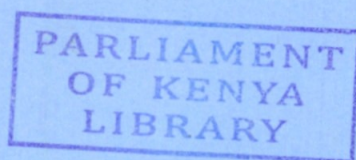


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY. Tuesday
TABLED BY:	Hon. Naomi Wago, CBS, MP Deputy majority party whip
CLERK-AT THE-TABLE:	Female

REPORT



OF

THE AUDITOR-GENERAL

ON

WANJOHI GIRLS
SECONDARY SCHOOL

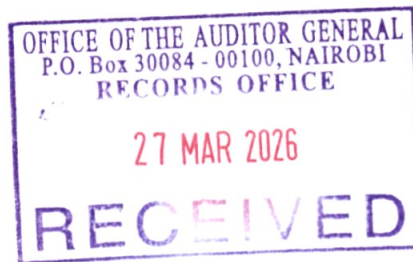
FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021

NYANDARUA COUNTY

2



RECEIVED	
JAN 10 1961	
FBI - NEW YORK	
TO :	ATLANTA
FROM :	NEW YORK
SUBJECT :	MURDER OF MARTIN LUTHER KING, JR.
RE :	1/9/61
INFO :	1/9/61
FILE :	1/9/61
CLERK :	1/9/61
STENO :	1/9/61
RECORDS :	1/9/61
TRAINING :	1/9/61
LABORATORY :	1/9/61
IDENTIFICATION :	1/9/61
INVESTIGATION :	1/9/61
ADMINISTRATION :	1/9/61
GENERAL :	1/9/61



Revised 30th June 2021.



WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE 6 MONTHS PERIOD ENDED
30th June 2021

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

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

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WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the 6 months period ended 30th June 2021

I. 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 located in **Nyandarua County, Kipipiri Sub-County**

The school was registered in 1970 under registration number 18/S/0030/0895 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 814 number of students as at 30th June 2021.

It has 5 streams and 34 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	Stanley Kigera Thuo	Chairman/Sponsor	19/07/2019
2	Matilda W. Wambua	Secretary – Principal	19/07/2019
3	Fr Jack Ndirangu	Member – Rep Sponsor	19/07/2019
4	Philip Kuria	Member – Rep Sponsor	19/07/2019
5	Samuel Njire	Member – Rep CEB	19/07/2019
6	Dr Harun Karaya	Member – Rep Parents/Local community	19/07/2019
7	Dr Mwangi Gitonga	Member – Rep Parents/Local community	19/07/2019
8	Samuel Kaigu	Member – Rep Parents/Local community	19/07/2019
9	Nehemia Kamau	Member – Rep Parents/Local community	19/07/2019
10	Caroline Mbiriri	Member – Rep Parents/Local community	19/07/2019
11	Agnes Wambui Mwangi	Member – Rep Parents/Local community	19/07/2019
12	Janet Mburu	Member – Rep persons with special needs	19/07/2019
13	Peter Kariuki	Member – PTA chair	19/07/2019
14	Rev Peter Kagwe	Member – Co-opted	19/07/2019
15	Nancy Wanjiku	Member – Co-opted	19/07/2019
16	John Muya	Member – Co-opted	19/07/2019
17	Damaris Kuria	Member – Rep teachers	19/07/2019
18	Linet Nyota	Member – Rep students	19/07/2019

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the 6 months period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(a) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	No of meetings attended during the year
1	Executive Committee	Stanley Kigera Thuo Fr Jack Ndirangu Samuel Njire Matilda W. Wambua	Chair Sponsor Member Secretary	4
2	Audit Committee	Nehemia Kamau Fr Jack Ndirangu Samuel Kaigu Samuel Njire	Member Sponsor Member Member	2
3	Finance, procurement and general purposes Committee	Stanley Kigera Thuo Fr Jack Ndirangu Samuel Njire Matilda W. Wambua	Chair Sponsor Member Secretary	3
4	Academic Committee	Samuel Njire Dr Mwangi Gitonga Harun Karaya Joseph Muya	Member Member Member Member	2
5	Development Committee	Fr Jack Ndirangu Rev Peter Kagwi Damaris Kuria Peter Kariuki	Sponsor Member Member Member	2
6	Discipline and welfare Committee	Fr Jack Ndirangu Samuel Njire Damaris Kuria Peter kariuki	Sponsor Member Member Member	2

b) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

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

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(c) Schools contacts

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

(d) School Bankers

The following school operated 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

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

(e) Independent Auditors

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

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

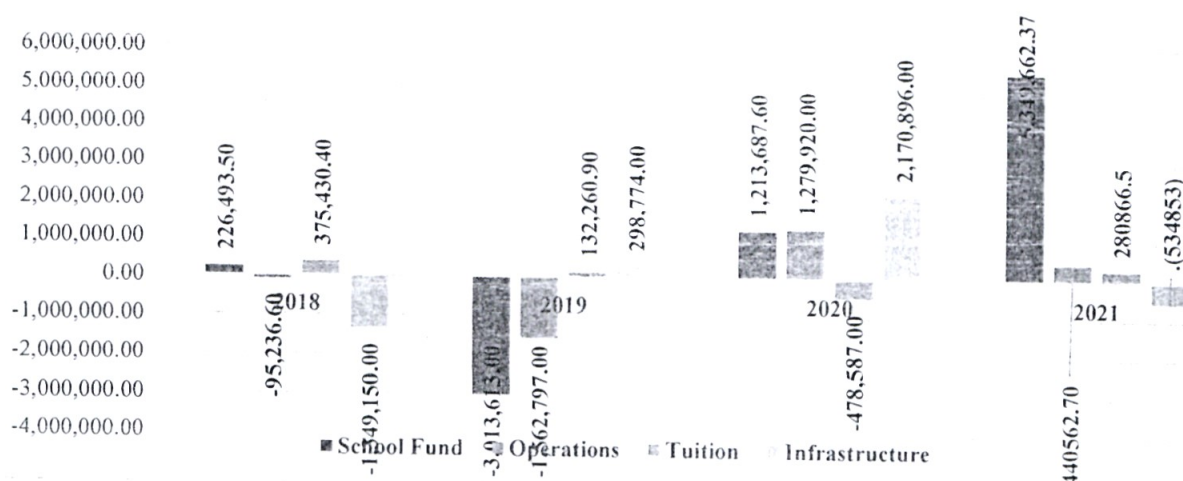
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2018 to 31st December 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	5,349,662.37	1,213,687.6	(3,013,613.00)	226,493.50
2	Operations Account	440,562.70	1,279,920	(1,562,797.00)	(95,236.60)
3	Tuition Account	280,866.50	(478,587.00)	132,260.90	375,430.40
4	Infrastructure Account	(534,853.00)	2,170,896	298,774.00	(1,349,150.00)
	TOTAL	5,536,238.57	4,185,916.60	(4,145,375.10)	(842,463.00)
	Increase/Decrease	1,350,322.57	7,488,828.7	(3,302,912.10)	

Trend Over the Last Three Years



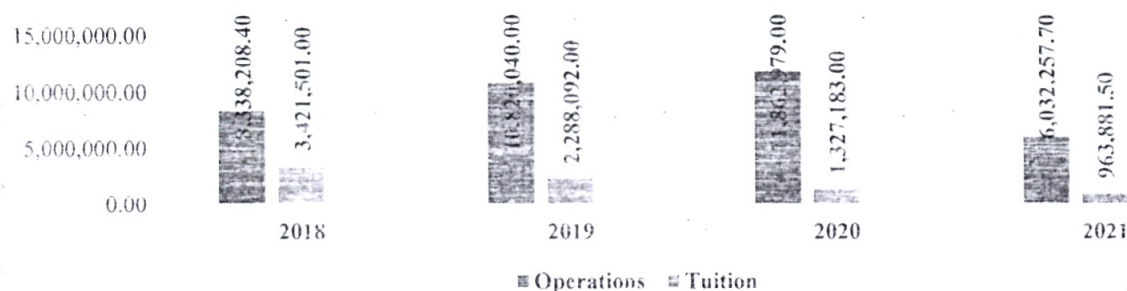
The deficit for the year 2019 increased by Kshs 3,302,912.1 from a deficit of Kshs 842,463 in the year 2018.

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

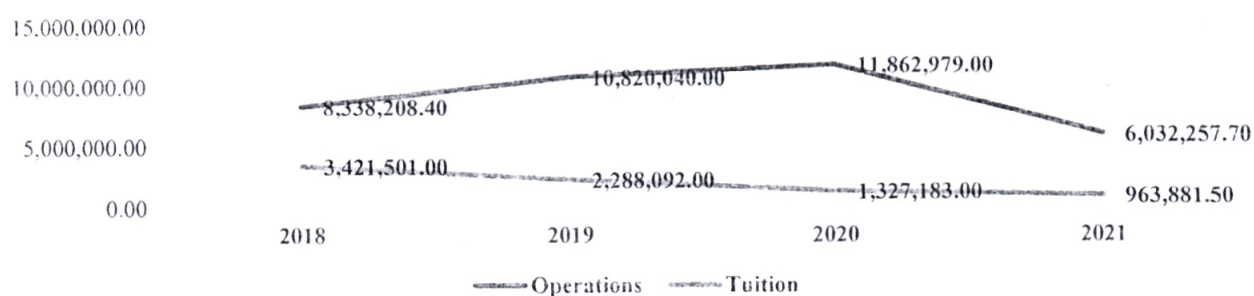
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	6,032,257.7	11,862,979	10,820,040	8,338,208.4
2	Tuition Account	963,881.5	1,327,183	2,288,092	3,421,501
	Total	6,996,139.2	13,190,162	13,108,132	11,759,710
	Increase/Decrease	(6,194,022.8)	82,030	1,348,422	3,683,000
	No of Students	742	734	702	670
	Ratio of Capitation per student	1:9428.7	1:17970.2	1:18672.6	1:17551.8

Trend Over the Last Three Years



Trend Over the Last Three Years



The total capitation grants for both tuition and operation for the financial year 2019 was Kshs 13,108,132.00 as compared to Kshs 11,759,710.00 in the financial year 2018 representing an increase of Kshs 1,348,422.00. The net increase is mainly attributed by all students' receiving the capitation and increase in enrolment as shown in the ration above.

The total capitation for both tuition and operation for the year 2020 was Kshs 13,190,162.00 as compared to Kshs 13,108,132.00 in the financial year 2019 representing a decrease of Kshs 82,030 which resulted from not all students' received capitation grant, prolonged abrupt closure of the school due to Covid-19 and not all capitation grant were disbursed by the end of financial year 2020.

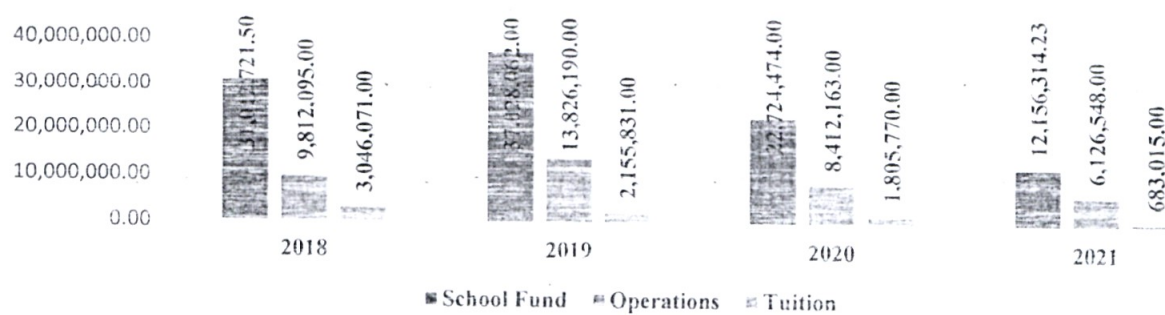
The capitation grant for both tuition and operation for the financial year 2021 was Kshs 6,996,139.2 as compared to Kshs 13,190,162.00 in the financial year 2020 representing a decrease of Kshs 6,194,022.80. the net decrease is mainly attributed to the disbursement of capitation for a period of 6 months.

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the 6 months period ended 30th June 2021

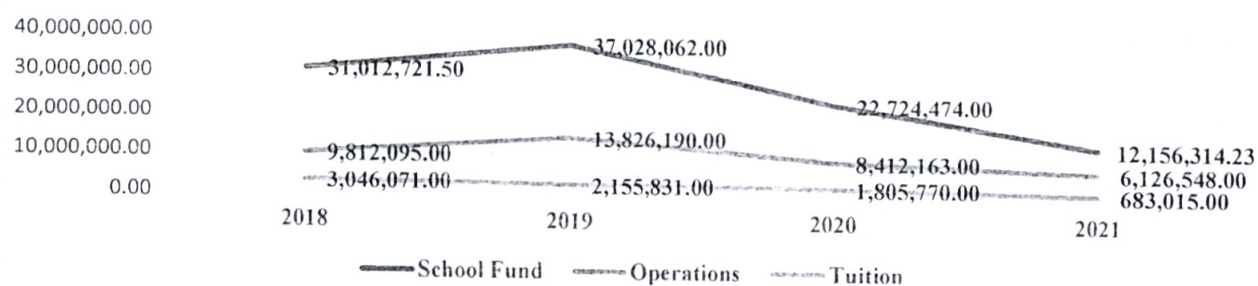
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	12,156,314.23	22,724,474	37,028,062	31,012,721.5
2	Operation, infrastructure Account	6,126,548	8,412,163	13,826,190	9,812,095
3	Tuition Account	683,015	1,805,770	2,155,831	3,046,071
	Total	18,965,877.23	32,942,407	53,010,083	43,870,887.5
	Increase/Decrease	(13,976,529.77)	(20,067,676)	9,139,195.5	

Trend Over the Last Three Years



Trend Over the Last Three Years



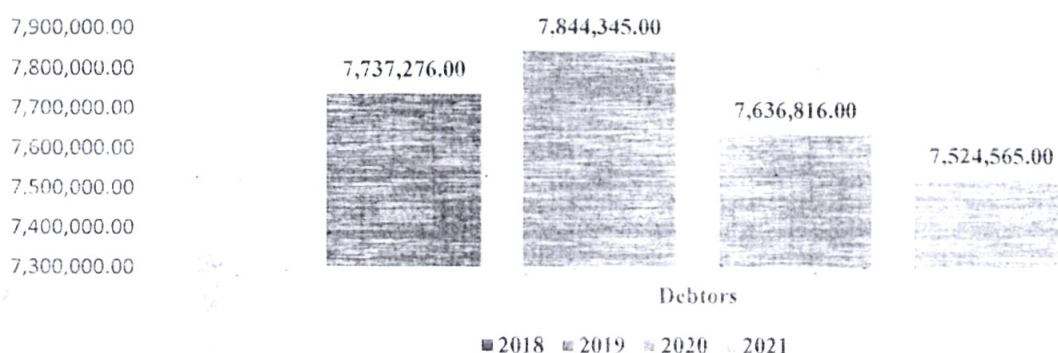
In the financial year 2021 shows a decrease of growth in expenditure which has resulted from the current year covering a period of 6 months, even though the financial year 2020 covers a period of 12 months a decrease has resulted from prolonged abrupt closure of the school due to Covid-19.

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

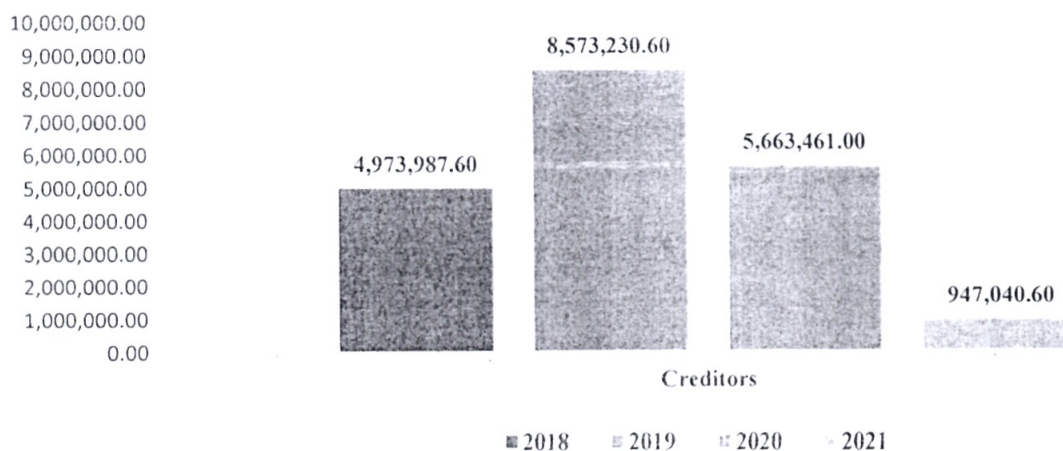
MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	7,524,565	7,636,816	7,844,345	7,737,276
	Total	7,524,565	7,636,816	7,844,345	7,737,276
	Increase/Decrease	(112,251)	(207,529)	107,069	

Trend Over the Last Three Years



MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	947,040.6	5,663,461	8,573,230.6	4,973,987.6
	Total	947,040.6	5,663,461	8,573,230.6	4,973,987.6
	Increase/Decrease	(4,716,420.4)	(2,909,769.6)	3,599,243	

Trend Over the Last Three Years

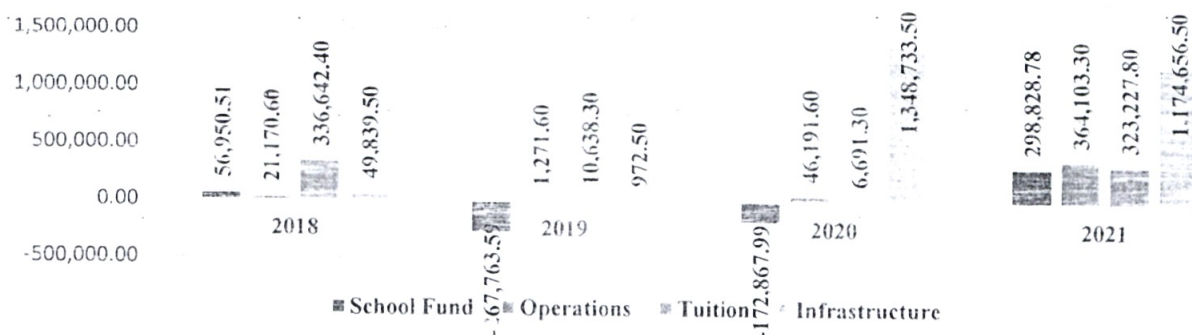


WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

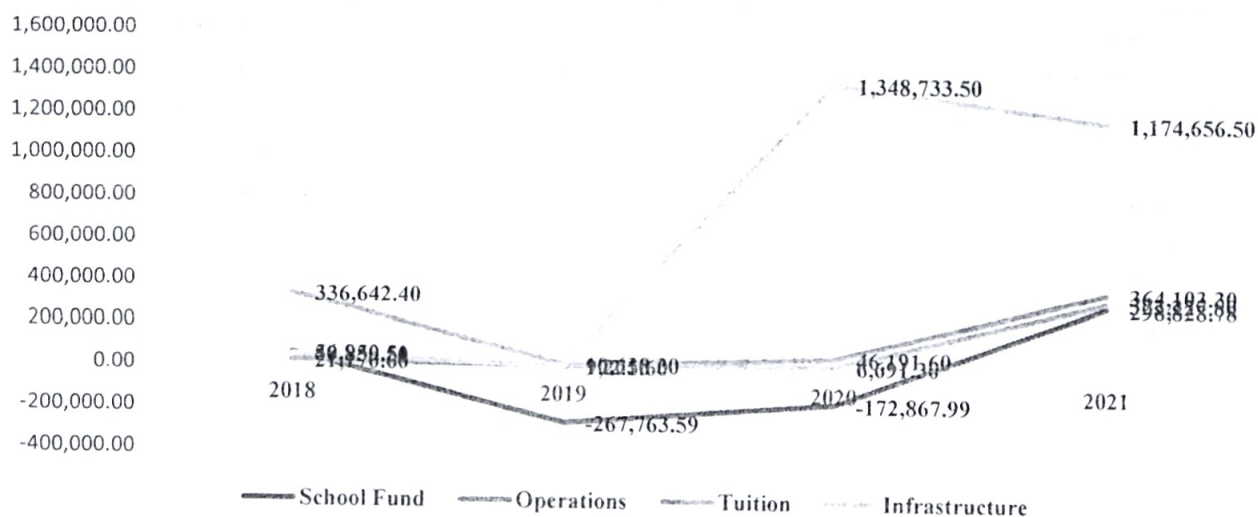
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	298,828.78	(172,867.99)	(267,763.59)	56,950.51
2	Operations Account	364,103.3	46,191.6	1,271.6	21,170.6
3	Tuition Account	323,227.8	6,691.3	10,638.3	336,642.4
4	Infrastructure Account	1,174,656.5	1,348,733.5	972.5	49,839.5
	Total	2,160,816.38	1,228,748.41	(254,881.19)	464,603.01
	Increase/Decrease	932,067.97	1,483,629.6	(719,484.2)	

Trend Over the Last Three Years



Trend Over the Last Three Years



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

b) Teacher Student ratio:

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

There are 33 teachers posted by the Teachers Service Commission and 4 recruited by the Board of Management. We are grateful that 3 teachers have been posted to school after two (2) transferred to other schools. There was one retiree in January 2021. The teacher student ratio lies at 1: 27. We have a shortage of 8 teachers from the given CBE. This is due to subject specialization in Form 3 and Form 4

c) Mean score in the year 2018, 2019 and 2020 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2020	166	6.373	78	46.98	7.667	Positive deviation of 10.79 in transition rate and 0.336 in the mean grade.
2019	163	6.037	59	36.19	7.667	Positive deviation of 2.0 in transition rate and 0.308 in the mean grade.
2018	155	5.729	53	34.19	7.667	Positive deviation of 15.4 in transition rate and 0.195 in the mean grade.

Sign



School Principal



WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

d) Development projects carried out by the school:

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

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

Sign: 

Name Stanley Thuo Kigera

Sign 

Name Matilda W. Wambua

Sign 

Name Elizabeth Wanjiku

Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date 26/3/2026

Date 26/3/2026

Date 26/3/2026



III. 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 of Kenya from time to time.

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 20XX, and of the school's financial position as at that date.

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

Sign: 	Sign 	Sign 
Name Stanley Thuo Kigera	Name Matilda W. Wambua	Name Elizabeth Wanjiku
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date 26/3/2026	Date 26/3/2026	Date 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF WANJOHI GIRLS SECONDARY SCHOOL OF THE 6 MONTHS PERIOD ENDED 30TH JUNE 2021

To be attached

WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

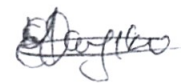
V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE 6 MONTHS PERIOD
ENDED 30TH JUNE 2021

DESCRIPTION OF NOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	963,881	1,327,183
Capitation grants for operations	2	6,032,257	11,862,979
School Fund Income- Parents' Contributions	3	17,169,231	23,678,116
School Fund Income- Other receipts	4	336,745	260,045
Proceeds from borrowings			
TOTAL RECEIPTS		24,502,115	37,128,323
PAYMENTS			
Payments for Tuition	5	683,015	1,805,770
Payments for operations	6	6,126,548	8,412,163
Boarding and school fund payments	7	12,156,314	22,724,474
TOTAL PAYMENTS		18,965,878	32,942,407
SURPLUS/DEFICIT		5,536,237	4,185,916

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

Sign: 

Sign: 

Sign: 

Name Stanley Thuo Kigera Name Matilda W. Wambua Name Elizabeth Wanjiku

Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date 26/3/2026

Date 26/3/2026

Date 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the 6 months period ended 30th June 2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES FOR THE
6 MONTHS PERIOD ENDED 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,996,956	1,225,703
Cash Balances	9	163,860	3,045
Short term Investment	10		
Total Cash and cash equivalent		2,160,816	1,228,748
Account's receivables	11	7,524,565	7,636,816
TOTAL FINANCIAL ASSETS		9,685,381	8,865,564
FINANCIAL LIABILITIES			
Accounts Payables	12	947,041	5,663,462
		8,738,341	3,202,103
NET FINANCIAL ASSETS			
REPRESENTED BY			
Accumulated Fund b/fwd	13	3,202,103	-983,814
Surplus/Deficit for the year		5,536,238	4,185,917
NET FINANCIAL POSSITION		8,738,341	3,202,103

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

Sign: 

Name Stanley Thuo Kigera

Sign:  Name Matilda W. Wambua

Sign: 

Name Elizabeth Wanjiku

Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date 26/3/2026

Date 26/3/2026

Date 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the 6 months period ended 30th June 2021

VII. STATEMENT OF CASH FLOWS FOR THE 6 MONTHS PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	963,882	1,327,183
Capitation grants for operations	2	6,032,258	11,862,979
School fund income- Parents contributions/ fees	3	17,277,163	23,201,819
School fund income- other receipts	4	336,745	260,045
Total receipts		24,610,047	36,652,027
Payments			
Payments for Tuition	5	780,345	2,246,130
Payments for operations	6	3,726,570	5,642,089
Boarding and school fund payments	7	16,055,211	24,261,969
Total payments		20,562,126	32,150,188
Net cash flow from operating activities		4,047,921	4,501,839
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		-3,115,853	-3,018,209
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities		-3,115,853	-3,018,209
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		932,068	1,483,630
Cash and cash equivalent at BEGINNING of the year	10	1,228,748	-254,881
Cash and cash equivalent at END of the year		2,160,816	1,228,748

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 cashflow as recommended by PSASB.

WANJOHI GIRLS SECONDARY SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE 6 MONTHS PERIOD ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	1,618,000.00	0	1,618,000.00	963881.50	654118.50	59.57%
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials						
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments						
Repairs Maintenance and Improvements	3,168,000.00		3168000.00	2,766,500.00	401500.00	87.33%
Others(Ewc,Adm,Lt&t,P/emol)	4,136,520.00		4136520.00	3,265,757.70	870762.30	78.95%
Electricity and water						
Medical						
Administration costs						
Activity						
Gratuity						
SMASSE						
(3) FEES CHARGED ON PARENTS						

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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
Boarding Equipment and Stores	13,114,590		13,114,590.00	13,045,404.00	69186.00	99.47%
Personnel emoluments	1,489,800		1,489,800.00	1,060,690.00	429110.00	71.20%
Repairs and maintenance	1,082,400		1,082,400.00	511,730.00	570670.00	47.28%
Local transport / travelling	902,500		902,500.00	480,010.00	422490.00	53.19%
Electricity and water	1,883,800		1,883,800.00	1,107,347.00	776453.00	58.78%
Administration costs	1,594,800		1,594,800.00	950,750.00	644050.00	59.62%
Activity	137,900		137,900.00	13,300.00	124600.00	9.64%
OTHER INCOME						
Rent income	60510.00		60510.00	60510.00	0	100.00%
Income from farming activities	272535.00		272535.00	272535.00	0	100.00%
miscellaneous	3700.00		3700.00	3700.00	0	100.00%
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	29,465,055	0	29,465,055	24,502,115	4,962,940	83.16%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	2,713,832.50		2,713,832.50	481,385.00	2232447.50	17.74%
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	201,630.00		201,630.00	201,630.00	0.00	100.00%
Chalks						
Exams and assessment						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=a-d Kshs	f=d/c %
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Repairs Maintenance and Improvements						
Others(Ewc,Adm,Lt&t,P/emol)	4,136,520.00		4,136,520.00	2,695,073.00	144,147.00	65.15%
Electricity, water and conservancy						
Medical						
Administration costs						
Activity	220,000.00		220,000.00	220,000.00	0.00	100.00%
Medical and insurance	95,622.00		95,622.00	95,622.00	0.00	100.00%
SMASSE						
Infrastructure grant isolation room, classroom	2,538,843.00		2,538,843.00	2,538,843.00	0.00	100.00%
Infrastructure grant tanks, dorm extension	575,800.00		575,800.00	575,800.00	0.00	100.00%
Bank Charges				1,210.00	(1210.00)	
(3) EXPENDITURE FOR SCHOOL FUND						
Fee on Boarding Equipment and Stores	13,114,590		13,114,590.00	5,608,157.00	7506433.00	42.76%
Personnel emoluments	1,489,800		1489800.00	1,626,361.00	(136561.00)	109.17%
Repairs and maintenance &	1,082,400		1082400.00	864,620.00	217780.00	79.88%

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 WANJOHI GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021– NYANDARUA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Wanjohi Girls Secondary School set out on pages 14 to 25 which comprise of the statement of financial assets and financial

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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 Wanjohi Girls Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the six (6) month period 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. Variance in Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,524,565 as disclosed in Note 11 to the financial statements. However, the supporting ledger reflected a balance of Kshs.7,686,404 resulting in an unexplained variance of Kshs.161,839.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.7,524,565 could not be confirmed.

2. Variance in Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.947,041 which as disclosed in Note 12 to the financial statements comprised of Kshs.867,230 and Kshs.79,811 in respect of trade creditors and prepaid fees respectively. However, the supporting ledger provided for audit reflected a balance of Kshs.6,275,899 resulting in an unexplained variance of Kshs.5,328,858.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.947,040 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Wanjohi Girls Secondary School Management in accordance with ISSAI 130 on 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

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.29,465,055 and Kshs.24,502,115 respectively, resulting in an underfunding of Kshs.4,962,940 or 17% of the budget. Similarly, the School spent an amount of Kshs.18,965,877 against actual receipts amounting to Kshs.24,502,115 resulting in an underutilization of Kshs.5,536,238 or 23% of actual receipts.

The underfunding and underutilization affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information.

My audit opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the 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 2 to 12 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 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. 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.12,156,314 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.406,850 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.406,850 could not be confirmed.

2. Lack of a Functional Procurement Unit

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

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

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB). The summary of fixed assets did not include figures for the list of assets. Further, the statement of cashflow reflected acquisition of assets of Kshs.3,115,853 but the summary of fixed asset did not report any additions during the year. Lack of relevant information may affect users' reliance on the financial statements for decision making.

In the circumstances, Management did not comply with the PSASB guidelines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.7,524,565 in respect of fees arrears as disclosed in Note 11 to the financial statements. The accounts receivables have been outstanding for more than two (2) years. However, there was no detailed ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

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

2. Lack of Internal Audit Function and Audit Committee

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

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

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 May, 2026

WANJOHI GIRLS SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=d-b Kshs	% of Utilization f=d/c % Kshs
Improvements						
Electricity and water	902,500		902,500.00	1,287,405.00	(384,905.00)	142.65%
Local transport / travelling	1,883,800		1,883,800.00	471,230.00	1,412,570.00	25.01%
Activity	1,594,800		1,594,800.00	473,850.00	1,120,950.00	29.71%
Administration costs	137,900		137,900.00	1,362,356.23	(1,224,456.23)	987.93%
House rent					0.00	
Lunch programme						
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
School Farm				462,335.00	(462,335.00)	
TOTAL EXPENDITURE	30,688,037.50	-	30,688,037.50	18,965,877.23	11,723,370.27	61.80%

The % utilization for P/emolument is high due to employment of Bom teachers. For Ewc is high since usage of Electricity is high

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	963,881	1,327,183.00
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials		
Chalks		
Exams and assessment		
Teachers guides		
Total	963,881	1,327,183.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Repairs Maintenance and Improvements	2,766,500	3,444,829.00
Others(Ewc,Adm,Lt&t,P/emol)	3,265,757	4,987,950.00
Admin cost		
Activity		286,800.00
Medical and insurance		143,400.00
Infrastructure grant , Computer lab		-
Infrastructure grant , 3 classrooms		3,000,000.00
Total	6,032,257	11,862,979.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	13,045,404	16,426,048.30
Personnel emoluments	1,060,690	1,292,000.00
Repairs and maintenance	511,730	1,276,577.00
Local transport / travelling	480,010	812,990.00
Electricity and water	1,107,347	1,903,079.00
Administration costs	950,750	1,718,922.00
Activity	13,300	248,500.00
Total	17,169,231	23,678,116.30

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Rent income	60,510	2,520.00
Income from farming activities	272,535	256,025.30
miscellaneous	3,700	1,500.00
Total	336,745	260,045.30

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

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	481,385	1,805,770.00
Exercise books		-
Laboratory equipment		-
Internal exams		-
Teaching / learning materials	201,630	-
Chalks		-
Reference Materials		-
Teachers guides		-
Administration Costs		-
Bank Charges		-
Total	683,0150	1,805,770.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Electricity water and Conservancy		
Local Transport and Travelling		
Repairs Maintenance and Improvements		576,829.00
Others (P/emol,Lt&t,Ewc,Adm)	2,695,073	3,311,330.00
Admin cost		
Activity	220,000	743,500.00
Medical and insurance	95,622	83,400.00
Infrastructure grant isolation room, classroom	2,538,843	600,000.00
Infrastructure grant tanks, dorm extension	575,800	3,096,384.00
CDF grant, ablution block		-
Borehole		-
Bank Charges	1,210	720.00
TOTAL	6,126,548	8,412,163.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Service Gratuity		
Repairs and maintenance & Improvements		
Local transport / travelling		
Electricity and water		
Medical Expenses		
Administration costs		
Fee on Boarding Equipment and Stores	5,608,157	14,291,830.00
Personnel emoluments	1,626,361	1,847,421.00
Repairs and maintenance & Improvements	864,620	888,610.00
Electricity and water	1,287,405	2,593,377.00
Local transport / travelling	471,230	622,790.00
Activity	473,850	126,500.00
Administration costs	1,362,356	1,671,884.00
House rent		-
School Farm	462,335	682,062.00
TOTAL	12,156,314	22,724,474.00

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.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	1102218308	323,227	6,691.30
Operations Account	1102152498	364,018	46,191.60
School Fund Account/Boarding	1102217964	135,053	(175,913.29)
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1218293306	1,174,656	1,348,733.50
Total		1,996,956	1,225,703.11

9 CASH IN HAND

Description	2020-2021 Kshs	2019-2020 Kshs
Tuition Account		
Operation Account	85	
School Fund account	163,775	3,045.30
Total	163,860	3,045.30

10 SHORT TERM INVESTMENTS

Description	2020-2021 Kshs	2019-2020 Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	7,524,565	7,636,816
Other non-fees receivables		
Salary advances		
Imprest		
Total	7,524,565	7,636,816

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	-	-
Fees arrears for the previous year		431,238
Fees arrears for prior periods (over two years)	7,524,565	7,205,578
Total	7,524,565	7,636,816

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	867,230	4,979,331.60
Prepaid fees	79,811	84,130.00
Alumni		600,000.00
Total	947,041	5,663,461.60

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for tuition		97,330.00
Trade creditors operation, infrastructure		715,875.00
Trade creditors for boarding	867,230	4,166,126.60
Total	867,230	4,979,331.60

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,225,703.11	(278,276.49)
Cash balances	3,045.30	23,395.30
Receivables	7,636,816.00	7,844,298
Payables	5,663,461.60	8,573,230.60
Total	3,202,102.81	(983,813.79)

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Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2020-2021 Kshs	2019-2020 Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

15 Biological assets

Description	Numbers	2020-2021 Kshs	2019-2020 Kshs
Cattle	4	400,000	400,000
Goats			
Trees	1000	1000,000	1000,000
Coffee or tea plantation			
Rabbits	10	5,000	5,000
Total		1,405,000	1,405,000

16 Borrowings

Description	2020-2021 KShs	2019-2020 KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

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18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30/6/2021	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Boarding Account						
5. Ranges view hardware	867,229.6	30/06/2021	-	867,229.6		
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	unit	Location	Historical Cost b/f (Kshs) 1 st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	10.7Ha	School	26,000,000	0	0	26,000,000
Land 2						
Buildings and structures	235	School	125,045,935	2,359,065	600,000	126,805,000
Motor vehicles	1	School	2,000,000	0	0	2,000,000
Office equipment, furniture and fittings	2,966	School	13,149,500	1,420,000	0	14,569,500
ICT Equipment, and Other ICT Assets	26	Computer lab	900,000	0	0	900,000
Tools and apparatus	12236	laboratory	0	0	0	0
Textbooks	25,613	Library	0	0	0	0
Other Machinery and Equipment	1463	School	3,810,050	300,000	0	4,110,050
Heritage and cultural assets	33	principal office	42,000	0	0	42,000
Intangible assets- soft ware	3	School	800,000	0	0	800,000
Total	42576		171,747,485	4,079,065	600,000	175,226,550

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

ASSET REGISTER

Asset class: Land						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1 Land 1	10.7 Ha		26,000,000	0	0	26,000,000
Total	10.7 Ha		26,000,000	0	0	26,000,000
Asset class-Buildings and structures						
Name/ Description of Buildings and structures	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1 45 Student capacity Classrooms	20		20,697,935	2,093,065	0	22,791,000
2 Dormitories	10		40,700,000	0	0	40,700,000
3 Administration Block	1		3,000,000	0	0	3,000,000
4 Science Laboratories	4		11,000,000	0	0	11,000,000
5 Dinning hall 1200 capacity	1		10,000,000	0	0	10,000,000
6 Staffroom	1		3,000,000	0	0	3,000,000
7 Staff toilets	3		300,000	0	0	300,000
8 Toilets	36		2,590,000	0	0	2,590,000
9 Latrines	38		3,800,000	0	600,000	3,200,000
10 Bathrooms	53		2,440,000	0	0	2,440,000
11 Kitchen	1		5,000,000	0	0	5,000,000
12 Store houses	3		250,000	0	0	250,000
13 Boreholes	1		2,000,000	0	0	2,000,000
14 Plastic Tanks	28		1,642,000	266,000	0	1,908,000
15 Stone wall tank	1		200,000	0	0	200,000
16 Farm store house	2		200,000	0	0	200,000
17 Cow shed	1		300,000	0	0	300,000
18 Bus garage	1		200,000	0	0	200,000
19 Entry and Exit Gates	2		120,000	0	0	120,000
20 Staff Hse permanent -4 Bedroom	1		4,000,000	0	0	4,000,000
21 Staff Hse permanent -2 Bedroom	2		3,000,000	0	0	3,000,000
22 Staff Hse semi-pmnt -2 Bedroom	10		7,000,000	0	0	7,000,000
23 Staff Hse semi-pmnt -1 Bedroom	6		3,000,000	0	0	3,000,000
24 Staff Hse semi-pmnt-two rooms	1		200,000	0	0	200,000
25 Sports Goal Posts (Pairs)	6		6,000	0	0	6,000
26 Boiler	2		400,000	0	0	400,000
Total	235		125,045,935	2,359,065	600,000	126,805,000
Asset class-Motor vehicles						
Name/ Description of Motor vehicles	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1 Isuzu seater bus-eg KBN722E	1	Bus shade	2,000,000	0	0	2,000,000
Total	1		2,000,000	0	0	2,000,000
Asset class :Office equipment, furniture and fittings						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1 Student chairs	751	Classrooms	1,502,000	200,000	0	1,702,000
Student chairs	72	Library	144,000	0	0	144,000
2 Student Lockers	751	Classrooms	2,253,000	300,000	0	2,553,000
3 Student Double decker beds	387	Dormitorie	3,870,000	500,000	0	4,370,000
4 Wooden racks	35	Dormitorie	175,000	0	0	175,000
5 Metallic racks-big	79	Dormitorie	790,000	0	0	790,000
6 Metallic racks-small	50	Dormitorie	500,000	0	0	500,000
7 Bench tables	24	Laboratorie	240,000	0	0	240,000
8 Benches	192	Dinning ha	960,000	0	0	960,000
9 Stools	149	Laboratorie	149,000	50,000	0	199,000
Stools	40	H/sc room	40,000	0	0	40,000

10	Tent 100 seater	0	Computer	0	200,000	0	200,000
11	Plastic chairs	57	H/sc room	28,500	150,000	0	178,500
12	Study tables	12	Library	120,000	0	0	120,000
13	Tables	91	Dinning ha	910,000	0	0	910,000
	Tables	18	Classrooms	54,000	0	0	54,000
	Tables	11	H/sc room	55,000	0	0	55,000
	Tables	10	Laboratorie	50,000	0	0	50,000
	Tables	35	Offices	175,000	0	0	175,000
14	Coffee tables wooden	2	Staffroom	4,000	0	0	4,000
15	Coffee tables glass	1	Principal C	5,000	0	0	5,000
16	Waiting benches	4	Offices	40,000	0	0	40,000
17	Bench table	2	Offices	20,000	0	0	20,000
18	Office/staff room chairs	50	Offices	100,000	0	0	100,000
19	Office/staffroom desk	40	Offices	200,000	0	0	200,000
20	Cupboards	10	Offices	50,000	0	0	50,000
21	Sofa set	4	Staffroom	40,000	0	0	40,000
	Sofa set	3	Principal C	30,000	0	0	30,000
22	Executive chair	4	Principal C	40,000	20,000	0	60,000
23	Fire extinguishes	41	compound	205,000	0	0	205,000
24	CCTV with 2 DVR camera heads	41	compound	400,000	0	0	400,000
	Total	2966		13,149,500	1,420,000	0	14,569,500
Asset class: ICT Equipment, and Other ICT Assets							
Name/ Description of item							
1	Computers	7	Computer	140,000	0	0	140,000
2	Computers	10	Offices	200,000	0	0	200,000
3	Kyocera printer	1	Offices	200,000	0	0	200,000
4	Printers	3	Offices	100,000	0	0	100,000
5	Photocopier	2	Offices	200,000	0	0	200,000
6	Projectors	1	Offices	20,000	0	0	20,000
7	Laptop	2	Offices	40,000	0	0	40,000
	Total	26		900,000	0	0	900,000
Name/ Description of item							
	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021	
Asset class: Tools and apparatus		12236		0	0	0	
Total		12236		0	0	0	
Asset class: Textbooks							
Name/ Description of item							
	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021	
1	Library books-listed	3640		0	0	0	
2	Diverse subjects -listed	21,882		0	0	0	
3	Teacher reference books	91		0	0	0	
	Total	25613		0	0	0	
Asset class: Other machinery and equipment							
Name/ Description of item							
	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021	
1	Games uniform						
	Red and white	12 H/sc room	12,000	0	0	12,000	
	Black and White	10 H/sc room	10,000	0	0	10,000	
2	Balls						
	Basket ball	1 H/sc room	2,000	0	0	2,000	
	Football	3 H/sc room	6,000	0	0	6,000	
	Volleyball	3 H/sc room	6,000	0	0	6,000	
	Netball	1 H/sc room	2,000	0	0	2,000	
3	Nets						
	Volleyball	1 H/sc room	2,000	0	0	2,000	
	Badminton	1 H/sc room	2,000	0	0	2,000	
	Table Tennis	2 H/sc room	2,000	0	0	2,000	

4	Badminton Racquet	4	H/sc room	2,000	0	0	2,000
5	T.T bats	4	H/sc room	2,000	0	0	2,000
6	High jump stands	1	H/sc room	1,000	0	0	1,000
7	Discuss	1	H/sc room	1,000	0	0	1,000
8	Shotput	1	H/sc room	1,000	0	0	1,000
9	T.T Table	1	H/sc room	1,000	0	0	1,000
10	Tug of war rope	1	H/sc room	1,000	0	0	1,000
11	Netball bibs	1	H/sc room	2,000	0	0	2,000
12	Deep freezer	1	H/sc room	20,000	0	0	20,000
13	Sewing machine	6	H/sc room	120,000	80,000	0	200,000
14	Irons	2	H/sc room	8,000	0	0	8,000
15	Gas cookers	3	H/sc room	60,000	0	0	60,000
16	Electric kettle	1	H/sc room	2,000	0	0	2,000
17	Gas regulators	2	H/sc room	2,000	0	0	2,000
18	Gas cylinder 13kg	2	H/sc room	12,000	0	0	12,000
	Gas cylinder 13kg	1	Laboratory	6,000	0	0	6,000
	Gas cylinder 6kg	2	kitchen	6,000	0	0	6,000
19	Serving bowls	190	Kitchen	19,000	0	0	19,000
20	Serving spoons/ laddle	80	Kitchen	8,000	0	0	8,000
21	Food warmer	2	Kitchen	20,000	0	0	20,000
22	Jiko 100lts-400lts	7	Kitchen	1,400,000	0	0	1,400,000
	Sufurias 100lts-400lts	9	Kitchen	900,000	0	0	900,000
23	Jiko 30lts	2	Kitchen	50,000	0	0	50,000
	Sufuria 30lts	3	Kitchen	30,000	0	0	30,000
24	Big kettle 10lts	2	Kitchen	10,000	0	0	10,000
25	Jugs stainless steel	85	Kitchen	170,000	0	0	170,000
26	Potatoes peeler	1	Kitchen	100,000	0	0	100,000
27	Cabbage cutter	1	Kitchen	200,000	0	0	200,000
28	Hotpots	7	Kitchen	10,000	0	0	10,000
29	Kitchen knives	2	Kitchen	200	0	0	200
	Kitchen knives	10	H/sc room	1,000	0	0	1,000
30	Plates plastic	150	Kitchen	15,000	0	0	15,000
	Melamine plates	10	Office	2,000	0	0	2,000
	Melamine plates	200	H/sc room	40,000	0	0	40,000
	Melamine plates	40	Staffroom	8,000	0	0	8,000
31	Alcapol plates	25	Office	5,000	0	0	5,000
	Alcapol plates	25	H/sc room	5,000	0	0	5,000
	Chinaware plates	14	H/sc room	2,800	0	0	2,800
32	Serving spoons	2	Staffroom	200	0	0	200
	Serving spoons	3	Office	300	0	0	300
	Serving spoons	10	H/sc room	1,000	0	0	1,000
33	Tea urn	3	Staffroom	15,000	0	0	15,000
34	Side plates	10	Office	1,000	0	0	1,000
	Side plates	10	H/sc room	1,000	0	0	1,000
35	Saucers	15	Office	1,500	0	0	1,500
	Saucers	20	H/sc room	2,000	0	0	2,000
36	Tea spoons	10	Office	1,000	0	0	1,000
	Tea spoons	10	H/sc room	1,000	0	0	1,000
37	Folks	11	Office	1,100	0	0	1,100
38	Table spoons	25	Office	750	0	0	750
	Table spoons	25	H/sc room	750	0	0	750
	Table spoons	35	Staffroom	1,050	0	0	1,050
39	Cups	20	Office	4,000	0	0	4,000
	Cups	200	H/sc room	40,000	0	0	40,000
	Cups	40	Staffroom	8,000	0	0	8,000
40	Glasses	3	Office	300	0	0	300
	Water glasses	16	H/sc room	1,600	0	0	1,600
41	Small sufurias	20	H/sc room	10,000	0	0	10,000
42	Plastic jugs	6	H/sc room	600	0	0	600
43	Soup bowls	10	H/sc room	10,000	0	0	10,000
44	Plastic bins	2	H/sc room	200	0	0	200
45	Green bowls(mixing)	4	H/sc room	400	0	0	400
46	Glass mixing bowls	3	H/sc room	300	0	0	300
47	Chinaware kettle	2	H/sc room	1,000	0	0	1,000
48	Electric kettle	1	Staffroom	2,000	0	0	2,000
49	water dispenser	1	Principal o	10,000	0	0	10,000
50	Tv sets	1	Staffroom	20,000	0	0	20,000

	Tv sets	2	Principal	60,000	0	0	60,000
	Tv sets	1	Deputy	20,000	0	0	20,000
	Tv sets	1	Dinning ha	50,000	220,000	0	270,000
51	Radio	1	Bursars off	3,000	0	0	3,000
52	Generator	1	Generator	200,000	0	0	200,000
53	Dvd player	1	Staffroom	5,000	0	0	5,000
54	Dvd player	1	Dinning ha	5,000	0	0	5,000
55	Piano	1	H/sc room	20,000	0	0	20,000
56	Mixer	1	H/sc room	1,000	0	0	1,000
57	Heater	1	Principal C	3,000	0	0	3,000
58	Speaker	1	H/sc room	20,000	0	0	20,000
	Total	1463		3,810,050	300,000	0	4,110,050
Asset class: Heritage and cultural assets							
	Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1	Trophies	10		10,000	0	0	10,000
2	Drums	2		20,000	0	0	20,000
3	National flags	1		2,000	0	0	2,000
4	Uniforms-drama	20		10,000	0	0	10,000
	Total	33		42,000	0	0	42,000
Asset class: Intangible assets-soft ware							
	Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st Jan 2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2021
1	Examination department	1		250,000	0	0	250,000
2	Accounts office	1		250,000	0	0	250,000
3	Secretary's office-biometrics	1		300,000	0	0	300,000
	Total	3		800,000	0	0	800,000