


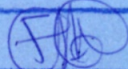
REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

|   |  |
|---|--|
| <br>NATIONAL ASSEMBLY<br>PAPERS LAID |  |
| DATE: 27 NOV 2024   | DAY:<br>WEDNESDAY  |
| TABLED BY:  | DEPUTY MAJORITY WHIP   |
| CLERK AT THE TABLE:   | FINLAT  |

**THE AUDITOR-GENERAL**

**ON**

**COUNTY HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**GARISSA COUNTY**

16 OCT 2024



*(STRIVE TO EXCEL)*



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**COUNTY HIGH SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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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)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**1. Acronyms and Glossary of Terms**

|       |  |
|-------|--|
| BOM   | Board of Management                              |
| CEB   | County Education Board                           |
| IPSAS | International Public Sector Accounting Standards |
| KCSE  | Kenya Certificate of Secondary Education         |
| PFM   | Public Finance Management                        |
| PSASB | Public Sector Accounting Standards Board         |
| FY    | Financial Year                                   |
| FDSE  |  |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**2. Key School Information and Management**

**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in 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 1067 number of students as at 30<sup>th</sup> June 2023. It has 06 streams and 41 teachers of which 07 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.   | ISMAIL AHMED<br>DUALE        | CHAIRMAN             | 1 <sup>ST</sup> OCTOBER 2022 |
| 2.   | ABDISHAKUR<br>HUSSEIN SHEIKH | SECRETARY- PRINCIPAL | 1 <sup>ST</sup> OCTOBER 2022 |
| 3.   | ZEINAB HUSSEIN<br>DUTOW      | MEMBER               | 1 <sup>ST</sup> OCTOBER 2022 |
| 4.   | MAHAT ISSACK<br>HASSAN       | MEMBER               | 1 <sup>ST</sup> OCTOBER 2022 |
| 5.   | ABDI SHEIKH<br>MOHAMED       | MEMBER               | 1 <sup>ST</sup> OCTOBER 2022 |
| 6.   | FATUMA IMAN                  | MEMBER               | 1 <sup>ST</sup> OCTOBER 2022 |
| 7.   | ZAMZAM IBRAHIM               | MEMBER               | 1 <sup>ST</sup> OCTOBER 2022 |
| 8.   | FATUMA IBRAHIM<br>HAKAR      | MEMBER – REP CEB     | 1 <sup>ST</sup> OCTOBER 2022 |
| 9.   | ABDALLAH KOSGEY              | MEMBER REP TEACHERS  | 1 <sup>ST</sup> OCTOBER 2022 |
| 10.  | SIYAT HARED<br>MUHUMED       | 3 MEMBERS - SPONSOR  | 1 <sup>ST</sup> OCTOBER 2022 |
| 11.  | ABDULLAHI GARANE             | MEMBER -             | 1 <sup>ST</sup> OCTOBER 2022 |
| 12.  | ZAMZAM IBRAHIM               | MEMBERSPECIAL NEEDS  | 1 <sup>ST</sup> OCTOBER 2022 |
| 13.  | ISMAIL GARANE                | REP STUDENTS         | 1 <sup>ST</sup> OCTOBER 2022 |
| 14.  | MOHAMED ISSA<br>SUGOW        | MEMBER - COMMUNITY   | 1 <sup>ST</sup> OCTOBER 2022 |

*(COUNTY HIGH SCHOOL)*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

| Ref: | Name of Committee  | Names of Members  | Designation   | Number of meetings attended during the year |
|------|--|---|---|---|
| 1    | Executive Committee                                      | 1.ismail duale<br>ahmed<br>2.abdishakur<br>hussein<br>3.fatuma i. Hakar<br>4.abdi sheikh<br>mohamed<br>5.mahat hassan | Chairman<br><br>secretary/bom<br>member<br><br>member<br>member | 2 out of 3                                  |
| 2    | Audit Committee  |   |   |   |
| 3    | Finance,procurement and<br>general purposes<br>Committee | 1.zeinab h.duntow<br>2.ismail garane<br>3.abdullahi garane<br>4.siyat haret<br>muhumed                                | chairman<br>secretary/bom<br>member<br>member                   | 2 out of 3                                  |
| 4    | Academic Committee                                       | 1.mahat hassan<br>2.abdalla koskey  | chairman<br>secretary/bom                                       | 2 out of 3                                  |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

|   |  |   |   |            |
|---|--|---|---|------------|
|   |  | 3.hussein abdi<br>4.zamzam ibrahim  | member<br>member                              |            |
| 5 | Development Committee                    |   |   |            |
| 6 | Discipline and welfare Committee         | 1.hussein abdi<br>2.mohamed issa<br>3.fatuma i. Hakar<br>4.abdalla koskey | chairman<br>secretary/bom<br>member<br>member | 2 out of 3 |
| 7 | Adhoc Committee (if any during the year) |   |   |            |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

| Ref: | Designation      | Name                      | Identification |
|------|------------------|---------------------------|----------------|
| 1    | Principal        | ABDISHAKUR HUSSEIN SHEIKH | TSC No. 469069 |
| 2    | Deputy Principal | ABDI BARE ADEN            | TSC No. 662328 |
| 3    | School Bursar    | MOHAMED HUSSEIN M.        | 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

**3. Summary Report of Performance of the School**

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

**a) Financial performance:**

*(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*
- *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*

*Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).*

**b) Teacher Student ratio:**

*(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).*

| <b>Teacher Student Ratio</b> | <b>TSC teachers</b> | <b>BOM teachers</b> | <b>Total number of students</b> | <b>Teachers recruited 2022/2023</b> |
|------------------------------|---------------------|---------------------|---------------------------------|-------------------------------------|
| 1:23                         | 41                  | 07                  | 1067                            | 03                                  |

**c) Mean score in the 2021,2022 & 2023 KCSE:**

*Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.*

| <b>YEAR</b> | <b>MEAN SCORE/GRADE</b> | <b>NO: TRANSITIONED</b> |
|-------------|-------------------------|-------------------------|
| 2021        | 4.85 C-                 | 06                      |
| 2022        | 5.68C                   | 20                      |
| 2023        | 4.58C-                  | 06                      |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**d) Number of Candidates in the 2021,2022 & 2023 KCSE:**

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

| YEAR | NO: CANDIDATES |
|------|----------------|
| 2021 | 96             |
| 2022 | 82             |
| 2023 | 106            |

**e) Capacity of the school:**

*(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).*

| NO: OF STUDENTS | DORMITRIES | DINING HALL | LABORATORIES | TOILETS |
|-----------------|------------|-------------|--------------|---------|
| 1067            | 9          | 1           | 4            | 24      |

f) Development projects carried out by the school:

| Projects                                       | Source of funds | Status   | Initial Cost (Kshs) | Amount Spent (Kshs) | Expected completion time |
|--|-----------------|----------|---------------------|---------------------|--------------------------|
| Renovation of 1 ICT and 3 science laboratories | Moe-M&I         | complete | 2,140,000.00        | 2,143,395.00        | 2 Months                 |
| Supply of chairs-ICT lab.                      | Moe-M&I         | complete | 1,000,000.00        | 1,000,000.00        | 1 month                  |
|  |                 |          |                     |                     |                          |
|  |                 |          |                     |                     |                          |
|  |                 |          |                     |                     |                          |
|  |                 |          |                     |                     |                          |

  
.....  
School Principal

PRINCIPAL  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
KURIA  
Date: 14/10/24

4. Statement of School Management Responsibility

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

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to 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, 2023, and of the school's financial position as at that date.



Name: Ahmed Samir Ahmed  
Designation: Chairman, School Board of Management

Date:

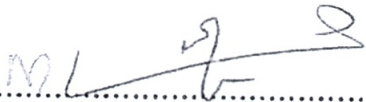
EDUCATION OFFICER  
COUNTY HIGH SCHOOL  
P.O. Box 257-70100  
KARISSA



Name: James B. Simons  
Designation: School Principal & Secretary to Board of Management

Date:

14/10/24



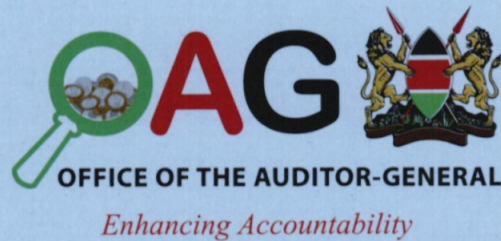
Name: Mohamed Hussein  
Designation: Bursar/ Finance Officer

Date: 14/10/24

EDUCATION OFFICER  
COUNTY HIGH SCHOOL  
P.O. Box 257-70100  
KARISSA  
Date: 14/10/24

# 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, 2023–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, 2023 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, 2023 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 statement of cash flows reflects acquisition of assets balance of Kshs.3,140,000. 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. Variance In School Fund Income–Parents’ Contributions Fees Balances**

The statement of receipts and payments reflects school fund income–parents’ contributions amount of Kshs.38,142,673 as disclosed in Note 4 to the financial statements. However, variances which were not explained were noted between school fund income balances in the financial statements and the ledger 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> |
|--------------------|--|-------------------------------------|------------------------|
| Other Vote Heads   | 12,837,111                                 | 9,054,327                           | 3,782,784              |
| Activity           | 798,000                                    | 275,200                             | 522,800                |
| Fee on Boarding    | 24,507,562                                 | 3,212,482                           | 21,295,080             |

In the circumstances, the accuracy and completeness of the school fund income balance could not be confirmed.

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

The statement of financial assets and financial liabilities reflects amount of Kshs.81,039,555 in respect of accounts receivables as disclosed in Note 13 to the financial statements 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, receivables balance in respect of fees arrears amounting to Kshs.69,804,555 or 86% of the accounts receivables have been outstanding for 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, 2023.

## **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, 2023. The financial statements were submitted on 27 February, 2024 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).

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. Failure to Transfer Infrastructure Funds from the Operations Bank Account**

During the year under review, the School received capitation grants for operations amounting to Kshs.12,660,125 which includes an amount of Kshs.4,228,000 in respect of infrastructure that was to be transferred to the infrastructure account. However, only an amount of Kshs.3,144,000 was transferred leaving a balance of Kshs.1,084,000 not transferred. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of the Ministerial Guidelines.

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

During the year under review, the School transferred an amount of Kshs.228,573 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.

## 5. Failure to Reconcile Student Enrollment Data

Review of student 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) |
|---------------------|---------------------------|---------------------------------|-------------------------------------|--|-----------------------------------|---|
| July 2022-operation | 1,072                     | 1,044                           | 2,806                               | 2,929,976  | 3,008,557                         | 78,582                                  |
| July 2022- Tuition  | 1,072                     | 1,044                           | 796                                 | 831,285  | 853,580                           | 22,295                                  |
| Sep 2022-operation  | 1,067                     | 1,046                           | 3,114                               | 3,257,506  | 3,322,905                         | 65,399                                  |
| Sept 2022-Tuition   | 1,067                     | 1,046                           | 896                                 | 937,478  | 956,299                           | 18,821                                  |
| Jan 2023-Operation  | 1,067                     | 1,046                           | 3,104                               | 3,247,223  | 3,312,416                         | 65,193                                  |
| Jan 2023-Tuition    | 1,067                     | 1,046                           | 602                                 | 629,692  | 642,334                           | 12,642                                  |
| Apr 2023-operation  | 1,022                     | 1,039                           | 2,950                               | 3,065,414  | 3,015,258                         | (50,156)                                |
| Apr 2023-Tuition    | 1,022                     | 1039                            | 432                                 | 448,329  | 440,993                           | (7,336)                                 |

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, depreciation, net book value, 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.

#### **3. Management of School Text Books**

Review of textbook records provided revealed that the School received two hundred and ninety - seven (297) set books on An Artist of the Floating World which were not taught in the School.

Further, textbook records from the Ministry to the School showed that six thousand, seven hundred and ninety - six (6,796) student books and one hundred and forty - three (143) teachers guides for various subjects were delivered but the books had not been received by the School while, one thousand, four hundred and ninety - five (1,495) text books were received but were not included in the textbook records from the Ministry.

In addition, review of school records relating to receipt and issuance of text books revealed that the School had surplus/excess text books in the library that were not being

used. This was as a result of the difference in the number of students in the National Education Management Information System (NEMIS) and the actual number of students in class or the actual number of students taking the subject in case of elective subjects in Form 3 and 4 and the optional set books.

In the circumstances, the existence of effective internal controls on the delivered books 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 the 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**

**27 September, 2024**

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

6. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2023

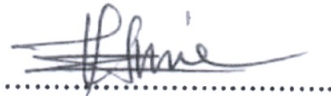
| Description Of Vote Head                   | Note | 2022-2023            | 2021-2022            |
|--|------|----------------------|----------------------|
|  |      | Kshs.                | Kshs.                |
| <b>RECEIPTS</b>                            |      |                      |                      |
| Government grants for tuition              | 1    | 3,034,205.75         | 3,235,176.00         |
| Government grants for operations           | 2    | 12,660,125.25        | 16,292,236.70        |
| Government Grants for infrastructure       | 3    | 3,144,000.00         | -                    |
| School fund income- parents' contributions | 4    | 38,142,673.00        | 14,030,607.00        |
| School fund income- Other receipts         | 5    | -                    | 25,546,156.00        |
| <b>TOTAL RECEIPTS</b>                      |      | <b>56,981,004.00</b> | <b>59,104,175.70</b> |
| <b>PAYMENTS</b>                            |      |                      |                      |
| Payments for Tuition                       | 6    | 3,460,196.00         | 2,861,856.00         |
| Payments for Operations                    | 7    | 12,096,028.00        | 17,057,243.00        |
| Payments for Infrastructure                | 8    | 3,140,605.00         | -                    |
| Boarding and school fund payments          | 9    | 30,700,038.00        | 31,985,579.00        |
| <b>TOTAL PAYMENTS</b>                      |      | <b>49,396,867.00</b> | <b>51,904,678.00</b> |
| <b>Surplus/Deficit</b>                     |      | <b>7,584,137.00</b>  | <b>7,199,497.70</b>  |

The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Name: ISMAEL OWARE  
Chair BOM

Date: BOM CHAIRMAN  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA  
14/10/24



Name: YAKUB B. STORIE  
School Principal/ Secretary to  
BOM

Date: PRINCIPAL  
COUNTY HIGH SCHOOL  
P. O. Box 251-70100  
GARISSA  
Date: 14/10/24



Name: Nethames P. S. S. N.  
Bursar/ Finance Officer

Date: COUNTY HIGH SCHOOL  
P. O. BOX 251-70100 GARISSA  
KUREGAN  
Date: 14/10/24

7. Statement of Assets and Liabilities as At 30<sup>th</sup> June 2023

| Description                           | Note | 2022-2023                   | 2021-2022                   |
|---------------------------------------|------|-----------------------------|-----------------------------|
|                                       |      | Kshs                        | Kshs                        |
| <b>Financial Assets</b>               |      |                             |                             |
| <b>Cash and cash equivalents</b>      |      |                             |                             |
| Bank balances                         | 10   | 1,248,982.75                | 187,703.75                  |
| Cash balances                         | 11   | -                           | -                           |
| Short term investments                | 12   | -                           | -                           |
| <b>Total cash and cash equivalent</b> |      | <b><u>1,248,982.75</u></b>  | <b><u>187,703.75</u></b>    |
| Accounts receivables                  | 13   | 81,039,555.00               | 73,017,037.00               |
| <b>Total financial assets</b>         |      | <b>82,288,537.75</b>        | <b>73,204,740.75</b>        |
| <b>Financial liabilities</b>          |      |                             |                             |
| Accounts payables                     | 14   | 3,235,580.00                | 1,735,920.00                |
| <b>Net financial assets</b>           |      | <b><u>79,052,957.75</u></b> | <b><u>71,468,820.75</u></b> |
| <b>Represented by</b>                 |      |                             |                             |
| Accumulated fund b/fwd                | 15   | 71,468,820.75               | 64,269,323.05               |
| Surplus/deficit for the year          |      | 7,584,137.00                | 7,199,497.70                |
| <b>Net financial position</b>         |      | <b><u>79,052,957.75</u></b> | <b><u>71,468,820.75</u></b> |

The school's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

*Ismael Duare*      *Yakub B. Juma*      *Mohammed Hussein*  
.....  
Name: ISMAEL DUARE      Name: YAKUB B. JUMA      Name: Mohammed Hussein  
Chair BOM      School Principal/ Secretary to BOM      Bursar/ Finance Officer  
Date: *18/06/23*      Date: *18/06/23*      Date: *18/06/23*  
**BOM CHAIRMAN**      **COUNTY HIGH SCHOOL**      **COUNTY HIGH SCHOOL**  
**P. O. Box 251-70100**      **GARISSA**      **GARISSA**

Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023

| Description   | Note | 2022-2023             | 2021-2022             |
|---|------|-----------------------|-----------------------|
|   |      | Kshs                  | Kshs                  |
| <b>Cash from Operating Activities</b>                     |      |                       |                       |
| <b>RECEIPTS</b>   |      |                       |                       |
| Government grants for tuition                             |      | 3,034,205.75          | 3,235,176.00          |
| Government grants for operations                          |      | 12,660,125.25         | 16,292,236.70         |
| Government grants for infrastructure                      |      | 3,144,000.00          |                       |
| School fund income- parents contributions/ fees           |      | 30,120,155.00         | 12,805,856.00         |
| Other income  |      |                       | 18,238,342.00         |
| <b>TOTAL RECEIPTS</b>                                     |      | <b>48,958,486.00</b>  | <b>50,571,610.70</b>  |
| <b>PAYMENTS</b>   |      |                       |                       |
| Cash outflows for tuition                                 |      | 3,009,716.00          | 3,291,468.00          |
| Cash outflows for operations                              |      | 11,603,933.00         | 9,335,843.00          |
| Cash outflows Boarding/lunch and school fund payments     |      | 30,143,558.00         | 32,335,084.00         |
| <b>TOTAL PAYMENTS</b>                                     |      | <b>44,757,207.00</b>  | <b>44,962,395.00</b>  |
| <b>Net cash inflow/outflow from operating activities</b>  |      | <b>4,201,279.00</b>   | <b>5,609,215.70</b>   |
| <b>Cash flow from investing activities</b>                |      |                       |                       |
| Renovation of laboratories                                |      | (3,140,000.00)        | (7,743,600.00)        |
| Proceeds from sale of Assets                              |      |                       |                       |
| Proceeds from investments                                 |      |                       |                       |
| Purchase of investments                                   |      |                       |                       |
| <b>Net cash inflow/outflows from investing activities</b> |      | <b>(3,140,000.00)</b> | <b>(7,743,600.00)</b> |
| <b>Cash flow from Financing activities</b>                |      |                       |                       |
| Proceeds from borrowings/ loans                           |      |                       |                       |
| Repayment of principal borrowings                         |      |                       |                       |
| <b>Net cash inflow/outflow from financing activities</b>  |      |                       |                       |
| <b>Net increase/decrease in cash and cash equivalents</b> |      | <b>1,061,279.00</b>   | <b>(2,134,384.30)</b> |
| Cash and cash equivalent at beginning of the FY           |      | 187,703.75            | 2,322,088.05          |
| <b>Cash and cash equivalent at end of the FY</b>          |      | <b>1,248,982.75</b>   | <b>187,703.75</b>     |

The school's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

..... Ismael Durie ..... James B. Shorie ..... Mohammed Hussien  
 Name: ISMAEL DURIE Name: JAMES B. SHORIE Name: MOHAMMED HUSSEIN

Chair BOM BOM CHAIRMAN BOM Bursar/ Finance Officer

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

3  
 Date: \_\_\_\_\_

Date: \_\_\_\_\_

*(COUNTY HIGH SCHOOL)*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**8. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30<sup>th</sup> June 2023**

| Receipt/Expenses Item                     | Original Budget<br>a<br>Kshs | Adjustments<br>b<br>Kshs | Final Budget<br>c=a+b<br>Kshs | Actual On<br>Comparable<br>Basis<br>d<br>Kshs | Budget<br>utilization<br>difference<br>e=c-d | % Of<br>Utilization<br>e=d/c %<br>Kshs |
|---|------------------------------|--------------------------|-------------------------------|---|--|--|
| <b>Receipts</b>                           |                              |                          |                               |   |  |  |
| <b>(1) Capitation Grant on Tuition</b>    |                              |                          |                               |   |  |  |
| Reference Materials                       |                              |                          |                               |   |  |  |
| Exercise Books                            |                              |                          |                               |   |  |  |
| Laboratory Equipment                      |                              |                          |                               |   |  |  |
| Internal Exams                            |                              |                          |                               |   |  |  |
| Teaching / Learning Materials             | 2,739,800                    | 2,739,800                | 2,739,800                     | 2,894,205.75                                  | (154,405.75)                                 | 105%                                   |
| Exams And Assessment                      |                              |                          |                               |   |  |  |
| <b>(2) Capitation Grant on Operations</b> |                              |                          |                               |   |  |  |
| Other vote                                |                              |                          |                               |   |  |  |
| heads(PE,EWC,I.TT,Admin                   | 4,750,000                    | 4,750,000                | 4,750,000                     | 7,625,850.25                                  | (2,875,850.25)                               |  |
| Repairs And Maintenance                   | 4,750,000                    | 4,750,000                | 4,750,000                     | 4,228,000                                     | 522,000                                      | 90.2%                                  |
| Local Transport / Travelling              |                              |                          |                               |   |  |  |
| Electricity And Water                     | 237,500                      | 237,500                  | 237,500                       | 213,400                                       | 24,100                                       | 89.9%                                  |
| Medical                                   |                              |                          |                               |   |  |  |
| Administration Costs                      |                              |                          |                               |   |  |  |
| Activity                                  | 1,425,000                    | 1,425,000                | 1,425,000                     | 592,875                                       | 832,125                                      | 41.60%                                 |
| Gratuity                                  |                              |                          |                               |   |  |  |

**(COUNTY HIGH SCHOOL)**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

| Receipt/Expenses Item                   | Original Budget<br>a<br>Kshs | Adjustments<br>b<br>Kshs | Final Budget<br>c=a+b<br>Kshs | Actual On<br>Comparable<br>Basis<br>d<br>Kshs | Budget<br>utilization<br>difference<br>e=c-d | % Of<br>Utilization<br>e=d/c %<br>Kshs |
|---|------------------------------|--------------------------|-------------------------------|---|--|--|
| <b>3) FDSE for infrastructure</b>       |                              |                          |                               |   |  |  |
| Maintenance & Improvement MoE           | 4,750,000                    | 4,750,000                | 4,750,000                     | 4,228,000.00                                  | 522,000                                      | 89.01%                                 |
| M&I parents' contribution               |                              |                          |                               |   |  |  |
| Economic Stimulus Programs              |                              |                          |                               |   |  |  |
| Transition Infrastructure Grants        |                              |                          |                               |   |  |  |
| Administration Block                    |                              |                          |                               |   |  |  |
| <b>(4) Fees Charged on Parents</b>      |                              |                          |                               |   |  |  |
| Personnel Emoluments                    |                              |                          |                               |   |  |  |
| Repairs And Maintenance                 | 1,900,000                    | 1,900,000                | 1,900,000                     | 1,200,000                                     | 700,000                                      | 63.1%                                  |
| Local Transport / Travelling            |                              |                          |                               |   |  |  |
| Other voteheads                         | 12,255,000                   | 12,255,000               | 12,255,000                    | 9,065,911                                     | 3,189,089                                    | 73.9%                                  |
| Medical/Insurance                       |                              |                          |                               |   |  |  |
| Administration Costs                    |                              |                          |                               |   |  |  |
| Activity                                | 237,500                      | 237,500                  | 237,500                       | 275,200                                       | (37,700)                                     | 115%                                   |
| SMASSE                                  |                              |                          |                               |   |  |  |
| Fee On Boarding Equipment and<br>Stores | 24,115,750                   | 24,115,750               | 24,115,750                    | 17,566,562                                    | 6,549,188                                    | 72.8%                                  |
| <b>5) Miscellaneous Income</b>          |                              |                          |                               |   |  |  |
| Loans / Borrowing                       |                              |                          |                               |   |  |  |
| Rent income                             |                              |                          |                               |   |  |  |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

| 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                         | e=d/c %          |
|                                      | Kshs              | Kshs              | Kshs              | Kshs                       |                               | Kshs             |
| Income From Farming Activities       |                   |                   |                   |                            |                               |                  |
| Insurance Compensation               |                   |                   |                   |                            |                               |                  |
| Income From Posho Mill               |                   |                   |                   |                            |                               |                  |
| Income From Bus Hire                 |                   |                   |                   |                            |                               |                  |
| Fee For Hire of Ground and Equipment |                   |                   |                   |                            |                               |                  |
| Interest Income                      |                   |                   |                   |                            |                               |                  |
| Income From Any Other Investment     |                   |                   |                   |                            |                               |                  |
| <b>Total Income</b>                  | <b>57,160,550</b> | <b>57,160,550</b> | <b>57,160,550</b> | <b>47,890,004</b>          | <b>9,270,546</b>              | <b>83.8%</b>     |
| <b>(6) Expenditure For Tuition</b>   |                   |                   |                   |                            |                               |                  |
| Textbooks                            |                   |                   |                   |                            |                               |                  |
| Reference Materials                  |                   |                   |                   |                            |                               |                  |
| Exercise Books                       |                   |                   |                   |                            |                               |                  |
| Laboratory Equipment                 |                   |                   |                   |                            |                               |                  |
| Internal Exams                       |                   |                   |                   |                            |                               |                  |
| Teaching / Learning Materials        | 2,739,800         | 2,739,800         | 2,739,800         | 2,800,180                  | (60,380)                      |                  |
| Chalks                               |                   |                   |                   |                            |                               |                  |
| Exams And Assessment                 |                   |                   |                   |                            |                               |                  |
| Teachers Guides                      |                   |                   |                   |                            |                               |                  |
| Administration Costs                 |                   |                   |                   |                            |                               |                  |
| Bank Charges                         |                   |                   |                   |                            |                               |                  |
|                                      |                   |                   |                   |                            |                               |                  |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

| 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                         | e=d/c %          |
|   | Kshs            | Kshs        | Kshs         | Kshs                       |                               | Kshs             |
| <b>(7) Expenditure For Operations</b>                 |                 |             |              |                            |                               |                  |
| Personnel Emoluments                                  |                 |             |              |                            |                               |                  |
| Maintenance & Improvements                            | 4,750,000       | 4,750,000   | 4,750,000    | 3,144,000                  | 1,606,000                     | 66.1%            |
| Local Transport / Travelling                          |                 |             |              |                            |                               |                  |
| Electricity, Water and Conservancy                    |                 |             |              |                            |                               |                  |
| Medical   |                 |             |              |                            |                               |                  |
| Administration Costs                                  |                 |             |              |                            |                               |                  |
| Activity  | 1,425,000       | 1,425,000   | 1,425,000    | 548,815                    | 876,185                       | 38.5%            |
| Gratuity  |                 |             |              |                            |                               |                  |
| SMASSE  |                 |             |              |                            |                               |                  |
| Other votes heads                                     | 4,750,000       | 4,750,000   | 4,750,000    | 7,506,657                  | (2,756,657)                   | 158%             |
| <b>(8) Expenditure For infrastructure</b>             |                 |             |              |                            |                               |                  |
| Construction of classrooms                            |                 |             |              |                            |                               |                  |
| Construction of LAB                                   |                 |             |              |                            |                               |                  |
| Construction of DORMS                                 |                 |             |              |                            |                               |                  |
| Purchase of furniture                                 |                 |             |              |                            |                               |                  |
| Purchase of equipment                                 |                 |             |              |                            |                               |                  |
| Purchase of machinery                                 |                 |             |              |                            |                               |                  |
| <b>(9) Expenditure For school fund/lunch/boarding</b> |                 |             |              |                            |                               |                  |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

| Receipt/Expenses Item                         | Original Budget<br>a<br>Kshs | Adjustments<br>b<br>Kshs | Final Budget<br>c=a+b<br>Kshs | Actual On<br>Comparable<br>Basis<br>d<br>Kshs | Budget<br>utilization<br>difference<br>e=c-d | % Of<br>Utilization<br>e=d/c % |
|---|------------------------------|--------------------------|-------------------------------|---|--|--------------------------------|
| Personnel Emoluments                          |                              |                          |                               |   |  |                                |
| Maintenance and Improvements                  | 1,900,000                    | 1,900,000                | 1,900,000                     | 1,200,000                                     | 700,000                                      | 63.2%                          |
| Local Transport / Travelling                  |                              |                          |                               |   |  |                                |
| Electricity, Water and Conservancy            |                              |                          |                               |   |  |                                |
| Medical Expenses                              |                              |                          |                               |   |  |                                |
| Administration Costs                          |                              |                          |                               |   |  |                                |
| Activity                                      | 237,500                      | 237,500                  | 237,500                       | 665,227                                       | (427,727)                                    |                                |
| Gratuity                                      |                              |                          |                               |   |  |                                |
| Lunch Programme                               |                              |                          |                               |   |  |                                |
| Boarding Equipment and Stores                 | 24,115,750                   | 24,115,750               | 24,115,750                    | 17,187,003                                    | 6,928,747                                    | 71.2%                          |
| Expenditure For Income Generating<br>Activity |                              |                          |                               |   |  |                                |
| Insurance Costs                               |                              |                          |                               |   |  |                                |
| Other vote heads                              | 12,255,000                   | 12,255,000               | 12,255,000                    | 11,013,562                                    | 1,241,438                                    | 89.9%                          |
| Rent Expenses                                 |                              |                          |                               |   |  |                                |
| Bank Charges                                  |                              |                          |                               |   |  |                                |
| Loan Interest Repayment                       |                              |                          |                               |   |  |                                |
| Loan Principal Repayment                      |                              |                          |                               |   |  |                                |
| Acquisition Of Assets                         |                              |                          |                               |   |  |                                |
| <b>Totals</b>                                 | <b>30,469,050</b>            | <b>30,469,050</b>        | <b>30,469,050</b>             | <b>44,065,444</b>                             | <b>13,605,394</b>                            | <b>144.6%</b>                  |

**9. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Recognition of receipts and payments**

The *school* recognises all receipts from 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of

*(COUNTY HIGH SCHOOL)*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

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Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

10. Notes to the Financial Statements

1 GOVERNMENT GRANTS FOR TUITION

| Description                   | 2022-2023           | 2021-2022           |
|-------------------------------|---------------------|---------------------|
|                               | Kshs                | Kshs                |
| Reference Materials           |                     |                     |
| Exercise Books                |                     |                     |
| Laboratory Equipment          |                     |                     |
| Internal Exams                |                     |                     |
| Teaching / Learning Materials | 2,894,205.75        | 3,235,176.00        |
| Others <i>kcb pearl</i>       | 140,000.00          |                     |
| <b>Total</b>                  | <b>3,034,205.75</b> | <b>3,235,176.00</b> |

\*Include others as per MOE circulars

2 GOVERNMENT GRANTS FOR OPERATIONS

| Description                  | Insert Current FY    | 2021-2022            |
|------------------------------|----------------------|----------------------|
|                              | Kshs                 | Kshs                 |
| Personnel Emoluments         | -                    |                      |
| Repairs And Maintenance      | 4,228,000.00         | 5,079,500.00         |
| Local Transport / Travelling |                      |                      |
| Electricity And Water        |                      |                      |
| Medical                      | 213,400.00           |                      |
| Other Vote Heads             | 7,625,850.25         | 9,211,736.70         |
| Activity                     | 592,875.00           |                      |
| Damages                      |                      | 801,000.00           |
| Boarding account             |                      | 900,000.00           |
| Infrastructure account       |                      | 300,000.00           |
| <b>Total</b>                 | <b>12,660,125.25</b> | <b>16,292,236.70</b> |

3 GOVERNMENT GRANTS FOR INFRASTRUCTURE ACCOUNTS

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

| Description                | 2022-2023           | 2021-2022 |
|----------------------------|---------------------|-----------|
|                            | Kshs                | Kshs      |
| TIG                        | -                   |           |
| Maintenance & improvements | 3,144,000.00        |           |
| Administration block       |                     |           |
| Economic stimulus grants   |                     |           |
|                            |                     |           |
| <b>TOTAL:</b>              | <b>3,144,000.00</b> |           |

**4 School Fund Income -Parents Contribution/Fees**

| Description                          | 2022-2023            | 2021-2022            |
|--------------------------------------|----------------------|----------------------|
|                                      | Kshs                 | Kshs                 |
| Personnel emoluments                 |                      |                      |
| Repairs and maintenance              |                      | 609,400.00           |
| Local transport / travelling         |                      |                      |
| Electricity and water                |                      |                      |
| Medical                              |                      |                      |
| Other votes heads                    | 12,837,111.00        | 13,222,107.00        |
| Activity                             | 798,000.00           | 46,200.00            |
| Fee on Boarding Equipment and stores | 24,507,562.00        | 25,546,156.00        |
| PA Levies*                           |                      |                      |
| Others (knec                         |                      | 152,900.00           |
| <b>Total</b>                         | <b>38,142,673.00</b> | <b>39,576,763.00</b> |

*\*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**5 Miscellaneous Incomes**

| <b>Description</b>                   | <b>2022-2023</b> | <b>2021-2022</b> |
|--------------------------------------|------------------|------------------|
|                                      | <b>Kshs</b>      | <b>Kshs</b>      |
| 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                      |                  |                  |
| Dividends Income                     |                  |                  |
| Loans/Borrowings*                    |                  |                  |
| Other Income                         |                  |                  |
| <b>Total</b>                         |                  |                  |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**6 PAYMENTS FOR TUITION**

| <b>Description</b>            | <b>2022-2023</b>    | <b>2021-2022</b>    |
|-------------------------------|---------------------|---------------------|
|                               | <b>Kshs</b>         | <b>Kshs</b>         |
| Exercise Books                |                     |                     |
| Textbooks                     |                     |                     |
| Reference materials           |                     |                     |
| Laboratory Equipment          |                     |                     |
| Teaching / Learning Materials | 3,314,660.00        | 2,861,436.00        |
| Exams And Assessment          |                     |                     |
| Teachers Guides               |                     |                     |
| Bank Charges                  | 5,536.00            | 420.00              |
| Others ( <i>Kcb pearl</i> )   | 140,000.00          | -                   |
| <b>Total</b>                  | <b>3,460,196.00</b> | <b>2,861,856.00</b> |

**7 PAYMENTS FOR OPERATIONS**

| <b>Description</b>                     | <b>2022-2023</b>     | <b>2021-2022</b>     |
|--|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          |
| Personnel Emoluments                   |                      |                      |
| Service Gratuity                       |                      |                      |
| Other votes heads                      | 8,401,157.00         | 9,311,173.00         |
| Repairs And Maintenance & Improvements | 3,144,000.00         | 7,743,000            |
| Local Transport / Travelling           |                      |                      |
| Electricity And Water                  |                      |                      |
| Medical                                |                      |                      |
| Activity Expenses                      | 548,815.00           | -                    |
| Insurance Cost                         | -                    | -                    |
| Others ( Bank charges )                | 2,056.00             | 3,070.00             |
| <b>Total</b>                           | <b>12,096,028.00</b> | <b>17,057,243.00</b> |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Notes to the Financial Statements (continued)

8 PAYMENTS FOR INFRASTRUCTURE

| Description                   | 2022-2023           | 2021-2022 |
|-------------------------------|---------------------|-----------|
|                               | Kshs                | Kshs      |
| Construction of classrooms    | 3,140,000.00        |           |
| Construction of laboratory    |                     |           |
| Construction of dormitory     |                     |           |
| Purchase of furniture         |                     |           |
| Purchase of equipment         |                     |           |
| Purchase of apparatus         |                     |           |
| Drilling of boreholes         |                     |           |
| Others (specify) Bank charges | 605.00              |           |
| <b>Total</b>                  | <b>3,140,605.00</b> |           |

9 BOARDING AND SCHOOL FUND PAYMENTS

| Description                                | 2022-2023            | 2021-2022            |
|--|----------------------|----------------------|
|  | Kshs                 | Kshs                 |
| Personnel Emoluments                       |                      |                      |
| Service Gratuity                           |                      |                      |
| Repairs And Maintenance & Improvements     |                      | 700,000.00           |
| Local Transport / Travelling               |                      |                      |
| Electricity And Water                      |                      |                      |
| Medical Expenses                           |                      |                      |
| OTHER VOTES HEADS                          | 11,013,562.00        | 9,031,349.00         |
| Activities                                 | 665,227.00           | 657,750.00           |
| Bank Charges                               | 7,646.00             | 2,650.00             |
| Expenses On Income Generating Activities** | -                    | -                    |
| Fee On Boarding Equipment and Stores       | 19,013,603.00        | 21,293,830.00        |
| Rent Expenses                              |                      |                      |
| Insurance Cost (Life Property)             |                      |                      |
| Loan Principal Repayment                   |                      |                      |
| Loan Interest Repayment                    |                      |                      |
| Acquisition Of Assets                      |                      |                      |
| PA expenses                                |                      |                      |
| Infrastructure                             |                      | 300,000.00           |
| <b>Total</b>                               | <b>30,700,038.00</b> | <b>31,985,579.00</b> |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

| Account Name & Currency                | Status         | Bank Account Number | 2022-2023           | 2021-2022         |
|--|----------------|---------------------|---------------------|-------------------|
|  | Active/Dormant |                     | Kshs                | Kshs              |
| Tuition Account                        | Active         | 1296459632          | 24,707.30           | 217.55            |
| Operations Account                     | Active         | 1296455327          | 1,089,231.45        | 32,434.20         |
| School Fund Account/Boarding           | Active         | 1296440435          | 128,659.00          | 152,062.00        |
| Savings Account                        | -              |                     | -                   | -                 |
| Parent Association Development Account | -              |                     | -                   | -                 |
| Income Generating Activities Account   | -              |                     | -                   | -                 |
| Infrastructural Account                | Active         | 1296466884          | 6,385.00            | 2,990.00          |
| <b>Total</b>                           |                |                     | <b>1,248,982.75</b> | <b>187,703.75</b> |

11 Cash In Hand

| Description     | 2022-2023 | 2021-2022 |
|-----------------|-----------|-----------|
|                 | Kshs      | Kshs      |
| Notes and Coins | -         | -         |
| <b>Total</b>    | <b>-</b>  | <b>-</b>  |

12 Short Term Investments

| Description            | 2022-2023 | 2021-2022 |
|------------------------|-----------|-----------|
|                        | Kshs      | Kshs      |
| Cooperative Shares     | -         | -         |
| Treasury Bills         | -         | -         |
| Fixed Deposit accounts | -         | -         |
| Other Investments      | -         | -         |
| <b>Total</b>           | <b>-</b>  | <b>-</b>  |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

| Description                              | 2022-2023            | 2021-2022            |
|--|----------------------|----------------------|
|  | Kshs                 | Kshs                 |
| Fees Arrears                             | 81,039,555.00        | 73,017,037.00        |
| <b>Other Non-Fees Receivables</b>        |                      |                      |
| Salary Advances (list/schedule attached) |                      |                      |
| Imprest (list/schedule attached)         |                      |                      |
| Rent arrears(list/schedule attached)     |                      |                      |
| <b>Total</b>                             | <b>81,039,555.00</b> | <b>73,017,037.00</b> |

13 b Ageing Analysis of Accounts Receivable

| Description                            | 2022-2023            |                | 2021-2022            |                |
|--|----------------------|----------------|----------------------|----------------|
|  | Kshs                 |                | Kshs                 |                |
|  | Current FY           | % of the total | Comparative FY       | % of the total |
| Less than 1 year                       | 11,235,000           | %              | -                    | %              |
| Between 1- 2 years                     | 5,783,168.00         | %              | 8,995,650.00         | %              |
| Between 2-3 years                      | 10,126,865.00        | %              | 10,126,865.00        | %              |
| Over 3 years                           | 53,894,522.00        | %              | 53,894,522.00        | %              |
| <b>Total (should tie to note 13 a)</b> | <b>81,039,555.00</b> | <b>%</b>       | <b>73,017,037.00</b> | <b>%</b>       |

14 Accounts Payable

| Description                                       | 2022-2023           | 2021-2022           |
|---|---------------------|---------------------|
|   | Kshs                | Kshs                |
| Trade Creditors (See Ageing Below and Appendix 1) | 3,235,580.00        | 1,735,920.00        |
| Prepaid Fees                                      | -                   | -                   |
| Retention Monies                                  | -                   | -                   |
| Unpaid salaries and statutory deductions          | -                   | -                   |
| Caution money                                     | -                   | -                   |
| Other payables (specify)                          | -                   | -                   |
| <b>Total</b>                                      | <b>3,235,580.00</b> | <b>1,735,920.00</b> |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Notes to the Financial Statements (continued)

a. Ageing Analysis of Accounts Payable

| Description                          | 2022-2023           |                | 2021-2022           |                |
|--------------------------------------|---------------------|----------------|---------------------|----------------|
|                                      | Kshs                |                | Kshs                |                |
|                                      | Current FY          | % of the total | Comparative FY      | % of the total |
| Less than 1 year                     | 3,235,580.00        | %              | 1,735,920.00        | %              |
| Between 1- 2 years                   |                     | %              | -                   | %              |
| Between 2-3 years                    |                     | %              | -                   | %              |
| Over 3 years                         |                     | %              | -                   | %              |
| <b>Total (should tie to note 14)</b> | <b>3,235,580.00</b> | <b>%</b>       | <b>1,735,920.00</b> | <b>%</b>       |

15 Fund Balance Brought Forward

| Description            | 2022-2023            | 2021-2022            |
|------------------------|----------------------|----------------------|
|                        | Kshs                 | Kshs                 |
| Bank Balances          | 187,703.75           | 2,322,498.05         |
| Cash Balances          | -                    | -                    |
| Short Term Investments | -                    | -                    |
| Receivables            | 73,017,037.00        | 64,484,472.00        |
| Payables               | (1,735,920.00)       | (2,537,237.00)       |
| <b>Total</b>           | <b>71,468,820.75</b> | <b>64,269,323.05</b> |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

**Other important disclosure notes**

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

**15 Non-current Liabilities Summary**

| Description                  | 2022-2023 | 2021-2022 |
|------------------------------|-----------|-----------|
|                              | Kshs      | Kshs      |
| Bank Loans                   | -         | -         |
| Outstanding Leases           | -         | -         |
| Hire Purchase                | -         | -         |
| Gratuity And Leave Provision | -         | -         |
| Others (specify)             | -         | -         |
| <b>Total</b>                 | -         | -         |

**16 Biological assets**

| Description              | Numbers | 2022-2023 | 2021-2022 |
|--------------------------|---------|-----------|-----------|
|                          |         | Kshs      | Kshs      |
| Cattle                   |         | -         | -         |
| Goats                    |         | -         | -         |
| Trees                    |         | -         | -         |
| Coffee Or Tea Plantation |         | -         | -         |
| Poultry                  |         | -         | -         |
| Others (specify)         |         | -         | -         |
| <b>Total</b>             |         | -         | -         |

**17 Borrowings**

| Description                           | Kshs | Kshs |
|---------------------------------------|------|------|
| Borrowings at beginning of the year   | -    | -    |
| Borrowings during the year            | -    | -    |
| Repayments during the year            | -    | -    |
| <b>Balance at the end of the year</b> | -    | -    |

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Other important disclosure notes**

**18 Stock/ Inventory**

| Description            | 2022-2023 | 2021-2022 |
|------------------------|-----------|-----------|
|                        | Kshs      | Kshs      |
| Food stuffs            | -         | -         |
| Lab consumables        | -         | -         |
| Farm produce           | -         | -         |
| Medication             | -         | -         |
| Construction Materials | -         | -         |
| Others (specify)       | -         | -         |
|                        | -         | -         |

**19 Progress on Follow up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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

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Sign and Date  
Principal

(COUNTY HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**11. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

| Supplier Of Goods Or Services          | Original Amount | Date Contracted | Amount Paid To-Date 30 <sup>th</sup> June 2023 | Outstanding Balance Current FY 30 <sup>th</sup> June 2023 | Outstanding Balance Comparative 30 <sup>th</sup> June 2023 | Comments |
|--|-----------------|-----------------|--|---|--|----------|
|  | A               | b               | C  | d=a-c   |  |          |
|  | Kshs            | Kshs            | Kshs   | Kshs  | Kshs   |          |
| <b>Construction Of Buildings</b>       |                 |                 |  |   |  |          |
| 1.                                     |                 |                 |  |   |  |          |
| 2.                                     |                 |                 |  |   |  |          |
| 3.                                     |                 |                 |  |   |  |          |
| <b>Sub-Total</b>                       |                 |                 |  |   |  |          |
| <b>Supply Of Goods</b>                 |                 |                 |  |   |  |          |
| 4. MUKMAM INVESTMENT LIMITED           | 235,000         | 02-11-2022      | 0  | 235,000.00  | 235,000.00   |          |
| 5. FARM WELDING METAL WORK             | 432,500         | 03-04-2022      | 350,000  | 82,500.00   | 82,500.00  |          |
| 6. HASSAN POWER AND ELECTRICALS        | 946,140         | 02-04-2022      | 369,140  | 577,000.00  | 577,000.00   |          |
| 7. SUNNY SUMMIT                        | 128,000         | 01-05-2022      | 64,000   | 64,000.00   | 64,000.00  |          |
| 8. USITAWI BOOK CENTRE                 | 125,480         | 02-3-2023       | 0  | 125,480.00  | 125,480.00   |          |
| 9. JANKO SERVICES                      | 75,000          | 04-2-2023       | 0  | 75,000.00   | 75,000.00  |          |
| 10. ARMADA SCHOOL AND GENERAL SUPPLIES | 250,000         | 04-2-2023       | 0  | 250,000.00  | 250,000.00   |          |
| 11. SULU E ENTERPRISES                 | 453,280         | 01-05-2022      | 113,280  | 340,000.00  | 340,000.00   |          |

(COUNTY HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

| Supplier Of Goods Or Services | Original Amount     | Date Contracted | Amount Paid To-Date 30 <sup>th</sup> June 2023 | Outstanding Balance Current FY 30 <sup>th</sup> June 2023 | Outstanding Balance Comparative 30 <sup>th</sup> June 2023 | Comments |
|-------------------------------|---------------------|-----------------|--|---|--|----------|
| 12. KUNASO GENERAL SUPPLY     | 392,000             | 05-5-2023       | 0  | 392,000.00  | 392,000.00   |          |
| 13. JIRE NOON ENTERPISES      | 123,600             | 05-05-2023      | 0  | 123,600.00  | 123,600.00   |          |
| 14. SALAMA BAKERY             | 327,000             | 05-05-2023      | 0  | 327,000.00  | 327,000.00   |          |
| 15. BALAMBALA MILLERS         | 345,000             | 05-05-2023      | 0  | 345,000.00  | 345,000.00   |          |
| 16. NATIONAL CEREALS P.BOARD  | 299,000             | 05-05-2023      | 0  | 299,000.00  | 299,000.00   |          |
| 17. MALKA PATRIOTS            | 219,600             | 01-05-2022      | 219,600  | 0   | 0  |          |
| 18. TOWHEED H/WARE            | 51,800              | 05-05-2022      | 51,800   | 0   | 0  |          |
| 19. AL-MAQDIS SHOP            | 300,000             | 01-05-2022      | 300,000  | 0   | 0  |          |
| 20. TAIFBILE INVESTMENTS      | 268,100             | 01-05-2022      | 268,100  | 0   | 0  |          |
| <b>Sub-Total</b>              |                     |                 |  |   |  |          |
| <b>Supply Of Services</b>     |                     |                 |  |   |  |          |
| 21.                           |                     |                 |  |   |  |          |
| 22.                           |                     |                 |  |   |  |          |
| 23.                           |                     |                 |  |   |  |          |
| <b>SUB-TOTAL</b>              |                     |                 |  |   |  |          |
| <b>GRAND TOTAL</b>            | <b>4,971,500.00</b> |                 | <b>1,735,920.00</b>                            | <b>3,235,580.00</b>                                       | <b>3,235,580.00</b>  |          |

(COUNTY HIGH SCHOOL)  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 2 – Summary of Fixed Assets Register**

| Asset Class                              | Historical Cost b/f<br>(Kshs)<br>1 <sup>st</sup> July 2020 | Additions during the<br>year<br>(Kshs) | Disposals during the<br>year<br>(Kshs) | Historical Cost c/f<br>(Kshs)<br>30 <sup>th</sup> June 2023 |
|--|--|--|--|---|
| Land                                     |  |  |  |   |
| Buildings And Structures                 |  |  |  |   |
| Motor Vehicles                           |  |  |  |   |
| Office Equipment, Furniture And Fittings |  |  |  |   |
| Textbooks                                |  |  |  |   |
| ICT Equipment                            |  |  |  |   |
| Tools And Apparatus                      |  |  |  |   |
| Other Machinery And Equipment            |  |  |  |   |
| Heritage And Cultural Assets             |  |  |  |   |
| Intangible Assets- Soft Ware             |  |  |  |   |
| <b>Total</b>                             |  |  |  |   |

*(The school should ensure that a detailed fixed assets register is maintained).*