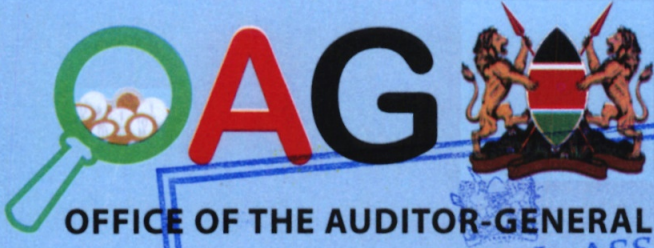


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 NOV 2024

DAY: Tuesday

REPORT BY: Hon. Naomi Wago
Deputy Majority Whip

CLERK-AT-THE-TABLE: hornale

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REPORT

OF

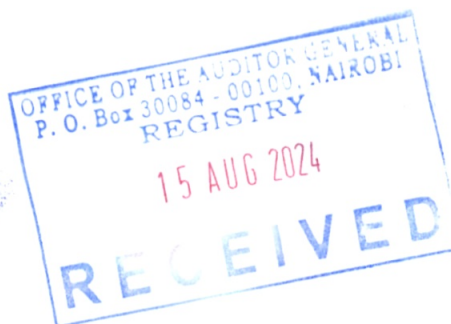
THE AUDITOR-GENERAL

ON

WAJIR GIRLS SECONDARY SCHOOL

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

WAJIR COUNTY



**WAJIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIALS STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xii
5. Report of The Independent Auditors (To be attached)	xiii
6. Statement of Receipts and Payments for the Period ended 30th June 2023	1
7. Statement of Assets and Liabilities as at 30th June 2023.....	2
8. Statement of Cash Flows for the Period Ended 30th June 2023	3
9. Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2023....	5
10. Significant Accounting Policies.....	10
11. Notes to The Financial Statements	12
12. Annexes.....	22

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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

2. Key School Information and Management

(b) Back ground information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **WAJIR** County, **WAJIR EAST** Sub-County

The school was registered in **03/09/2001** under registration number **GP/A/1809/2001** and is currently categorized as a **National** public school established, owned or operated by the Government.

The school is a boarding school and had **804** number of students as at 30th June 2023. It has **4** streams and **36** teachers of which **12** teachers are employed by the School Board of Management.

(c) 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	MR. HUSSEIN SUGOW	Chairman	19 TH JULY, 2019
2	MRS. RAHMA HASSAN	Secretary-Principal	
3	MRS. HALIMA BACHOLA	Member	19 TH JULY, 2019
4	MRS. FATUMA AHMED	Member	19 TH JULY, 2019
5	MR. SHALLE SHEIKH	Member	19 TH JULY, 2019
6	MRS. KATRA ABDULLAHI	Member	19 TH JULY, 2019
7	MR. HUSSEIN MAALIM	Member	19 TH JULY, 2019
8	MR. KAHIIYE ADAN	Member-Rep CEB	19 TH JULY, 2019
9	MRS. ZEINAB GEDI	Member Rep Teachers	19 TH JULY, 2019
10	MR. DANIEL PETER	3Members-Sponsor	19 TH JULY, 2019
11	MS. QATRA HUSSEIN	Member-Community	19 TH JULY, 2019
12	MR ABDULLAHI I. ABDI	Member Special Needs	19 TH JULY, 2019
13	RIDWAN ABDULLAHI	Rep Students	19 TH JULY, 2019

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- 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 pupil's 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.

(d) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	MR. HUSSEIN SUGOW	CHAIRPERSON	3
2	Audit Committee	MR. ABDULLAHI I. ABDI	CHAIRPERSON	3
3	Finance, procurement and general purposes Committee	MR. DANIEL PETER	MEMBER	3
4	Academic Committee	MR. SHALLE SHEIKH MURSAL	CHAIRPERSON	3
5	Development Committee	MR. DANIEL PETER	MEMBER	3
6	Discipline and welfare Committee	MR. KAHIEYE ADAN	MEMBER	3
7	Ad hoc Committee (if any during the year)	HUSSEIN MAALIM	MEMBER	3

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

(e) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	RAHMA HASSAN ABDI	344096
2	Deputy Principal	MURSAL SHEIKH BASHEY	717388
3	School Bursar	SAADIA SHARIFF	8494564

(f) Schools contacts

Post Office Box: 172-70200
Telephone: 0725826157
E-mail: wajirgss@gmail.com

(g) School Bankers

The following school operated 5 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: EQUITY
Branch: WAJIR
Account Number: 1030294684896 (SCHOOL FUND ACCOUNT)
2. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105242382 (TUITION ACCOUNT)
3. Name of Bank: KCB
Branch: WAJIR
Account Number: 1105243451 (OPERATION ACCOUNT)
4. Name of Bank: EQUITY
Branch: WAJIR
Account Number: 1030294542574 (INFRASTRUCTURE ACCOUNT)
5. Name of Bank: EQUITY
Branch: WAJIR
Account Number: 1030266870457 (GRATUITY ACCOUNT)

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

6. MPESA Pay Bill No.172826 attached to 1030294684896 bank account

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

(h) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O.Box30084
GPO 00100
Nairobi, Kenya

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

3. Summary Report of Performance of The School

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

a) Financial performance:

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

YEAR	SURPLUS	DEFICIT
2019	673,045	-
2020/2021	3,028,338	-
2021/2022	2,503,112	-

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

YEAR	FDSE GRANTS RECEIVED		TOTAL
	OPERATION (Kshs)	TUITION (Kshs)	(Kshs)
2019	11,288,288	2,278,300	13,566,588
2020/2021	8,852,350	1,367,823	10,220,173
2021/2022	12,073,893	2,592,929	14,666,822

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

YEAR	ENROLMENT	CAPITATION PER STUDENT (Kshs)
2019	804	16,234
2020/2021	756	13,519
2021/2022	804	16,743

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

YEAR	PARENTS CONTRIBUTION/FEES (Kshs)
2019	27,267,301
2020/2021	16,422,049
2021/2022	30,581,799
TOTAL	74,271,149

Summary Report of Performance of The School (continued)

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

YEAR	EXPENDITURE INCURRED (Kshs)
2019	27,732,657
2020/2021	17,158,362
2021/2022	40,622,486
TOTAL	85,513,505

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

YEAR	RECIEVABLES (Kshs)	PAYABLES (Kshs)
2019	2,848,623	928,150
2020/2021	3,918,797	193,012
2021/2022	3,684,950	-

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

YEAR	CASH & BANK BALANCES	
	Cash	Bank (Kshs)
2019	-	731,199
2020/2021	-	153,803
2021/2022	-	3,882,179

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

Summary Report of Performance of The School (continued)

b) Teacher Student ratio:

Curriculum based establishment (CBE)	Teachers on Duty (TOD)	Shortfall	No. recruited	No. transferred	No. of BOM teachers	Teacher – student ratio
5	36	9	5	5	12	1:30

c) Mean score in the KCSE:

KCSE 2020 OVERALL GRADE DISTRIBUTION

GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	2020	2019	Dev
ENTRY 132	0	0	0	1	7	8	37	32	30	12	5	0	0	0	5.068	3.772	+1.296

KCSE MARCH 2022 OVERALL MEAN

GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	2021	2020	Dev
ENTRY 179	0	0	2	11	18	38	49	29	21	10	1	0	0	0	6.0559	5.068	+0.9879

School Mean: 6.0559 C (Plain)

KCSE DECEMBER 2022 OVERALL MEAN

GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	2021	2022	Dev
ENTRY 168	0	0	4	21	39	38	49	15	2	0	0	0	0	0	6.0559	7.042 C+	+0.9861

School Mean: 7.042 C (Plus)

d) Number of Candidates in the 2020-2022 KCSE:

NUMBER OF STUDENTS	YEAR
132	2020
179	2021
168	2022

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

Summary Report of Performance of The School (continued)

e) **Capacity of the school:**

SCHOOL ENROLMENT AS AT 30/06/2023

FORM	STREAM	ENROLMENT	NO. ABSENT	NO. PRESENT
FORM ONE 246	A	62	3	47
	B	61	1	49
	C	61	4	46
	D	62	1	49
FORM TWO 187	A	46	2	50
	B	48	2	50
	C	46	0	52
	D	47	0	47
FORM THREE 166	A	41	0	40
	B	42	2	43
	C	41	5	41
	D	42	2	40
FORM FOUR 205	A	42	1	45
	B	43	1	43
	C	41	2	43
	D	42	6	39
GRAND TOTAL		804	32	772

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECT	STATUS	SOURCE OF FUNDS
CBC -1 CLASSROOM	COMPLETED	M.O.E
SEQIP PROJECT- 4 CLASSROOMS	ONGOING	WORLD BANK
RENOVATION OF 6 WASHROOMS	COMPLETED	M.I GRANT
CONSTRUCTION OF TWO NEW WASHROOMS	COMPLETED	M.I GRANT

RAHMA HASSAN ABDI
School Principal

RA
24/7/2024



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 WAJIR GIRLS' SECONDARY SCHOOL accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

HUSSEIN SUGOW.....

Name:

Designation: Chairman, School Board of Management

Date: 24/7/2024

RAHMA HASSAN ABDI.....

Name:

Designation: School Principal & Secretary to Board of Management

Date: 24/7/2024



SAADIA SHARIFF.....

Name:

Designation: Bursar/Finance Officer

Date: 24/7/2024

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON WAJIR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - WAJIR COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 Wajir Girls Secondary School – Wajir County set out on pages 1 to 21, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Wajir Girls Secondary School – Wajir 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

Long Outstanding Accounts Receivable

The statement of financial assets and financial liabilities reflects a balance of Kshs.3,080,123 in respect of account receivables which includes an amount of Kshs.751,065 that has been outstanding for more than one year. The School has not developed a mechanism to ensure payment of school fees in time and some students have since left school with arrears of school fees. The recoverability of the outstanding amounts is doubtful.

In the circumstances, the fair value of account receivables balance could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.48,453,234 and Kshs.42,562,918 respectively resulting to under-funding of Kshs.5,890,316 or 12% of the budget. However, the School spent amount of Kshs.43,490,218 against actual receipts of Kshs.42,562,918 resulting to an over-utilization of Kshs.927,300 or 2% of the actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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 Resource, 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 11 March, 2024 which was five 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. Failure to Prepare the School Improvement Plan

During the year under review, Management did not develop School Improvement Plan to be used to measure the School's improvement activities, keep the School in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, Management was in breach of the Operational Manual.

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 an Audit Committee

During the year under review, the School operated without an Audit Committee. This was 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 existence of an effective mechanism of internal control could not be confirmed.

2. Lack of Fixed Assets Register

Management did not maintain an Asset Register indicating the item, cost, location and serial/tag number. Further, Management did not provide land ownership documents for a parcel of land where the school is built.

In the circumstances, the ownership and security of the assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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

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

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

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

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

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


FCPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

26 September, 2024

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

6. Statement of Receipts and Payments for the Year Ended To 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,540,098	2,592,328
Capitation grants for operations	2	9,137,661	12,073,892
School fund income-parents' contributions	3	45,057,227	31,327,110
School fund income-other receipts	4	-	-
Proceeds from borrowings			-
Total Receipts		56,734,986	45,993,330
Payments			
Payments for tuition	5	2,455,380	2,867,732
Payments for operations	6	9,493,727	10,982,079
Boarding and school fund payments	7	42,479,953	31,149,317
Total Payments		54,429,060	44,999,128
Surplus/Deficit		2,305,926	994,202

The school financial statements were approved on 20/6/24 2023 and signed by:

.....


Name: Hussein Sulow
Chair BOM

Date: 24/7/2024

.....


Name: RATNA HASSAN
School Principal/ Secretary to BOM

Date: 24/7/2024



.....


Name: SAADIA SHARIFF
Bursar/Finance Officer

Date: 24/7/2024

WAJIR GIRLS SECONDARY SCHOOL
 Reports and Financial Statements as at 30TH June 2023

7. Statement of Assets and Liabilities for the Year Ended 30TH June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	7,137,425	5,867,694
Cash balances	9	-	-
Short term investment	10	-	-
Total cash and cash equivalent		7,137,425	5,867,694
Accounts receivables	11	3,080,123	2,043,928
Total financial assets		10,217,548	7,911,622
Financial liabilities			
Accounts payables	12	-	-
Net financial assets		10,217,548	7,911,622
Represented by			
Accumulated fund b/fwd	13	7,911,622	6,917,420
Surplus/deficit for the year		2,305,926	994,202
Net financial position		10,217,548	7,911,622

The school's financial statements were approved on 20/6/2024 2023 and signed by:

.....
 Name: Husein Sugow
 Chair BOM
 Date: 24/7/2024

.....
 Name: RATNA HASSAN
 School Principal/ Secretary to
 BOM
 Date: 24/7/2024

.....
 Name: SAAIDIA SHARIFF
 Bursar/Finance Officer
 Date: 24/7/2024




8. Statement of Cash Flows for the Year Ended 30th June 2023


Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,540,098	2,592,328
Capitation grants for operations	2	9,137,661	12,073,892
School fund income-parents contributions/ fees	3	44,021,032	33,953,044
School fund income-other receipts	4	-	-
Total receipts		55,698,791	48,619,264
Payments			
Payments for tuition	5	2,455,380	2,867,732
Payments for operations	6	9,493,727	10,982,079
Boarding and school fund payments	7	42,479,953	31,149,317
Total payments		54,429,060	44,999,128
Net cash flow from operating activities		1,269,731	3,620,136
Cash flow from investing activities			-
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cash flow from borrowing activities			-
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		1,269,731	3,620,136
Cash and cash equivalent at beginning of the year		5,867,694	2,247,558
Cash and cash equivalent at end of the year	8	7,137,425	5,867,694


(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

The school's financial statements were approved on 20/6/24 2023 and signed by:


.....
Name: Hussain Susow
Chair BOM
Date: 24/7/2024


.....
Name: RATHMA HASSAN
School Principal/ Secretary to BOM
Date: 24/7/2024


.....
Name: SAADIA SHARIFA
Bursar/ Finance Officer
Date: 24/7/2024.

(Comparative FY refers to the financial year preceding the current financial year.)



9. Statement of Budgeted Versus Actual Amounts for the Year Ended 30TH 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	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	900,000	-	900,000	823,400	76,600	92%
Laboratory Equipment	320,000	-	320,000	272,000	48,000	85%
Internal Exams	300,000	-	300,000	267,320	32,680	89%
Teaching/Learning Materials	910,000	-	910,000	846,349	63,840	93%
Chalks	250,000	-	250,000	222,021	27,979	89%
Exams And Assessment	-	-	-	0	-	-
Teachers Guides	120,000	-	120,000	109,008	10,993	91%
SUB TOTALS	2,800,000	-	2,800,000	2,540,098	260,092	91%
(2) Capitation Grant on Operations						
Personnel Emoluments	3,618,000	-	3,618,000	3,000,000	618,000	83%
Maintenance & Improvement	3,350,000	-	3,350,000	3,208,000	142,000	96%
Local Transport/Travelling	804,000	-	804,000	503,938	300,062	63%
Electricity And Water	1,408,000	-	1,408,000	1,051,000	357,000	75%
Medical		-	-	-	-	-
Administration Costs	1,206,000	-	1,206,000	971,113	234,887	81%
Activity	482,400	-	482,400	403,610	78,790	84%

Reports and Financial Statements as at 30TH 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	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS	10,868,400	-	10,868,400	9,137,661	1,730,739	84%
(3) Fees Charged on Parents						
Personnel Emoluments	6,652,184	-	6,652,184	6,090,880	561,304	92.2 %
Repairs And Maintenance	1,365,254	-	1,365,254	1,122,508	242,746	85 %
Local Transport/Travelling	1,993,025	-	1,993,025	1,878,766	114,259	94.5 %
Electricity And Water	4,299,460	-	4,299,460	4,105,312	124,148	97.2 %
Medical	400,000	-	400,000	391,568	8,432	98 %
Administration Costs	2,131,505	-	2,131,505	2,037,538	93,967	96 %
Activity	588,684	-	588,684	535,776	52,908	92 %
Smasse	-		-	-	-	-
Fee On Boarding Equipment and Stores	27,627,115		27,627,115	28,894,879	(1,267,764)	105 %
SUB TOTALS	45,057,227		45,057,227	45,057,227	(70,000)	94%
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-

Reports and Financial Statements as at 30TH 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	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Income	58,725,627	-	58,725,627	56,734,986	1,990,641	97%
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	900,000	-	900,000	800,000	100,000	89%
Laboratory Equipment	320,000	-	320,000	264,200	55,800	83%
Internal Exams	300,000	-	300,000	280,000	20,000	93%
Teaching/Learning Materials	910,000	-	910,000	809,000	101,000	89%
Chalks	250,000	-	250,000	200,180	49,820	80%
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	120,000	-	120,000	102,000	18,000	85%
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
SUB TOTALS	2,800,000	-	2,800,000	2,455,380	344,620	88%
(4) Expenditure For Operations						
Personnel Emoluments	3,618,000	-	3,618,000	3,234,127	383,873	89%
Maintenance &Improvement	3,350,000	-	3,350,000	3,192,310	157,690	95%
Local Transport/Travelling	804,000	-	804,000	515,680	288,320	64%
Electricity, Water and Conservancy	1,408,000	-	1,408,000	1,291,765	116,235	92%
Medical	-	-	-	-	-	-
Administration Costs	1,206,000	-	1,206,000	884,845	321,155	73%
Activity Expenses	482,400	-	482,400	375,000	107,400	78%

Reports and Financial Statements as at 30TH 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	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS	10,868,400	-	10,868,400	9,493,727	1,374,673	87%
Smasse	-	-	-	-	-	-
(3)Expenditure For School Fund						
Personnel Emoluments	6,652,184	-	6,652,184	6,846,775	(194,591)	103%
Repairs, Maintenance and Improvements	1,365,254	-	1,365,254	1,616,000	(250,746)	118%
Local Transport/Travelling	1,993,025	-	1,993,025	949,665	1,043,360	48%
Electricity, Water and Conservancy	4,299,460	-	4,299,460	4,186,501	121,959	97%
Medical Expenses	400,000	-	400,000	168,900	231,100	42%
Administration Costs	2,131,505	-	2,131,505	1,844,000	287,505	87%
Activity	588,684	-	588,684	487,900	100,784	83%
Gratuity	-	-	-	-	-	-
Boarding Equipment and Stores	27,627,115	-	27,627,115	26,380,212	1,246,903	95%
SUB-TOTAL	45,057,227		45,057,227	42,479,953	2,586,274	94%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-

Reports and Financial Statements as at 30TH 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	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Totals	58,725,627		58,725,627	54,429,060	4,296,567	93 %

Provide below commentary on significant underutilization (below 90% of utilization) and any over utilization above 100%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and 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 Wajir Girls Secondary 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 Wajir Girls Secondary School recognizes 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 recognizes all expenses when the event occurs, and the related cash has actually been paid out by the school.

3. In-kind contributions

In-kind contributions are donations that are made to the Wajir Girls Secondary 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 Wajir Girls Secondary School includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

11. Notes to The Financial Statements

1 Capitation Grant for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks And Reference Materials	-	
Exercise Books	823,400	1,085,000
Laboratory Equipment	272,000	265,000
Internal Exams	267,320	250,000
Teaching/Learning Materials	846,160	780,000
Chalks	222,210	136,428
Teachers Guides	109,009	75,900
Total	2,540,099	2,592,328

2 Capitation Grant for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,000,000	3,976,892
Maintenance & Improvement	3,208,000	3,551,000
Local Transport/Travelling	503,938	587,000
Electricity And Water	1,051,000	1,775,000
Medical	-	84,000
Administration Costs	971,113	650,000
Activity	403,610	1,450,000
Other Vote heads	-	-
Total	9,137,661	12,073,892

3 Parents Contribution/Fees-School Fund Account

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	6,652,184	6,201,472
Repairs and maintenance	1,365,254	1,015,000
Local transport/travelling	1,993,025	821,958
Electricity and water	4,299,460	2,477,660
Medical	400,000	98,000
Administration costs	2,131,505	1,070,340
Activity	588,684	-
Fees on boarding, Equipment & Stores	27,627,115	19,642,680
Total	45,057,227	31,327,110

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to the Financial Statements (Continued)

4 Other Receipts–School Fund Account

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	-	-

5 Payments For Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks And Reference Materials		-
Exercise Books	800,000	1,280,000
Laboratory Equipment	264,200	280,100
Internal Exams	280,180	263,000
Teaching/Learning Materials	809,000	822,000
Chalks	200,000	135,000
Exams And Assessment	-	-
Teachers Guides	102,000	83,354
Administration Costs	-	-
Bank Charges	-	4,278
Total	2,455,380	2,867,732

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to The Financial Statements (Continued)

6 Payments For Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,234,127	4,244,640
Service Gratuity	-	-
Administration Cost	884,845	780,000
Maintenance & Improvements	3,192,310	2,747,000
Local Transport/Travelling	515,680	527,800
Electricity And Water	1,291,765	1,900,000
Medical	-	88,639
Activity Expenses	375,000	694,000
Other Vote heads	-	-
Smasse	-	
Insurance Cost	-	
Bank Charges	-	
Acquisition Of Assets	-	
Total	9,493,727	10,982,079

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to the Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	6,846,775	4,636,000
Service Gratuity	-	-
Repairs and Maintenance & Improvements	1,616,000	995,500
Local Transport/Travelling	949,665	732,150
Electricity And Water	4,186,501	3,972,696
Medical Expenses	168,900	-
Administration Costs	1,844,000	808,471
Activity	487,900	203,000
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	26,380,212	19,801,500
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	42,479,953	31,149,317

(Expenses on income generating activities**should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No.& Currency	Bank Account Number	2022-2023	2021-2022
		Kshs	Kshs
Tuition Account	1105242382	10,770	17,526
Operations Account	1105243451	2,429,197	799,833
School Fund Account/Boarding	1030294684896	3,919,678	4,801,323
Gratuity Account	1030266870457	761,330	247,132
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account	1030294542574	16,450	1,880
Total		7,137,425	5,867,694

9 Cash in Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	129
Total	-	129

10 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to the Financial Statements (Continued)

11 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	3,080,123	2,043,928
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	3,080,123	2,043,928

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears For Current Year	3,080,123	2,043,928
Fees Arrears For The Previous Year	-	-
Fees Arrears For Prior Periods (Over Two Years)	-	-
Total	3,080,123	2,043,928

12 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	-	-
Retention Monies	-	-
Total	-	-

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors for Current Year	-	-
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Notes to the Financial Statements (Continued)

13 Accumulated fund b/fwd

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	5,867,694	2,247,429
Cash Balances	-	129
Short Term Investments	-	
Receivables	2,043,928	4,669,862
Payables		-
Total	7,911,622	6,917,420

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	-	-	-
Goats	52	52	55
Trees	1,596	1,596	1,588
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	1,648.00	1,648.00	1,643.00

16 Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
a)Borrowings	-	-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Other important disclosure notes

17 Stock/Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
b)Inventory	-	-
Stock/inventory at beginning of the year	-	-
Stock/inventory purchased during they ear	-	-
Stock/inventory issued during the year	-	-
Balance at end of the year	-	-

WAJIR GIRLS SECONDARY SCHOOL
 Reports and Financial Statements as at 30TH June 2023

18 Progress On Follow Up Of Auditor Recommendations

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

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

----- DA 24/7/2024
 Sign and Date
 Principal



WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2023

12. XI Annexes

Annex1-Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 23	Outstanding Balance JUNE 23	Comments
	a	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings	-	-	-	-	-	-
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Goods	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Services	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2023

Annex2–Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	1983	Wajir	100,000,000	-	-	100,000,000
Land 2	1983	Wajir	50,000,000	-	-	50,000,000
Buildings and Structures	1983-2022	Wajir	107,300,000	-	-	114,300,000
Motor Vehicles	2004, 2015, 2022	Wajir	19,000,000	-	-	19,000,000
Office Equipment, Furniture and Fittings	2012-2022	Wajir	17,874,345	-	-	17,894,345
ICT Equipment, and Other ICT Assets	2009-2022	Wajir	2,500,000	-	-	2,600,000
Tools and Apparatus	2008-2021	Wajir	2,000,000	-	-	2,800,000
Textbooks	2008-2022	Wajir	4,000,000	-	-	4,000,000
Other Machinery and Equipment	2013-2016	Wajir	3,000,000	-	-	3,000,000
Heritage and Cultural Assets	1983	Wajir	800,000	-	-	800,000
Intangible Assets-Software	2022	Wajir	242,000	-	-	242,000
Total						314,636,345

