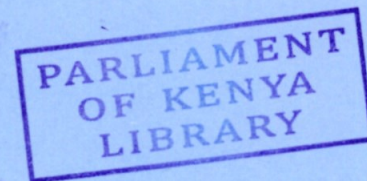
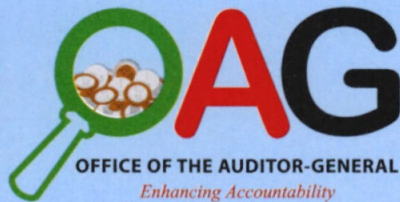


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

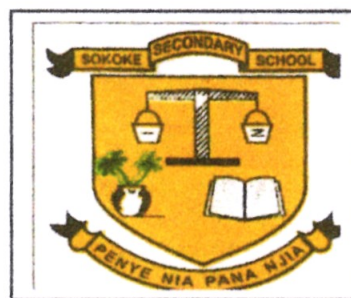
ON

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

SOKOKE BOYS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

KILIFI COUNTY



**SOKOKE BOYS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kilifi County, Ganze Sub-County.

The school was registered in 13/03/2019 under registration number 0353000/013 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 450 number of students as at 30th June 2024. 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.Samson Charo Mangi	Chairman	8/7/2022
2	Timothy Malili	Secretary – Principal (PP)	9/7/2023
3	Fredrick Kathithe	Member	8/7/2022
4	Gabriel Dyeka Mlewa	Member	8/7/2022
5	Christine K Kazungu	Member	8/7/2022
6	George M Baya	Member	8/7/2022
7	Julius Ngolo	Member	8/7/2022
8	Patience M Jefwa	Member – Rep CEB	8/7/2022
9	Benard K Muramba	Member Rep Teachers	8/7/2022
10	Fides Shindi Julius	3 Members - Sponsor	8/7/2022
11	Jacob K Khonde	Member - Community	8/7/2022
12	Peterson S Kenga	Member Special Needs	8/7/2022
13	Baraka Ibrahim Juma	Rep Students	8/7/2023

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Rev.Samson Charo Mangi 2.Fides Shindi Julis 3.Fredrick Ngumbao Kathithe	Chairperson Member Member Member	3 /3
2	Audit Committee	1.Jacob K Khonde 2.George M Baya 3.Peterson S Kenga 4.Fides Shindi Julius	Chairperson Member Member Member	2 /2
3	Finance,procurement and general purposes Committee	1.Jacob K Khonde 2.George M Baya 3.Peterson S Kenga	Chairperson Member Member Member	2/2

		4.Fides Shindi Julius		
5	Development Committee	1.Fides Shindi Julius 2.Julius Ngolo 3.Fredrick Ngumbao	Chaiperson Member Member	3/3
6	Discipline and welfare Committee	1.Gabriel D Mlewa 2.Christine Kazungu 3.Fredrick Ngumbao 4.Patience Jefwa 5.Peterson S Kenga 6.Benard Muramba	Chairperson Member Member Member Member Member	3/3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Timothy Malili	TSC No.352683
2	Deputy Principal	Benard K Muramba	TSC No.337384
3	School Bursar	Dickson K Changawa	ID No.8459156
4	Accounts Clerk	Norris Wanje Kaingu	ID No.27465757

(e) Schools contacts

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

(f) School Bankers

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

Name of Bank:	Kenya Commercial Bank
Branch	Kilifi
Postal Address.	528-80108
Main	1102266744
Operation Account	1102273848
Tuition	1102273090
C.D.F Account	1136687157
Bus Fund	1132935296
Caution Money	1101553456
P.A	1101524235
School farm	1101524138
Salaries Account	1169856144
Infrastructure Account	1174820284
Name of Bank:	Equity Bank
Branch	Kilifi Branch
Postal Address	
Development Account	1060294152340
Computer Account	1060297237820
Bursary Account	1060196597829
Mpesa pay Bill No.522123,Account No.66357k linked to 1102266744 Kcb	
Mpesa paybill No.522533,Account No.7896678 linked to 1132935296 kcb	
Mpesa paybill No.522533,Account No.7896686 linked to 1101524138 kcb	
Mpesa paybill NO.247247,Account No.841900 linked 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

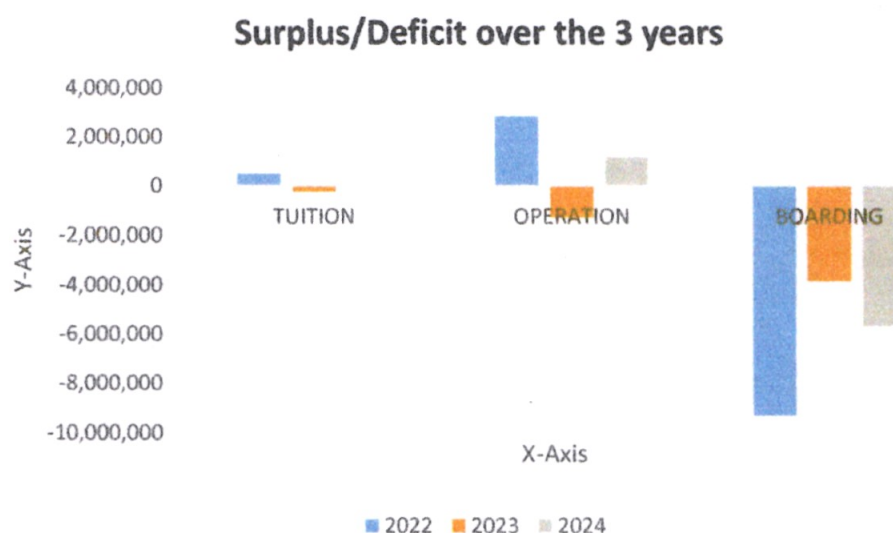
3. Summary Report of Performance of The School

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

a) Financial performance:

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

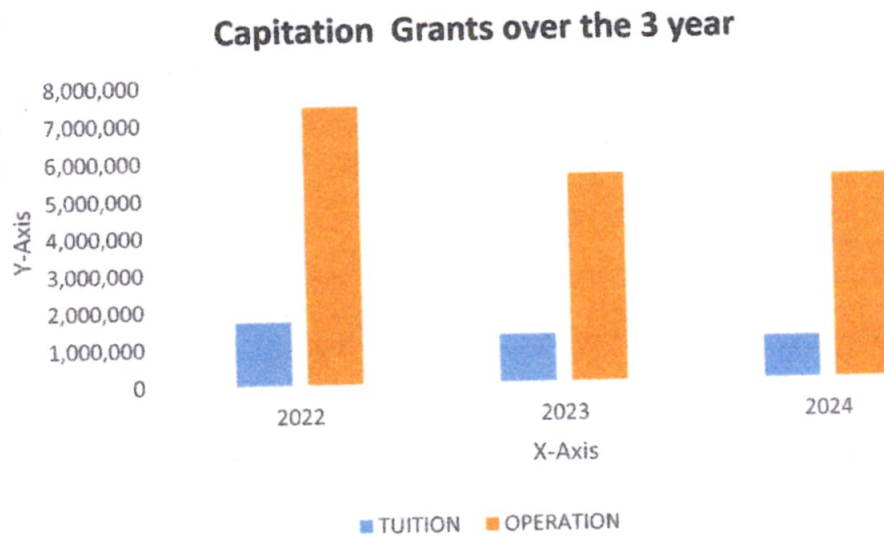
ACCOUNTS	TUITION	OPERATION	BOARDING
2022	481,118	2834834	(9,300,630)
2023	(245,186)	(1285349)	(3,852,419)
2024	19,910	1,140,291	(5,679,433)



Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

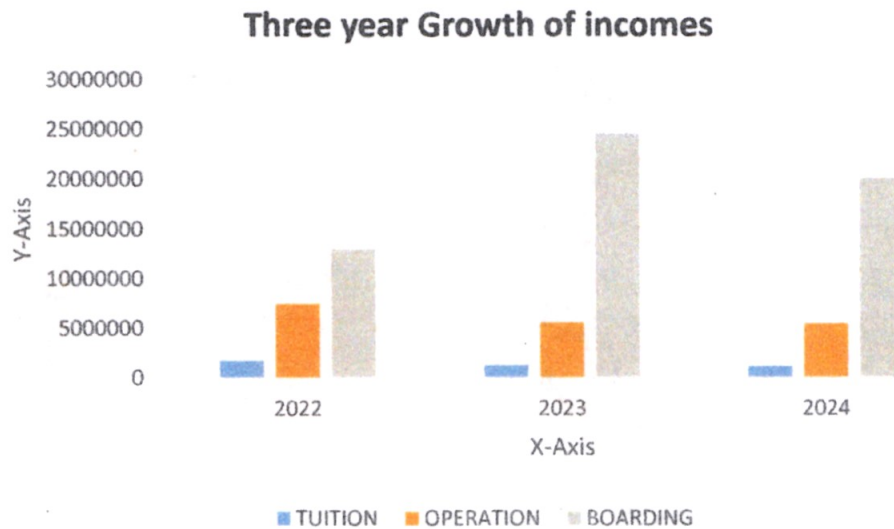
- Capitation grants from the Ministry of Education for the last three years

ACCOUNTS	TUITION	OPERATION
2022	1,702,236	7,434,976
2023	1,272,127	5571937
2024	1,121,575	5449008



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

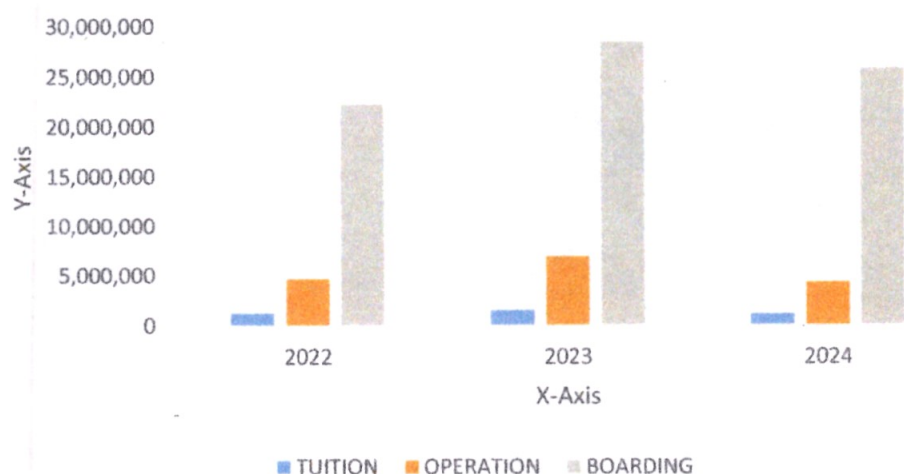
ACCOUNT	2022	2023	2024
TUITION	1702236	1,272,127	1,121,575
OPERATION	7434976	5571937	5,449,008
BOARDING	12952308	24557333	20,058,089



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

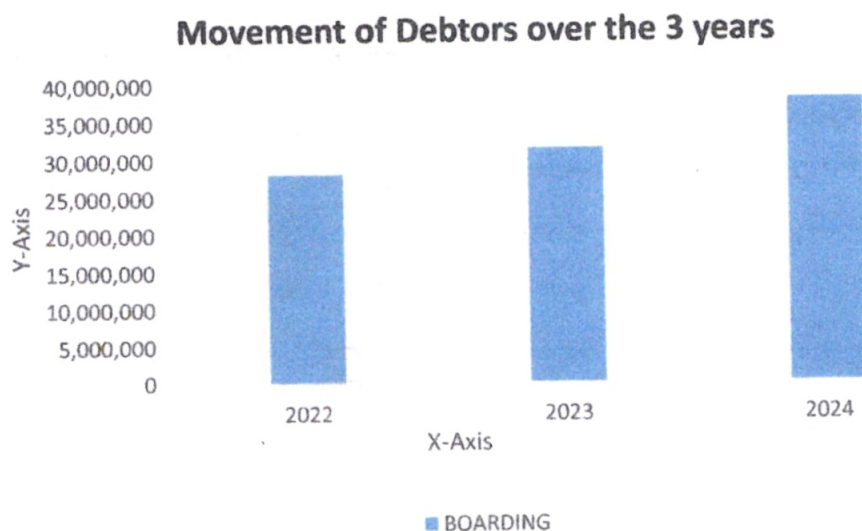
ACCOUNT	2022	2023	2024
TUITION	1,221,118	1,517,313	1,101,665
OPERATION	4600142	6,856,787	4,308,717
BOARDING	22252938	28,409,752	25,737,522

Three Year Growth in Expenditure



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

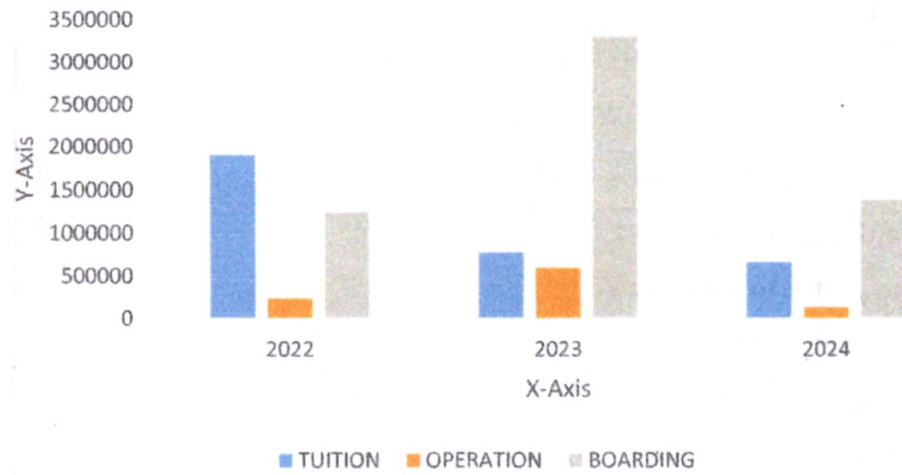
ACCOUNT	2022	2023	2024
BOARDING	28,145,511	31,533,723	38,061,048



Moving Creditors of the School over the Three Years

ACCOUNT	2022	2023	2024
TUITION	1901380	775954	662847
OPERATION	232634	589220	130700
BOARDING	1243911	3307905	1384810

Movement of creditors over the Three years



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	2	8	8
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

c) The mean score in the 2021-2023 KCSE:

Year	2021	2022	2023
Mean Score	4.36 D+	4.36 D+	3.91
No.of students transitioned to higher learning	35	27	23
School Target	6.0 C	6.0 C	6.00 C
Comment	Target not met but an improvement in quality grades	Target not met	Target not met

d) Number of Candidates in the 2021-2023 KCSE:

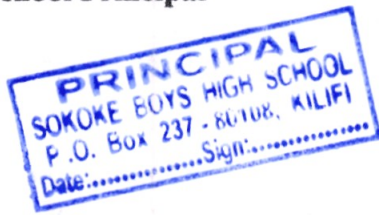
YEAR	2021	2022	2023
No.of Candidates	128	105	100

e) The 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

.....
cll

School Principal



4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of Sokoke Boys High accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

.....
Name: **JACOB KHONDE**
Designation: Chairman, School Board of Management
Date: **13/4/26**

.....
Name: **TIMOTHY MAWU**
Designation: School Principal & Secretary to Board of Management
Date:



.....
Name: **NORRIS WANGI KANZO**
Designation: Bursar/ Finance Officer
Date: **10/04/2026**

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, 2024 – 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 1 to 17, which comprise of the statement of assets and liabilities as at

30 June, 2024 statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Sokoke Boys High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The following variances in the financial statements were noted;

- i) The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects capitation grants for operations amount of Kshs.4,628,608 while the bank statements reflects Kshs.5,449,007 resulting to unexplained variance of Kshs.820,399.
- ii) The statement of financial assets and financial liabilities reflects net financial assets of Kshs.29,841,702 while the movements in the accumulated fund reflects net assets Kshs.25,322,470 resulting to unexplained variance of Kshs.4,519,232.
- iii) The statement of receipts and payments reflects total payments of Kshs.26,628,672 while the statement of budgeted versus actual amounts represents actual receipts on comparable basis of Kshs.23,639,074 resulting to unexplained variance of Kshs.2,989,598.
- iv) The statement of receipts and payments reflects total payments of Kshs.31,147,904 while the statement of budgeted versus actual amounts reflects actual expenditure of Kshs.27,009,882 resulting to unexplained variance of Kshs.4,138,022.

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

2. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 and Note 11 to the financial statements reflects cash and cash equivalents balance of Kshs.721,164. However, thirteen (13) bank accounts with a balance of Kshs.470,580 were not supported by cash books and bank reconciliation statements while two (2) accounts were dormant. Further, three (3) bank accounts were over drawn by Kshs.683,640. In addition, it was noted that fees collections were posted in the cashbooks as a lumpsum instead of the individual transactions and an amount of Kshs.743,156 was not recorded in the cashbook.

In the circumstances, the accuracy, completeness, existence of cash and cash equivalents balance of Kshs.721,164 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects accounts receivable balance of Kshs.38,061,048 in respect of fees arrears, imprest and rent arrears. 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.38,061,048 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

Budgetary Control and Performance

The statement of budgeted versus and actual amounts reflects final receipts budget amount of Kshs.29,389,920 and actual on comparable basis of Kshs.23,639,074 resulting to an under-funding of Kshs.5,750,846 or 20%. Similarly, the school spent an amount of Kshs.27,009,882 against actual receipts of Kshs.23,639,074 resulting to an over-expenditure of Kshs.3,370,808 or 14%.

The under-funding and over expenditure demonstrate weaknesses in budget execution, cashflow planning and expenditure control and may have adversely affected the school's ability to deliver planned activities within the approved budget framework.

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

Other Information

The Management is responsible for the Other Information set out on pages iii to xviii 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, 2024 were received on 08 November, 2024 instead of the statutory deadline of 30 September, 2024. 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. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments of Kshs.31,147,904. However, during the year under review, Management did not prepare an annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the existing personnel in the stores.

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

3. 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.4,628,608 out of which Kshs.1,771,100 was infrastructure grants. However, only Kshs.820,400 was transferred to infrastructure bank account for maintenance and improvement of the School's facilities leaving unexplained balance of Kshs.950,700. In addition, an amount of Kshs.454,000 was transferred seventeen (17) days after receipt. 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.

4. Over Funding of Capitation Grant Per Student

The statement of receipts and payments and as disclosed in Note 1,2 and 3 to the financial statements reflect government grants for tuition, operations and infrastructure of Kshs.1,121,575, Kshs.4,628,608 and Kshs.820,400 respectively. However, analysis of the capitation received revealed over-funding in tuition by Kshs.28,042, operations by Kshs.133,679 and infrastructure by Kshs.44,900. The overfunding was contrary to Circular Ref No. MOE.HQS/3/10/18 (62) on guidelines on implementation of free day secondary education dated 05 October, 2022.

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

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

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects operations expenditure of Kshs.4,267,281. The amount includes Kshs.356,700 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.356,700 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weaknesses in School Enrolment Records Data

During the year under review, National Education Management and Information System (NEMIS) data indicated one thousand three hundred and thirty-six (1,336) students while the school enrolment records indicated one thousand three hundred and seventy-three (1,373) students resulting to unexplained variance of thirty-seven (37) students. As a result of the variances, the school was over funded by an amount of Kshs.414,792.

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. Lack of Imprest Register

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects operations payments of Kshs.4,267,281 which includes expenditure on local travel, transport, and travelling of Kshs.522,000 However, Management did not maintain an imprest register to account for all imposts issued.

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, GBS
AUDITOR-GENERAL

Nairobi

28 May, 2026

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,121,575	1,272,127
Government grants for operations	2	4,628,608	4,164,438
Government Grants for infrastructure	3	820,400	1,407,000
School fund income- parents' contributions	4	17,068,492	22,393,662
Miscellaneous incomes	5	2,989,597	2,163,671
Total Receipts		26,628,672	31,400,898
Payments			
Tuition	6	1,101,665	1,517,313
Operations	7	4,267,281	4,640,290
Infrastructure	8	41,436	2,216,497
Boarding and school fund	9	25,737,522	28,409,752
Total Payments		31,147,904	36,783,852
Surplus/Deficit		(4,519,232)	(5,382,954)

The school financial statements were approved on _____ 2024 and signed by:

.....

Name: JACOB KHONDE

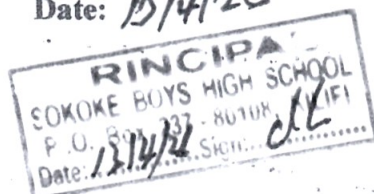
Chair BOM

Date: 13/4/24

.....

Name: TIMOTHY MALIU
School Principal/ Secretary to
BOM

Date: 13/4/24



.....

Name: NERRA WABE KAMBU

Bursar/ Finance Officer

Date: 10/04/2024

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

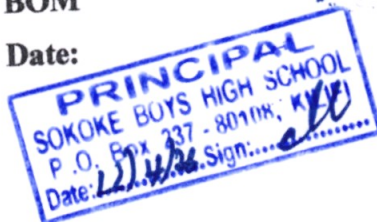
7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	470,580	2,559,943
Cash balances	11	250,584	6,791
Total cash and cash equivalent		721,164	2,566,734
Account's receivables	12	38,061,048	31,533,723
Total financial assets (a)		38,782,212	34,100,457
Financial liabilities			
Accounts payables	13	8,940,510	9,261,472
Total Financial Liabilities (b)		8,940,510	9,261,472
Net financial assets (a-b)		29,841,702	24,838,985
Represented by			
Accumulated fund b/fwd	14	29,841,702	24,838,985
Surplus/deficit for the year		(4,519,232)	(5,382,954)
Net Assets		25,322,470	19,456,031

The school's financial statements were approved on _____ 2024 and signed by:

.....
 Name: **JACOB KIHONDE**
 Chair BOM
 Date:

.....
 Name: **Timothy Muli**
 School Principal/ Secretary to
 BOM
 Date:



.....
 Name: **NIDALU WABIE KANGU**
 Bursar/ Finance Officer
 Date: **15/07/2024**

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,121,575	1,272,127
Government grants for operations		4,628,608	4,164,438
Government grants for infrastructure		820,400	1,407,000
School fund income- parents contributions/ fees		17,068,492	22,393,662
Other income		2,989,597	2,163,671
Total receipts		26,628,672	31,400,898
Payments			
Cash outflows for tuition		1,101,665	1,517,313
Cash outflows for operations		4,308,717	6,856,787
Cash outflows Boarding/lunch and school fund payments		25,737,522	28,409,752
Total payments		31,147,904	36,783,852
Net cash inflow/outflow from operating activities		(4,519,232)	(5,382,954)
Net increase/decrease in cash and cash equivalents		(4,519,232)	(5,382,954)
Cash and cash equivalent at beginning of the FY		2,566,734	<u>7,135,389</u>
Cash and cash equivalent at end of the FY		<u>721,164</u>	2,566,734

The school's financial statements were approved on _____ 2024 and signed by:

.....
Name: JACOB KHONDE

Chair BOM

Date:

.....
Name: TIMOTHY MALU

School Principal/ Secretary to BOM

Date: 13/4/24



.....
Name: NERRU WAKIE KAMBA

Bursar/ Finance Officer

Date: 10/04/2024

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	33,600	0	33,600	18,913	56%
Exercise Books	768,000	0	768,000	433,776	57%
Laboratory Equipment	193,920	0	193,920	109,314	56%
Teaching / Learning Materials	926,400	0	926,400	521,700	56%
Exams And Assessment	67,200	0	67,200	37,872	57%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,640,000	0	2,640,000	1,749,273	66%
Repairs And Maintenance	2,400,000	0	2,400,000	1,777,100	74%
Local Transport / Travelling	831,840	0	831,840	571,541	69%
Electricity And Water	381,600	0	381,600	355,898	93%
Medical	312,000	0	312,000	143,960	46%
Administration Costs	658,560	0	658,560	348,746	53%
Activity	720,000	0	720,000	502,489	70%
(4) Fees Charged on Parents					
Personnel Emoluments	2,640,000	0	2,640,000	1,530,654	58%
Repairs And Maintenance	960,000	0	960,000	641,302	67%
Local Transport / Travelling	792,000	0	792,000	463,556	59%
Electricity And Water	1,872,000	0	1,872,000	1,206,713	65%
Administration Costs	888,000	0	888,000	569,062	64%
Activity	120,000	0	120,000	66,337	55%
Fee On Boarding Equipment and Stores	12,184,800	0	12,184,800	12,590,868	103%
Total Income	29,389,920		29,389,920	23,639,074	80%
(6) Expenditure For Tuition					
Reference Materials	33,600	0	33,600	0	0
Exercise Books	768,000	0	768,000	100,000	13%

Sokoce Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Laboratory Equipment	193,920	0	193,920	101,040	52%
Teaching / Learning Materials	926,400	0	926,400	297,200	32%
Exams And Assessment	67,200	0	67,200	0	0
(7) Expenditure For Operations					
Personnel Emoluments	2,640,000	0	2,640,000	1,965,533	75%
Repairs, Maintenance & Improvements	2,400,000	0	2,400,000	820,400	34%
Local Transport / Travelling	831,840	0	831,840	522,000	63%
Electricity, Water and Conservancy	381,600	0	381,600	240,354	63%
Medical	312,000	0	312,000	60,010	19%
Administration Costs	658,560	0	658,560	556,774	85%
Activity Expenses	720,000	0	720,000	795,910	111%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,640,000	0	2,640,000	2,622,632	99.%
Repairs, Maintenance and Improvements	960,000	0	960,000	286,107	30%
Local Transport / Travelling	792,000	0	792,000	1,632,664	206%
Electricity, Water and Conservancy	1,872,000	0	1,872,000	1,390,443	74%
Administration Costs	888,000	0	888,000	988,815	111%
Activity	120,000	0	120,000	1,523,479	1270%
Boarding Equipment and Stores	12,184,800	0	12,184,800	13,106,521	108%
Totals	29,389,920	0	29,389,920	27,009,882	92%

- i. Under-utilization as a result of drop in enrolment.

10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs, and the related cash has been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	18,913	22,005
Exercise Books	433,776	490,858
Laboratory Equipment	109,314	124,086
Internal Exams	37,872	42,962
Teaching / Learning Materials	521,700	592,216
Total	1,121,575	1,272,127

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,749,273	2,138,941
Repairs And Maintenance	956,700	454,000
Local Transport / Travelling	571,542	540,333
Electricity And Water	355,899	298,975
Medical	143,960	93,700
Administration Costs	348,745	377,314
Activity	502,489	261,175
Total	4,628,608	4,164,438

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	820,400	1,407,000
Total	820,400	1,407,000

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	1,530,654	2,664,189
Repairs and maintenance	641,302	1,017,789
Local transport / travelling	463,556	833,357
Electricity and water	1,206,713	1,679,820
Administration costs	569,062	975,280
Activity	66,337	159,231
Fee on Boarding Equipment and stores	12,590,868	15,063,996
Total	17,068,492	22,393,662

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	0	30,000
Income From Farming Activities	549,155	473,205
Income From Bus Hire	701,000	104,500
Seminar & Workshops Hosting	0	786,900
Students uniforms	0	187,650
Tender	25,000	26,000
Damages	1,617,332	519,921
Miscellaneous income	19,120	13,060
Loses & Recoveries	30,390	22,435
Other Income Damages-lockers	47,600	0
Total	2,989,597	2,163,671

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	250,000	400,600
Laboratory Equipment	552,780	264,775
Teaching / Learning Materials	297,200	693,320
Exams And Assessment	0	96,000
Teachers Guide	0	60,500
Bank Charges	1,685	2,118
Total	1,101,665	1,517,313

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,965,531	1,020,786
Administration Cost	556,776	466,335
Repairs And Maintenance & Improvements	0	1,407,000
Local Transport / Travelling	522,000	585,115
Electricity And Water	240,354	312,924
Medical	60,010	0
Activity Expenses	795,910	293,280
B.O.M Teachers Salaries	126,700	0
Service Gratuity	0	554,850
Total	4,267,281	4,640,290

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	41,436	2,216,497
Total	41,436	2,216,497

Sokoike Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,622,662	3,095,223
Service Gratuity	50,000	0
Repairs And Maintenance & Improvements	286,107	284,455
Local Transport / Travelling	1,632,664	1,951,380
Electricity And Water	1,390,443	1,359,862
Administration Costs	988,821	1,612,775
Activity	1,710,769	1,362,255
Expenses On Income Generating Activities**	563,850	319,350
Fee On Boarding Equipment and Stores	13,442,019	16,133,828
Bus Maintenance	726,339	630,043
Games hosting	0	637,534
Students uniforms	0	317,500
Damages	2,304,688	583,809
Laboratory Expenses	9,310	59,138
Tender	9,850	62,600
Total	25,737,522	28,409,752

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102273090	32,835	12,897
Operations Account	Active	1102273848	865,496	927,900
School Fund Account/Boarding	Active	1102266744	(517,040)	39,952
School farm (Exam Account)	Active	1101524138	5993	31,743
Bursary	Dormant	1060196597829	838	838
Parents Association Account	Active	1101524235	(73,740)	326
Bus Fund	Active	1132935296	36006	17,006
Computer	Dormant	1060297237820	9795	9,795
Caution Money	Active	1101553456	1745	16,976
CDF	Dormant	1136687157	16598	16,976
Salaries Savings Account	Active	1169856144	5517	60,845
Development	Active	1060294152340	(92860)	(12,054)
Infrastructural Account	Active	1174820284	179,397	1,429,974
Total			470,580	2,559,943

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	250,584	6,791
Total	250,584	6,791

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

12 Accounts Receivable

Description	2023-2023	2022-2023
	Kshs	Kshs
Fees Arrears	38,061,048	31,257,973
Other Non-Fees Receivables		
Imprest (list/schedule attached)	0	275,750
Total	38,061,048	31,533,723

12 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	8,585,209	23%	4,448,349,	14%
Between 1- 2 years	2,488,020	7%	312,920	1%
Between 2-3 years	26,987,819	70%	26,496,704	84%
imprest	0	0%	275,750	1%
Total (should tie to note 13 a)	38,061,048	100%	31,533,723	100%

13 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,553,047	8,658,644
Prepaid Fees	387,463	602,828
Total	8,940,510	9,261,472

Sokoke Boys High School**Annual Report and Financial Statements For the year ended 30th June 2024****14a. Ageing Analysis of Accounts Payable**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,178,357	22%	4,673,079	50%
Between 1- 2 years	2,919,042	38%	529,917	6%
Between 2-3 years	3,455,648	35%	3,455,648	37%
Prepaid fees	387,463	5%	602,828	7%
Total (should tie to note 14)	8,940,510	100%	9,261,472	100%

14 b Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	470,580	2,559,943
Cash Balances	250,584	6,791
Receivables	38,061,048	31,533,723
Payables	(8,940,510)	(9,261,472)
Total	29,841,702	24,838,985

Sokoke Boys High School**Annual Report and Financial Statements For the year ended 30th June 2024**

Other important disclosure notes

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

15 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	10	415,000	545,000
Trees	1000	30,000	30,000
Others -pineapples sacks	1500	45,000	0
Total		490,000	575,000

Other important disclosure notes**16 Stock/ Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	136,189	240,595
Lab consumables	108,207	105,264
Others -Stationary	184,645	0
	429,041	345,859

17 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	Creditors.	The amount owed to be paid in instalments.	Partially resolved.	On-going.
2	Debtors	Parents to be sensitized on prompt fees payments.	Not resolved due to high poverty levels.	On-going
3	Budget	To do timely adjustments of budget estimates.	Resolved.	N/A
4	Procurement plan	To ensure the procurement plan is attached to the budget in the coming financial year.	Resolved.	N/A

 Sign and Date
 Principal



Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. 14 Door No.Toilet	39,165	2022	39,165	0	39,165	Completed
Sub-Total	39,165		39,165	0	39,165	
Supply Of Goods						
2. Msenangu Butchery	2,544,470	13/7/2022	0	2,544,470	1,586,005	On going
3. Nosha Limited	981,500		0	981,500	981,500	On going
4. Ndevyo Enterprises	92,340	13/7/2023	92,340	0	92,340	Completed
5. Macmos Investment	1,404,600	13/7/2022	540,000	864,600	1,404,600	On going
6. Grandlab Digital Fixers	453,629	13/7/2022	0	453,629	439,129	On going
7. Pekele Uniforms	699,735		699,735	0	699,735	Completed
8. Diani Office Supplies	187,290		187,290	0	187,290	Completed
9. Salcom Investments	156,500		113,000	43,500	156,500	On going
10. Kilifi Newface Enterprises	445,890		50,000	395,890	445,890	On going
11. Ziyah Investment	105,000		81,000	24,000	105,000	On going
12. Lizam Enterprises	1,072,762		749,125	323,637	797,285	On going

Sokoke Boys High School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
13. Grade Booster	56,000		0	56,000	56,000	On going
14. Science Lab	331,226		0	331,226	331,226	On going
15. Barani Books	250,650		0	250,650	250,650	On going
16. Rofaro Investments	181,250		38,200	143,050	181,250	On going
17. Sunlink Gen Supplies	6,000		6,000	0	6,000	Completed
18. Mungeh Holdings Limited	70,720		0	70,720	70,720	On going
19. Shongoro Autospares	89,000		0	89,000	89,000	On going
20. Scot Books & Stationary	229,400	13/7/2023	100,000	129,400	229,400	On going
21. Mariakani School Supplies	130,700		0	130,700.	130,700	On going
22. Jubesi Enterprises	271,790		250,090	21,700	0	On going
23. Lianex Enterprises	4,187,310		2908960	1,278,350	0	On going
24. Mediscope Enterprises	149,555		0	149,555	149,555	On going
25. Skylize Collections	640,920		407,450	233,470	0	On going
26. Digital Sport House	192,200		174,300	17,900	0	On going
29. Shania Investment	20,100		0	20,100.	0	On going
Sub-Total	14,950,537	0.00	6,397,490	8,553,047	8,619,479	
Grand Total	14,989,702		6,436,655		8,658,644	

Sokoke Boys High School**Annual Report and Financial Statements For the year ended 30th June 2024****Annex 2 – Summary of Fixed Assets Register**

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	30,000,000.00	0	0	30,000,000.00
Buildings And Structures; Dormitories 05 Toilets 44 Classroom 14 DH 01 Teachers Hse 01 Laboratory 01 Admin Block 01				
Motor Vehicles	2,500,000.00			2,000,000.00
Office Equipment, Furniture and Fittings; Staff table-35 Staff Chairs-45 Students Lockers -470 Students Chairs -470				
Textbooks				
ICT Equipment; Desktop -07 Laptops -04 Printers -06 Duplicating Machine -01				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				

Sokoke Boys High School
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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Intangible Assets- Soft Ware				
Total				