

REPUBLIC OF KENYA



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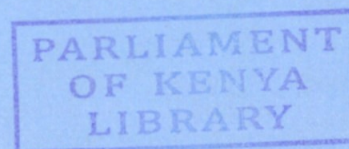
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	DAY: Wednesday
TABLED BY:	Hon. Owen Baya (Deputy Leader of the Majority Party)
CLERK-AT THE-TABLE:	Anastacia

THE AUDITOR-GENERAL

ON



WAJIR GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

WAJIR COUNTY



WAJIR GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in 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 878 number of students as at 30th June 2024. It has 4 streams and 38 teachers of which 13 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	Mr. Hussein Sugow	Chairman	26 th October,2022
2	Mrs. Rahma Hassan	Secretary-Principal	26 th October,2022
3	Mrs. Halima Bachola	Member	26 th October,2022
4	Mrs. Fatuma Ahmed	Member	26 th October,2022
5	Mr. Shalle Sheikh	Member	26 th October,2022
6	Mrs. Katra Abdullahi	Member	26 th October,2022
7	Mr. Hussein Maalim	Member	26 th October,2022
8	Mr. Kahiye Adan	Member-Rep CEB	26 th October,2022
9	Mrs. Zeinab Gedi	Member Rep Teachers	26 th October,2022
10	Mr. Daniel Peter	3Members-Sponsor	26 th October,2022
11	Ms. Qatra Hussein	Member-Community	26 th October,2022
12	Mr Abdullahi I. Abdi	Member Special Needs	26 th October,2022
13	Maryan Adan	Rep Students	26 th October,2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr. Hussein Sugow 2.Mrs. Rahma Hassan 3.Mr. Kahiye Shalle 4.Mrs. Halima Bochola 5.Mrs Habiba Ibrahim	Chairperson Secretary/principal PTA Chair Member Member	3 out of 3
2	Audit Committee	1. Mr. Abdullahi I. Abdi 2. Mrs. Fatuma Ahmed 3. Mrs. Habiba Mohamed	Chairperson Member Member	3 out of 3
3	Finance,procurement and general purposes Committee	1. Mrs. Habiba Mohamed 2. Mrs. Fatuma Ahmed 3. Mr. Abdullahi I. Abdi 4. Mrs. Katra Hussein	Chair Member	3 out of 3

			Member	
			Member	
4	Academic Committee	1. Mrs. Habiba Mohamed 2. Mr. Abdullahi I. Abdi 3. Mr. Shalle Mursal 4. Mr. Kahiye Adan	Chairperson Member Member	3 out of 3
5	Development Committee	1. Mr. Daniel Peter 2. Mrs. Rahma Hassan 3. Mr. Hussein Sugow 4. Mr. Kahiye Adan 5. Mr Nur I. Abdi 6. Mrs Maka Nur	Chairperson Member Member Member	3 out of 3
6	Discipline and welfare Committee	1. Mr Shalle Mursal 2. Mr. Hussein Maalim 3. Mrs. Halima Bochola 4. Mr. Hussein Sugow 5. Mr. Kahiye Adan	Chairperson Member Member	3 out of 3
7	Adhoc Committee (human rights and student welfare committee)			

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Rahma Hassan Abdi	TSC No. 344096
2	Deputy Principal	Mursal Sheikh Bashey	TSC No. 717388
3	School Bursar	Saadia Shariff	ICPAK No. 8494564
4	Other (specify)	Rahma Hassan Abdi	

(e) Schools contacts

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

(f) School Bankers

Name Of Bank: Equity
Branch Wajir
Account Number: 1030294684896 (School Fund Account)

Name Of Bank: Equity
Branch Wajir
Account Number: 1030294684896 (School Fund Account)

Name Of Bank: Equity
Branch Wajir
Account Number: 1030294684896 (School Fund Account)

Name Of Bank: Equity
Branch Wajir
Account Number: 1030294684896 (School Fund Account)

MPESA Pay Bill No.172826 attached to 1030294684896 bank account

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

1. Surplus / Deficit for the Last Four Years

Year	Surplus (Kshs)	Deficit (Kshs)
2021/2022	994,202	-
2022/2023	2,305,926	-
2023/2024	6,222,324	-
2024/2025	1,689,623	

2. Capitation Grants from the Ministry of Education (Last Four Years)

Year	Operation (Kshs)	Tuition (Kshs)	Total (Kshs)
2021/2022	12,073,893	2,592,929	14,666,822
2022/2023	9,137,661	2,540,098	11,667,759
2023/2024	10,120,067	2,083,405	12,203,472
2024/2025	8,610,234	2,038,609	10,648,843

*Operation includes infrastructure capitation

3. Ratio of Capitation Grant Per Student

Year	Enrolment	Capitation per Student (Kshs)
2021/2022	804	16,743
2022/2023	879	13,285
2023/2024	804	16,600
2024/2025	671	11,741

4. A Three-Year Over View Of Growth of Other Income (S) Earned By The School.

Year	Parents Contribution / Fees (Kshs)
2022/2023	41,977,104
2023/2024	36,358,524
2024/2025	49,761,477
TOTAL	128,097,105

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

Year	Parents Contribution / Fees (Kshs)
2022/2023	42,479,953
2023/2024	39,726,898
2024/2025	45,772,381
TOTAL	127,979,232

6. A Ratio of Capitation Grant Per Student

Year	Receivables (Kshs)	Payables (Kshs)
2021/2022	3,684,950	16,743
2022/2023	3,080,123	13,285
2023/2024	7,699,809	16,600
2024/2025	6,524,761	11,741

7. A Movement of cash and bank balances over the last three years

Year	Cash (Kshs)	Bank (Kshs)
2021/2022		3,882,179
2022/2023		7,137,425
2023/2024		9,601,280
2024/2025		6,936,320

b) Teacher Student ratio:

Teacher Allocation Overview						
Curriculum Based Establishment (CBE)	Teachers on Duty (TOD)	Shortfall	No. Recruited	No. Transferred	No. of BOM Teachers	Teacher-Student Ratio
45	36	9	5	5	12	1:30

c) The mean score in the 2025 KCSE:

Year / Exam	Entries	Mean Score	Grade	Students Eligible for University (C+ and above)	Previous Mean	Deviation	Performance Comment
KCSE 2020	132	5.068	C (Plain)	9	3.772	1.296	Improvement from previous year but below university entry threshold
KCSE 2021	179	6.0559	C (Plain)	31	5.068	0.9879	Continued improvement; still slightly below target mean of C+

KCSE 2022	168	7.042	C+ (Plus)	64	6.0559	0.9861	Significant improvement; achieved and surpassed university entry mean
KCSE 2023	205	6.137	C (Plain)	91	7.042	-0.905	A drop in the aggregate mean but a good number made to the university entry
KCSE 2024	184	7.011	C (plus)	124	6.137	0.874	Improvement achieved and surpassed university entry mean
KCSE 2025	182	8.973	B (plain)	178	7.011	1.962	An impressive improvement in the school mean and a marvellous university entry of 97.8%

d) Number of Candidates in the 2025 KCSE:

Year	Number of Students
2021	179
2022	168
2023	205
2024	184
2025	182

e) The capacity of the school:

Facility / Amenity	Available Capacity	Number of Students	Variance (Over/Under Capacity)	Remarks
Dormitories	900	870	30	Overcrowding observed
Dining Hall	200	870	670	Requires expansion or staggered meals
Classrooms	900	870	30	Spacious enough
Laboratories	400	870	370	Inadequate for practical sessions
Toilets	900	870	30	Above recommended ratio
Water Facilities	6000	870	5	Slight strain on supply
Library Seating Capacity	100	870	770	Insufficient study space

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Painting and renovation of Nine Classrooms	M.I	Completed	811,500.00	811,500.00	Completed
Painting and renovation of Nine Classrooms	M.I	Completed	811,500.00	811,500.00	Completed
Labour Charge for Painting and renovation of Lab	M.I	Completed	130,000.00	130,000.00	Completed
Supply of renovation of Lab Materials	M.I	Completed	549,624.00	549,624.00	Completed
Supply of renovation Lab Materials	M.I	Completed	880,000.00	880,000.00	Completed
Labour charge for Painting and renovation of Lab materials	M.I	Completed	130,000.00	130,000.00	Completed

Rahma Hassan Ali

School Principal



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 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, 2025, and of the school's financial position as at that date.

.....
Hussein

Name: Hussein Sugow

Designation: Chairman, School Board of Management

Date: 05-03-2026

.....
RA

Name: Rahma Hassan Abdi

Designation: School Principal & Secretary to Board of Management

Date: 05/03/2026



.....
Saadia

Name: Saadia Shariff

Designation: Bursar/ Finance Officer

Date: 05-3-2026

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 WAJIR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – WAJIR 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 transitional IPSAS financial statements of Wajir Girls Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Wajir Girls Secondary School and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted Under IPSAS 33) and comply with the Basic Education Act, (Cap 211) 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

As disclosed in Note 1 to the financial statements on statement of compliance and basis of preparation, the School has taken advantage of the transitional provisions under IPSAS 33. However, Management has not indicated the elements of the financial statements that have not been fully recognized as per the respective IPSAS and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in full compliance with the IPSAS reporting framework.

2. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.13,777,532 as disclosed in Note 12 to the financial statements. However, the supporting schedules, detailed aging analysis and invoices supporting the balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.13,777,532 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 the 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 a comparable basis of Kshs.52,253,612 and Kshs.45,971,534 respectively, resulting in an under-funding of Kshs.6,282,078 or 12% of the budget.

The under-funding affected the planned activities and may have impacted negatively on the operations of the School.

My opinion is not modified in respect of this matter.

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 effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matters

1. Bursary Allocation to Fully-Funded Scholarship Students

Examination of scholarship and bursary records revealed that five (5) students who were beneficiaries of full scholarships totalling to Kshs.267,770 also received bursary funds amounting to Kshs.93,100 within the same financial year. No explanation or justification was provided for these additional allocations. Further, ten (10) bursary beneficiaries had male names, despite the School being a girls' school, and no explanation were provided for the anomaly by the School management.

2. Unresolved Prior Year Audit Issues

Several issues raised in the Auditor-General's reports for the year ended 30 June, 201 to 30 June, 2024 remain unresolved as at 30 June, 2025. Management has provided explanations on the status of these matters. However, they had not been fully resolved by the time of this audit. The issues are listed in **Appendix 1**.

3. Significant Exemptions by Public Sector Accounting Standards Board in the Financial Statements Reporting Template

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts.

The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management is responsible for the Other Information set out on page iii to xii 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 the school's 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 THE 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. Variance Between Actual Enrolment and NEMIS Data

The statement of financial performance reflects capitation grants for tuition, operations, and infrastructure amounting to Kshs.2,038,609, Kshs.6,110,984, and Kshs.3,466,150 respectively, as disclosed in Notes 1, 2, and 3 to the financial statements. For a school to qualify for capitation funding, it is required to be registered in the Ministry's Information Management System, with all learners duly registered in the System. During the year under review, National Education Management Information System (NEMIS) reported a total enrollment of eight hundred seventy-two (872) students for term 2 and six hundred seventy-one (671) students for terms 3 and 1, while the School's records indicated eight hundred eighty (880), seven hundred and fifty-four (754), and six hundred seventy-eight (678) students for terms 2, 3, and 1, respectively. This resulted in an unexplained variance of eight (8), eighty-three (83), and seven (7) students for terms 2, 3, and 1, respectively.

In the circumstances, inconsistencies in the enrolment data may have resulted in capitation under-funding negatively affecting the financial operations of the School.

2. Lack of a Procurement Plan

The statement of financial performance reflects total expenditure of Kshs.48,071,854. However, during the year under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020, which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget process.

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

3. Lack of Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professionals. This was contrary to Regulation 33(1) and (2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that a procuring entity shall establish a procurement function in accordance with Section 47 of the Act and that the procurement function shall be handled by the procurement professionals whose qualification and experience are recognized in Kenya.

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

4. Irregular Board of Management Meetings

During the year under review, the Board of Management, which is responsible for directing the School in achieving its strategic objectives, held only one (1) meeting. This was contrary to the requirement of Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which provides that a Board of Management shall meet at least once every four (4) months.

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

5. Non-Compliance with the Law on Employment of Persons with Disability

Review of the staff payroll revealed that the School had sixteen (16) employees engaged by the Board of Management, out of which none represented persons with disability. This was contrary to Section 4(f) of the Persons with Disabilities Act, 2025, which provides that the National Government shall promote the inclusion and integration of persons with disability in the public service and put in place measures to ensure that at least five percent (5%) of the employment positions are filled by persons with disability.

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

6. Non-Compliance with the Law on Ethnic Diversity in Employment

Review of the payroll revealed that the School had sixteen (16) employees engaged by the Board of Management, out of which fifteen (15), representing ninety four percent (94%), were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment should have more than one third of its staff from the same ethnic group.

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

7. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects use of goods and services amount of Kshs.32,206,973 as disclosed in Note 9 to the financial statements which includes an

amount of Kshs.23,487,856 in respect of procurement contracts signed with the school's suppliers. Review of payments for goods and services revealed that Management did not deduct the Public Procurement Capacity Building levy at 0.03% on the contracts. This was contrary to Section 3(1) of the Public Procurement Capacity Building Levy Order, 2023 which requires that the Public Procurement Capacity Building Levy to be deducted at 0.03% on all contracts between the supplier and a procuring entity.

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

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

The statement of financial performance reflects operations expenditure of Kshs.9,775,412 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.219,641 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.219,641 could not be confirmed.

9. Failure to Prepare School Improvement Plan

During the year under review, the school did not have an approved School Improvement Plan. This was contrary to the requirement of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, 2020 which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the Ministry of the Education guidelines.

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. Weaknesses in Revenue Management System

Students' fees payments and documentation were processed through a Revenue Management System. However, review of the Revenue System revealed that the System had limitations in generating students' fees arrears analyzed in months or years. As a result, it was not possible for Management prepare aging analysis for the students' fees arrears to support the disclosures in the annual financial statements.

In the circumstances, the effectiveness of the Revenue Management System in providing relevant information to support financial reporting could not be confirmed.

2. Weakness in Information Technology Internal Control

The School utilized Information Technology resources in running part of its operations. However, Management did not establish Information Technology (IT) strategy and IT steering committee, IT policy, disaster management and recovery policies, business continuity plan and IT continuity plan to ensure smooth running of its operations in case of a disruption.

In the circumstances, Management's ability to recover vital information and continue with operations in the event of a system failure, or other disruptive incidents like fire and floods could not be confirmed.

3. Weaknesses in Assets Management

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.314,636,345 which includes land with a balance of Kshs.150,000,000. However, land ownership documents were not provided for audit. Further, the asset register maintained did not capture details including asset tag numbers, serial numbers, asset model/type, acquisition date, description, location, asset classification, cost of acquisition, accumulated depreciation, and net book values for most of the assets.

In the circumstances, the existence of effective internal controls in management of the School assets could not be confirmed.

4. Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Audit Committee and an Internal Audit Unit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, provides that every National Government entity shall ensure that has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an Audit Committee.

In the circumstances, the existence of an effective oversight mechanism 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 Accrual 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

28 April, 2026

Appendix 1

Unresolved Prior Year Audit Issues

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Procurement of Goods and Service
2	2023/2024	Unsupported Accounts Receivable
3	2023/2024	Budgetary Control Performance
4	2023/2024	Unresolved Prior Year Matters
5	2023/2024	Late Submission of Financial Statement
6	2023/2024	Noncompliance with PSASB Template
7	2023/2024	Irregular Transfer to Kenya School Heads Association
8	2023/2024	Failure to Prepare School Improvement Plan
9	2023/2024	Variance Between Actual Textbooks Distributed and Enrolment Number
10	2023/2024	Failure to Prepare Fixed Asset Register
11	2023/2024	Failure to Establish Internal Audit Unit
12	2023/2024	Lack of Audit Committee
13	2022/2023	Long Outstanding Receivables
14	2022/2023	Budgetary Control and Performance
15	2022/2023	Late Submission of Financial Statements
16	2022/2023	Failure to Prepare School Improvement Plan
17	2022/2023	Lack of Audit Committee
18	2022/2023	Lack of Fixed Asset Register
19	2021/2022	Late Submission of Financial Statements
20	2021/2022	Failure to Prepare School Improvement Plan
21	2021/2022	Lack of Audit Committee
22	2021/2022	Lack of Fixed Asset Register
23	2020/2021	Long Outstanding Receivables
24	2020/2021	Budgetary Control and Performance
25	2020/2021	Late Submission of Financial Statements
26	2020/2021	Failure to Prepare School Improvement Plan
27	2020/2021	Lack of Audit Committee
28	2020/2021	Lack of Fixed Asset Register

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	2,038,609	2,084,405
Government grants for operations	2	6,110,984	10,120,067
Government Grants for infrastructure	3	3,466,150	
School fund income- parents' contributions	4	40,433,612	44,058,333
Miscellaneous incomes	5	-	-
Total Revenue		52,049,355	56,262,805
Expenditure			
Tuition	6	2,775,475	1,320,561
Operations	7	9,775,412	8,224,909
Infrastructure	8	3,313,994	-
Boarding and school fund	9	32,206,973	40,494,011
Total Expenditure		48,071,854	50,039,481
Surplus/Deficit		3,977,501	6,223,325

The school financial statements were approved on 05/3/2026 2025 and signed by:

Hussein Sugow

Name: HUSSEIN SUGOW

Chair BOM

Date: 05/03/2026

RA

Name: RATNA HASSAN
School Principal/ Secretary to
BOM

Date: 05/3/2026

Sadia Sharif

Name: Sadia Sharif
Bursar/ Finance Officer

Date: 05-03-2026



7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,936,320	9,601,280
Cash balances	11	-	-
Short term investments		-	-
Total cash and cash equivalent		6,936,320	9,601,280
Account's receivables	12	13,777,532	7,699,809
Total financial assets (a)		20,713,852	17,301,089
Financial liabilities			
Accounts payables	13	296,479	861,217
Total Financial Labilities (b)		286,305	861,217
Net financial assets (a-b)		20,417,373	16,439,872
Represented by			
Accumulated fund b/fwd	14	16,439,872	10,217,548
Surplus/deficit for the year		3,977,501	6,223,325
Net Assets		20,417,373	16,440,873

The school's financial statements were approved on _____ 2025 and signed by:

.....
Name: **HUSSEIN SUGOW**

Chair BOM

Date: **05/03/2026**

.....
Name: **RATHMA HASSAN**
School Principal/ Secretary to
BOM

Date: **05-03-26**

.....
Name: **Saadia Sharif**
Bursar/ Finance Officer
Date: **05-03-2026**



8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024 - 2025	2023 - 2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,038,609	2,083,405
Government grants for operations		6,110,984	10,120,067
Government grants for infrastructure		3,466,150	-
School fund income- parents contributions/ fees		34,355,889	39,438,647
Miscellaneous incomes		-	-
Total receipts		45,971,632	51,642,119
Payments			
Cash outflows for tuition		2,775,475	1,320,561
Cash outflows for operations		9,775,412	8,224,909
Infrastructure		3,313,994	-
Cash outflows Boarding/lunch and school fund payments		32,771,711	39,632,794
Total payments		48,636,592	49,178,264
Total adjusted payments		48,636,592	49,178,264
Net cash inflow/outflow from operating activities		(2,664,960)	2,463,856
Cash flow from investing activities			
Acquisition of assets		(0)	(0)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		(0)	(0)
Net cash inflow/outflows from investing activities		(0)	(0)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		(0)	(0)
Net cash inflow/outflow from financing activities		(0)	(0)
Net increase/decrease in cash and cash equivalents		(2,664,960)	2,463,855
Cash and cash equivalent at beginning of the FY		9,601,280	7,137,425
Cash and cash equivalent at end of the FY		6,936,321	9,601,280

Wajir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2025

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the 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).

The school's financial statements were approved on _____ 2025 and signed by:

Husein Sugow

Name: *Husein*

Chair BOM/

Date: *05/03/2026*

Rahman Hassan Abdi

Name: *RA*

School Principal/ Secretary to
BOM

Date: *05-03-26*

Saadia Sharif

Name: *Saad*

Bursar/ Finance Officer

Date: *5/3/26*

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Textbooks And Reference Materials	-	-	-	-	0
Exercise Books	300,000	-	300,000	280,000	93%
Laboratory Equipment	200,000	-	200,000	150,000	75%
Internal Exams	450,000	-	450,000	390,000	87%
Teaching/Learning Materials	1,200,000	-	1,200,000	1,100,717	92%
Chalks	160,000	-	160,000	102,453	64%
Exams And Assessment	-	-	-	15,439	0%
Teachers Guides	40,000	-	40,000	-	0%
		-	-		0%
SUB TOTALS	2,350,000	-	2,350,000	2,038,609	87%
(2) Capitation Grant on Operations		-	-		0%
Personnel Emoluments	3,350,000	-	3,350,000	2,553,217	76%
Maintenance & Improvement		-	-	570,000	0%
Local Transport/Travelling	840,000	-	840,000	750,000	89%
Electricity And Water	700,000	-	700,000	610,000	87%
Medical	260,000	-	260,000	690,439	266%
Administration Costs	750,000	-	750,000	390,670	52%
Activity	420,000	-	420,000	248,250	59%
Gratuity			-	298,408	0%
SUB TOTALS	6,320,000	-	6,320,000	6,110,984	97%
Maintenance & Improvement MoE	3,150,000	-	3,150,000	3,466,052	110%
M&I parents' contribution		-	-		0%

Wajir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

SUB TOTALS	3,150,000	-	3,150,000	3,466,052	110%
		-	-		0%
(3) Fees Charged on Parents		-	-		0%
Personnel Emoluments	8,971,078	-	8,971,078	7,622,603	85%
Repairs And Maintenance	1,200,000	-	1,200,000	1,019,624	85%
Local Transport/Travelling	1,572,600	-	1,572,600	1,336,217	85%
Electricity And Water	3,901,200	-	3,901,200	3,314,796	85%
Medical	283,285	-	283,285	240,703	85%
Administration Costs	2,260,800	-	2,260,800	1,920,971	85%
Activity	478,800	-	478,800	406,830	85%
Fee On Boarding Equipment and Stores	21,765,849	-	21,765,849	18,494,145	85%
SUB TOTALS	40,433,612	-	40,433,612	34,355,889	85%
Other Income		-	-		0%
Rent Income	-	-	-	-	0%
Income From Farming Activities	-	-	-	-	0%
Insurance Compensation	-	-	-	-	0%
Income From Posho Mill	-	-	-	-	0%
Income From Bus Hire	-	-	-	-	0%
Fee For Hire of Ground and Equipment	-	-	-	-	0%
Interest Income	-	-	-	-	0%
Income From Any Other Investment	-	-	-	-	0%
Total Income	52,253,612	-	52,253,612	45,971,534	88%
		-	-		0%
(1) Expenditure For Tuition		-	-		0%
Textbooks And Reference Materials		-	-		0%
Exercise Books	300,000	-	300,000	461,500	154%
Laboratory Equipment	200,000	-	200,000	114,400	57%
Internal Exams	450,000	-	450,000	538,714	120%
Teaching/Learning Materials	1,200,000	-	1,200,000	1,424,140	119%

Chalks	160,000	-	160,000		0%
Textbooks			-		0%
Exams And Assessment	-	-	-	232,000	0%
Teachers Guides	40,000	-	40,000	-	0%
Bank Charges	-	-	-	4,721	0%
		-	-		0%
SUB TOTALS	2,350,000	-	2,350,000	2,775,475	118%
(4) Expenditure For Operations		-	-		0%
Personnel Emoluments	3,350,000	-	3,350,000	4,736,815	141%
Maintenance &Improvement		-	-	719,776	0%
Local Transport/Travelling	840,000	-	840,000	2,072,200	247%
Electricity, Water and Conservancy	700,000	-	700,000	1,361,537	195%
Medical	260,000	-	260,000	227,273	87%
Administration Costs	750,000	-	750,000		0%
Activity Expenses	420,000	-	420,000	656,441	156%
Bank charges		-	-	1,370	0%
SUB TOTALS	6,320,000	-	6,320,000	9,775,412	155%
(3) Expenditure For infrastructure			-		0%
Repair & Maintenance	3,150,000		3,150,000	3,312,624	105%
	-	-	-	1,370	0%
SUB TOTALS	3,150,000	-	3,150,000	3,313,994	105%
(3) Expenditure For School Fund		-	-		0%
Personnel Emoluments	8,971,078	-	8,971,078	6,225,080	69%
Repairs, Maintenance &Improvements	1,200,000	-	1,200,000	1,092,267	91%
Local Transport/Travelling	1,572,600	-	1,572,600	774,781	49%
Electricity, Water and Conservancy	3,901,200	-	3,901,200	1,439,722	37%
Medical Expenses	283,285	-	283,285	-	0%
Administration Costs	2,260,800	-	2,260,800	823,695	36%
Activity	478,800	-	478,800	534,307	112%

Gratuity	-	-	-	-	0%
Boarding Equipment and Stores	21,765,849	-	21,765,849	21,858,653	100%
Bank Charges		-	-	23,204	0%
SUB0TOTAL	40,433,612	-	40,433,612	32,771,711	81%
			-		0%
Expenditure For Income Generating Activity	-	-	-	-	0%
Insurance Costs	-	-	-	-	0%
Other Expenses on Investments	-	-	-	-	0%
Rent Expenses	-	-	-	-	0%
Bank Charges	-	-	-	-	0%
Loan Interest Repayment	-	-	-	-	0%
Loan Principal Repayment	-	-	-	-	0%
Totals	52,253,612	-	52,253,612	48,636,592	93%

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

Statement of Compliance

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act, 2012 and the International Public Sector Accounting Standards (IPSAS). The entity has applied the transitional provisions under IPSAS 33; therefore, the financial statements for the year ended 30 June 2025 are transitional financial statements.

Public schools began reporting on financial assets and financial liabilities, such as receivables and payables, in the 2020/2021 financial year. In the 2024/2025 financial year, the transition also included renaming the Statement of Receipts and Payments to the Statement of Financial Performance. However, the school has not recognised other assets and liabilities, including inventories, non-financial assets, and non-financial liabilities, despite being beyond the first year of transition.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 an insignificant risk of changes in value.

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	280,000	200,000
Laboratory Equipment	150,000	150,000
Internal Exams	390,000	391,000
Teaching / Learning Materials	1,100,717	1,029,727
Chalks	102,453	293,405
Teachers Guide	15,439	20,273
Total	2,038,609	2,084,405

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,553,217	1,082,888
Repairs And Maintenance	570,000	3,418,800
Local Transport / Travelling	750,000	1,100,000
Electricity And Water	610,000	2,132,011
Administration Costs	690,439	1,965,326
Activity	390,670	855,117
Medical	248,250	65,925
Gratuity	298,408	
Total	6,110,984	10,120,067

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	3,466,150	-
Transition infrastructure grants	-	-
Administration Block	-	-

Description	2024-2025	2023-2024
	Kshs	Kshs
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	3,466,150	-

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	8,971,078	7,683,839
Repairs and maintenance	1,200,000	1,050,789
Local transport / travelling	1,572,600	1,437,254
Electricity and water	3,901,200	2,707,932
Medical	283,285	292,822
Administration costs	2,260,800	1,469,151
Activity	478,800	712,586
Fee on Boarding Equipment and stores	21,765,849	28,703,960
PA Levies*	-	-
Total	40,433,612	44,058,333

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

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Other Income (specify) *	-	-
Total	-	-

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

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	114,400	116,000
Textbooks	461,500	80,000
Reference materials		240,634
Laboratory Equipment	538,714	710,390
Teaching / Learning Materials	1,424,140	150,400
Exams And Assessment	232,000	20,054
Teachers Guides		3,083
Bank Charges	4,721	-
Total	2,775,475	1,320,561

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,736,815	258,037
Administration Cost	719,776	675,692
Repairs And Maintenance & Improvements	2,072,200	3,415,460
Local Transport / Travelling	1,361,537	501,570
Electricity And Water	227,273	1,207,250
Medical		40,000
Activity Expenses	656,441	126,900
Insurance Cost		2,000,000
Bank Charges	1,370	-
Total	9,775,412	8,224,909

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Repair & Maintenance	3,312,624	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	1,370	-
Total	3,313,994	-

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	6,117,806	7,670,484
Repairs And Maintenance & Improvements	1,073,445	862,000
Local Transport / Travelling	761,430	1,424,277
Electricity And Water	1,414,912	2,516,926
Medical Expenses	-	214,180
Administration Costs	809,501	1,324,696
Activity	525,100	704,725
Bank Charges	22,805	
Fee On Boarding Equipment and Stores	21,481,974	25,776,723
Total	32,206,973	40,494,011

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active		35,748	773,614
Operations Account	Active		12,106	4,337,466
School Fund Account/Boarding	Active		6,305,946	3,725,531
Gratuity Account	Active		427,173	761,330
Parent Association Development	n/a		-	-
Income Generating Activities Account	Active		-	-
Infrastructural Account	Active		155,346	3,338
Total			6,936,320	9,601,280

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	-	-
Total	-	-

12 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	13,777,532	7,699,809
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	13,777,532	7,699,809

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	13,777,532	100%	7,699,809	100.00%
Between 1- 2 years		%	-	%
Between 2-3 years		%	-	%
Over 3 years		%	-	%
Total (should tie to note 13 a)	13,777,532	100.00%	7,699,809	100.00%

13 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	286,305	-
Prepaid Fees	10,174	861,217
Retention Monies	-	-
Total	296,479	861,217

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	296,479	100%	861,217	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	296,479	100%	861,217	100%

14 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	9,601,280	7,137,425
Cash Balances	-	-
Short Term Investments	-	-
Receivables	7,699,809	3,080,123
Payables	(861,217)	
Total	16,439,872	10,217,548

Other important disclosure notes

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

15 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	-	-	-
Goats	134	134	80
Trees	1,623	1,623	1,596
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	1,757	1,757	1,682

Other important disclosure notes**16 Stock/ Inventory**

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	40,000	40,000
Lab consumables	2,800,000	2,800,000
Farm produce		
Medication		
Construction Materials		
Others (specify)		

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

17 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)
1.	Unsupported Procurement of goods and Services	Retrieved and available for review	Not Resolved	30 June 2026
2.	Unsupported Accounts Receivable	Retrieved and available for review	Not Resolved	30 June 2026
3.	Budgetary Control Performance	Delay in receiving Funds	Not Resolved	30 June 2026
4.	Unresolved Prior Year Matters		Not Resolved	30 June 2026
5.	Late Submission of Financial Statement	Lack of human Resource Capacity	Not Resolved	30 June 2026
6.	Noncompliance with PSASB Template	2024/2025 in compliance	Not Resolved	30 June 2026
7.	Irregular Transfer to Kenya School Heads association		Not Resolved	30 June 2026
8.	Failure to Prepare School Improvement Plan		Not Resolved	30 June 2026
9.	Variance between Actual Textbooks Distributed and Enrolment Number		Not Resolved	30 June 2026
10.	Failure to prepare fixed asset Register	Prepared	Not Resolved	30 June 2026
11.	Failure to Establish Internal Audit Unit	No capacity	Not Resolved	30 June 2026
12.	Lack of Audit Committee	No capacity	Not Resolved	30 June 2026
13.				

Wajir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2025

Rahma Hassan ASD
Sign and Date
Principal *RA*
05/03/2026



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	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.						
Sub-Total						
Supply Of Services						
6. KPLC	286,305	restricted	-	-	286,305	KPLC
7.						
8.						
Sub-Total						

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land 1	100,000,000	-	-	100,000,000
Land 2	50,000,000	-	-	50,000,000
Buildings and Structures	114,300,000	-	-	114,300,000
Motor Vehicles	19,000,000	-	-	19,000,000
Office Equipment, Furniture and Fittings	17,894,345	-	-	17,894,345
ICT Equipment, and Other ICT Assets	2,600,000	-	-	2,600,000
Tools and Apparatus	2,800,000	-	-	2,800,000
Textbooks	4,000,000	-	-	4,000,000
Other Machinery and Equipment	3,000,000	-	-	3,000,000
Heritage and Cultural Assets	800,000	-	-	800,000
Intangible Assets-Software	242,000	-	-	242,000
Total	314,636,345	-	-	314,636,345