

REPUBLIC OF KENYA



REPORT

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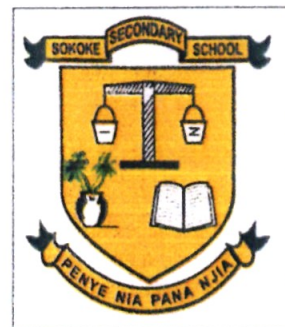
ON

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

SOKOKE BOYS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

KILIFI COUNTY



SOKOIKE BOYS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

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I. 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 located in Kilifi County, Ganze Sub-County

The school was registered in 13/3/2019 under registration number 0353000/0139 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 470 number of students as at 30th June 2021 It has 3 streams and 25 teachers of which 5 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	Rev.Canon Phillip M.Mbuthia	Chairman	5/7/2019
2	Laban Mwangemi	Secretary - Principal	5/7/2019
3	Fredrick N.Kathithe	Member	5/7/2019
4	Samson Charo Mangi	Member	5/7/2019
5	Gabriel Dyeka Mlewa	Member	5/7/2019
6	Christine K.Kazungu	Member	5/7/2019
7	George M.Baya	Member	5/7/2019
8	Julius Ngolo	Member	5/7/2019
9	Benard K.Mramba	Member Rep Teachers	5/7/2019
10	Patience N.Jefwa	Member – Rep CEB	5/7/2019
11	Fides Shindi Julius	Members - Sponsor	5/7/2019
12	Morris Kazungu Ngala	Member -Sponsor	5/7/2019
13	Jacob K.Khonde	Member - Community	5/7/2019
14	Peterson Sokota Kenga	Member Special Needs	5/7/2019
15	Elisha S. Ochieng'	Rep Students	5/7/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Rev.Philip Mbuthia Fides Shindi Julius Rev. Samson Charo	Chairpserson Member Member	3/3
2	Finance,procurement and general purposes Committee	Jacob Khinde Geroge M Baya Peterson Kenga Fides Shindi Julius	Chairperson Member Member Member	2/2
3	Development Committee	Fides Shindi Julius Julius Ngolo Rev.Philip Mbuthia Fredrick Ngumbao	Chairperson Member Member Member	4/4
4	Discipline and welfare Committee	Gabriel D Mlewa Rev.Philip Mbuthia Christine Kazungu Fredrick Ngumbao Patience Jefwa Peterson Kenga Benard Muramba	Chairman Member Member Member Member Member Member	3/3

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mr.Laban Mwangemi	336647
2	Deputy Principal	Mr.Gerald Levu Katana	358542
3	School Bursar	Mr.Dickson K. Changawa	ID No.8459156

(e) Schools contacts

Post Office Box: 237-80108 Kilifi
 Telephone: 0792766022
 E-mail: sokokeboys1@gmail.com

(f) School Bankers

The following school operated 13 number of bank accounts in the following banks

- Name of Bank: Kenya Commercial Bank
 Branch: Kilifi Branch
 Account Number: 1102266744, (Main)
 Operation Account 11022273848,
 Tuition Account 1102273090,
 C.D.F Account 1136687157,
 Bus Fund 1132935296,
 Caution Money 1101553456,
 P.A Account 1101524235,
 School Farm Account 1101524138,
 Salaries Account 1169856144,
 Infrastructure Account 1174820284,
- Name of Bank: Equity Bank
 Branch: Kilifi Branch
 Account Number: 1060294152340(Development),
 Computer Account 1060297237820,
 Bursary Account 1060196597829,
- MPESA Pay Bill No. 522123, Account No.66357k attached to 1102266744-KCB bank account
- MPESA Pay Bill No.247247, Account No.841900 attached to 1060294152340-Equity Bank account.

(g) Independent Auditors

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

Sokoke Boys High School
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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

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

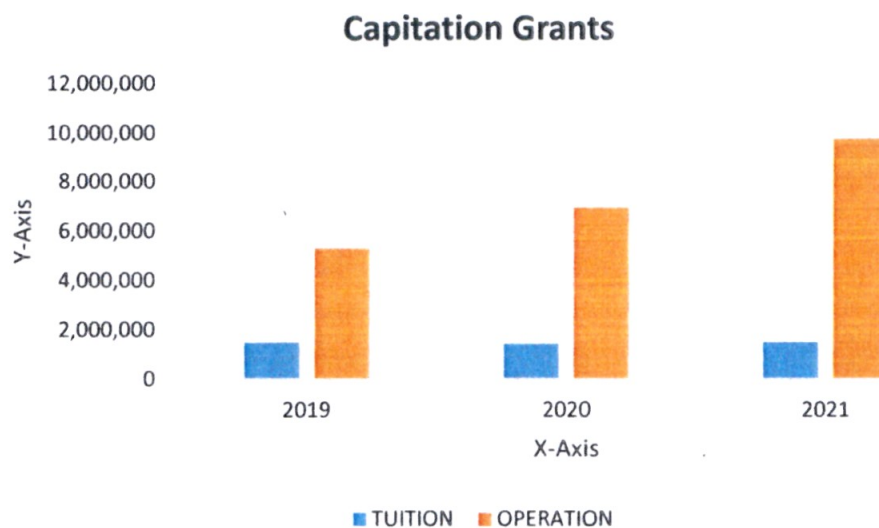
Account	2019	2020	2021
TUITION	- (1,465,554)	(399,711)	133,669
OPERATION	(231,527)	1056934	(478,169)
BOARDING	1,279,550	(231,225)	(2,680,155)



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- Capitation grants from the Ministry of Education for the last three year

ACCOUNT	2019	2020	2021
TUITION	1,465,554	1,415,708	1,477,791
OPERATION	5,286,382	6,930,387	9,743,168
TOTAL	6,751,936	8,346,095	11,220,959
ENROLMENT	279	451	493



- Ratio of capitation grant per student over the last three years

ACCOUNT	2019	2020	2021
TUITION	1,465,553.80	1,465,533	1,477,791
OPERATION	5,286,382.30	6,930,387	9,743,168
ENROLMENT	279	451	493

Tuition grant for 2019 ratio is 1:5252

Tuition grant for 2020 ratio is 1:1850

Tuition grant for 2021 ratio is 1:2998

Operation grant for 2019 ratio is 1:18948

Operation grant for 2020 ratio is 1:8616

Operation grant for 2021 ratio is 1:19763

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

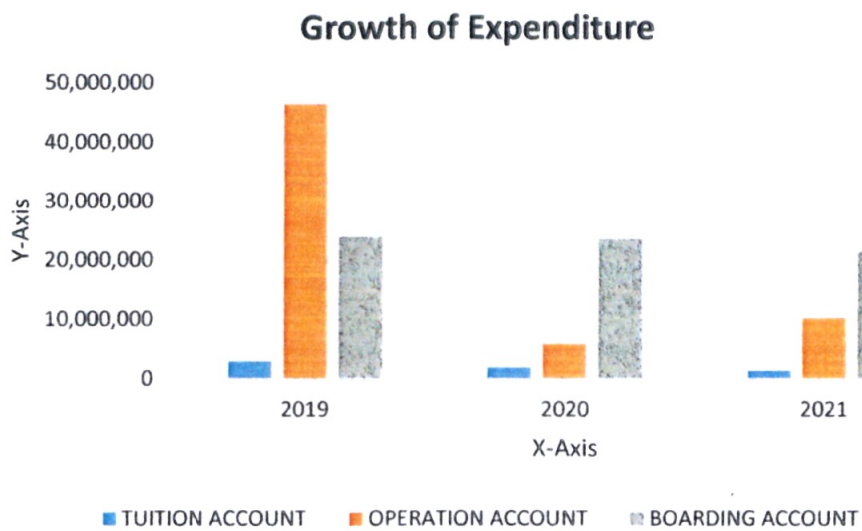
ACCOUNT	2019	2020	2021
BOARDING	24,984,835.60	1515,881,824	13,017,748



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

ACCOUNT	2019	2020	2021
TUITION ACCOUNT	2,891,186	1,865,264	1,344,122
OPERATION ACCOUNT	4,637,7080	5,873,453	10,551,337
BOARDING ACCOUNT	23,852,652	23,450,873	21,349,923



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

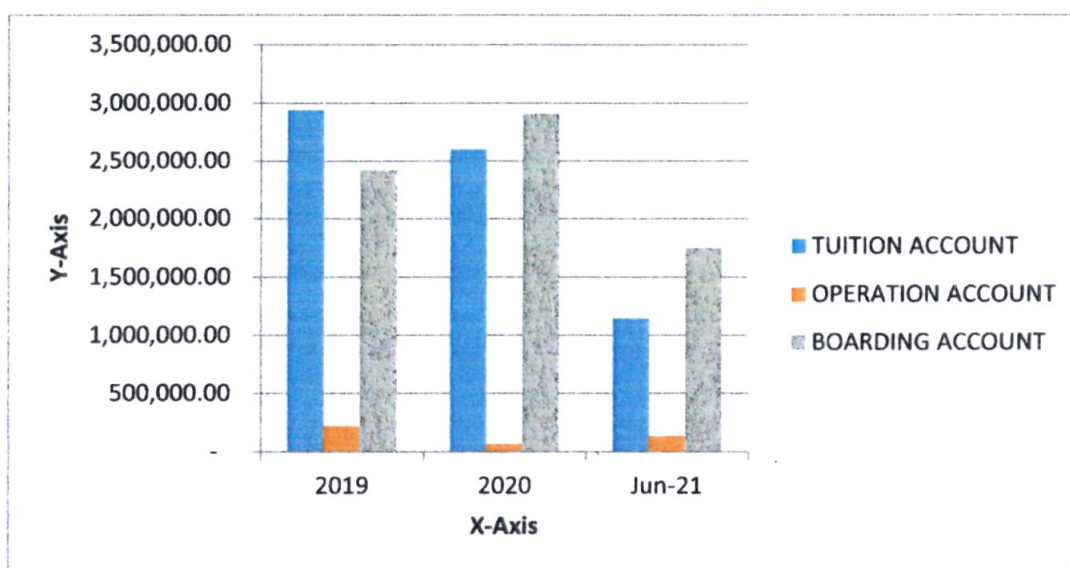
VOTE HEAD	2019	2020	2021
Debtors	22,371,441	25,249,981	26,529,978



- Movement of creditors over the last three years

Account	2019	2020	2021
TUITION ACCOUNT	2,940,534	2,603,879	1,143,863
OPERATION ACCOUNT	222,879	69,360	137,100
BOARDING ACCOUNT	2,419,671	2,905,364	1,746,154

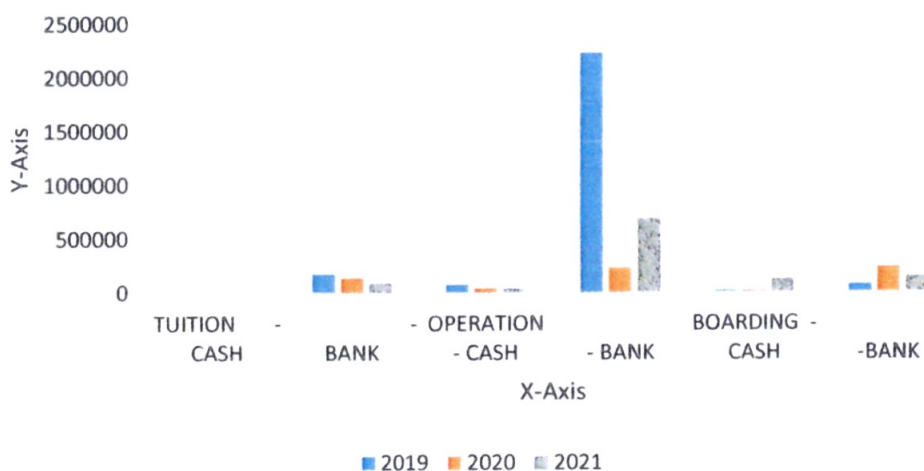
Movement of Creditors



- Movement of cash and bank balances over the last three years

Account	2019	2020	2021
TUITION -CASH	-	-	-
- BANK	171,039	136,698	89,390
OPERATION - CASH	7,3909	39,593	35,777
- BANK	222,2319	229,176	683,608
BOARDING -CASH	18,000.	13,452	119,387
-BANK	71,218	230,083	140,199

Movement of cash and Bank balances



b) Teacher Student ratio:

Category	Current Status	Recommended Number	Gaps
Teachers/Student ratio	20	28	8
No.of teachers recruited and posted to the school within the year	1	4	4
Number of teachers transferred within the year	1	-	-
TSC Teachers	20	28	8
Number of Teachers Employed by BoM	5	-	-
Mathematics Teachers	4	6	2

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c) Mean score in the 2019-2021 KCSE:

	2019	2020	2021
Mean Score	4.6966 C-	4.5 C-	4.36 D+
No.of students transitioned to higher learning	29	34	35
School Target	5.0 C-	5.5 C	6.0 C
Comment	Target nearly met	An improvement in quality grades	Target not met but an improvement in quality grades.

d) Number of Candidates in the 2019-2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

Year	2019	2020	2021
No.of Candidates	89	128	128

e) Capacity of the school:

Facility	Capacity	Current Numbers
Dormitories 3No.	96	288
Dormitories 2No.	91	182
Classroom 14No.	40	470
Toilets 44No.	30	470
Dining Hall	01	470
Laboratory	01	470
Store	01	470

f) Development projects carried out by the school:

PROJECT	SOURCE OF FUNDS	STATUS
2No.Classroom	Ministry of Education	On going

Sign



School Principal



III. 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 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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Sokoke Boys 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, 2021, and of the school's financial position as at that date.

Name: JACOB K. KHONDE
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 13/4/26

Name: JIMOTHY MALILI
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 13/4/26



Name: NARRA WAKJE KANGU
Designation: Bursar/ Finance Officer
Sign: [Signature]
Date: 15/04/2026

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 SOKOKE BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – KILIFI 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 Sokoke Boys High School set out on pages 17 to 33, which comprise of the statement of assets and liabilities as at 30 June 2021, statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Sokoke Boys High School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The following variances in the financial statements were noted;

- i) The statement of receipts and payments reflects capitation grants for tuition and operation grants amount of Kshs.11,220,959 while analysis of bank statements revealed Kshs.7,699,448 resulting to unexplained variance of Kshs.3,521,511.
- ii) The statement of budgeted versus actual amounts reflects final budgeted revenue from capitation grants for operations - personnel emoluments, repairs and maintenance, administration costs and SMASSE of Kshs.6,054,720 while the approved budget reflects Kshs.5,881,720 resulting to unexplained variance of Kshs.173,000.
- iii) The statement of receipts and payments reflects total receipts of Kshs.29,880,727 while the statement of budgeted versus actual amounts reflects actual receipts on comparable basis of Kshs.10,408,315 resulting to unexplained variance of Kshs.19,472,412.
- iv) The statement of receipts and payments reflects total payments of Kshs.33,245,382 while the statement of budgeted versus actual reflects actual expenditure on comparable basis of Kshs.9,753,278 resulting to unexplained expenditure of Kshs.23,492,104.
- v) The statement of financial assets and financial liabilities reflects net financial assets of Kshs.23,976,000 while the movements in the accumulated fund reflects net assets of Kshs.20,611,345, resulting to unexplained variance of Kshs.3,364,655.

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

2. Unsupported Bank Balances

The statement of financial assets and financial liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.3,361,539. However, nine (9) bank accounts with a balance of Kshs.814,760 were not supported by cash books, bank reconciliation statements and bank statements.

Further, a bank account with a balance of Kshs.9,595 was not disclosed in the financial statements.

In the circumstances, the accuracy, completeness, existence of bank balances of Kshs.824,355 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.26,220,367 in respect of fees arrears and non-fee receivables. However, the balance was not supported with ageing analysis, detailed schedules and policy on the impairment of long outstanding fees arrears.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivable balance of Kshs.26,220,367 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Sokoke Boys High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis amount of Kshs.31,226,790 and Kshs.10,408,315 respectively resulting to an under-funding of Kshs.20,818,475 or 66%. Similarly, the School spent Kshs.9,753,278 against the actual receipts of Kshs.10,408,315 resulting to a variance of Kshs.655,037.

The under-funding may have adversely affected the school's ability to deliver planned activities within the approved budget.

2. Declining School Revenue

The statement of receipts and payments reflects total receipts of Kshs.29,880,727. However, income from boarding/parents' contributions declined from Kshs.7,337,824 in 2020 to Kshs.5,642,020 in 2021 representing an overall decrease of approximately 23%.

The continued decline in revenue may hinder the School's ability to meet operational and recurrent expenses on time, leading to delayed payments to suppliers and staff, reduced maintenance of facilities and learning resources, compromised quality of education and service delivery, and ultimately long-term financial instability of the institution.

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 I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 01 July, 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

Other Information

The Management is responsible for the Other Information set out on pages 2 to 15, which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the financial statements for the year ended 30 June, 2021 were received on 19 February, 2026 instead of the statutory deadline of

30 September, 2021. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects payments for operations amount of Kshs.10,551,337. The amount includes Kshs.199,300 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.199,300 could not be confirmed.

3. Irregularities in Procurement

The statement of receipts and payments reflects total payments of Kshs.33,245,382. However, review of procurement process revealed that documents such as Local Purchase Orders (LPOs), requisition, delivery notes and professional opinion were missing. Further, 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.

4. Failure to Transfer Full Infrastructure Grants

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects operations grants amount of Kshs.9,743,168. The amount includes Kshs.2,200,000 in respect of infrastructure grants out of which only Kshs.1,219,000 was transferred to infrastructure account, leaving a balance of Kshs.981,000. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/6/36 dated 16 June, 2021, which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Unreconciled School Enrolment Records Data

During the year under review, National Education Management and Information System (NEMIS) data indicated one thousand four hundred and eighty-two (1,482) students while the School enrolment records indicated one thousand one hundred and eighty (1,180) students resulting to unexplained variance of three hundred and two (302) students.

In the circumstances, the effectiveness of internal controls on determining and updating of students enrolment data in National Education Management and Information System (NEMIS) could not be confirmed.

2. Weaknesses in Management of Imprests

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects operations payments of Kshs.10,551,337 out of which Kshs.389,150 was local transport/traveling expenditure. However, there was no evidence of maintaining imprest warrants, imprest register, attendance registers, work tickets and there was no established processes and procedures for managing the imprest.

In the circumstances, the effectiveness of internal controls on management of imprest could not be confirmed.

3. Failure to Prepare 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.

4. Weakness in Textbooks Management

Review of the school's textbook management system for learning materials received from the Kenya Institute of Curriculum Development (KICD) revealed that the school's issuance registers did not capture essential bibliographic details such as the full title, publisher and edition of textbooks issued to students, making it difficult to accurately track and reconcile books issued against the school's master inventory.

In the circumstances, the effectiveness of internal controls on textbook management could not be confirmed.

5. Use of Manual Systems

During the year under review, it was observed that Management was using manual system in preparation of financial statements, maintenance of ledgers and maintaining students' data. However, 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.

In the circumstances, the effectiveness of internal controls on manual systems used by the school 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 the Management and Board of Management

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

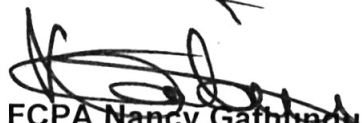
Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2026

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,477,791	1,465,553
Capitation grants for operations	2	9,743,168	6,930,387
School Fund Income- Parents' Contributions	3	5,642,020	7,337,824
School Fund Income- Other receipts	4	13,017,748	15,881,824
TOTAL RECEIPTS		29,880,727	31,615,588
PAYMENTS			
Payments for Tuition	5	1,344,122	1,865,264
Payments for operations	6	10,551,337	5,873,453
Boarding and school fund payments	7	21,349,923	23,450,873
TOTAL PAYMENTS		33,245,382	31,189,590
SURPLUS/DEFICIT		(3,364,655)	425,998

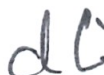
The school financial statements were approved on _____ 2021 and signed by:

Sign: 

Name JACOB KIHUNDE

Chair BOM

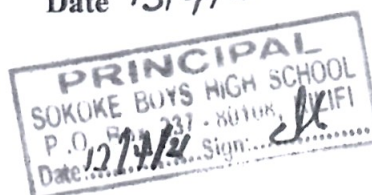
Date 13/4/21

Sign 

Name TIMOTHY MULI

School Principal/
Secretary to BOM

Date 13/4/21



Sign 

Name NORRIS WANJIE
KATANGU

Bursar/
Finance Officer

Date 10/04/2021

Soko Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

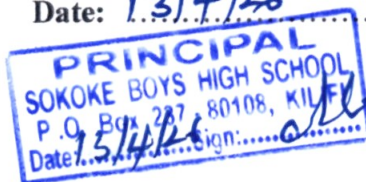
	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,206,375	3,295,320
Cash Balances	9	155,164	25,360
Total Cash and cash equivalent		3,361,539	3,320,680
Account's receivables	10	26,220,367	23,199,966
TOTAL FINANCIAL ASSETS		29,581,906	26,520,646
FINANCIAL LIABILITIES			
Accounts Payables	11	5,605,906	5,929,317
NET FINANCIAL ASSETS		23,976,000	20,591,329
REPRESENTED BY			
Accumulated Fund b/fwd	12	23,976,000	20,591,329
Surplus/Deficit for the year		(3,364,655)	425,998
NET FINANCIAL POSSITION		20,611,345	21,017,327

The School's financial statements were approved on _____ 2021 and signed by:

Name: JACOB KHONDE
Chairman, BoM
Sign: [Signature]
Date: 13/4/26

Name: TIMOTHY MALIK
School Principal/Secretary to
BoM
Sign: [Signature]
Date: 13/4/26

Name: NARRIS WANJE KANGU
Bursar/Finance
Sign: [Signature]
Date: 10/04/2026



Sokoke Boys High School
Annual Report and Financial Statements
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,477,791	1,465,553
Capitation grants for operations	2	9,743,168	6,930,387
School fund income- Parents contributions/ fees	3	5,642,020	7,337,824
School fund income- other receipts	4	13,017,748	15,881,824
Total receipts		29,880,727	31,615,588
Payments			
Payments for Tuition	5	1,344,122	1,865,264
Payments for operations	6	10,551,337	5,873,453
Boarding and school fund payments	7	21,349,923	23,450,873
Total payments		33,245,382	31,189,590
Net cash flow from operating activities		(3,364,655)	425,998
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(3,364,655)	425,998
Cash and cash equivalent at BEGINNING of the year		3,320,680	2,894,682
Cash and cash equivalent at END of the year		3,361,538	3,320,680

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise books	877,200	0	877,200	69,166	808,034	8%
Laboratory equipment	153,000	0	153,000	12,051	140,949	8%
Teaching / learning materials	933,300	0	933,300	550,382	382,918	59%
Chalks	12,750	0	12,750	1,014	11,736	8%
Exams and assessment	101,490	0	101,490	8,042	93,448	8%
Teachers guides	35,700	0	35,700	2,801	32,899	8%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	2,805,000	0	2,805,000	1,257,457	1,547,543	45%
Repairs and maintenance	2,550,000	0	2,550,000	1,958,500	591,500	77%
Local transport / travelling	985,830	0	985,830	269,481	716,349	27%
Electricity and water	303,450	0	303,450	83,029	220,421	27%
Medical	331,500	0	331,500	0	331,500	0
Administration costs	699,720	0	699,720	250,946	448,774	37%
Activity	765,000	0	765,000	0	765,000	0
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	2,805,000	0	2,805,000	814,616	1,990,384	29%
Repairs and maintenance	1,020,000	0	1,020,000	303,558	716,442	30%
Local transport / travelling	841,500	0	841,500	250,941	590,559	30%
Electricity and water	1,989,000	0	1,989,000	598,512	1,390,488	30%
Administration costs	943,500	0	943,500	299,977	643,523	36%

Sokoke Boys High School
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Activity	127,500	0	127,500	33,301	94,199	26%
Fee on Boarding Equipment and Stores	12,946,350	0	12,946,350	3,644,541	9,301,809	28%
TOTAL INCOME	31,226,790	0	31,226,790	10,408,315	20,818,475	33%
(1) EXPENDITURE FOR TUITION						
Exercise books	877,200	0	877,200	13,200	864,000	2%
Laboratory equipment	153,000	0	153,000	0	153,000	0
Teaching / learning materials	933,300	0	933,300	89,930	843,370	10%
Chalks	12,750	0	12,750	0	12,750	0
Exams and assessment	101,490	0	101,490	7,500	93,990	7%
Teachers guides	35,700	0	35,700	0	35,700	0
Bank Charges	0	0	0	1,488	-1,488	0
(2) EXPENDITURE FOR OPERATIONS					0	
Personnel emoluments	2,805,000	0	2,805,000	1,348,208	1,456,792	48%
Repairs, maintenance & improvements	2,550,000	0	2,550,000	65,889	2,484,111	3%
Local transport / travelling	985,830	0	985,830	204,937	780,893	21%
Electricity, water and conservancy	303,450	0	303,450	247,137	56,313	81%
Medical	331,500	0	331,500	0	331,500	0
Administration costs	699,720	0	699,720	410,105	289,615	59%
Activity Expenses	765,000	0	765,000	0	765,000	0
(3) EXPENDITURE FOR SCHOOL FUND		0			0	
Personnel emoluments	2,805,000	0	2,805,000	635,276	2,169,724	2. %
Repairs, maintenance and improvements	1,020,000	0	1,020,000	146,839	873,161	14%

Sokoike Boys High School
Annual Report and Financial Statements
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Local transport / travelling	841,500	0	841,500	351,027	490,473	42%
Electricity, water and conservancy	1,989,000	0	1,989,000	611,347	1,377,653	31%
Administration costs	943,500	0	943,500	737,332	206,168	78%
Activity	127,500	0	127,500	97,870	29,630	77%
Boarding Equipment and Stores	12,946,350	0	12,946,350	4,785,193	8,161,157	37%
TOTALS	31,226,790	0	31,226,790	9,753,278	21,473,512	31%

- i. We had budgeted more than what we had received during that period.

IX. 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 imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the school and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The school recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs and the related cash has actually been paid out by the school.

3. In-kind contributions

In-kind contributions are donations that are made to the school in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2021

Sokoike Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks	15,785	250,892
Exercise books	352,394	258,760
Laboratory equipment	79,701	137,242
Teaching / learning materials	967,541	384,910
Chalks	6,652	8,535
Exams and assessment	52,917	198,434
Teachers guides	2,801	226,780
Total	1,477,791	1,465,553

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,145,777	2,832,558
Repairs and maintenance-transferable to infrastructure	3,996,000	1,644,000
Local transport / travelling	705,373	552,102
Electricity and water	300,563	164,445
Medical	152,879	450,323
Administration costs	692,949	624,137
Activity	389,627	662,822
B.o.M Teachers	360,000	0
Total	9,743,168	6,930,387

3 PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,934,387	2,282,241
Repairs and maintenance	807,023	848,561
Local transport / travelling	645,104	698,261
Electricity and water	1,448,455	1,645,448
Administration costs	729,631	782,138
Activity	77,420	1,081,175
Total	5,642,020	7,337,824

Sokoike Boys High School
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For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	10,473,338	11,111,201
Rent income	4,500	24,000
Income from farming activities	308,930	647,770
Income from Bus Hire	233,000	543,250
Students Uniforms	1,221,280	992,595
Tender	77,000	55,500
Seminar & Workshop Hosting	699,700	2,489,920
Losses & Recoveries	0	7,138
Miscellaneous income	0	10,450
Total	13,017,748	15,881,824

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	119,000	801,641
Laboratory equipment	139,496	23,725
Teaching / learning materials	1,058,760	961,330
Exams and assessment	7,500	0
Teachers guides	16,000	75,000
Bank Charges	3,366	3,568
Total	1,344,122	1,865,264

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,583,555	1,553,131
Service Gratuity	433,890	0
Administration Cost	698,338	1,017,700
Repairs and maintenance & improvements	111,734	0
Local transport / travelling	389,150	583,086
Electricity and water	318,462	477,472
Activity Expenses	372,000	598,064
Acquisition of Assets	4,314,208	1,644,000
BoM Teachers Salaries	330,000	0
TOTAL	10,551,337	5,873,453

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,839,817	2,880,989
Service Gratuity	21,650	0
Repairs and maintenance & Improvements	811,194	1,504,075
Infrastructure account	1,085,000	0
Local transport / travelling	1,220,837	996,310
Electricity and water	1,106,172	1,044,009
Administration costs	1,563,590	829,750
Expenses on Income Generating Activities	2,066,336	608,790
Fee on Boarding Equipment and Stores	10,275,368	11,789,553
Laboratory Expenses	49,380	0
Activity	310,579	662,429
Medical	0	2,950
Seminar & Workshop hosting	0	1,589,972
Bus repairs & Maintenance	0	509,116
Students uniform	0	974,570
Tender	0	55,360
Caution Money	0	3,000
TOTAL	21,349,923	23,450,873

Sokoike Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1102273090	89,390	171,039
Operations Account	1102273848	683,608	222,231
School Fund Account/Boarding	1102266744	140,199	71,218
Savings Account	1101524138	656,199	656,703
Parent Association Development Account	1101524235	26	78
Bursary	1060196597829	838	838
Bus Fund	1132935296	17,258	58,008
Caution Money	1101553456	23,745	24,249
CDF	1136687157	17,176	17,176
Salaries Savings Account	1169856144	60,222	397,586
Development	1060294152340	29,702	29,702
Infrastructural Account	1174820284	1,488,012	1,646,494
Total		3,206,375	3,295,320

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account	35,777	7,390
School Fund account	119,387	18,000
Total	155,164	25,360

Sokoke Boys High School
Annual Report and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	26,118,648	23,199,966
Imprest	101,719	-
Total	26,220,367	23,199,966

[Include an ageing of the fees / non fees arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	2,897,657	3,580,219
Fees arrears for the previous year	1,933,857	2,146,490
Fees arrears for prior periods (over two years)	21,287,134	17,473,257
Imprest	101,719	-
Total	26,220,367	23,199,966

11 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,746,788	5,031,498
Prepaid fees	859,118	897,819
Retention monies	-	-
Total	5,605,906	5,929,317

[Include an ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	2,487,328	2,039,918
Trade creditors for the previous year	520,972	994,861
Trade creditors for prior periods (over two years)	1,738,488	1,996,719
Pre-paid	859,118	897,819
Total	5,605,906	5,929,317

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	3,206,375	3,295,320
Cash balances	155,164	25,360
Receivables	26,220,367	23,199,966
Payables	(5,605,906)	(5,929,317)
Total	23,976,000	20,591,329

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

Other important disclosure notes

IPSAS 1 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.

13 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	07	485,000	485,000
Trees	1000	30,000	30,000
Total		515,000	515,000

Sokoike Boys High School
Annual Report and Financial Statements
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Other important disclosure notes

14 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Stock/ inventory at beginning of the year	331,380	211,890
Stock/ inventory purchased during the year	3,391,600	7,509,327
Stock/ inventory issued during the year	(3,175,940)	7,389,837
Balance at end of the year	547,040	331,380

Sokoke Boys High School
Annual Report and Financial Statements
For the year ended 30th June 2021

15 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	Sundry Creditors	The BoM came up with a policies to ensure that creditors are paid in the due time	Resolved	-
2	Sundry Debtors	The BoM decided to introduce meal cards so that parents can pay fees.	Resolved	-
3	Funded Accounts	The BoM decided to utilise the grants from MoE /PA development and Bus hire as agreed by parents and Ministry of Education.	Resolved.	-

Sokoke Boys High School
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2019-2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. 2No.Classroom	378,642.93		346,500	32,142.50	-	complete
Sub-Total	378,642.93		346,500	32,142.50	-	
Supply of goods						
2. Msenangu Butchery	2,613,189	1/7/21	1,776,103	837,086	2,087,469	On going
3. Nosha Limited	981,500	1/7/21	-	981,500	981,500	On going
4. Tawakal Store Co.Ltd	3,527,050	1/7/21	3,019,900	507,150	349,100	On going
5. Grand lab Digital Fixers	149,000	1/7/21	-	149,000	15,400	On going
6. Bright Investments	9,600		9,600	-	9,600	cleared
7. Facile Etam Supplies	45,000	1/7/21	45,000	-	6,500	cleared
8. Pekele Uniforms	759,135	1/7/21	495,260	263,875	346,970	On going
9. Diani Office Supplies	217,590	1/7/21	-	217,590	217,590	On going
10. Ndevyo Enterprises	215,170	1/7/21	166,470	48,700	0	On going
11. Kache Chea	99,000	1/7/21	54,000	45,000	0	cleared
12. Salcom Investments	60,000	1/7/21	40,000	20,000	0	On going
13. Kilifi New Face Enterprises	718,400	1/7/21	201,900	516,500	417,900	On going
14. Ziyah Investment	62,000	1/7/21	23,500	38,500	0	On going
15. Lizam Enterprises	372,035	1/7/21	-	372,035	173,143	On going
16. Compliant Inland Business System	185,000	1/7/21	-	185,000	95,000	On going
17. Grade Boosters	40,000	1/7/21	-	40,000	-	On going
18. Science Lab	331,329	1/7/21	-	331,329	331,326	On going
19. Barani Books	261,380	1/7/21	100,000	161,380	0	On going
Sub-Total	10,646,378.00		5,931,733.00	4,714,645.00	5,031,498	
Sub-Total						
Grand Total	11,025,021		6,278,233	4,746,788	5,031,498	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1 40 ACRE		SOKOKE	-	-	-	-
Land 2		-	-	-	-	-
Buildings And Structures Dormitories 5 Toilets 44 Classroom 14 DH 01 Teachers Hse 01 Lab 01 Admin.block 01		SOKOKE	-	-		
Motor Vehicles School Bus 1	18/6/2012	SOKOKE	2,500,000			2,500,000
Office Equipment, Furniture And Fittings Staff Tables -35 Staff Chairs - 45 Student Lockers -470 Student Chairs -470						
ICT Equipment, And Other ICT Assets Desktop -07						

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Laptops -04 Printers -06 Duplicating Machine -01						
Tools And Apparatus Slashers -25		SOKOKE	-			
Textbooks--4950						
Other Machinery And Equipment Dough Mixer 01	2018	SOKOKE	-	-	-	-
Heritage And Cultural Assets		SOKOKE	-	-	-	-
Intangible Assets- Soft Ware		SOKOKE	-	-	-	-
Total						

