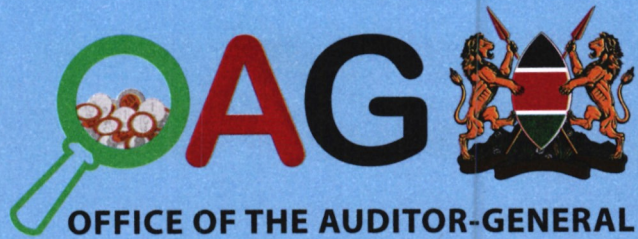
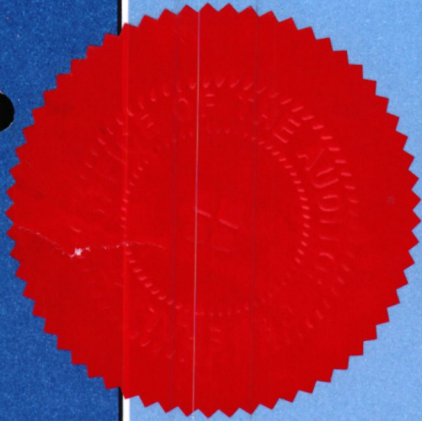


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY P/.../...	
DATE:	08 NOV 2023 Wednesday
TABLED BY:	Hon. Silvanus Osewang Majority Party Whip
CLERK-AT THE TABLE:	A-Chibuko

OF

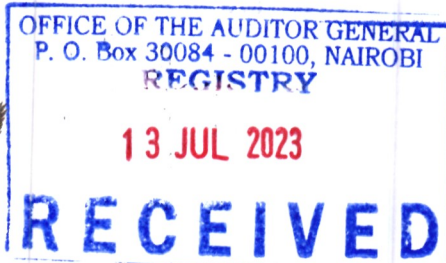
THE AUDITOR-GENERAL

ON

**MOI GIRLS' SECONDARY
SCHOOL KAMANGU**

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

KIAMBU COUNTY



**MOI GIRLS SECONDARY SCHOOL KAMANGU
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

MOI GIRLS SECONDARY SCHOOL KAMANGU
Reports and Financial Statements for the year ended 30th June 2022

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I. Key School Information And Management

(a) Background information

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

The school was registered in 1979 under registration number 22S00300619 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 964 number of students as at 30th June 2022. It has 5 streams and 45 teachers of which 6 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	Mr. Harrison Kabiru	Chairman	11 March 2021
2	Ms. Rose Wambui Njoroge	Secretary - Principal	11 March 2021
3	Ms. Sarah Kajuju	Member	11 March 2021
4	Mr. Bernard Njoroge	Member	11 March 2021
5	Mr. Paul Kang'ethe Njoroge	Member	11 March 2021
6	Ms. Jane Ndungu	Member	11 March 2021
7	Mr. Joseph Mbugua	Member	11 March 2021
8	Mr. Allan Mbugua	Member – Rep CEB	11 March 2021
9	Mr. John Muhia	Member Rep Teachers	11 March 2021
10	Ms. Ann Miano	Member - Sponsor	11 March 2021
11	Mr. Samuel Wakori	Member – Sponsor	11 March 2021
12	Ms. Jessica Mutegi	Member – Sponsor	11 March 2021
13	Rev. David Wakaba	Member - Community	11 March 2021
14	Mr. Bernard Chiira	MemberSpecial Needs	11 March 2021
15	Rose Kwamboka	Rep Students	11 March 2021

MOI GIRLS SECONDARY SCHOOL KAMANGU
 REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Key School Information and Management

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Harrison Kabiru Ms. Rose Wambui Njogore Ms. Jessica Mutegi Ms. Sarah Kajuju Mr. Paul Kangethe	BOM Chairman BOM Secretary Vice Chairperson BOM Member BOM Member	4
2	Audit Committee	Mr. Rose Wambui Njoroge Mr. Samuel Munyiri Rev. David Wakaba Mr. Paul Kangethe Ms. Jessica Mutegi	BOM Secretary PA Chairman BOM Member BOM Member BOM Member	1
3	Finance, procurement and general purposes Committee	Ms. Rose Wambui Njoroge Mr. Samuel Munyiri Rev. David Wakaba Mr. Paul Kangethe Ms. Jessica Mutegi	BOM Secretary PA Chairman BOM Member BOM Member BOM Member	1
4	Academic Committee	Ms. Rose Wambui Njoroge Ms. Sarah Kajuju Mr. Allan Mbugua Mr. John Muhia Mr. Benard Njoroge	BOM Secretary BOM Member BOM Member BOM Member BOM Member	3
5	Development Committee	Eng. Joseph Mbugua Ms. Margaret Ikonya Ms. Rose Wambui Njoroge Ms. Eunice Muriera Ms. Rose Wambui Njoroge Mr. Bernard Chiira Ms. Jane Ndungu Col.Rtd Joseph Kingori Ms. Ann Miano	SIC Chairman SIC Secretary BOM Secretary SCDE – Kikuyu BOM Secretary BOM Member BOM Member BOM Member BOM Member	5
6	Discipline and welfare Committee	Ms. Rose Wambui Njoroge Ms. Sarah Kajuju Mr. Allan Mbugua Mr. John Muhia Mr. Benard Njoroge	BOM Secretary BOM Member BOM Member BOM Member BOM Member	1

**MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

7	Adhoc Committee (if any during the year)	Those who are readily available and accessible during the meeting	3
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(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Ms. Rose Wambui Njoroge	372250
2	Deputy Principal	Ms. Margaret N. Ikonya	350434
3	School Bursar	Mr. Julius G. Wainaina	ID No. 12487530

(e) Schools contacts

Post Office Box: 264 – 00902, KIKUYU
 Telephone: 0704 385 590
 E-mail: moigirlskamangu@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

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

1. Account Name : MOI GIRLS SECONDARY SCHOOL KAMANGU
 Account Number : 1102926817 – SCHOOL FUND A/C
 Name of the Bank : KCB
 Branch : KIKUYU

2. Account Name : MOI GIRLS SECONDARY SCHOOL KAMANGU
 Account Number : 1102970867 – OPERATION A/C
 Name of the Bank : KCB
 Branch : KIKUYU

3. Account Name : MOI GIRLS SECONDARY SCHOOL KAMANGU
 Account Number : 1102970247 – TUITION A/C
 Name of the Bank : KCB
 Branch : KIKUYU

4. Account Name : MOI GIRLS SECONDARY SCHOOL KAMANGU
 Account Number : 1275457282 – INFRASTRUCTURE A/C
 Name of the Bank : KCB
 Branch : KIKUYU

5. Account Name : MOI GIRLS SECONDARY SCHOOL KAMANGU
 Account Number : 1102334219 – SAVINGS A/C
 Name of the Bank : KCB
 Branch : KIKUYU

**MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

6. MPESA Pay Bill No. : 522123
Account no. : 89543Kadm
Attached to KCB bank account : 1102926817 – SCHOOL FUND

(g) Independent Auditors

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

MOI GIRLS SECONDARY SCHOOL KAMANGU
 REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

	2022	2021	2020
Ratio of capitation grants per students	1:15,857,222	1:7,266,391	1:9,243,994

b) **Teacher Student ratio:**

Teacher student ratio:	1:22
T.S.C. Teachers	38
BOM Teachers	6
No of teachers recruited & posted:	5
Retired	0
Transfer	0

Teachers per subject

Math	ENG	KISW	CHEM	BIO	PHY	HIST	GEO	CRE	BST	AGRI	H/SCIE	COMP	FRENCH
12	8	9	9	5	5	9	8	4	3	1	1	1	1

Shortage/shortfall

Maths/Physics, Chem/Bio, Geo/Any other, Kiswahili/Any other, B/ST/Any other, French/Any other, English/Literature

c) **Mean score in the 2020 - 2022 KCSE:**

	2020	2021	2022
Mean score	6.43	5.68	5.60
Students to university	40	45	57

d) **Number of Candidates in the 2020 - 2022 KCSE:**

	2020	2021	2022
Mean score	143	202	182

e) **Capacity of the school:**

Year	Students	Facilities Toilets	Dormitories	Dining Hall	Laboratories
2020	756	30	7	1	3
2021	904	30	8	1	4
2022	964	30	8	1	4

Remarks on the School facilities

- We need another block of 30 toilets to adequately serve the student population.
- The dinning hall and the laboratories are adequate.
- We need another floor of the storey dormitory.

Summary Report of the Performance of the School

- We need the final floor of the dormitory storey building to be completed.

f) Development projects carried out by the school:

Year	Project	Ksh.	Status	Funded by:
2020	Dining hall extension	5,958,420.50	Complete	MIF
2021	1 st Floor Dormitory	8,400,000.00	Complete	MIF/Parent
2022	2 nd Floor dormitory	8,500,000.00	In progress	MIF

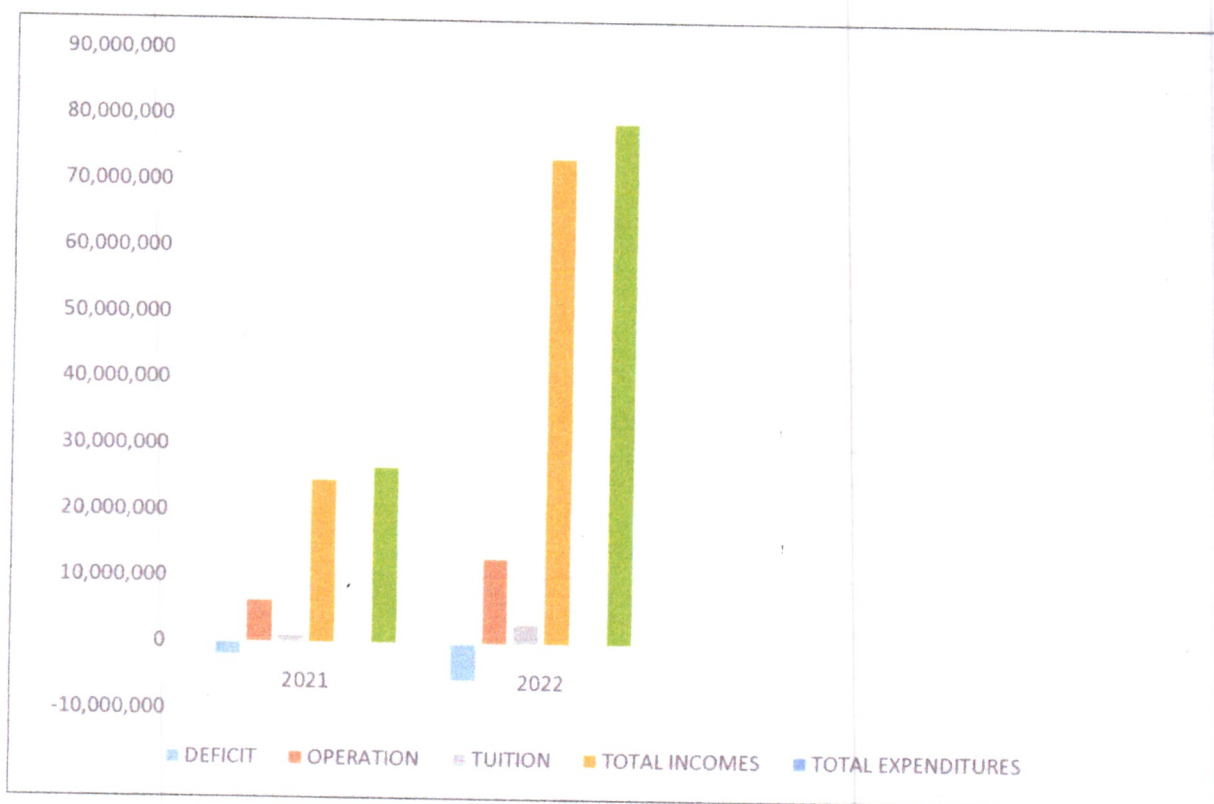
PRINCIPAL
MOI GIRLS' KAMANGU SEC SCHOOL
P.O. Box 264 - 00902 KIKI-YU
0202012825 / 0704385590
SIGN

11/07/23

.....
School Principal

MOI GIRLS SECONDARY KAMANGU
 SUMMARY REPORT ON PERFORMANCE 2022
 DEFICIT/OPERATION AND TUITION CAPITATIONS, TOTAL INCOMES AND EXPENDITURES 2022

Year	Deficit	Operation	Tuition	Total incomes	Total Expenditures
2021	(1,932,919)	6,266,948	999,443	24,677,982	26,610,901
2022	(5,404,105)	12,907,251	2,949,971	73,600,748	79,004,853



MOI GIRLS SECONDARY SCHOOL KAMANGU

**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL TOTAL DEBTORS,
TOTAL CREDITORS AND CASH & BANK BALANCES AS AT JUNE 2022**

Year	Total Debtors	Total Creditors	Cash/Bank Balances
2021	6,464,994.00	13,149,994.00	15,814,420.00
2022	7,568,974.00	2,900,702.00	10,892,246.00



III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 *Moi Girls Secondary School Kamangu* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: Anderson Kasiro Name: CATHERINE WANGETTO Name: JULIUS G. WAINAINA

Designation: BOM Chairman Designation: Principal/BOM Secretary Designation: Bursar/Finance Officer

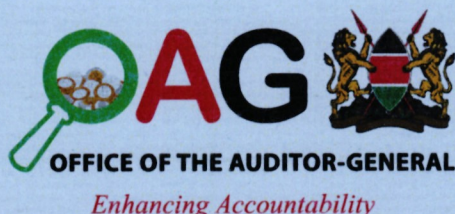
Sign: [Signature] Sign: [Signature] Sign: [Signature]

Date: 11/07/2023 Date: 11/07/23 Date: 11/7/23

PRINCIPAL
MOI GIRLS' KAMANGU SEC. SCH.
P.O. Box 264 - 00902 K.M.
TEL: 0202012825 / 07043
DATE.....SIGN.....

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 MOI GIRLS' SECONDARY SCHOOL KAMANGU FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU 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 the 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 Moi Girls' Secondary School Kamangu - Kiambu County set out on pages 1 to 14, which comprise of the statement of

financial assets and liabilities as at 30 June, 2022, the statement of receipts and payments, the statement of cash flows, 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 the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position Moi Girls' Secondary School Kamangu - Kiambu 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments compared to statement of cash flows revealed variances in respect of four (4) items as follows:

Item	Statement of Receipts and Payments (Kshs.)	Statement of Cash Flows (Kshs.)	Variances (Kshs.)
School Fund Income - Parents Contribution	48,390,305	47,592,721	797,584
School Fund Income - Other Receipts	9,348,221	10,765,881	(1,417,660)
Payments of Operations	13,946,326	10,701,830	3,244,496
Boarding and School Fund Payments	61,923,618	62,046,263	(122,645)

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

2. Unsupported Financial Statement Amounts

The statement of receipts and payments reflects Kshs.60,688,497 in respect of receipts relating to three (3) items and Kshs.78,999,853 in respect to three (3) expense items as follows;

Item	Amount (Kshs.)
Capitation Grant Tuition	2,949,971
School Fund Income - Parents Contribution	48,390,305
School Fund Income - Other Receipts	9,348,221
Total	60,688,497

Item	Amount (Kshs.)
Payment for Tuition	3,129,909
Payments for Operations	13,946,326
Boarding and School Fund Payments	61,923,618
Total	78,999,853

However, the supporting schedules were not provided for audit.

In the circumstances, the accuracy and fair statement of Kshs.60,688,497 and Kshs.78,999,853 for receipts and payments respectively could not be confirmed.

3. Unsupported Balances

3.1 Direct Bank Deposits

The statement of financial assets and liabilities reflects bank balance of Kshs.10,843,345 as disclosed as disclosed in Note 8 to the financial statements. Included in the balance is school fund account balance of Kshs.3,094,614, out of which direct deposits of Kshs.885,849 were not been supported by payees' details.

3.2 Accounts Receivables

The statement of financial assets and liabilities reflects the accounts receivables balance of Kshs.7,568,974 as disclosed in Note 11 to the financial statements. However, the detailed movement schedule indicating opening balances, fees payable and fees paid to arrive at the balance was not provided for audit.

3.3 Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.2,900,702 as disclosed in Note 12 to the financial statements. However, the detailed movement schedule indicating opening balance, purchases and payments to arrive at the balance was not provided for audit.

In the circumstances, the accuracy and completeness of direct deposits, accounts receivable and accounts payables balance of Kshs.885,849; Kshs.2,900,702 and Kshs.7,568,974 respectively could not be confirmed.

4. Lack of Ownership Documents

Review of records provided revealed that the school occupies 8.02 hectares of land of undetermined value. However, the valuation and ownership documents were not provided for audit. Further, the physical verification of the assets including equipment, computers, furniture, and fittings were not tagged. This is contrary to Section 79 of the Public Finance Management Act, 2012 requires Public Officers to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property.

In the circumstances, the ownership and valuation of land could not be confirmed including the security of other assets.

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

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Unauthorized Expenditure

The statement of receipts and payments reflects total payments of Kshs.78,999,853 which includes Kshs.20,395,950 incurred without budgetary approvals on various expenditure items as follows;

Item	(Kshs)
Laboratory Equipment	1,347,470
Administration Costs	3,436
Vehicle and Property Insurances	243,613
Acquisition of Assets	3,259,996
Staff Uniforms	4,747,475
Lab Specimens	269,760
Beddings	2,433,800
Desks and Chairs	2,841,350
Dorm Project	5,120,040
Gratuity Payments	128,310
Medical Fund	700
Total	20,395,950

The Management did not provide evidence of approval of any supplementary budget. This is contrary to Regulation 40(5) of the Public Finance Management Regulations, 2015 that states that an Accounting Officer may seek supplementary budget if the expenditure cannot be met by budget reallocation under Section 43 of the Act.

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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 the 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 control 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 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 control 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 control 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 control 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 the 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 the Management.
- Conclude on the appropriateness of the 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 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 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 the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


12 October, 2023


MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORT FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022


**V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
 30TH JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021-2022	Jan-June 2021
			Kshs
RECEIPTS			
Capitation grants for tuition	1	2,949,971	999,443
Capitation grants for operations	2	12,907,251	6,266,948
School Fund Income- Parents' Contributions	3	48,390,305	16,141,295
School Fund Income- Other receipts	4	9,348,221	1,270,296
Proceeds from borrowings			
TOTAL RECEIPTS		73,595,748	24,677,982
PAYMENTS			
Payments for Tuition	5	3,129,909	765,503
Payments for operations	6	13,946,326	7,467,281
Boarding and school fund payments	7	61,923,618	18,378,117
TOTAL PAYMENTS		78,999,853	26,610,901
SURPLUS/DEFICIT		(5,404,105)	(1,932,919)

The school financial statements were approved on 30/6 2022 and signed by:

Sign 
 Name HARRISON KABIRO
 Chair BOB
 Date 11/07/2023

Sign 
 Name CATHERINE WANDETO
 Principal
 BOM/Secretary
 Date 11/07/23

Sign 
 Name JULIUS G WAINAINA
 Bursar
 Date 11/7/2023


PRINCIPAL
 MOI GIRLS' KAMANGU SEC. SCHOOL
 P.O. Box 264 - 00902 KIKUYU
 TEL: 0202042825 / 0704385590
 DATE.....SIGN.....


MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022


VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
AS AT 30TH JUNE 2022

	Note	2021-2022	Jan-June 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	10,843,345	15,670,226
Cash Balances	9	48,901	144,194
Short term Investment	10	-	-
Total Cash and Cash Equivalents		10,892,246	15,814,420
Account's receivables	11	7,568,974	6,464,994
TOTAL FINANCIAL ASSETS		18,461,220	22,279,413
FINANCIAL LIABILITIES			
Accounts Payable	12	2,900,702	1,314,791
NET FINANCIAL ASSETS		15,560,517	20,964,622
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	20,964,622	22,897,541
Surplus/Deficit for the year		(5,404,105)	(1,932,919)
NET FINANCIAL POSITION		15,560,517	20,964,622

The school financial statements were approved on 30/6/2022 signed by:

Sign 
 Name AARON KABIRU


Sign 
 Name CATHERINE WANDETTO

Sign 
 Name John Wainaina
 Bursar

Chair BOI

Principal
 BOM/Secretary

Date 11/07/2023

Date 11/07/23

 MOI GIRLS' KAMANGU SEC. SCHOOL
 P.O. Box 264 - 00902 KIP
 TEL: 0202012825 / 07043
 DATE.....SIGN.....

Date 11/7/23

MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

VII. STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	Jan-June2021
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	2,949,971	999,443
Capitation grants for operations	2	12,907,251	6,282,448
School fund income- Parents contributions/ fees	3	47,592,721	13,325,882
School fund income- other receipts	4	10,765,881	1,726,851
Total receipts		74,215,824	22,334,624
Payments			
Payments for Tuition		3,129,909	765,503
Payments for operations		10,701,830	5,592,280
Boarding and school fund payments		62,046,263	17,814,112
		75,878,002	24,171,895
Net cash flow from operating activities		(1,662,178)	(1,837,271)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(3,259,996)	(1,875,001)
Proceeds from investments		-	-
Net cash flows from Investing Activities		(3,259,996)	(1,875,001)
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,922,174)	(3,712,272)
Cash and cash equivalent at BEGINNING of the year	10	15,814,420	19,526,692
Cash and cash equivalent at END of the year		10,892,246	15,814,420

MOI GIRLS SECONDARY SCHOOL KAMANGU
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

VIII. Annual Report & Financial Statements (Budget Appropriation) for year ended June 30th 2022

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b				
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
<i>(1) CAPITATION GRANT ON TUITION</i>							
Textbooks and reference materials							
Exercise books							
Laboratory equipment							
Internal exams							
Teaching / learning materials	4,500,000.00			4,500,000	2,949,971	1,550,029	66.0%
Chalks							
Teachers guides							
TOTALS	4,500,000			4,500,000	2,949,971	1,550,029	66.0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>							
Personnel emoluments	5,000,000.00			5,000,000	3,505,555	1,494,445	71.0%
Repairs and maintenance	6,000,000.00			6,000,000	4,715,250	1,284,750	79.0%
Local transport / travelling	1,500,000.00			1,500,000	1,048,117	451,883	70.0%
Electricity and water	2,500,000.00			2,500,000	2,182,476	317,524	88.0%
Medical	200,000.00			200,000	181,400	18,600	91.0%
Administration costs	1,500,000.00			1,500,000	1,274,453	225,547	85.0%
Activity	400,000.00			400,000	-		
TOTALS	17,100,000.00			17,100,000	12,907,251	3,792,749	76.0%
<i>(3) FEES CHARGED ON PARENTS</i>							
Personnel emoluments	6,500,000.00			6,500,000	4,887,685	1,612,315	76.0%
Repairs and maintenance	3,000,000.00			3,000,000	2,650,495	349,505	89.0%
Local transport / travelling	2,000,000.00			2,000,000	1,649,407	350,593	83.0%
Electricity and water	3,500,000.00			3,500,000	3,059,907	440,093	88.0%
Medical							
Administration costs	8,000,000.00			8,000,000	7,627,456	372,544	96.0%
Activity	1,000,000.00			1,000,000	918,780	81,220	92.0%
SMASSE							
Fee on Boarding Equipment and Stores	28,000,000.00			28,000,000	27,596,575	403,425	98.0%
TOTALS	52,000,000.00			52,000,000	48,390,305	3,609,695	
<i>OTHER INCOME</i>							
Rent income	270,000.00			270,000	251,000	19,000	93.0%
Income from farming activities	900,000.00			900,000	804,855	95,145	89.0%
beddings	3,000,000.00			3,000,000	2,926,260	73,740	98.0%
university forms	80,000.00			80,000	77,051	2,949	97.0%
students uniform	5,000,000.00			5,000,000	4,936,155	63,845	99.0%
Rent arrears	60,000.00			60,000	32,835	27,165	55.0%
tender quotation	65,000.00			65,000	58,000		
development	50,000.00			50,000	46,000		
School clubs	300,000.00			300,000	216,065		
TOTAL INCOME	9,725,000		0	9,725,000	9,348,221	281,844	97.0%

(I) EXPENDITURE FOR TUITION							
Textbooks and reference materials							
Exercise books							
Laboratory equipment							
Internal exams							
Teaching / learning materials	4,500,000			4,500,000	3,129,909	1,370,091	69%
TOTALS	4,500,000			4,500,000	3,129,909	1,370,091	
EXPENDITURES ON OPERATIONS				0	-	-	
Personal emoluments	5,000,000			5,000,000	4,735,385	264,615	95%
Maintenance and improvements	6,000,000			6,000,000	3,259,996	2,740,004	83%
Local transport and travelling	1,500,000			1,500,000	-		
Electricity water and conservancy	2,500,000			2,500,000	1,468,346	1,031	59%
Medical	200,000			200,000	127,129	72,871	64%
Administration costs	4,000,000			4,000,000	3,634,671	365,329	98%
vehicleand property insurances	300,000			300,000	243,613		
General repairs	100,000			100,000	94,500		
Activity	400,000			400,000	381,300	18,700	95%
TOTALS	20,000,000			20,000,000	13,944,940	3,462,550	70%
EXPENDITURE ON PARENTS FEES				0	-	-	
Personal emoluments	6,500,000			6,500,000	1,847,865	4,652,135	32%
Maintenance and improvements	8,000,000			8,000,000	7,177,650	822,350	98%
Local transport and travelling	2,000,000			2,000,000	1,059,907	940,093	90%
Electricity water and conservancy	3,700,000			3,700,000	3,627,455	72,545	71%
Administration costs	8,000,000			8,000,000	7,649,780	350,220	96%
farm activities	900,000			900,000	237,535	662,465	26%
students uniforms	5,000,000			5,000,000	4,747,475	252,525	95%
University forms	100,000			100,000	99,500	500	100%
Beddings	3,000,000			3,000,000	2,433,800	566,200	82%
Desk and chairs	3,000,000			3,000,000	2,841,350	158,650	95%
Gate project	1,500,000			1,500,000	1,327,520	172,480	89%
Dorm project	5,200,000			5,200,000	5,120,040	79,960	99%
Gratuities for retiree	130,000			130,000	128,310	1,690	99%
Rdcheques	10,000			10,000	10,000		100%
lab e equipments	500,000			500,000	269,760	230,240	54%
Medical	10,000			10,000	700	9,300	7%
boarding fees expenses	28,000,000			28,000,000	23,344,971	4,655,029	84%
TOTALS	75,550,000			0	75,550,000	61,923,618	13,626,382

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

MOI GIRLS SECONDARY KAMANGU

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

X. NOTES TO THE FINANCIAL STATEMENTS			
For the year ended 30th June 2022			
1	CAPITATION GRANT FOR TUITION		
			0
		2021-2022	jan-june 2021
		Kshs	Kshs
	Textbooks and reference materials		
	Exercise books		
	Laboratory equipment		
	Internal exams		
	Teaching / learning materials	2,949,971.20	999,442.50
	Chalks		
	Exams and assessment		
	Library reference		
	Total	2,949,971.20	999,442.50
2	CAPITATION GRANT FOR OPERATIONS		
		2021-2022	jan-june2021
		Kshs	Kshs
	Personnel emoluments	3,505,555.00	2,922,150.00
	Repairs and maintenance	4,715,250.00	2,879,250.00
	Local transport / travelling	1,048,116.60	121,999.40
	Electricity and water	2,182,476.00	165,899.00
	cdf grant ablution block		
	Infrastruture grant, 3classrooms		
	Infrastruture grant, computer lab		
	Medical	181,400.00	
	Administration costs	1,274,453.00	177,650.00
	borehole (transfer)		
	other voteheads		
	Activity		
	Total	12,907,250.60	6,266,948.40

3

PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

		2021-2022	jan-june 2021
		Kshs	Kshs
Personnel emoluments		4,876,485	2,134,657.00
Bording equipment and stores		27,596,575.00	11,192,147.40
Repairs and maintenance		2,650,495.00	626,795.00
Local transport / travelling		1,649,407.00	32,770.00
Electricity and water		3,059,907	1,462,520.00
Administrative costs		7,627,456.00	686,456.00
medical			700
NSSF		11,200.00	
Activity		918,780.00	5,250.00
Total		48,390,305	16141295.4

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

		2021-2022	jan-june 2021
		Kshs	Kshs
Rent income		251,000.00	113,900.00
Income from farming activities		804,855.00	726,361.00
beddings		2,926,260.00	41,700.00
university forms		77,051.00	45,550.00
students uniforms		4,936,155.00	124,760.00
development fund		24,000.00	0
Tender quotations		58,000.00	40,000.00
School clubs		216,065.00	122,135.00
fees in savings		22,000.00	
RD cheques			31,000.00
rent arrears		32,835.00	24,890.00
Total		9,348,221.00	1,270,296.00

5 PAYMENTS FOR TUITION

		2021-2022	jan-june 2021
		Kshs	Kshs
Textbooks and reference materials			44,867.00
Exercise books			
Laboratory equipment		1,347,470.00	612,020.00
Internal exams			
Teaching / learning materials		1,779,003.00	107,500.00
Chalks			
Exams and assessment			

Teachers guides		
Bank Charges	3,436.00	1,116.00
Total	3,129,909.00	765503

6 **PAYMENTS FOR OPERATIONS**

	2021-2022	jan-june 2021
	Kshs	Kshs
Personnel emoluments	4,735,385.00	2,922,550.00
Service Gratuity		
Administration Cost	3,634,671.00	1,776,504.00
Repairs and maintenance & improvements	94,500.00	23,440.00
Local transport / travelling		10,000.00
Electricity and water	1,468,346.00	165,899.00
Medical	127,129.00	202,548.00
Activity Expenses	381,300.00	128,500.00
dinning hall retention payments		
dormitory project		
vehicle and property insurances	243,613.00	361,957.00
Bank Charges	1,386.00	882
Acquisition of assets i.e dinning hall and dormitory	3,259,996.00	1,875,001.00
TOTAL	13,946,326.00	7,467,281.00

7 **BOARDING AND SCHOOL FUND PAYMENTS**

	2021-2022	jan-june 2021
	Kshs	Kshs
Personnel emoluments	1,847,865.00	37,905.00
Bording equipment and stores	23,344,971.00	8,694,794.00
Repairs and maintenance	7,177,650.00	4,129,843.00
Local transport / travelling	1,059,907.00	615,745.00
Electricity and water	3,627,455.00	664,339.00
Administration costs	7,649,779.50	2,099,263.00
students uniforms	4,747,475.00	
School Farm	237,535.00	130,480.00
lab specimens	269,760.00	51,380.00
RD cheques	10,000.00	
university forms	99,500.00	71,710.00
beddings	2,433,800.00	
desks and chairs	2,841,350.00	
Gate project	1,327,520.00	1,882,658.00
dorm project part payment	5,120,040.00	
Gratuity payments	128,310.00	

School clubs			
Medical fund		700	
TOTAL		61,923,618	18378117

*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.*

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account	2021-2022	jan-june 2021
		Kshs	Kshs
Tuition Account	1102970247	124,201.80	304,139.60
Operations Account	1102970867	308,607.25	3,008,300.65
School Fund Account/Boarding	1102926817	3,094,613.90	1,772,409.40
Savings Account	1102334219	2,719,409.25	7,633,981.25
Saving van Account			
Income generating activities Account			
Infrastructural Account	1275457282	4,596,513.30	2,951,395.30,
Total		10843345.5	15,670,226.20

9 CASH IN HAND

Description	2021-2022	jan-june 2021
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	48,900.70	144,193.70
Total	48900.7	144193.7

10 SHORT TERM INVESTMENTS

Description	2021-2022	jan-june 2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

11

ACCOUNTS RECEIVABLE

Description		2021-2022	jan-june 2021
		Kshs	Kshs
Fees arrears		7,564,973.90	6,452,493.50
Other non-fees receivables			
Salary advances		4,000.00	12,500.00
Imprest			
Total		7,568,973.90	6464993.5

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

Description		2021-2022	jan-june 2021
		Kshs	Kshs
Fees arrears for current year		1,982,915.00	2,358,707.00
Fees arrears for the previous year		1,488,272.40	239,470.00
Fees arrears for prior periods (over two years)		4,093,786.50	3,854,316.50
Total		7,564,973.90	6452493.5

12 ACCOUNTS PAYABLE

Description		2021-2022	jan-june 2021
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)			
Prepaid fees		2,273,257.40	1,076,726.00
school clubs		627,445.00	216,065.00
prepaid in savings account			22,000.00
Total		2900702.4	1314791

[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			

13

FUND BALANCE BROUGHT FORWARD

Description		2021-2022	jan-june 2021
		Kshs	Kshs
Bank balances		10843345.5	15670226.2
Cash balances		48900.7	144193.7
Short Term Investments			
Receivables		7568973.9	6464993.5
Payables		-2900702.4	-1,314,791
Total		15,560,518.00	20,964,622.40

Other important disclosure notes

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	8	400,000	300,000
Goats			
Trees	1098	1,098,000	900,000
Coffee or tea plantation			
Poultry			
Total		1498000	1,200,000

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			

17 1 Stock/ Inventory

Description		2021-2022	jan-june 2021
		KShs	KShs
Stock/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			

MOI GIRLS SECONDARY SCHOOL KAMANGU

SCHOOL ASSETS 2022

1. School Land i. 6.39 Hectares
 ii. 1.63 Hectares

Office Equipment

1. Principal's Office		6. Artisan care equipment's	
Chairs	- 6	Generator	-1pc
Cabinet	-1	Lawn mower	-1pc
Computer	-1	Wheelbarrow	-2pcs
CCTV Screen	-1	Trolley	-2pc
Stapler	-1pc	Chapel chairs	-600 pcs
Stamp	-1pc	Water pump	-1pc
Tables	-3	Service pump	-1pc
2. Deputy Principal's Office		Watering pump	-2pcs
Chairs	-5	Fire extinguishers	-61pcs
Cabinet	-2	Storage tanks	-11pcs
Computer	-1	Underground tank	-1pc
CCTV Screen	-1	7. Assets in Computer	
Stapler	-1pc	Computers	-29 pcs
Stamp	-1pc	Epson Printers	-2pcs
Tables	- 3	Projector Instrument	-1pcs
3. Bursar Office		8. School Vehicles	
Computer	-2	-Mazda Van – KAH 441E	
Printers	-2	-51 seater Isuzu BUS	
Chairs	-4	KBG 400C	
Tables	-3	9. Principal House	
Stamps	-2pcs	-Curtains	
Calculators	-2pcs	-Kitchen cabin	
Stapler	-2pcs		
4. Secretary's Office			
Computer	-1pc		
Chairs	-3pc		
Cabinet	-1pc		
Stamp	-1pc		
Photo copier (RICOH IM 2702)	-1pc		
Printers (RISO SF 5030E)	-2pcs		
Water dispenser	-1pc		
Visitors sits	-3pc		
Projector	-1pc		
5. Classrooms items			
Students chairs	-1106		
Students lockers	-1106		
Teachers lockers	-50pcs		
Teachers chairs	-50pcs		
Coffee tables	-2pcs		
Sofa set	-4pcs		

10. Laboratory Equipment update 2022

	ITEM	No
1	Ammeters	124
2.	500ml beakers	52
3.	250ml beakers	404
4.	100ml beakers	464
5.	Burettes 50ml	151
6.	Conical flasks	309
7.	Measuring cylinder 25ml	5
8.	Vanier calipers	28
9.	Clinostat	1
10	Dissecting kits	6
11	Round bottomed flask 250ml	22
12	13kg gas cylinders	3
13	Electroscopes	13
14	Flat bottomed flasks	7
15	Glass blocks	56
16	Galvanometer	72
17	Calorimeter	30
18	Eureka cans	8
19	Hand lens	74
20	Mortar and pestle	68
21	Micrometer screw gauge	20
22	Microscopes	11
23	300g masses	30
24	50g masses	140
25	20g mass	97
26	100g mass	122
27	10g mass	128
28	Pipette 25ml	142
29	Power supply unit	2
30	Geostat	5
31	Retort stand	124
32	Reagent bottles	190
33	Weighing balances	4
34	Spring balances	62
35	Stop watches	118
36	Stools	218
37	Thermometers	169
38	Tuning forks	1set
39	Tripod stand	72
40	Tables	10
41	Volumetric flasks	120
45	Voltimeter	82
46	Multimeter	1
47	Miliammeter	40
48	Car battery	1
49	Fire extinguisher	2
50	Bunsen burner	56
51	Stop clocks	30
52	Ticker take timer	2

53	Glass trough	3
54	Switch	20
55	U tube	2
56	Human skeleton model	1
57	Fan extractor	1
58	Electric bell	1
58	Hoffman voltammeters	1
59	Pipette filler	171
60	Deflagrating spoon	12
61	Spirit lamp	10
62	Photometer	4
63	Glass prism	86
64	Potentiometer/Variable resistor	60
65	Tongs	50
66	Plastic trays	6
67	Dessicator	1
68	Liebig condenser	10

11. Home-Science Equipment update 2022

a) Clothing and textile

Item	Description	Quantity
1. Sewing machines	Singer	10
	Seagull	2
	Singer electrical	1
	Taff	2
	Total	15
2. Scissors	Dressmakers	30
	Papers scissors	20
	Pinking shears	1
	Total	41
3. Seam rippers		15
4. Tape measures		16
5. Irons	Electrical	2
	Charcoal	2
	Total	4
6. Wardrobes		1
		23
7. Tracing wheels		10
8. Tables		60
9. Stools		60

b) Home- Managements

Item	Description	Quantity
1. Basins	Plastic	16
2. Brooms		9
3. Brushes		12
4. Dustpans		5
5. Pegs		48
6. Clothes lines		2
7. Dustbins		9

c) Foods and Nutrition

Item	Description	Quantity
1. Cooker	Gas Electrical Table-top (gas) Charcoal jikos Kerosene stoves Gas cylinders regulators Gas pipes	3 7 9 7 12 5
2. Working units	Sinks	14
3. Deep fryer	Small	1
4. Blender		2
5. Sauce pans (Sufuria)		38
6.	Melamine Glass Dinner plates Side plates	20 42 30 30
7. Plates	Soup Salad bowls glass Salad bowls white Salad bowls plastic Salad bowls chinaware	25 30
8. Mixing bowls	Melamine Glass	6 9
9. Cups	Tea cups	31
10. Water glasses	Glasses	25
11. Jugs	Glasses Plastic	9 2
12. Spoons	Table spoons Cooking spoons Serving (melamine) (Metallic) (Soup)	10 28 24 14 5
13. Cooking sticks		7
14. Knives	Kitchen knives Cake knives Table knives Pallet	26 2 81 5
15. Forks		49

16. Egg whisk		11
17. Rotary Whisk		1
18. Baking tins		21
19. Trays	Melamine	15
20. Sufuria lids	Meltalic	15
21. Chapati pens	Heavy iron	3
22. Juicers	Plastic	2
23. Graters	Metallic	18
24. Tea Strainers	Plastics	10
25. Flour sieves	Plastics	8
26. Rollins pins	Wooden	21
27. Chopping boards	Wooden	11
28. Meat mincer	Metallic	1
29. Baking sheets	Metallic	4
30. Salt shakers	Glass	14
31. Table mat	Plastic	39
32. Casserole dishes		5
33. Frying pans		9
34. Saucers	Glass	31
35. Flasks		5
36. Table linen		8
37. Tea towels		14
38. Platters		4
39. Plastic packing tins		29
40. Skewers		6
41. Fish slice		12
42. File	Metallic	1
43. Cake mixer		1
44. Sandwich maker		1
45. weighing scale		4
46. Guards		1
47. Calabashes		2
48. Hop pots	Stainless	6
49. Soup spoons	Stainless	36
50. Desert spoons		36

12. ITEMS IN THE KITCHEN

Item	Description	Quantity
1. Energy saving jikos & sufurias	600ltrs	2pcs
	250ltrs	2pcs
	100ltrs	1pc
2. Gas cooker system Gas cylinder	7 burners	1pc
	50kg when full	5pcs
3. Sufurias	25ltrs	6pcs
	Serving sufurias	210pcs
4. Kettles	7ltrs	84pcs
5. Cups	Teachers & other staff	50 pcs
	BOM & visitors	24pcs

6. Thermos flask	3 ltrs 1.5 ltrs 2.5ltrs 2 ltrs	2 pcs 4pcs 2pcs 2pcs
7. Plates		105pcs
8. Serving spoons		100pcs
9. Desert spoons		120 pcs
10. Kitchen knives		32 pcs
11. Table knives		60 pcs
12. Hotpots	Large Medium Small	5 pcs 4 pcs 3 pcs
13. Potato peeler		1 pc
14. Food trollies	Large Small for transport	2 pcs 1 pcs
15. Tea URNS		5 PCS
16. Serving treys	2 plastic	10 pcs
17. Weighing scale		1 pc
18. Chaffing dishes		1 pc
19. Deep freezer	Ramtons	1 pc
20. Blender	Mika	1pc
21. Culteries	Forks Knives Side plates Saucers Salad bowls Teaspoons	60pcs 60pcs 48pcs 24pcs 48pcs 20pcs
DINNING HALL		
1. Tables		95pcs
2. Benches		105 pcs
3. Flat screen colour television set		2pcs
4. Radio system		2pcs

12. MATRON – DORMITORY

Item	Description	Quantity
1. Dispensary table		1
2. Sofa set		1
3. Cabinets		2
4. Double decker beds		567

MOI GIRLS SECONDARY KAMANGU

CLOSING STOCK AS AT JUNE 2022

<i>ITEM DESCRIPTION</i>	<i>UNIT MEASURE</i>	<i>Balance as at 30th June 2022</i>
Beans	Kgs	6615
Maize	kgs	1200
Cooking fat	kgs	90
sugar	kgs	235
Rice	kgs	1120
Tea leaves(500gms)	kgs	880
salt	kgs	176
Prestige margarine	kgs	85
Printing papers	reams	344
Graph papers	reams	Nil
Foolscaps	reams	27
Spring files	pieces	58
Box files	pieces	9
Manila sheets	pieces	13
Counter books	pieces	Nil
Ball pens (assorted)	pieces	93
White outs	pieces	8
White board pens		39
White board ink	pieces	182
Exercise books (200pgs)	pieces	744
Exercise books(48pgs)	pieces	159
Masking tapes	rolls	3
Cell tapes	rolls	12
pencils	pieces	25
Graph books	pieces	103