

REPUBLIC OF KENYA



Enhancing Accountability

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TABLED BY:	MS. Anne Shibuko
CHECKED AT THE TABLE:	

THE AUDITOR-GENERAL

ON

MAZERAS HIGH SCHOOL

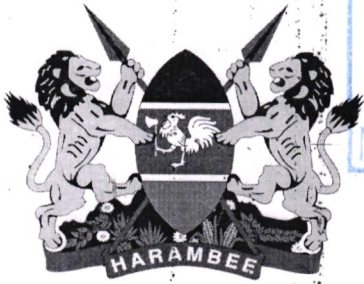
**FOR THE YEAR ENDED
30 JUNE, 2024**

KWALE COUNTY



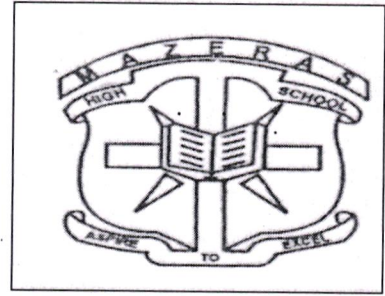
OFFICE OF THE AUDITOR GENERAL
P.O.Box 95202, MOMBASA

Revised 30th June 2024.



25 APR 2025

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MAZERAS 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)

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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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key School Information and Management

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kwale county, SAMBURU sub-county.

The school was re-registered in 2021 under registration number 02S30000024 and is currently categorized as a EXTRA COUNTY public school established, owned or operated by the Government.

The school is a Boarding school and had 780 number of students as at 30th June 2024. It has 5 streams and 42 teachers of which 12 teachers are employed by the School Board of Management.

(a) 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	MD. SALOME MWENDAR	Chairman	12 TH .09.2022
2	MR. ISAAC KIBE MUMO	Secretary - Principal	12 TH .09.2022
3	MD. HELLEN MWAKA	Member	12 TH .09.2022
4	MD. NANCY NZALAMBI	Member	12 TH .09.2022
5	DR. MVURYA MGALLA	Member	12 TH .09.2022
6	PROF. SHEILA RIANGA	Member	12 TH .09.2022
7	MR. JACKSON BEBEWA	Member	12 TH .09.2022
8	MD. TUMAINI NAMOYA	Member	12 TH .09.2022
9	MD. FIONA NZARO	Member	12 TH .09.2022
10	MR. WILLIAM CHIMEGA	Member	12 TH .09.2022
11	MR. ABDALLA I. ABDALLA	Member	12 TH .09.2022
12	MR. JOSHUA MWAMBI	P.A Chairman	12 TH .09.2022
13	MR. WIEMOT. KAJOKA	Youths representative	12 TH .09.2022
14	MD. GRACE WAMBUA	P.A representative	12 TH .09.2022
15	MD. DAMA. MATATA	Member Rep Teachers	12 TH .09.2022
16	REV. JAMES RAKARO	3 Members - Sponsor	12 TH .09.2022
17	MR. JAMES PANGA	Member - Community	12 TH .09.2022
18	MR. ISAAC MWAKWEKWE	Member Special Needs	12 TH .09.2022
19	VITOJO SALIM	Rep Students	12 TH .09.2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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.

(b) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee & Full BOM	1. MR. ISAAC MUMO KIBE 2. MDM SALOME MWENDAR 3. MR. ABDALLA ABDALLA 4. MD. TUAINI NAMOYA 5. DR MVURYA MGALLA 6. MR. CHIMEGA WILLIAM	SECRETARY CHAIRPERSON MEMBER MEMBER MEMBER	5
2	Audit Committee	1. MR. JACKSON BEBAWA 2. MDM FIONA NZARO 3. MR. ISAAC MWAKWEKWE 4. NANCY NZALAMBI	CHAIRPERSON MEMBER MEMBER MEMBER	2
3	Finance, procurement and general purposes Committee	1. MR. ABDALLA ISMAIL 2. MDM TUMAINI NAMOYA 3. MR. WILMOT KAJOKA 4. MR. JAMES PANGA 5. MR. WILLIAM CHIMEGA 6. MR. JOSHUA MWAMBI	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER MEMBER	3
4	Academic Committee	1. DR. MVURYA MGALA 2. PROF. SHEILA RIANGA 3. MDM. MARY DAMA 4. MDM GRACE WAMBUA 5. MR. JOSHUA MWAMBI 6. MDM NANCY MZALAMBI 7. REV. JAMES RAKARO	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER MEMBER MEMBER	3
5	S.I.C Committee	1. MR. WILLIAM CHIMEGA 2. MR. SIMON WAWERU 3. MR. PHYLIP KAULA	CHAIRPERSON MEMBER MEMBER	3

		4. MDM SALOME MWENDAR 5. MDM HELLEN MWAKA 6. MR. JOSHUA MWAMBI 7. MR. BENARD MWALUKUKU	MEMBER MEMBER MEMBER MEMBER	
6	Discipline and welfare Committee	1. MR. MVURYA MGALLA 2. MD. NANCY NZALAMBI 3. MR. JOSHUA MWAMBI 4. PROF. SHEILA RYANGA 5. MD. MARY DAMA 6. MD. GRACE WAMBUA 7. REV. JAMES RAKARO	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER MEMBER MEMBER	0
7	Adhoc Committee (if any during the year) BOM Committee to review CBA with Kudheiba	1. MDM SALOME MWENDAR 2. MR. ABDALLA ABDALLA 3. MD. TUAINI NAMOYA 4. MR. CHIMEGA WILLIAM 5. MR. SIMON WAWERU 6. MR. SAMUEL MNGONGO	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER MEMBER	4

(c) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	MR. ISAAC KIBE MUMO	336764
2	Deputy Principal	MR. PHILIP KAULA	517170
3	School Bursar	MD.ALICE IDZA	22862303
4	Other (SPECIFY) ACCOUNTSCLERK	MR.IBRAHIM BAYA	29521224

(d) Schools contacts

Post Office Box: 4-80114, Mazeras
Telephone: 0718291931
E-mail: mazerasschool@gmail.com
Website:
Facebook:
Twitter:

(e) School Bankers

Provide details of the school bankers.

Name of Bank: Kenya Commercial Bank
Branch: Mariakani
Postal Address:

(f) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

(Under this section, the following information should be given:

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

YEAR	2024 KSHS.CTS	2023 KSHS.CTS	2022 KSHS.CTS	2021 KSHS.CTS	2020 KSHS.CTS
TUITION ACCOUNT	(115,215.20)	(1,914,975.75)	(1,109,327.40)	181,930.00	165,726.93
OPERATION ACCOUNT	5,827,560.70	3,378,209.75	(696,060.18)	1,445,484.00	747,104.84
BOARDING ACCOUNT	8,512,118.15	2,926,351.30	6,646,539.87	1,777,939.00	140,382.31

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

YEAR	2024 KSHS.CTS	2023 KSHS.CTS	2022 KSHS.CTS	2021 Kshs. Cts	2020 Kshs. Cts
TUITION ACCOUNT	1,857,665.00	2,090,121.25	2,508,334.00	883,266.00	1,133,121.00
OPERATION ACCOUNT	9,164,388.00	9,235,695.50	10,830,337.00	5,586,667.45	7,480,694.00

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

YEAR	2024 KSHS.CTS	2023 KSHS.CTS	2022 KSHS.CTS	2021 Kshs. Cts	2020 Kshs. Cts
Farm produce	310,383.00	93,357.00	330,317.00	210,376.00	244,534.00
Bus hire	308,500.00	244,600.00	203,000.00	204,000.00	178,000.00

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

YEAR	2024 KSHS.CTS	2023 KSHS.CTS	2022 KSHS.CTS	2021 KSHS. CTS	2020 KSHS. CTS
Boarding A/c	34,980,243.69	38,981,593.48	39,805,905.12	12,186,265.00	16,799,115.00
Operational A/c	4,859,490.09	6,293,485.75	11,772,641.68	4,164,883.04	6,733,589.16
Tuition A/c	1,973,588.20	4,005,097.00	3,617,662.00	701,336.00	967,394.07

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

YEAR	2024 KSHS.CTS	2023 KSHS.CTS	2022 KSHS.CTS	2021 KSHS.CTS	2020 KSHS.CTS
Debtors	7,158,041.17	7,829,591.67	7,422,414.85	1,926,137.01	1,720,602.58
Creditors	8,150,376.11	12,278,434.96	8,276,212.87	8,800,043.38	9,128,314.05

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

RATIO - 42:780

Number of students	780 students
No. of teachers	42 teachers
Teachers recruited/posted within the year	1/1
Teachers retired/transferred within the year	1/1
TSC Teachers & B.O.M Teachers	TSC teachers -30 BOM teachers-12

c) Mean score in the 2023KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRY	MEANSORE	IMPROVEMENT INDEX
2019	89	5.4446	+1.9495
2020	119	5.7458	+0.3012
2021	176	4.7209	-1.0249
2022	168	4.6548	-0.0661
2023	159	5.7484	+1.0836

d) Number of Candidates in the 2023 KCSE:

YEAR	2024	2023	2022	2021	2019
NUMBER OF CANDIDATES	NIL	159	168	176	119

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

SCHOOL ENROLLMENT- 780 STUDENTS

<i>FACILITIES</i>	<i>NUMBER</i>
CLASSROOMS	21
DORMS	8
DINNING HALL	1
LABORATORIES	4
TOILETS	11
LIBRARY	1
BATHROOM	5
WORKSHOP	1
WATER TANK	5

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
DORMITORY	CDF	ONGOING	12,000,000.00	ONGOING	Not certain because it's a storey building and its still in the ground floor.



School Principal

PRINCIPAL
MAZERAS HIGH SCHOOL
 P. O. Box 4 - 80114, MAZERAS

Date: 24/4/2025 Sign: _____

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 (MAZERAS 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.

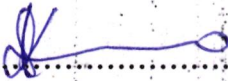


Name: MR. ABDALLAH ISMAIL

Designation: Chairman, School Board of Management

Date: 24/4/24

PRINCIPAL
MAZERAS HIGH SCHOOL
P. O. Box 4 - 80114, MAZERAS



Name: MR. ISAAC MUMO KIBE

Designation: School Principal & Secretary to Board of Management

Date: 24.04.24

Date: _____ Sign: _____



Name: MADAM ALICE IDZA JILANI

Designation: Bursar/ Finance Officer

Date: 24.04.24

MAZERAS HIGH SCHOOL
BURSAR
P.O. BOX 4 - 80114, MAZERAS

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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P.O Box 30084-00100
NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON MAZERAS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – KWALE 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 Mazeras High School set out on pages 1 to 21 which comprise the statement of assets and liabilities as at 30 June, 2024,

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

the statement of receipts and payments, statement of cash flows and statements 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(s) of the matter(s) described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mazeras High School at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.16,020,171 which includes bank balances of Kshs.16,020,426. Bank reconciliation statements for the bank account balances of Kshs.16,020,426 includes unrepresented stale cheques of Kshs.84,979 which have not been reversed in the cash books.

Further, cash and cash equivalents balance and as disclosed in Note 11 to the financial statements shows cash balances of negative Kshs.254.50 representing cash in hand. However, the cash survey certificates provided reflected cash in hand of Kshs.1,000 and Kshs.315 under School Fund and Operations Account respectively, resulting in unexplained and unreconciled variance of Kshs.1,569.50.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs. 16,020,172 could not be confirmed.

2. Inaccuracies between the Financial Statements

The financial statements revealed the following variances between the statement of receipts and payments, statement of assets and liabilities and the cash flow statement:

Item	Statement of receipts and payments/Assets and Liabilities	Cash flow statement	Variance (Kshs.)
Grants for operations	8,471,262	7,034,139	1,437,123
School fund income	37,457,627	34,492,743	2,964,884
Other income	7,863,317	6,161,282	1,702,035
Tuition payments	1,973,588	1,688,839	284,749
Operations payments	4,859,490	3,049,956	1,809,534
Infrastructure payments	1,180	0	1,180
Boarding payments	34,980,244	126	34,980,118

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

3. Long Outstanding Students Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.43,240,500 which includes fees arrears of Kshs.43,040,013. The amount includes Kshs.35,881,771 which has been long outstanding for more than one year. Further, included in this amount is Kshs.18,703,828 which has been outstanding for more than three years and includes fee arrears from students who have already completed school.

In the circumstances, the accuracy and recoverability of the student's fees arrears of Kshs. 43,040,013 is doubtful.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.55,632,407 and Kshs.48,980,076 respectively resulting to underfunding of Kshs.6,652,331 or 12% of the budget. Similarly, the Management expended Kshs.39,295,859 against the receipts of Kshs. 48,980,076, resulting to under absorption of Kshs.9,684,317 representing 20 % of the actual receipts.

The underfunding and underutilization affected the planned activities and may have impacted negatively on service delivery at the school.

My opinion is not modified in respect of this matter.

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 matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Prior Year Audit Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and

Governance. However, progress on follow up of auditor recommendations does not indicate management comments, status and expected timeframe for the issues to be resolved.

Other Information

The Management is responsible for the other information set out on page iii to xii which comprise of Key School information and management, summary report of performance of the school and statement of school management responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the school 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. Failure to Open Bank Account for Income Generating Activities

The statement of receipts and payments and Note 5 to the financial statements reflects miscellaneous incomes of Kshs.7,863,316. The miscellaneous incomes includes income from farming activities of Kshs.310,383. However, the school does not operate a bank account for the miscellaneous income and is depositing the income in the school funds account contrary to Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 of 13 June,2021 which requires schools with income generating activities to open separate bank accounts.

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

2. Irregular Increase of School Fees

Note 5 to the financial statements for the year ended 30 June, 2024 reflects Miscellaneous income of Kshs.7,863,317 which includes Kshs.5,593,998 for Parents Association Fund and Kshs.1,597,956 for Board of Management Teachers. According to minutes of

parent's association meeting held in June, 2022 on the agenda of School Project; it was proposed that each parent to pay extra Kshs.5,000 per year towards infrastructure development. The minutes were not approved by the chairman of the board and there was no confirmation that the request was sent to the Ministry of Education for approval. Further, another meeting of the Parents Association held in June, 2023 to discuss the agenda of the BOM teacher resolved an additional levy of Kshs.2,000 annually to support the payment of BOM teachers. The minutes were not signed and approved by the board. The additional charges by the school contravened regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution to issue alternative fees structures other than those approved by the Cabinet Secretary.

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

3. Over-representation in the Board of Management

The School Board of Management at page III of the financial statements lists a total of 19 board members. The board membership for the school exceeds the prescribed maximum of fourteen (14) including three (3) co-opted from time to time who the Board of Management is satisfied they possess skills and experience to assist in the discharge of the Board's functions as prescribed by section 56 of the Basic Education Act, 2013. The over representation in the Board of Management resulted in overpayment of sitting allowances for the two additional board members amounting to Kshs.45,000.

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

3. Use of Cash to Procure Goods, Works and Services

Review of records revealed the School withdrew and used cash totaling Kshs.12,943,310 as sampled from payment vouchers to procure goods and services. This was contrary to Public Procurement and Asset Disposal Regulations, 2020 which provides that the maximum level of expenditure under the low value procurement method is Kshs.50,000, Kshs.100,000 and Kshs.50,000 per item per financial year for goods, works and services respectively. Further, the payments vouchers were not supported with the original Kenya Revenue Authority Electronic Tax Receipt duly signed by the person undertaking the low value procurement of goods, works or services contrary to regulation 93 (2) of the Public Procurement and Asset Disposal regulations, 2020.

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

4. Accuracy of Student Enrollment Data

Review of student enrolment data revealed discrepancies between the data in the National Education Management Information System (NEMIS) and School records. The number of students was under casted in the NEMIS by 11 students in the months of September, 2023 and June, 2024 and by 15 students in June, 2024 resulting in shortfall in capitation received of Kshs.155,211. Management response on the shortfall of student enrolment data in the NEMIS attributed the anomaly to the respective students lacking

birth certificates which is a mandatory requirement to be enlisted. Additionally, the School did not send to the County Director of Education allocation of funds duly signed by individual students.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Incomplete Asset Register

Review of records revealed that the School did not maintain an updated and complete asset register. The asset register maintained did not clearly indicate the purchase date, cost price, depreciation, net book value, location and asset condition for purposes of control and management. Further, the School is located on 35 acres parcel of land within Mazeras Methodist Mission land. It was noted that no title or allotment letter is held by the School to the land it occupies, and whose ownership could not be confirmed.

In the circumstances, the effectiveness of the management of fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations.

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for 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 Gatungu, CBS
AUDITOR-GENERAL


Nairobi

12 June, 2025

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	1,857,665.00	2,090,121.25
Government grants for operations	2	8,471,261.75	9,235,695.50
Government Grants for infrastructure	3	2,193,200.00	0.00
School fund income- parents' contributions	4	37,457,626.67	34,078,353.00
Miscellaneous incomes	5	7,863,316.50	788,457.00
Total Receipts		57,843,069.92	46,192,626.75
Payments			
Tuition	6	1,973,588.20	668,698.00
Operations	7	4,859,490.09	5,751,134.75
Infrastructure	8	1,180.00	3,126.00
Boarding and school fund	9	34,980,243.69	33,168,014.48
Total Payments		41,814,501.98	39,590,973.23
Surplus/Deficit		16,028,567.94	6,601,653.52

The school financial statements were approved on _____ 2025 and signed by:



Name: MR. ABDALLAH ISMAIL

Chair BOM

Date: 24/4/25



Name: MR. ISAAC MUMO KIBE
School Principal/ Secretary to BOM

Date: 24.04.25

PRINCIPAL
MAZERAS HIGH SCHOOL
P. O. Box 4 - 80114, MAZERAS

Date: _____ Sign: _____



Name: MADAM ALI IDZA JILANI

Bursar/ Finance Officer


Date: 24.04.25



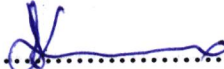
7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	16,020,426.17	9,014,758.30
Cash balances	11	(254.50)	83,810.96
Short term investments	12	0.00	0.00
Total cash and cash equivalent		<u>16,020,171.67</u>	<u>9,098,569.26</u>
Account's receivables	13	43,240,500.56	38,543,655.39
Total financial assets (a)		59,260,672.23	47,642,224.65
Financial liabilities			
Accounts payables	14	9,144,648.95	13,554,769.31
Total Financial Liabilities (b)		9,144,648.95	13,554,769.31
Net financial assets (a-b)		50,116,023.28	34,087,455.34
Represented by			
Accumulated fund b/fwd	15	34,087,455.34	27,485,801.82
Surplus/deficit for the year		16,028,567.94	6,601,653.52
Net Assets		50,116,023.28	34,087,455.34

The school's financial statements were approved on 24.04.2025 and signed by:


 Name: MR. ABDALLAH ISMAIL


Chair BOM
 Date: 24/4/25

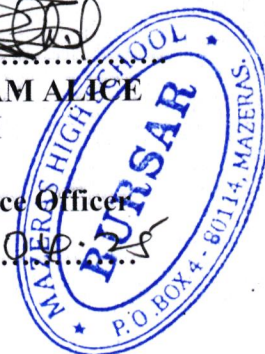

 Name: MR. ISAAC MUMO KIBE

School Principal/ Secretary to BOM
 Date: 24.04.25

PRINCIPAL
MAZERAS HIGH SCHOOL
 P. O. Box 4 - 80114, MAZERAS

Date: _____ Sign: _____


 Name: MADAM ALICE IDZA JILANI
 Bursar/ Finance Officer
 Date: 24.04.25




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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,857,665.00	2,090,121.25
Government grants for operations		7,034,138.75	9,256,895.50
Government grants for infrastructure		2,193,200.00	0.00
School fund income- parents contributions/ fees		34,492,743.00	35,465,515.35
Other income		6,161,281.87	337,957.00
Total receipts		51,739,028.62	47,150,489.10
Payments			
Cash outflows for tuition		1,688,839.00	668,698.00
Cash outflows for operations		3,049,956.05	9,129,885.75
Cash outflows Boarding/lunch and school fund payments		126.00	32,885,619.17
Total payments		44,782,978.21	42,684,202.92
Net cash inflow/outflow from operating activities		6,956,050.41	4,466,286.18
Cash flow from investing activities			
Acquisition of assets		0.00	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash inflow/outflows from investing activities		0.00	0.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		6,956,050.41	4,466,286.18
Cash and-cash equivalent at beginning of the FY		9,098,569.26	4,632,283.08
Cash and cash equivalent at end of the FY		16,054,619.17	9,098,569.26

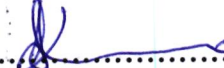
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

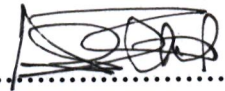
The school's financial statements were approved on 24.04.2025 and signed by:



.....
Name: MR. ABDALLAH ISMAIL

Chair BOM
Date: 24/4/25


.....
Name: MR. ISAAC MUMO KIBE
School Principal/ Secretary to BOM
Date: 24.04.25

PRINCIPAL
MAZERAS HIGH SCHOOL
P. O. Box 4 - 80114, MAZERAS
Date: _____ Sign: _____


.....
Name: MADAM ALICE IDZA JILANI
Bursar/ Finance Officer
Date: 24.04.25



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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Text books	0.00		0.00	0.00	0.00
Exercise books	930,000.00		930,000.00	235,620.00	25.34%
Laboratory equipments and apparatus	912,580.00		912,580.00	955,409.10	104.69%
Teaching/learning materials	1,481,835.00		1,481,835.00	436,562.15	29.46%
chalks	79,500.00		79,500.00	0.00	0.00
Internal exams	217,112.20		217,112.20	230,073.75	105.97%
Reference materials	0.00		0.00	0.00	0.00
TOTAL	3,621,027.20		3,621,027.20	1,857,665.00	51.30%
(2) CAPITATION GRANT ON OPERATIONS					
Personal emoluments	4,369,000.00		4,369,000.00	3,711,824.68	84.96%
Local transport / travelling	905,256.80		905,256.80	100,000.00	11.05%
Electricity and water	676,321.20		676,321.20	386,834.00	57.20%
Medical	1,747,600.00		1,747,600.00	627,675.00	35.92%
Administration costs	2,263,142.00		2,263,142.00	659,794.76	29.15%
Activity	1,310,700.00		1,310,700.00	605,192.71	46.17%
RMI	0.00		0.00	803,500.00	0.00
SMASSE	169,300.00		169,300.00	0.00	0.00
TOTAL	11,441,319.00		11,441,319.00	6,894,821.15	60.26

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
3) FDSE for Infrastructure					
Maintenance & Improvement MOE	4,369,000.00		4,369,000.00	2,141,600.00	49.02%
M&I Parents Contribution	0.00	0.00	51,600.00		-
Economic Stimulus Programs	0.00	0.00	0.00	0.00	0.00
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	0.00
Administration Costs	0.00	0.00	0.00	0.00	0.00
TOTAL	4,369,000.00		4,369,000.00	2,141,600.00	
(4) FEES CHARGED ON PARENTS					
Personnel emoluments	2,680,570.00		2,680,570.00	3,779,237.50	140.99 %
Repairs and maintenance	2,075,280.00		2,075,280.00	2,148,052.50	103.51 %
Local transport / travelling	562,055.00		562,055.00	630,789.50	112.23 %
Electricity and water	4,237,030.00		4,237,030.00	4,305,242.50	101.61 %
Medical	0.00		0.00	0.00	0.00
Administration costs	1,599,695.00		1,599,695.00	1,645,305.00	102.85 %
Activity	129,705.00		129,705.00	154,223.17	118.90 %
SMASSE	0.00		0.00	0.00	0.00
Fee on Boarding Equipment and Stores	23,766,325.00		23,766,325.00	24,794,776.50	104.33%
SUB TOTAL	35,050,660.00		35,050,660.00 -		-
5) Miscellaneous income					
Rent Income	12,000.00		12,000.00	9,480.00	79.00 %
Income from farming activities	718,400.00		718,400.00	310,383.00	43.20 %
income from Bus Hire	420,000.00		420,000.00	308,500.00	73.45 %

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
SUB TOTAL	1,150,400.00		1,150,400.00	38,085,989.67	0.00
TOTAL INCOME	55,632,407.00		55,632,407.00	48,980,075.82	88.04%
(6) EXPENDITURE FOR TUITION					-
Text books			-		-
Exercise books	930,000.00		930,000.00	0.00	0.00%
Laboratory equipments and chemicals	912,580.00		912,580.00	1,496,928.00	164.03%
Teaching/learning materials	1,481,835.00		1,481,835.00	475,476.20	32.09%
chalks	79,500.00		79,500.00	0.00	0.00
Exams and Assessments	0.00		0.00	0.00	0.00
Internal exams	217,112.20		217,112.20	0.00	0.00
Bank charges	-		-	476.00	-
Total	3,621,027.20		3,621,027.20	1,972,404.20	54.47%
(7) EXPENDITURE FOR OPERATIONS					-
Personal emoluments	4,369,000.00		4,369,000.00	2,732,166.09	62.53%
Local transport / travelling	905,256.80		905,256.80	0.00	0.00%
Electricity and water	676,321.20		676,321.20	62,717.00	9.27%
Medical	1,747,600.00		1,747,600.00	0.00	0.00%
Administration costs	2,263,142.00		2,263,142.00	238,200.00	10.52%
Activity	1,310,700.00		1,310,700.00	229,496.00	17.51%
SMASSE	169,300.00		169,300.00	0.00	0.00%
Total	11,441,319.00		11,441,319.00	3,262,579.09	28.52%

MAZERAS HIGH SCHOOL

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	% of Utilisation f=d/c %
RECEIPTS					
(8) Expenditure for Infrastructure	4,369,000.00		4,369,000.00		
SUB-TOTAL	4,369,000.00		4,369,000.00		
(9) Expenditure For School fund/Lunch/Boarding					
Personal Emoluments	2,680,570.00		2,680,570.00	7,917,550.98	295.37 %
Repairs, Maintenance and Improvement	2,075,280.00		2,075,280.00	145,750.00	7.02 %
Local Transport and Travelling	562,055.00		562,055.00	866,450.00	154.16 %
Electricity Water and Conservancy	4,237,030.00		4,237,030.00	1,913,411.00	45.16 %
Medical expenses			-	162,070.00	-
Administration Cost	1,599,695.00		1,599,695.00	3,236,929.00	202.35 %
Activity	129,705.00		129,705.00	2,174,938.00	1,676.83 %
Expenditure for Income Generating Activities(farm)	718,400.00		718,400.00	211,863.00	29.49 %
Expenditure for Income Generating Activities(bus)	420,000.00		420,000.00	350,462.00	83.44 %
Rental income	12,000.00		12,000.00		
Boarding Equipment and stores	23,766,325.00		23,766,325.00	15,277,895.97	64.28 %
Sub total	36,201,060.00		36,201,060.00	34,060,400.61	101.97 %
Totals	55,632,407.20		55,632,407.20	39,295,859.90	70.63%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. The underutilization is brought by the fact that the financial year ends at a time when the academic year is still on and term 2 has not come to a completion.
- ii. The overutilization in some voteheads is because of underfunding e.g ACTIVITY

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 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.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	0.00	0
Exercise Books	235,620.00	0
Laboratory Equipment	955,409.10	875,587.50
Internal Exams	230,073.75	100,000.00
Teaching / Learning Materials	436,562.15	1,114,533.75
Others (specify)*	0.00	0
Total	1,857,665.00	2,090,121.25

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,711,824.68	3,234,410.75
Repairs And Maintenance	803,500.00	3,067,000.00
Local Transport / Travelling	100,000.00	138,800.00
Electricity And Water	386,834.60	853,005.25
Medical	627,675.00	155,100.00
Administration Costs	659,794.76	1,352,867.00
Activity	605,192.71	434,512.50
CBC classroom	1,576,440.00	0.00
Total	8,471,261.75	9,235,695.50

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	2,141,600.00	0.00
Parents Contribution	51,600.00	0.00
Total	2,193,200.00	0.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
-------------	-----------	-----------

	Kshs	Kshs
Personnel emoluments	3,779,237.50	5,171,880.00
Repairs and maintenance	2,148,052.50	1,673,930.00
Local transport / travelling	630,789.50	551,194.00
Electricity and water	4,305,242.50	3,071,013.00
Administration costs	1,645,305.00	1,515,761.00
Activity	154,223.17	251,791.00
Fee on Boarding Equipment and stores	24,794,776.50	21,842,784.00
Total	37,457,626.67	34,078,353.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	9,480.00	0.00
Income From Farming Activities	310,383.00	93,357.00
PA fund	5,593,997.50	436,000.00
Income From Bus Hire	308,500.00	244,600.00
Discipline fines	9,000.00	0.00
Tender	34,000.00	14,500.00
BOM Teachers	1,597,956.00	0.00
Total	7,863,316.50	788,457.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	0.00	0.00
Textbooks	0.00	0.00
Reference materials	0.00	0.00
Laboratory Equipment	1,496,928.00	223,225.00
Teaching / Learning Materials	475,476.20	239,680.00
Exams And Assessment	0.00	200,000.00
Teachers Guides	0.00	0.00
Bank Charges	1,184.00	5,793.00
Others (<i>specify</i>)	0.00	0.00
Total	1,973,588.20	668,698.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,732,166.09	2,626,580.75
Administration Cost	238,200.00	1,632,168.00
Repairs And Maintenance & Improvements	0.00	68,500.00
Local Transport / Travelling	0.00	193,150.00
Electricity And Water	62,717.00	523,539.00
Activity Expenses	229,496.00	684,682.00
Bank charges	20,471.00	9,515.00
CBC CLASSROOMS	1,576,440.00	0.00
Kitchen items(BES)	0.00	13,000.00
Total	4,859,490.09	5,751,134.75

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	0.00	0.00
Construction of laboratory	0.00	0.00
Construction of dormitory	0.00	0.00
Purchase of furniture	0.00	0.00
Purchase of equipment	0.00	0.00
Bank charges	1,180.00	0.00
Others (specify) bank charges	0.00	3,126.00
Total	1,180.00	3,126.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Fee On Boarding Equipment and Stores	16,472,819.89	17,248,287.31
Personnel Emoluments	7,917,550.98	7,006,178.99
Repairs And Maintenance & Improvements	145,750.00	1,555,933.00
Local Transport / Travelling	866,450.00	352,767.00
Electricity And Water	1,913,411.00	1,580,463.00
Medical Expenses	162,070.00	67,116.00
Administration Costs	3,236,929.00	2,707,360.00
Activities	2,174,938.00	1,239,828.00
Expenses farming activities	211,863.00	65,410.00
Bus expenses(Boarding account)	346,823.32	294,965.00
Bus account	0.00	37,132.17
Fees refund	0.00	145,430.00
Bus account expenses	46,870.00	0.00
Damages	100,000.00	137,875.00
Tuition account	741,163.00	502,373.01
Gratuity	402,000.00	202,000.00
Bank charges	10,422.50	24,896.00
PA fund	199,995.00	0.00
Tender	30,000	0.00
Bank charges(bus account)	1,188.00	
Total	34,980,243.69	33,168,014.48

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	ACTIVE	1101534192	555,584.34	387,942.34
Operations Account	ACTIVE	1101536071	3,960,697.73	(3,014.97)
School Fund Account/Boarding	ACTIVE	1101539151	2,166,610.15	1,571,699.98
Savings Account(Bus a/c)	ACTIVE	1125730706	105,358.95	17,849.95
Infrastructural Account	ACTIVE	1212593170	9,232,175.00	7,040,281.00
Total			16,020,426.17	9,014,758.30

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	-	-
Operation Account	315.50	316.00
School Fund account	1,000.00	83,494.96
BUS ACCOUNT	(1,570.00)	
Total	(254.50)	83,810.96

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	43,040,012.56	38,405,375.39
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	69,390.00	16,500.00
Imprest (list/schedule attached)	131,098.00	121,780.00
Rent arrears (list/schedule attached)	0.00	0.00
Total	43,240,500.56	38,543,655.39

13 b) 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	7,158,041.17	16.63	7,829,591.67	17.22%
Between 1- 2 years	15,252,006.52	35.44	7,422,414.85	16.32%
Between 2-3 years	1,926,137.01	4.48	1,926,137.01	4.24%
Over 3 years	18,703,827.86	43.46	21,227,231.86	62.21%
Total (should tie to note 13 a)	43,040,012.56	100	38,405,375.39	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,150,376.11	12,278,434.96
Prepaid Fees	994,272.84	1,276,334.35
Retention Monies	0.00	0.00
Unpaid salaries and statutory deductions	0.00	0.00
Caution money	0.00	0.00
Other payables (specify)	0.00	0.00
Total	9,144,648.95	13,554,769.31

14a. 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	4,902,331.21	60.15%	10,110,458.76	82.35%
Between 1- 2 years	3,248,044.90	39.85%	2,167,976.20	17.65%
Between 2-3 years	0.00	%	0.00	0.00%
Over 3 years	0.00	%	0.00	0.00%
Total (should tie to note 14)	8,150,376.11	100%	12,278,434.96	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	9,014,758.30	4,407,671.90
Cash Balances	83,810.96	224,612.00
Short Term Investments	0.00	0.00
Receivables	38,543,655.39	35,314,938.58
Payables	(13,554,769.31)	(12,461,420.46)
Total	34,087,455.34	27,485,801.82

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify):	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	3	540,000.00	400,000.00
Goats	4	28,000.00	0.00
Trees		0.00	0.00
Coffee Or Tea Plantation		0.00	0.00
Poultry	46	46,000.00	72,500.00
Others (specify):		0.00	0.00
Total		614,000.00	472,500.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	200,000.00	19,988.00
Lab consumables	150,000.00	172,614.60
Farm produce	100,000.00	472,500.00
Medication	30,000.00	25,530.00
Construction Materials	0.00	00.00
Others (specify)	0.00	00.00
	480,000.00	690,632.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracies in the Boarding and school fund			
2	Inaccuracies in capitation grants			
3	Unsupported cash and cash equivalent			
4	Long outstanding Account Receivables			
5	Transfer of funds to Kenya Secondary School Heads Association			
6	Failure to transfer Infrastructure fund from operations bank account			
7	Incomplete Register			

Sign and Date
Principal

PRINCIPAL
MAZERAS HIGH SCHOOL
P. O. Box 4 - 80114, MAZERAS

Date: _____ Sign _____

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 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.	0.00		0.00	0.00	00.00	
Sub-Total	0.00		0.00	0.00	00.00	
Supply Of Goods						
2. BEDAMAR ENTERPRISES	1,881,550.00	01.07.2022	0.00	1,881,550.00	3,576,760.00	
3. SOWER ENTERPRISES	216,185.00	01.07.2022	0.00	216,185.00	216,185.00	
4. KANSBAG LIMITED	642,964.00	01.07.2022	0.00	642,964.00	939,479.00	
5. GENTRADE SUPPLIES	58,750.00	01.07.2022	0.00	58,750.00	275,174.00	
6. RLC SERVICES	12,500.00	01.07.2023	0.00	12,500.00	118,100.00	
7. GODANA BUTCHERY	786,880.00	01.07.2023	0.00	786,880.00	689,300.00	
8. TAKAUNGU STATIONERIES	627,855.91	01.07.2023	0.00	627,855.91	1,104,278.00	
9. MOYO MUDZO ENTERPRISES	214,000.00	01.07.2023	0.00	214,000.00	110,000.00	
10. KEMWACH ENTERPRISES	174,200.00	01.07.2022	0.00	174,200.00	191,800.00	
11. FOCHEM ENTERPRISES	144,550.00	01.07.2022	0.00	144,550.00	156,550.00	
12. LIZAM ENTERPRISES	378,334.00	01.07.2023	0.00	378,334.00	868,125.00	

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 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
13. SIDKAN GENERAL SUPPLIES LTD	19,140.00	01.07.2022	0.00	19,140.00	19,140.00	
14. CHIREMBA ENTERPRISES	146,200.00	01.07.2022	0.00	146,200.00	246,200.00	
15. COMPCARE SOLUTIONS	41,500.00	01.07.2022	0.00	41,500.00	212,500.00	
16. KALMAR AND MARKETING	277,622.00	01.07.2022	0.00	277,622.00	377,622.00	
17. TAMARANDS ENTERPRISES	114,100.00	01.07.2022	0.00	114,100.00	314,400.00	
18. KAYIM STATIONERY	158,750.00	01.07.2022	0.00	158,750.00	358,750.00	
19. MASS ENTERPRISES	54,650.00	01.07.2022	0.00	54,650.00	207,050.00	
20. COPY CAT LTD	0.00	0.00	0.00	0.00	116,000.00	
21. MYKSONS ENTERPRISES	0.00	0.00	0.00	0.00	92,000.00	
22. BURNEY LTD	0.00	0.00	0.00	0.00	634,345.00	
23. TALENT PRESS LTD	0.00	0.00	0.00	0.00	60,000.00	
24. TEACHERS @ LARGE CONCEPT	0.00	0.00	0.00	0.00	67,500.00	
25. AUTASHA VENTURE	0.00	0.00	0.00	0.00	100,000.00	
26. ASSOCIATED MOTORS	0.00	0.00	0.00	0.00	23,724.90	
27. CALMAX VENTURES	0.00	0.00	0.00	0.00	19,780.00	
28. RONITEX TYRE SERVICES	0.00	0.00	0.00	0.00	72,000.00	
29. PERSONAL EMOLUMENTS	0.00	0.00	0.00	0.00	897,913.86	
30. EDDEN BOOKS	138,758.00	01.07.2022	0.00	138,758.00	138,758.20	
31. MANOS GROUP	182,400.00	01.07.2023	0.00	182,400.00	0.00	

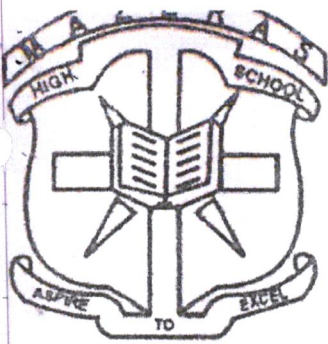
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
32. BENZIFA SUPPLIES	463,780.00	01.07.2023	0.00	463,780.00	0.00	
33. DAMALO INVESTMENT	424,800.00	01.07.2023	0.00	424,800.00	0.00	
34. KWÄHM ENTERPRISES	408,000.00	01.07.2023	0.00	408,000.00	0.00	
35. N&C BLUE	125,800.00	01.07.2023	0.00	125,800.00	0.00	
36. MUDZINI DIGITAL	75,000.00	01.07.2023	0.00	75,000.00	0.00	
37. MBOTO ENTERPRISES	46,546.00	01.07.2023	0.00	46,546.00	0.00	
38. JEMWAG ENTERPRISES	187,600.00	01.07.2023	0.00	187,600.00	0.00	
39. THE HEARTLAND TRADING	66,000.00	01.07.2023	0.00	66,000.00	0.00	
40. ONE PLANET PUBLISHERS	35,461.20	01.07.2023	0.00	35,461.20	0.00	
Sub-Total	8,103,876.11		0.00	8,103,876.11	11,190,016.20	
Supply Of Services						
41. KAHEWA ELECTRICAL SERVICES	46,500.00	01.07.2023	0.00	46,500.00	75,000.00	
Sub-Total	46,500.00		0.00	46,500.00	75,000.00	
Grand Total	8,150,376.11		0.00	8,150,376.11	12,278,434.96	

Annex 2 – Summary of Fixed Assets Register

Asset Class	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	55,050,000.00	0.00	0.00	55,050,000.00
Buildings And Structures	122,000,000.00	0.00	0.00	122,000,000.00
Motor Vehicles	4,661,650.00	0.00	0.00	4,661,650.00
Office Equipment, Furniture and Fittings	14,594,000.00	0.00	0.00	14,594,000.00
Textbooks	7,000,000.00	0.00	0.00	7,000,000.00
ICT Equipment	1,175,000.00	0.00	0.00	1,175,000.00
Tools And Apparatus	2,000,000.00	0.00	0.00	2,000,000.00
Other Machinery and Equipment	1,323,720.00	0.00	0.00	1,323,720.00
Heritage And Cultural Assets	0.00	0.00	0.00	0.00
Intangible Assets- Soft Ware	400,000.00	0.00	0.00	400,000.00
Total	208,204,370.00	0.00	0.00	208,204,370.00

(The school should ensure that a detailed fixed assets register is maintained).



MAZERAS HIGH SCHOOL

P.O. BOX 4-80114 TEL. NO. 0718291931/0729120891

MAZERAS

Sponsor – Methodist Church in Kenya

Email: mazerasschool@gmail.com

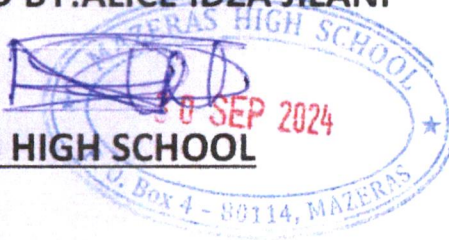
ADVANCE HOLDERS AS AT 30TH JUNE 2024

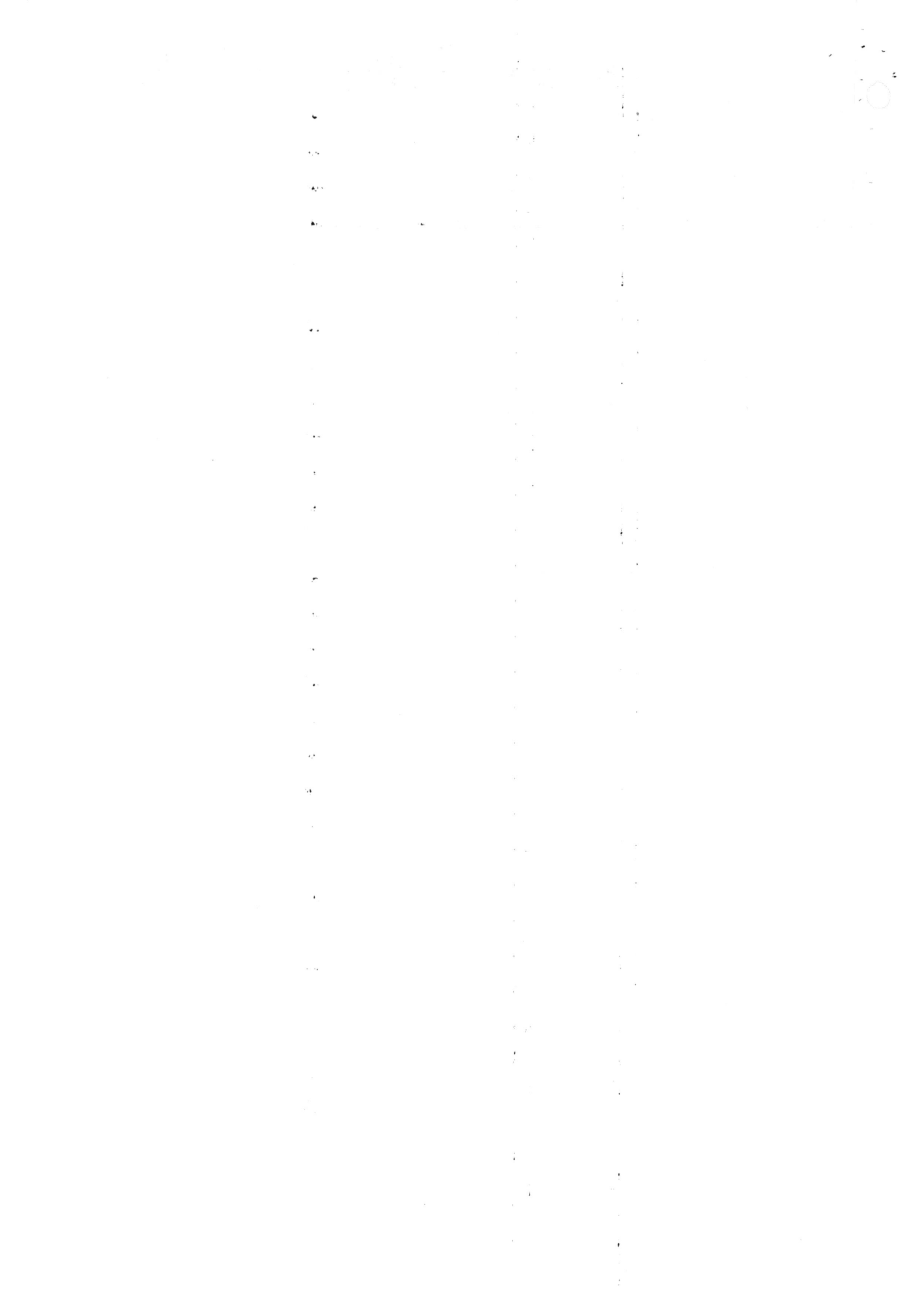
<u>NAME:</u>	<u>DESIGNATION</u>	<u>AMOUNT</u>
1. NASHON OURE	TEACHER	10,000.00
2. LUCY MARUNGA	SECRETARY	34,890.00
3. DUNCAN CHIKUKULA	COOK	5,000.00
4. ONESMUS NYANJE	DRIVER	<u>17,500.00</u>
		<u>69,390.00</u>

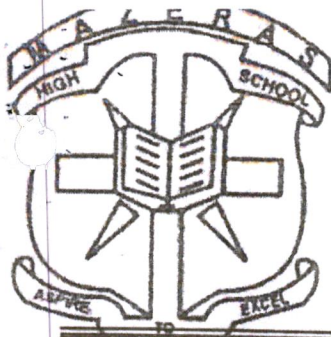
PREPARED BY: ALICE IDZA JILANI

BURSAR

MAZERAS HIGH SCHOOL







MAZERAS HIGH SCHOOL

P.O. BOX 4-80114 TEL. NO. 0718291931/0729120891

MAZERAS

Sponsor – Methodist Church in Kenya


Email: mazerasschool@gmail.com

IMPREST HOLDERS AS AT 30TH JUNE 2024

<u>NAME:</u>	<u>DESIGNATION</u>	<u>AMOUNT</u>
1. MR CORNELIUS MENZA	TEACHER	<u>131,098.00</u>
		<u>131,098.00</u>

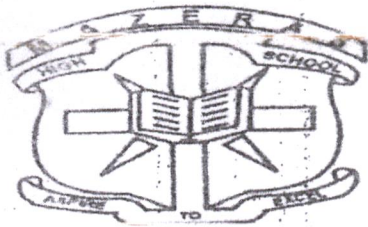
PREPARED BY: ALICE IDZA JILANI

BURSAR

 30 SEP 2024

MAZERAS HIGH SCHOOL





MAZERAS HIGH SCHOOL
PO BOX. 80-80114
MAZERAS.

ACCOUNT PAYABLES
AGEING ANALYSIS FOR ACCOUNTS RECEIVABLES FOR THE FINANCIAL REPORT
AS AT 30TH JUNE 2024

	(KSHS)
FEES ARREARS AS AT 2019-2020	28,246,999.72
LESS RECOVERIES IN 2020-2021	- 240,528.00
	28,006,471.72
ADD FEES ARREARS FOR CURRENT YEAR 2020-2021	1,926,137.01
FEES ARREARS AS AT 2020-2021	29,932,608.73
LESS RECOVERIES IN 2021-2022	- 2,581,518.00
	27,351,090.73
ADD FEES ARREARS FOR CURRENT YEAR 2021-2022	7,422,414.85
FEES ARREARS AS AT 30TH JUNE 2022	34,773,505.58
LESS RECOVERIES 2022-2023	- 4,197,724.86
	30,575,780.72
ADD FEES ARREARS FOR CURRENT YEAR 2022-2023	7,829,591.67
ARREARS AS AT 30TH JUNE 2023	38,405,372.39
ADD FEES ARREARS FOR CURRENT YEAR 2023-2024	7,158,041.17
FEES ARREARS AS AT 30TH JUNE 2024	45,563,413.56
LESS RECOVERIES IN 2023-2024	- 2,523,401.00
ARREARS AS AT 30TH JUNE 2024	43,040,012.56

PREPARED BY: ALICE WAZA JEANI
BURSAR
MAZERAS HIGH SCHOOL

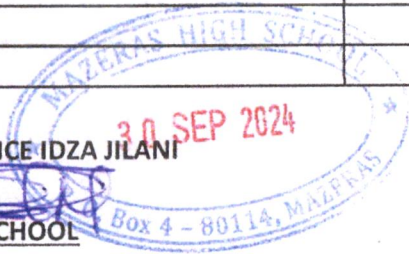
MAZERAS HIGH SCHOOL
BURSAR
P.O. BOX 4 - 80114, MAZERAS.

**MAZERAS HIGH SCHOOL
SAMBURU SUB- COUNTY**

FEES DEBTORS AS AT 30/06/2024

VOTEHEADS	AMOUNT
BOARDING EQUIPMENT AND STORE	2,459,266.50
MAINTENANCE AND IMPROVEMENT	420,157.50
LOCAL TRANSPORT AND TRAVEL	144,262.50
ELECTRICITY WATER AND CONSERVANCY	901,710.50
ADMINISTRATION COST	413,072.00
BOM TEACHER	601,100.00
ACTIVITY	62,257.17
PERSONAL EMOLUMENT	949,281.50
PA FUND	1,206,933.50
TOTAL	7,158,041.17

PREPARED BY: ALICE IDZA JILANI
BURSAR
MAZERAS HIGH SCHOOL

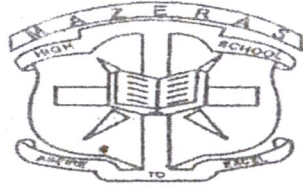


1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

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MAZERAS HIGH SCHOOL
PO BOX. 80-80114
MAZERAS.

ACCOUNT PAYABLES
AGEING ANALYSIS FOR PAYABLES FOR THE FINANCIAL YEAR
ENDED 30TH JUNE 2024

| S/NO | COMPANY NAME | VOTEHEAD | BALANCE B/DOWN 2022/2023 | ADD PURCHASES 2023/2024 | LESS CREDITORS PAID DURING THE YEAR | BALANCE AS AT 30TH JUNE 2024 |
|------|-------------------------|------------|--------------------------|-------------------------|-------------------------------------|------------------------------|
| 1 | SOWER ENTERPRISE | BES | 216,185.00 | - | - | 216,185.00 |
| 2 | KANSBAG LIMITED | LABORATORY | 939,479.00 | 315,900.00 | 612,415.00 | 642,964.00 |
| 3 | GENTRADE SUPPLIES | MI | 275,174.00 | - | 216,424.00 | 58,750.00 |
| 4 | COPYCAT LTD | TLM | 116,000.00 | - | 116,000.00 | - |
| 5 | MYKSONS ENTERPRISES | ADMIN COST | 92,000.00 | - | 92,000.00 | - |
| 6 | EDDEN BOOKSHOP | TLM | 138,758.20 | - | - | 138,758.20 |
| 7 | BURNEY LIMITED | BES | 634,345.00 | - | 634,345.00 | - |
| 8 | KAYIM STATIONERY | TLM | 358,750.00 | - | 200,000.00 | 158,750.00 |
| 9 | LIZAM ENTERPRISES | LABORATORY | 868,125.00 | 74,103.00 | 563,894.00 | 378,334.00 |
| 10 | TAKAUNGU STATIONERY | TLM | 1,104,278.00 | 627,855.91 | 1,104,278.00 | 627,855.91 |
| 11 | KEMWACH ENTERPRISES | ADMIN COST | 191,800.00 | 174,200.00 | 191,800.00 | 174,200.00 |
| 12 | BEDAMAR ENTERPRISES | BES | 3,576,760.00 | - | 1,695,210.00 | 1,881,550.00 |
| 13 | FOCHEM ENTERPRISES | BES | 156,550.00 | 108,000.00 | 120,000.00 | 144,550.00 |
| 14 | SIDKAN GENERAL SUPPLIES | TLM | 19,140.00 | - | - | 19,140.00 |
| 15 | CHIREMBA ENTERPRISES | EWC | 246,200.00 | - | 100,000.00 | 146,200.00 |
| 16 | ASSOCIATION MOTOR | BUS HIRE | 23,724.90 | - | 23,724.90 | - |
| 17 | COMPCARE SOLUTION | ADMIN COST | 212,500.00 | 41,500.00 | 212,500.00 | 41,500.00 |
| 18 | TALENT PRESS | TLM | 60,000.00 | - | 60,000.00 | - |
| 19 | RLC SERVICES | BES | 118,100.00 | 12,500.00 | 118,100.00 | 12,500.00 |
| 20 | KALMAR& MARKETING | LABORATORY | 377,622.00 | - | 100,000.00 | 277,622.00 |
| 21 | MOYO MUDZO ENTERPRISE | BES | 110,000.00 | 214,000.00 | 110,000.00 | 214,000.00 |
| 22 | GODANA BUTCHERY | BES | 689,300.00 | 786,880.00 | 689,300.00 | 786,880.00 |
| 23 | TAMARANDS ENTERPRISES | MI | 314,400.00 | - | 200,300.00 | 114,100.00 |
| 24 | CALMAX VENTURES | BUS HIRE | 19,780.00 | - | 19,780.00 | - |
| 25 | MAS ENTERPRISES | ADMIN COST | 207,050.00 | - | 152,400.00 | 54,650.00 |
| 26 | WORKERS SALARIES | PE | 897,913.86 | - | 897,913.86 | - |
| 27 | AUTASHA VENTURES | ADMIN COST | 100,000.00 | - | 100,000.00 | - |
| 28 | RONITEX TYRE SERVICES | BUS HIRE | 72,000.00 | - | 72,000.00 | - |



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| 29 | TEACHER@LARGE CONCEPTS | TLM | 67,500.00 | - | 67,500.00 | |
| 30 | KAHEWA ELECTRICAL | WC | 75,000.00 | 16,300.00 | 64,800.00 | 46,500.00 |
| 31 | MANOS GROUP | BES | - | 182,400.00 | - | 182,400.00 |
| 32 | BENZIFA SUPPLIES | BES | - | 463,780.00 | - | 463,780.00 |
| 33 | DAMALO INVESTMENT | BES | - | 424,800.00 | - | 424,800.00 |
| 34 | KWAHM ENTERPRISES | BES | - | 408,000.00 | - | 408,000.00 |
| 35 | N&C BLUE | ADMIN COST | - | 125,800.00 | - | 125,800.00 |
| 36 | MUDZINI DIGITAL | BES | - | 75,000.00 | - | 75,000.00 |
| 37 | MBOTO ENTERPRISES | ACTIVITY | - | 46,546.00 | - | 46,546.00 |
| 38 | JEMWAG ENTERPRISES | ADMIN COST | - | 187,600.00 | - | 187,600.00 |
| 39 | THE HEARTLAND | ACTIVITY | - | 66,000.00 | - | 66,000.00 |
| 40 | ONE PLANET PUBLISHER | TLM | - | 35,461.00 | - | 35,461.00 |
| | GRAND TOTAL | | 12,278,434.96 | 4,401,625.91 | 8,534,614.76 | 8,150,376.11 |

| DATE | DESCRIPTION | AMOUNT | BALANCE |
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MAZERAS HIGH SCHOOL

P.O BOX 4,80114,

TEL: 0718291931,

MAZERAS

FEES PREPAYMENT FOR THE YEAR ENDED 30TH JUNE

2024

15/04/2025

RECEIPTS ANALYSIS

| ADM. NO. | NAME | PREPAYMENT FEES |
|----------|---------------------------|------------------|
| 1. 7585 | CHIRAO MWANGOKA | (5,572.00) |
| 2. 7645 | HAKIM NDENGE MTWANA | (2,572.00) |
| 3. 7630 | KAMANZA SAMMY MAZERA | (2.00) |
| 4. 7580 | MZUNGU NGALA MZUNGU | (8,872.00) |
| 5. 7750 | REUBIN KAINGU MALEMBI | (5,840.00) |
| 6. 7730 | SAMUEL NDUNE MKUTANO | (10,072.00) |
| | TOTAL | FORM1B 32,930.00 |
| 7. 7599 | BRIAN SIFA KARISA | (342.00) |
| 8. 7797 | BRIGHTON HUSSEIN MOHAMMED | 7,128.00 |
| 9. 7639 | CHALAKO ISMAIL GANDE | (1,072.00) |

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|----------|-------------------------|-------------|------------|
| 29. 7661 | KAZUNGU BARAKA KOMBE | (32.00) | |
| 30. 7721 | KIBWANA MWINGO CHIRIMA | (40.00) | |
| 31. 7666 | KIDULU MWERO KIDULU | (0.50) | |
| 32. 7731 | KUPHENYA DALU | (303.00) | |
| 33. 7611 | MATHEWS LAWRENCE MULEI | (9,840.00) | |
| 34. 7676 | MUNGA SHABAN HAZIZ | (3,342.00) | |
| 35. 7741 | MUTUKU KYALO JOSEPH | (13,872.00) | |
| 36. 7596 | NELSON OMAR UNDA | (19,140.00) | |
| 37. 7700 | NZYOKA KYALO | (4,572.00) | |
| 38. 7695 | SAMINI NYOTA SAMMY | (6,572.00) | |
| 39. 7671 | SAMMY JUMA WAMBUA | (1,872.00) | |
| 40. 7675 | SIAJABU KASSIM RAJAB | (4,333.00) | |
| 41. 7783 | TREVOR KATANA DUKA | (322.00) | |
| | TOTAL FORM1R | | 103,373.50 |
| 42. 7681 | ABBAS KALIMBO MATEMBO | (1,572.00) | |
| 43. 7622 | ALI ALI MBONI | (6,342.00) | |
| 44. 7592 | AYUB NJUGUNA | (5,000.00) | |
| 45. 7632 | CHAKA MOSES NDORO | (2,572.00) | |
| 46. 7617 | CHARLES NYAMAWI HUSSEIN | (11,872.00) | |
| 47. 7602 | DAVID KITONE | (2.00) | |

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| 48. | 7587 | HANNINGTON OLUCHIVIA CHIMWANI | (1,640.00) | |
| 49. | 7701 | HASSAN SAIDI | (10,036.50) | |
| 50. | 7691 | HUSSEIN JIRA HAMISI | (3,572.00) | |
| 51. | 7662 | JAMAAL NZAO YAWA | (8,107.00) | |
| 52. | 7686 | JOSHUA MUTHUI MUEMA | (5,572.00) | |
| 53. | 7577 | JUMA ATHUMAN DIFWIRI | (1,928.00) | |
| 54. | 7677 | KARANJA BRIAN KAMAU | (2,342.00) | |
| 55. | 7712 | KIPONDA SAMUEL SARU | (472.00) | |
| 56. | 7612 | LEWIS SALIM | (842.00) | |
| 57. | 7667 | PONDA HINZANO KATANA | (342.00) | |
| 58. | 7763 | RAJAB NDUNDA CHARLES | (3,522.00) | |
| 59. | 7722 | RAMADHAN MASHANGA MBANDU | (992.00) | |
| 60. | 7633 | SHARMEER AMEER KAULA | (16,747.00) | |
| 61. | 7572 | STEPHEN MUSYOKA | (11,732.00) | |
| | | TOTAL FORM1W | | 95,136.50 |
| 62. | 7723 | ALFRED KATANA ALEX | (942.00) | |
| 63. | 7713 | CHIRIMANI JOTO BRIAN | (1,572.00) | |
| 64. | 7643 | DANIEL YAA SAFARI | (72.00) | |
| 65. | 7780 | DENA WANGONI | (17,572.00) | |

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| 66. 7623 | IDD MOHAMMED SANANE | (42.00) | |
| 67. 7638 | JAPHET ZUMA KUTWENYA | (17,272.00) | |
| 68. 7573 | JUMA SALIM BAKARI | (2.00) | |
| 69. 7588 | LAUREN MLEKENYI LUTWATWA | (2.00) | |
| 70. 7738 | MAGHANGA GERALD DANSON | (22.00) | |
| 71. 7583 | MOHAMMED BOSI HAMISI | (1,842.00) | |
| 72. 7578 | MWERI SAMMY MANGI | (3,072.00) | |
| 73. 7707 | NYAMAWI MASHAKA MWATSAKA | (5,057.00) | |
| 74. 7628 | SAID BORA CHIRIMA | (7,572.00) | |
| | TOTAL FORM1Y | | 55,041.00 |
| 75. 7432 | ABDULKARIM IBRAHIM KUPAKA | (7,107.00) | |
| 76. 7352 | BARAKA CURTIS NYULE | (1,840.00) | |
| 77. 7347 | BRIAN MWANGUDZA KAI | (35.00) | |
| 78. 7367 | CHIGUBA ABUBAKAR KOMBO | (27.00) | |
| 79. 7377 | DAVID MUNGUTI ASUMPTA | (12,087.00) | |
| 80. 7417 | FELIX MUTHIAN MBITH | (2.00) | |
| 81. 7427 | GWABI STANLEY MWALIMU | (4,037.00) | |
| 82. 7397 | ISMAIL ABDIKADIR MOHAMOUD | (8,455.00) | |
| 83. 7357 | JOSHUA KITHUKA KIETI | (10.00) | |

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| 84. 7402 | MUHAMED RAMADHAN | (2,467.00) |
| 85. 7476 | MUTHOKA ALEX MUNYAO | (39,622.00) |
| 86. 7437 | MWIDAU MUHAMMED MWINYI | (1,632.00) |

TOTAL FORM2B

77,321.00

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| 87. 7413 | ABRAHAM KALAMA CHARO | (500.00) |
| 88. 7492 | ALI MAHAMOUD MAO | (547.00) |
| 89. 7556 | EMMANUEL DENA TSUMA | (0.50) |
| 90. 7449 | HENRY ODERA OMONDI | (3,800.00) |
| 91. 7348 | ISMAEL MRISA NDORO | (7,057.00) |
| 92. 7393 | JOSEPH BARAKA CHARO | (1,537.00) |
| 93. 7388 | MICHAEL DAVID OMILLO | (3,617.00) |
| 94. 7487 | MOHAMED HASSAN | (37.00) |
| 95. 7423 | OMAR ALI KUVUMBA | (44,107.00) |
| 96. 7403 | SAMSOM NDUNDA BANDA | (16,001.50) |
| 97. 7363 | TOLERANCE OPAKA | (967.00) |

TOTAL FORM2G

78,171.00

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| 98. 7447 | ABDULAZIZ JESEREM FANUEL | (37.00) |
| 99. 7490 | ABUBAKAR MOHAMME3D | (304.00) |
| 100. 7416 | AMOS ONGIGE NYAKEBERE | (842.00) |

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| 101. 7480 | CHARLES CHIMIRU LUBANDO | (16,839.00) |
| 102. 7431 | FRANCIS MUTUA MUNYAO | (1,107.00) |
| 103. 7426 | JUSTINE KAZUNGU CHIGWADO | (542.00) |
| 104. 7366 | KAMBI BAYA KAMBI | (5.00) |
| 105. 7361 | MWALIMU DENNIS GOBWE | (4,002.00) |
| 106. 7381 | MWANYULE GEORGE MANGI | (11,487.00) |
| 107. 7457 | MWARIALE HAMISI JUMA | (2,637.00) |
| 108. 7376 | MWATSUMA NYIRO MWARUWA | (7,857.00) |
| 109. 7436 | NZIVO MWAHENDO JOSPHAT | (842.00) |
| 110. 7356 | ONGAU CALEB KEERA | (39.00) |
| | TOTAL FORM2R | 46,540.00 |
| 111. 7484 | ALFRED AMANI SAFARI | (17.00) |
| 112. 7456 | GIFT MWAYAMBI NDANA | (4,037.00) |
| 113. 7467 | HASSAN IMRAN SUMBA | (1,137.00) |
| 114. 7355 | JUMA MZUNGU RASHID | (1,306.00) |
| 115. 7425 | MUNGA DENNIS LEWA | (50,037.00) |
| 116. 7504 | MWANGIRI NEVILLE KATAMA | (37.00) |
| 117. 7435 | NGUMA JEREMIAH JUSTIN | (19,537.00) |
| 118. 7461 | OCHIENG FRED OMONDI | (9,197.00) |
| 119. 7415 | PHIDDELIS OKUMU KADENGE | (39.00) |

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| 120. 7526 | RIDHIWANI HAMISI SHUHULI | (17,107.00) | |
| 121. 7420 | SAMUEL DUDU NDUNE | (37.00) | |
| 122. 7440 | SAMUEL MASHOMBO HAMISI | (7,037.00) | |
| | TOTAL FORM2W | | 109,525.00 |
| 123. 7521 | ALFRED KALU CHITI | (41,837.00) | |
| 124. 7429 | HAMISI CHARO NGOME | (880.00) | |
| 125. 7493 | HUSSEIN JUMA ISMAIL | (32.00) | |
| 126. 7554 | JOSEPH KIEMA MUTHUI | (0.50) | |
| 127. 7483 | MAZERA JUMAA NYAMAWI | (137.00) | |
| 128. 7478 | MUSA MCHUMBO MDILLAH | (955.00) | |
| 129. 7414 | MWALIM SAID KITAMBI | (8,107.00) | |
| 130. 7399 | MWANGO TSUMA MWANGO | (572.00) | |
| 131. 7434 | NEHEMIA ISUWIRIO MWANDOE | (5,037.00) | |
| 132. 7354 | OMAR DZOGA MWINGA | (43.00) | |
| 133. 7379 | RAINA SWALEH MWAKURICHA | (1,107.00) | |
| 134. 7384 | RAMA ABDALLA MAKONGO | (1,107.00) | |
| 135. 7498 | RAMADJHAN MWADALU JIRA | (37.00) | |
| 136. 7374 | SAMUEL MASILA MARTIN | (4,028.00) | |
| 137. 7488 | SAMUEL MBAGA KADEGHE | (90.00) | |

TOTAL FORM2Y

63,969.50

| | | |
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| 138. 7142 | ABUBAKAR KHALID SAID | (3,830.00) |
| 139. 7137 | JIMMY CHIKALAWACHA SAMBO | (12.00) |
| 140. 7320 | MAXWELL MWAMZUKA CHAKA | (2,537.00) |
| 141. 7161 | MAZERA MICHEAL MWATSAKA | (4,037.00) |
| 142. 7166 | MOHAMED GAKWELI JUMA | (37.00) |
| 143. 7277 | NGOMBEKO MBANDI NYAWA | (8,107.00) |
| 144. 7176 | NJOGU JOSEPH MATHENGE | (18,572.00) |
| 145. 7262 | NYANJE EVANS NGOME | (12,107.00) |
| 146. 7316 | NYONGESA ABRAHAM NYALOBILE | (2,030.00) |
| 147. 7152 | WAMBUA DANIEL KILATYA | (2.00) |

TOTAL FORM3B

40,818.00

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| 148. 7197 | ALPHONCE MURITHI NYAMBURA | (2,842.00) |
| 149. 7213 | DANIEL DZILA MWERO | (5,907.00) |
| 150. 7182 | JIRA MREMA MGANDI | (537.00) |
| 151. 7273 | LEONARD TSORI KENGA | (8,109.00) |
| 152. 7143 | MWAKASI OMARI JUMA | (5,002.00) |
| 153. 7172 | RAMADHAN KULUMBA HASSAN | (20,517.00) |
| 154. 7268 | RIMO ABDULHAD SAID | (2,843.00) |

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| 155. 6893 | SULEIMAN EVANS JULIUS | (14,407.00) | |
| | | | TOTAL FORM3G 60,164.00 |
| 156. 7163 | CHITECHI ANESTER | (2,572.00) | |
| 157. 7563 | DAVID KIPNGETICH RICHARD | (2,572.00) | |
| 158. 7274 | DZOMBO CHITUMBUA KUBUMA | (1,107.00) | |
| 159. 7523 | EDWIN MUSEMBI ROSE | (1,839.00) | |
| 160. 7259 | EMMANUEL MUINDI MUTANGULI | (22,137.00) | |
| 161. 7188 | LEON MWENDYA WAMBUA | (8,607.00) | |
| 162. 7209 | MWARORA BAKARI ABDALLA | (9,107.00) | |
| 163. 7279 | SIMBA SULEIMAN MOHAMMED | (1,887.00) | |
| 164. 7254 | TUNU ALI DHIKIRI | (43,107.00) | |
| | | | TOTAL FORM3R 92,935.00 |
| 165. 7145 | ISAMEL MWERO KOMBO | (19.00) | |
| 166. 7189 | ISSA MUMBA MWAKOMBO | (3,898.00) | |
| 167. 7240 | JUIUS KAHINDI KARISA | (3,072.00) | |
| 168. 7210 | KATANA DICKSON CHAMSUHUNI | (5,537.00) | |
| 169. 7265 | MASOUD KATANA MOGIRE | (3,837.00) | |
| 170. 7318 | MKUNZI FONDO | (2,830.00) | |
| 171. 7255 | SALIM SULEIMAN DENA | (2,580.00) | |

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| 172. 7297 | YUSUF KATANA KARISA | (3,037.00) | |
| | | | TOTAL FORM3W 24,808.00 |
| 173. 7180 | CHOME PAUL MWAMBEYU | (8,107.00) | |
| 174. 7110 | DANIEL NZOLE MUNGA | (4,539.00) | |
| 175. 7221 | ISMAIL SALIM MWEDENA | (6,837.00) | |
| 176. 7156 | KAZUNGU NEWTON JEFA | (4,767.50) | |
| 177. 7326 | KIBWANA SHARIF ABUSHEE | (3,420.34) | |
| 178. 7175 | PATRICK MWINGO CHIRIMA | (7,717.00) | |
| | | | TOTAL FORM3Y 35,387.84 |
| 179. 6852 | IBRAHIM MOHAMMED | (2,877.00) | |
| 180. 6983 | MAGHANGA KELLY | (3,698.00) | |
| 181. 6907 | RUWA JOSEPH HARE | (732.00) | |
| 182. 6942 | SAMSON MTURI KINGI | (351.00) | |
| | | | TOTAL FORM 4B 7,658.00 |
| 182. 6913 | BAKARI JUMA MWAMVUNDU | (2.00) | |
| 183. 7094 | JUMA RAMA MWAMGUTE | (6,296.66) | |
| 184. 6933 | KALAMA EMMANUEL KATANA | (295.50) | |
| 185. 6938 | MJAPE HALID MWAYAMA | (8,190.00) | |
| | | | TOTAL FORM 4G 14,783.00 |
| 186. 6976 | AMOSY KATANA MWANZAKA | (2,249.50) | |

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| 187. 7077 | GARAMA JOHN BARAKA | (46.00) | |
| | | | TOTAL FORM4R 2,295.00 |
| 188. 7131 | MWADEGHU JULIUS MWAMBURI | (5.00) | |
| 189. 6885 | SHADRACK KAZUNGU SOFA | (4,000.00) | |
| | | | TOTAL FORM 4W 4,005.00 |
| 190. 7015 | KITHEKA JIOHN MUINDI | (700.00) | |
| 191. 7000 | PHILIP MWAMBAJI | (2,070.00) | |
| 192. 6964 | SIKUKU JOSEPH MASIKA | (66.00) | |
| 193. 7100 | WABUNGO NGOME JUMAA | (230.00) | |
| | | | TOTAL FORM 4Y 3,066.00 |
| | | | TOTALS ----> 994,272.84 |