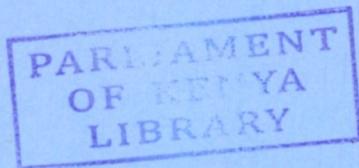


REPUBLIC OF KENYA



	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY. Tuesday
REPORTED BY:	Hon. Naomi Klege, CBS, MP (Deputy Majority Party Whip)
CLERK-AT THE-TABLE:	Comak



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

THE NATIONAL ASSOCIATION
OF
NATURAL AID
DATE: 19 JUN 2002
TAMER
COURT
COURT



Revised 30th June 2024.



WANJOHI GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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WANJOHI GIRLS SECONDARY SCHOOL

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

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WANJOHI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

WANJOHI GIRLS SECONDARY SCHOOL

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

2. Key School Information and Management

(a) Background information

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

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

The school is a day/boarding school and had 1070 number of students as at 30th June 2024. It has 5 streams and 42 teachers of which 8 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

WANJOHI GIRLS SECONDARY SCHOOL

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

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	No of meetings attended
1	Executive Committee	Stanley Kigera Thuo Fr Jack Ndirangu Samuel Njire Matilda W. Wambua	Chair Sponsor Member Secretary	1
2	Audit Committee	Stanley Kigera Thuo Samuel Kaigu Fr Jack Ndirangu Samuel Njire	Member Sponsor Member Member	1
3	Finance, procurement and general purposes Committee	Philip Kuria Fr Jack Ndirangu Mercy Wanjiru Samuel Njire Matilda W. Wambua	Member Sponsor Member Member Secretary	1
4	Academic Committee	Samuel Njire Dr Elizabeth Fr Jack Ndirangu Dr Githu Karaya Peter Kariuki Joseph Muya Matilda W. Wambua	Member Member Sponsor Member Member Member Secretary	1
5	Development Committee	Fr Jack Ndirangu Rev Peter Kagwi Jane Ngatia Francis Miringu Matilda W. Wambua Peter Kariuki	Sponsor Member Member Member Secretary Member	2
6	Discipline and welfare Committee	Fr Jack Ndirangu Samuel Njire Jane Ngatia	Sponsor Member Member	1

WANJOHI GIRLS SECONDARY SCHOOL

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

		Matilda W. Wambua	Secretary
		Mercy Wanjiru	Member
		Nehemiah Kamau	Member
		Janet Njeri	Member

(d) School operation Management

For the financial year ended 30th June, 20XX the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Matilda W. Wambua	TSC No. 323616
2	Deputy Principal	Tabitha Mutungu	TSC No. 297946
3	School Bursar	Elizabeth Wanjiku	ICPAK No. 33988
4	Other (specify)		

(e) Schools contacts

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

(f) School Bankers

The following school operates 4 bank accounts in the following banks

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

(g) Independent Auditors

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

WANJOHI GIRLS SECONDARY SCHOOL

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

3. Summary Report of Performance of The School

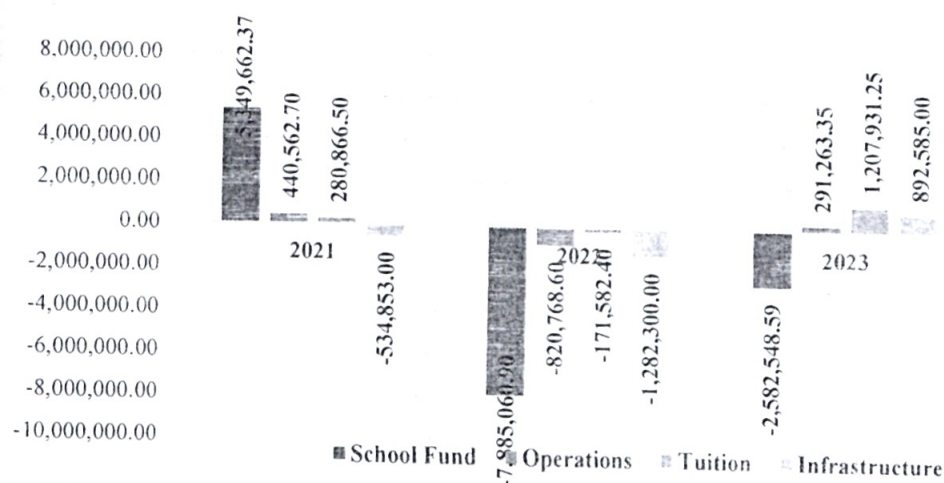
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2020 to 30th June 2024 and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2023	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	859,837.12	(2,582,548.59)	(7,885,060.9)	5,349,662.37
2	Operations Account	445,214.1	291,263.35	(820,768.6)	440,562.70
3	Tuition Account	681,909.6	1,207,931.25	(171,582.4)	280,866.50
4	Infrastructure Account	(4,005,570)	892,585	(1,282,300)	(534,853.00)
	TOTAL	(2,018,609.18)	(190,768.99)	(10,159,711.9)	5,536,238.57
	Increase/Decrease	(1,827,840.19)	9,968,942.91	(15,695,950.47)	1,350,322.57

Trend Over the Last Three Years



In 2024 the deficit increased from 190,768.99 to 2,018,609.18

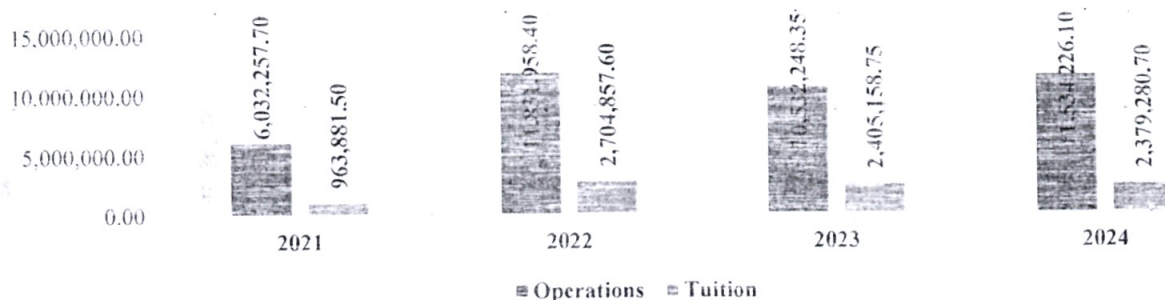
WANJOHI GIRLS SECONDARY SCHOOL

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

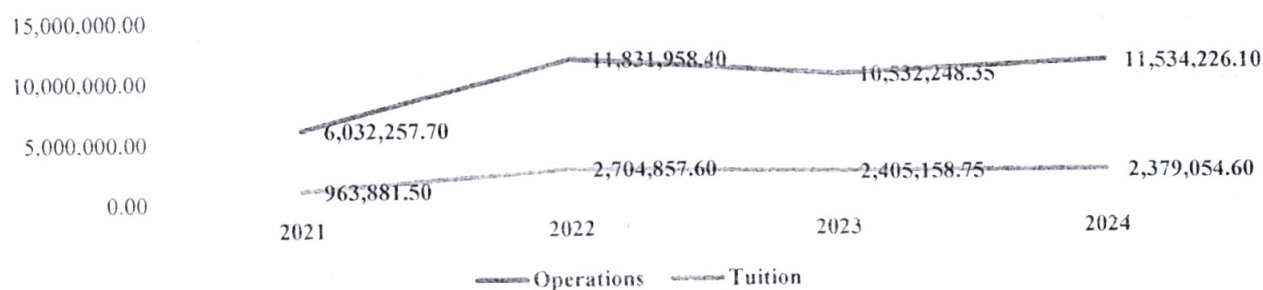
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2024	2023	2022	2021
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	11,534,226.1	10,532,248.35	11,831,958.4	6,032,257.7
2	Tuition Account	2,379,054.6	2,405,158.75	2,704,857.6	963,881.5
	Total	13,913,280.7	12,937,407.1	14,536,816	6,996,139.2
	Increase/Decrease	975,873.6	(1,599,408.9)	7,540,676.8	(6,194,022.8)
	No of Students	1024	886	826	742
	Ratio of Capitation per student	1:13587	1:14602	1:17599.05	1:9428.7

Trend Over the Last Three Years



Trend Over the Last Three Years



The total capitation for both tuition and operation for the year 2022 was Kshs 14,536,816.00 as compared to Kshs 6,996,139.20 in the financial year 2021 representing an increase of Kshs 7,540,676.8. This is due to 2022 having capitation of 12 months as compared to 2021 which was 6 months. Also in 2022 funding was for 826 instead of the current population of 910 students thus some funding wasn't done. In 2023 the funding reduced from 14536816 to 12937407.1 due to reduction in academic terms from 4 to 3 in the current financial year. In 2024 the funding increased from 12,937,407.1 to 13,913,280.7 due to increase in number of students.

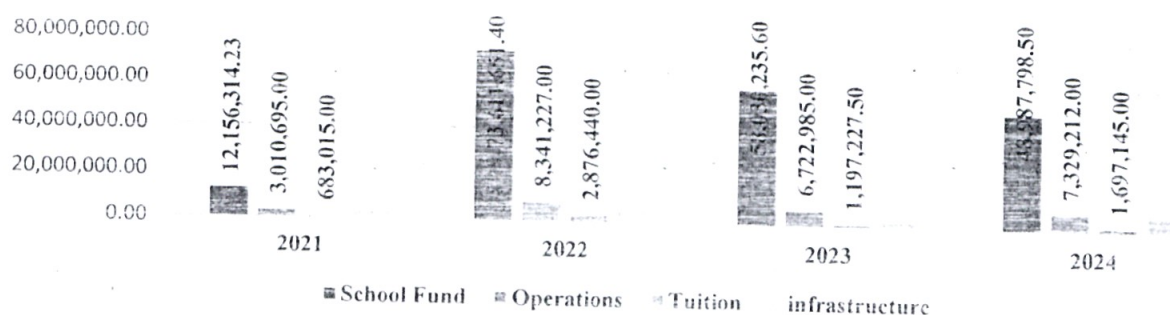
WANJOHI GIRLS SECONDARY SCHOOL

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

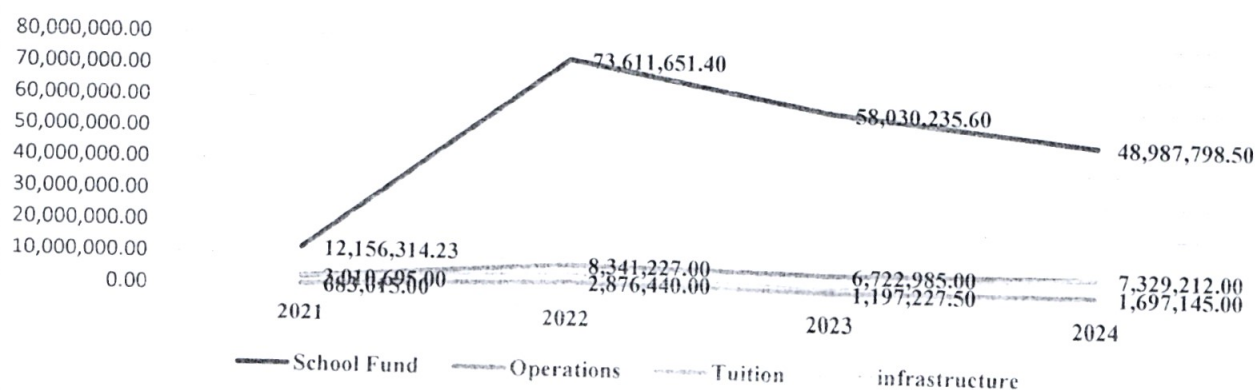
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	48,987,798.5	58,030,235.6	73,611,651.40	12,156,314.23
2	Operations	7,329,212	6,722,985	8,341,227	3,010,695
3	Tuition Account	1,697,145	1,197,227.5	2,876,440	683,015
4	Infrastructure Account	7,765,370	2,625,415	5,593,800	3,115,853
	Total	65,779,525.5	68,575,863.1	90,423,118.4	18,965,877.23
	Increase/Decrease	(2,796,337.6)	(21,847,255.3)	71,457,241.17	(13,976,529.77)

Trend Over the Last Three Years



Trend Over the Last Three Years



In the financial year 2022 there is an increase of growth in expenditure which has resulted from the current year covering 4 academic terms as compared to 2021 which covered 6 months and 2 academic terms. Prices of commodities went up due to harsh economic conditions, increase in population thus requiring the building of facilities like dormitories. In 2023 the expenditure decreased from 90,423,118.4 to 68,575,863.1 due to reduction in academic terms from 4 to 3. In 2024 the expenditure decreased from 68,575,863.1 to 65,779,525.50

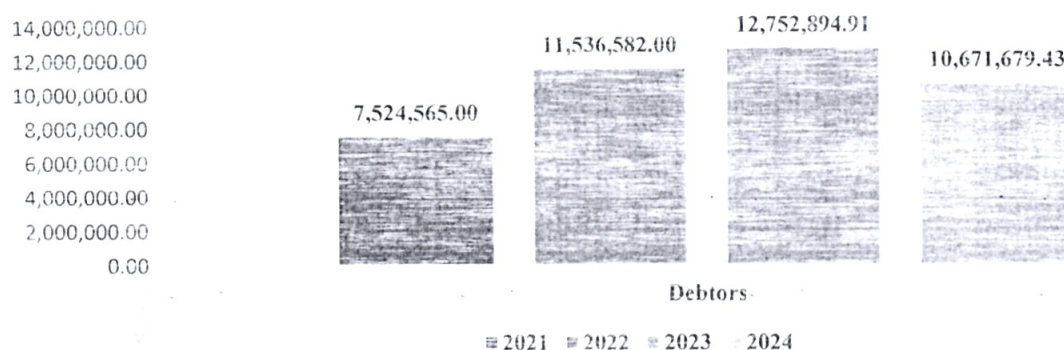
WANJOHI GIRLS SECONDARY SCHOOL

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

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2024	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	10,671,679.43	12,752,894.91	11,536,582	7,524,565
	Total	10,671,679.43	12,752,894.91	11,536,582	7,524,565
	Increase/Decrease	(2,081,215.48)	1,216,312.91	4,012,017	(112,251)

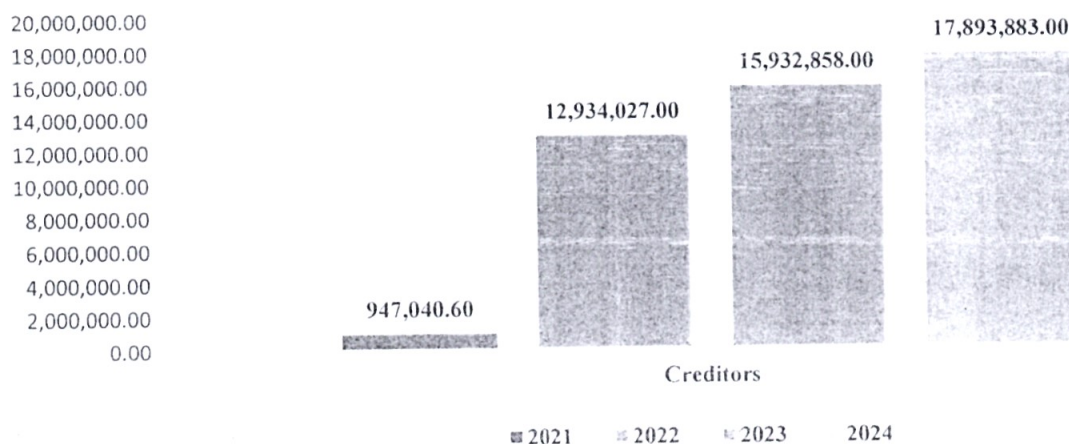
Trend Over the Last Three Years



Debtors decreased from 12,752,894.91 to 10,671,679.43

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2024	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	17,893,883	15,932,858	12,934,027	947,040.6
	Total	15,932,858	15,932,858	12,934,027	947,040.6
	Increase/Decrease	1,961,025	2,998,831	11,986,986.4	(4,716,420.4)

Trend Over the Last Three Years



Increased creditors due to inflation

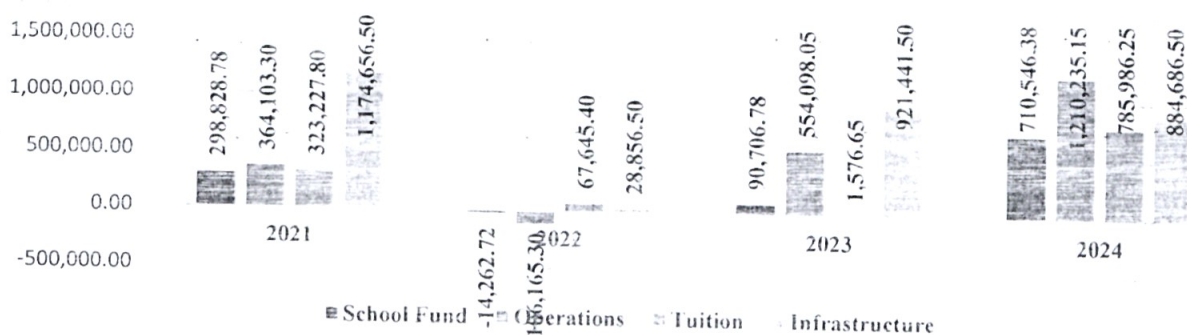
WANJOHI GIRLS SECONDARY SCHOOL

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

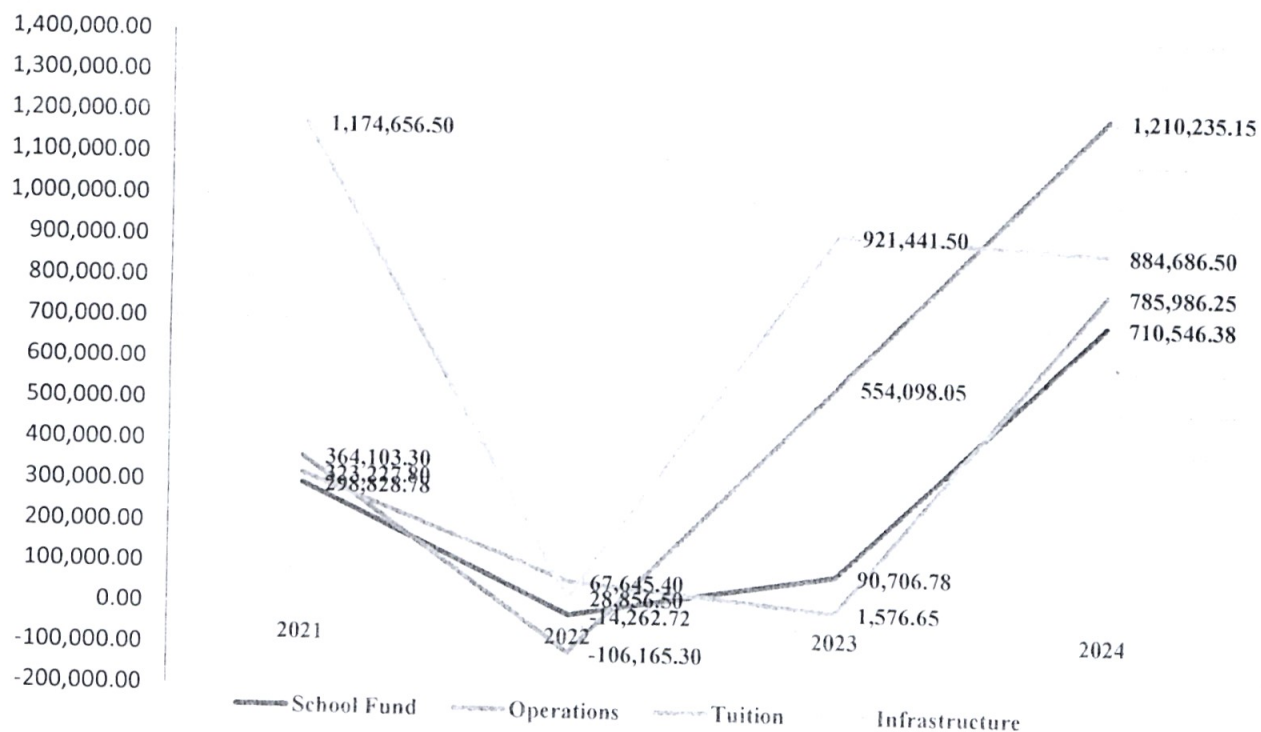
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2024	2023	2022	2021
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	710,546.38	90,706.78	(14,262.72)	298,828.78
2	Operations Account	1,210,235.15	554,098.05	(106,165.3)	364,103.3
3	Tuition Account	785,986.25	1,576.65	67,645.4	323,227.8
4	Infrastructure Account	884,686.5	921,441.5	28,856.5	1,174,656.5
	Total	3,591,454.28	1,567,822.98	(23,926.12)	2,160,816.38
	Increase/Decrease	2,023,631.3	1,591,749.09	(2,184,742.5)	932,067.97

Trend Over the Last Three Years



Trend Over the Last Three Years



WANJOHI GIRLS SECONDARY SCHOOL

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

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

b) Teacher Student ratio:

Between the month of July 2023 and June 2024, the status of the teaching staff is as follows:

There are 34 teachers posted by the Teachers Service Commission and 8 recruited by the Board of Management. The teacher student ratio lies at 1: 25. We have a shortage of 11 Tsc teachers from the given CBE. This is due to increase in the number of streams from 4 to 5 in all classes

c) Mean score in the year 2023 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2023	206	6.34	92	45	7.667	Positive deviation 5% in transition rate and 0.191 in mean grade.
2022	181	6.149	71	40	7.667	Negative deviation 1% in transition rate and 0.12 in mean grade.
2021	139	6.029	57	41	7.667	Negative deviation of 16.76% in transition rate and 0.344 in the mean grade.

d) Number of candidates in the 2023 KCSE

YEAR	ENROLMENT
2023	206
2022	181
2021	139

e) The capacity of the school

The school has a capacity of 1070 students. The school is in need of a dinning hall as the students take meals in shifts. The school is also in need of an administration block

WANJOHI GIRLS SECONDARY SCHOOL

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

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory, 14 door waterborne toilet, 10 door bathroom	Rmi funds	85 % Complete	12,137,870	12,137,870	2025
Construction of Deputy principal office	Rmi funds	Completed	758,140	758,140	2024

.....
School Principal



WANJOHI GIRLS SECONDARY SCHOOL

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

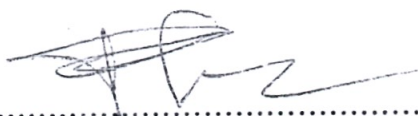
4. Statement of School Management Responsibility

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

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

The Board of Management of *(Name of 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).

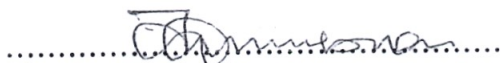
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 20XX, and of the school's financial position as at that date.



.....
Name: **STANLEY KIGERA THUO**

Designation: Chairman, School Board of Management

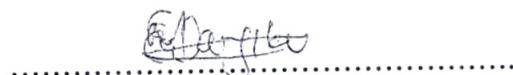
Date: 26/3/2026



.....
Name: **MATILDA W. WAMBUA**

Designation: School Principal & Secretary to Board of Management

Date: 26/3/2026



.....
Name: **ELIZABETH WANJIKU**

Designation: Bursar/ Finance Officer

Date: 26/3/2026



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 YEAR ENDED 30 JUNE, 2024 – 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– Nyandarua County set out on pages 1 to 20, which comprise the statement of

assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Inaccuracies in Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.17,893,883 as disclosed in Note 14 to the financial statements. The payables include balances of Kshs.15,509,819 and Kshs.2,384,064 in respect of for trade and other creditors, and prepaid fees respectively. However, the supporting schedule provided for audit reflected a balance of Kshs.12,313,004 resulting to an unexplained variance of Kshs.5,580,879.

In the circumstances, the accuracy, existence, and completeness of Accounts payables balance of Kshs.17,893,883 could not be confirmed.

The audit was conducted in accordance with International Standards for 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

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.82,397,314 and Kshs.63,760,916 respectively, resulting to underfunding of Kshs.18,636,398 or 23% of the approved budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the 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 III to XIII which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects government grants for infrastructure amount of Kshs.3,759,800 as disclosed in Note 3 to the financial statements from the Ministry of Education credited in the operations bank account. The amount was to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.3,612,200 was transferred to infrastructure

account, leaving a balance of Kshs.147,600 as at 30 June, 2024 contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.48,987,798 as disclosed in Note 9 to the financial statements. The expenditure includes an amount of Kshs.1,004,850 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 the 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.1,004,850 could not be confirmed.

3. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.48,485,797 as disclosed in Note 4 to the financial statements. Examination of the records provided for audit revealed that the School charged an extra amount of Kshs.15,000 per student totalling to Kshs.15,855,000 to support boarding equipment and stores which was yet to be approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/10/18/Vol.II (33) dated 7 March, 2024 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

In the circumstances, Management was in breach of the Government Guidelines.

4. Lack of a Functional Procurement Unit

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

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

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

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

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.10,671,679 in respect of fees arrears as disclosed in Note 13 to the financial statements. The receivables include a balance of Kshs.7,455,159 which had been outstanding for more than two (2) years. However, Management did not provide a detailed ageing analysis of the receivables for audit. Further, the School did not have a policy on the impairment of long outstanding fees arrears.

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

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

13 May, 2026

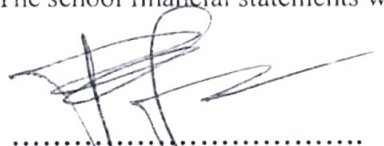
WANJOHI GIRLS SECONDARY SCHOOL

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

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

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,379,055	2,405,159
Government grants for operations	2	7,774,426	7,014,248
Government Grants for infrastructure	3	3,759,800	3,518,000
School fund income- parents' contributions	4	48,485,797	54,328,830
Miscellaneous incomes	5	1,361,839	1,118,857
Total Receipts		63,760,916	68,385,094
PAYMENTS			
Tuition	6	1,697,145	1,197,228
Operations	7	7,329,212	6,722,985
Infrastructure	8	7,765,370	2,625,415
Boarding and school fund	9	48,987,799	58,030,236
TOTAL PAYMENTS		65,779,526	68,575,863
SURPLUS/DEFICIT		-2,018,609	-190,769

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

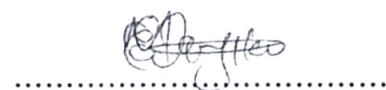

 Name: STANLEY KIGERA THUO

Chair BOM

Date: 26/3/2026


 Name: MATILDA W. WAMBUA
 School Principal/ Secretary to BOM

Date: 26/3/2026


 Name: ELIZABETH WANJIKU

Bursar/ Finance Officer

Date: 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL

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

7. Statement of Assets and Liabilities As At 30th June 2024

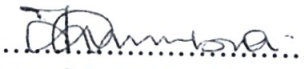
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,590,078	1,555,521
Cash balances	11	1,376	12,302
Short term investments	12		
Total cash and cash equivalent		3,591,454	1,567,823
Account's receivables	13	10,671,679	12,752,895
Total financial assets (a)		14,263,134	14,320,718
Financial liabilities			
Accounts payables	14	17,893,883	15,932,858
Total Financial Liabilities (b)		17,893,883	15,932,858
Net financial assets (a-b)		-3,630,749	-1,612,140
Represented by			
Accumulated fund b/fwd	15	-1,612,140	-1,421,371
Surplus/deficit for the year		-2,018,609	-190,769
Net Assets		-3,630,749	-1,612,140

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


 Name: STANLEY KIGERA THUO

Chair BOM

Date: 26/3/2026


 Name: MATILDA W. WAMBUA
 School Principal/ Secretary to BOM

Date: 26/3/2026


 Name: ELIZABETH WANJIKU

Bursar/ Finance Officer

Date: 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL

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

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,379,055	2,405,159
Government grants for operations	2	7,774,426	7,014,248
Government grants for infrastructure	3	3,759,800	3,518,000
School fund income- parents contributions/ fees	4	53,351,551	54,572,405
Other income	5	1,361,839	1,118,857
Total receipts		68,626,671	68,628,668
Payments			
Cash outflows for tuition	6	1,594,645	1,197,228
Cash outflows for operations	7	7,265,889	6,722,985
Cash outflows Boarding/lunch and school fund payments	9	54,093,551	56,491,292
Total payments		62,954,085	64,411,504
Net cash inflow/outflow from operating activities		5,672,586	4,217,164
Cash flow from investing activities			
Acquisition of assets	8	-3,648,955	-2,625,415
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities	b	-3,648,955	-2,625,415
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		2,023,631	1,591,749
Cash and cash equivalent at beginning of the FY		1,567,823	-23,926
Cash and cash equivalent at end of the FY		3,591,454	1,567,823

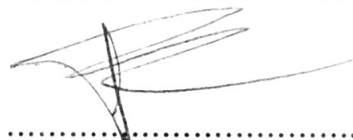
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

WANJOHI GIRLS SECONDARY SCHOOL

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

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



.....
**Name: STANLEY KIGERA
THUO**

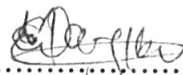
Chair BOM

Date: 26/3/2026



.....
**Name: MATILDA W.
WAMBUA**
**School Principal/ Secretary to
BOM**

Date: 26/3/2026



.....
**Name: ELIZABETH
WANJIKU**

Bursar/ Finance Officer

Date: 26/3/2026

WANJOHI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	4,351,200.00	0	4,351,200.00	2,379,054.60	54.68%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical	525,000.00		525,000.00	776,700.00	147.94%
Administration Costs					
Activity	1,575,000.00		1,575,000.00	768,389.54	48.79%
Others(Ewc,Adm,Lt&t,P/emol)	11,655,000.00		11,655,000.00	6,229,336.56	53.45%

WANJOHI GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	5,250,000.00		5,250,000.00	3,759,800.00	71.62%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Repairs And Maintenance	2,100,000.00		2,100,000.00	2,126,335.00	101.25%
Development fee				646,460.19	
Alumni				746,507.00	
Administration Costs					
Activity	262,500.00		262,500.00	268,585.00	102.32%
SMASSE					
Fee On Boarding Equipment and Stores	43,133,614.00		43,133,614.00	32,707,571.55	75.83%
Other Vote Heads (P/Emol,Lt&t,Ewc,Adm)	13,545,000.00		13,545,000.00	11,990,337.88	88.52%
Fee On Boarding Equipment and Stores					
5) Miscellaneous Income					
Loans / Borrowing					
Rent income				66,700.00	
Income From Farming Activities				1,295,139.00	
Insurance Compensation					

WANJOHI GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Bdg	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	82,397,314.00	0	82,397,314.00	63,760,916.32	77.38%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	4,351,200.00		4,351,200.00	1,696,680.00	38.99%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges				465.00	
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements					

WANJOHI GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a-b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	525,000.00		525,000.00	369,497.00	70.38%
Administration Costs					
Activity Expenses	1,575,000.00		1,575,000.00	770,000.00	48.89%
Gratuity					
Others(Ewc,Adm,Lt&t,P/emol)	11,655,000.00		11,655,000.00	6,189,715.00	53.11%
(8) Expenditure For infrastructure					
Construction of Toilets	660,200.00		660,200.00	660,200.00	100.00%
Dormitory construction	4,589,800.00		4,589,800.00	7,105,170.00	154.80%
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boardng					
Personnel Emoluments					
Repairs, Maintenance and Improvements	2,100,000.00		2,100,000.00	1,471,843.81	70.09%
Development fee				646,460.19	
Alumni				746,507.00	

WANJOHI GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical Expenses					
Others (P/emol,Lt&t,Ewc,Adm)	13,545,000.00		13,545,000.00	13,068,924.50	96.49%
Activity	262,500.00		262,500.00	415,950.00	158.46%
Gratuity					
School Farm				1,042,685.00	
Boarding Equipment and Stores	43,133,614.00		43,133,614.00	31,595,428.00	73.25%
Expenditure For Income Generating Activity					
Other Expenses On Investments					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	82,397,314.00	-	82,397,314.00	65,779,525.50	79.83%

RECEIPTS

For tuition receipts the % is 54.68 because the government retained money meant for textbook

Medical monies received was more than budgeted. Activity and others in operation the money received was less. Not all fees for BES and Others was collected.

PAYMENTS

In tuition account and operation account money allocated in Teaching/learning materials was not fully spent since the government disbursed funds at the close of the financial year.

In boarding account money in Activity was over spent due to many activities in activity vote head as compared to money Collected.

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 school fees from parents, 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 various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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 an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

WANJOHI GIRLS SECONDARY SCHOOL

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

WANJOHI GIRLS SECONDARY SCHOOL

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference materials	2,379,055	2,405,159
Exercise books		
Laboratory equipment		
Internal Exams		
Teaching / learning materials		
Others(specify)		
Total	2,379,055	2,405,159

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	776,700	176,800
Administration Costs		
Activity	768,389	493,187
Other Vote Heads (P/Emol,Lt&t,Ewc,Adm)	6,229,336	6,344,260
Total	7,774,426	7,014,248

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	3,759,800	3,518,000
Transition infrastructure grants		
Administration Block		
Other (specify)(NGCDF and County govt.		
Total	3,759,800	3,518,000

WANJOHI GIRLS SECONDARY SCHOOL

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

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	2,126,335	2,441,255.00
Local transport / travelling	-	-
Electricity and water	-	-
Development fee	646,460	-
Alumni	746,507	-
Activity	268,585	453,775.00
Fee on Boarding Equipment and Stores	32,707,571	37,635,079.53
PA Levies*	-	-
Other Vote Heads (P/Emol,Lt&t,Ewc,Adm)	11,990,337	13,798,720.88
Total	48,485,797	54,328,830.41

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

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	66,700	113,800.00
Income From Farming Activities	1,295,139	1,005,056.60
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	1,361,839	1,118,856.60

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

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

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

WANJOHI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6 Tuition**

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	1,696,680	1,189,017.00
Exams And Assessment		
Teachers Guides		
Bank Charges	465	8,210.50
Others (<i>specify</i>)		
Total	1,697,145	1,197,227.50

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Electricity And Water		
Medical	369,497	53,250.00
Activity Expenses	770,000	1,266,020.00
Insurance Cost		
Others (P/emol,Lt&t,Ewc,Adm)	6,189,715	5,403,715.00
Electricity water and Conservancy		
Local Transport and Travelling		
Repairs Maintenance and Improvements		
TOTAL	7,329,212	6,722,985.00

WANJOHI GIRLS SECONDARY SCHOOL

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8 Infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of Toilets	660,200	1,212,250.00
Purchase of furniture		810,000.00
Purchase of equipment		
Purchase of apparatus		
Dormitory construction	7,105,170	
Drilling of boreholes		602,100.00
Bank charges		1,065.00
TOTAL	7,765,370	2,625,415.00

9 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements	1,471,843.81	2,329,541.00
Local Transport / Travelling		
Development fee	646,460.19	
Alumni	746,507.00	
Administration Costs		
Lunch Programme		
Bank Charges		
School Farm	1,042,685.00	1,080,925.00
Fee On Boarding Equipment and Stores	31,595,428.00	40,508,642.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Others (P/emol,Lt&t,Ewc,Adm)	13,068,924.50	13,696,242.60
Activity	415,950.00	414,885.00
TOTAL	48,987,798.50	58,030,235.60

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

WANJOHI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102218308	785,986.25	1,576.65
Operations Account	Active	1102152498	1,210,235.15	554,098.05
School Fund Account/Boarding	Active	1102217964	709,170.38	78,404.78
Savings Account			0	0
Parent Association Development Account			0	0
Income Generating Activities Account			0	0
Infrastructural Account	Active	1218293306	884,686.50	921,441.50
Total			3,590,078.28	1,555,520.98

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	1,376.00	12,302.00
Total	1,376.00	12,302.00

12 Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

WANJOHI GIRLS SECONDARY SCHOOL

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13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	10,671,679	12,752,895
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	10,671,679	12,752,895

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,676,768.81	25.08%	4,733,907.91	37.12%
Between 1- 2 years	539,751.62	5.05%	563,828.00	4.42%
Between 2-3 years	223,756.00	2.11%	223,756.00	1.75%
Over 3 years	7,231,403.00	67.76%	7,231,403.00	56.71%
Total (should tie to note 13 a)	10,671,679.43	100%	12,752,894.91	100%

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	15,509,819	11,248,815
Prepaid fees	2,384,064	99,525
Alumni		1,062,521
Development fee		3,521,997
Total	17,893,883	15,932,858

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14a. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year Boarding account - 11,227,581 Tuition account- 102,500 Infrastructure account- 4,116,415 Operations account- 63,323	15,509,819	100%	11,248,815	100%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)	15,509,819	100%	11,248,815	100%

15 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank balances	1,555,521	(24,170.12)
Cash balances	12,302	244.00
Short Term Investments		
Receivables	12,752,895	11,536,582.00
Payables	(15,932,858)	(12,934,027.00)
Total	(1,612,140)	(1,421,371.12)

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-

WANJOHI GIRLS SECONDARY SCHOOL

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

Total	-	-
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17 Biological assets

Description	Numbers	2023/2024	2022/2023
		Kshs	Kshs
Cattle	8	800,000	800,000
Goats			
Trees	100	100,000	100,000
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total	108.00	900,000.00	900,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

Other important disclosure notes

19 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs		
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

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

WANJOHI GIRLS SECONDARY SCHOOL

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

20 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)



Sign and Date
Principal



WANJOHI GIRLS SECONDARY SCHOOL

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

11. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Boarding account						
1. RIRONI TUMAINI FOODWARE	321,750	01/01/2023	0	321,750		
2. KASOGA SUPPLIERS LTD	9,987,520	01/01/2023	0	9,987,520		
3. RENTOKIL INITIAL	95,788	01/01/2023	0	95,788		
4. KENBLEST FOODS LTD	678,983	01/01/2023	0	678,983		
5.DAVID WAINAINA	54,150	01/01/2023	0	54,150		
6. JAMES KIMAMA	81,200	01/01/2023	0	81,200		
7.JOSEPH KAGOTHO	8,190	01/01/2023	0	8,190		
Sub-total boarding	11,227,581			11,227,581		
Infrastructure account						
8.PETER KINYANJUI MUIGAI	754,600	01/01/2023	0	754,600		
9.MAP HARDWARE	557,165	01/01/2023	0	557,165		
10.MAWAGA CONNECTIONS LTD	2,804,650	01/01/2023	0	2,804,650		
Tuition account	4,116,415			4,116,415		
11.JWINE BOOKSELLERS	23,750	01/01/2023	0	23,750		
12.JUNSLAB SUPPLIES	78,750	01/01/2023	0	78,750		

WANJOHI GIRLS SECONDARY SCHOOL

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Operation account	102,500			102,500		
13.PONY MOTORS	63,323	01/01/2023	0	63,323		
Grand Total	15,509,819			15,509,819		

Annex 2 – Summary of Fixed Assets Register

Asset Class	unit	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land 1	10.7 Ha	26000000	0	0	26000000
Buildings and structures	247	132008436	9733485	3000000	138741921
Motor vehicles	1	2000000	0	0	2000000
Office equipment, furniture and fittings	3,939	16,519,500	1,180,000	0	17,699,500
ICT Equipment, and Other ICT Assets	27	920000	275000	0	1195000
Tools and apparatus	12236	0	0	0	0
Textbooks	25,613	0	0	0	0
Other Machinery and Equipment	1470	4110050	150000	2000	4258050
Heritage and cultural assets	33	42000	0	0	42000
Intangible assets- soft ware	3	800000	0	0	800000
Total	43569	182,399,986	11,338,485	3,002,000	190,736,471

(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 July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1 Land 1	10.7 Ha		26,000,000	0	0	26,000,000
Total	10.7 Ha		26,000,000	0	0	26,000,000
Asset class-Buildings and structures						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1 45 Student capacity Classrooms	20		22791000	0	0	22791000
2 Dormitories	10		40700000	7494250	3000000	45194250
3 Administration Block	1		3000000	0	0	3000000
4 Science Laboratories	4		11000000	0	0	11000000
5 Dinning hall 1200 capacity	1		10000000	0	0	10000000
6 Staffroom	1		3000000	0	0	3000000
7 Staff toilets	3		300000	0	0	300000
8 Toilets	46		4025600	1000000	0	5025600
9 Latrines	32		3200000	0	0	3200000
10 Bathrooms	53		2440000	1239235	0	3679235
11 Kitchen	1		5000000	0	0	5000000
12 Store houses	3		250000	0	0	250000
13 Boreholes	1		2000000	0	0	2000000
14 Plastic Tanks	36		2220000	0	0	2220000
15 Stone wall tank	1		200000	0	0	200000
16 Farm store house	2		200000	0	0	200000
17 Cow shed	1		300000	0	0	300000
18 Bus garage	1		200000	0	0	200000
19 Entry and Exit Gates	2		120000	0	0	120000
20 Staff Hse permanent -4 Bedroom	1		4000000	0	0	4000000
21 Staff Hse permanent -2 Bedroom	2		3000000	0	0	3000000
22 Staff Hse semi-pmnt -2 Bedroom	10		7000000	0	0	7000000
23 Staff Hse semi-pmnt -1 Bedroom	6		3000000	0	0	3000000
24 Staff Hse semi-pmnt-two rooms	1		200000	0	0	200000
25 Sports Goal Posts (Pairs)	6		6000	0	0	6000
26 Boiler	2		400000	0	0	400000
27 Borehole solar pump	0		1498916	0	0	1498916
28 Tower holding 4 tanks*10000ltr	0		1956920	0	0	1956920
Total	247		132008436	9733485	3000000	138741921
Asset class-Motor vehicles						
Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
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 July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1 Student chairs	957	Classrooms	1914000	300000	0	2214000
Student chairs	72	Library	144000	0	0	144000
2 Student Lockers	957	Classrooms	2871000	450000	0	3321000
3 Student Double decker beds	527	Dormitories	5270000	250000	0	5520000
4 Wooden racks	35	Dormitories	175000	0	0	175000
5 Metallic racks-big	98	Dormitories	980000	150000	0	1130000

6	Metallic racks-small	56	Dormitories	560000	0	0	560000
7	Bench tables	24	Laboratories	240000	0	0	240000
8	Benches	214	Dinning hall	1070000	0	0	1070000
9	Stools	199	Laboratories	199000	0	0	199000
	Stools	40	H/sc room	40000	0	0	40000
10	Tent 100 seater	2	Computer room	200000	0	0	200000
11	Plastic chairs	357	H/sc room	178500	0	0	178500
12	Study tables	12	Library	120000	0	0	120000
13	Tables	102	Dinning hall	1020000	0	0	1020000
	Tables	18	Classrooms	54000	0	0	54000
	Tables	11	H/sc room	55000	0	0	55000
	Tables	10	Laboratories	50000	0	0	50000
	Tables	35	Offices	175000	0	0	175000
14	Coffee tables wooden	2	Staffroom	4000	0	0	4000
15	Coffee tables glass	1	Principal Office	5000	0	0	5000
16	Waiting benches	4	Offices	40000	0	0	40000
17	Bench table	2	Offices	20000	0	0	20000
18	Office/staff room chairs	50	Offices	100000	20000	0	120000
19	Office/staffroom desk	50	Offices	250000	0	0	250000
20	Cupboards	10	Offices	50000	0	0	50000
21	Sofa set	4	Staffroom	40000	10000	0	50000
	Sofa set	3	Principal Office	30000	0	0	30000
22	Executive chair	5	Principal Office	60000	0	0	60000
23	Fire extinguishers	41	compound	205000	0	0	205000
24	CCTV with 2 DVR camera heads	41	compound	400000	0	0	400000
	Total	3939		16519500	1180000	0	17699500

Asset class: ICT Equipment, and Other ICT Assets

Name/ Description of item							
1	Computers	7	Computer room	140,000	275000	0	415000
2	Computers	10	Offices	200,000	0	0	200000
3	Kyocera printer	1	Offices	200,000	0	0	200000
4	Printers	3	Offices	100,000	0	0	100000
5	Photocopier	2	Offices	200,000	0	0	200000
6	Projectors	2	Offices	40,000	0	0	40000
7	Laptop	2	Offices	40,000	0	0	40000
	Total	27		920,000	275000	0	1195000

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
Asset class: Tools and apparatus	12236		0	0	0	0
Total	12236		0	0	0	0

Asset class: Textbooks

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1 Library books-listed	3640		0	0	0	0
2 Diverse subjects -listed	21,882		0	0	0	0
3 Teacher reference books	91		0	0	0	0
Total	25613		0	0	0	0

Asset class: Other machinery and equipment

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1 Games uniform						
Green	0	H/sc room	0	8000	0	8000
Red and white	12	H/sc room	12000	0	0	12000
Black and White	10	H/sc room	10000	0	0	10000
2 Balls						
Basket ball	1	H/sc room	2000	4000	2000	4000

	Football	3	H/sc room	6000	4000	0	10000
	Volleyball	3	H/sc room	6000	4000	0	10000
	Netball	1	H/sc room	2000	2000	0	4000
	Netball						
	Volleyball	1	H/sc room	2,000	2000	0	4000
	Badminton	1	H/sc room	2,000	2000	0	4000
	Table Tennis	2	H/sc room	2,000	0	0	2000
4	Badminton Racquet	4	H/sc room	2,000	0	0	2000
5	T.T bats	4	H/sc room	2,000	0	0	2000
6	High jump stands	1	H/sc room	1,000	0	0	1000
7	Discuss	1	H/sc room	1,000	0	0	1000
8	Shotput	1	H/sc room	1,000	0	0	1000
9	T.T Table	1	H/sc room	1,000	0	0	1000
10	Tug of war rope	1	H/sc room	1,000	0	0	1000
11	Netball bibs	1	H/sc room	2,000	0	0	2000
12	Deep freezer	1	H/sc room	20,000	0	0	20000
13	Sewing machine	10	H/sc room	200,000	80000	0	280000
14	Irons	2	H/sc room	8000	4000	0	12000
15	Gas cookers	3	H/sc room	60,000	0	0	60000
16	Electric kettle	1	H/sc room	2,000	0	0	2000
17	Gas regulators	2	H/sc room	2,000	0	0	2000
18	Gas cylinder 13kg	2	H/sc room	12,000	0	0	12000
	Gas cylinder 13kg	1	Laboratories	6,000	0	0	6000
	Gas cylinder 6kg	2	Kitchen	6,000	0	0	6000
	Gas cylinder 3kg	0	Laboratories	0	10000	0	10000
19	Serving bowls	190	Kitchen	19,000	0	0	19000
20	Serving spoons/ laddle	80	Kitchen	8,000	0	0	8000
21	Food warmer	2	Kitchen	20,000	0	0	20000
22	Jiko 100lts-400lts	7	Kitchen	1,400,000	0	0	1400000
	Sufurias 100lts-400lts	9	Kitchen	900,000	0	0	900000
23	Jiko 30lts	2	Kitchen	50,000	0	0	50000
	Sufuria 30lts	3	Kitchen	30,000	0	0	30000
24	Big kettle 10lts	2	Kitchen	10,000	0	0	10000
25	Jugs stainless steel	85	Kitchen	170,000	0	0	170000
26	Potatoes peeler	1	Kitchen	100,000	0	0	100000
27	Cabbage cutter	1	Kitchen	200,000	0	0	200000
28	Hotpots	7	Kitchen	10,000	0	0	10000
29	Kitchen knives	2	Kitchen	200	0	0	200
	Kitchen knives	10	H/sc room	1,000	0	0	1000
30	Plates plastic	150	Kitchen	15,000	0	0	15000
	Melamine plates	10	Office	2,000	0	0	2000
	Melamine plates	200	H/sc room	40,000	0	0	40000
	Melamine plates	40	Staffroom	8,000	0	0	8000
31	Alcapol plates	25	Office	5,000	0	0	5000
	Alcapol plates	25	H/sc room	5,000	0	0	5000
	Chinaware plates	14	H/sc room	2,800	0	0	2800
32	Serving spoons	2	Staffroom	200	0	0	200
	Serving spoons	3	Office	300	0	0	300
	Serving spoons	10	H/sc room	1,000	0	0	1000
33	Tea urn	3	Staffroom	15,000	0	0	15000
34	Side plates	10	Office	1,000	0	0	1000
	Side plates	10	H/sc room	1,000	0	0	1000
35	Saucers	15	Office	1,500	0	0	1500
	Saucers	20	H/sc room	2,000	0	0	2000
36	Tea spoons	10	Office	1,000	0	0	1000
	Tea spoons	10	H/sc room	1,000	0	0	1000
37	Forks	11	Office	1,100	0	0	1100
38	Table spoons	25	Office	750	0	0	750
	Table spoons	25	H/sc room	750	0	0	750
	Table spoons	35	Staffroom	1,050	0	0	1050
39	Cups	20	Office	4,000	0	0	4000
	Cups	200	H/sc room	40,000	0	0	40000
	Cups	40	Staffroom	8,000	0	0	8000
40	Glasses	3	Office	300	0	0	300
	Water glasses	16	H/sc room	1,600	0	0	1600
41	Small sufurias	20	H/sc room	10,000	0	0	10000
42	Plastic jugs	6	H/sc room	600	0	0	600

43	Soup bowls	10	H/sc room	10,000	0	0	10000
44	Plastic bins	2	H/sc room	200	0	0	200
45	Green bowls(mixing)	4	H/sc room	400	0	0	400
46	Glass mixing bowls	3	H/sc room	300	0	0	300
47	Chinaware kettle	2	H/sc room	1,000	0	0	1000
48	Electric kettle	1	Staffroom	2,000	0	0	2000
49	water dispenser	1	Principal offi	10,000	0	0	10000
	water dispenser	0	Staffroom	0	10000	0	10000
	water dispenser	0	Office	0	10000	0	10000
	water dispenser	0	H/sc room	0	10000	0	10000
50	Tv sets	1	Staffroom	20,000	0	0	20000
	Tv sets	2	Principal	60,000	0	0	60000
	Tv sets	1	Deputy	20,000	0	0	20000
	Tv sets	4	Dinning hall	270,000	0	0	270000
51	Radio	1	Bursars office	3,000	0	0	3000
52	Generator	1	Generator ho	200,000	0	0	200000
53	Dvd player	1	Staffroom	5,000	0	0	5000
54	Dvd player	1	Dinning hall	5,000	0	0	5000
55	Piano	1	H/sc room	20,000	0	0	20000
56	Mixer	1	H/sc room	1,000	0	0	1000
57	Heater	1	Principal Off	3,000	0	0	3000
58	Speaker	1	H/sc room	20,000	0	0	20000
Total		1470		4110050	150000	2000	4258050

Asset class: Heritage and cultural assets

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
1	Trophies	10	10000	0	0	10000
2	Drums	2	20000	0	0	20000
3	National flags	1	2000	0	0	2000
4	Uniforms-drama	20	10000	0	0	10000
Total		33	42000	0	0	42000

Asset class: Intangible assets-soft ware

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2024
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