School Bus)	2021	1	School	-	-	-	-
Office Equipment, Furniture And Fittings				--	-	-	--
Copy cat printer	2018	1	Reception	-	-	-	-
Kyocera Printer	2017	1	Deans of studies	-	-	-	-

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

Asset Class	Date Purchased	Quantity	Area located	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
Taskalifa Printer	2022	1	Deputy principal	-	--	--	-
Epson Printer	2022	1	principal	-	-	-	-
Dx printer	2022	1	Principal's	-	-	-	-
Office Tables	2020	1	School Office		--	--	--
Office Chairs		25					
Textbooks				-	-	-	-
Biology.				-	-	-	-
Physics				-	-	-	-
Chemistry	2019	534 Books	Store	-	-	-	-
Mathematics	2019	572 Books	Store	---	---	--	--
English	2022	1020 Books	Store	-	-	-	-
Kiswahili	2022	1145 Books	Store	-	-	-	-
Geography	2020	572 Books	Store	-	-	--	-
History	2020	572 Books	Store	-	-	-	-
Islamic Religion	2020	415 Books	Store	-	-	-	-
Christian Religion	2020	458 Books	Store	-	-	-	-
Agriculture	2020	120 Books	Store	-	-	-	-
Business studies	2020	335 Books	Store	--	---	-	--
Set Book A silent song	2020	332Books	Store	-	-	-	-
An artist of the float	2022	291 Books	Store	-	-	-	-
world	2023	275 Books	Store	-	-	-	-
The Samaritan	2023	275 Books	Store	--	-	--	--
Bembea ya Maisha	2023	275 Books	Store	-	-	-	-
Nguu za Jadi	2023	413 Books	Store	-	-	-	-
Parliament of owl	2023	443 Books	Store	-	-	-	-

Annual Report and Financial Statements For the year ended 30th June 202418

MIRITINI COMPLEX HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024
Chemistry lab

Tools And Apparatus				--	-	-	-
Stools	2021	60 pcs		-	-	-	-
Gas taps	2021	13pcs	Chemistry lab	-	-	-	-
Tripod stand	2020	40pcs	Chemistry lab	-	-	-	-
Bunsen Burner	2019	65pcs	Chemistry lab	-	--	--	-
Portable Burners	2019	75pcs	Chemistry lab	-	-	-	-
Gas cyclinder	2019	20pcs	Chemistry lab	-	-	-	-
Fire Extinguisher	2019	6pcs	Chemistry lab	-	-	-	-
Electronic balances	2020	5pcs	Chemistry lab	--	--	---	--
Beam Balance	2019	1pcs	Chemistry lab	-	-	-	-
Microscopes	2019	2pcs	Chemistry lab	-	-	-	-
Skeletons	2020	1pc	Chemistry lab	-	-	-	-
Water bath	2019	90pcs	Chemistry lab	--	---	--	---
Retort stand	2021	75pcs	Chemistry lab	-	-	-	-
White screens	2021	75pcs	Chemistry lab	-	-	-	-
Soft Board	2020	56pcs	Chemistry lab	-	-	-	-
Ripple Tanks	2017	1pc	Chemistry lab	-	-	-	-
Rheostats	2017	1pc	Chemistry lab	-	-	-	-
Water taps	2017	24pcs	Chemistry lab	-	-	-	-
				-	-	-	-
Other Machinery And Equipment	-	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-	-
Intangible Assets- Soft Ware	2019	1	Dean of studies				
Som som software	2021	1	Accounts Office				
Finance Management Software				-	-	-	-
Total							