

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

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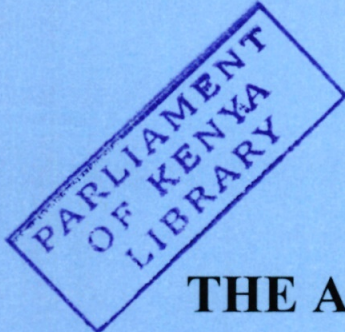
REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY HIGH SCHOOL

FOR THE SIX MONTHS PERIOD ENDED  
30 JUNE, 2021

GARISSA COUNTY

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six-month ended 30<sup>th</sup> June 2021**

16 OCT 2024



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**COUNTY HIGH SCHOOL**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE SIX MONTH FINANCIAL PERIOD ENDED**

**30<sup>TH</sup> JUNE 2021**

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

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

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**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**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, Garissa Sub-County

The school was registered in 1978 under registration number *pu/s/3/295/13* 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 1067 number of students as at 30<sup>th</sup> June 2021. It has 6 streams and 41 teachers of which 6 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	AHMED DUALE AHMED	Chairman	1st October 2018
2	ABDISHAKUR HUSSEIN SHEIKH	Secretary - Principal	1st October 2018
3	MAHAT SIYAT SAMBUL	Member	1st October 2018
4	SAHARA ALI SHURIE	Member	1st October 2018
5	ISSA DAKANE	Member	1st October 2018
6	ISSA AHMED MARAYARE	Member	1st October 2018
7	MAHAT ISSACK HASSAN	Member	1st October 2018
8	ADAN SHEIKH	Member – Rep CEB	1st October 2018
9	ABDALLA KOSGEY	Member Rep Teachers	1st October 2018
10	SIYAT HARET	3 Members - Sponsor	1st October 2018
11	ZEINAB SANTUR	Member - Community	1st October 2018
12	MAHATHO ALI	Member Special Needs	1st October 2018

**COUNTY HIGH SCHOOL  
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**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	AHMED DUALE AHMED	CHAIRMAN	2 out of 3
		ABDISHAKUR HUSSEIN SHEIKH		
		SIYAT MAHAT		
2	Audit Committee			2 out of 3
3	Finance, procurement and general purposes Committee	ZEINAB SANTUR	CHAIRPERSON	2 out of 3
		HASSAN BILLOW		
		AHMED HASSAN		
4	Academic Committee	MAHAT I.HASSAN	CHAIRMAN	2 out of 3
		ISSA MARAYARE		
5	Development Committee	SIYAT HARET	CHAIRMAN	2 out of 3
6	Discipline and welfare Committee	HUSSEIN ABDI	CHAIRMAN	2 out of 3
7	Adhoc Committee (if any during the year)	ISSA MARAYARE		

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**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:**

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

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

*Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.*

**b) Teacher Student ratio:**

<b>Teacher Student Ratio</b>	<b>TSC teachers</b>	<b>BOM teachers</b>	<b>Total number of students</b>	<b>Teachers recruited 2021</b>
1:23	34	18	952	0

**c) Mean score in the 2018, 2019, 2020 and 2021 KCSE:**

<b>YEAR</b>	<b>MEAN SCORE/GRADE</b>	<b>NO: TRANSITIONED</b>
2018	3.2778 D	24
2019	2.8472 D	30
2020	4.4696 D+	40
2021	4.85 C-	124

**d) Number of Candidates in the 2021 KCSE:**

<b>YEAR</b>	<b>NO: CANDIDATES</b>
2018	173
2019	216

**COUNTY HIGH SCHOOL  
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**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

2020	181
2021	196

**e) Capacity of the school:**

<i>NO: OF STUDENTS</i>	<i>DORMITRIES</i>	<i>DINING HALL</i>	<i>LABORATORIES</i>	<i>TOILETS</i>
952	9	1	4	21

**f) Development projects carried out by the school:**

<i>SOURCE OF FUND</i>	<i>PROJECT</i>	<i>YEAR</i>	<i>COMPLETED/ONGOING</i>
<i>MOE/MI FUND</i>	<i>RENOVATION OF DORMITORY</i>	<i>2020</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>ELEVATED WATER TANKS 2</i>	<i>2020</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>1 CLASSROOM</i>	<i>2021</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>RENOVATION OF 3DORMITORIES</i>	<i>2021/2022</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>RENOVATION OF 3LABS</i>	<i>2021/2022</i>	<i>COMPLETED</i>

PRINCIPAL  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA

**Sign**

**School Principal**

*[Handwritten Signature]*  
Date: *11/10/20*

COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

Name:  AHMED DUALE AHMED

Designation: Chairman, School Board of Management

Sign:

Date: 02/07/2022

BOM. CHAIRMAN  
COUNTY HIGH SCHOOL  
P.O. Box 251-70100  
GARISSA

Name: ABDISHAKUR HUSSEIN SHEIKH

Designation: School Principal & Secretary to Board of Management

Sign:

Date: 02/07/2022

SCHOOL PRINCIPAL  
COUNTY HIGH SCHOOL  
P.O. Box 251-70100  
GARISSA

Name: Mohamed Hussein Mohamed

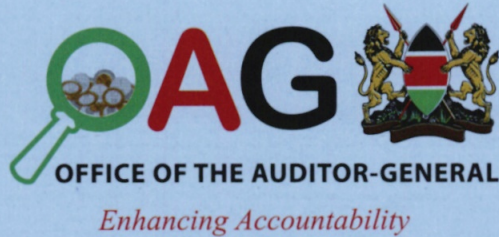
Designation: Bursar/ Finance Officer

Sign:

Date: 02/07/2022

COUNTY HIGH SCHOOL  
P.O. Box 251-70100  
GARISSA  
Date: .....

# REPUBLIC OF KENYA



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY HIGH SCHOOL FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021–GARISSA COUNTY

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for the intended purpose.
- 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 County High School–Garissa County set out on pages 1 to 22, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in

accordance with 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 County High School–Garissa County as at 30 June, 2021 and of its financial performance and its cash flows for the period 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 Financial Statements**

Review of the financial statements revealed that the statement of receipts and payments, statement of financial assets and financial liabilities and Notes to the financial statements reflects comparable opening balances while the statement of cash flows has no comparative balances.

Further, the financial statements revealed unexplained variances in both receipts and payments between the financial statements and the ledger balances for various components as shown in the table below:

<b>Description</b>	<b>Financial Statement Amount (Kshs)</b>	<b>Amount as per Ledger (Kshs)</b>	<b>Variance (Kshs)</b>
Capitation Grants for Tuition	1,231,498	1,566,589	(335,091)
Capital Grants for Operation	7,729,266	9,954,825	(2,225,559)
Payments for Tuition	1,520,784	1,176,992	343,792
Payments for Operations	7,425,211	11,371,373	(3,946,162)

In addition, the statement of financial assets and financial liabilities reflects accumulated fund balance brought forward of Kshs.55,440,143 while Note 13 to the financial statements reflects a balance of Kshs.55,740,000 resulting to unexplained variance of Kshs.300,000.

The statement of cash flows reflects acquisition of assets balance of Kshs.2,800,000. However, Annex 2 on summary of fixed assets reflects nil balance of additional assets during the year.

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

### **2. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects an amount of Kshs.64,484,472 and as disclosed in Note 11 in respect of accounts receivables which

was not supported by debtors' schedule showing the opening balances, receivables for the year, amount received during the year and the outstanding balances. Further, receivable balance in respect of fees arrears amounting to Kshs.53,894,522 or 84% of the accounts receivables were outstanding for a period of over one (1) year..

In the circumstances, the accuracy and completeness of the long outstanding accounts receivables – student debtors balance of could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County High School Management in accordance with ISSAI 130 on 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.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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 School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. The financial statements were submitted on 10 March, 2023 which was seventeen (17) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

#### **2. Non-Compliance with the Public Sector Accounting Standards Board**

Review of the financial statements revealed that the statement of budgeted versus actual amounts did not reflect the totals of the receipts and payments in the columns indicating

the original budget, adjustments, final budget and actual on comparable basis as required by the Public Sector Accounting Standards Board (PSASB).

Further review of the financial statements revealed that the values in the financial statements are not rounded off to the nearest Kenya Shillings as required by the PSASB.

In the circumstances, Management did not comply with the PSASB reporting template requirements.

### 3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

During the year under review, the School transferred an amount of Kshs.17,000 to Kenya Secondary Schools Heads Association (KESSHA) to support the Association activities. 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 the Schools.

In the circumstances, the value for money for the funds transferred to KESSHA could not be confirmed.

### 4. Failure to Reconcile Student Enrollment Data

Review of student's records provided for audit revealed unexplained variance in student numbers between National Education Management Information System (NEMIS) and School registers resulting in tuition fees over - disbursement on both capitation grants for tuition and operation fees of Kshs.1,348,648 as analyzed below:

Month	No. of Students as Per NEMIS	No. of Students as per School Register	Capitation Grant Per Student (Kshs)	Total Expected Capitation as Per School Register (Kshs)	Actual Capitation Received (Kshs)	Excess Capitation Received (Kshs)
Jul.2020-Operation	951	853	3,725	3,177,425	3,542,475	365,050
Jul.2020-Tuition	951	853	711	606,910	676,637	69,727
Dec.2020-Operation	951	853	3,397	2,898,110	3,231,070	332,960
Feb.2021-Operation	944	877	3,370	2,955,490	3,181,280	225,790

Month	No. of Students as Per NEMIS	No. of Students as per School Register	Capitation Grant Per Student (Kshs)	Total Expected Capitation as Per School Register (Kshs)	Actual Capitation Received (Kshs)	Excess Capitation Received (Kshs)
Feb.2021-Tuition	944	893	3,350	3,009,410	3,181,280	171,870
Apr.2021-Operation	942	893	2,796	2,496,828	2,633,832	137,004
Apr.2021-Tuition	942	877	711	623,986	670,233	46,248
<b>Total</b>				<b>15,768,158</b>	<b>17,116,807</b>	<b>1,348,648</b>

Management explained that the difference was due to failure by the School to fully register all students on National Education Management Information System Management (NEMIS) due to nomadic life style of the community, unprocedural and unauthorized transfer of learners and therefore could not be recognized by the system. This was contrary to the Ministry of Education Circular No. MOE.HQ/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in National Education Management Information System and the Principals to ensure their records are accurate.

In the circumstances, Management was in breach of the Circular and the overfunding of the School may have affected service delivery to students in other Schools.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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 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 overall governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Audit Committee**

During the year under review, the School operated without an Audit Committee. This is contrary to Section 61(2) of the Basic Education Act 2013 which requires the Board of Management to establish Finance, Procurement and General Purposes Committee, Academic Standards, Quality and Environment Committee, Ethics and Integrity Committee, Audit Committee, and Human Rights and Student Welfare Committee.

In the circumstances, the effectiveness of the internal controls on the School's operations could not be confirmed.

### **2. Incomplete Fixed Assets Register**

Review of the fixed assets register revealed that the register did not disclose the necessary information such as the assets name, serial number, cost, purchase date, location and current condition. Further, Management did not provide land ownership documents for the land where the School is built.

In the circumstances, the existence of an effective mechanism to ensure proper custody of the assets and its internal controls management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **Responsibilities of Management and those Charged with Governance**

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
 FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**24 September, 2024**

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>th</sup> JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	jan-june2021 Kshs	2020-2020 Kshs
<b>RECEIPTS</b>			
Capitation Grants for Tuition	1	1,231,498.00	1,492,901.00
Capitation Grants for Operations & infrastructure	2	7,729,266.00	10,176,950.00
School fund income parents contribution	3	13,177,301.00	6,548,286.00
School Fund Income- other receipts	4	11,111,732.00	7,627,289.00
<b>TOTAL RECEIPTS</b>		<b>33,249,797.00</b>	<b>25,845,426.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,520,784.00	842,120.00
Payments for operations and infrastructure	6	7,425,211.00	10,228,557.00
Boarding and school fund payments	7	15,474,622.50	14,123,010.00
<b>TOTAL PAYMENTS</b>		<b>24,420,617.50</b>	<b>25,193,687.00</b>
<b>SURPLUS/DEFICIT</b>		<b>8,829,179.50</b>	<b>651,739.00</b>

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

Sign.....*Ahmed*.....

Name: Ahmed Duale  
Ahmed

Chairperson BOM

Date:

**BOM CHAIRMAN  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA**

Sign.....*Abdishakur*.....

Name: Abdishakur Hussein  
Sheikh

Chief Principal/ Secretary to  
BOM

Date:

**PRINCIPAL  
COUNTY HIGH SCHOOL  
P.O. Box 251-70100  
GARISSA  
Date: 14/10/2021**

Sign.....*Mohamed*.....

Name: Mohamed Hussein  
Mohamed

Bursar/ Finance Officer

Date:


**COUNTY HIGH SCHOOL  
P.O. BOX 251-70100  
GARISSA  
Date: 14/10/2021**

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

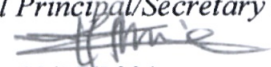
**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES  
AS AT 30<sup>TH</sup> JUNE 2021**

	Note	Jan-June 2021 Kshs	2020-2020 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	2,322,088.05	110,174.55
Cash Balances	9	-	-
Short term Investment	10	-	-
<b>Total Cash and cash equivalent</b>		<b>2,322,088.05</b>	<b>110,174.55</b>
Accounts receivables	11	64,484,472.00	55,479,969.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>66,806,560.05</b>	<b>55,590,143.55</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	2,537,237.00	150,000.00
<b>NET FINANCIAL ASSETS</b>		<b>64,269,323.05</b>	<b>55,440,143.55</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	55,440,143.55	54,788,404.55
Surplus/Deficit for the year		8,829,179.50	651,739.00
<b>NET FINANCIAL POSSITION</b>		<b>64,269,323.05</b>	<b>55,440,143.55</b>


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

**Name:** Ahmed Duale Ahmed  
*Chairman, BoM*  
**Sign:**   
**Date:** 02/07/2021

**BOM CHAIRMAN  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA**

**Name:** Abdishakur Hussein Sheikh  
*School Principal/Secretary to BoM*  
**Sign:**   
**Date:** 02/07/2021

**PRINCIPAL  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA**  
Date: 14/10/2021

**Name:** Mohamed hussein  
*Bursar/Finance*  
**Sign:**   
**Date:** 02/07/2021

**COUNTY HIGH SCHOOL  
P. O. BOX 251-70100 GARISSA**  
Date: 14/10/2021

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup>  
JUNE 2021**

		Jan-June2021	2020-2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Capitation Grants for Tuition	1	1,231,498.00	-
Capitation Grants for Operations & infrastructure	2	7,729,266.00	-
School fund income parents contribution	3	15,284,530.00	-
School fund income- Parents contributions/ fees	4	-	-
other incomes		-	-
<b>Total receipts</b>		<b>24,245,294.00</b>	<b>-</b>
<b>Payments</b>			
Cash outflow for Tuition	5	1,177,172.00	-
Cash outflow for operations	6	4,201,211.00	-
Cash outflow Boarding/Lunch and school fund payments	7	13,854,997.00	-
<b>Total payments</b>		<b>19,233,380.50</b>	<b>-</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>5,011,913.50</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets( borehole)		(2,800,000.00)	-
Proceeds from Sale of Assets			
Proceeds from investments			
Purchase of investments			-
<b>Net cash inflows/outflows from Investing Activities</b>		<b>(2,800,000.00)</b>	<b>-</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans			-
Repayment of principal borrowings			
<b>Net cash flows from financing Activities</b>			<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,211,913.50</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>110,174.55</b>	<b>-</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,322,088.05</b>	<b>110,174.50</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR  
THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>RECEIPTS</b>						
<b>(1) Capitation Grant on Tuition</b>						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	3,564,000.00	1,782,000	1,782,000	1,231,498	550,502	69.10%
Chalks						
Exams And Assessment						
Teachers Guides						
<b>(2) Capitation Grant on Operations</b>						
Mif grants	4,250,000	2,125,000	2,125,000	3,553,500.00	(1,428,500)	
Other votes head	4,250,000	2,125,000	2,125,000	4,175,766.00	(2,050,766)	
Medical					-	
Administration Cost						
Activity						
Gratuity						
Smasse						
<b>(3) Fees Charged on Parents</b>		-				

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	17,705,500	8,852,750	8,852,750	12,298,762	(3,446,012)	(38.9) %
Repairs and maintenance	2,125,500	1,062,750	1,062,750	486,035.00	576,715	54.2%
Medical						
Activity	1,275,000	637,500	637,500	392,504.00	244,996	61.6%
Administration Cost						
Fee On Boarding Equipment and Stores						
<b>Other Income</b>						
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						
Fee On Boarding Equipment and Stores	29,750,000	14,875,000	14,875,000	11,111,732	3,763,268	74.7%
<b>TOTAL INCOME</b>	<b>62,920,000</b>	<b>31,460,000</b>	<b>31,460,000</b>	<b>33,249,797</b>	<b>(1,789,797)</b>	<b>(5.4)%</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(1) Expenditure For Tuition</b>						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	3,564,000	1,782,000	3,564,000	1,520,604	2,043,396	43%
Chalks						
Other payments (sundry creditors)						
Teachers Guides						
Administration Costs						
Bank Charges				180.00		
<b>Total</b>						
<b>(2) Expenditure For Operations</b>						
M &I	4,250,000	2,125,000	2,125,000	2,800,000	(675,000)	131.7%
Service Gratuity						
Administration cost						
Other votes heads	4,250,000	2,125,000	2,125,000	4,624,971	(2,499,971)	(217)%
Medical-NHIF						
Activity Expenses						

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Smasse						
Insurance Cost						
Bank Charges				240.00		
Acquisition Of Assets (MI Fund)						
<b>(3) Expenditure For School Fund</b>						
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	4,250,000	2,125,000	2,125,000	4,385,671	(2,260,671)	(206) %
Service Gratuity						
Repairs And Maintenance & Improvements						
Medical Expenses (NHIF)						
Administration costs						
Activity	1,275,000	637,500	637,500	17,000.00	620,500	2.76%
Lunch Programme						
Bank Charges				1,450		
Expenses On Income Generating Activities						
Fee On Boarding Equipment and Stores	29,750,000	14,875,000	14,875,000	11,070,502.00	3,804,998	74.4%

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Rent Expenses						
Insurance Cost ( <i>Life Property</i> )						
Loan Principal Repayment						
Loan Interest Repayment						
Acquisition Of Assets						
Other Payments (sundry creditors)						
<b>Total</b>	<b>46,064,000</b>	<b>23,032,000</b>	<b>23,032,000</b>	<b>24,420,618</b>	<b>1,033,252</b>	<b>106%</b>

## **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 30<sup>th</sup> June 2021.

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. CAPITATION GRANT FOR TUITION**

	<b>Jan-June2021</b>	<b>2020-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,231,498.00	1,491,950.00
Chalks		
Exams And Assessment		
Direct credit		951
<b>Total</b>	<b>1,231,498.00</b>	<b>1,492,901.00</b>

**2. CAPITATION GRANT FOR OPERATIONS**

	<b>jan-june2021</b>	<b>2020-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Vote Head (Personnel Emoluments, Local Transport/travel, EWC)	4,175,766.00	6,177,550.00
Mif grants	3,553,500.00	3,331,000.00
Medical		142,800.00
Administration Cost	-	
Activity		285,600.00
Bom teachers		240,000.00
<b>Total</b>	<b>7,729,266.00</b>	<b>10,176,950.00</b>

**COUNTY HIGH SCHOOL  
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**3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	jan-june2021	2020-2020
	Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	12,298,762.00	5,644,026.00
Repairs and maintenance	486,035.00	162,646.00
Medical		
Activity	392,504.00	741,614.00
<b>Total</b>	<b>13,177,301.00</b>	<b>6,548,286.00</b>

**4. OTHER RECEIPTS -SCHOOL FUND ACCOUNT**

	jan-june2021	2020-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	11,111,732.00	7,627,289.00
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		
<b>Total</b>	<b>11,111,732.00</b>	<b>7,627,289.00</b>

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

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**5. PAYMENTS FOR TUITION**

	<b>Jan-june2021</b>	<b>2020-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks		
Reference Materials		
Tuition		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,520,604.00	842,000.00
Chalks		
Exams And Assessment		
Teachers Guides		
Other payments (sundry creditors)		
Bank Charges	180.00	120
<b>Total</b>	<b>1,520,784.00</b>	<b>842,120.00</b>

**6. PAYMENTS FOR OPERATIONS**

	<b>jan-june2021</b>	<b>2020-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Vote Head (Personnel Emoluments, Local Transport/travel, EWC)	4,624,971.00	6,371,587.00
Service Gratuity		
Administration cost		
Repairs And Maintenance & Improvements	2,800,000.00	3,200,000.00
Medical-NHIF		
Activity		416,190.00
Smasse		
Insurance Cost		
Bank Charges	240.00	780.00
BOM teachers	-	240,000.00
<b>TOTAL</b>	<b>7,425,211.00</b>	<b>10,228,557.00</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. BOARDING AND SCHOOL FUND PAYMENTS**

	Jan-june2021	2020-2020
	Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	4,385,671.00	4,665,510.00
Service Gratuity		
Repairs And Maintenance & Improvements		
Medical Expenses (NHIF)		
Administration costs		
Activity	17,000.00	328,320.00
Lunch Programme	-	
Bank Charges	1,450.00	
Expenses On Income Generating Activities	-	
Fee On Boarding Equipment and Stores	11,070,501.50	9,129,180.00
Rent Expenses	-	
Insurance Cost ( <i>Life Property</i> )	-	
Loan Principal Repayment	-	
Loan Interest Repayment	-	
Acquisition Of Assets	-	
Other Payments (sundry creditors)		
<b>TOTAL</b>	<b>15,474,622.50</b>	<b>14,123,010.00</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	jan-june2021	2020-2020
		Kshs	Kshs
Tuition Account		56,509.55	2,183.55
Operations Account		224,540.50	24,985.50
School Fund Account/Boarding		1,442,948.00	13,415.50
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account		598,500.00	69,590.00
<b>Total</b>		<b>2,322,088.05</b>	<b>110,174.55</b>

**9. CASH IN HAND**

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account		
<b>Total</b>		

**10. SHORT TERM INVESTMENTS**

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
<b>Total</b>		

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. ACCOUNTS RECEIVABLE**

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Fees arrears	64,484,472.00	55,479,969.00
Other non-fees receivables		
<b>Total</b>	<b>64,484,472.00</b>	<b>55,479,969.00</b>

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

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Fees arrears for current year	10,589,950.00	12,440,324.00
Fees arrears for the previous year	10,854,877.00	6,300,500.00
Fees arrears for prior periods (over two years)	43,039,645.00	36,739,136.00
<b>Total</b>	<b>64,484,472.00</b>	<b>55,479,960.00</b>

**12. ACCOUNTS PAYABLE**

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	2,537,237.00	150,000.00
Prepaid fees		
Retention monies		
<b>Total</b>	<b>2,537,237.00</b>	<b>150,000.00</b>

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

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Trade creditors for current year	2,537,237	150,000.00
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)		
<b>Total</b>	<b>2,537,237.00</b>	<b>150,000.00</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**13. FUND BALANCE BROUGHT FORWARD**

Description	Jan-june2021	2020-2020
	Kshs	Kshs
Bank balances	110,174.55	290,544.05
Cash balances		
Short Term Investments		
Receivables	55,479,969.00	57,363,573.50
Payables	150,000.00	(2,865,713)
<b>Total</b>	<b>55,740,143.55</b>	<b>54,788,404.55</b>

**COUNTY HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the six month ended 30<sup>th</sup> June 2021**

**XI. 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	Jan-june2021	2020-2020
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**15. Biological assets**

Description	Numbers	Jan-june2021	2020-2020
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		0	0
Coffee or tea plantation		0	0
Poultry		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

**16. Borrowings**

Description	Jan-june2021	2020-2020
	KShs	KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
<b>Balance at end of the year</b>	<b>0</b>	<b>0</b>

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**Other important disclosure notes**

**17. Stock/ Inventory**

Description	Jan-june2021	2020-2020
	KShs	KShs
<b>b) Borrowings</b>		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
<b>Balance at end of the year</b>	0	0

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**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.

<b>Ref No.</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

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**19. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	A	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
RE NOON ENTERPRISES	97,600	05-5-2021		97,600	97,600	
AIFBILE INVESTMENT COMPANY LTD	313,100	05-05-2021		313,100	313,100	
JURLE ENTERPRISES	241,000	05-05-2021		241,000	241,000	
ALAMA BAKERY	237,950	05-05-2021		237,950	237,950	
JLU E ENTERPRISES	319,800	05-05-2021		319,800	319,800	
L-MAQDIS SHOP	134,000	05-05-2021		134,000	134,000	
ALKA PATRIOTS	187,500	05-05-2021		187,500	187,500	
ELILI ENTERPRISES	88,675	05-05-2021		88,675	88,675	
SITAWI BOOK CENTRE	191,880	20/12/2020	150,000.00	41,880	41,880	
WAWWEZA PRINTING PRESS LIMITED	255,732	05-2-2021		255,732	255,732	
JARANE TECHNOLOGIES & GENERAL SUPPLIES	196,000	02-3-2021		196,000	196,000	
TOWHEED HARDWARE SUPPLIES	200,000	05-2-2021		200,000	200,000	
FARM WELDING	224,000	05-2-2021		224,000	224,000	
<b>Sub-Total</b>	<b>2,687,237.00</b>			<b>2,634,837</b>	<b>2,537,237.00</b>	
<b>Grand Total</b>	<b>2,687,237.00</b>		<b>150,000.00</b>	<b>2,537,237.00</b>	<b>2,537,237.00</b>	

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**20. ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land 1		<b>County High</b>	<b>25.0 ACRES</b>	<b>0</b>	<b>0</b>	<b>25.0ACRES</b>
Land 2						
Buildings and structures			<b>110</b>	<b>1</b>	<b>0</b>	<b>111</b>
Motor vehicles			<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
Office equipment, furniture and fittings			<b>40</b>	<b>4</b>	<b>0</b>	<b>44</b>
ICT Equipment, and Other ICT Assets			<b>13</b>	<b>1</b>	<b>0</b>	<b>14</b>
Tools and apparatus			<b>2475</b>	<b>0</b>	<b>5</b>	<b>2470</b>
Textbooks			<b>11891</b>	<b>0</b>	<b>0</b>	<b>11891</b>
Other Machinery and Equipment			<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
Heritage and cultural assets						
Intangible assets- soft ware						
<b>Total</b>			<b>14534</b>	<b>6</b>	<b>5</b>	<b>14535</b>