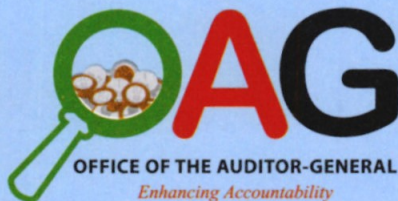


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

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DATE: 16 JUN 2026	DAY. Thursday
TABLED BY:	Hon. Naomi Kiboko - CBS, MP (Deputy Majority Party Whip)
CLERK-AT THE-TABLE:	Amale

OF

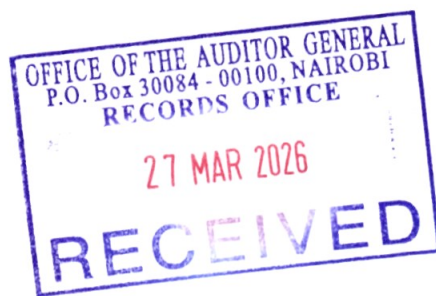
THE AUDITOR-GENERAL

ON

**WANJOHI GIRLS
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2022**

NYANDARUA COUNTY



Revised 30th June 2022.



**WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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WANJOHI GIRLS SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

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WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

I. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in **1970** under registration number **18/S/0030/0895** 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 814 number of students as at 30th June 2021.

It has 5 streams and 34 teachers of which 4 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	Stanley Kigera Thuo	Chairman/Sponsor	14/03/2022
2	Matilda W. Wambua	Secretary – Principal	14/03/2022
3	Fr Jack Ndirangu	Member – Rep Sponsor/ Deputy Chairman	14/03/2022
4	Dr Elizabeth Njeri	Member – Rep Sponsor	14/03/2022
5	Samuel Njire	Member – Rep CEB	14/03/2022
6	Peter Kariuki	Member – Rep Parents/Local community	14/03/2022
7	Philip Kuria	Member – Rep Parents/Local community	14/03/2022
8	Mercy Wanjiru Njoroge	Member – Rep Parents/Local community	14/03/2022
9	Francis Miringu	Member – Rep Parents/Local community	14/03/2022
10	Harun Githu Karaya	Member – Rep Parents/Local community	14/03/2022
11	Samuel Kaigu	Member – Rep Parents/Local community	14/03/2022
12	Nehemia Kamau	Member – Rep special interest groups	14/03/2022
13	Janet Mburu	Member – Rep persons with special needs	14/03/2022
14	Rev Peter Kagwe	Member – Co-opted	14/03/2022
15	Nancy Wanjiku	Member – Co-opted	14/03/2022
16	Jane Ngatia	Member – Rep teachers	14/03/2022
17	Grace Nduta Karari	Member – Rep students	14/03/2022

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Stanley Kigera Thuo Fr Jack Ndirangu Samuel Njire Matilda W. Wambua	Chair Sponsor Member Secretary	1
2	Audit Committee	Stanley Kigera Thuo Samuel Kaigu Fr Jack Ndirangu Samuel Njire	Member Sponsor Member Member	1
3	Finance, procurement and general purposes Committee	Philip Kuria Fr Jack Ndirangu Mercy Wanjiru Samuel Njire Matilda W. Wambua	Member Sponsor Member Member Secretary	1
4	Academic Committee	Samuel Njire Dr Elizabeth Fr Jack Ndirangu Dr Githu Karaya Peter Kariuki Joseph Muya Matilda W. Wambua	Member Member Sponsor Member Member Member Secretary	1
5	Development Committee	Fr Jack Ndirangu Rev Peter Kagwi Jane Ngatia Francis Miringu Matilda W. Wambua Peter Kariuki	Sponsor Member Member Member Secretary Member	2

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Matilda W. Wambua	323616
2	Deputy Principal	Tabitha Mutungu	297946
3	School Bursar	Elizabeth Wanjiku	

(e) Schools contacts

Post Office Box: 492 Ol Kalou
Telephone: 0719341575
E-mail: wanjohigirls@yahoo.com
Website: www.wanjohigirls.co.ke
Facebook: wanjohi girls
Twitter:

(f) School Bankers

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

1. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102217964
2. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102152498
3. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102218308
4. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1218293306
5. MPESA Pay Bill No. 522123 attached to 1102217964 bank account

(g) Independent Auditors

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

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

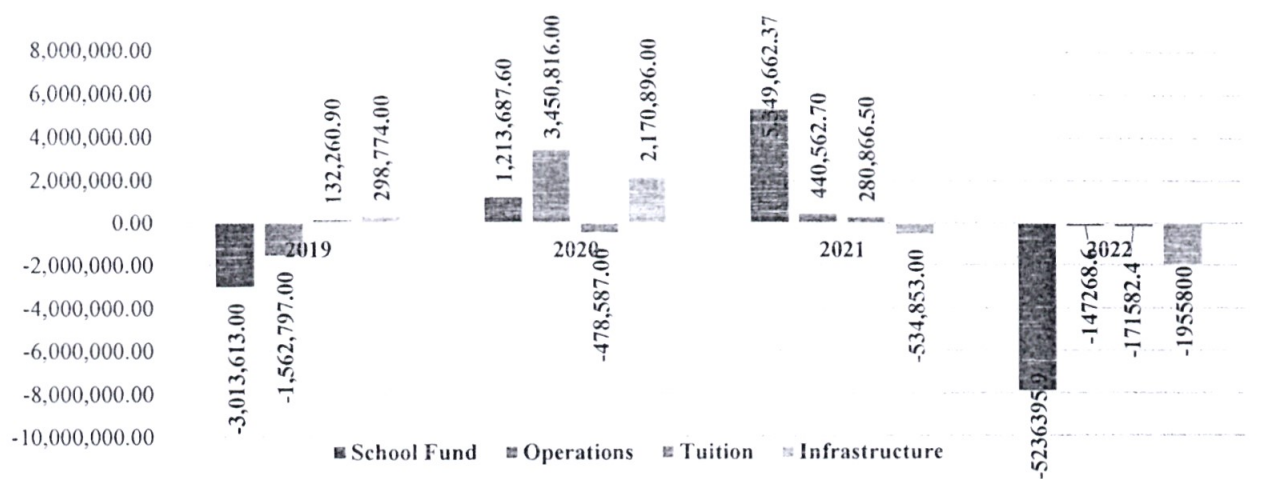
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) **Financial performance:**

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2019 to 30th June 2022 and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	(7,885,060.9)	5,349,662.37	1,213,687.6	(3,013,613.00)
2	Operations Account	(147,268.6)	440,562.70	1,279,920	(1,562,797.00)
3	Tuition Account	(171,582.4)	280,866.50	(478,587.00)	132,260.90
4	Infrastructure Account	(1,955,800)	(534,853.00)	2,170,896	298,774.00
	TOTAL	(10,159,711.9)	5,536,238.57	4,185,916.6	(4,145,375.10)
	Increase/Decrease	(15,695,950.47)	1,350,322.57	7,488,828.7	(3,302,912.10)

Trend Over the Last Three Years

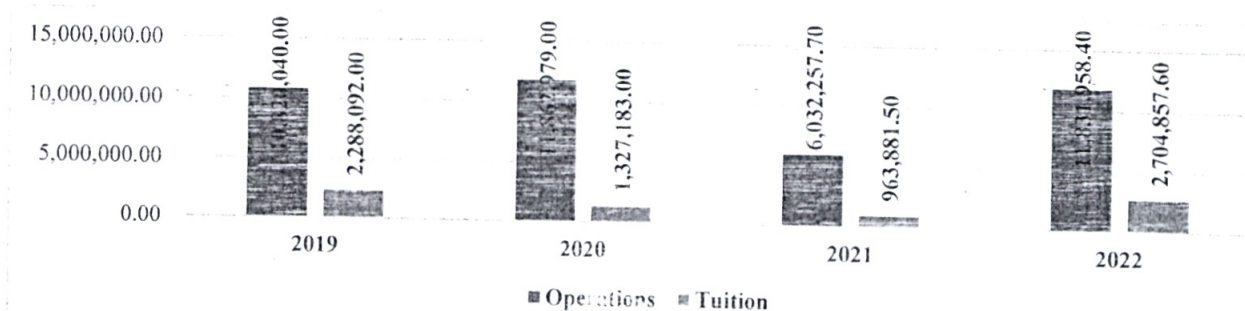


In 2022 the deficit was due to financing by the government being in different periods from the school academic year thus leading to underfunding. Also, the financial year closed in the middle of an academic term where all fees were not collected.

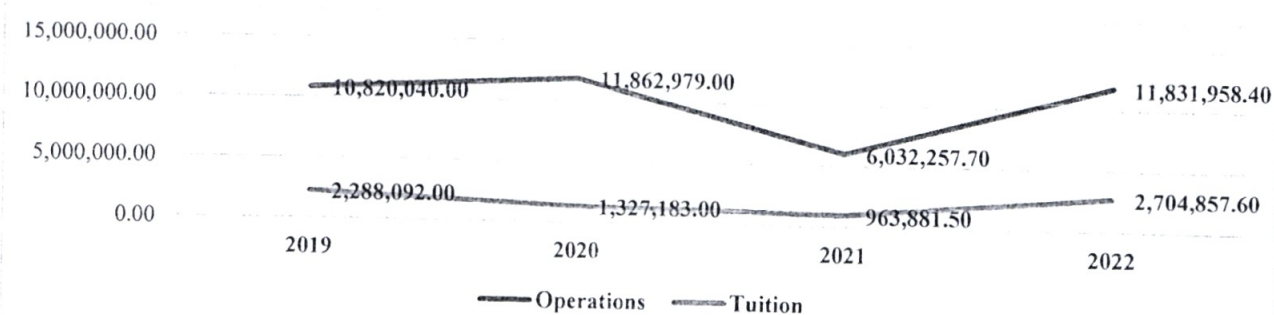
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	11,831,958.4	6,032,257.7	11,862,979	10,820,040
2	Tuition Account	2,704,857.6	963,881.5	1,327,183	2,288,092
	Total	14,536,816	6,996,139.2	13,190,162	13,108,132
	Increase/Decrease	7,540,676.8	(6,194,022.8)	82,030	1,348,422
	No of Students	826	742	734	702
	Ratio of Capitation per student	1:17599.05	1:9428.7	1:17970.2	1:18672.6

Trend Over the Last Three Years



Trend Over the Last Three Years

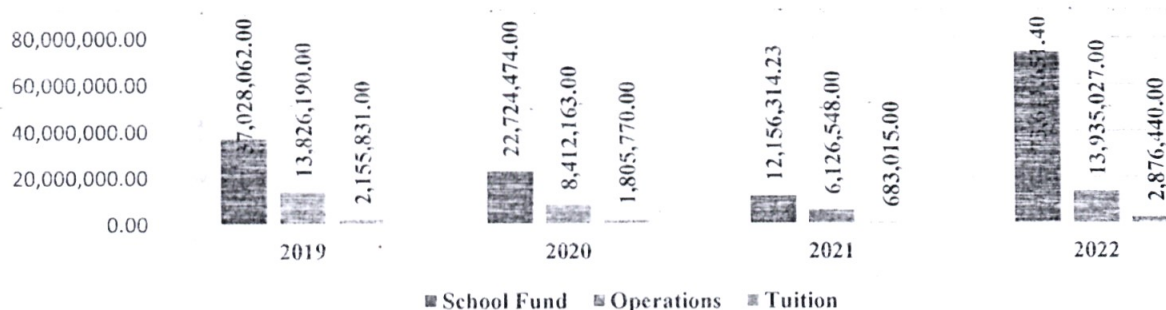


The total capitation for both tuition and operation for the year 2020 was Kshs 13,190,162.00 as compared to Kshs 13,108,132.00 in the financial year 2019 representing an increase of Kshs 82,030. The capitation grant for both tuition and operation for the financial year 2021 was Kshs 6,996,139.2 as compared to Kshs 13,190,162.00 in the financial year 2020 representing a decrease of Kshs 6,194,022.80 the net decrease is mainly attributed to the disbursement of capitation for a period of 6 months. The total capitation for both tuition and operation for the year 2022 was Kshs 14,536,816.00 as compared to Kshs 6,996,139.20 in the financial year 2021 representing an increase of Kshs 7,540,676.8. This is due to 2022 having capitation of 12 months as compared to 2021 which was 6 months. Also in 2022 funding was for 826 instead of the current population of 910 students thus some funding wasn't done.

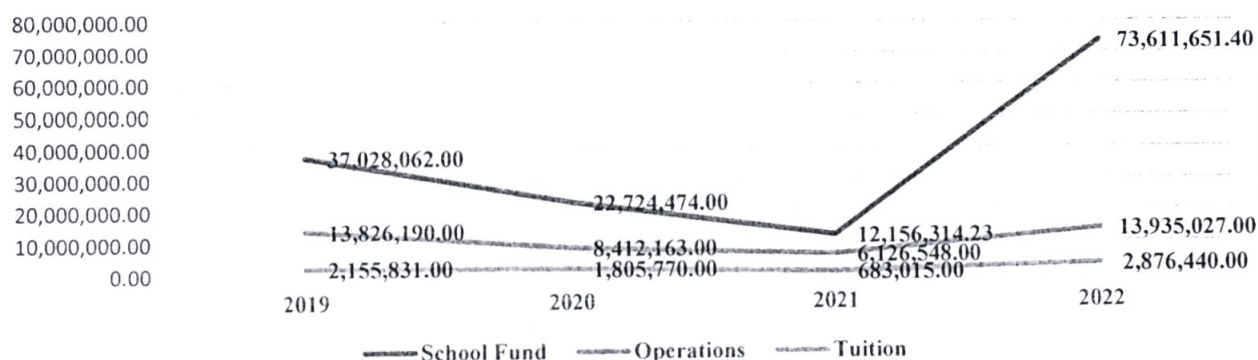
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	73,611,651.40	12,156,314.23	22,724,474	37,028,062
2	Operations, infrastructure Account	13,935,027	6,126,548	8,412,163	13,826,190
3	Tuition Account	2,876,440	683,015	1,805,770	2,155,831
	Total	90,423,118.4	18,965,877.23	32,942,407	53,010,083
	Increase/Decrease	71,457,241.17	(13,976,529.77)	(20,067,676)	9,139,195.5

Trend Over the Last Three Years



Trend Over the Last Three Years



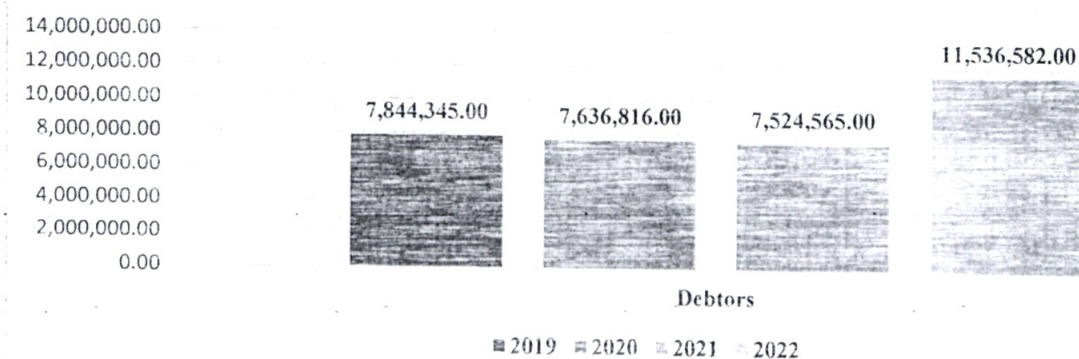
In the financial year 2022 there is an increase of growth in expenditure which has resulted from the current year covering 4 academic terms as compared to 2021 which covered 6 months and 2 academic terms. Prices of commodities went up due to harsh economic conditions, increase in population thus requiring the building of facilities like dormitories.

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	11,536,582	7,524,565	7,636,816	7,844,345
	Total	11,536,582	7,524,565	7,636,816	7,844,345
	Increase/Decrease	4,012,017	(112,251)	(207,529)	107,069

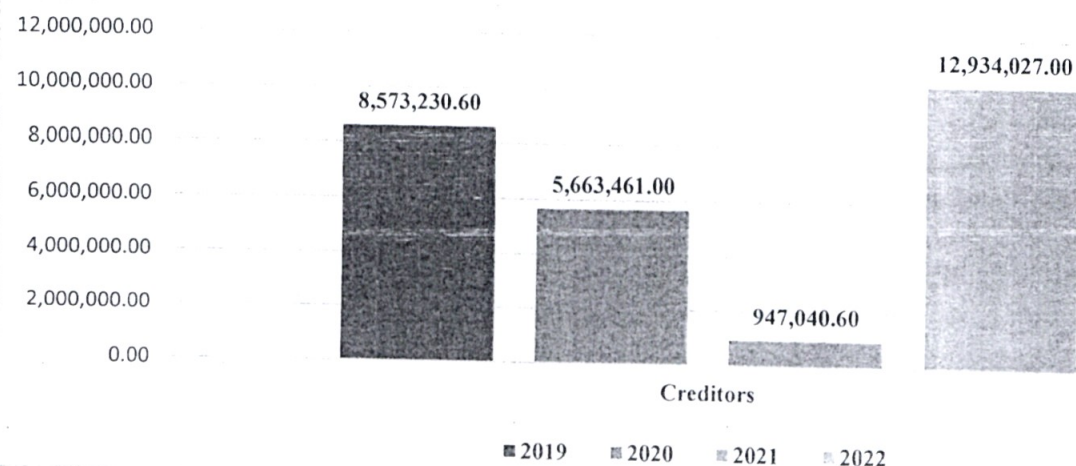
Trend Over the Last Three Years



Increased debtors since the financial year ended in the middle of an Academic term thus fees were not collected fully.

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	12,934,027	947,040.6	5,663,461	8,573,230.6
	Total	12,934,027	947,040.6	5,663,461	8,573,230.6
	Increase/Decrease	11,986,986.4	(4,716,420.4)	(2,909,769.6)	3,599,243

Trend Over the Last Three Years



Increased creditors due to inflation and since the financial year ended in the middle of an Academic term fees were not collected fully.

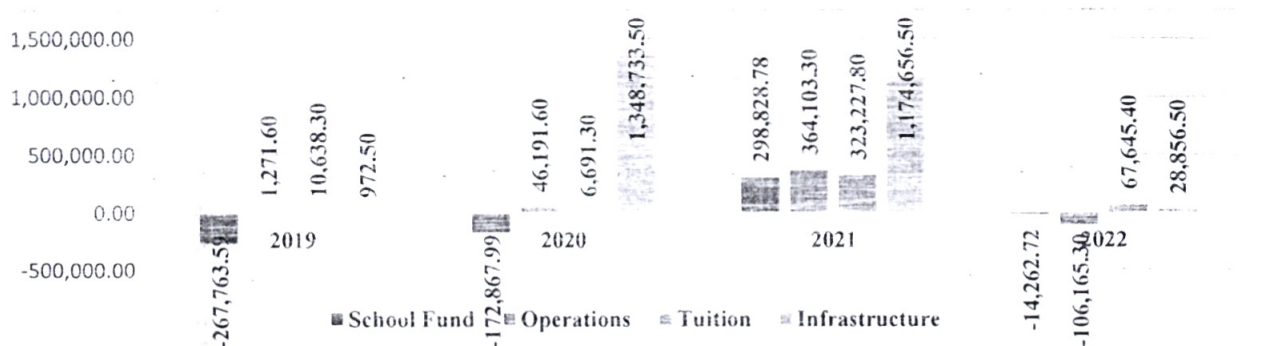
WANJOHI GIRLS SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

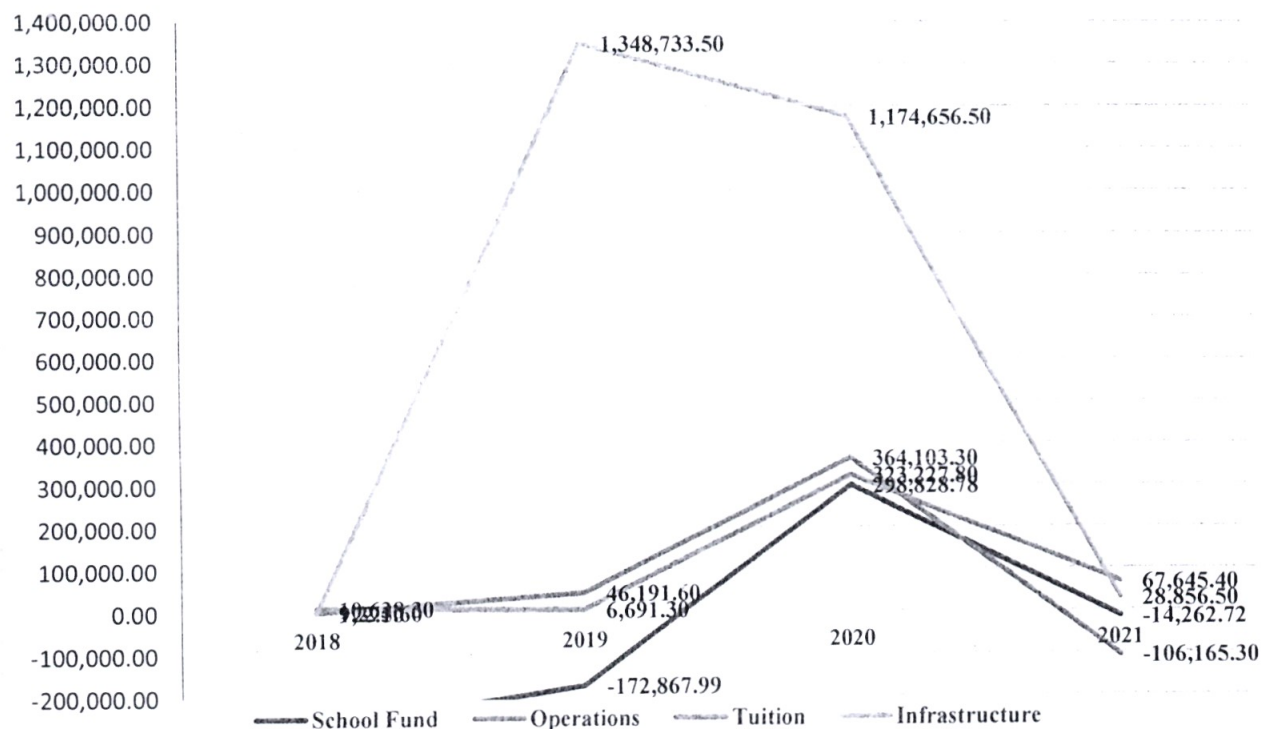
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	(14,262.72)	298,828.78	(172,867.99)	(267,763.59)
2	Operations Account	(106,165.3)	364,103.3	46,191.6	1,271.6
3	Tuition Account	67,645.4	323,227.8	6,691.3	10,638.3
4	Infrastructure Account	28,856.5	1,174,656.5	1,348,733.5	972.5
	Total	(23,926.12)	2,160,816.38	1,228,748.41	(254,881.19)
	Increase/Decrease	(2,184,742.5)	932,067.97	1,483,629.59	(719,484.2)

Trend Over the Last Three Years



Trend Over the Last Three Years



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

b) Teacher Student ratio:

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows:

There are 32 teachers posted by the Teachers Service Commission and 7 recruited by the Board of Management. We are grateful that 5 teachers have been posted to the school. The teacher student ratio lies at 1: 28. We have a shortage of 7 teachers from the given CBE.

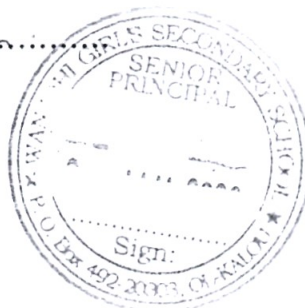
This is due to increase in the number of streams from 4 to 5 in form 1 and form 2 classes

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

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	139	6.029	42	30.22	7.667	Negative deviation of 16.76 in transition rate and 0.344 in the mean grade.
2020	166	6.373	78	46.98	7.667	Positive deviation of 10.79 in transition rate and 0.336 in the mean grade.
2019	163	6.057	59	36.19	7.667	Positive deviation of 2.0 in transition rate and 0.308 in the mean grade.

WANJOHI GIRLS SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)****d) Development projects carried out by the school:**

Sno	Project	Year	Status	Amount	Fund Source
1	3 classrooms and isolation room	2019-2020	Completed	4,000,000	TIG
2	8 door toilets	2020-2021	Completed	900,000	CDF
3	Dormitory	2014-2021	Completed	8,000,000	CDF
4	2 classrooms	2019-2021	On-going	2,000,000	CDF
5	Borehole drilling	2021	Completed	2,000,000	County Government
6	Solar pump and solar panels, piping, 7 tanks and steel tower, plumbing works	2021-2022	Completed	3,700,000	Rmi funds

.....
School Principal

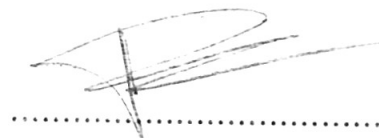
II. Statement Of School Management Responsibility

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

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

The Board of Management of **Wanjohi 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).

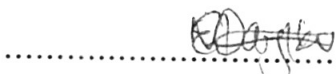
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: Stanley Thuo Kigera
Designation: Chairman, School Board of Management
Date: 26/3/2026



.....
Name: Matilda W. Wambua
Designation: School Principal & Secretary to Board of Management
Date: 26/3/2026



.....
Name: Elizabeth Wanjiku
Designation: Bursar/ Finance Officer
Date: 26/3/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 WANJOHI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYANDARUA COUNTY

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Wanjohi Girls Secondary School set out at pages 1 to 12 which comprise of the statement of financial assets and financial

liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Wanjohi Girls Secondary School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.12,934,027 as disclosed in Note 12 to the financial statements. The accounts payables include balances of Kshs.9,709,871, Kshs.12,970, Kshs.562,521 and Kshs.2,648,665 for trade creditors, prepaid fees, alumni and development respectively. However, the supporting ledger reflected a balance of Kshs.12,633,192 resulting in an unreconciled variance of Kshs.309,835.

In the circumstances, the accuracy, existence and completeness of accounts payables balance of Kshs.12,934,027 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page IV to XIV which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on Wanjohi Girls Secondary School financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final revenue budget of Kshs.88,331,800 and final expenditure budget of Kshs.93,925,600 resulting in budget deficit of Kshs.5,593,800. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

In the circumstances, Management was in breach of law.

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.73,611,651 as disclosed in Note 7 to the financial statements. The

expenditure includes an amount of Kshs.662,270 transferred to Kenya Secondary School Heads Association (KESSHA). 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 schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.662,270 could not be confirmed.

3. Delayed Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.11,831,958 as disclosed in Note 2 to the financial statements. Included in the grants is an amount of Kshs.4,497,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.3,638,000 was transferred to infrastructure account, leaving a balance of Kshs.859,000 as at 30 June, 2022. Further, an amount of Kshs.1,484,000 was transferred on 6 September, 2021 or 34 days after receipt. 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 law.

4. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.11,536,582 in respect of fees arrears as disclosed in Note 11 to the financial statements. The receivables include a balance of Kshs.7,455,159 which had been outstanding for more than two (2) years. However, Management did not provide a detailed ageing analysis of the receivables for audit. Further, the School did not have a policy on the impairment of long outstanding fees arrears.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Responsibilities of the 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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

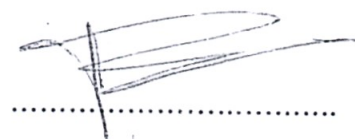
11 May, 2026

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

IV. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,704,858	963,882
Capitation grants for operations	2	11,831,958	6,032,258
School fund income- parents' contributions	3	64,922,421	17,169,231
School fund income- other receipts	4	804,170	336,745
Proceeds from borrowings			
Total Receipts		80,263,407	24,502,115
Payments			
Payments for Tuition	5	2,876,440	683,015
Payments for operations	6	13,935,027	6,126,548
Boarding and school fund payments	7	73,611,651	12,156,314
TOTAL PAYMENTS		90,423,118	18,965,877
SURPLUS/DEFICIT		-10,159,712	5,536,238

The school financial statements were approved on 26/3/2026 and signed by:



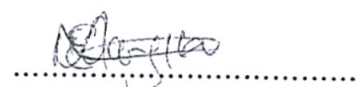
Name: Stanley Thuo Kigera
Chair BOM

Date: 26/3/2026



Name: Matilda W. Wambua
School Principal/ Secretary to
BOM

Date: 26/3/2026



Name: Elizabeth Wanjiku
Bursar/ Finance Officer

Date: 26/3/2026

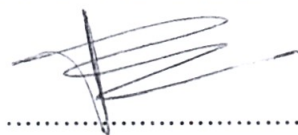


WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

V. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	-24,170	1,996,956
Cash balances	9	244	163,860
Short term investment	10		
Total cash and cash equivalent		-23,926	2,160,816
Account's receivables	11	11,536,582	7,524,565
Total financial assets		11,512,656	9,685,381
Financial liabilities			
Accounts payables	12	12,934,027	947,041
Net financial assets		-1,421,371	8,738,341
Represented by			
Accumulated fund b/fwd	13	8,738,341	3,202,103
Surplus/deficit for the year		-10,159,712	5,536,238
Net financial position		-1,421,371	8,738,341

The school financial statements were approved on 26/3/2026 and signed by:



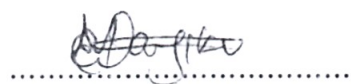
Name: Stanley Thuo Kigera
Chair BOM

Date: 26/3/2026



Name: Matilda W. Wambua
School Principal/ Secretary to
BOM

Date: 26/3/2026



Name: Elizabeth Wanjiku
Bursar/ Finance Officer

Date: 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

VI. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition -	1	2,704,858	963,882
Capitation grants for operations	2	11,831,958	6,032,258
School fund income- parents contributions/ fees	3	64,054,749	17,277,163
School fund income- other receipts	4	804,170	336,745
Total receipts		79,395,735	24,610,047
Payments			
Payments for tuition	5	2,876,440	780,345
Payments for operations	6	8,341,227	3,726,570
Boarding and school fund payments	7	64,769,010	16,055,211
Total payments		75,986,677	20,562,126
Net cash flow from operating activities	a	3,409,058	4,047,921
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets	6	-5,593,800	-3,115,853
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities	b	-5,593,800	-3,115,853
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities	c	-	-
Net increase in cash and cash equivalents	a+b+c	-2,184,743	932,068
Cash and cash equivalent at beginning of the year	13	2,160,816	1,228,748
Cash and cash equivalent at end of the year		-23,926	2,160,816

The school financial statements were approved on 26/3/2026 and signed by:

Name: Stanley Thuo Kigera

Chair BOM

Date: 26/3/2026

Name: Matilda W. Wambua
School Principal/ Secretary to
BOM

Date: 26/3/2026

Name: Elizabeth Wanjiku

Bursar/ Finance Officer

Date: 26/3/2026



VII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	3,236,000.00	0	3,236,000.00	2704857.60	531142.40	83.59%
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials						
Chalks						
Exams And Assessment						
Teachers Guides						
(2) Capitation Grant on Operations						
Personnel Emoluments						
Repairs Maintenance and Improvements	4,780,000.00		4780000.00	4,311,500.00	468500.00	90.20%
Others(Ewc,Adm,Lt&t,P/emol)	9,057,780.00		9057780.00	7,355,258.40	1702521.60	81.20%
Electricity And Water						
Medical and insurance	320,000.00		320000.00	165200.00		51.63%
Administration Costs						
Activity						

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity						
Smasse						
<i>(3) Fees Charged on Parents</i>						
Boarding Equipment and Stores	48,698,440		48,698,440.00	45,588,334.50	3110105.50	93.61%
Personnel emoluments	4,843,800		4,843,800.00	3,871,460.00	972340.00	79.93%
Repairs and maintenance	3,120,800		3,120,800.00	3,067,555.00	53245.00	98.29%
Local transport / travelling	2,593,700		2,593,700.00	2,106,605.00	487095.00	81.22%
Electricity and water	5,767,600		5,767,600.00	5,086,312.00	681288.00	88.19%
Administration costs	5,034,680		5,034,680.00	4,562,674.00	472006.00	90.62%
Activity	879,000		879,000.00	639,480.00	239520.00	72.75%
Smasse						
Fee On Boarding Equipment and Stores						
<i>Other Income</i>						
Rent income				80,840.00	(80840.00)	
Income from farming activities				723,330.00	(723330.00)	
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Total Income	88,331,800	0	88,331,800	80,263,407	7,913,594	90.87%

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
(1) Expenditure For Tuition						
Textbooks And Reference Materials	3,236,000.00		3,236,000.00	2,376,210.00	859790.00	73.43%
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials				500,230.00	(500230.00)	
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges						
(2) Expenditure For Operations						
Personnel Emoluments						
Repairs Maintenance and Improvements	4,780,000.00		4780000.00	1,179,000.00	3601000.00	24.67%
Others(Ewc,Adm,Lt&t,P/emol)	9,057,780.00		9057780.00	6,666,910.00	2390870.00	73.60%
Electricity, Water and Conservancy						
Activity			0.00	200,000.00	(200000.00)	
Medical and insurance	320,000.00		320000.00	295,317.00	24683.00	
Infrastructure grant isolation room, classroom	521,330.00		521,330.00	521,330.00	0.00	100.00%

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Infrastructure grant tanks, dorm extension	5,072,470.00		5,072,470.00	5,072,470.00	0.00	100.00%
Smasse						
(3) Expenditure For School Fund						
Fee on Boarding Equipment and Stores	48,698,440		48698440.00	52,257,325.40	(3558885.40)	107.31%
Personnel emoluments	4,843,800		4843800.00	3,139,054.00	1704746.00	64.81%
Repairs and maintenance & Improvements	3,120,800		3120800.00	6,530,517.00	(3409717.00)	209.26%
Local transport / travelling	2,593,700		2593700.00	867,251.00	1726449.00	33.44%
Electricity and water	5,767,600		5767600.00	3,329,632.00	2437968.00	57.73%
Administration costs	5,034,680		5034680.00	5,240,077.00	(205397.00)	104.08%
Activity	879,000		879000.00	912,870.00	(33870.00)	103.85%
House rent						
Lunch Programme						
Boarding Equipment and Stores						
Expenditure For Income Generating Activity						
Loan Principal Repayment						
School Farm				1,334,925.00	(1334925.00)	
TOTAL EXPENDITURE	93,925,600.00	-	93,925,600.00	90,423,118.40	3,502,481.60	96.27%

The % utilization for BES, Rmi, Adminstrative cost and Activity is above 100% due to inflation and high cost of living

VIII. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

IX. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	2,704,858	963,881.50
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Chalks		
Exams And Assessment		
Teachers Guides		
Total	2,704,858	963,881.50

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments		
Repairs Maintenance and Improvements	4,311,500	2,766,500.00
Others(Ewc,Adm,Lt&t,P/emol)	7,355,258	3,265,757.70
Medical and insurance	165,200	
Activity		
Activity		
Total	11,831,958	6,032,257.70

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	45,588,334	13,045,404.00
Personnel emoluments	3,871,460	1,060,690.00
Repairs and maintenance	3,067,555	511,730.00
Local transport / travelling	2,106,605	480,010.00
Electricity and water	5,086,312	1,107,347.00
Administration costs	4,562,674	950,750.00
Activity	639,480	13,300.00
Total	64,922,420	17,169,231.00

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent income	80,840	60,510
Income from farming activities	723,330	272,535
miscellaneous		3,700
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	804,170	336,745

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	500,230	481,385
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,376,210	201,630
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges		
Total	2,876,440	683,015

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Repairs Maintenance and Improvements	1,179,000	
Others (P/emol,Lt&t,Ewc,Adm)	6,666,910	2,695,073
Admin cost		
Activity	200,000	220,000
Medical and insurance	295,317	95,622
Infrastructure grant isolation room, classroom	521,330	2,538,843
Infrastructure grant tanks, dorm extension	5,072,470	575,800
Bank Charges		1,210
Acquisition Of Assets		
Total	13,935,027.00	6,126,548

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Fee on Boarding Equipment and Stores	52,257,325.40	5,608,157.00
Personnel emoluments	3,139,054.00	1,626,361.00
Repairs and maintenance & Improvements	6,530,517.00	864,620.00
Electricity and water	3,329,632.00	1,287,405.00
Local transport / travelling	867,251.00	471,230.00
Activity	912,870.00	473,850.00
Administration costs	5,240,077.00	1,362,356.23
House rent		
School Farm	1,334,925.00	462,335.00
TOTAL	73,611,651.40	12,156,314.23

*(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).*

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1102218308	67,645.40	323,227.80
Operations Account	1102152498	(106,165.30)	364,018.30
School Fund Account/Boarding	1102217964	(14,506.72)	135,053.78
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account	1218293306	28,856.50	1,174,656.50
Total		(24,170.12)	1,996,956.38

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	-	85.00
School Fund account	244.00	163,775.00
Total	244.00	163,860.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit		
Equity Stock		
Other Investments		
Total		

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	11,536,582.00	7,524,565.00
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Total	11,536,582.00	7,524,565.00

WANJOHI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	4,081,423.00	-
Fees Arrears For The Previous Year		
Fees Arrears For Prior Periods (Over Two Years)	7,455,159.00	7,524,565.00
Total	11,536,582.00	7,524,565.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,709,871.00	867,229.60
Prepaid fees	12,970.00	79,811.00
Alumni	562,521.00	
Development	2,648,665.00	
Total	12,934,027.00	947,040.60

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	9,709,871.00	867,229.60
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total	9,709,871.00	867,229.60

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	1,996,956.38	1,225,703.11
Cash Balances	163,860.00	3,045.30
Short Term Investments		
Receivables	7,524,565	7,636,816.00
Payables	947,041	5,663,461.60
Total	8,738,341	3,202,102.81

WANJOHI GIRLS SECONDARY SCHOOL
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Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Total		

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	4	400,000	400,000
Goats			
Trees	1000	1000,000	1000,000
Coffee Or Tea Plantation			
Rabbits	10	5,000	5,000
Total		1,405,000	1,405,000

16 Borrowings

Description	2021-2022	2020-2021
	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		

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		

WANJOHI GIRLS SECONDARY SCHOOL

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Balance at end of the year		
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WANJOHI GIRLS SECONDARY SCHOOL

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Progress On Follow Up Of Auditor Recommendations

18 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)



Sign and Date
Principal

23/3/2026



WANJOHI GIRLS SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods			-	-		
JOSEPH KAGOTHU	18,030	01/07/2021	-	18,030		
SIMON MAKAU	18,100	01/07/2021	-	18,100		
SAMDEN ENTERPRISES	1,210,280	01/07/2021	-	1,210,280		
DPL FESTIVE LTD	421,965	01/07/2021	-	421,965		
SAMSON NJENGA	371,760	01/07/2021	-	371,760		
ELIZABETH WANJIRU GITAU	3,438,140	01/07/2021		3,438,140		
SAMUEL MUTUNGU	1,365,000	01/07/2021	-	1,365,000		
RENTOKIL INITIAL	119,505	01/07/2021	-	119,505		
PENROSE WAMBUI	47,350	01/07/2021	-	47,350		
JAMES KIMAMA	76,080	01/07/2021	-	76,080		
LUCY MUTHONI	8,400	01/07/2021	-	8,400		
ERNESTICI SUPPLIES	810,000	01/07/2021	-	810,000		
MAYFAIR HOLDINGS	400,400	01/07/2021		400,400		
KENWAN SERVICES LTD	102,858	01/07/2021		102,858		
DAVID WAINAINA	19,850	01/07/2021		19,850		
FARMEX SUPPLIES	3,500	01/07/2021		3,500		
MAP HARDWARE	610,320	01/07/2021		610,320		
LEMUKA HARDWARE	92,040	01/07/2021		92,040		
WAGACHERU ENT	197,033	01/07/2021		197,033		
WAMANYATTA BOOKSHOP	27,840	01/07/2021		27,840		
JUNSLAB SUPPLIES	351,420	01/07/2021		351,420		
Grand Total (E=A+B+C+D)	9,709,871	-	-	9,709,871		

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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Unit	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	10.7Ha	School	26,000,000	0	0	26,000,000
Land 2						
Buildings And Structures	233	School	126805000	3767836	0	130572836
Motor Vehicles	1	School	2000000	0	0	2000000
Office Equipment, Furniture And Fittings	3,569	School	14,569,500	770,000	0	15,339,500
ICT Equipment, And Other ICT Assets	26	Computer lab	900000	0	0	900000
Tools And Apparatus	12236	Laboratory	0	0	0	0
Textbooks	25,613	Library	0	0	0	0
Other Machinery And Equipment	1470	School	4110050	0	0	4110050
Heritage And Cultural Assets	33	Principal office	42,000	0	0	42,000
Intangible Assets- Soft Ware	3	School	800,000	0	0	800,000
Total	43184		175,226,550	4,537,836	0	179,764,386

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

ASSET REGISTER						
Asset class: Land						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st June 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2022
1 Land 1	10.7 Ha		26,000,000	0	0	26,000,000
Total	10.7 Ha		26,000,000	0	0	26,000,000
Asset class-Buildings and structures						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st June 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2022
1 45 Student capacity Classrooms	20		22,791,000	0	0	22791000
2 Dormitories	10		40,700,000	0	0	40700000
3 Administration Block	1		3,000,000	0	0	3000000
4 Science Laboratories	4		11,000,000	0	0	11000000
5 Dinning hall 1200 capacity	1		10,000,000	0	0	10000000
6 Staffroom	1		3,000,000	0	0	3000000
7 Staff toilets	3		300,000	0	0	300000
8 Toilets	36		2,590,000	0	0	2590000
9 Latrines	32		3,200,000	0	0	3200000
10 Bathrooms	53		2,440,000	0	0	2440000
11 Kitchen	1		5,000,000	0	0	5000000
12 Store houses	3		250,000	0	0	250000
13 Boreholes	1		2,000,000	0	0	2000000
14 Plastic Tanks	32		1,908,000	312000	0	2220000
15 Stone wall tank	1		200,000	0	0	200000
16 Farm store house	2		200,000	0	0	200000
17 Cow shed	1		300,000	0	0	300000
18 Bus garage	1		200,000	0	0	200000
19 Entry and Exit Gates	2		120,000	0	0	120000
20 Staff Hse permanent -4 Bedroom	1		4,000,000	0	0	4000000
21 Staff Hse permanent -2 Bedroom	2		3,000,000	0	0	3000000
22 Staff Hse semi-pmnt -2 Bedroom	10		7,000,000	0	0	7000000
23 Staff Hse semi-pmnt -1 Bedroom	6		3,000,000	0	0	3000000
24 Staff Hse semi-pmnt-two rooms	1		200,000	0	0	200000
25 Sports Goal Posts (Pairs)	6		6,000	0	0	6000
26 Boiler	2		400,000	0	0	400000
27 Borehole solar pump	0		0	1498916	0	1498916
28 Tower holding 4 tanks*10000ltr	0		0	1956920	0	1956920
Total	233	0	126805000	3767836	0	130572836
Asset class-Motor vehicles						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st June 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2022
1 Isuzu seater bus-cg KBN722E	1	Bus shade	2,000,000	0	0	2,000,000
Total	1		2,000,000	0	0	2,000,000
Asset class :Office equipment, furniture and fittings						
Name/ Description of item	Unit	Location	Opening Balance 1st July 2021	Additions during the year	Disposals during the year	Balance as at 30th June 2022
1 Student chairs	851	Classrooms	1702000	108000	0	1810000
Student chairs	72	Library	144000	0	0	144000
2 Student Lockers	851	Classrooms	2553000	162000	0	2715000
3 Student Double decker beds	437	Dormitorie	4370000	300000	0	4670000
4 Wooden racks	35	Dormitorie	175000	0	0	175000
5 Metallic racks-big	79	Dormitorie	790000	90000	0	880000
6 Metallic racks-small	50	Dormitorie	500000	60000	0	560000
7 Bench tables	24	Laboratorie	240000	0	0	240000

8	Benches	192	Dinning ha	960000	0	0	960000
9	Stools	199	Laboratorie	199000	0	0	199000
	Stools	40	H/sc room	40000	0	0	40000
10	Tent 100 seater	2	Computer r	200000	0	0	200000
11	Plastic chairs	357	H/sc room	178500	0	0	178500
12	Study tables	12	Library	120000	0	0	120000
13	Tables	91	Dinning ha	910000	0	0	910000
	Tables	18	Classrooms	54000	0	0	54000
	Tables	11	H/sc room	55000	0	0	55000
	Tables	10	Laboratorie	50000	0	0	50000
	Tables	35	Offices	175000	0	0	175000
14	Coffee tables wooden	2	Staffroom	4000	0	0	4000
15	Coffee tables glass	1	Principal C	5000	0	0	5000
16	Waiting benches	4	Offices	40000	0	0	40000
17	Bench table	2	Offices	20000	0	0	20000
18	Office/staff room chairs	50	Offices	100000	0	0	100000
19	Office/staffroom desk	40	Offices	200000	50000	0	250000
20	Cupboards	10	Offices	50000	0	0	50000
21	Sofa set	4	Staffroom	40000	0	0	40000
	Sofa set	3	Principal C	30000	0	0	30000
22	Executive chair	5	Principal C	60000	0	0	60000
23	Fire extinguishes	41	compound	205000	0	0	205000
24	CCTV with 2 DVR camera heads	41	compound	400000	0	0	400000
	Total	3569		14569500	770000	0	15339500

Asset class: ICT-Equipment, and Other ICT Assets

Name/ Description of item

1	Computers	7	Computer r	140,000	0	0	140,000
2	Computers	10	Offices	200,000	0	0	200,000
3	Kyocera printer	1	Offices	200,000	0	0	200,000
4	Printers	3	Offices	100,000	0	0	100,000
5	Photocopier	2	Offices	200,000	0	0	200,000
6	Projectors	1	Offices	20,000	0	0	20,000
7	Laptop	2	Offices	40,000	0	0	40,000
	Total	26		900,000	0	0	900,000

Name/ Description of item

Unit

Location

Historical
cost b/f
(Kshs) 1st
June 2021

Additions
during the
period
(Kshs)

Disposals
during the
period (Kshs)

Historical cost
c/f (Kshs) 30th
June 2022

Asset class: Tools and apparatus	12236			0	0	0
Total	12236			0	0	0

Asset class: Textbooks

Name/ Description of item

Unit

Location

Historical
cost b/f
(Kshs) 1st
June 2021

Additions
during the
period
(Kshs)

Disposals
during the
period (Kshs)

Historical cost
c/f (Kshs) 30th
June 2022

1	Library books-listed	3640			0	0	0
2	Diverse subjects -listed	21,882			0	0	0
3	Teacher reference books	91			0	0	0
	Total	25613			0	0	0

Asset class: Other machinery and equipment

Name/ Description of item

Unit

Location

Opening
Balance 1st
July 2021

Additions
during the
year

Disposals
during the
year

Balance as at
30th June 2022

1	Games uniform						
	Red and white	12	H/sc room	12,000	0	0	12000
	Black and White	10	H/sc room	10,000	0	0	10000
2	Balls						
	Basket ball	1	H/sc room	2,000	0	0	2000
	Football	3	H/sc room	6,000	0	0	6000
	Volleyball	3	H/sc room	6,000	0	0	6000
	Netball	1	H/sc room	2,000	0	0	2000
3	Nets						
	Volleyball	1	H/sc room	2,000	0	0	2000
	Badminton	1	H/sc room	2,000	0	0	2000

	Table Tennis	2	H/sc room	2,000	0	0	2000
4	Badminton Racquet	4	H/sc room	2,000	0	0	2000
5	T.T bats	4	H/sc room	2,000	0	0	2000
6	High jump stands	1	H/sc room	1,000	0	0	1000
7	Discuss	1	H/sc room	1,000	0	0	1000
8	Shotput	1	H/sc room	1,000	0	0	1000
9	T.T Table	1	H/sc room	1,000	0	0	1000
10	Tug of war rope	1	H/sc room	1,000	0	0	1000
11	Netball bibs	1	H/sc room	2,000	0	0	2000
12	Deep freezer	1	H/sc room	20,000	0	0	20000
13	Sewing machine	10	H/sc room	200,000	0	0	200000
14	Irons	2	H/sc room	8,000	0	0	8000
15	Gas cookers	3	H/sc room	60,000	0	0	60000
16	Electric kettle	1	H/sc room	2,000	0	0	2000
17	Gas regulators	2	H/sc room	2,000	0	0	2000
18	Gas cylinder 13kg	2	H/sc room	12,000	0	0	12000
	Gas cylinder 13kg	1	Laboratory	6,000	0	0	6000
	Gas cylinder 6kg	2	Kitchen	6,000	0	0	6000
19	Serving bowls	190	Kitchen	19,000	0	0	19000
20	Serving spoons/ laddie	80	Kitchen	8,000	0	0	8000
21	Food warmer	2	Kitchen	20,000	0	0	20000
22	Jiko 100lts-400lts	7	Kitchen	1,400,000	0	0	1400000
	Sufurias 100lts-400lts	9	Kitchen	900,000	0	0	900000
23	Jiko 30lts	2	Kitchen	50,000	0	0	50000
	Sufuria 30lts	3	Kitchen	30,000	0	0	30000
24	Big kettle 10lts	2	Kitchen	10,000	0	0	10000
25	Jugs stainless steel	85	Kitchen	170,000	0	0	170000
26	Potatoes peeler	1	Kitchen	100,000	0	0	100000
27	Cabbage cutter	1	Kitchen	200,000	0	0	200000
28	Hotpots	7	Kitchen	10,000	0	0	10000
29	Kitchen knives	2	Kitchen	200	0	0	200
	Kitchen knives	10	H/sc room	1,000	0	0	1000
30	Plates plastic	150	Kitchen	15,000	0	0	15000
	Melamine plates	10	Office	2,000	0	0	2000
	Melamine plates	200	H/sc room	40,000	0	0	40000
	Melamine plates	40	Staffroom	8,000	0	0	8000
31	Alcapol plates	25	Office	5,000	0	0	5000
	Alcapol plates	25	H/sc room	5,000	0	0	5000
	Chinaware plates	14	H/sc room	2,800	0	0	2800
32	Serving spoons	2	Staffroom	200	0	0	200
	Serving spoons	3	Office	300	0	0	300
	Serving spoons	10	H/sc room	1,000	0	0	1000
33	Tea urn	3	Staffroom	15,000	0	0	15000
34	Side plates	10	Office	1,000	0	0	1000
	Side plates	10	H/sc room	1,000	0	0	1000
35	Saucers	15	Office	1,500	0	0	1500
	Saucers	20	H/sc room	2,000	0	0	2000
36	Tea spoons	10	Office	1,000	0	0	1000
	Tea spoons	10	H/sc room	1,000	0	0	1000
37	Forks	11	Office	1,100	0	0	1100
38	Table spoons	25	Office	750	0	0	750
	Table spoons	25	H/sc room	750	0	0	750
	Table spoons	35	Staffroom	1,050	0	0	1050
39	Cups	20	Office	4,000	0	0	4000
	Cups	200	H/sc room	40,000	0	0	40000
	Cups	40	Staffroom	8,000	0	0	8000
40	Glasses	3	Office	300	0	0	300
	Water glasses	16	H/sc room	1,600	0	0	1600
41	Small sufurias	20	H/sc room	10,000	0	0	10000
42	Plastic jugs	6	H/sc room	600	0	0	600
43	Soup bowls	10	H/sc room	10,000	0	0	10000
44	Plastic bins	2	H/sc room	200	0	0	200
45	Green bowls(mixing)	4	H/sc room	400	0	0	400
46	Glass mixing bowls	3	H/sc room	300	0	0	300
47	Chinaware kettle	2	H/sc room	1,000	0	0	1000
48	Electric kettle	1	Staffroom	2,000	0	0	2000
49	water dispenser	1	Principal o	10,000	0	0	10000

50	Tv sets	1	Staffroom	20,000	0	0	20000
	Tv sets	2	Principal	60,000	0	0	60000
	Tv sets	1	Deputy	20,000	0	0	20000
	Tv sets	4	Dinning ha	270,000	0	0	270000
51	Radio	1	Bursars off	3,000	0	0	3000
52	Generator	1	Generator	200,000	0	0	200000
53	Dvd player	1	Staffroom	5,000	0	0	5000
54	Dvd player	1	Dinning ha	5,000	0	0	5000
55	Piano	1	H/sc room	20,000	0	0	20000
56	Mixer	1	H/sc room	1,000	0	0	1000
57	Heater	1	Principal C	3,000	0	0	3000
58	Speaker	1	H/sc room	20,000	0	0	20000
	Total	1470		4,110,050	0	0	4110050
Asset class: Heritage and cultural assets							
	Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st June 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2022
1	Trophies	10		10,000	0	0	10,000
2	Drums	2		20,000	0	0	20,000
3	National flags	1		2,000	0	0	2,000
4	Uniforms-drama	20		10,000	0	0	10,000
	Total	33		42,000	0	0	42,000
Asset class: Intangible assets-soft ware							
	Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st June 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2022
1	Examination department	1		250,000	0	0	250,000
2	Accounts office	1		250,000	0	0	250,000
3	Secretary's office-biometrics	1		300,000	0	0	300,000
	Total	3		800,000	0	0	800,000