

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 28 MAY 2025

DAY:

Wednesday

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OF

TABLED
BY:

Hon. David Baya MP
Deputy Leader of the
majority party

CLERK-AT
THE-TABLE:

Kethen Ngingo

THE AUDITOR-GENERAL

ON

WAJIR GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

WAJIR COUNTY



**WAJIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

WAJIR GIRLS SECONDARY SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2024

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1. Acronyms and Definition of Key Terms

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

2. Key School Information and Management

(b) Back ground information

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

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

The school is a boarding school and had **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.

(c) School Board of Management-Board Members

The School Board of Management established under Section 55 of the Basic Education Act 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	MR. HUSSEIN SUGOW	Chairman	19 TH JULY,2019
2	MRS. RAHMA HASSAN	Secretary-Principal	
3	MRS. HALIMA BACHOLA	Member	19 TH JULY,2019
4	MRS. FATUMA AHMED	Member	19 TH JULY,2019
5	MR. SHALLE SHEIKH	Member	19 TH JULY,2019
6	MRS. KATRA ABDULLAHI	Member	19 TH JULY,2019
7	MR. HUSSEIN MAALIM	Member	19 TH JULY,2019
8	MR. KAHIYE ADAN	Member-Rep CEB	19 TH JULY,2019
9	MRS. ZEINAB GEDI	Member Rep Teachers	19 TH JULY,2019
10	MR. DANIEL PETER	3Members-Sponsor	19 TH JULY,2019
11	MS. QATRA HUSSEIN	Member-Community	19 TH JULY,2019
12	MR ABDULLAHI I. ABDI	Member Special Needs	19 TH JULY,2019
13	MARYAN ADAN	Rep Students	27 TH JULY,2024

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

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

(d) Committees of the Board

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

(e) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

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

(f) Schools contacts

Post Office Box: 172-70200

Telephone: 0725826157

E-mail: wajirgss@gmail.com

(g) School Bankers

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

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

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

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

(h) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

YEAR	SURPLUS	DEFICIT
2020/2021	3,028,338	-
2021/2022	994,202	-
2022/2023	2,305,926	-

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

YEAR	FDSE GRANTS RECEIVED		TOTAL
	OPERATION (Kshs)	TUITION (Kshs)	(Kshs)
2020/2021	8,852,350	1,367,823	10,220,173
2021/2022	12,073,893	2,592,929	14,666,822
2022/2023	9,137,661	2,540,098	11,667,759

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

YEAR	ENROLMENT	CAPITATION PER STUDENT (Kshs)
2020/2021	756	13,519
2021/2022	804	16,743
2022/2023	879	13,285

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

YEAR	PARENTS CONTRIBUTION/FEEs (Kshs)
2020/2021	16,422,049
2021/2022	30,581,799
2022/2023	41,977,104
TOTAL	72,558,903

Summary Report of Performance of The School (continued)

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

YEAR	EXPENDITURE INCURRED (Kshs)
2020/2021	17,158,362
2021/2022	40,622,486
2022/2023	42,479,953
TOTAL	100,260,801

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

YEAR	RECIEVABLES (Kshs)	PAYABLES (Kshs)
2020/2021	3,918,797	193,012
2021/2022	3,684,950	-
2022/2023	3,080,123	-

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

YEAR	CASH & BANK BALANCES	
	Cash	Bank (Kshs)
2020/2021	-	153,803
2021/2022	-	3,882,179
2022/2023	-	7,137,425

Summary Report of Performance of The School (continued)

b) Teacher Student ratio:

Curriculum based establishment (CBE)	Teachers on Duty (TOD)	Shortfall	No. recruited	No. transferred	No. of BOM teachers	Teacher – student ratio
15	36	9	5	5	12	1:30

c) Mean score in the KCSE:

KCSE 2020 OVERALL GRADE DISTRIBUTION

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

KCSE MARCH 2022 OVERALL MEAN

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

School Mean: 6.0559 C (Plain)

KCSE DECEMBER 2022 OVERALL MEAN

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

School Mean: 7.042 C (Plus)

d) Number of Candidates in the 2020-2023 KCSE:

NUMBER OF STUDENTS	YEAR
132	2020
179	2021
168	2022
205	2023

Summary Report of Performance of The School (continued)

e) Capacity of the school:

SCHOOL ENROLMENT AS AT 30/06/2024

FORM	STREAM	ENROLMENT	NO. PRESENT
FORM ONE 257	A	64	64
	B	64	64
	C	64	64
	D	65	65
FORM TWO 179	A	44	44
	B	46	46
	C	44	44
	D	45	45
FORM THREE 242	A	60	60
	B	61	61
	C	60	60
	D	61	61
FORM FOUR 201	A	41	41
	B	42	42
	C	40	40
	D	41	41
GRAND TOTAL		879	879

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

Project	Source of funds	Status	Initial Cost (Ksh)	Amount Spent (Ksh)	Expected date of completion
CBC -1 CLASSROOM	MI	Completed	780,000	780,000	COMPLETD
SEQIP PROJECT- 4 CLASSROOMS	WORLD BANK	Ongoing	Info not shared	Info not shared	Info not shared
RENOVATION OF 6 WASHROOMS	M.I	Completed	1,500,000	1,500,000	COMPETED
CONSTRUCTION OF TWO NEW WASHROOMS	M.I	Completed	1,700,000	1,700,000	COMPLETED


RAHMA HASSAN ABDI
 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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

HUSSEIN SUGOW.....

Name:

Designation: Chairman, School Board of Management

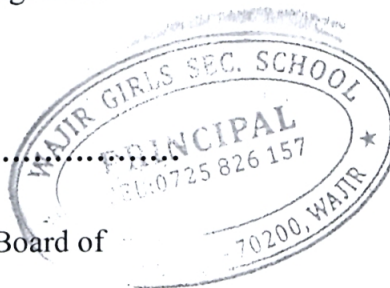
Date: 20/4/2025

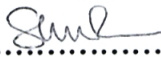
RAHMA HASSAN ABDI.....

Name:

Designation: School Principal & Secretary to Board of Management

Date: 20/4/2025



SAADIA SHARIFF.....

Name:

Designation: Bursar/Finance Officer

Date: 20/4/2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON WAJIR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

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.
- 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 Wajir Girls Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Wajir Girls Secondary School for the year ended 30 June, 2024

30 June, 2024 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Wajir Girls Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Procurement of Goods and Services

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.40,494,011 as disclosed in Note 6 to the financial statements. However, review of records for payments amounting to Kshs.2,349,720 revealed that Management made payments to suppliers of various goods and services without proper support documents such as requisitions from user departments, inspection and acceptance committee reports in quality of good and services store ledger and goods receipts and issue notes.

In the circumstances, the accuracy and completeness of the boarding and school fund expenses amounting to Kshs.2,349,720 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects a balance of Kshs.7,699,809 in respect of accounts receivables (students' fees arrears) as disclosed in Note 9 to the financial statements. However, the ledgers provided for audit were not supported with fees structures, students' fees balance notes and break down of individual student fee balances. The ageing analysis was also not prepared and included in the notes to the financial statements as required by the financial reporting template and the School did not have a policy on provision for bad and doubtful debts.

In addition, Management did not provide measures put in place to ensure effective collection of school fees and clearance out outstanding arrears from students.

In the circumstances, the accuracy, completeness and recoverability of the total receivables balance of Kshs.7,699,809 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of 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.57,438,333 and Kshs.48,561,996 respectively, resulting in an under-funding of Kshs.8,876,337 or 16% 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 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 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 the Performance of the School and Statement of the 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 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.

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.

Other Matter

Unresolved Prior Year Matters

In the audit report of previous year, several issues were raised under the report of the financial statements, Report on Lawfulness and Effectiveness in use of public resource

and Report on Effectiveness of internal controls, Risk management and Governance. However, Management did not resolve the issues or provide an explanation for the failure to resolve them.

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 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. Late Submission of the Financial Statements

The financial statements were submitted to the Auditor-General on 22 January, 2025 which was approximately four (4) months after the statutory deadline of 30 September, 2024. This is contrary to Section 47(1) of the Public Audit Act, 2015 which provides that financial statements should be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate. Late submission of financial statement adversely affects the Office of Auditor-General in meeting the statutory timelines.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Institute of Certified Public Accountants of Kenya membership number for the Bursar who signed the financial statements was not disclosed in the relevant sections of the financial statements.

In the circumstances, the financial statements are not fully compliant with the requirements of the Annual Financial Reporting Template issued by the Public Sector Accounting Standards Board.

3. 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.40,494,011 as disclosed in Note 6 to the financial statements. However, included in the expenditure is an amount of Kshs.106,775 transferred to Kenya Secondary School Heads Association (KESSHA), a private welfare organization that draws its membership from Kenyan Secondary Schools' Principals. 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. This was contrary to Regulation 43(d) of the Public Finance Management (National Government) Regulations, 2015 which provides that an accounting officer shall manage control and ensure that policies are carried out efficiently and wastage of public funds is eliminated.

In the circumstances, it was not possible to confirm whether Kshs.106,771 transferred KESSHA was proper charge to public funds.

4. Failure to Prepare the School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one (1) priority area in each of the four (4) 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 Education Operation Manual.

5. Variance Between Actual Textbook Distributed and Student Enrolment Number

During the year under review, the School received books from the Ministry of Education. Examination of the records provided revealed that Form 3 students were allocated two hundred and nine (209) copies of 'Parliament of Owls' and 'Nguvu za Jadi' and one hundred and seventy-six (176) copies of 'Bembea ya Maisha' against student enrollment number of two hundred and forty-two (242). This means that the number of textbooks supplied were less than the number of learners enrolled as at the end of year, 2024.

Further, Form 4 students were allocated one hundred and seventy-six (176) copies of 'Parliament of Owls' and 'Nguvu za Jadi' against student enrollment number of one hundred and sixty-four (164). This means that the number of textbooks supplied exceeded the number of learners enrolled as at the end of year, 2024. As a result, excessive supply of textbooks may be wastage of resources that would have been effectively utilized elsewhere.

In the circumstances, undersupply of textbooks to the Form 3 students, may have negatively affected the performance of the School. In addition, oversupply of textbooks to Form 4 students may have led to ineffective utilization of resources.

The audit was conducted in accordance with ISSAIs 3000 and 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 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. Failure to Update Fixed Asset Register

Annex 2 on Summary of fixed assets register indicates that the School owns land, building structures, motor vehicles, office equipment, furniture and fittings, ICT equipment, tools and apparatus, textbooks, other machinery and equipment, heritage and culture assets and intangible assets software all totalling Kshs.314,636,345. However, the asset register maintained did not include all the assets, the tag numbers, serial numbers, model/type, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation and net book value for most of the assets for ease of reference and identification.

In addition, Management did not provide land ownership documents for the School's parcel of land.

In the circumstances, the existence of an effective mechanism of internal control on management of the school's fixed assets could not be confirmed.

2. Failure to Establish an Internal Audit Unit

During the year under review, the School did not have an internal audit function in place that perform risk assessment processes and evaluate operational effectiveness through in-depth reviews of Management operations and internal controls in the School. This was contrary to the requirement of Section 73(1)(a) of the Public Finance Management Act, 2012 which states that every National Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of internal controls in the School could not be confirmed.

3. Lack of Audit Committee

The School did not have an audit committee in place to oversee the development, performance and effectiveness of internal control over financial reporting, performance

reporting and compliance with laws and regulations. This was contrary to the requirement of Section 73(5) of the Public Finance Management Act, 2012 which states that every National Government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

In the circumstances, the existence of effectiveness of governance structure in the school could not be confirmed.

4. Lack of Approved Staff Establishment and Salary Structure

Review of the human resource records provided revealed that the School did not have an approved salary structure and staff establishment which govern non-teaching staff and Board of Management (BOM) teaching staff. As a result, it was not possible to establish the required number of non-teaching staff, BOM teachers and their salary structures.

In the circumstances, it was not possible to confirm whether the School was operating on optimal number of employees and the regularity of the salaries and wages paid.

The audit was conducted in accordance with ISSAIs 2315 and 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 the Board of Management

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.

The Board of Management is 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 for 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 IFPP 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

7 May, 2025

6. Statement of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,083,405.40	2,540,098
Capitation grants for operations	2	10,120,067	9,137,661
School fund income-parents' contributions	3	44,058,333	45,057,227
Total Receipts		56,261,805.40	56,734,986
Payments			
Payments for tuition	4	1,320,561.25	2,455,380
Payments for operations	5	8,224,909	9,493,727
Boarding and school fund payments	6	40,494,011	42,479,953
Total Payments		50,039,481.25	54,429,060
Surplus/Deficit		6,222,324.15	2,305,926

The school financial statements were approved on 20/4/ 2025 and signed by:

.....

Name: HUSSEN SUGOW

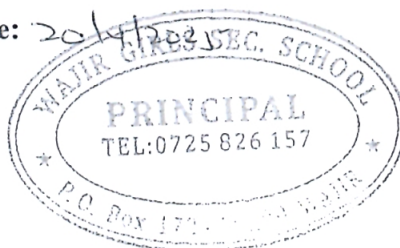
Chair BOM

Date: 20/4/2025

.....

Name: RATNA HUSAN
School Principal/ Secretary to
BOM

Date: 20/4/2025



.....

Name: SABIA SHARIF

Bursar/Finance Officer

Date: 20/4/2025

7. Statement of Assets and Liabilities for the Year Ended 30TH June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	7	9,601,280	7,137,425
		-	-
Cash in hand	8	-	-
Total cash and cash equivalent		9,601,280	7,137,425
Accounts receivables	9	7,699,809	3,080,123
Total financial assets		17,301,089	10,217,548
Financial liabilities			
Accounts payables	10	861,217	-
Net financial assets		16,439,872	10,217,548
Represented by			
Accumulated fund b/fwd.	11	10,217,548	7,911,622
Surplus/deficit for the year		6,222,324	2,305,926
Net financial position		16,439,872	10,217,548

The school's financial statements were approved on 20/4/2025 2025 and signed by:

.....
Name: HUSSEN MUGOW

Chair BOM

Date: 20/4/2025

.....
Name: RATNA HASSAN

School Principal/ Secretary to
BOM

Date: 20/4/2025

.....
Name: SAADIA SHARIF

Bursar/Finance Officer

Date: 20/4/2025



8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,083,405	2,540,098
Capitation grants for operations	2	10,120,067	9,137,661
School fund income-parents contributions/ fees	3	39,438,647	44,021,032
School fund income-other receipts		-	-
Total receipts		51,642,119	55,698,791
Payments			
Payments for tuition	4	1,320,561	2,455,380
Payments for operations	5	8,224,909	9,493,727
Boarding and school fund payments	6	39,632,794	42,479,953
Total payments		49,178,264	54,429,060
Net cash flow from operating activities		2,463,855	1,269,731
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cash flow from borrowing activities			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		2,463,855	1,269,731
Cash and cash equivalent at beginning of the year		7,137,425	5,867,694
Cash and cash equivalent at end of the year	7	9,601,280	7,137,425

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

WAJIR GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

☐ The school's financial statements were approved on 20/4/ 2025 and signed by:

.....
Name: HUSSEIN SUGOW

Chair BOM

Date: 20/4/2025

.....
Name: RATHMA HASSAN

School Principal/ Secretary to BOM

Date: 20/4/2025

.....
Name: SAGDIA SHARIF

Bursar/ Finance Officer

Date: 20/4/2025



9. Statement of Budgeted Versus Actual Amounts for the Year Ended 30TH June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	210,000	-	210,000	200,000	10,000	95%
Laboratory Equipment	160,000	-	160,000	150,000	20,000	94%
Internal Exams	400,000	-	400,000	390,000	8,047	98%
Teaching/Learning Materials	1,100,000	-	1,100,000	1,029,727	70,273	94%
Chalks	300,000	-	300,000	293,405.40	18,548	98%
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	30,000	-	30,000	20,273	9,727	68%
SUB TOTALS	2,200,000	-	2,200,000	2,083,405.40	116,594.60	95%
(2) Capitation Grant on Operations						
Personnel Emoluments	1,900,000	-	1,900,000	1,082,888	817,112	57%
Maintenance & Improvement	3,500,000	-	3,500,000	3,418,800	81,200	98%
Local Transport/Travelling	1,150,000	-	1,150,000	1,100,000	50,000	96%
Electricity And Water	2,180,000	-	2,180,000	2,132,011	47,989	98%
Medical	70,000	-	70,000	65,925	4,075	94%
Administration Costs	2,000,000	-	2,000,000	1,965,326	34,674	98%
Activity	380,000	-	380,000	355,117	24,883	93%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS	11,180,000	-	11,180,000	10,120,067	474,291	91%
(3) Fees Charged on Parents						
Personnel Emoluments	7,683,389	-	7,683,839	6,425,936	1,257,903	84%
Repairs And Maintenance	1,050,789	-	1,050,789	814,496	236,293	78 %
Local Transport/Travelling	1,437,254	-	1,437,254	1,135,890	301,364	79 %
Electricity And Water	2,707,932	-	2,707,932	1,813,003	894,929	67%
Medical	292,822	-	292,822	205,672	87,150	70 %
Administration Costs	1,469,151	-	1,469,151	1,185,119	284,032	81 %
Activity	712,586	-	712,586	562,799	149,787	79 %
	-		-	-	-	-
Fee On Boarding Equipment and Stores	28,703,960		28,703,960	24,215,609	4,488,351	84 %
SUB TOTALS	44,058,333		44,058,333	36,358,524	7,699,809	83%
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Income	57,438,333	-	57,438,333	48,561,996	8,876,337	85%
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	210,000	-	210,000	116,000	94,000	55%
Laboratory Equipment	160,000	-	160,000	80,000	80,000	50%
Internal Exams	400,000	-	400,000	240,634	159,366	53%
Teaching/Learning Materials	1,100,000	-	1,100,000	710,390	389,610	65%
Chalks	300,000	-	300,000	140,454	159,546	47%
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	30,000	-	30,000	20,054	9,946	69%
Bank Charges	-		-	3,083.25	-	-
SUB TOTALS	2,200,000	-	2,220,000	1,320,561.25	879,438.75	60%
(4) Expenditure For Operations						
Personnel Emoluments	1,900,000	-	1,900,000	258,037	1,641,963	16%
Maintenance &Improvement	3,500,000	-	3,500,000	3,415,460	84,540	98%
Local Transport/Travelling	1,150,000	-	1,150,000	501,570	648,430	44%
Electricity, Water and Conservancy	2,180,000	-	2,180,000	1,207,250	972,750	55%
Medical	70,000	-	70,000	40,000	30,000	57%
Administration Costs	2,000,000	-	2,000,000	675,691.50	1,324,308.50	38%
Activity Expenses	380,000	-	380,000	126,900	253,100	33%
MOE Grant				2,000,000		

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB TOTALS	11,180,000	-	11,180,000	8,224,909	2,995,091	76%
	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	7,683,389	-	7,683,839	7,670,484	13,355	100%
Repairs, Maintenance & Improvements	1,050,789	-	1,050,789	862,000	188,789	82%
Local Transport/Travelling	1,437,254	-	1,437,254	1,424,277	12,977	99%
Electricity, Water and Conservancy	2,707,932	-	2,707,932	2,516,926	191,006	93%
Medical Expenses	292,822	-	292,822	214,180	78,642	73%
Administration Costs	1,469,151	-	1,469,151	1,324,696	144,455	90%
Activity	712,586	-	712,586	704,725	7,861	99%
Gratuity	-	-	-	-	-	-
Boarding Equipment and Stores	28,703,960	-	28,703,960	25,776,723	2,927,237	90%
SUB-TOTAL	44,058,333		44,058,333	39,726,898	4,331,435	90%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses on Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Totals	57,438,333	-	57,438,333	49,178,264	8,260,069	86%

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

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The Wajir Girls Secondary School recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school recognizes all expenses when the event occurs, and the related cash has actually been paid out by the school.

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)**5. Accounts Receivable**

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes to The Financial Statements**1 Capitation Grant for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	200,000	823,400
Laboratory Equipment	150,000	272,000
Internal Exams	391,000	267,320
Teaching/Learning Materials	1,029,727	846,160
Chalks	293,405.40	222,210
Teachers Guides	20,273	109,009
Total	2,083,405.40	2,540,099

2 Capitation Grant for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,082,888	3,000,000
Maintenance & Improvement	3,418,800	3,208,000
Local Transport/Travelling	1,100,000	503,938
Electricity And Water	2,132,011	1,051,000
Administration Costs	1,965,326	971,113
Activity	855,117	403,610
Medical	65,925	-
Total	10,120,067	9,137,661

3 Parents Contribution/Fees-School Fund Account

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	7,683,839	6,652,184
Repairs and maintenance	1,050,789	1,365,254
Local transport/travelling	1,437,254	1,993,025
Electricity and water	2,707,932	4,299,460
Medical	292,822	400,000
Administration costs	1,469,151	2,131,505
Activity	712,586	588,684
Fees on boarding, Equipment & Stores	28,703,960	27,627,115
Total	44,058,333	45,057,227

Notes to the Financial Statements (Continued)

4. Payments for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	116,000	800,000
Laboratory Equipment	80,000	264,200
Internal Exams	240,634	280,180
Teaching/Learning Materials	710,390	809,000
Chalks	150,400	200,000
Teachers Guides	20,054	102,000
Bank Charges	3,083.25	-
Total	1,320,561.25	2,455,380

Notes to The Financial Statements (Continued)

5. Payments For Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	258,037	3,234,127
Administration Cost	675,691.50	884,845
Maintenance & Improvements	3,415,460	3,192,310
Local Transport/Travelling	501,570	515,680
Electricity And Water	1,207,250	1,291,765
Medical	40,000	-
Activity Expenses	126,900	375,000
MOE Grant	2,000,000	-
Total	8,224,909	9,493,727

Notes to the Financial Statements (Continued)

6. Boarding And School Fund Payments

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	7,670,484	6,846,775
Service Gratuity	-	-
Repairs and Maintenance & Improvements	862,000	1,616,000
Local Transport/Travelling	1,424,277	949,665
Electricity And Water	2,516,926	4,186,501
Medical Expenses	214,180	168,900
Administration Costs	1,324,696	1,844,000
Activity	704,725	487,900
Bank Charges	-	-
Fee on Boarding Equipment and Stores	25,776,723	26,380,212
Total	40,494,011	42,479,953

(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).

Notes to the Financial Statements (Continued)

7. Bank Accounts

Name of Bank, Account No.& Currency	Bank Account Number	2023-2024	2022-2023
		Kshs	Kshs
Tuition Account	1105242382	773,613.95	10,770
Operations Account	1105243451	4,337,466.15	2,429,197
School Fund Account/Boarding	1030294684896	3,725,531.17	3,919,678
Gratuity Account	1030266870457	761,330	761,330
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account	1030294542574	3,338.30	16,450
Total		9,601,279.57	7,137,425

8. Cash in Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total	-	-

9. Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	7,699,809	3,080,123
	-	-
Total	7,699,809	3,080,123

Notes to the Financial Statements (Continued)

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears for Current Year	7,699,809	3,080,123
Fees Arrears for The Previous Year	-	-
Fees Arrears for Prior Periods (Over Two Years)		
Total	7,699,809	3,080,123

10. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	861,217	-
Retention Monies	-	-
Total	861,217	-

Include an ageing of the creditor's arrears below

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors for Current Year	-	-
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

11. Accumulated fund b/fwd.

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	7,137,425	5,867,694
Cash Balances	-	-
Short Term Investments	-	-
Receivables	3,080,123	2,043,928
Payables		
Total	10,217,548	7,911,622

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.

12. Biological asset

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	-	-	-
Goats	80	80	52
Trees	1,602	1,596	1,596
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	1,682.00	1,682.00	1,648.00

13. Borrowings

Description	2023-2024	2022-2023
	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	-	-

Other important disclosure notes**14. Stock/Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	2,800,000	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-

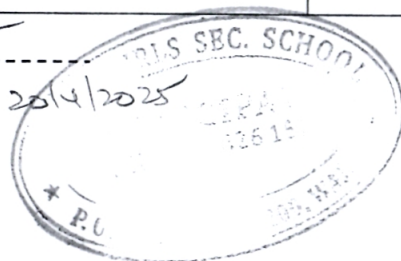
15. Progress On Follow Up of Auditor Recommendations

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)	Time frame: (Put a date when you expect the issue to be resolved)
1.	Long outstanding account receivables	The school will develop a mechanism to ensure school are collected in time and recover all outstanding arrears.	Not resolved	
2.	Late submission of financial statements	The observation has been noted and from now henceforth comply with section 47(1) of Public Audit Act, 2015 and send financial statements to the office of the Auditor General as required by Law.	Not resolved	
3.	Failure to prepare school improvement plan	The observation has been noted and the process is in draft stage and will tabled for approval during the next BOM meeting.	Not resolved	
4.	Lack of audit committee	The school has no capacity to employ an independent internal auditor but will make use of the audit committee that is in place going forward.	Not resolved	
5.	Lack of fixed asset register	The observation has been noted and going forward fixed asset register will be maintained to ensure the security of school assets.	Not resolved	

Sign and Date

Principal



12. Annexes

Annex 1-Analysis of Pending Accounts Payable

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

Annex2–Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land 1	1983	Wajir	100,000,000	-	-	100,000,000
Land 2	1983	Wajir	50,000,000	-	-	50,000,000
Buildings and Structures	1983-2022	Wajir	114,300,000	-	-	114,300,000
Motor Vehicles	2004, 2015, 2022	Wajir	19,000,000	-	-	19,000,000
Office Equipment, Furniture and Fittings	2012-2022	Wajir	17,894,345	-	-	17,894,345
ICT Equipment, and Other ICT Assets	2009-2022	Wajir	2,600,000	-	-	2,600,000
Tools and Apparatus	2008-2021	Wajir	2,800,000	-	-	2,800,000
Textbooks	2008-2022	Wajir	4,000,000	-	-	4,000,000
Other Machinery and Equipment	2013-2016	Wajir	3,000,000	-	-	3,000,000
Heritage and Cultural Assets	1983	Wajir	800,000	-	-	800,000
Intangible Assets-Software	2022	Wajir	242,000	-	-	242,000
Total			314,636,345	-	-	314,636,345