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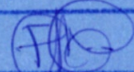
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PRESENTED AT
THE TABLE:

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THE AUDITOR-GENERAL

ON

WAJIR HIGH SCHOOL

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

WAJIR COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

31 JUL 2024

RECEIVED



WAJIR HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

WAJIR HIGH SCHOOL

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

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1. Acronyms and Glossary of Terms

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

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

2. Key School Information and Management

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

(a) Background information

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

The school was registered in 1963 under registration number **UP/A15159/08** and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had **892** number of students as at 30th June 2022. It has **5 streams** and **40** teachers of which **08** 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	Mohamed Ali Abdi	Chairman	1 st September 2022
2	Adan Kassim Farah	Secretary - Principal	1 st September 2022
3	Hassan Bulle Osman	Member	1 st September 2022
4	Ambia Osman	Member	1 st September 2022
5	Shindes Ali	Member	1 st September 2022
6	Rukia Ali Hassan	Member	1 st September 2022
7	Issack Abdille	Member	1 st September 2022
8	Abdullahi Hassan Maalim	Member - Rep CEB	1 st September 2022
9	Mohamed Adan Adow	Member Rep Teachers	1 st September 2022
10	Fatuma Abdullahi	3 Members - Sponsor	1 st September 2022
	Yussuf Mohamud		1 st September 2022
	Mahat Dore		1 st September 2022
11	M. M. Said	Member - Community	1 st September 2022
12	Hussein Dayib	Member Special Needs	1 st September 2022
	Mohamed Aftin	Rep Students	1 st September 2022

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 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.

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****(c) Committees of the Board**

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mohamed Ali Abdi	Chairman	4
		Mohamed Adan Adow	Member	4
		Hussein Adan	Member	4
		Adan Kassim Farah	Member	4
2	Audit Committee	Fatuma Abdullahi	Chairman	4
		Hussein Adan	Member	4
		Mohamed Adan Adow	Member	4
		Hassan Bulle	Member	4
3	Finance, procurement and general purposes Committee	Ambia Osman	Chairman	4
		Adan Kassim Farah	Member	4
		Yussuf Mohamud	Member	4
		Mohamed Ali Abdi	Member	4
4	Academic Committee	Mahat Dore	Chairman	4
		Mohamed A Adow	Member	4
		Mohamed Ali Abdi	Member	4
		Hussein Adan	Member	4
5	Development Committee	Hussein Dayib	Member	4
		Mohamed Adan Adow	Member	4
		Mohamed Ali Abdi	Member	4
		Hussein Adan	Member	4
6	Discipline and welfare Committee	Shindes Ali	Chairman	4
		Issack Abdille	Member	4
		Mohamed Ali Abdi	Member	4
		Rukia Ali Hassan	Member	4
7	Adhoc Committee (if any during the year)			

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****(d) School operation Management**

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

Ref:	Designation	Name	TSC Number
1	Principal	Adan Kassim Farah	255873
2	Deputy Principal	Ahmed Ali Sheikh	537601
3	School Bursar	Ibrahim Bashir Sheikh	24745005

(e) Schools contacts

Post Office Box: 29-70200
Telephone: 0723771611
E-mail: Wajirhigh2021@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 04 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- Name of Bank: KCB
Branch: Wajir
Account Number: 1105243249
Operation account 1105242056
Tuition Account 1105209318
Infrastructure 1161790314

(Ensure all bank accounts operated by the school are disclosed)

(g) Independent Auditors

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****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:

(Under this section, the following information should be given:

- i) Surplus/ (deficit) for the year and comparison for the same for the last three years.

	2022 (Kshs)	2021 (Kshs)	2020 (Kshs)
Surplus/ (deficit)	8,487,238.60	1,570,836.96	(4,406,859.50)

- ii) Capitation grants from the Ministry of Education for the last 3 years

	2022 (Kshs)	2021 (Kshs)	2020 (Kshs)
Operation	12,918,864.10	7,914,044.45	10,223,237
Tuition	2,955,246	109,336.75	1,754,809

- iii) A three-year overview of growth of the income (s) earned by the school

30th June 2022 (Kshs)	30th June 2021 (Kshs)	30th June 2020 (Kshs)
6,605,1379.60	29,406,790.20	34,165,116.50

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

30th June 2022 (Kshs)	30th June 2021 (Kshs)	30th June 2020 (Kshs)
57,564,141	27,835,953.24	38,571,976

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

v) Movement of debtors and creditors of the school over the last three years.

	30 th June 2022 (Kshs)	30 th June 2021(Kshs)	30 th June 2020 (Kshs)
Payables	19,740,470	21,801,895	16,021,871.60
Receivables	29,601,142.36	21,288,885.36	14,468,201

vi) Movement of cash and bank balances over the last three years

2022 (Kshs)		2021 (Kshs)		2020 (Kshs)	
Cash	Bank	Cash	Bank	cash	Bank
326.90	1,935,313.92	326.90	3,821,757.32	596.90	183,970.12

Graphical presentation, ratios, tables pie charts should be used to show indicate trends.

Teacher student ratio:

a) Include the teacher to student ratio number of teachers recruited and posted to the school within the year number of teachers that were transferred/retires during the period as ell as number of teachers employed by TSC and number of teachers employed by the BOM. One may also include how many teachers the school has for each subject in order to include in order to indicate shortage/allocation of resources.

b) Student teacher ratio: 33:1

No. of teachers posted

Year	TSC	BOM	Retired	Transferred
2019	9	10	nil	5
2020	10	10	Nil	Nil
2021	7	10	1	1
2022	4	9	Nil	Nil
2023	3	8	Nil	1

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

No. of teachers posted *continued*

2019	No TSC Teachers/sub	Shortage of Teachers/subject
English	4	2
Math	6	1
Kiswahili	4	2
Chemistry	4	2
Biology	5	1
History	4	1
Geography	2	2
Business studies	2	2
Arabic	1	1
Physics	2	2

2020	No TSC Teachers/sub	Shortage of Teachers/subject
English	3	1
Math	4	1
Kiswahili	3	2
Chemistry	4	1
Biology	5	1
History	3	1
Geography	3	2
Business studies	4	2
Arabic	2	1
Physics	3	1

WAJIR HIGH SCHOOLReports and Financial Statements For the year ended 30th June 2022No. of teachers posted *continued*

2021	No TSC Teachers/sub	Shortage of Teachers/subject
English	5	1
Math	3	2
Kiswahili	4	2
Chemistry	4	2
Biology	5	1
History	4	1
Geography	2	2
Business studies	2	2
Arabic	1	1
Physics	2	2

2022	No TSC Teachers/sub	Shortage of Teachers/subject
English	6	2
Math	5	1
Kiswahili	4	2
Chemistry	3	2
Biology	5	1
History	4	1
Geography	2	2
Business studies	3	2
Arabic	1	1
Physics	2	2

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

- c) Mean score I 2022,2021,2020,2019 and 2018. Give performance of the school for each over the last 3 years include the number of students that have been since transitioned institutions of higher learning include the mean score and comment on improvement or otherwise as compared to school set score. Number of candidates in the year 2022,2021,2020,2019 and 2018. (Tabulate the number of candidates sitting for KCSE over the last 3 years i.e. capacity of the school)

Year	M.S	M.G	ENTRY
2018	4.13	D+	165
2019	3.70	D+	164
2020	6.021	C	144
2021	6.683	C+	147
2022	7.12	C+	159

- d) (Indicate the number of students in the school via a vie the facilities like the dormitories, the dining hall the laboratories. Toilets.

Facility	No of item
Classes	21
Dormitories	11
Laboratories	3
Workshop	1
Library	1
Office	1
Toilets	50
Dining hall	1
Mosque	1
Staff houses	14

.....

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

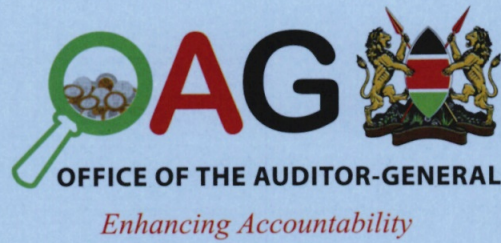
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.


Name: Mohamed ABDI
Designation: Chairman, School Board of Management
Date: 29/07/2024


Name: ADAN KASSIM 29/7/24
Designation: School Principal & Secretary to Board of Management
Date: _____


Name: IBRAHIM BWASTAN
Designation: Bursar/ Finance Officer
Date: 29/07/2024

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 HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - WAJIR COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Wajir High School – Wajir County set out on pages 1 to 25, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the statement of assets and liabilities revealed an accumulated fund balance brought forward of Kshs.4,846,684. However, Note 13 to the financial statements reflects an accumulated balance of Kshs.4,817,243 resulting in an unexplained variance of Kshs.29,440.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Long Outstanding Accounts Receivables

I draw your attention to the statement of financial assets and liabilities statements which reflects a balance of Kshs.29,601,142 in respect of fees arrears which, as disclosed in Note 11 to the financial includes an amount of Kshs.15,817,388 that has been outstanding for more than one year. The School has not developed a mechanism to ensure payment of school fees in time while some students have since left school with arrears of school fees and the recoverability of the outstanding amounts is doubtful.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Wajir High School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.76,432,357 and Kshs.66,050,799 respectively resulting in under-funding of Kshs.10,381,558 or 14% of the budget. However, the School spent an

amount of Kshs.67,497,027 against actual receipts of Kshs.66,050,799 resulting in an under-utilization of Kshs.1,446,228 or 2% of the actual receipts.

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

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and effectiveness in the use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022. The financial statements were submitted on 11 March, 2024 which was seventeen (17) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Failure to Prepare the School Improvement Plan

During the year under review, Management did not develop a School Improvement Plan to be used to measure the School's improvement activities, keep the School focused in

achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which requires a school to develop an improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

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

3. Failure to Settle Accounts Payables

The statement of financial assets and liabilities reflects a balance of Kshs.28,576,542 in respect of accounts payables which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs.11,465,132 that has been outstanding for more than one year. No explanation was provided for the delayed settlement of this long outstanding accounts payables.

In the circumstances, the School risks being sued by suppliers which may lead to loss of funds through legal costs, penalties and interest for non-settlements of obligations when due.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Audit Committee

During the year under review, the School operated without an Audit Committee. This was contrary to Section 61(2) of the Basic Education Act 2013 which requires the Board of Management to establish Finance, Procurement and General Purposes Committee, Academic Standards, Quality and Environment Committee, Ethics and Integrity Committee, Audit Committee and Human Rights and Student Welfare Committee.

Further, Management did not prepare and implement key internal control policies. The School lacked an IT Strategy Committee and an IT Steering Committee. This resulted in

inadequacy in IT governance, which forms a critical part of the school governance structure.

In addition, the School did not have a Disaster Management and Recovery Policy including fire suppression systems and a Business and IT Continuity Plan including off-site back-ups and also lacked accounting software to manage accounts operations such as payable, accounts receivables, ledgers, invoices and assets.

In the circumstances, the existence of effective internal controls and governance mechanisms could not be confirmed.

2. Lack of Fixed Assets Register

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

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

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 September 2024

WAJIR HIGH SCHOOL

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

6. Statement of Receipts and Payments Period To 30th June 2022

Description of Vote Head	Note	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,955,246.00	2,848,172.75
Capitation grants for operations	2	12,918,864.10	18,137,281.21
School fund income parents' contributions	3	50,126,669.50	42,586,452.50
School fund income-other receipts	4	50,000.00	0.00
Proceeds from borrowings			
Total Receipts		66,050,779.60	63,571,906.46
Payments			
Payments for tuition	5	3,232,255.00	2,696,920.00
Payments for operations	6	14,138,103.00	19,981,028.00
Boarding and school fund payments	7	42,275,208.00	42,192,697.66
Total Payments		59,645,566.00	64,870,645.66
Surplus/(Deficit)		6,405,213.60	(1,298,739.20)

The school financial statements were approved on _____ 2022 and signed by:



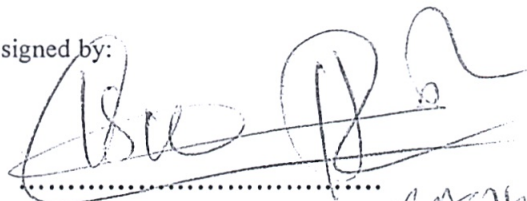
Name: MATHEW A. A. A. A.
Chair BOM

Date: 29/7/24



Name: ADAM KASSIM
School Principal/ Secretary to BOM

Date: 29/7/24



Name: IBRAHIM BASHIR
Bursar/ Finance Officer

Date: 29/7/24

WAJIR HIGH SCHOOL

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

7. Statement of Assets and Liabilities as at 30th June 2022

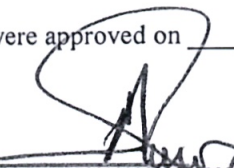
Description	Note	2021-2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,935,313.92	3,821,757.32
Cash balances	9	326.90	326.90
Short term investment	10	-	-
Total cash and cash equivalent		1,935,640.82	3,822,084.22
Accounts receivables	11	29,601,142.36	21,259,444.94
Total financial assets		31,536,783.18	25,081,529.16
Financial liabilities			
Accounts payables	12	28,576,542.00	20,264,286.00
Net financial assets		2,960,241.18	4,817,243.16
Represented by			
Accumulated fund b/fwd	13	4,846,683.58	6,115,981.98
Surplus/deficit for the year		(1,886,442.40)	(1,298,739.20)
Net financial position		2,960,241.18	4,817,242.78

The school's financial statements were approved on _____ 2022 and signed by:



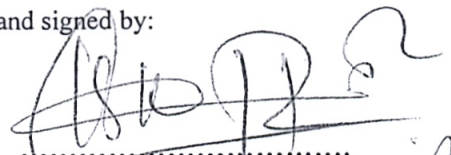
Name: MARSHALLA BIR
Chair BOM

Date: 29/7/24



Name: ADAN KASSIM
School Principal/ Secretary to
BOM

Date: 29/7/24



Name: IBRAHIM BASHIR
Bursar/ Finance Officer

Date: 29/7/24


WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****8. Statement of Cash Flows for The Period Ended 30th June 2022**

Description	Notes	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,955,246	2,848,173
Capitation grants for operations	2	12,918,864	18,137,281
School fund income- parents contributions/ fees	3	50,126,670	42,586,453
School fund income- other receipts	4	50,000	-
Total receipts		66,050,780	63,571,906
Payments			
Payments for tuition	5	3,232,255	2,696,920
Payments for operations	6	14,138,103	19,981,028
Boarding and school fund payments	7	42,275,208	42,192,698
Total payments		59,645,566	64,870,646
Net cash flow from operating activities		6,405,214	(1,298,739)
Cashflow from investing activities			
Proceeds from the sale of assets		-	-
Acquisition of assets		(8,291,657)	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from borrowing activities		(8,291,657)	
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(1,886,443)	(1,298,739)
Cash and cash equivalent at the beginning of the year		3,822,084	5,120,823
Cash and cash equivalent at the end of the year		1,935,641	3,822,084

WAJIR HIGH SCHOOL

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

The school's financial statements were approved on _____ 2022 and signed by:



Name:

Mohammed Abdi

Chair BOM

Date:

29/07/2024

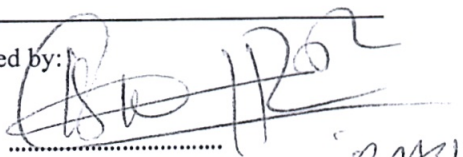


Name:

School Principal/ Secretary to BOM

Date:

29/7/24



Name:

BRABIN BASTIA

Bursar/ Finance Officer

Date:

29/07/2024

29/7/24

WAJIR HIGH SCHOOL

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

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on</i>						
Textbooks and Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning	4,355,928	-	4,355,928	2,955,246	1,400,682	67%
Sub Total	4,355,928		4,355,928	2,955,246	1,400,682	
<i>(2) Capitation Grant on</i>						
Personnel Emoluments	5,231,295	-	5,231,295	3,843,431.10	1,387,863.9	73%
Repairs and Maintenance	2,623,375	-	2,623,375	5,220,000.00	1,936,874	86%
Local Transport /	1,666,197	-	1,666,197	924,535	741,662	55%
Electricity and Water	1,955,259	-	1,955,259	1,150,195	805,064	58%
Administration Cost	1,428,948	-	1,428,948	856,168	572,780	60%
Activity	1,141,704	-	1,141,704	924,535	217,169	80%

WAJIR HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Sub Total Kshs	14,046,778		14,046,778	12,918,884.10	1,127,8942.00	91.9%
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	5,428,548	-	5,428,548	9,036,945.00	3,608,397	166%
Repairs and Maintenance	2,690,640	-	2,690,640	1,659,860	1,030,780	61.6%
Local Transport /	3,196,044		3,196,044	1,906,762	1,289,282	60%
Electricity and Water	1,473,489	-	1,473,489	4,576,861	(3,103,372)	310.6%
Medical	461,772	-	461,772	212,782	248,990	46%
Administration Costs	5,728,518	-	5,728,518	4,876,637	851,881	85%
Activity	725,382	-	725,382	1,416,601	(691,219)	195%
Smasse						
Fee on Boarding Equipment and	28,540,782	-	28,540,782	26,440,221.50	2,100,561	93%
Sub Total	53,673,723		53,673,723	50,126,669	5,335,300	
<i>(4) Other Income</i>						
Rent Income						
Income from Farming						
Insurance Compensation						
Income from Posho Mill						
Income from Bus Hire	-			50,000	(50,000)	100%
Fee for Hire of Ground And						
Interest Income						
Sub Total	-			50,000	(50,000)	

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Total Income	76,432,357		76,432,357	66,050,799	10,381,558	167%
(1) Expenditure For Tuition						
Textbooks and Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	800,000	(800,000)	100%
Laboratory Equipment	-	-	-	390,000	(390,000)	100%
Internal Exams	-	-	-	860,000	(860,000)	100%
Teaching / Learning Materials	4,355,928	-	4,355,928	960,000	1,294,596	135%
Chalks	-	-	-	50,000	(50,000)	100%
Exams and Assessment	-	-	-	-	-	-
Teachers Guides/ reference library	-	-	-	170,923	(170,923)	100%
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	1,332	(1,332)	100%
Sub Total	4,355,928		4,355,928	3,232,255	623,264	
(2) Expenditure for Operations						
Personnel Emoluments	5,231,295	-	5,231,295	3,703,927	1,527,368	71%
Repairs, Maintenance & Improvements	2,623,374	-	2,623,374	5,517,970	(2,894,596)	210%
Local Transport / Travelling	1,666,197	-	1,666,197	1,529,900	136,297	92%
Electricity, Water and Conservancy	1,955,259	-	1,955,259	1,189,700	765,559	61%
Bank Charges	-	-	-	246	(246)	100%
Administration Costs	1,428,948	-	1,428,948	1,270,820	158,128	89%
Activity Expenses	1,141,704	-	1,141,704	925,540	216,164	81%

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of
	a	b	c=a+b	d	e=c-d	f=d/c
Sub Total	14,046,777		14,046,777	14,138,103	91,326	
<i>(3) Expenditure for School Fund</i>						
Personnel Emoluments	5,428,548	-	5,428,548	9,563,879	(4,135,331)	176%
Repairs, Maintenance and Improvements	2,690,640	-	2,690,640	2,735,502	(44,862)	102%
Local Transport / Travelling	3,196,044	-	3,196,044	3,812,903	(616,859)	119%
Electricity, Water and Conservancy	1,473,489	-	1,473,489	3,380,542	(1,907,053)	229%
Medical Expenses	461,772	-	461,772	-	(461,772)	
Administration Costs	5,728,518	-	5,728,518	3,323,320	2,405,198	58%
Activity	725,382	-	725,382	-	(725,382)	
Gratuity						
Lunch Programme						
Boarding Equipment and Stores	28,540,782	-	28,540,782	16,286,522	12,254,260	57%
Expenditure for Income Generating Activity						
Insurance Costs						
Other Expenses on Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Sub Total	48,245,175		48,245,175	42,275,208	5,969,967	

WAJIR HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final	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
Totals	66,647,880		66,647,880	67,497,027	849,147	

[Provide below a 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 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 *Wajir High 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 High School* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *Wajir High School*. In addition, the *Wajir High School* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *Wajir High School*.

3. In-kind contributions

In-kind contributions are donations that are made to the *Wajir High 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 High 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 *Wajir High School's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****11. Notes to The Financial Statements****1 Capitation Grant for Tuition**

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Text books And Reference Materials	2,955,246	-
Exercise Books	-	-
Laboratory Equipment	-	250,000
Internal Exams	-	400,000
Teaching/Learning Materials	-	1,948,173
Chalks	-	50,000
net operation	-	200,000
Total	2,955,246	2,848,173

2 Capitation Grant for Operations

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Personnel Emoluments	3,843,431.10	4,598,103.00
Repairs and Maintenance	5,220,000.00	8,231,500.00
Local Transport / Travelling	924,535.00	659,146.10
Electricity and Water	1,150,195.00	1,376,986.11
Medical/net tuition & main Account	-	994,938.00
Administration Costs	856,168.00	902,146.00
Activity	924,535.00	424,462.00
Gratuity	-	950,000.00
Total	12,918,864.10	18,137,281.21

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****3 Parents Contribution/Fees - School Fund Account**

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Boarding, Equipment & Stores (BES)	26,440,221.50	22,971,319.00
Personnel emoluments	9,036,945.00	9,375,882.50
Repairs and maintenance	1,659,860	2,191,438.00
Local transport/ travelling	1,906,762	1,416,789.00
Electricity and water	4,576,861.00	3,048,900.00
Medical	212,782.00	176,277.00
Administration costs	4,876,637.00	1,787,125.00
Activity Fund	1,416,601.00	911,582.00
Rent	-	12,000.00
Smasse	-	-
School fund (other receipts)	-	695,140.00
Total	50,126,669.50	42,586,452.50

4 Other Receipts - School Fund Account

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Income from Posho Mill/ tuition account	50,000.00	-
Total	50,000.00	-

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

5 Payments for Tuition

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Textbooks and Reference Materials		
Exercise Books	800,000.00	350,000.00
Laboratory Equipment	390,000.00	65,060.00
Internal Exams	860,000.00	649,950.00
Teaching/Learning Materials	960,000.00	920,010.00
Chalks	50,000.00	50,000.00
Exams and Assessment	-	1,900.00
Administration Costs	170,923.00	660,000.00
Total	-	-
Bank Charges	1,332.00	-
Total	3,232,255.00	2,696,920.00

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes to The Financial Statements (Continued)****6 Payments for Operations**

Description	2021- 2022	1st Jan 2020 - 30th Jun 2021 (18 Months)
	Kshs	Kshs
Personnel Emoluments	3,703,927	5,999,731
Service Gratuity	-	742,052
Administration Cost	1,270,820	2,609,910
Repairs Maintenance & Improvements	5,517,970	8,391,335
Local Transport / Travelling	1,529,900	759,000
Electricity and Water	1,189,700	1,054,000
Activity Expenses	925,540	-
Insurance Cost	-	25,000
Bank Charges	246	400,000
Total	14,138,103	19,981,028

7 Boarding and School Fund Payments

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Activity		939,500.00
Personnel Emoluments	9,563,879.00	10,028,638.00
Gratuity	656,000.00	2,506,731.00
Repairs Maintenance & Improvements	2,735,502.00	2,755,325.66
Local Transport/Travelling	3,812,903.00	2,578,200.00
Electricity and Water	3,380,542.00	2,698,565.00
Administration Costs	3,323,320.00	225,700.00
Lunch program/ Activity	2,516,540.00	695,140.00
Fee On-Boarding Equipment and Stores	16,286,522.00	19,764,898.00
Net Operation Account	-	-
Total	42,275,208.00	42,192,697.66

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

WAJIR HIGH SCHOOLReports and Financial Statements For the year ended 30th June 2022**Notes to The Financial Statements (Continued)****8 Bank Accounts**

Name of Bank, Account No. & Currency	Bank Account Number	2021- 2022	1st Jan 2020 - 30th Jun 2021 (18 Months)
		Kshs	Kshs
Tuition Account	1105243249	61,654.85	167,740.85
Operations Account	1105242056	117,473.85	354,919.75
Main/ School Fund Account/ Boarding	1105209318	321,844.00	728,039.50
Gratuity Account		1,434,341.22	-
Infrastructural Account	1161790314	-	2,571,057.22
Total		1,935,313.92	3,821,757.32

9 Cash in Hand

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
School Fund	326.9	326.9
Total	326.9	326.9

10 Short Term Investments

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes to The Financial Statements (Continued)****11 Accounts Receivables**

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Fees Arrears	28,792,622.00	20,450,924.94
Other Non-Fees	808,520.00	808,520.00
Total	29,601,142.00	21,259,444.94

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

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Fee arrears for the Current	13,783,754.00	20,450,924.94
Fee arrears for The Previous	15,817,388.00	808,520.00
Fees Arrears for Prior Periods (Over Two Years)	-	-
Total	29,601,142.00	21,259,444.94

12 Accounts Payables

Description	2021- 2022	1 st Jan 2020 - 30 th Jun 2021 (18 Months)
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	26,623,099.00	18,503,843.00
Prepaid Fees	1,629,825.00	1,436,825.00
Retention	323,618.00	323,618.00
Total	28,576,542.00	20,264,286.00

WAJIR HIGH SCHOOL

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

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

Description	2021- 2022	1 st Jan 2020 -	30 th
		Jun 2021	(18
	Kshs	Months)	Kshs
Trade Creditors for the	17,111,410.00		2,100,692
Trade Creditors for The	11,465,132.00		18,163,594
Total	28,576,542.00		20,264,286

WAJIR HIGH SCHOOL

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

Notes to The Financial Statements (Continued)

13 Accumulated fund b / Forward

Description	2021- 2022	1st Jan 2020 - 30th Jun 2021 (18 Months)
	Kshs	Kshs
Bank Balances	1,935,313.92	3,821,757.32
Cash Balances	326.90	326.90
Short Term Investments	-	-
Receivables	29,601,142.00	21,259,444.94
Payables	(28,576,542.00)	(20,264,286.00)
Total	2,960,240.82	4,817,243.16

WAJIR HIGH SCHOOLReports and Financial Statements For the year ended 30th June 2022**14 Non-current Liabilities Summary**

Description	2021-2022	JAN-30 TH JUNE 2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity and Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	JAN-30 TH JUNE 2021
		Kshs	Kshs
Cattle	-	-	-
Goats		-	-
Trees		-	-
Coffee or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	JAN-30 TH JUNE
	Kshs	Kshs
a) Borrowings		
Borrowing at the beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

WAJIR HIGH SCHOOL

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

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	JAN-30 TH JUNE 2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at the beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at the end of the year	-	-

WAJIR HIGH SCHOOL

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

12. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				20XX	20XX-1	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
Sub-Total						
Supply of goods						
1.						
2.						
Sub-Total						
Supply of services						
1.						
2.						
3.						

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Asset Class	Date purchased	Location	Quantity	Historical Cost b/f (Kshs) 1 st July	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	1960	WAJIR		Community contribution	N/A		
Land 2	N/A	N/A		N/A	N/A	N/A	N/A
Buildings and Structures				530,000,000	N/A		530,000,000
Motor Vehicles		WAJIR		10,000,000	N/A		10,000,000
Office Equipment, Furniture and FITTINGS		WAJIR		660,000	N/A		660,000
ICT Equipment, And Other ICT Assets		WAJIR		550,000	N/A		550,000
Tools and Apparatus		WAJIR	8,291,657	60,000,000	N/A		68,291,657
Textbooks		WAJIR		340,000,000	N/A		340,000,000
Other Machinery and Equipment	1 SOLER SYSTEM	WAJIR		2,800,000	N/A		2,800,000
Heritage and Cultural Assets	N/A	N/A		N/A	N/A		

Intangible Assets- Soft Ware	N/A	N/A		N/A	N/A		
Total							952,301,657