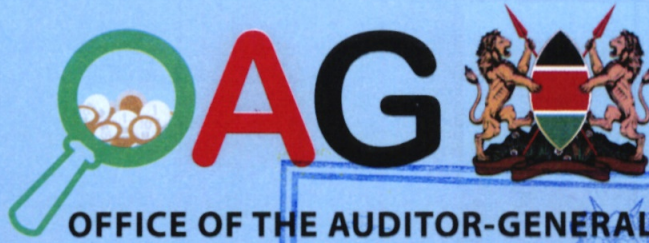


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

GARISSA COUNTY

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements For the year ended *30th June 2022*

16 OCT 2022



COUNTY HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022**

II. 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 an extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1,067 number of students as at 30th June 2022. 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
12	MAHATHO ALI	Member Special Needs	1st October 2018

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2022**

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 ABDISHAKUR HUSSEIN SHEIKH	CHAIRMAN	2 out of 3
		SIYAT MAHAT		
2	Audit Committee			2 out of 3
3	Finance, procurement and general purposes Committee	ZEINAB SANTUR HASSAN BILLOW AHMED HASSAN	CHAIRPERSON	2 out of 3
4	Academic Committee	MAHAT I.HASSAN ISSA MARAYARE	CHAIRMAN	2 out of 3
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		

(d) School operation Management

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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

Ref:	Designation	Name	TSC Number
1	Principal	ABDISHAKUR HUSSEIN SHEIKH	469069
2	Deputy Principal	ABDI BARE ADEN	662328
3	SCHOOL BURSAR	MOHAMED HUSSEIN MOHAMED	32870198

(e) Schools contacts

Post Office Box: 251-70100
Telephone: 0705132031
E-mail: countyhighgsa@gmail.com
Website:
Facebook: County high School Garissa
Twitter: @countyhighgsa

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- Name of Bank: Kenya commercial bank
Branch: Garissa
Account Number: 1296440435-Main account
1296455327-Operatin account
1296459632-Tuition account
1296466884-Infrastructure account
- MPESA Pay Bill No. 522123 attached to lipa karo code 36186k bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

III. 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:

Teacher Student Ratio	TSC teachers	BOM teachers	Total number of students	Teachers recruited 2022
1:23	24	18	952	0

c) Mean score in the 2018, 2019, 2020,2021 and 2022 KCSE:

YEAR	MEAN SCORE/GRADE	NO: TRANSITIONED
2018	3.2778 D	24
2019	2.8472 D	30
2020	4.4696 D+	40
2021	4.85 C-	06
2022	4.58 C-	20

d) Number of Candidates in the 2022 KCSE:

YEAR	NO: CANDIDATES
2018	173

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

d) Number of Candidates in the 2022 KCSE:


YEAR	NO: CANDIDATES
2018	173
2019	216
2020	181
2021	196
2022	82

e) Capacity of the school:

NO: OF STUDENTS	DORMITRIES	DINING HALL	LABORATORIES	TOILETS
952	9	1	4	52

f) Development projects carried out by the school:

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


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

Sign

School Principal

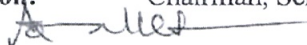
IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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.

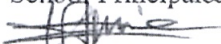
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

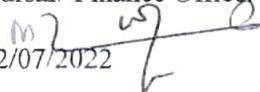
The Board of Management of (*county high school*) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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 30th June, 2022, and of the school's financial position as at that date.

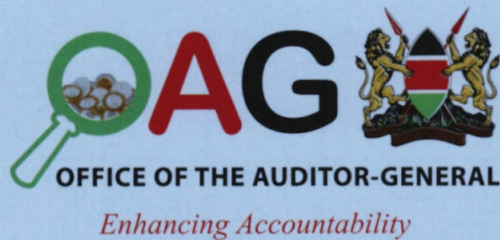
Name: AHMED DUALE AHMED
Designation: Chairman, School Board of Management
Sign: 
Date: 02/07/2022

BOM CH
COUNTY HIGH SCHOOL
P. O. Box 251-10100
GARISSA

Name: ABDISHAKUR HUSSEIN SHEIKH
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 02/07/2022

Name: MOHAMED HUSSEIN MOHAMED
Designation: Bursar/ Finance Officer
Sign: 
Date: 02/07/2022

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 COUNTY HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022–GARISSA COUNTY

PREAMBLE

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

- A. Report on 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, 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 18, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and the 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 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, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Cashflows Statement

Review of the financial statements revealed that the statement of cash flows reflects acquisition of assets balance of Kshs.7,743,600. However, Annex 2 on summary of fixed assets indicates that there were no additional assets during the year.

In the circumstances, the accuracy and completeness of the cashflow statement could not be confirmed.

2. Variances in Payments and Ledgers Balances

The statement of receipts and payments reflects payments for tuition and payments for operations and infrastructure balances of Kshs.2,861,856 and Kshs.17,057,243, as disclosed in Note 5 and 6, respectively, to the financial statements. However, the ledger reflects payments for tuition, and payments for operation and infrastructure balances of Kshs.3,291,048 and Kshs.15,317,493, resulting in unexplained variances of Kshs.429,192 and Kshs.1,739,750, respectively.

In the circumstances, the accuracy and completeness of the total payments for tuition and operations balance could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects amount of Kshs.73,017,037 in respect of accounts receivables as disclosed in Note 11 to the financial statements which was not supported by a debtors' schedule showing the opening balances, receivables for the year, amount received during the year and the outstanding balances. Further, the receivable balance in respect of fees arrears amounting to Kshs.64,021,387 or 88% of the accounts receivables have been 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 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.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

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, 2022. The financial statements were submitted on 10 March, 2023 which was five (5) 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) reporting template.

Further, Annex 2 on summary of fixed assets register did not reflect the assets historical cost brought forward, additions during the year, disposals during the year and historical cost carried forward as required by the PSASB reporting template.

In addition, 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.594,700 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 under-disbursements and over - disbursement on both capitation grants for tuition and operation fees as analyzed below:

Month	No. of Students Per NEMIS	No. of Students as Per Register	Capitation Grant per Student (Kshs)	Total Expected Capitation per School Register (Kshs)	Actual Capitation Received (Kshs)	Variation in Capitation Received (Kshs)
April 2022 Operations	950	1044	2955	3,084,811	2,807,060	277,751
January 2022 operation	950	838	2074	1,737,761	1,970,015	(232,254)
Form 1 Operations	288	294	4500	1,323,000	1,296,000	27,000
Oct 2021 Operations	953	869	3554	3,088,165	3,386,676	(298,511)
July 2021 Operations	777	869	4500	3,910,500	3,496,500	414,000
April 2022 Tuition	950	1044	1051	1,096,826	998,070	98,756
Jan 2022 Tuition	957	838	478	400,564	457,446	(56,882)
Form 1 Tuition	288	294	730	214,620	210,240	4,380
Oct 2021 Tuition	953	853	3554	3,031,306	3,386,676	(355,370)
July 2021 Tuition	777	869	700	608,300	543,900	64,400

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 ownership and proper custody of the assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

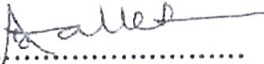
26 September, 2024

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022**

VI. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	3,235,176.00	1,231,498.00
Capitation grants for operations	2	16,292,236.70	7,729,266.00
School fund income- parents' contributions	3	14,030,607.00	13,177,301.00
School fund income- other receipts	4	25,546,156.00	11,111,732.00
Proceeds from borrowings			
TOTAL RECEIPTS		59,104,175.70	33,249,797.00
Payments			
Payments for tuition	5	2,861,856.00	1,520,784.00
Payments for operations and infrastructure	6	17,057,243.00	7,425,211.00
Boarding and school fund payments	7	31,985,579.00	15,474,622.50
TOTAL PAYMENTS		51,904,678.00	24,420,617.50
Surplus/Deficit		7,199,497.70	8,829,179.50

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

Sign. 

Name: Ahmed Duale
Ahmed

Chairperson BOM

Date:

**BOM CHAIRMAN
COUNTY HIGH SCHOOL
P.O. BOX 251-70700
KISUMU/KISUMU
14/10/24**

Sign. 

Name: Abdishakur Hussein
Sheikh
Chief Principal/ Secretary to
BOM

Date:

14/10/24

Sign. 

Name: Mohamed Hussein
mohamed

Bursar/ Finance Officer

Date:

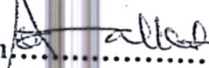
14/10/24

COUNTY HIGH SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	187,703.75	2,322,088.05
Cash Balances	9	-	-
Short term Investment	10	-	-
Total Cash and cash equivalent		187,703.75	2,322,088.05
Accounts receivables	11	73,017,037.00	64,484,472.00
TOTAL FINANCIAL ASSETS		73,204,740.75	66,806,560.05
FINANCIAL LIABILITIES			
Accounts Payables	12	1,735,920.00	2,537,237.00
NET FINANCIAL ASSETS		<u>71,468,820.75</u>	<u>64,269,323.05</u>
REPRESENTED BY			
Accumulated Fund b/fwd	13	64,269,323.05	55,440,143.55
Surplus/Deficit for the year		7,199,497.70	8,829,179.50
NET FINANCIAL POSSITION		<u>71,468,820.75</u>	<u>64,269,323.05</u>

The School's financial statements were approved on 2/7/2022 and signed by:

Sign: 

Sign: 

Sign: 

Name: Ahmed Duale
Ahmed

Name: Abdishakur Hussein
Sheikh
Chief Principal/ Secretary to
BOM

Name: Mohamed Hussein
Bursar/ Finance Officer

Chairperson BOM

Date: 2/7/22

Date: 2/7/22

Date: 2/7/22

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

COUNTY HIGH SCHOOL
P.O. BOX 251-70100 GARISSA
BURSAR
Date: 2/7/22

**COUNTY HIGH SCHOOL
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

	2021-2022	2020-2021
	Kshs	Kshs
Receipts for operating activities		
Capitation grants for tuition	3,235,176.00	1,231,498.00
Capitation grants for operations	16,292,236.70	7,729,266.00
School fund income- parents contribution/fees	12,805,856.00	15,284,530.00
School fund income- other receipts	18,238,342.00	
TOTAL RECEIPTS	50,571,610.70	24,245,294.00
Payments		
Payments for Tuition	3,291,468.00	1,177,172.00
Payments for operations	9,335,843.00	4,201,211.00
Boarding and school fund payments	32,335,084.00	13,854,997.50
TOTAL PAYMENTS	44,962,395.00	19,233,380.50
Adjusted for:		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)		
Net cash flow from operating activities	5,609,215.70	5,011,913.50
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets		
Renovation /refurbishments	(7,743,600.00)	(2,800,000)
Proceeds from investments		
Purchase of investments		
Net cash flows from Investing Activities	(7,743,600.00)	
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
Net cash flow from financing activities		
NET INCREASE IN CASH AND CASH EQUIVALENTS	(2,134,384.30)	2,211,913.50
Cash and cash equivalent at BEGINNING of the year	2,322,088.05	110,174.55
Cash and cash equivalent at END of the year	187,703.75	2,322,088.05

**COUNTY HIGH SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	3,564,000		3,564,000	3,235,176	328,824	9.22%
Chalks						
Exams And Assessment						
Teachers Guides						
<i>(2) Capitation Grant on Operations</i>						
Other Vote Head (Personnel Emoluments, Local Transport/travel, EWC)	4,250,000		4,250,000	9,211,737	(4,961,737)	116.7%
M&i	5,950,000		5,950,000	5,079,500	870,500	14.6%
Medical						
Boarding account						
Activity						

**COUNTY HIGH SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs			Kshs	Kshs
DAMAGES						
Smasse						
<i>(3) Fees Charged on Parents</i>						
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	17,705,500		17,705,500	11,534,271	6,171,229	34.8%
Repairs and maintenance						
Medical						
Fee On Boarding Equipment and Stores						
Activity						
Knec						
Other Income						
Rent Income						
Income From Farming Activities						
Insurance Compensation						
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Fee on boarding equipments	29,750,000		29,750,000	18,238,342	11,511,658	38.69%
TOTAL INCOME	61,219,500		61,219,500.00	47,299,026.00	13,920,474.00	
<i>(1) Expenditure For Tuition</i>						

**COUNTY HIGH SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = c - d	f = d/e %
	Kshs	Kshs			Kshs	Kshs
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams	-	-	-	-	-	
Teaching / Learning Materials	3,564,000		3,564,000	2,797,436	766,564	21.5%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges						
TOTAL:						
(2) Expenditure For Operations						
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	4,250,000		4,250,000	8,909,373	-4,659,373	(109.6)%
Repairs And Maintenance & Improvements						
Medical-NHIF						
Activity Expenses						
M&i	5,950,000		5,950,000	6,047,500	(97,500)	(1.6)%
Bank Charges						
(4) Expenditure For School Fund						

**COUNTY HIGH SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	17,705,500		17,705,500	9,031,349	8,674,151	51.1%
Service Gratuity (NSSF)						
Repairs And Maintenance & Improvements						
Administration costs						
Activity	1,275,000		1,275,000	657,750	617,250	51.6%
Lunch Programme						
Bank Charges						
Infrastructure						
Fee On Boarding Equipment and Stores	29,750,000		29,750,000	20,023,710	9,726,290	32.7%
Rent Expenses						
Insurance Cost (<i>Life Property</i>)						
Loan Principal Repayment						
Acquisition Of Assets						
Other Payments (sundry creditors)						
TOTAL	62,494,500.00		62,494,500.00	47,467,118.00	15,027,382.00	

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.

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. NOTES TO THE FINANCIAL STATEMENTS

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	3,235,176.00	1,231,498.00
Chalks		
Exams And Assessment		
Teachers Guides		
Total	3,235,176.00	1,231,498.00

2 CAPITATION GRANT FOR OPERATIONS AND INFRASTRUCTURE

	2021-2022	2020-2021
	Kshs	Kshs
Other Vote Head (Personnel Emoluments, Local Transport/travel, EWC)	9,211,736.70	4,175,766.00
Maintenance and improvements		
Mif grants	5,079,500.00	3,553,500.00
Boarding accounts	900,000.00	
Damages	801,000.00	
Infrastructure	300,000.00	
Medical		
Administration Cost		
Activity		
Total	16,292,236.70	7,729,266.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PARENTS CONTRIBUTION /FEES- SCHOOL FUND ACCOUNT

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	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores		
REPAIR AND MAINTANACE	609,400.00	486,035.00
OTHER VOTE HEADS	13,222,107.00	12,298,762.00
Knec	152,900	
Activity	46,200 .00	392,504.00
TOTAL:	14,030,607.00	13,177,301.00

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	25,546,156.00	11,111,732.00
Rent Income		
Income From Farming Activities		
Insurance Compensation		
KNEC		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Damages (M & I)		
TOTAL	25,546,156.00	11,111,732.00

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks		
Reference Materials		
Internal Exams		
Teaching / Learning Materials	2,861,436.00	1,1520,604.00
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges	420.00	180.00
Total	2,861,856.00	1,520,784.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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6 PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE

	2021-2022	2020-2021
	Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	9,311,173.00	4,624,971.00
Repairs And Maintenance & Improvements		
Medical-NHIF		
Activity Expenses		
Smasse		
Insurance Cost		
Bank Charges	3,070.00	240.00
Renovation/refurbishments	7,743,000.00	2,800,000
TOTAL	17,057,243.00	7,425,211.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Other Vote Heads (Personnel Emoluments, EWC, Adm. Costs and LT&T)	9,031,349.00	4,385,671.00
Service Gratuity (NSSF)		
Repairs And Maintenance & Improvements	700,000.00	-
Administration costs		
Activity	657,750.00	17,000.00
Lunch Programme		
Bank Charges	2,650.00	1,450.00
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Stores	21,293,830.00	11,070,501.50
INFRASTRUCTURE	300,000.00	
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Other Payments (sundry creditors)		
TOTAL	31,985,579.00	15,474,622.50

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		217.55	56,509.55
Operations Account		32,434.20	224,540.50
School Fund Account/Boarding		152,062.00	1,442,948.00

**COUNTY HIGH SCHOOL
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Savings Account			-
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account		2,990.00	598,500.00
Total		187,703.75	2,322,088.05

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account		
Total		

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee arrears	73,017,037.00	64,484,472.00
Nssf		
Rd cheques payee		
Salary advanced		
Imprest		
Rent arrears		
Total	73,017,037.00	64,484,472.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	8,995,650.00	10,589,950.00
Fees arrears for the previous year	10,126,865.00	10,854,877.00
Fees arrears for prior periods (over two years)	53,894,522.00	43,039,645.00
Total	73,017,037.00	64,484,472.00

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,735,920.00	2,537,237.00
Prepaid fees	0	0
Retention monies	0	0
Total	1,735,920.00	2,537,237.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	1,735,920.00	2,537,237.00
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)		
Total	1,735,920.00	2,537,237.00

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
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13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	2,322,088.05	110,174.55
Cash balances	-	-
Short Term Investments	-	-
Receivables	64,484,472.00	55,479,969.00
Payables	(2,537,237.00)	150,000.00
Total	64,269,323.05	55,740,143.55

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
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Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		0	0
Coffee or tea plantation		0	0
Poultry		0	0
Total		0	0

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
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
Balance at end of the year	0	0

**COUNTY HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
	A	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
Sub-Total						
Supply of goods						
TAIFBILE INVESTMENT COMPANY LTD	581,200	01-05-2022	313,100	268,100	268,100	
JIRE NOON ENTERPRISES	97,600	06-5-2022	97,600	0	0	
SALAMA BAKERY	237,950	06-5-2022	237,950	0	0	
SULU E ENTERPRISES	433,080	01-05-2022	319,800	113,280	113,280	
MALKA PATRIOTS	407,100	01-05-2022	187,500	219,600	219,600	
AL-MAQDIS SHOP	434,000	01-05-2022	134,000	300,000	300,000	
MELILI ENTERPRISES	88,675	05-05-2022	88,675	0	0	
TOWHEED HARDWARE SUPPLIES	251,800	05-5-2022	200,000	51,800	51,800	
FARM WELDING METAL WORK	574,000	03-4-2022	224,000	350,000	350,000	
BURLE INTERPRISES	241,000	05-5-2022	241,000	0	0	
GRANE TECHNOLOGIES	196,000	01-05-2022	196,000	0	0	
SUNNY SUMMIT	64,000	01-05-2022	0	64,000	64,000	
HASSAN POWER	369,140	02-4-2022	0	369,140	369,140	
USITAWI BOOK CENTRE	41,880	2-04-2021	41,880	0	0	
TWAVEZA PRINTING PRESS	255,732	03-5-2022	255,732	0	0	
Sub-Total	4,273,157.00		2,537,237.00	1,735,920.00	1,735,920.00	
Supply of services						
Sub-Total						
Grand Total	4,273,157.00		2,537,237.00	1,735,920.00	1,735,920.00	

**COUNTY HIGH SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 th June 2022
Land 1		BULA MPYA				
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						