

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

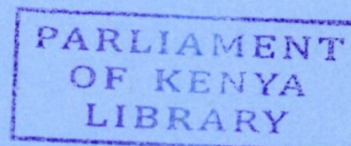
REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 JUL 2026	DAY: WEDNESDAY
TABLED BY:	HON. OWEN BAYA, M.P.
CLERK-AT THE TABLE:	CHRISTINE NDIRITHI

OF

THE AUDITOR-GENERAL

ON



SHURIE SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

GARISSA COUNTY



13 APR 2023



SHURIE SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

SHURIE SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

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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 Garissa County, Ijara Sub-County

The school was registered in MAY 2009 under registration number GP/A/5065/09 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a day/boarding school and had 750 number of students as at 30th June 2022. It has 6 streams and 30 teachers of which 4 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	Aden Farah Muhumed	Chairman	18/05/2019
2	Hussein Bulle	Secretary- Principal	18/05/2019
3	Nimo Ibrahim Shurie	Member	18/05/2019
4	Mohamed Osman Roble	Member	18/05/2019
5	Hawa mohamud Warfa	Member	18/05/2019
6	Zeinab Sheikh Said	Member	18/05/2019
7	Magol Muhiyadin Abdi	Member	18/05/2019
8	Abdihakim Hassan Garat	Member – Rep CEB	18/05/2019
9	Ali Rage Jirow	Member Rep Teachers	18/05/2019
10	Abdinur Osman OLOW	3 Members - Sponsor	18/05/2019
11	Siyat Abdi Dahir	Member - Community	18/05/2019
12	Mohamud Sheikh Ahmed	MemberSpecial Needs	18/05/2019
13	Mohamed Abdi Aden	Rep Students	18/05/2019

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	Aden Farah Muhumed 2.Hussein Bulle 3.Nimo Ibrahim Shurie	CHAIRMAN SECRETARY MEMBER	3 out of 3
2	Audit Committee	1.Mohamed Osman Roble 2.Hawa mohamud Warfa 3.Zeinab Sheik Said	V/CHAIRMAN MEMBER MEMBER	3 out of 3
3	Finance,procurement and general purposes Committee	1.Magol Muhiyadin Abdi 2.Abdihakim 3.Hassan Garat Ali Rage Jirow	MEMBER MEMBER CHAIRMAN	3 out of 3
4	Academic Committee	Abdirashid Tabaa Mohamed Osman Abdihakim Hassan	CHAIRMAN MEMBER MEMBER	3 out of 3

SHURIE SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

5	Development Committee	.Aden Farah Muhumed 2.Hussein Bulle 3.Nimo Ibrahim Shurie	CHAIRMAN MEMBER MEMBER	3 out of 3
6	Discipline and welfare Committee	Siyat Abdi Dahir Mohamud Sheikh Ahmed Mohamed Abdi Aden	CHAIRMAN MEMBER MEMBER	3 out of 3
7	Adhoc Committee (if any during the year)			-

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Hussein Bulle	TSC No.467490
2	Deputy Principal	Abdirashid abdullshi	TSC No.682360
3	School Bursar	Aden bashirv dabuk	ICPAK No. 7824

(e) Schools contacts

Post Office Box: 22 MASALANI
 Telephone: 0781549844
 E-mail: shuriesec@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks:

Name of Bank: FCB BANK
 Branch GARISSA
 Account number 2977001402
 Account name: tuition a/c

Name of Bank: FCB
 Branch GARISSA

Account number 2977001503
Account name: operation a/c

Name of Bank: FCB
Branch GARISSA
Account number 5000031301
Account name: boarding a/c

Name of Bank: FCB
Branch GARISSA
Account number 2977001503
Account name: infrastructure a/c

(g) Independent Auditors

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

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*

Description	2021/2022	2021	2020
Surplus/deficit	2,951,746.15	5,899,501.50	(1,011,375.10)

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

- Description	2021/2022	2021	2020
operation	7,753,032.70	4,309,263.75	5,798,400.00
Tuition	1,799,315.31	683,949.75	364,687.36

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

- Description	2022	2021	2020
operation	1:10300	1:7000	1:11600
Tuition	1:2400	1:1200	1:1700

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

Description	2021/2022	2021	2020
Boarding a/c	4,474,156.00	5,203,930.00	

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

- Description	2021/2022	2021	2020
Operation a/c	1,962,391.00	1,981,661.00	-

<i>Tuition a/c</i>	6,019,601.00	345,015.00	-
<i>Boarding a/c</i>	4,907,849.00	4,409,311.00	-
<i>Total expenditure</i>	12,889,841.00	6,735,987.00	

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

<i>Description</i>	<i>2021/2022</i>	<i>2021</i>	<i>2020</i>
<i>Receivables</i>	5,242,715.00-	4,253,345.00	3,262,975.00
<i>payables</i>	989,370.00	-	
	-		

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

<i>- Description</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Operation a/c</i>	902,225.07	1,538,833.37	261,110.62	104,824.87
<i>Tuition a/c</i>	181,434.11	343,271.66	4,336.91	3,247.3
<i>Boarding a/c</i>	389,310.50	834,533.50	39,944.50	274,398.5
<i>Infrastructure</i>	1,070.00	1,530.00	1,650.00	0.00

b) **Teacher Student ratio:1:25**

c) **Mean score in the 2020KCSE:**

YEAR	NUMBER OF SYUDENT	MEANSORE
2020	46	D+
2021	62	C-

d) **Number of Candidates in the 2020 KCSE:46**

SHURIE SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

YEAR	NUMBER OF SYUDENT	MEANSORE
2020	46	D+
2021	62	C-

Capacity of the school:

S/N O.	FACILITIES	DESCRIPTIO N	NUMBER OF STUDENT S
1	DORMOTORIES	6	700
2	CLASSROOMS	18	900
3	LABORATORIES	2	60
4	DINING HALL	1	300
5	LIBRARY	1	50
6	TOILETS	12	100
7	BATHROOM	10	50
8	MOSQUE	1	300
9	STAFF HOUSES	3	30
10	ADMINISTRATIO N	1	50
11	PLAY GROUND	2	2
12	SCHOOL BUS	1	1
13	ICT	8	5
14	GENERATOR	1	500

Summary Report of the Performance of the School(Continued)

e) Development projects carried out by the school:

f) Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction of main gate and guard house, installation of chairs and lockers	MOE	complete	2,370,500.00	2,370,500.00	30 th June 2022
				2,370,500.00	

CHIEF PRINCIPAL
SHURIE SECONDARY SCHOOL
 P.O. Box 22-70105, MASALANI
 Date:
 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 (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 SHURIE SECONDARY 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, 2022, and of the school's financial position as at that date.



Name: Aden Farah

Designation: Chairman, School Board of Management

Date: 2/04/2022



CHIEF PRINCIPAL
SHURIE SECONDARY SCHOOL
P.O. Box 22-70105, MASALANI

Name: Hussain Bulb

Designation: School Principal & Secretary to Board of Management

Date: 2/04/2022



Name: Aden Bashir

Designation: Bursar/ Finance Officer

Date: 2/04/2022

BURSAR SHURIE SECONDARY SCHOOL
PO Box 22 - 70105, MASALANI
Date:

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON SHURIE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - GARISSA 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 Shurie Secondary School set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the 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 Shurie Secondary School at 30 June, 2022 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 comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statements of cash flows reflect total actual receipts and payments of Kshs.14,027,742 and Kshs.15,260,341 respectively. However, the statement of budgeted versus actual amounts reflects total actual receipts and payments of Kshs.19,201,457 and Kshs.16,249,711 respectively, resulting in variances of Kshs.5,173,715 and Kshs.989,370 in receipts and payments respectively.

In the circumstances, the accuracy of the amounts reflected in the statement of budgeted versus actual amounts could not be confirmed.

2. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.30,205,346 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is Kshs.24,962,631 equivalent to 83% of the total receivables balance, which was outstanding for more than one (1) year. However, supporting schedules, detailed ageing analysis and copies of fee notes sent to students were not provided for audit review. Management did not demonstrate any efforts put in place to recover the outstanding debt. In addition, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.30,205,346 could not be confirmed.

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

The statement of budgeted versus actual amounts reflects total receipts budget and actual on a comparable basis of Kshs.22,041,130 and Kshs.19,201,457 respectively, resulting in overfunding of Kshs.2,839,673 or 13% of the budget. However, the School

spent an amount of Kshs.16,249,711 against actual receipts amounting to Kshs.19,201,457 resulting in an under-utilization of Kshs.2,951,746 or 15% of actual receipts.

The underfunding and underutilization affected implementation of the planned activities and may have adversely impacted on the operations of 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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page iv 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'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 for Audit

The financial statements for the year ended 30 June, 2022 were submitted to the Auditor-General on 16 March, 2026 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 81 of Public Finance Management

Act, 2012 which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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 reflects operations payments of Kshs.8,390,101 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.37,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.37,500 could not be confirmed.

3. Capitation Under-Disbursement from Ministry of Education

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.1,799,315 and Kshs.7,753,033 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year under review, the approved capitation rate per student was Kshs.22,244 which, based on recorded student enrollment, should have translated to total capitation funding of Kshs.11,678,100. However, the School received a total of Kshs.9,552,348 while Kshs.1,089,139 was retained by the Ministry for Strengthening of Mathematics and Sciences in Secondary Schools (SMASSE) and other co-curricular activities resulting in an under-funding of Kshs.1,036,613.

In the circumstances, the under-disbursements may have affected service delivery to the students.

4. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

In the circumstances, 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. Lack of Internal Audit and Audit Committee

During the year under review, the School did not have an Audit Committee and an Internal Audit Unit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which provides that every National Government entity shall ensure that it has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an audit committee.

In the circumstances, the existence of an effective oversight mechanism could not be confirmed.

2. Weaknesses in Management of Assets

Annex 2 of the financial statements reflects summary of fixed assets register detailing various classes of assets of undisclosed values. Included in the list is land whose ownership documents were not provided for audit.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

3. Weaknesses in Management of Textbooks

During the year under review, the school did not maintain proper textbook records showing receipts, issuance, returns and losses. In addition, supporting documentation and a complete inventory of textbooks in the School's custody were not provided for audit review.

In the circumstances, the effectiveness of the School's textbook management system 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 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 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.

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 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

12 April, 2026

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,799,315.00	683,950.00
Capitation grants for operations	2	7,753,033.00	4,309,264.00
School fund income- parents' contributions	3	9,647,871.00	8,692,275.00
School fund income- other receipts	4	1,238.00	-
Proceeds from borrowings		-	-
Total Receipts		19,201,457.00	13,685,489.00
Payments			
Payments for tuition	5	2,398,961.00	345,015.00
Payments for operations	6	8,390,101.00	3,031,661.00
Boarding and school fund payments	7	5,460,649.00	4,409,311.00
Total Payments		16,249,711.00	7,785,987.00
Surplus/Deficit		2,951,746.00	5,899,502.00

The school financial statements were approved on _____ 2022 and signed by:

.....

Name: Aden Farah

Chair BOM

Date: 2/04/2026

CHIEF PRINCIPAL

SHURIE SECONDARY SCHOOL

P.O. Box 22-70105, MASALANI

Date:

Name: Muhammed Basit
 School Principal/ Secretary to
 BOM

Date: 2/04/2026

.....

Name: Aden Badur

Bursar/ Finance Officer

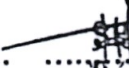
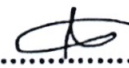
Date: 2/04/2026

BURSAR SHURIE SECONDARY
 SCHOOL
 PO Box 22 - 70105, MASALANI
 Q. 3:

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,474,040.00	2,718,169.00
Cash balances	9	11,620.00	90.00
Short term investment	10	-	-
Total cash and cash equivalent		1,485,660.00	2,718,259.00
Account's receivables	11	30,205,346.00	25,031,631.00
Total financial assets		31,691,006.00	27,749,890.00
Financial liabilities			
Accounts payables	12	989,370.00	-
Net financial assets		30,701,636.00	27,749,890.00
Represented by			
Accumulated fund b/fwd	13	27,749,890.00	21,850,388.00
Surplus/deficit for the year		2,951,746.00	5,899,502.00
Net financial position		30,701,636.00	27,749,890.00

The school's financial statements were approved on 2022 and signed by:

 Name: <u>Aden Farah</u> Chair BOM Date: <u>2/04/2026</u>	CHIEF PRINCIPAL  SHURIE SECONDARY SCHOOL Box 22-70105, Mbezi Name: <u>Aden Badir</u> School Principal/ Secretary to BOM Date: <u>2/04/2026</u>	 Name: <u>Aden Badir</u> Bursar/ Finance Officer Date: <u>2/04/2026</u>
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VII. Statement of CashFlow for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,799,315.31	683,950.00
Capitation grants for operations	2	7,753,032.70	4,309,264.00
School fund income- parents contributions/ fees	3	4,474,156.00	5,203,930.00
School fund income- other receipts	4	1,238.14	-
Total receipts		14,027,742.15	10,197,144.00
Payments			
Payments for tuition	5	1,962,391.00	345,015.00
Payments for operations	6	6,019,601.00	1,981,661.00
Boarding and school fund payments	7	4,907,849.00	4,409,311.00
Total payments		12,889,841.00	6,735,987.00
Net cash flow from operating activities		1,137,901.00	3,461.15
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		(2,370,500.00)	(1,050,000.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		(2,370,500.00)	(1,050,000.00)-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(1,232,599.00)	2,411,157.00
Cash and cash equivalent at beginning of the year		2,718,259.00	307,102.00
Cash and cash equivalent at end of the year		1,485,660.00	2,718,259.00

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

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						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	1,800,000.00	-	1,800,000.00	1,797,234.21	2,765.79	99.85%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
(2) Capitation Grant on Operations						
Personnel Emoluments	-	-	-	-	-	-
Repairs And Maintenance	2,200,000.00	-	2,200,000.00	2,633,500.00	433,500.00	119.70%
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Other voteheads	3,623,000.00	-	3,623,000.00	5,004,932.70	1,381,932.70	138.14%
Activity	220,000.00	-	220,000.00	114,600.00	105,400.00	52.09%

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
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Fees Charged on Parents						
Personnel Emoluments	-	-	-	-	-	-
Repairs And Maintenance	235,000.00	-	235,000.00	169,500.00	65,500.00	72.12%
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Other voteheads	1,625,630.00	-	1,625,630.00	3,059,695.00	(1,434,065)	188%
Activity	235,000.00	-	235,000.00	86,976.00	148,024.00	37.01%
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	12,102,500.00	-	12,102,500.00	6,331,700.00	5,770,800.00	52%
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-
Interest Income	-	-	-	3,319.24	3,319.24	100.00%
Income From Any Other Investment	-	-	-	-	-	-

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
Total Income	22,041,130.00	-	22,041,130.00	19,201,457.15		87%
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	1,970,000.00	-	1,970,000.00	2,398,961.00.00	8,689.00	99.56%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
(2) Expenditure For Operations						
Personnel Emoluments	-	-	-	-	-	-
Repairs, Maintenance & Improvements	2,200,000.00	-	2,200,000.00	2,371,580.00	-171,460.00	107.79%
Local Transport / Travelling	-	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Other voteheads	3,623,000.00	-	3,623,000.00	6,018,521.00	2,395,521.00	166.20%
Activity Expenses	220,000.00	-	220,000.00	-	220,000.00	100.00%

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
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	-	-	-	-	-	-
Repairs, Maintenance and Improvements	268,200.00	-	268,200.00	136,390.00	131,810.00	50.78%
Local Transport / Travelling	-	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-
Other voteheads	1,619,170.00	-	1,619,170.00	579,270.00	1,039,900.00	35.78%
Activity	235,000.00	-	235,000.00	10,000.00	225,000.00	4.26%
Gratuity	-	-	-	-	-	-
Lunch Programme	-	-	-	-	-	-
Boarding Equipment and Stores	12,075,760.00	-	12,075,760.00	4,734,989.00	7,340,771.00	39%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs						
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-

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
Totals	22,211,130.00	-	22,211,130.00	16,249,711.00		73%

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 2022.

SHURIE SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****X. Notes To The Financial Statements****1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	1,797,234.00	683,950.00
Chalks	-	-
Exams And Assessment	-	-
Direct Credit	2,081.00	-
Total	1,799,315.00	683,950.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	2,633,500.00	1,550,000.00
Local Transport / Travelling	-	-
Bom teachers	-	-
Medical	-	-
Other voteheads	5,004,933.00	2,759,264.00
Activity	114,600.00	-
Total	7,753,033.00	4,309,264.00

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees on boarding Equipment and stores	6,331,700.00	6,662,095.00
Repairs and maintenance	169,500.00	249,600.00
Local transport / travelling	-	-
Electricity and water	-	-
Fees arrears	-	-
Other voteheads	3,059,695.00	1,677,430.00
Activity	86,976.00	103,150.00
Total	9,647,871.00	8,692,275.00

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	1,238.00	-
Dividends Income	-	-
Total	1,238.00	-

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,397,881.00	344,175.00
Chalks	-	-
Sundry credit	-	-
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	1,080.00	840.00
Total	2,398,961.00	345,015.00

SHURIE SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	-
Bom Teachers	-	-
Other voteheads	6,018,521.00	1,981,541.00
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Sundry creditors	-	-
Medical	-	-
Activity Expenses	-	-
Infrastructure	2,370,500.00	1,050,000.00
Insurance Cost	-	-
Bank Charges	1,080.00	120.00
Acquisition Of Assets	-	-
Total	8,390,101.00	3,031,661.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	136,390.00	1,551,250.00
Local Transport / Travelling	-	-
Electricity And Water	-	-
Activity	10,000.00	-
Other voteheads	579,270.00	692,537.00
Lunch Programme	-	-
Medical Expenditure	-	-
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	4,734,989.00	2,165,524.00
Sundry credit	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Bank charges	-	-
Acquisition Of Assets	-	-
Total	5,460,649.00	4,409,311.00

SHURIE SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes To The Financial Statements (Continued)****8 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		181,434.11	343,271.66
Operations Account		902,225.07	1,538,833.37
School Fund Account/Boarding		389,310.50	834,533.50
Savings Account		-	-
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account		1,070.00	1,530.00
Total		1,474,039.68	2,718,168.53

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	50.00	50.00
School Fund account	11,570.00	40.00
Total	11,620.00	90.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	30,205,346.00	25,031,631.00
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	30,205,346.00	25,031,631.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	5,242,715.00	4,253,345.00
Fees Arrears For The Previous Year	4,184,345.00	2,498,975.00
Fees Arrears For Prior Periods (Over Two Years)	20,778,286.00	18,279,311.00
Total	30,205,346.00	25,031,631.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	989,370.00	-
Prepaid Fees		
Retention Monies		
Total	989,370.00	-

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	989,370.00	-
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total	989,370.00	-

SHURIE SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	2,718,169.00	307,042.00
Cash Balances	90.00	60.00
Short Term Investments	-	-
Receivables	25,031,631.00	21,543,286.00
Payables	-	-
Total	27,749,890.00	21,850,388.00

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.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	(-)	(-)
Balance at end of the year	-	-

SHURIE SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	(-)	(-)
Balance at end of the year	-	-

SHURIE SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

18 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)
	NONE	N/A	N/A	N/A

CHIEF PRINCIPAL
SHURIE SECONDARY SCHOOL
P.O. Box 22-70105, MAGALANI

Sign and Date
Principal

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
6.						
Sub-Total						
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

Total						
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Annex 2 – Summary of Fixed Assets Register

Asset Class			Number	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land				Donated by the community	-	-	-
	1	Dormitories	6	CDF/MOE	-	-	-
	2	Laboratories	2	CDF/MOE	-	-	-
	3	Classrooms	18	CDF/MOE	-	-	-
	4	Dinning Hall	1	CDF/MOE	-	-	-
	5	Library	0	-	-	-	-
	6	Mosque	1	WELL WISHERS	-	-	-
	7						
		Computer lab	1	CDF/MOE	-	-	-
	8						
		Administration block	1	MOE	-	-	-
Buildings And Structures	9	Students toilets/bathrooms/staff toilets	12	BOM	-	-	-
Motor Vehicles	10	School bus	1	CDF	-	-	-
Office	11	Office tables	20	variance	-	-	-

SHURIE SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Asset Class			Number	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Equipment, Furniture and Fittings	12	Office chairs	30	variance	-	-	-
	13	Printers	8	variance	-	-	-
	14	Metallic cabinet	2	variance	-	-	-
	15	Wooden cupboard	2	variance	-	-	-
	16	Water dispenser	2	variance	-	-	-
	17	Fan	10	variance	-	-	-
	18	Dustbin	10	variance	-	-	-
Textbooks	19	Klb/moran	1000	variance	-	-	-
ICT Equipment	20	Laptop	4	variance	-	-	-
	21	Desktop	08	variance	-	-	-
	22	projector	2	variance	-	-	-
Tools And Apparatus	23	Microscope/water bath	10	variance	-	-	-
Other Machinery and Equipment	24	Jembes/pangas/regs	20	variance	-	-	-
Heritage And Cultural Assets	25	Traditional outfit	40	variance	-	-	-
Intangible Assets- Soft Ware	26	zeraki	1	variance	-	-	-
Total							