

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025	DAY. Wednesday
TABLED BY:	Hon. Baysa Yes, MP Deputy Leader of the Opposition
CLERK-AT THE-TABLE:	Halima Ahmed

OF

THE AUDITOR-GENERAL

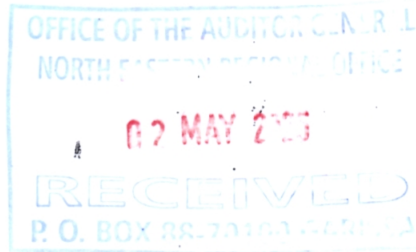
ON

MOI GIRLS SECONDARY SCHOOL
MANDERA

FOR THE YEAR ENDED
30 JUNE, 2024

MANDERA COUNTY

Revised 30th June 2024.



MOI GIRLS SECONDARY SCHOOL MANDERA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management.....	iii
3. Summary Report of Performance of The School	vi
4. Statement of School Management Responsibility	ix
5. Report Of The Independent Auditors	x
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2024	1
7. Statement of Assets and Liabilities As At 30 th June 2024	2
8. Statement of Cash Flows for the Year Ended 30 th June 2024	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024.....	4
10. Significant Accounting Policies	8
11. Notes To The Financial Statements.....	10
12. Annexes.....	20

1. Acronyms and Glossary of Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

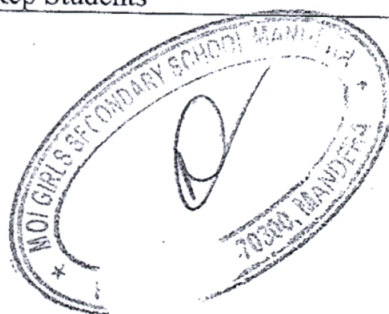
The school was registered in 01/07/2019 under registration number and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1208 number of students as at 30th June 2024. It has 22 streams and 52 teachers of which 21 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	MARYAN DUBOW	Chairman	16/09/2019
2	AMINA WAKO	Secretary – Principal	16/09/2019
3	AHMED ALI	Member	16/09/2019
4	ASHA ADAN	Member	16/09/2019
5	IBRAHIM MADEY	Member	16/09/2019
6	FATUMA ABDULLAHI	Member	16/09/2019
7	SIYAD HUSSEIN	Member	16/09/2019
8	MOHAMED HUSSEIN	Member – Rep CEB	16/09/2019
9	SAHARA BASHIR	Member Rep Teachers	16/09/2019
10	SABDOW DAKANE	3 Members – Sponsor	16/09/2019
11	MUKTAR ISSACK	Member – Community	16/09/2019
12	HASSAN AHMED	Member Special Needs	16/09/2019
13		Rep Students	



The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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	1.ABDIRIZAK SH MUKTAR 2.MARYAN DUBOW ...	MEMBER MEMBER	3/3 3/3
2	Audit Committee	IBRAHIM MADEY	MEMBER	2/2
3	Finance, procurement and general purposes Committee	BIRIK AFTIN	MEMBER	5/5
4	Academic Committee	FATUMA ABDULLAH	MEMBER	4/4
5	Development Committee	ABDIRIZAK SH MUKTAR	MEMBER	5/5
6	Discipline and welfare Committee	AHMED ALI	MEMBER	4/4
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	AMINA WAKO JILLO	TSC No.258334
2	Deputy Principal	MOHAMED HUSSEIN	TSC No.608299
3	School Bursar	ABDIRIZAK MOHAMED	ICPAK No.
4	Other (specify)		

(e) Schools contacts

Post Office Box: 203 - 70300
 Telephone: 254723623780
 E-mail: moimandera@gmail.com
 Website: moigirlsmandera.ac.ke
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank: KCB
 Branch MANDERA
 Account No – 1103961152

Name of Bank: KCB
 Branch MANDERA
 Account No - 1103960164

Name of Bank: KCB
 Branch MANDERA
 Account No - 1103948318

Name of Bank: EQUITY
 Branch MANDERA
 Account No – 1000297647920

(g) Independent Auditors

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

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:

	2019	2020-2021	2021-2022	2022-2023	2023-2024
Surplus/deficit	758010	2989327	(3,790,832)	3,221,429	3,745,164.50

- Capitation grants from ministry

	2020-2021	2021-2022	2022-2023	2023-2024
Tuition	3,097,448	3,314,483	2,501,469	3,135,308.40
Operation	20,448,884	14,480,293.6	12,977,205.45	15,507,134.40

- Debtors & creditors

	2018-2019	2020-2021	2021-2022	2022-2023	2023-2024
Debtors	19,318,201.65	6,643,815.50	9,995,626	15,299,507	20,935,274.00
Creditors	8,541,620	11,067,450	5,570,680.80	7,726,800	10,157,780.69

- Bank accounts and balances

		2023-2024	2022-2023	2021-2022	2020-2021
Tuition Account	1103960164	1,175,921.35	67761.20	2810.20	358,795.0
Operations Account	1103961152	4,421,621.04	2,583,717.89	73,937.89	1,546,918.29
School Fund Account/Boarding	90201680075		225,343.7	154,622.7	2,132,298.75
Equity	100029764792	613,212.45	598,317.7	16,720.05	
	0		0		

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

Infrastructural Account		1,005,734.00	(3815.50)	1804.5	2,715.50
Total		7,216,488.84	3,471,324	249,895.3	4,040,727.54
			.34	4	

b) Teacher Student ratio:

Teacher Student Ratio	TSC teachers	BOM teachers	Total number of students	Teachers recruited 2023-2024
1:28	34	15	1480	4

c) Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

Mean score in the 2018, 2019, 2020, 2021, 2022 AND 2023 KCSE:

YEAR	MEAN SCORE/GRADE	NO: TRANSITIONED
2018	3.2778 D	24
2019	2.8472 D	30
2020	4.4696 D+	40
2021	4.85 C-	124
2022	7.258	132
2023	8.27 B-	148

d) Number of Candidates in the 2022 KCSE:

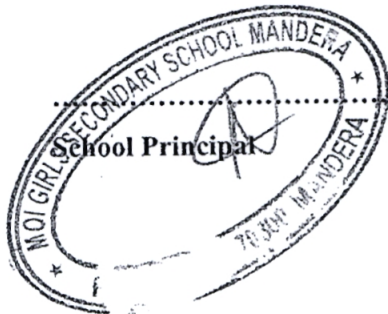
YEAR	NO: CANDIDATES
2018	173
2019	216
2020	181
2021	196
2022	151
2023	185

e) Capacity of the school:

NO: OF STUDENTS	DORMITRIES	DINING HALL	LABORATORIES	TOILETS
1480	10	1	4	52

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Repair of kitchen	MI FUND	Completed	1,996,449.50	1,996,449.50	



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

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

Name: Abdiaziz Sheikh Mwangi

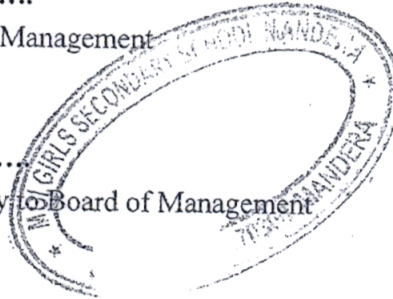
Designation: Chairman, School Board of Management

Date: 15/09/2024

Name: Amina Wako

Designation: School Principal & Secretary to Board of Management

Date: 15/09/2024



Name: Abdiaziz Mohamed

Designation: Bursar/ Finance Officer

Date: 15/9/2024

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON MOI GIRLS SECONDARY SCHOOL MANDERA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Moi Girls Secondary School Mandera set out on pages 1 to 19, which comprise of the statement of assets and

liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of 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 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 Moi Girls Secondary School Mandera as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables

The statement of financial asset and liabilities as disclosed in Note 12 to the financial statements reflects accounts receivables balance of Kshs.20,935,274. However, the School did not maintain an updated debtors' ledger to support the balance. In addition, the School did not have a debtors management policy and policy on provision for bad and doubtful debts.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.20,935,274 could not be confirmed.

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

Emphasis of Matter

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.62,121,778 and Kshs.52,905,818 respectively, resulting in an under-funding of Kshs.9,215,960, or 15% of the budget. Similarly, the School spent an amount of Kshs.49,150,475 against actual receipts of Kshs.52,905,818 resulting to an over-utilization of Kshs.3,755,343, or 7% of the actual receipts.

The under-funding affected financing of the planned activities and may have impacted negatively on operations of the School.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report

Other Matter

1. Unresolved Prior Year Matters

In the audit report of previous year, several issues were raised under the report on the financial statements, Report on Lawfulness and Effectiveness in use of public resource and Report on Effectiveness of internal controls, Risk management and Governance. However, the Management did not disclose the issues and their status under Progress on Follow Up of Auditor's Recommendations section as required.

2. Long Outstanding Accounts Payables

The statement of financial assets and liabilities and as disclosed in Note 13 to the financial statements reflects a balance of Kshs.10,157,781 in respect of accounts payables. Included is an amount of Kshs.2,000,026 in respect of payables that were outstanding for more than one (1) financial year. Further, the bills were not considered as a first charge in subsequent payment periods contrary to Regulation 42(1)(b) of the Public Finance Management (National Government) Regulations, 2015.

Failure to settle accounts payable when they fall due may negatively affect budgeting and implementation of subsequent years programmes.

Other Information

The Management is responsible for the other information set out on page iii to ix which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

The financial statements for the financial year ended 30 June, 2024 were submitted to the Auditor-General on 14 February, 2025, instead of the statutory deadline of 30 September, 2024. This is contrary to Section 81(4)(a) of the Public Finance Management Act, 2012, which provides that not later than three (3) months after the end of each financial year, the accounting officer for a National Government entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation.

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

2. Lack of Proper Procurement Plan

The procurement plan provided for audit was not prepared in the format prescribed in the Third Schedule to the Public Procurement and Asset Disposal Regulations, 2020. The plan had missing columns which include; Item description, unit, procurement method, source of funds, estimate cost, completion date and budget.

In the circumstances, the procurement plan was not compliant with format prescribed by law.

3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The school transferred co-curricular funds totalling Kshs.80,000 to Kenya Secondary School Heads Association, a private entity, that is not subject to Public Finance Management Act, 2012 or any other public finance regulations. KESSHA is a welfare organization that draws its membership from school principals only. This is contrary to Regulation 43(d) of the Public Finance Management (National Government)

Regulations, 2015 which provides that an accounting officer shall manage control and ensure that policies are carried out efficiently and wastage of public funds is eliminated.

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

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

Review of the operations bank account statement revealed that the School received operations capitation grants of Kshs.15,507,134 during the year under review, out of this, Kshs.3,918,400 was in respect of infrastructure funds. However, only Ksh.2,000,000 was transferred to infrastructure account after two (2) months. This is contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

5. Unconfirmed Qualifications for Members of Board of Management

The School had a Board of Management comprising of thirteen (13) members. However, academic certificates of some board members were not provided for audit review. It was, therefore, not possible to confirm whether the appointed Board members met the requirements of Regulation 6(b) of the Basic Education Regulations, 2015.

In the circumstances, it was not possible to confirm whether the Board of Management was appointed in compliance with provisions of the Basic Education Regulations, 2015.

6. Failure to Develop School Improvement Plan

Management did not develop an approved School Improvement Plan. This is 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 for Utilization of Learner Capitation, Grant and Other School Funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the 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 governance were not effective

Basis for Conclusion

1. Failure to Maintain Updated Fixed Assets Register

Management did not maintain updated comprehensive assets register indicating the nature, dates of acquisition, costs, unique identification numbers, current locations or users, accumulated depreciation and net book values. In addition, the value of the School's land was not disclosed.

In the circumstances, the effectiveness of internal controls on fixed assets management could not be confirmed.

2. Lack of Ownership Documents

Ownership document for motor vehicles worth Kshs.8,500,000 and School's land of undisclosed value were not provided for audit review.

In the circumstances, the effectiveness of internal controls on fixed assets management could not be confirmed.

3. Ineffectiveness in Governance

Review of Board of Management's records revealed that the Board did not submit any report on governance to the Director of Basic Education as required. The Board of Management had established various Committees. However, work plans and evidence of Committees' activities including minutes of regular meetings during the year under review were not provided for audit.

In addition, the Board did not develop a calendar outlining its activities for the year. Minutes of the Board were not provided for review hence, we could not establish if the resolutions passed were implemented by the School Management. There was no evidence to show that the Board met regularly as required by Section 59 of the Basic Education Act, 2013.

In the circumstances, the effectiveness of governance systems in the School could not be confirmed.

4. Failure to Establish an Internal Audit Unit

During the year under review, the School did not have an internal audit function in place to perform risk assessment processes and evaluate operational effectiveness through in-depth reviews of Management operations and internal controls in the School. This was contrary to the requirement of Section 73(1)(a) of the Public Finance Management Act, 2012 which states that every National Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of internal controls in the school could not be confirmed.

5. Lack of Audit Committee

The School did not have an audit committee in place to oversee the development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations. This is contrary to the requirement of Section 73(5) of the Public Finance Management Act, 2012 which states that every National Government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

In the circumstances, the existence of effectiveness of governance structure in the School could not be confirmed.

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

5 May, 2025

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

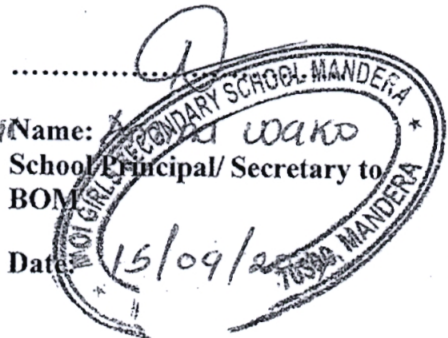
DESCRIPTION OF VOTE HEAD	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Government grants for tuition	1	3,135,308.40	2,501,469.00
Capitation grants for operations	2	11,588,734.40	13,534,205.00
Capitation grants for infrastructure	3	3,918,400.00	
School Fund Income- Parents' Contributions	4	34,263,375.40	41,948,303.00
Miscellaneous Incomes		-	-
TOTAL RECEIPTS		52,905,818.20	57,983,977.00
PAYMENTS			
Payments for Tuition	5	2,027,148.25	2,436,518.00
Payments for operations	6	9,750,831.25	11,030,045.00
Payments for infrastructure	7	2,908,350.50	
Boarding and school fund payments	8	34,464,143.70	41,295,985.00
TOTAL PAYMENTS		49,150,473.70	54,762,548.00
SURPLUS/DEFICIT		3,755,344.50	3,221,429.00

The school financial statements were approved on 15/09/2024 and signed by:

.....


Name: Abdinzak shk Muxib
 Chair BOM

Date: 15/09/2024



Name: WAKO
 School Principal/ Secretary to BOM

Date: 15/09/2024

.....


Name: Abdinzak Mohamed
 Bursar/ Finance Officer

Date: 15/09/2024

(Comparative FY refers to the financial year preceding the current financial year.)

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
* Cash and Cash Equivalents			
Bank Balances	9	7,226,168.84	3,471,324.34
Cash Balances	10	-	-
Short term Investment	11	-	-
Total Cash and Cash Equivalents		7,226,168.84	3,471,324.34
Account's receivables	12	20,935,274.00	18,523,059.15
TOTAL FINANCIAL ASSETS		28,161,442.84	21,994,383.49
* FINANCIAL LIABILITIES			
Accounts Payable	13	10,157,780.85	7,746,065.84
NET FINANCIAL SSETS		18,003,661.99	14,248,317.65
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	14,248,317.65	11,027,888.65
Surplus/Defict for the year		3,755,344.50	3,221,429.00
*NET FINANCIAL POSITION		18,003,662.15	14,248,317.65

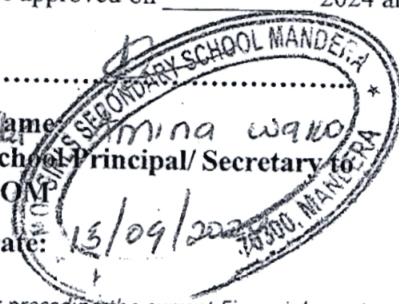
The school's financial statements were approved on _____ 2024 and signed by:

.....


Name: Abdirazak shk...

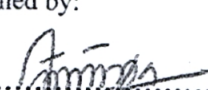
Chair BOM

Date: 15/09/2024

.....


Name: Mina wa...
 School Principal/ Secretary to BOM

Date: 15/09/2024

.....


Name: Abdirazak Mohamed

Bursar/ Finance Officer

Date: 15/09/2024

(Comparative FY refers to the financial year preceding the current Financial year.)

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

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

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	3,135,308.40	2,501,469.00
Capitation grants for operations	2	11,588,734.40	13,534,205.00
Capitation grants for infrastructure	3	3,918,400.00	
School fund income- Parents contributions/ fees	4	34,263,375.40	41,948,303.00
other incomes		-	
Total receipts		52,905,818.20	57,983,977.00
Payments			
Cash outflow for Tuition	5	2,027,148.25	2,436,518.00
Cash outflow for operations	6	9,750,831.25	9,243,425.00
Cash outflow Boarding/Lunch and school fund payments	8	34,464,143.70	41,295,985.00
Total payments		46,242,123.20	52,975,928.00
Net cash inflow/outflow from operating activities		6,663,695.00	5,008,049.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	-2,908,350.50	(1,786,620.00)
Proceeds from Sale of Assets			-
Proceeds from investments			-
Purchase of investments			
Net cash inflows/outflows from Investing Activities		-2,908,350.50	(1,786,620.00)
NET CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flows from financing Activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,755,344.50	3,221,429.00
Cash and cash equivalent at BEGINNING of the year		3,470,824.34	249,395.34
Cash and cash equivalent at END of the year		7,226,168.84	3,470,824.34

The school's financial statements were approved on 15/09/2024 and signed by:

Name: Abdirazak sh
Chair BOM
Date: 15/09/2024

Name: Amna
School Principal/ Secretary to BOM
Date: 15/09/2024

Name: Abdirazak Mohamed
Bursar/ Finance Officer
Date: 15/09/2024

MOI GIRLS SECONDARY SCHOOL - MANDERA

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c%
<i>RECIPT</i>		-	-		-	#DIV/0!
<i>Exercise books</i>		-	-		-	0%
<i>Laboratory equipments and apparatus</i>		-	-		-	0%
<i>Teaching/learning materials</i>	3,135,308.40	67,761.20	3,203,069.60	3,135,308.40	67,761.20	98%
<i>chalks</i>		-	-		-	
SUB TOTAL	3,135,308.40	67,761.20	3,203,069.60	3,135,308.40	67,761.20	97.88%
CAPITATION GRANT FOR OPERATIONS			-		-	
<i>Personnel emoluments</i>	4,000,000.00	2,583,717.89	6,583,717.89	4,000,000.00	2,583,717.89	60.76%
<i>Maintanance and Improvements</i>	3,918,400.00		3,918,400.00	3,918,400.00	-	100.00%
<i>EWC</i>	520,000.00		520,000.00	500,000.00	20,000.00	96.15%
<i>Medical</i>	1,482,475.00	-	1,482,475.00	1,322,475.00	160,000.00	89.21%
<i>Administration costs</i>	1,860,000.00		1,860,000.00	1,500,000.00	360,000.00	80.65%
<i>Activity</i>	1,323,944.40		1,323,944.40	1,023,944.40	300,000.00	77.34%
<i>LTT</i>	2,790,000.00		2,790,000.00	2,500,000.00	290,000.00	89.61%
<i>RMI</i>	982,315.00	-	982,315.00	742,315.00	240,000.00	75.57%
SUB TOTAL	16,877,134.40	2,583,717.89	19,460,852.29	15,507,134.40	3,953,717.89	79.68%
GOVERNMENT GRANTS FOR INFRASTRUCTURE ACCOUNT			-		-	
<i>Maintanance and Improvements</i>			-			

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

Transition infrastructure grants			-			
Administration Block			-			
Economic stimulus grants			-			
			-			
PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT			-			
Fee on Boarding Equipment and Stores	16,306,553.00	823,660.75	17,130,213.75	16,316,733.00	813,980.75	95.25%
Personnel emoluments	5,994,216.00		5,994,216.00	5,596,216.00	398,000.00	93.36%
Repairs and maintenance	3,734,557.00		3,734,557.00	3,400,557.00	334,000.00	91.06%
Local transport / travelling	2,288,484.00		2,288,484.00	1,838,484.00	450,000.00	80.34%
Electricity, water and conservancy	2,361,798.00		2,361,798.00	2,174,798.00	187,000.00	92.08%
Administration Cost	1,484,353.00		1,484,353.00	1,254,353.00	230,000.00	84.51%
Homescience			-			
Fees arrears recovered	4,480,139.00		4,480,139.00	2,150,139.00	2,330,000.00	47.99%
Activity	1,984,095.40		1,984,095.40	1,532,095.40	452,000.00	77.22%
SUB TOTAL	38,634,195.40	823,660.75	39,457,856.15	34,263,375.40	5,194,980.75	87%
TOTAL INCOME	58,646,638.20	3,475,139.84	62,121,778.04	52,905,818.20	9,216,459.84	85%
PAYMENTS FOR TUITION			-			
Teaching and learning materials	1,422,652.00		1,422,652.00	1,200,494.00	222,158.00	84%
Exercise Books	345,000.00		345,000.00	295,000.00	50,000.00	86%
Laboratory Chemicals	481,450.00		481,450.00	371,450.00	110,000.00	77%
Laboratory Equipment			-			
Text books	600,000.00		600,000.00		600,000.00	0%
Reference Materials	268,000.00		268,000.00	142,000.00	126,000.00	53%

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

Bank Charges	18,206.40		18,206.40	18,206.25	0.15	100%
SUB TOTAL	3,135,308.40		3,135,308.40	2,027,150.25	1,108,158.15	65%
			-			
PAYMENTS FOR OPERATIONS ACCOUNT			-			
Personal Emoluments	5,676,940.00		5,676,940.00	5,574,938.00	102,002.00	98%
Service Gratuity	400,000.00		400,000.00	400,000.00	-	100%
Administration Cost	565,304.40		565,304.40	528,403.25	36,901.15	93%
Repairs and maintenance & improvements	2,443,690.00		2,443,690.00	2,103,690.00	340,000.00	86%
Local transport / travelling	891,800.00		891,800.00	321,800.00	570,000.00	36%
Electricity, water and conservancy	743,400.00		743,400.00	429,400.00	314,000.00	58%
imprest (list/schedule attached)			-	20,000.00	(20,000.00)	
Medical			-		-	
Activity Expenses	867,600.00		867,600.00	372,600.00	495,000.00	43%
MI FUND	1,918,400.00		1,918,400.00	911,905.00	1,006,495.00	48%
Insurance Cost			-		-	
Bank Charges			-		-	
SUB TOTAL	13,507,134.40		13,507,134.40	10,662,736.25	2,844,398.15	79%
PAYMENTS FOR INFRASTRUCTURE ACCOUNT			-			
Construction of staff rooms			-			
Construction of laboratory			-			
repair of dinning hall	2,000,000.00		2,000,000.00	1,996,445.50	3,554.50	100%
Payment of salary			-			
Purchase of Furniture- Lockers and Chairs			-			
Purchase of Equipment			-			
Drilling of boreholes			-			
bank Charges			-			

MOI GIRLS SECONDARY SCHOOL - MANDERA

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

SUB TOTAL	2,000,000.00		2,000,000.00	1,996,445.50	3,554.50	100%
BOARDING AND SCHOOL FUND PAYMENTS			-			
House rent expenses			-			
Vehicle account			-			
Lunch programme			-			
Personnel emoluments	5,596,216.00		5,596,216.00	5,075,396.00	520,820.00	91%
Service Gratuity			-			
Fees refund			-			
Repairs and maintenance & Improvements	3,400,557.00	83,743.00	3,484,300.00	3,484,300.00	-	100%
Local transport / travelling	477,500.00		477,500.00	477,500.00	-	100%
Electricity , water and conservancy	2,174,798.00		2,174,798.00	2,053,751.00	121,047.00	94%
Activity	1,532,095.40		1,532,095.40	1,101,808.00	430,287.40	72%
Administration costs	2,615,337.00	739,917.75	3,355,254.75	3,903,326.70	(548,071.95)	116%
Medical			-			
imprest (list/schedule attached)			-	75,000.00		
Fees arrears recovered	2,150,139.00		2,150,139.00			
Fee on Boarding Equipment and Stores	16,316,233.00		16,316,233.00	11,430,362.00	4,885,871.00	70%
creditors paid			-	6,862,700.00		
Loan Principal repayment			-			
Loan Interest repayment			-			
Bus hire			-			
PA Expenses			-			
	34,262,875.40	823,660.75	35,086,536.15	34,464,142.70	4,889,133.45	86%
* TOTAL	\$2,905,318.20	823,660.75	53,728,978.95	49,150,474.70	4,578,504.25	91%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Text books		
Exercise books		
Laboratory equipments and apparatus		
Teaching/learning materials	3,135,308.40	2,501,469.00
chalks		
Internal exams		
Reference books		
others (specify)		
Total	3,135,308.40	2,501,469.00

*Include others as per MOE circulars

2 Government Grants for Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	4,000,000.00	6,036,942.95
Maintanance and Improvements		1,781,000.00
EWC	500,000.00	2,600,000.00
Medical	1,322,475.00	190,600.00
Administration costs	1,500,000.00	200,000.00
Activity	1,023,944.40	525,662.50
LTT	2,500,000.00	2,200,000.00
RMI	742,315.00	
Total	11,588,734.40	13,534,205.45

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023-2024	Insert Comparative FY
	Kshs	Kshs
Maintenance & Improvement	3,918,400.00	-
Transition infrastructure grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	3,918,400	-

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

4 School Fund Income - Parents Contribution/Fees

	2023-2024	2022-2023
	Kshs	Kshs
Fee on Boarding Equipment and Stores	16,316,733.00	22,483,538.00
Personnel emoluments	5,596,216.00	5,127,073.00
Repairs and maintenance	3,400,557.00	3,754,103.00
Local transport / travelling	1,838,484.00	2,815,163.00
Electricity ,water and conservancy	2,174,798.00	2,817,933.00
Administration Cost	1,254,353.00	2,295,522.00
Homescience		
Fees arrears recovered	2,150,139.00	179,500.00
magazines		
Tenders		
Administration costs		
Activity	1,532,095.40	2,475,471.00
Total	34,263,375.40	41,948,303.00

5 Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Teaching and learning materials	1,200,492.00	1,585,352.00
Exercise Books	295,000.00	100,000.00
Laboratory Chemicals	371,450.00	640,000.00
Laboratory Equipment		
Text books		52,000.00
Reference Materials	142,000.00	46,080.00
Bank Charges	18,206.25	13,086.00
Total	2,027,148.25	2,436,518.00

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

6 Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personal Emoluments	5,574,938.00	5,881,144.00
Service Gratuity	400,000.00	
Administration Cost	528,403.25	175,766.00
Repairs and maintenance & improvements	2,103,690.00	508,600.00
Local transport / travelling	321,800.00	1,134,700.00
Electricity, water and conservancy	429,400.00	1,508,215.00
imprest	20,000.00	
Medical		
Activity Expenses	372,600.00	35,000.00
MI FUND	-	1,786,620.00
Insurance Cost		
Bank Charges		
TOTAL	9,750,831.25	11,030,045.00

7 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of 2NO staff qauters	-	-
Renovations of dining hall	1996,449.50	
Payment of salary	-	
Purchase of furniture	911,901.00	
Construction of 1NO classroom	-	
Deputy principal office renovation	-	
Construction of 1NO twin toilet	-	
Others (specify)	-	
Total	2,908,350.50	-



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

8 Boarding And School Fund

	2022-2023	2022-2023
	Kshs.	Kshs.
House rent expenses		
Vehicle account		
Lunch programme		
Personnel emoluments	5,075,396.00	6,836,092.00
Service Gratuity		
Fees refund		
Repairs and maintenance & Improvements	3,484,300.00	4,813,433.00
Local transport / travelling	477,500.00	1,425,432.00
Electricity , water and conservsancy	2,053,751.00	3,315,071.00
Activity	1,101,808.00	2,401,546.00
Administration costs	3,903,326.70	4,572,860.00
Medical		177,280.00
imprest (list/schedule attached)	75,000.00	140,000.00
Tenders		
Fee on Boarding Equipment and Stores	11,430,362.00	11,899,271.00
creditors paid	6,862,700.00	5,715,000.00
Loan Principal repayment		
Loan Interest repayment		
Bus hire		
PA Expenses		
TOTAL	34,464,143.70	41,295,985.00



Notes to the Financial Statements (continued)

9 Bank Accounts

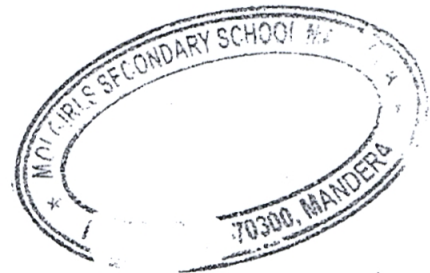
Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant			Kshs
Tuition Account		110396	1,175,921.35	67,761.20
Operations Account		1103961152-KCB	4,421,621.04	2,583,717.89
School Fund Account/Boarding		090201680075-KCB	203756.5	517,091.70
		NBK-01050097901700	61,406.00	51,226
		EQUITY - 1000297647920	357729.95	255,343.05
Parent Association Development Account				-
Income Generating Activities Account				-
Infrastructural Account			1,005,734.00	(3815.50)
Total			7,226,168.84	3,471,324.34

10 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	-	-
Total	-	-

11 Short Term Investments

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



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

Notes to the Financial Statements (continued)

12a Accounts Receivable

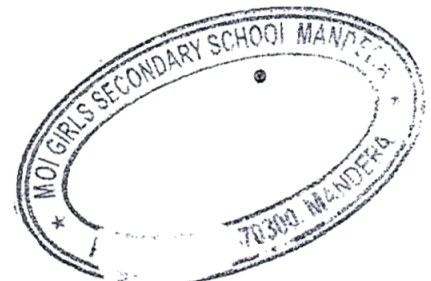
Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears	20,840,274.00	18,383,059.15
other non fees Receivables		
NSSF		
RD Cheques		
Salary Advances(list/schedule attached)		
Paye		
imprest (list/schedule attached)	95,000.00	140,000.00
Rent Arrears (list/schedule attached)		
Total	20,935,274.00	18,523,059.15

12 b Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs	% of the total	Kshs	% of the total
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	20,840,274.00	53%	15,229,507.00	48.4%
Between 1- 2 years	-	-	9,995,626.00	31.8%
Between 2-3 years	-	47%	6,206,759.15	47.5%
Over 3 years	-	-	-	%
Total (should tie to note 13 a)	20,840,274.00	100%	31,431,892.15	99.98%

13 a Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	10,157,780.69	7,746,065.84
Prepaid fees		
Retention monies/caution money		
other payables		
Total	10,157,780.69	7,746,065.84



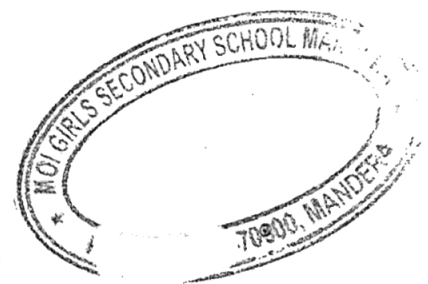
MOI GIRLS SECONDARY SCHOOL - MANDERA
 Annual Report and Financial Statements For the year ended 30th June 2024
 Notes to the Financial Statements (continued)

13b. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	8,157,754.85	57%	7,726,800.00	87.18%
Between 1- 2 years	2,000,026	43%	19,265.84	12.81%
Between 2-3 years		-%	-	-%
Over 3 years		-%	-	-%
Total (should tie to note 14)	10,157,780.85	100%	7,746,065.84	99.99%

14 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank balances	3,471,324.34	249,395.34
Cash balances		
Short Term Investments		
Receivables	18,523,559.15	16,511,759.15
Payables	(7,746,065.84)	(5,734,265.84)
Total	14,248,817.65	11,027,888.65



Other important disclosure notes

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

7 Biological assets

Description	Numbers	2023-2024	Insert Comparative
		Kshs	2022-2023
			Kshs
Cattle		-	-
Goats		-	-
Trees		2405	1892
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		2405	1892

Other important disclosure notes

8 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	11,899,271	4,101,847
Lab consumables	640,000	428,200
Farm produce	0	0
Medication	190,600	0
Construction Materials	4,813,433	4,488,375
Others (specify)	0	0
	17,543,304	9,018,422

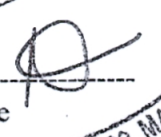
9 Progress On Follow Up Of Auditor Recommendations

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

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

MOI GIRLS SECONDARY SCHOOL MANDERA
70303, MANDERA

Sign and Date
Principal



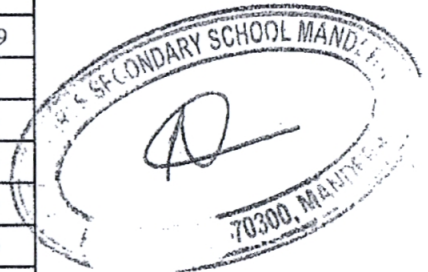
• (Indicate actual name of the school) •

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Creditors for current 2022-2023	Outstanding for 2022-2023	Amount paid by 23/24	Amount outstanding	Creditors for current 2023-2024	Outstanding Balance Previous 2023-2024
Supply Of Goods						
1. ethebs limited	3,520,000	3,954,925	2,138,665	1,816,260	3,448,969	5,265,229
2. ladnan bakery	471,600	581,110	581,110	-	425,300	425,300
3. Ahmed abdirahman	257,700	522,900	522,900	-	210,700	210,700
4. bilkazir supplier	409,942	609,942	609,942	-	524,800	524,800
5. Mandera Drugmart	127,280	127,280	127,280	-	100,000	100,000
6. Farah rahoi	227,350	227,350	227,350	-	245,250	245,250
7. Mahad vendor	483,280	352,880	352,880	-	521,632	571,632
Sub-Total	5,497,152	6,376,387	4,560,127	1,816,260	5,476,651	7,342,911
Supply Of Services						
8. Takbir service station	228,000	417,900	417,900	-	234,299	234,299
9. Kplc	211,000	317,001	133,235	183,766	225,635	409,401
10. Bohole water	-	10,790	10,790	-	194,000	194,000
11. Water tanker	135,000	135,000	135,000	-	376,500	376,500
12. Salama auto garage	388,000	338,000	338,000	-	460,670	460,670
13. Lufest enterprise	928,000	928,000	928,000	-	640,000	640,000
14. Precious bookseller	339,648	339,648	339,648	-	500,000	500,000
Sub-Total	2,229,648	2,486,339	2,302,573	183,766	2,681,104	2,814,870
Grand Total	7,726,800	8,862,726	6,862,700	2,000,026	8,157,755	10,157,781



(Indicate actual name of the school)

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

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	30 ACRES	-	-	30 ACRES
Buildings And Structures	75,207,000	6,150,000	500,000	80,857,000
Motor Vehicles	8,500,000	-	-	8,500,000
Office Equipment, Furniture And Fittings	770,000	500,000	200,000	1,070,000
Textbooks	900,000	-	40,000	860,000
ICT Equipment	813,150	120,000	40,000	893,150
Tools And Apparatus	7,973,700	440,500	70,000	8,344,200
Other Machinery And Equipment	600,000	-	-	600,000
Heritage And Cultural Assets	-	-	-	0
Intangible Assets- Soft Ware		60,000	-	60,000
Total	94,713,850	7,270,500	850,000	101,184,350

