

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
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BY:

Hon. Naomi Wago
Deputy Majority Whip

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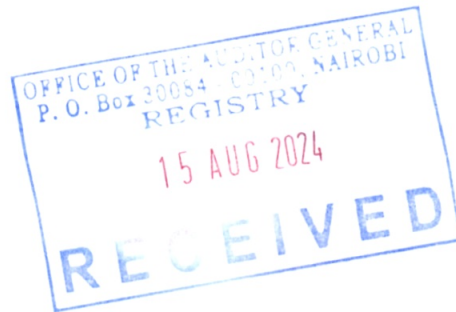
THE AUDITOR-GENERAL

ON

WAJIR GIRLS SECONDARY SCHOOL

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

WAJIR COUNTY



**WAJIR GIRLS SECONDARY 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 GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

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WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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	Free Day Secondary Education

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a. Key School Information and Management

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

The school is a boarding school and had **804** number of students as at 30th June 2022. It has **4** streams and **34** teachers of which **12** teachers are employed by the School Board of Management.

ii. School Board of Management - Board Members

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

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

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Key School Information and Management (Continued)

The function of the School Board of Management includes:

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

iii. Committees of the Board

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

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iv. 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	RAHMA HASSAN ABDI	344096
2	Deputy Principal	IBRAHIM.K. GEDI	616155
3	School Bursar	SAADIA SHARIFF	8494564

v. Schools contacts

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

vi. School Bankers

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

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

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

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

vii. Independent Auditors

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

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b. Summary Report of Performance of the School

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

a) **Financial performance:**

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

YEAR	SURPLUS (Kshs)	DEFICIT (Kshs)
2018	-	65,927
2019	673,045	-
2020/2021	3,028,338	-

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

YEAR	FDSE GRANTS RECIEVED		TOTAL (Kshs)
	OPERATION (Kshs)	TUITION (Kshs)	
2018	7,373,427	3,116,475	10,489,902
2019	11,288,288	2,278,299	13,052,034
2020/2021	8,852,350	1,367,823	10,220,173

Ratio of capitation grant per student over the last three years

YEAR	ENROLMENT	CAPITATION PER STUDENT (Kshs)
2018	752	13,949
2019	804	16,233
2020/2021	756	13,518

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

YEAR	PARENTS CONTRIBUTION/FEES (Kshs.)
2018	21,071,609
2019	27,267,301
2020/2021	16,422,049
TOTAL	64,760,960

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

YEAR	EXPENDITURE INCURRED (Kshs)
2018	20,285,522
2019	27,732,657
2020/2021	17,158,362
TOTAL	64,176,541

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

YEAR	RECEIVABLES (Kshs)	PAYABLES (Kshs)
2018	4,606,378	2,631,563
2019	2,848,623	928,150
2020/2021	3,918,797	193,012

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

YEAR	CASH & BANK BALANCES	
	Cash	Bank
2018	0	121,839
2019	0	731,199
2020/2021	0	153,803

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Summary Report of the Performance of the School (Continued)

b) Teacher Student ratio:

Curriculum based establishment (CBE)	Teachers on Duty (TOD)	Shortfall	No. recruited	No. transferred	No. of BOM teachers	Teacher – student ratio
45	34	11	5	5	12	1:30

c) Mean score in the KCSE:

KCSE 2020 OVERALL GRADE DISTRIBUTION

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

KCSE MARCH 2021 OVERALL MEAN

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

School Mean: 6.0559 C (Plain)

KCSE DECEMBER 2022 OVERALL MEAN

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

School Mean: 7.042 C (Plus)

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Summary Report of the Performance of the School (Continued)

d) Number of Candidates in the 2020-2021KCSE:

NUMBER OF STUDENTS	YEAR
132	2020
179	2021

e) Capacity of the school:

SCHOOL ENROLMENT AS AT 30/06/2022

FORM	STREAM	ENROLMENT	NO. ABSENT	NO. PRESENT
FORM ONE 243	A	61	3	47
	B	61	1	49
	C	61	4	46
	D	60	1	49
FORM TWO 219	A	52	2	50
	B	53	2	50
	C	52	0	52
	D	52	6	47
FORM THREE 184	A	46	0	40
	B	46	2	43
	C	46	5	41
	D	46	2	40
FORM FOUR 168	A	42	1	45
	B	43	1	43
	C	41	2	43
	D	42	6	39
GRAND TOTAL		804	38	766

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Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECT	STATUS	SOURCE OF FUNDS
CBC -1 CLASSROOM	COMPLETED	M.O.E
SEQIP PROJECT- 4 CLASSROOMS	ONGOING	WORLD BANK
RENOVATION OF 6 WASHROOMS	COMPLETED	M.I GRANT
CONSTRUCTION OF TWO NEW WASHROOMS	COMPLETED	M.I GRANT

RAHMA HASSAN ABDI

School Principal

RA
20/7/2022



WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

c. Statement of School Management Responsibility

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

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

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

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

HUSSEIN SUGOW..... 

Name:

Designation: Chairman, School Board of Management

Date: 24/7/2024

RAHMA HASSAN ABDI..... 

Name:

Designation: School Principal & Secretary to Board of Management

Date: 24/7/2024

SAADIA SHARIFF..... 

Name:

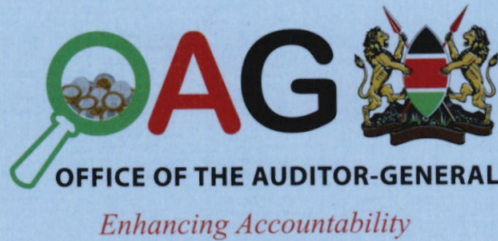
Designation: Bursar/Finance Officer

Date: 24/7/2024



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 GIRLS SECONDARY 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

Opinion

I have audited the accompanying financial statements of Wajir Girls Secondary School - Wajir County set out on pages 1 to 21, 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, the financial statements present fairly, in all material respects, the financial position of Wajir Girls Secondary 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 Opinion

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

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 Use of Public Resource, 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 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 one year and five 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 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 School Improvement Plan to be used to measure the School's improvement activities, keep the School in focus 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 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.

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

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.

In the circumstances, the existence of an effective mechanism of internal control 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 custody of the 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 the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the 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

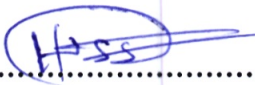


24 September, 2024

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

e. Statement of Receipts and Payments for the period ended 30th June 2022

Description of Vote Head	Note	2021-2022	JAN- JUNE 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,592,328	983,046.40
Capitation grants for operations	2	12,073,892	6,446,001.00
School fund income-parents' contributions	3	31,327,110	12,296,063.00
School fund income-other receipts	4	-	5,580,838.00
Proceeds from borrowings		-	-
Total Receipts		45,993,330	25,305,948.40
Payments			
Payments for tuition	5	2,867,732	694,906.00
Payments for operations	6	10,982,079	6,038,890.00
Boarding and school fund payments	7	31,149,317	15,696,379.00
Total Payments		44,999,128	22,430,175.00
Surplus/Deficit		994,202	2,875,773

The school financial statements were approved on 20/6/2022 2022 and signed by:

.....   
Name: Hussein Hassan **Name:** RAIMA HASSAN **Name:** SADIYA SHARIFF
Chair BOM **School Principal/Secretary to BOM** **Bursar/Finance Officer**
Date: 24/7/2022 **Date:** 24/7/2022 **Date:** 24/7/2022



WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

f. Statement of Assets and Liabilities for Year Ended 30TH June 2022

Description	Note	2021-2022	JAN- JUNE 2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	5,867,694	2,247,429
Cash balances	9	-	129
Short term investment	10	-	-
Total cash and cash equivalent		5,867,694	2,247,558
Accounts receivables	11	2,043,928	4,669,862
Total financial assets		7,911,622	6,917,420
Financial liabilities			
Accounts payables	12	-	-
Net financial assets		7,911,622	6,917,420
Represented by			
Accumulated fund b/fwd	13	6,917,420	4,041,646.32
Surplus/deficit for the year		994,202	2,875,773.00
Net financial position		7,911,622	6,917,420

The school's financial statements were approved on 20/6/24 2022 and signed by:

.....
Name: Hussein Sugon
Chair BOM
Date: 24/7/2024

.....
Name: Prathma Haslan
School Principal/Secretary to BOM
Date: 24/7/2024

.....
Name: SAADIA SHARIFA
Bursar/Finance Officer
Date: 24/7/2024



WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

g. Statement of Cash Flows Year Ended 30th June 2022

Description	Notes	2021-2022	JAN- JUNE 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,592,328	983,046.40
Capitation grants for operations	2	12,073,892	6,446,001.00
School fund income-parents contributions/ fees	3	33,953,044	11,544,998.00
School fund income-other receipts	4	-	5,580,838.00
Total receipts		48,619,264	24,554,883
Payments			
Payments for tuition	5	2,867,732	694,906.00
Payments for operations	6	10,982,079	6,038,890.00
Boarding and school fund payments	7	31,149,317	16,064,079.00
Total payments		44,999,128	22,797,875.00
Net cash flow from operating activities		3,620,136	1,757,008.00
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cash flow from borrowing activities			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		3,620,136	1,757,008.00
Cash and cash equivalent at beginning of the year		2,247,558	490,549.00
Cash and cash equivalent at end of the year		5,867,694	2,247,558.00

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

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

h. 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	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	1,300,000	-	1,300,000	1,085,600	214,400	83.4%
Laboratory Equipment	285,000	-	285,000	265,000	20,000	93%
Internal Exams	270,000	-	270,000	250,000	20,000	92.5%
Teaching/Learning Materials	860,000	-	860,000	780,000	80,000	90.6%
Chalks	150,000	-	150,000	136,428	13,572	91%
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	100,000	-	100,000	75,900	24,100	76%
SUB TOTALS	2,965,000		2,965,000	2,592,928	372,072	87.5%
(2)Capitation Grant on Operations						
Personnel Emoluments	4,250,000	-	4,250,000	3,976,892	273,108	93.6%
Maintenance & Improvement	3,580,000	-	3,580,000	3,551,000	29,000	99.1%
Local Transport/Travelling	600,000	-	600,000	587,000	13,000	98%
Electricity And Water	1,800,000	-	1,800,000	1,775,000	25,000	98.6%
Medical	100,000	-	100,000	84,000	16,000	84%
Administration Costs	800,000	-	800,000	650,000	149,992.20	81.2%
Activity	1,000,000	-	1000,000	1,450,000	(450,000)	145%

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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	Kshs	Kshs
SUB TOTALS	12,130,000	-	12,130,000	12,073,892	56,100	99%
(3) Fees Charged on Parents					-	
Personnel Emoluments	6,300,000	-	6,300,000	6,201,472	98,528	98.4%
Repairs and Maintenance	1,050,000	-	1,050,000	1,015,000	35,000	96.6%
Local Transport/Travelling	900,000	-	900,000	821,958	78,042	91.3%
Electricity and Water	2,500,000	-	2,500,000	2,477,660	22,340	99%
Medical	120,000	-	120,000	98,000	22,000	81.6%
Administration Costs	1,100,000	-	1,100,000	1,070,340	29,660	97.3%
Activity	280,000	-	289,000	-	280,000	0%
Smasse	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	21,108,234	-	21,102,536	19,642,680	1,442,554	93%
SUB TOTALS	33,358,234	-	33,358,234	31,327,110	2,008,124	100%
(4) Other Income						
Rent Income	-	-	-	-	-	-
Income from Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income from Posho Mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for Hire of Ground and Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income from Any Other Investment	-	-	-	-	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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	Kshs	Kshs
Total Income	48,453,234	-	48,453,234	45,993,330	2,459,904	95%
(1) Expenditure For Tuition						
Textbooks and Reference Materials						
Exercise Books	1,300,000	-	1,300,000	1,280,000	20,000	98.4%
Laboratory Equipment	285,000	-	285,000	280,100	4,900	98.2%
Internal Exams	270,000	-	270,000	263,000	7,000	97.4%
Teaching/Learning Materials	860,000	-	860,000	822,000	38,000	95.5%
Chalks	150,000	-	150,000	135,000	15,000	90%
Exams and Assessment	-	-	-	-	-	-
Teachers Guides	100,000	-	100,000	83,354	16,646	83.3%
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	4,278	-	-
SUB TOTAL	2,965,000		2,965,000	2,867,732	101,546	97%
(2) Expenditure For Operations						
Personnel Emoluments	4,250,000	-	4,250,000	4,244,640	5,360	100%
Maintenance & Improvement	3,580,000	-	3,580,000	2,747,000	833,000	76.7%
Local Transport/Travelling	600,000	-	600,000	527,800	72,200	88%
Electricity, Water and Conservancy	1,800,000	-	1,800,000	1,900,000	(100,000)	105.5%
Medical	100,000	-	100,000	88,639	11,361	88.6%
Administration Costs	800,000	-	800,000	780,000	20,000	97.5%
Activity Expenses	1,000,000	-	1,000,000	694,000	306,000	69%

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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	Kshs	Kshs
SUB TOTALS	12,130,000	-	12,130,000	10,982,079	1,147,921	91%
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	6,300,000	-	6,300,000	4,636,000	1,664,000	74%
Repairs, Maintenance and Improvements	1,050,000	-	1,050,000	995,500	54,500	94%
Local Transport/Travelling	900,000	-	900,000	732,150	167,850	81%
Electricity, Water and Conservancy	2,500,000	-	2,500,000	3,972,696	(1,472,696)	158 %
Medical Expenses	120,000	-	120,000	98,000	22,000	82%
Administration Costs	1,100,000	-	1,100,000	808,471	291,529	73%
Activity	280,000	-	280,000	203,000.00	77,000	73 %
Gratuity	-	-	-	-	-	-
Boarding Equipment and Stores	21,108,234	-	21,108,234	19,801,500	1,306,734	93%
SUB TOTALS	33,358,234	-	33,358,234	31,149,317	2,110,917	94%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses on Investments	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 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			Kshs3	Kshs
Totals	48,453,234.00	-	48,453,234.00	44,999,128	3,454,106	93%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any over utilization above 100%]

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

i. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

j. Notes to the Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Textbooks and Reference Materials	-	
Exercise Books	1,085,000	385,000.
Laboratory Equipment	265,000	150,000.
Internal Exams	250,000	98,500
Teaching/Learning Materials	780,000	290,000
Chalks	136,428	21,501
Exams and Assessment	-	-
Teachers Guides	75,900	38,045
Total	2,592,328	983,046

2 Capitation Grant for Operations

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Personnel Emoluments	3,976,892	1,800,000
Maintenance & Improvement	3,551,000	2,646,000
Local Transport/Travelling	587,000	450,000
Electricity and Water	1,775,000	750,000
Medical	84,000	-
Administration Costs	650,000	480,001
Activity	1,450,000	320,000
Other Vote heads	-	-
Total	12,073,892	6,446,001

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30th June 2022

Notes to the Financial Statements (Continued)

3 Parents Contribution/Fees-School Fund Account

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Personnel emoluments	6,201,472	1,767,637
Repairs and maintenance	1,015,000	122,300
Local transport/travelling	821,958	166,535
Electricity and water	2,477,660	362,500
Medical	98,000	-
Administration costs	1,070,340	199,950
Activity	0	-
Fees on boarding, Equipment & Stores	19,642,680	9,677,141
Total	31,327,110	12,296,063

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to The Financial Statements (Continued)

4 Other Receipts–School Fund Account

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	5,580,838
Rent Income	-	-
Income from Farming Activities	-	-
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	-	-
Total	-	5,580,838

5 Payments For Tuition

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Textbooks and Reference Materials	-	-
Exercise Books	1,280,000	290,260
Laboratory Equipment	280,100	132,590
Internal Exams	263,000	44,250
Teaching/Learning Materials	822,000	208,600
Chalks	135,000	18,600
Exams and Assessment	-	-
Teachers Guides	83,354	-
Administration Costs	-	-
Bank Charges	4,278	606
Total	2,867,732	694,906

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes To The Financial Statements (Continued)

6 Payments for Operations

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Personnel Emoluments	4,244,640	1,755,800
Service Gratuity	-	-
Administration Cost	780,000	366,000
Maintenance & Improvements	2,747,000	2,646,000
Local Transport/Travelling	527,800	371,000
Electricity and Water	1,900,000	604,320
Medical	88,639	21,470
Activity Expenses	694,000	274,300
Other Vote heads	-	-
Smasse		
Insurance Cost		
Bank Charges		-
Acquisition of Assets		
Total	10, 982,079	6,038,890

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes To The Financial Statements (Continued)

7 Boarding and School Fund Payments

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Personnel Emoluments	4,636,000	4,523,859
Service Gratuity	-	-
Repairs and Maintenance & Improvements	995,500	90,760
Local Transport/Travelling	732,150	178,818
Electricity and Water	3,972,696	1,386,419
Medical Expenses	-	-
Administration Costs	808,471	269,450
Activity	203,000	-
Bank Charges	-	-
Expenses On Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	19,801,500	9,247,073
Rent Expenses	-	-
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	31,149,317	15,696,379

(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 GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to The Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No.& Currency	Bank Account Number	2021-2022	JAN- JUNE 2021
		Kshs	Kshs
Tuition Account	1105242382	17,526	292,330
Operations Account	1105243451	799,833	450,920
School Fund Account/Boarding	1030294684896	4,801,323	1,320,347
Gratuity Account	1030266870457	247,132	123,652
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account	1030294542574	1,880	60,180
Total		5,867,694	2,247,429

9 Cash In Hand

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	129.00
Total	-	129.00

10 Short Term Investments

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to the Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Fees Arrears	2,043,928	4,669,862
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	2,043,928	4,669,862

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

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Fees Arrears for Current Year	2,043,928	751,065
Fees Arrears for The Previous Year	-	2,189,174
Fees Arrears for Prior Periods (Over Two Years)	-	1,729,623
Total	2,043,928	4,669,862

12 Accounts Payable

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	-	-
Retention Monies	-	-
Total	-	-

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

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Trade Creditors for Current Year	-	-
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Notes to The Financial Statements (Continued)

13. Accumulated fund b/fwd

Description	2021-2022	JAN- JUNE 2021
	Kshs	Kshs
Bank Balances	2,247,429	490,549
Cash Balances	129	129
Short Term Investments		0
Receivables	4,669,862	3,918,797
Payables	-	(367,700)
Total	6,917,420	4,041,646

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	JAN- JUNE 2021
		Kshs	Kshs
Cattle	-	-	-
Goats	55	55	50
Trees	1,588	1,588	1,530
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total	1,643	1,643	1,580

16 Borrowings

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

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Other important disclosure notes

17 Stock/Inventory

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

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

18 Progress on Follow Up of Auditor Recommendations

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

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

----- *PA* 24/7/2024
 Sign and Date
 Principal



WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

XI Annexes

Annex1-Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 22	Outstanding Balance JUNE 22	Comments
	a	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of Buildings	-	-	-	-	-	-
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply of Goods	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply of Services	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

WAJIR GIRLS SECONDARY SCHOOL
Reports and Financial Statements as at 30TH June 2022

Annex2–Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	1983	Wajir	100,000,000	-	-	100,000,000
Land 2	1983	Wajir	50,000,000	-	-	50,000,000
Buildings and Structures	1983-2022	Wajir	107,300,000	-	-	114,300,000
Motor Vehicles	2004-2015	Wajir	16,000,000	-	-	16,000,000
Office Equipment, Furniture and Fittings	2012-2021	Wajir	16,757,193	-	-	16,757,193
ICT Equipment, and Other ICT Assets	2009-2022	Wajir	2,500,000	-	-	2,600,000
Tools and Apparatus	2008-2021	Wajir	2,000,000	-	-	2,800,000
Textbooks	2008-2022	Wajir	4,000,000	-	-	4,000,000
Other Machinery and Equipment	2013-2016	Wajir	3,000,000	-	-	3,000,000
Heritage and Cultural Assets	1983	Wajir	800,000	-	-	800,000
Intangible Assets-Software	2022	Wajir	242,000	-	-	242,000
Total						310,499,193