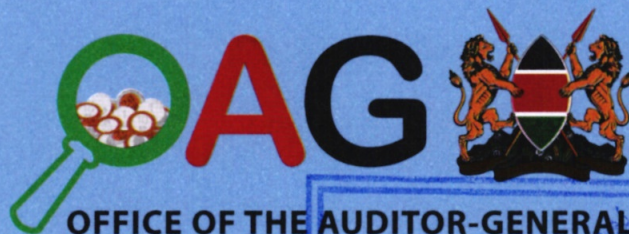


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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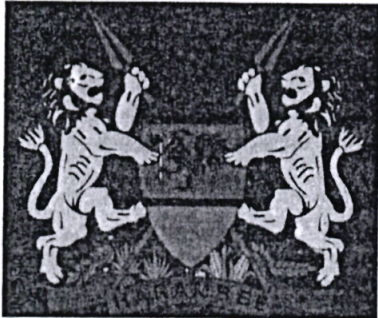
ON

WAJIR HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

WAJIR COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
31 JUL 2024
RECEIVED



**WAJIR HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

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WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

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

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****2. Key School Information and Management**

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

(a) Background information

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

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

The school is a boarding school and had **919** number of students as at 30th June 2023. It has **5** streams and **40** teachers of which **08** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mohamed Ali Abdi	Chairman	1 st September 2022
2	Adan Kassim Farah	Secretary - Principal	1 st September 2022
3	Hassan Bulle Osman	Member	1 st September 2022
4	Ambia Osman	Member	1 st September 2022
5	Shindes Ali	Member	1 st September 2022
6	Rukia Ali Hassan	Member	1 st September 2022
7	Issack Abdille	Member	1 st September 2022
8	Abdullahi Hassan Maalim	Member - Rep CEB	1 st September 2022
9	Mohamed Adan Adow	Member Rep Teachers	1 st September 2022
10	Fatuma Abdullahi	3 Members - Sponsor	1 st September 2022
	Yussuf Mohamud		1 st September 2022
	Mahat Dore		1 st September 2022
11	M. M. Said	Member - Community	1 st September 2022
12	Hussein Dayib	Member Special Needs	1 st September 2022
	Mohamed Aftin	Rep Students	1 st September 2022

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- Promote the best interests of the School and ensure its development.

- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013

- Ensure and assure the provision of proper and adequate facilities for the School.

- Manage the School's affairs in accordance with the rules and regulations governing Occupational safety and health.

- Advise the County Education Board on the staffing needs of the School.

- Determine cases of pupils' discipline and make reports to the CEB.

- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.

- Administer and manage the resources of the School.

- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****(c) Committees of the Board**

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

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

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

(e) Schools contacts

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

(f) School Bankers

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

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

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

(g) Independent Auditors

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

3. Summary Report of Performance of The School

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

a) **financial performance:**

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

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

	2022 (Kshs)	2021 (Kshs)	2023 (Kshs)
Surplus / (deficit)	8,487,238.60	1,570,836.96	12,611,525.50

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

	2022 (Kshs)	2021 (Kshs)	2023 (Kshs)
Operation	12,918,864.10	7,914,044.45	19,022,792.50
Tuition	2,955,246	109,336.75	2,441,650

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

30th June 2023 (Kshs)	30 th June 2022 (Kshs)	30 th June 2021 (Kshs)
73,343,468.50	66,051,379.60	29,406,790.20

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

30th June 2023 (Kshs)	30 th June 2022 (Kshs)	30 th June 2021 (Kshs)
60,732,943.00	57,564,141.00	27,835,953.24

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

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

	30 th June 2022 Kshs	30 th June 2021 Kshs	30 th June 2023 Kshs
Payables	19,740,470.00	21,801,895.00	17,209,799.00
Receivables	29,601,142.36	21,288,885.36	35,914,838.36

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

2022 Kshs		2021 Kshs		2023 Kshs	
Cash	Bank	Cash	Bank	cash	Bank
326.90	1,935,313.92	326.90	3,821,757.32	526.90	5,702,272.42

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

Teacher student ratio:

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

b) Student teacher ratio: 33:1

No of teachers posted

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

WAJIR HIGH SCHOOLReports and Financial Statements For the year ended 30th June 2023

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

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

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

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

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

Year	M.S	M.G	ENTRY
2018	4.13	D+	165
2019	3.70	D+	164
2020	6.021	C	144
2021	6.683	C+	147
2022	7.12	C+	159
2023	7.24	C+	146

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

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



School Principal

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023


4. Statement Of School Management Responsibility


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

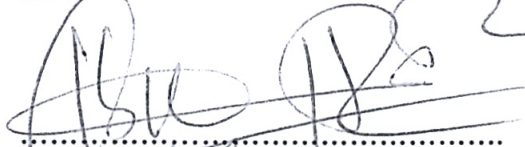
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

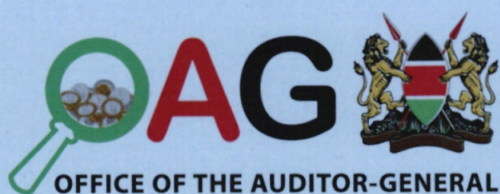
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.


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


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


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

REPUBLIC OF KENYA



Enhancing Accountability

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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON WAJIR HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - WAJIR COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Wajir High School - Wajir County set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2023 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

Report of the Auditor-General on Wajir High School for the year ended 30 June, 2023 - Wajir County

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

In my opinion, except for the effect of the 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 Wajir High School – Wajir County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects a balance of Kshs.27,070,672 in respect of fees arrears which, as disclosed in Note 11 to the financial statements includes an amount of Kshs.17,140,890 that has been outstanding for more than one year. The School has not developed a mechanism to ensure payment of school fees in time while some students have since left school with arrears of school fees and the recoverability of the outstanding amounts is doubtful.

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

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

Key Audit Matter

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, 2023.

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, 2023. The financial statements were submitted on 11 March, 2024 which was 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 of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Failure to Prepare the School Improvement Plan

During the year under review, Management did not develop 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.

3. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The School received capitation grants for operations of Kshs.18,122,792 out of which, an amount of Kshs.8,593,000 was to be transferred to the infrastructure account. However, only an amount of Kshs.5,099,000. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure accounts fifteen days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of the Ministerial set guidelines.

4. Failure to Settle Accounts Payables

Report of the Auditor-General on Wajir High School for the year ended 30 June, 2023- Wajir County

The statement of financial assets and liabilities reflects a balance of Kshs.17,209,799 in respect of accounts payables which, as disclosed in Note 12 to the financial statements includes an amount of Kshs.9,086,649 which has been outstanding for more than one year. No explanation was provided for the delayed settlement of this long outstanding accounts payables.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Establish Board of Management Committees and Other Internal Controls Structures

During the year under review, Management had not put in place an Internal Audit Committee. This is 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 to perform such functions and discharge such responsibilities as the Board may deem necessary.

Further, Management did not prepare and implement key internal control policies. The School lacked an IT Strategy Committee and an IT Steering Committee. This resulted in inadequacy in IT governance, which forms a critical part of the school governance structure.

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

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

2. Lack of Fixed Assets Register

Management did not maintain an Asset Register indicating the item, cost, location and serial/tag number.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and 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

19 September, 2024

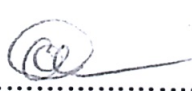
WAJIR HIGH SCHOOL

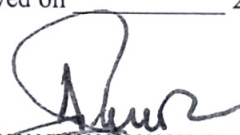
Reports and Financial Statements For the year ended 30th June 2023


6. Statement of Receipts and Payments Period To 30th June 2023

Description of Vote Head	Note	2022-2023	2021 - 2022
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,441,650.00	2,955,246.00
Capitation grants for operations	2	18,122,792.50	12,918,864.10
School fund income- parents' contributions	3	49,650,026.00	50,127,269.50
School fund income- other receipts	4	2,230,000.00	50,000.00
Total Receipts		72,444,468.50	66,050,779.60
Payments			
Payments for tuition	5	2,057,689.00	3,232,255.00
Payments for operations and infrastructure	6	14,669,081.00	14,138,103.00
Boarding and school fund payments	7	51,950,540.00	42,275,208.00
Total Payments		68,677,310.00	59,645,566.00
Surplus/Deficit		3,767,158.50	6,405,213.00

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


Name: Mohamed Ado
Chair BOM
Date: 29/07/2024


Name: ADANI KABINI
School Principal/ Secretary to
BOM
Date: 29/7/24


Name: IBRAHEEM ZAYDI
Bursar/ Finance Officer
Date: 29/07/2024

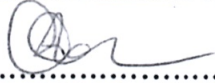
WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities as at 30th June 2023

Description	Note	2022-2023	2021 - 2022
			Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	5,702,272.42	1,935,313.92
Cash balances	9	526.90	326.90
Short term investment	10	-	-
Total cash and cash equivalent		5,702,799.32	1,935,640.82
Accounts receivables	11	27,070,672.00	29,601,142.36
Total financial assets		32,773,471.32	31,536,783.18
Financial liabilities			
Accounts payables	12	17,209,799.00	19,740,470.00
Net financial assets		15,563,672.32	11,796,313.18
Represented by			
Accumulated fund b/fwd	13	11,796,313.18	3,309,074.58
Surplus/deficit for the year		3,767,359.50	8,487,238.60
Net financial position		15,563,672.68	11,796,313.18

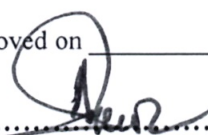
The school's financial statements were approved on _____ 2023 and signed by:



Name: Mohamed Ali

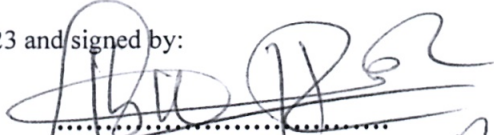
Chair BOM

Date: 29/07/2024



Name: Adan Kasim
School Principal/ Secretary to BOM

Date:



Name: Ibrahim Basha

Bursar/ Finance Officer

Date: 29/07/2024

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****8. Statement of Cash Flows for The Period Ended 30th June 2023**

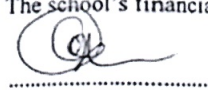
Description	Notes	2022-2023	2021 - 2022
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,441,650.00	2,955,246.00
Capitation grants for operations	2	18,122,792.50	12,918,864.10
School fund income- parents' contributions	3	49,650,026.00	50,126,669.50
School fund income- other receipts	4	2,230,000.00	50,000.00
Total receipts		72,444,468.50	66,050,779.60
Payments			
Payments for tuition	5	2,057,689.00	3,232,255.00
Payments for operations and infrastructure	6	14,669,081.00	14,138,103.00
Boarding and school fund payments	7	51,950,540.00	42,275,208.00
Total payments		68,677,310.00	59,645,566.00
Net cash flow from operating activities		3,767,158.50	6,405,213.60
Cashflow from investing activities			
Proceeds from the sale of assets		-	-
Acquisition of assets			(8,291,657.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities			(8,291,657.00)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities			
Net increase in cash and cash equivalents		3,767,158.50	(1,886,443.40)
Cash and cash equivalent at the beginning of		1,935,641.42	3,822,084.00
Cash and cash equivalent at the end of the year		5,702,799.92	1,935,640.60

(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 cashflow as recommended by PSASB).

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

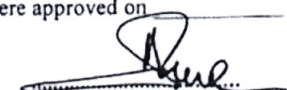
The school's financial statements were approved on _____ 2022 and signed by:



Name: Mohammed Abdi

Chair BOM

Date: 29/07/2024



Name:

School Principal/ Secretary to BOM

Date: 29/7/24

WAJIR HIGH SCHOOL
29/7/24



Name: Ismael BASHIR

Bursar/ Finance Officer

Date: 29/07/2024

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****9. Statement of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023**

Receipt/Expenses Item	Original Budget	Adjust	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a		c=a+b	d	e=c-d	f=d/c %
	Kshs	K			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on</i>						
Teaching / Learning Materials	4,274,464	-	4,274,464	2,441,650	1,832,814	57%
Sub - Total	4,274,464			2,441,650		
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	5,133,460	-	5,133,460	1,718,242.50	3,481,817.50	32%
Repairs And Maintenance	2,574,312	-	2,574,312	9,534,000.00	2,239,312	13%
Local Transport / Travelling	1,635,036	-	1,635,036	1,323,050.00	311,989	81%
Electricity And Water	1,918,692	-	1,918,692	3,298,750.00	919,942	52%
Administration Cost	1,402,224	-	1,402,224	864,000.00	538,224	62%
Activity	1,120,352	-	1,120,352	991,450.00	128,902	88%
Medical & Insurance	393,300.00		393,300.00	393,300.00	0.00	100%
Sub - Total	14,177,376		14,177,376	18,122,792.5	7,620,186.50	

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

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
Gratuity						
Smasse						
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	6,219,024	-	6,219,024	8,666,807.00	68,524	98%
Repairs And Maintenance	1,784,000	-	1,784,000	4,274,373.00	3000	99%
Local Transport / Travelling	2,337,932	-	2,337,932	3,449,400.00	94,637	96%
Electricity And Water	5,799,784	-	5,799,784	6,179,984.00	469,800	92%
Medical	453,136	-	453,136	271,540.00	181,596	60%
Administration Costs	3,369,056	-	3,361,056	4,693,307.00	327,399	90%
Activity	711,816	-	711,816	2,285,809.00	9316	98%
Smasse						
Fee On Boarding Equipment and Stores	27,103,420	-	27,103,420	19,828,806.00	11,673,395	57%
Sub - Total	50,072,990.00		50,072,990.00	49,650,026.00		
4. School Fund Income – Other Receipts						
Income from Hall hire	430,000.00				430,000.00	
Income from Bus hire/Ground	1,800,000.00				1,800,000.00	
	2,230,000.00		2,230,000.00	2,230,000.00		

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Receipts	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Total Income	70,754,830.00		70,754,830.00	70,214,468.00	540,362.00	
<i>(1) Expenditure for Tuition</i>						
Teaching / Learning	4,274,464.00		4,274,464		2,216,689	52%
Sub - Total	4,274,464.00			2,057,689.00		
<i>(2) Expenditure for Operations</i>						
Personnel Emoluments	5,133,460		5,133,460	2,759,190.00	2,374,270.00	51%
Repairs, Maintenance & Improvements	2,574,312		2,574,312	173,700.00	2,400,612.00	39%
Local Transport /	1,636,036		1,635,036	1,323,050.00	311,986.00	81%
Electricity, Water and	1,918,692		1,918,692	998,750	919,942.00	52%
Administration Costs	1,402,224		1,120,352	2,153,900.00	905,000.00	88%
Activity Expenses	1,120,352		991,145.00	991,450.00	991,450.00	100%
Main Fund A/c	1,600,000.00		1,600,000	1,600,000.00	1,600,000.00	100%
Bank charges	9,041.00		9,041.00		9,041.00	100%
Acquisition of Assets	4,660,000.00		4,660,000.000	4,660,000.00	4,660,000.00	100%
Sub - Total	20,054,117.00		19,642,038.00	14,669,081.00	5,385,036.00	

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

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	
<i>(3) Expenditure For School Fund</i>						
Personnel Emoluments	6,219,024	-	6,219,024	9,629,780.00	3,410,756.00	99%
Repairs, Maintenance and Improvements	1,784,000	-	1,784,000	2,755,609.00	-971,609.00	92%
Local Transport / Travelling	2,337,932	-	2,337,932	3,932,025.00	-971,609.00	98%
Electricity, Water and Conservancy	5,799,784	-	5,799,784	3,199,650.00	-1,594,093.00	95%
Administration Costs	3,361,056	-	3,361,056	3,607,988.00	2,600,134.00	93%
Activity	711,816	-	711,816	1,904,460.00	-246,932.00	98
Boarding Equipment and Stores	27,103,420	-	27,103,420	26,821,028.00	10,726,759.00	34%
Service Gratuity				100,000.00	-100,000.00	
Sub - Total	47,317,032.00		47,317,032.00	51,950,540.00	1,1,406.00	
Total Expenditure	71,645,613.00		71,645,613.00	68,677,310.00	2,968,303.00	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

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

Description	2022-2023	2021 – 2022
	Kshs	Kshs
Teaching / Learning Materials	2,441,650.00	2,955,246.00
Total	2,441,650.00	2,955,246.00

2 Capitation Grant for Operations

Description	2022-2023	2021 -2022
	Kshs	Kshs
Personnel Emoluments	1,718,242.50	3,843,431.10
Repairs and Maintenance	9,534,000.00	5,220,000.00
Local Transport / Travelling	1,323,050.00	924,535.00
Electricity and Water	998,750.00	1,150,195.00
Medical/net tuition & main Account	2,300,000.00	-
Administration Costs	864,000.00	856,168.00
Activity	991,450.00	924,535.00
medical & insurance	393,300.00	-
Total	18,122,792.5	12,918,864.1

3 School fund income- parents' contributions

Description	2022-2023	2021-2022
	Kshs	Kshs
BES	19,828,806.00	26,440,221.50
Personnel emoluments	8,666,807.00	9,036,945.00
Repairs and maintenance	4,274,373.00	1,659,860.00
Local transport / travelling	3,449,400.00	1,906,762.00
Electricity and water	6,179,984.00	4,576,861.00
Medical	271,540.00	212,782.00
Administration costs	4,693,307.00	4,876,637.00
Activity	2,285,809.00	1416601.00
Total	49,650,026.00	50,127,269.50

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****4 School fund income- other receipts**

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Income from Hall hire	430,000.00	50,000.00
Income from Bus Hire/ grounds	1,800,000.00	-
Total	2,230,000.00	50,000.00

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

5 Payments for Tuition

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Textbooks and Reference Materials		
Exercise Books	-	800,000.00
Laboratory Equipment	550,000.00	390,000.00
Internal Exams	374,400.00	860,000.00
Teaching / Learning Materials	636,000.00	960,000.00
Exams and Assessment/reference /library	65,000.00	170,923
Teachers guides/net main account	430,000.00	50,000.00
Bank Charges	2,289.00	1,332.00
Total	2,057,689.00	3,232,255.00

6 Payments for operations and infrastructure

Description	2022-2023	2021 -2022
	Kshs	Kshs
Personnel Emoluments	2,759,190.00	3,703,927.00
Administration Cost	2,153,900.00	1,270,820.00
Repairs And Maintenance & Improvements	173,700.00	5,517,970.00
Local Transport / Travelling	1,323,050.00	1,529,900.00
Electricity And Water	998,750.00	1,189,700.00
Activity Expenses	991,450.00	925,540.00
Insurance Cost/main fund	1,600,000.00	-
Bank Charges	9,041.00	246.00
Acquisition of Assets	4,660,000.00	-
Total	14,669,081.00	14,138,103.00

WAJIR HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

Notes to The Financial Statements (Continued)

7 Boarding and School Fund Payments

Description	2022-2023	2021 -2022
	Kshs	Kshs
Personnel Emoluments	9,629,780.00	9,563,879.00
Gratuity	100,000.00	656,000.00
Repairs And Maintenance & Improvements	2,755,609.00	2,735,502.00
Local Transport/Travelling	3,932,025.00	3,812,903.00
Electricity and Water	3,199,650.00	3,380,542.00
Administration Costs	3,607,988.00	3,323,320.00
Lunch program/ Activity	1,904,460.00	2,516,540.00
Fee On-Boarding Equipment and Stores	26,821,028.00	16,286,522.00
Total	51,950,540	42,275,208.00

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

8 Bank balances

Name of Bank, Account No. & Currency	Bank Account	2022-2023	2021 -2022
		Kshs	Kshs
Tuition Account	1105243249	445,615.85	61,654.85
Operations Account	1105242056	4,733,181.35	117,473.85
School Fund Account/Boarding	1105209318	250,500.00	321,844.00
Infrastructural Account	1161790314	272,975.22	1,434,341.22
Total		5,702,272.42	1,935,313.92

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****9 Cash balances**

Description	2022-2023	2021 -2022
	Kshs	Kshs
School Fund account- Cash in hand	526.90	326.90
Total	526.90	326.90

10 Short Term Investments

Description	2022-2023	2021 -2022
	Kshs	Kshs
Cooperative Shares		-
Treasury Bills		-
Fixed Deposit		-
Equity Stock		-
Other Investments		-
Total		-

11 Accounts Receivables

Description	2021 -2022	2021 -2022
	Kshs	Kshs
Fees Arrears	26,262,152.00	28,792,622.36
Other Non-Fees Receivables	808,520.00	808,520.00
Total	27,070,672.00	29,601,142.36

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

Description	2021 -2022	2021 -2022
	Kshs	Kshs
Fee arrears for the Current Year	9,929,781.50	13,783,754.00
Fee arrears for The Previous Year	17,140,890.00	15,817,388.36
Total	27,070,671.50	29,601,142.36

WAJIR HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

Notes to The Financial Statements (Continued)

12 Accounts Payables

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	16,885,789.00	17,787,027.00
Prepaid Fees	392.00	1,629,825.00
Retention Monies/clearance account	323,618.00	323,618.00
Total	17,209,799.00	19,740,470.00

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors for the Current Year	8,123,150.00	8,275,338.00
Trade Creditors for The Previous Year	9,086,649.00	11,465,132.00
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	17,209,799.00	19,740,470.00

13 Accumulated fund b/forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	1,935,313.92	1,935,313.92
Cash Balances	326.90	326.90
Short Term Investments	0	-
Receivables	29,601,143.36	16,624,514.00
Payables	19,740,470.00	19,740,470.00
Total	11,796,313.82	1,180,315.18

WAJIR HIGH SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****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	2022-2023	2021-2022
	Kshs	Kshs
Bank Loan(S)		-
Outstanding Leases		-
Hire Purchase		-
Gratuity and Leave Provision		-
Total		-

15 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	-	-	
Goats			-
Trees			-
Coffee Or Tea Plantation			-
Poultry			-
Total			-

16 Borrowings

Description	2022-2023	2021-2022
	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 HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

17 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

WAJIR HIGH SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

12 Annexes

Annex1- Analysis of Pending Accounts Payable

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

8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

Annex 2 Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) as at 1 st July 2022	Additions during the year (Kshs)	Disposals during the Year (Kshs)	Historical Cost c/f (Kshs) as at 30 th June 2023
Land 1	1960	WAJIR	Community contribution	N/A		
Land 2		N/A	N/A	N/A	N/A	N/A
Buildings and Structures			530,000,000	N/A		530,000,000
Motor Vehicles		WAJIR	10,000,000	N/A		10,000,000
Office Equipment, Furniture and FITTINGS		WAJIR	660,000	N/A		660,000
ICT Equipment, and Other ICT Assets		WAJIR	550,000	N/A		550,000
Tools and Apparatus		WAJIR	60,000,000	N/A		60,000,000
Textbooks		WAJIR	340,000,000	N/A		340,000,000
Other Machinery And Equipment		WAJIR	2,800,000	N/A		2,800,000
Heritage And Cultural Assets	N/A	N/A	N/A	N/A		
Intangible Assets- Soft Ware	N/A	N/A	N/A	N/A		
Total			944,010,000			944,010,000