

REPUBLIC OF KENYA



REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

MIRITINI COMPLEX HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

MOMBASA COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	
DAY:	
TABLED BY:	
CLERK-AT THE TABLE:	

Revised 30th June 2025.



OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

24 APR 2026

RECEIVED



Miritini complex High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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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 632 students as at 30th June 2025. It has 4 streams and 23 teachers of which 7 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	Stephen Murithi	Member	13/07/2022
5	Oscar Nobala	Member	13/07/2022
6	Erastus Badi	Member	13/07/2022
7	Geofrey Oundo	Member	13/07/2022
8	Hamisi Katana	Member (Special Interest)	13/07/2022
9	Yasmin Hassan	Member – Rep Ceb	13/07/2022
10	Jared Oguta	Member Rep Teachers	13/07/2022
11	Mwanaidi Chari	Member - Sponsor	13/07/2022
12	Matano Saga	Member - Sponsor	13/07/2022
13	Maimuna Mwamasaa	Member - Sponsor	13/07/2022
14	Omar Ali	PA Chair (Co-opted)	13/07/2022
15	Nancy Mwashuma	Member (Co-opted)	13/07/2022
16	Richard Karani	Member (Co-opted)	13/07/2022
17	Irene Mukeli	Member Special Needs	13/07/2022
18	Juma Mohammed	Rep Students	13/07/2022

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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

(d) 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	3 out of 3
2	Audit Committee	Oscar Nobala Mwanaidi Chari Matano Saga	Chairman Member Member	1 out of 3
3	Finance, procurement and general purposes Committee	Yasmin Hassan Geofrey Oundo Abduba K. Sarite Oscar Nobala	Member Chairman Member Member	1 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	1 out of 3

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(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

	Designation	Name	TSC Number/ID Number
	Principal	Mbaka J. Gitonga	TSC No. 305333
	Deputy Principal	Viridiana Mbelenga	TSC No. 313225
	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
Postal Address: P.O BOX 48400-00100
2. Name of Bank: CO-OPERATIVE BANK (Main Account)
Branch: Changamwe
Postal Address: P.O BOX 48231-00100

(g) Independent Auditors

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

Miritini Complex High School
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3. Summary Report of Performance of The School

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

a) Financial performance:

(i) Surplus/ deficit for the year and a comparison of the same for the last two years

S/NO	Account	2024-2025	2023-2024	2022-2023
1	Surplus/Deficit	1,882,938.95	9,348,199.50	3,252,506

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

S/No	Account	2024-2025	2023-2024	2022-2023
1.	Tuition Account	1,861,938.20	2,201,017.00	2,021,084
2.	Operation Account	7,883,668.75	10,705,000.50	8,864,198

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

S/no	Account	2024-2025	2023-2024	2022-2023
1.	Main account	13,021,462.00	15,600,000.00	18,824,934

(iv) A two-year overview of growth in expenditure of the school.

S/NO	Account	2024-2025	2023-2024	2022-2023
1.	Tuition Account	1,512,884.00	1,851,720.00	480.00
2.	Operation Account	11,041,514.00	4,744,285.00	13,553,705
3.	Main Account	8,477,032.00	12,654,163.00	13,846,299

(v) Movement of debtors and creditors of the school over the last two years.

S/NO	PARTICULAR	2024-2025	2023-2024	2022-2023
1.	Debtor	20,658,676.00	17,794,372.00	13,049,230.00
2.	Creditor	1,217,641.00	4,597,140.00	2,840,268.00

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b) Teacher Student ratio:

1.	Teacher to student ratio	1:30
2.	Number of teachers recruited/posted to the school within the year	NIL
3.	Number of teachers transferred during the Year (Out of school)	3 teachers
	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	7
8.	Subject Allocation	
	i. Maths	5 Teachers
	ii. English	4 teachers
	iii. Kiswahili	4 Teachers
	iv. Chemistry	5Teachers
	v. Biology	5Teachers
	vi. Physics	3Teachers
	vii. Business Studies	3Teachers
	viii. Agriculture	1Teachers
	ix. Geography	2Teachers
	x. History & government	3Teachers
	xi. CRE	3Teachers
	xii. IRE	3Teachers

c) Mean score in the 2024 KCSE:

YEAR	ENTRY	MEAN SCORE	MEAN GRADE
2022	156	2.46	D-
2023	148	1.85	D-
2024	163	2.08	D-

Miritini Complex High School
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d) Number of Candidates in the 2024 KCSE:

YEAR	ENTRY
2022	156
2023	148
2024	163

e) Capacity of the school:

S/NO	Description	2025
1.	Number of students- Boys.	396
2.	Number of students- Girls	236
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	7

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Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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	7,606,942	5 Years

PRINCIPAL
MIRITINI COMPLEX HIGH SCHOOL
[Signature]
CHANGAWAWE
School Principal

Miritini Complex High School
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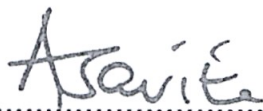
4. Statement of School Management Responsibility

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, 2025, and of the school's financial position as at that date.



.....
Name: Abduba Sarite

Designation: Chairman, School Board of Management

Date:

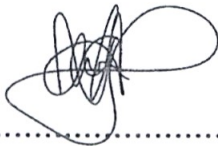


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Name: Mbaka J. Gitonga

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, 2025 – 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 transitional IPSAS financial statements of Miritini Complex High School set out on pages 1 to 14, which comprise of the statement of assets

Report of the Auditor-General on Miritini Complex High School for the year ended 30 June, 2025 – Mombasa County

and liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Miritini Complex High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, (Cap. 211) 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

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.3,347,240 out of which Kshs.3,343,890 relates to 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.3,347,240 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. Long Outstanding Receivables

The statement of assets and liabilities and Note 12 to the financial statements reflects receivables balance of Kshs.20,658,676 out of which Kshs.7,756,054 has been outstanding for over two (2) years without evidence of efforts to recover them. Further, the receivables balance increased by Kshs.5,141,245 from Kshs.15,517,431 in 2023/2024 to Kshs.20,658,676 2024/2025 an increase of 25%.

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

2. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.1,217,641. However, the balance includes trade payables of Kshs.271,000 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 Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management is responsible for the Other Information set out on pages iii to x which comprise of Key School Information and Management, Summary Report of Performance

of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Except for the effects of Declining Academic Performance, 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's mean grade has been revolving between 2.46 (D-) in 2022, to 1.85 (D-) 2023 and 2.08 (D-) in 2024, 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 out of one hundred forty-eight (148) candidates transitioned while in 2024, one (1) out of one hundred and sixty-three (163) transition to higher learning institution, 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 Per Student

The statement of financial performance and as disclosed in Note 1 and Note 2 to the financial statements reflect government grants for tuition and operations of

Kshs.1,861,938 and Kshs.5,598,419 respectively. It was noted that the Government contributed Kshs.3,056 per student for tuition instead of Kshs.4,144 resulting to underfunding of Kshs.1,088 per student. Further, the Government contributed Kshs.12,026 per student for operations instead of Kshs.18,100 resulting to underfunding of Kshs.6,074 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 7 March, 2024.

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

2. Lack of a Procurement Plan

The statement of financial performance reflects total payments amount of Kshs.21,031,430. 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 as disclosed in Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.8,477,032. Included in the expenditure is an amount of Kshs.623,700 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.623,700 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 Land 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.

3. 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.

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 Accrual 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

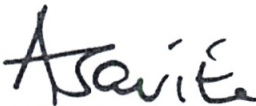
11 May, 2026

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,861,938.00	2,201,017.00
Government grants for operations	2	5,598,418.00	7,214,401.00
Government Grants for infrastructure	3	2,285,250.00	3,490,600.00
School fund income- parents' contributions	4	13,021,462.00	15,600,000.00
Miscellaneous incomes	5	147,300.00	92,350.00
Total Revenue		22,914,368.00	28,598,367.00
Expenditure			
Tuition	6	1,512,884.00	1,851,720.00
Operations	7	10,840,044.00	4,344,285
Infrastructure	8	201,470.00	400,000.00
Boarding and school fund	9	8,477,032.00	12,654,163.00
Total Expenditure		21,031,430.00	19,250,168.00
Surplus/Deficit		1,882,938.00	9,348,199.00

The school financial statements were approved on 30th June 2025 and signed by:



Name: Abduba Sarite

Chair BOM

Date: 23 April 2026



Name: Mbaka J. Gitonga
School Principal/ Secretary to BOM

Date: 23 April 2026



Name: Moses Mnyaka

Bursar/ Finance Officer

Date: 23 April 2026

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,343,890	7,707,954.00 <i>ob</i>
Cash balances	11	3,350.00	150.00 <i>ob</i>
Total cash and cash equivalent		3,347,240	7,708,104.00
Account's receivables	12	20,658,676.00	17,794,372.00 <i>ob</i>
Total financial assets (a)		24,005,916	25,502,476.00
Financial liabilities			
Accounts payables	13	1,217,641	4,597,140 <i>ob</i>
Total Financial Liabilities (b)		1,217,641	4,597,140
Net Financial Assets		22,788,275	20,905,336.00
Represented by			
Accumulated fund b/fwd	14	20,905,336	11,557,136.00 <i>ob</i>
Surplus/deficit for the year		1,882,939	9,348,200.00 <i>ob</i>
Net Assets		22,788,275.00	20,905,336.00

The school's financial statements were approved on 30th June 2025 and signed by:

Abduba Sarite

Name: Abduba Sarite

Chair BOM

Date: 23 April 2026

PRINCIPAL
MIRITINI COMPLEX HIGH SCH.
Mbaka J. Gitonga
2026

Name: Mbaka J. Gitonga
School Principal/ Secretary to
BOM

Date: 23 April 2026

Moses Mnyaka

Name: Moses Mnyaka

Bursar/ Finance Officer

Date: 23 April 2026

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,861,938.20	2,201,017.00 <i>ob</i>
Government grants for operations		5,598,418.75	7,214,400.50 <i>ob</i>
Government grants for infrastructure		3,246,650.00	3,317,240.00 <i>ob</i>
School fund income- parents contributions/ fees		5,582,087.00	15,600,000.00 <i>ob</i>
Other income		2,808,323.00	5,212,269.00 <i>ob</i>
Total receipts		19,097,417	33,544,927
Payments			
Cash outflows for tuition		2,422,115.00	1,528,670.00 <i>ob</i>
Cash outflows for operations		10,927,444.00	4,562,461.00 <i>ob</i>
Cash outflows Boarding/lunch and school fund payments		7,684,012.00	10,056,656.00 <i>ob</i>
School fund income- other payments		528,660.00	7,335,009.00 <i>ob</i>
Total payments		21,562,231	23,482,796.00
Net cash inflow/outflow from operating activities		(2,464,814.05)	10,062,131
			<i>^</i>
Cash flow from investing activities			
Acquisition of assets		(1,896,050.00)	(3,702,201.00) <i>ob</i>
Net cash inflow/outflows from investing activities		(1,896,050.00)	(3,702,201.00)
			<i>^</i>
Net increase/decrease in cash and cash equivalents		(4,360,864.05)	6,359,929.50 <i>ob</i>
Cash and cash equivalent at beginning of the FY		7,708,103.75	1,348,174.25 <i>ob</i>
Cash and cash equivalent at end of the FY		3,347,239.70	7,708,103.75 <i>ob</i>

The school's financial statements were approved on 30TH June 2025 and signed by:



Name: Abduba Sarite

Chair BOM

Date: April 23 2026



Name: Mbaka J. Gitonga
 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 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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	1,899,800	-	1,899,800	1,861,938	98%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,394,000	-	2,394,000	2,225,149	93%
Local Transport / Travelling	558,600	-	558,600	534,036	96%
Electricity And Water	359,100	-	359,100	356,024	99%
Medical	718,200	-	718,200	689,660	96%
Administration Costs	1,436,400	-	1,436,400	1,335,089	93%
Activity	504,700	-	504,700	458,461	91%
3) FDSE for infrastructure					
Maintenance &Improvement MoE	3,500,000	-	3,500,000	2,285,250	65%
(4) Fees Charged on Parents					
Bom	7,000,000	-	7,000,000	6,840,507	98%
Lunch	6,650,000	-	6,650,000	6,180,955	93%
Total Income	25,020,800		25,020,800	22,914,369.00	92%
(6) Expenditure For Tuition					
Teaching / Learning Materials	1,899,800	-	1,899,800	1,397,959	74%

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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	2,394,000	-	2,394,000	3,133,186	131%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	558,600	-	558,600	882,760	158%
Electricity, Water and Conservancy	359,100	-	359,100	278,899	78%
Medical	718,200	-	718,200	10,652	1%
Administration Costs	1,436,400	-	1,436,400	5,342,505	372%
Activity Expenses	504,700	-	504,700	1,154,792	229%
(8) Expenditure For infrastructure					
Construction of classrooms	3,000,000	-	3,000,000	1,694,580	56%
Construction of Perimeter Wall	500,000	-	500,000	201,470	40%
(9) Expenditure For school fund/lunch/boarding					
Bom	7,000,000	-	7,000,000	4,215,333	60%
Lunch	6,650,000	-	6,650,000	4,012,709	60%
Totals	25,020,800	-	25,020,800	21,031,430.00	84%

- i. The underutilised voteheads were arrived because there was remaining stocks in the store as at the beginning of the year.
- ii. The underutilised voteheads were arrived as a result of the effort from the management to save and clear payables.
- iii. The overutilization voteheads were arrived because the funding was not 100% and that many activities take place at the beginning of the year.

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

revenue and as expenditure 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 two months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, 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 2025

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,861,938	2,201,017
Total	1,861,938	2,201,017

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Medical	689,660	742,800
Activity	458,461	716,791
Other Vote Heads (PEMOL, LTT, EWC & ADM COST)	4,450,297	5,754,809
Total	5,598,418	7,214,400

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	2,285,250	3,490,600
Total	2,285,250	3,490,600

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Lunch programme	6,840,507	11,692,487
BOM Teachers	6,180,955	3,907,513
Total	13,021,462	15,600,000

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Bus Hire	92,000	30,000
Exam	5,400	-
Uniform	6,300	27,900
Kitchen Project	8,300	-
Adm Costs	-	18,800
Lab Tools	700	9,650
Parenta meeting	500	-
Transfer	7,000	-
Tender fees	18,000	6,000
Damage fee	6,000	-
Medical	1,000	-
Motivation fee	2,100	-
Total	147,300	92,350

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,512,419	1,851,255
Bank Charges	465	465
Total	1,512,884	1,851,720

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	3,133,186	2,225,332
Administration Cost	5,377,505	1,279,344
Local Transport / Travelling	882,760	256,600
Electricity And Water	278,899	115,805
Medical	10,652	134,944
Activity Expenses	1,154,792	326,400
Bank Charges	2,250	5,860
Total	10,840,044	4,344,285

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Acquisition of Assets	201,470	400,000
Total	201,470	400,000

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Lunch Programme	4,012,709	3,509,990
BOM Teachers	4,215,333	4,402,260
Local Transport / Travelling	-	1,125,158
Transfer	3,700	-
Medical Expenses	-	7,700
Uniform	9,300	-
Tender	4,000	-
Bank Charges	13,200	7,170
Bus	188,000	38,296
Exam	6,800	-
Motivation	23,990	-
Activity	-	1,285,274
Electricity and water	-	262,020
Administration costs	-	2,016,295
Total	8,477,032	12,654,163

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1197834745	185,512.40	745,689.20
Operations Account	Active	1197835067	685,104.55	4,476,160.80
School Fund Account/Boarding	Active	01139460877200	1,089,663.75	2,453,094.75
Infrastructural Account	Active	1270477773	1,383,609.00	33,009.00
Total			3,343,889.70	7,707,953.75

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	3,350	150
Total	3,350	150

12 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	20,658,676.00	17,794,372.00
Total	20,658,676.00	17,794,372.00

12 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,439,375.00	36%	6,498,790.00	37%
Between 1- 2 years	5,463,247.00	26%	6,199,624.00	35%
Between 2-3 years	7,756,054.00	38%	5,095,958.00	28%
Total (should tie to note 13 a)	20,658,676.00	100%	17,794,372.00	100%

13 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	693,490.00	3,603,210.00
Prepaid Fees	316,945.00	978,175.00
Unpaid salaries and statutory deductions	170,635	15,755
Caution money	36,571	-
Total	1,217,641	4,597,140

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

13a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	422,490	61%	1,629,894	45%
Between 1- 2 years	271,000	39%	1,973,316	55%
Total (should tie to note 14)	693,490	100%	3,603,210	100%

Aging analysis provided is for trade creditors.

14. Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	7,707,954	1,348,073
Cash Balances	150	101
Receivables	17,794,372.00	13,049,230.00
Payables	(4,597,140)	(2,840,268.00)
Total	20,905,335.75	11,557,136.00

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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

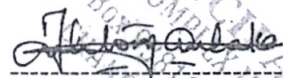
Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	60,040	190,600
Lab consumables	96,810	124,100
	156,850	314,700

Miritini Complex High School**Annual Report and Financial Statements For the year ended 30th June 2025**

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 April 23 2026
Principal

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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						
Sub-Total						
Supply Of Goods						
1. Romze Enterprise	445,960		400,000	45,960		
2. Skypoint technology	431,000		362,500	68,500		
3. Grandlab enterprises	322,550		51,550		271,000	
4. Salcomm investment	-		-	35,000		
5. Midona Enterprise	350,000		127,800	222,200		
6. Oghil Investment	96,390			42,330		
7. Best East	17500		9,000	8,500		
Sub-Total				422,490	271,000	
Supply Of Services						
Sub-Total						
Grand Total				422,490	271,000	

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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 2025
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	-	-	-	-
Taskalifa Printer	2022	1	Deputy principal	-	-	-	-
Epson Printer	2022	1	Principal's School	-	--	--	-
Dx printer	2022	1	Office	-	-	-	-
Office Tables	2020	1		-	-	-	-
Office Chairs		25		-	--	--	--
Textbooks							
Biology.	2019			-	-	-	-
Physics	2019			-	-	-	-
Chemistry	2022			-	-	-	-
Mathematics	2022			--	---	--	--
English	2020	534 Books	Store	-	-	-	-
Kiswahili	2020	572 Books	Store	-	-	-	-
Geography	2020	1020 Books	Store	-	-	--	-
History	2020	1145 Books	Store	-	-	-	-
Islamic Religion	2020	572 Books	Store	-	-	-	-
Christian Religion	2020	572 Books	Store	-	-	-	-
Agriculture	2020	415 Books	Store	-	-	-	-
Business studies	2022	458 Books	Store	--	---	-	--
Set Book A silent song	2023	120 Books	Store	-	-	-	-

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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 2025
An artist of the float world	2023	335 Books	Store	-	-	-	-
The Samaritan	2023	332Books	Store	-	-	-	-
Bembea ya Maisha	2023	291 Books	Store	--	-	--	--
Nguu za Jadi	2023	275 Books	Store	-	-	-	-
Parliament of owl	2023	275 Books	Store	-	-	-	-
	2023	275 Books	Store	-	-	-	-
		413 Books	Store				
		443 Books	Store				
		413 Books	Store				
		414 Books	Store				
ICT Equipment			-	-	-	--	-
		2pcs	-	-	-	-	-
		10pcs	-	-	-	-	-
HP Laptop	2021	3pcs	-	-	-	-	-
Desktop hp	2020	1pcs	-	--	--	-	--
Projectors	2021	1pc	--	-	-	-	-
Routers	2023	2pcs		-	-	-	-
projector				--	--	--	--

Miritini Complex High School
Annual Report and Financial Statements For the year ended 30th June 2025

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							
Som som software	2019	1	Dean of studies				
Finance Management Software	2021	1	Accounts Office	-	-	-	-
Total							