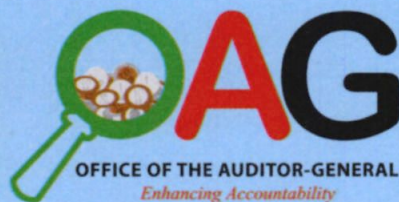


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

PARLIAMENT
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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLE OF
BY: HON. MARIAM KITANY
ON BEHALF OF LOI

CLERK-AT
THE-TABLE: ESTHER NGINYO

THE AUDITOR-GENERAL

ON

MOI GIRLS' HIGH SCHOOL KAMUSINGA

FOR THE YEAR ENDED
30 JUNE, 2025

BUNGOMA COUNTY



MOI GIRLS' HIGH SCHOOL KAMUSINGA

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional financial statements prepared under the International Public Sector Accounting Standards (IPSAS)

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Table of Contents

Page

1. Acronyms and Definition of Key Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	x
5. Report Of The Independent Auditors (<i>To be attached</i>)	xi
6. Statement Of Receipts and Payments for the Year Ended 30 th June 2025	1
7. Statement of Assets and Liabilities As At 30 th June 2025	2
8. Statement of Cash Flows for the Year Ended 30 th June 2025	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2025	4
10. Significant Accounting Policies	11
11. Notes To the Financial Statements	13
12. Annexes	23

1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 located in Bungoma County, Kimilili - Bungoma Sub-County.

The school was registered in 17.9.2019 under registration number 39530000205 and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 2030 number of students as at 30th June 2025. It has 10 streams and 66 teachers of which 9 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. Richard Nyamu	Chairman	25/04/2022
2	Mrs. Joyce Mulunda	Secretary- Principal	05/02/2023
3	Mr. David Kibiti	Member	25/04/2022
4	Mr. Stephen Sungwacha	Member	25/04/2022
5	Mr. Peter Wanjala	Member	25/04/2022
6	Mrs. Jackline Wanyonyi	Member	25/04/2022
7	Mrs. Carolyn Khasoa	Member - Community	25/04/2022
8	Mr. Bernard Agoi	Member Rep Teachers	25/04/2022
9	Mrs. Julita Wamalwa	3 Members - Sponsor	25/04/2022
10	Mr. John M. Wanyonyi	Member - Community	25/04/2022
11	Mr. Leonard Oteba	Member Special Needs	25/04/2022
12	Esther Imbarani	Rep Students	20/09/2023

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Mr. Richard Nyamu 2. Mrs. Julita Wamalwa 3. Dr. Stephen Sungwacha	B.O.M Chair member member	3 out of 3
2	Audit Committee			N/A
3	Finance, procurement and general purposes Committee	1. Dr. Stephene Sungwacha 2. Mr. David Kibiti 3. Zainabu Sirengo	member member member	4/4
4	Academic Committee	1. Dr. Stephen Sungwacha 2. Mr. John Mukubui 3. Mrs. Jackline Wanyonyi	chairperson member member	2/2
5	Development Committee	1. Mr. David Kibiti 2. Zainabu Sirengo 3. Mr. Thomas Mong'are	chairperson member Member	3/3
6	Discipline and welfare Committee	1. Leonard Oteba 2. John Mukubui 3. Julita Wamalwa	Member member chairperson	1/1
7	Adhoc Committee (if any during the year)	-	-	3/3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mrs. Joyce Mulunda	TSC No.304192
2	Deputy Principal	Mrs. Immaculate Malaba	TSC No. 387093
3	School Bursar	Mr. Jacob M. Kitayi	18740
4	Other (specify)		

(e) Schools contacts

Post Office Box: 282 – 50204 Kimilili
 Telephone: 0737 373 679
 E-mail: moigirlskamusinga@yahoo.com
 Website: www.moigirlskamusinga.sc.ke
 Facebook: Moi Girls' High School Kamusinga
 Twitter: Moi Girls Kamusinga Twitter handle@mgkamusinga

(f) School Bankers

Name of Bank: Kenya Commercial Bank
 Branch: **Kimilili**
 Postal Address. **Kimilili.**

The school operates 7 bank accounts.

1. Name of Bank: KCB
 Branch: KIMILILI
 School Fund Account
 Account Number: 1107228093
2. Name of Bank: KCB
 Branch: KIMILILI
 School operation account
 Account Number: 1107233186
3. Name of Bank: KCB
 Branch: KIMILILI
 School tuition account
 Account Number: 1107228190
4. Name of Bank: KCB
 Branch: KIMILILI
 School infrastructure account
 Account Number: 1108385095

5. Name of Bank: KCB
Branch: KIMILILI
School income generating activity account
Account Number: 1270156993

6. Name of Bank: KCB
Branch: KIMILILI
School boarding savings account
Account Number: 1106850122

7. Name of Bank: KCB
Branch: KIMILILI
Gratuity account
Account Number: 1147574014

8. MPESA Pay Bill No. 522123 A/C no: 58095k KCB A/C 1107228093 attached to KCB bank account.

(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

a) Financial performance:

No.	Year	2024/2025	2023/2024	2022/2023
1.	Surplus Deficit	27,319,123.05	21,536,227.55	15,924,283.75
2.	Capitation grants:			
	- Tuition a/c	4,665,948.90	4,746,612.20	5,013,309.60
	- Operational a/c	13,798,489.40	15,517,503.45	38,013,146.75
	- Infrastructure a/c	8,635,589.00	9,00,440.00	-
	Total	27,100,027.30	29,344,555.65	43,026,456.35
3.	Income growths	137,985,693.25	146,686,221.5	173,524,827.00
4.	Expenditures	110,666,570.00	125,149,994.60	157,600,543.00
5.	Debtors	32,318,418.25	51,372,099.80	33,216,239.00
6.	Creditors	2,479,958.00	15,401,520.75	14,531,996.25
7.	Cash/bank balances	39,845,520.76	32,167,945.00	28,562,918.01

b) Teacher Student ratio: 1:24

Number of teachers – 66

T.S.C – 57

B.O.M – 09

Number of teachers recruited – 1

Number of teachers transferred – 4

Number of teachers employed by B.O.M– 9

c) The mean score in the 2024KCSE

Year	Mean score
2022	6.3381
2023	6.2181
2024	6.6887

d) Number of Candidates in the 2024 KCSE:

Year	No. candidates
2022	354
2023	432
2024	470

e) The capacity of the school:

Students' population 2030

Dining hall	1	- Can host 800 during meals - Need for one dining hall
Dormitories	13	- Need for a 600 capacity dormitory to ease congestion.
Laboratories	4	- For science need two more - For computer need one more - For Home science need for one more.
Toilets	72	- Pit latrines need 10 more.
	40	- Water closets
Classrooms	31	- Adequate
Special class rooms	-	- Need for a music room and Agriculture workshop.

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction of 12 classrooms 3 laboratories	FDSE Parents (school fund A/C)	100% complete	61,924,182	55,907,327.90	March 2025



.....
School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of A.C.K Moi Girls Kamusinga 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, 2024, and of the school's financial position as at that date.



.....
Name: Musondu Murakwa

Designation: Chairman, School Board of Management

Date: 22. 4. 2026



.....
Name: Joyce Muliwa

Designation: School Principal & Secretary to Board of Management

Date: 22/4/2026



.....
Name: Jacob M. Katiti

Designation: Bursar/ Finance Officer

Date: 22. 4. 2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MOI GIRLS' HIGH SCHOOL KAMUSINGA FOR THE YEAR ENDED 30 JUNE, 2025 – BUNGOMA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Moi Girls High School Kamusinga set out on pages 1 to 22, which comprise of the statement of assets

and liabilities as at 30 June, 2025, and the statement of financial performance, 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Moi Girls High School Kamusinga as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracy of Financial Statements

The statement of assets and liabilities indicates net financial position balance of Kshs.97,738,949, which differs with net financial assets balance of Kshs.98,399,828, resulting in an unreconciled variance of Kshs.660,879.

Similarly, the statement of cash flows indicates net increase in cash and cash equivalents amount of Kshs.7,225,805. However, a recalculation of net increase in cash and cash equivalents based on the difference between closing cash and cash equivalents balance of Kshs.40,054,629 and opening cash and cash equivalents balance of Kshs.32,167,946 amounts to Kshs.7,886,683, resulting an unreconciled variance of Kshs.660,878.

In the circumstances, the accuracy and completeness of net financial position balance of Kshs.97,738,949 and net increase in cash and cash equivalents amount of Kshs.7,225,805 reflected in the financial statements could not be confirmed.

2. Unconfirmed School Fund Income – Parents' Contributions

The statement of financial performance indicates school fund income-parents contributions amounting to Kshs.99,271,187, and as disclosed in Note 4 to the financial statements. However, the supporting summary of ledgers totals to Kshs.88,970,437, resulting in an unreconciled variance of Kshs.11,300,750.

In the circumstances, the accuracy and completeness of school fund income-parents contributions amounting to Kshs.99,271,187 could not be confirmed.

3. Unconfirmed Miscellaneous Income

The statement of financial performance indicates miscellaneous income amounting to Kshs.11,614,479, and as disclosed in Note 5 to the financial statements. However, the

supporting summary of ledgers totals to Kshs.11,465,529, resulting in an unreconciled variance of Kshs.148,950.

In the circumstances, the accuracy and completeness of miscellaneous income amounting to Kshs.11,614,479 could not be confirmed.

4. Unconfirmed Tuition Expenses

The statement of financial performance indicates tuition expenses amounting to Kshs.3,807,823, and as disclosed in Note 6 to the financial statements. However, the supporting summary of ledgers totals to Kshs.4,618,787, resulting in an unreconciled variance of Kshs.810,964.

In the circumstances, the accuracy and completeness of tuition expenses amounting to Kshs.3,807,823 could not be confirmed.

5. Unconfirmed Infrastructure Expenses

The statement of financial performances indicates infrastructure expenses amounting to Kshs.14,113,526, and as disclosed in Note 8 to the financial statements. However, the supporting summary of ledgers totals to Kshs.13,850,125, resulting in an unreconciled variance of Kshs.263,400.

In the circumstances, the accuracy and completeness of infrastructure expenses amounting to Kshs.14,113,526 could not be confirmed.

6. Unconfirmed Accounts Payables Balance

The statement of assets and liabilities reflect accounts payables balance of Kshs.14,844,716 and as disclosed in Note 14 to the financial statements, which comprises trade creditors of Kshs.3,085,683 and prepaid fees amounting to Kshs.11,759,033. However, the prepaid fees were supported by a list of pre-paid students amounting to Kshs.1,919,846, resulting in an unexplained variance of Kshs.9,839,185. Further, Annex 1 to the financial statements in respect to analysis of pending accounts payable reflects trade creditors amounting to Kshs.2,479,958, resulting in an unexplained variance of Kshs.605,725.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.16,912,129 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.140,099,961 and Kshs.104,888,153 respectively, resulting to an under-funding by Kshs.35,211,808 or 25% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

In connection with my audit on 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unconfirmed Enrolled Number of Students and Under-Funding of Government Grants

The statement of financial performance reflects government grants for tuition and operations amounts of Kshs.4,665,948 and Kshs.13,798,489 respectively. However, National Education Management and information System (NEMIS) reported a total number of one thousand seven hundred and one (1,701) students while the enrolment records provided by the School indicated a total number of one thousand seven hundred and six (1,706) students, resulting in an unexplained variance of five (5) students. As a result of the variance, the School was under-funded by an amount of Kshs.222,795.

Further, the County Director of Education records for the financial year 2024/2025 indicate students enrolment of one thousand and seven hundred and eighty-eight (1,788) students, which differs with NEMIS enrolled records of one thousand seven hundred and one (1,701) students, resulting in a variance of eighty-seven (87) students and an under-funding of the School by an amount of Kshs.2,226,032.

This was contrary to the Ministry of Education Circular Reference No. MOE.HQS/3/13/6 dated 28 May, 2025 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

2. Irregular Payment to Kenya Secondary Schools Heads Association

During the year under review, the School paid an amount of Kshs.369,240 to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization was

not defined in government funding system and there was no assurance that it had implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.369,240 could not be confirmed.

3. Failure to Prepare a School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

4. Failure to Deduct Public Procurement Capacity Building Levy

During the year under review, the School procured goods and services amounting to Kshs.61,476,157. However, review of the payment vouchers for goods and services revealed that there were no deductions of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

5. Non-Compliance with Staff Ethnicity Diversity and Affirmative Action Requirements

Review of staff bio-data reviewed that thirty-two (32) out of thirty-four (34) or 94% of the non-teaching and support staff belonged to one ethnic group. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

Further, the School did not reserve 5% of staff positions for people living with disabilities as required by the law.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect 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. Weaknesses in Inventory Management

Physical verification of the inventories revealed that the School did not have adequate storage space for various items in the stores. Therefore, bagged maize and other food stuff were piled together and stored on the floor, which could result in contamination.

In the circumstances, the effectiveness of inventory management could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.73,189,915 as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.18,982,380, Kshs.17,588,658, and Kshs.4,300,459 which had been outstanding for more than one (1), two (2), and three (3) years, respectively. However, there were no ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the effectiveness of debt management could not be confirmed.

3. Incomplete Fixed Assets Register

During the year under review, the School did not maintain an elaborate fixed assets register to record all the assets and their details such as date of acquisition, supplier, asset description, cost, accumulated depreciation/amortization, depreciation/amortization for the year, net book value, location and condition of the assets.

In the circumstances, the effectiveness of assets management could not be confirmed.

4. Inadequate Boarding and Administrative Infrastructure

Physical verification of the School's facilities revealed a lack of adequate boarding and administrative infrastructure for a student population of two thousand and thirty (2,030) as at 30 June, 2025. The School had eleven (11) official dormitories and seventy-five (75)

toilets, one library with a capacity of eighty (80) students, no staff boardroom, one staffroom with a capacity of fifteen (15) teachers against a teaching staff establishment of seventy-five (75) teachers, and the actual teacher to students' ratio of approximately 1:80, compared to the recommended ratio of 1:40.

In the circumstances, the effectiveness of delivery of teaching and learning to students under the prevailing facilities inadequacies could not be confirmed.

5. Lack of Segregation of Duties in Accounting and Stores Units

The audit revealed a limited staff in accounts and stores units where various processes were carried by one person. The bursar was maintaining cash books, cheque writing, bank reconciliations statements, and the stores person was receiving, issuing, maintaining inventory ledgers for the farm, bakery, poultry, and supervising a casual laborer.

In the circumstances, the effectiveness of the School's internal controls in finance and stores departments not be confirmed.

6. Lack of a Functional Procurement Unit

Review of procurement records and the organizational structure revealed that the School had not established a functional procurement unit during the year under review. Procurement activities were undertaken by one officer who had not been substantially recruited to perform procurement functions and lacked all the requisite academic and professional qualifications in procurement and supply chain management.

In the circumstances, the effectiveness in supply chain management could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

Nairobi

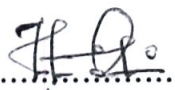
05 May, 2026

MOI GIRLS' HIGH SCHOOL KAMUSINGA
Annual Report and Financial Statements For the year ended 30th June 2025

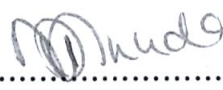
6. Statement of financial performance for the Year Ended 30th June 2025

DESCRIPTION OF VOTE HEAD	Note	2024- 2025	2023 - 2024
		Kshs	Kshs
RECEIPTS			
Government grants for tuition	1	4,665,948.90	4,746,612.20
Government grants for operations	2	13,798,489.40	16,253,651.45
Government Grants for infrastructure	3	8,635,589.00	11,227,585.00
School fund income- parents' contributions	4	99,271,186.95	103,190,495.50
Miscellaneous incomes	5	11,614,479.00	11,267,878.00
Total Receipts		137,985,693.25	146,686,222.15
PAYMENTS			
Tuition	6	3,807,822.75	6,347,400.00
Operations	7	18,513,675.45	14,339,673.25
Infrastructure	8	14,113,525.75	9,759,606.00
Boarding and school fund	9	74,231,546.05	94,310,212.60
Total Payments		110,666,570.00	124,756,892.00
SURPLUS/DEFICIT		27,319,123.25	21,929,329.00

The school financial statements were approved on _____ 2025 and signed by:

.....

Name: **MURAKWA**
Chair BOM

Date: **22.4.2026**

.....

Name: **JOYCE MURUNDA**
School Principal/ Secretary to BOM

Date: **22/4/2026**

.....

Name: **JACOB M. KATAT**
Bursar/ Finance Officer

Date: **22.4.2026**

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

7. Statement of Assets and Liabilities as at 30th June 2025

Description	Note	2024 - 2025	2023 - 2024
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	40,048,307.00	31,900,755.00
Cash Balances	11	6,322.00	267,211.00
Short term Investment	12	-	-
Total Cash and Cash Equivalents		40,054,629.00	32,167,945.00
Account's receivables	13	73,189,915.60	52,383,584.80
TOTAL FINANCIAL ASSETS		113,244,544.00	84,551,532.00
FINANCIAL LIABILITIES			
Accounts Payable	14	14,844,716.00	14,131,703.75
NET FINANCIAL SSETS		98,399,828.00	70,419,828.00
REPRESENTED BY			
Fund balance b/fwd...	15	70,419,826.00	47,901,943.56
Surplus/Deficit for the year		27,319,123.00	21,929,329.40
NET FINANCIAL POSITION		97,738,949.00	69,831,272.96

The school's financial statements were approved on _____ 2025 and signed by:

.....

 Name: MURAKWA

Chair BOM

Date: 22.4.2026

.....

 Name: JOYCE MUKONDA
 School Principal/ Secretary to BOM

BOM

Date: 22/4/2026

.....

 Name: JACOB M. LUSAYI

Bursar/ Finance Officer

Date: 22.4.2026

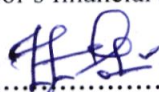
MOI GIRLS' HIGH SCHOOL KAMUSINGA

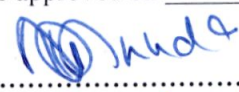
Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

		2024- 2025	2023 - 2024
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Government grants for tuition	1	4,665,948.90	4,746,612.20
Government grants for operations	2	13,798,489.40	16,253,651.45
Government Grants for infrastructure	3	8,635,589.00	11,227,585.00
School fund income- parents' contributions	4	99,271,186.95	103,190,495.50
Miscellaneous incomes	5	11,614,479.00	11,267,878.00
Total Receipts		137,985,693.25	146,686,222.15
PAYMENTS			
Tuition	6	3,807,822.75	6,347,400.75
Operations	7	18,513,675.45	14,339,673.25
Infrastructure	8	14,113,525.75	9,759,606.00
Boarding and school fund	9	74,231,546.05	94,310,212.75
Total Payments		110,666,570.00	124,756,892.75
Cash inflows/outflows from Operating Activities		27,319,123.25	21,929,329.40
		20,093,318.00	19,012,345.00
Net cash flows from Operating Activities		27,319,123.25	4,024,343.40
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets			
Proceeds of sale of Assets			
Proceeds from investments			-
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flows from borrowing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		7,225,805.00	3,012,861.00
Cash and cash equivalent at BEGINNING of the year	10	32,167,946.00	28,562,918.01
Cash and cash equivalent at END of the year		40,054,629.00	32,167,946.00

The school's financial statements were approved on _____ 2025 and signed by

.....

Name: MURUNGU
MURUNGU
Chair BOM

.....

Name: JOYCE MUKONDA
School Principal/ Secretary to
BOM

.....

Name: JACOB M. KATATI
Bursar/ Finance Officer

22.4.2026 Date:

Date: 22/4/2026

Date: 22.4.2026

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
RECEIPTS						
<i>(1) Capitation Grant on Tuition</i>						
Reference Materials	570,400		570,400	-	570,400	0%
Exercise Books	900,000		900,000	-	900,000	0%
Laboratory Equipment	2,873,840		2,873,840	-	2,873,840	0%
Chalk whiteboard marker	260,000		260,000	-	260,000	0%
Teaching / Learning Materials	3,000,000		3,000,000	4,665,949	(1,665,949)	156%
Exams And Assessment	-		-	-	-	0%
Sub-totals	7,604,240	-	7,604,240	4,665,949	2,938,291	61%
<i>(2) Capitation Grant on Operations</i>						0%
Personnel Emoluments	7,295,810		7,295,810	-	7,295,810	0%
Repairs And Maintenance	-		-	-	-	0%
Local Transport / Travelling	2,949,370		2,949,370	-	2,949,370	0%
Electricity And Water	2,759,188		2,759,188	-	2,759,188	0%
Medical	3,000,000		3,000,000	1,717,070	1,282,930	0%
Administration Costs	2,829,904		2,829,904	-	2,829,904	0%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Activity	2,400,000		2,400,000	930,804	1,469,196	39%
Gratuity			-	-	-	0%
Sub-totals	21,234,272	-	21,234,272	2,647,874	18,586,398	12%
3) FDSE for infrastructure						
Maintenance & Improvement MoE	7,500,000		7,500,000	5,722,750	1,777,250	76%
M&I parents' contribution			-	2,912,839	(2,912,839)	0%
Economic Stimulus Programs			-	-	-	0%
Transition Infrastructure Grants			-	-	-	0%
Administration Block			-	-	-	0%
Sub-totals	7,500,000	-	7,500,000	8,635,589	(1,135,589)	115%
(4) Fees Charged on Parents						
Personnel emoluments	11,729,599		11,729,599	-	11,729,599	0%
Repairs and maintenance	-		-	3,710,483	(3,710,483)	0%
Local transport / travelling	4,642,915		4,642,915	-	4,642,915	0%
Electricity and water	3,317,773		3,317,773	-	3,317,773	0%
Medical	-		-	-	-	0%
Administration costs	3,981,212		3,981,212	-	3,981,212	0%
Activity	423,000		423,000	462,530	(39,530)	109%
Fee on Boarding						114%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Equipment and stores	43,005,950		43,005,950	49,200,219	(6,194,269)	
Computer	4,965,000					
PTA Levy	10,350,000					
Home science	1,114,500		1,114,500	1,096,270	18,230	98%
Others (specify)	23,671,500		23,671,500	24,077,348	(405,848)	102%
Sub-totals	107,201,449	-	91,886,449	78,546,849	13,339,600	85%
5) Miscellaneous Income						
Rent Income	900,000		900,000	887,672	12,328	99%
Income From Farming Activities	1,395,000		1,395,000	1,368,436	26,564	98%
Bakery	7,000,000		7,000,000	7,023,009	(23,009)	100%
Income From Posho Mill	1,080,000		1,080,000	862,825	217,175	80%
Income From Bus Hire			-	148,950	(148,950)	0%
Piggery	1,500,000		1,500,000	1222587	277,413	82%
Income From Grants and Donations*			-	-	-	0%
Interest Income			-	-	-	0%
Dividends Income			-	-	-	0%
Loans/Borrowings*			-	-	-	0%
Other Income (specify)*			-	-	-	0%
Sub-totals	11,875,000	-	11,875,000	10,391,892	1,483,108	88%
TOTAL INCOME	155,414,961	-	140,099,9	104,888,1	35,211,80	75%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
			61	53	8	
PAYMENTS						
<i>(6) Expenditure For Tuition</i>						
Exercise Books	900,000		900,000	400,000	500,000	44%
Textbooks			-	-	-	0%
Reference materials	570,000		570,000	2,589,497	(2,019,497)	454%
Laboratory Equipment	2,873,840		2,873,840	2,589,497	284,343	90%
Teaching / Learning Materials	3,000,000		3,000,000	810,650	2,189,350	27%
Chalk whiteboard marker	260,000		260,000	-	260,000	0%
Teachers Guides			-	-	-	0%
Bank Charges			-	7,676	(7,676)	0%
Others (specify)			-	-	-	0%
Sub-totals	7,603,840	-	7,603,840	6,397,320	1,206,520	84%
<i>(7) Expenditure For Operations</i>						
Personnel Emoluments	7,295,810		7,295,810	8,970,954	(1,675,144)	123%
Service Gratuity			-	-	-	0%
Administration Cost	2,829,904		2,829,904	5,054,751	(2,224,847)	179%
Repairs And Maintenance & Improvements	7,500,000		7,500,000	-	7,500,000	0%
Local Transport / Travelling	-		-	-	-	0%
Electricity And Water	2,829,904		2,829,904	3,128,925	(299,021)	111%
Medical						20%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	3,000,000		3,000,000	607,910	2,392,090	
Activity Expenses	2,400,000		2,400,000	751,135	1,648,865	31%
Insurance Cost			-	-	-	0%
Others (specify)			-	-	-	0%
Sub-totals	25,855,618	-	25,855,618	18,513,675	7,341,943	72%
(8) Expenditure For infrastructure						
Construction of classrooms	7,500,000		7,500,000	13,254,638	(5,754,638)	177%
Construction of laboratory			-	858,888	(858,888)	0%
Construction of dormitory			-	-	-	0%
Purchase of furniture			-	-	-	0%
Purchase of equipment			-	-	-	0%
Purchase of apparatus			-	-	-	0%
Drilling of boreholes			-	-	-	0%
Others (specify)			-	-	-	0%
Sub-totals	7,500,000	-	7,500,000	14,113,526	(6,613,526)	188%
(9) Expenditure for Boarding/school fund						
Personnel Emoluments	11,729,599		11,729,599	4,625,704	7,103,895	39%
Service Gratuity			-	-	-	0%
Repairs And Maintenance & Improvements	3,670,000		3,670,000	962,900	2,707,100	26%
Local Transport /						136%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Travelling	4,642,915		4,642,915	6,295,530	(1,652,615)	
Electricity And Water	3,317,773		3,317,773	2,827,629	490,144	85%
Medical Expenses	-		-	-	-	0%
Administration Costs	3,981,212		3,981,212	5,693,703	(1,712,491)	143%
Computer	496,500		496,500	1,959,286	(1,462,786)	395%
Activity Expenses	423,500		423,500	1,829,436	-	432%
Income Generating Activities from farming	1,395,000		1,395,000	1,296,895	98,105	93%
Fee On Boarding Equipment and Stores	43,005,950		43,005,950	35,264,060	7,741,890	82%
Rent Expenses	900,000		900,000	131,000	769,000	15%
Home science	1,114,500		1,114,500	-	1,114,500	0%
Posho mill	1,080,000		1,080,000	-	1,080,000	0%
Loan Interest Repayment			-	-	-	0%
Acquisition Of Assets			-	-	-	0%
Piggery	1,500,000		1,500,000	2,095,875	(595,875)	140%
Bakery	7,000,000		7,000,000	5,989,460	1,010,540	86%
Sub-totals	84,256,949	-	84,256,949	68,971,478	15,285,471	82%
TOTAL EXPENDITURE	125,216,407	-	125,216,407	107,995,999	17,220,408	86%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

The school's financial statements were approved on _____ 2025 and signed by


.....
Name: *Mwambi*
MURAKWA

Chair BOM

22.4.2026 Date:


.....
Name: *JOYCE MUKUNDA*
School Principal/ Secretary to
BOM

Date: 22/4/2026


.....
Name: *JAMES M. KATANI*
Bursar/ Finance Officer

Date: 22.4.2026

- i. Total income was implemented at 75% which falls below 90% of budget utilization.
- ii. The grand expenditure was utilised at 86% .This indicates that there was underutilization of the budget due to underfunding of government grants and also as a result of discrepancies of students on the Nemis for the year under review

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books		
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	4,665,948.90	4,746,612.20
Exams And Assessment	-	-
Total	4,665,948.90	4,746,612.20

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	1,717,070.00	1,555,350.00
Administration Costs		
Other vote heads	11,150,615.40	12,427,974.13
Activity	930,804.00	1,534,179.32
Gratuity		736,148.00
Total	13,798,489.40	16,253,651.45

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance &Improvement MoE	5,722,750.00	9,080,440.00
M&I parents' contribution	2,912,839.00	2,147,145.00
Economic Stimulus Programs		
Transition Infrastructure Grants		
Administration Block		
Total	8,635,589.00	11,227,585.00

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

4 School Fund Income -Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	3,710,482.50	4,611,075.00
Local transport / travelling		2,000.00
Electricity and water	-	1,000.00
Medical		
Administration costs		
Activity	462,530.00	575,500.00
Fee on Boarding Equipment and stores	49,200,218.95	60,373,825.50
Computer	5,008,298.00	6,047,903.50
Home science	1,096,270.00	1,523,514.00
SES	119,424.00	160,518.00
Development Levy	15,607,950.50	
Others (specify)	24,110,538.00	29,895,159.50
Total	99,271,186.95	103,190,495.50

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

5. Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	887,672.00	750,000.00
Income From Farming Activities	1,219,486.10	1,455,555.00
Income from Bakery	7,023,009.00	6,931,685.00
Income from Piggery	1,222,587.00	1,323,438.00
Income From Posho Mill	862,825.00	120,200.00
Income From Bus Hire	148,950.00	90,000.00
Fee For Hire of Ground and Equipment	101,000.00	380,000.00
Bursary		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Administrative cost		217,000.00
Total	11,614,479.00	11,267,878.00

6. Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	400,000.00	1,752,000.00
Textbooks		
Laboratory Equipment	2,589,497.00	1,995,186.00
Teaching / Learning Materials	810,650.00	2,417,500.00
Teachers Guides/Library		171,500.00
Bank Charges	7,675.75	11,214.75
Others (specify)		
Total	3,807,822.75	6,347,400.75

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	8,970,954.00	4,508,335.00
Service Gratuity		
Administration Cost	5,054,751.45	4,714,009.25
Repairs And Maintenance & Improvements		
Local Transport / Travelling		56,252.00
Electricity And Water	3,128,925.00	2,250,750.00
Medical and Insurance	607,910.00	393,666.00
Activity Expenses	751,135.00	725,200.00
Gratuity		1,691,461.00
Total	18,513,675.45	14,339,673.25

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms/Laboratory	13,254,637.75	8,624,096.00
General repairs	858,888.00	1,135,510.00
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total	14,113,525.75	9,759,606.00

*MOI GIRLS' HIGH SCHOOL KAMUSINGA***Annual Report and Financial Statements For the year ended 30th June 2025****9 Boarding and School Fund**

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,625,704.00	9,668,548.00
Service Gratuity		
Repairs And Maintenance & Improvements	962,900.00	102,900.00
Infrastructure Account	2,912,839.00	2,145,145.00
Local Transport / Travelling	6,295,530.00	7,941,893.50
Electricity And Water	2,827,629.00	4,014,782.00
Administration Costs	5,693,702.65	5,740,669.26
Activity expense	1,829,436.00	1,992,130.00
Computer	1,959,286.00	2,151,330.00
Home science	341,665.00	274,090.00
SES	160,330.00	136,300.00
Expenses On Income Generating Activities**	1,296,895.40	1,054,672.00
Fee On Boarding Equipment and Stores	35,264,060.00	49,403,120.00
Other expenses		36,575.00
Motor van expenses	628,234.00	
Posho mill expense	326,400.00	-
Bus expense	93,004.00	34,500.00
Hire of facility expense		43,000.00
Rent Expenses	131,000.00	12,750.00
Insurance Cost (Life Property)		
Refunds	797,596.00	987,101.00
Piggery expense	2,095,875.00	1,824,612.00
Bakery expense	5,989,460.00	6,746,095.00
Total	74,231,546.05	94,310,212.75

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

10 Bank Accounts

Name of Bank, Account No. & currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1107228190	65,220.35	18,058.20
Operations Account	Active	1107233186	377,769.90	4,179,077.95
School Fund Account/Boarding	Active	1107229093	14,954,203.06	12,186,043.51
Savings Account	Active	1106850122	17,145,679.00	4,749,026.00
Gratuity	Active	1147574014	1,154,621.24	1,158,567.00
Income Generating Activities	Active	1270156993	3,885,803.75	2,194,998.50
Infrastructural Account	Active	1108385095	2,465,010.70	7,414,964.65
Total			40,048,307.00	31,900,735

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Infrastructure Account	(668.00)	263,915.00
IGA	3,223.00	-
School fund Account	3,767.00	3,296.00
Total	6,322.00	267,211.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	72,164,430.60	51,372,099.80
Other Non-Fees Receivables(Rent and Milk)	278,685.00	278,685.00
Bursary	746,800.00	732,800.00
Total	73,189,915.60	52,383,584.80

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
	Kshs		Kshs	
Less than 1 year	32,318,418.25	44%	30,508,467.50	58%
Between 1- 2 years	18,982,380.05	26%	17,574,658	34%
Between 2-3 years	17,588,658.00	24%	4,300,459.30	8%
Over 3 years	4,300,459.30	6%		0%
Total (should tie to note 13 a)	73,189,915.60	100%	52,383,584.80	100%

14 Accounts payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,085,683.00	2,181,549.00
Prepaid Fees	11,759,033.00	11,950,154.75
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	14,844,716.00	14,131,703.75

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

14 a) Ageing Analysis of Accounts payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
	Kshs		Kshs	
Less than 1 year	2,479,958.00	80%	1,813,098	84%
Between 1- 2 years	237,274.00	8%	368,451.00	16%
Between 2-3 years	368,451.00	12%	-	0%
Over 3 years				
Total (should tie to note 14)	3,085,683.00	100%	2,181,549.00	100%

15 Fund Balance brought forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank balances	31,900,735	28,562,918.01
Cash balances	267,211.00	3,615.50
Short Term Investments	-	-
Receivables	52,383,584.80	33,371,239.3
Payables	(14,131,704.00)	(14,035,829.81)
Total	70,419,826.00	47,901,943.00

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	25	870,000	580,000
Pigs	134	1,326,500	1,569,000
Trees	8,196	4,548,760	7,005,000
Coffee	180	90,000	55,000
Bananas/poultry	51	40,000	50,250
Others (specify) Beehives	20	10,000	10,000
Total		6,885,260	9,259,250

18 Borrowings

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

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	10,279,350	11,846,547
Lab consumables	508,088	277,520
Farm produce	71,850	1,687,000
Medication	9,690	50,230
Construction materials	630,634	3,191,937
Others (specify)	-	-
	11,499,612	17,053,234

20 Progress on Follow up of Auditor Recommendations

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

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



Sign and Date
Principal



7. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2025	Outstanding Balance Comparative 2024	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1. Ribbon blue Investment Enterprise	1,945,715		1,909,545	36,170	167,695	
2. Ramjij Bureau Services	137,500		-	137,500	-	
3. Rich Science World ltd	1,566,819		1,292,555	274,264	96,950	
4. Skullab Enterprises	1,066,999		612,253	454,746	612,253	
5. Weston Commodities Enterprises Ltd	1,797,940		884,062	913,878	-	
6. Portvic Enterprises	400,000		-	400,000	-	
7. Benotis Agencies	263,400		-	263,400	-	
Grand Total	7,178,373		4,698,415	2,479,958		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost b/f (Kshs) 30 th June 2025
Land	64,000,000			64,000,000
Buildings And Structures	100,293,000	56,507,000		156,800,000
Motor Vehicles	4,043,020			3,860,000
Office Equipment, Furniture and Fittings	538,870			538,870
Textbooks	16,204,398			16,204,398
ICT Equipment	4,500,000			4,500,000
Tools And Apparatus	13,079,600			13,079,600
Other Machinery and Equipment	9,286,207			9,286,207
Heritage And Cultural Assets	48,000			48,000
Intangible Assets- Soft Ware	61,000			61,000
Total	212,054,095	56,507,000		268,378,075

MOI GIRLS HIGH SCHOOL KAMUSINGA
TUITION A/C
TRIAL BALANCE AS AT 30TH JUNE 2025

10729130

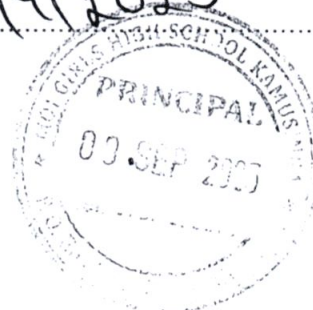
VOTEHEADS	LF	ESTIMATES	DEBIT	CREDIT	COMM	BALANCE
<u>OPENING</u>		KSHS	KSHS	KSHS	KSHS	KSHS
<u>BALANCE</u> - CASH	CB1					
	CB1			18,058 20		
ADMINISTATIVE COSTS	1		7675 75			
TEACHING AND LEARNING R	3		636,980 00	4,665,948 90		
SUNDRY CREDITOR	5	1,813,098 00	1,713,644 00			99,454
LAB CHEMICALS, APPAR	7		1,860,487 00			
EXERCISE BOOKS	9		400,000 00			
CHALK	11					
<u>CLOSING</u>						
<u>BALANCE</u> - CASH	CB12					
- BANK	CB12		65,220 35			
			4,684,007 10	4,684,007 10		

BANK RECONCILIATION AS AT 30TH JUNE 2025

Balance as per Cash book	65,220 35
Balance as per bank statement	65,220 35

Prepared By: [Signature] Certified By: [Signature]
BURSAR / A/CLERK PRINCIPAL

DATE: DATE: 9/9/2025



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MOI GIRLS HIGH SCHOOL KAMUSINGA
OPERATIONAL A/C

TRIAL BALANCE AS 30TH JUNE 2025

PARTICULARS	LF	ESTIMATES	DEBIT	CREDIT	COM	BALANCE
OPENING BALANCE:		KSHS	KSHS	KSHS	KSHS	
- CASH	CB1					
- BANK	CB1			4,179,077.95		
OTHERS				11,150,615.40		
ADMNISTRATIVE COSTS	1	2,829,904.00	4,140,873.45			-1,221,040.05
PERSONAL EMOLUMENTS	3	7,295,810.00	8,970,954.00			511,303.00
ACTIVITY	4	2,400,000.00	751,135.00	930,804.00		1,648,865.00
ELECTRICITY, WATER AND CON	5	2,759,188.00	3,128,925.00			-261,371.00
MAINTANANCE AND IMPROVE	6		5,722,750.00	5,722,750.00		
INSURANCE AND MEDICAL	7		607,910.00	1,717,070.00		
LOCAL TRAVEL AND SUBSIST	8	2,949,370.00				
NHIF	9		259,574.00	259,574.00		
NSSF	11		1,042,412.00	1,042,412.00		
PAYE	13		197,656.00	197,656.00		
AHL	15		265,981.00	265,981.00		
NITA	17		4,000.00	4,000.00		
UNION	19		47,739.00	47,739.00		
CLOSING CASH	CB12		0.00			
CLOSING BANK	CB12		377,769.90			
			25,517,679.35	25,517,679.35		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

Balance as per cash book			377,769.90
LESS UPC	1,746	29,734	
	1,736	<u>5,968</u>	<u>35,702.00</u>
Balance as per bank statement			413,471.90

Prepared By: Certified By:

BURSAR

PRINCIPAL

DATE: DATE: 9/9/2025



110 538 1145

MOI GIRLS HIGH SCHOOL KAMUSINGA						
INFRASTRUCTURE AC						
TRIAL BALANCE AS AT 30TH JUNE 2025						
VOTEHEADS	LF	ESTIMAT	DEBIT	CREDIT	COMM	BALANCE
OPENING		KSHS	KSHS	KSHS	KSHS	KSHS
BALANCE - CASH	CB1			263,915.00		
- BANK	CB1			7,414,964.65		
SCHOOL FUND AC	2			2,912,839.00		
INRASTRUCTURE AC	4			5,722,750.00		
MACHINE CUT STONES	1		410,440.00			
STEEL METALS	3		183,630.00			
CEMENT	5		1,267,900.00			
LABOUR	7		4,843,362.00			
NAILS	9		100,800.00			
HOOP IRON	11		9,300.00			
ADMINISTRATIVE COSTS	13		26,679.75			
SAND	15		513,000.00			
POLES	17		100,000.00			
TERRAZZO MATERIALS	19		754,525.00			
BINDING WIRE	21		3,500.00			
MESH WIRE	23		18,000.00			
ELECTRICAL MATERIALS	25		576,090.00			
WINDOW GLASSES/ PATTY	27		216,900.00			
REPAIRS/MANTAINANCE/IMPR.	29		858,888.00			
BRICKS	31		20,000.00			
CEILING BOARDS/ BIDDINGS/CON	33		454,600.00			
PLAIN SHEETS	35		17,500.00			
TIMBER	37		120,322.00			
PLUMBING/LABORATORY	39		1,738,460.00			
PAINTS	41		1,462,729.00			
BALLAST	43		84,000.00			
ROUGH STONES	47		10,000.00			
DOOR LOCKS	49		5,500.00			
MURRAM	50		54,000.00			
-CASH	CB12			668.00		
-BANK	CB12		2,465,010.90			
			16,315,136.65	16,315,136.65		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

Balance as per Cash book	2,465,010.90
Add: upc	162
	94,500
Balance as per bank statement	2,559,510.90

Prepared By:

BURSAR / A/CLERK

Certified By:

PRINCIPAL



MOI GIRLS' HIGH SCHOOL KAMUSINGA
SCHOOL FUND A/C

TRIAL BALANCE AS AT 30TH JUNE 2025

PARTICULARS	LF	ESTIMATES	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCE:		KSHS	KSHS		KSHS	KSHS
CASH	CB1			3,296.00		
BANK	CB1			12,186,043.51		
ARREARS	1	30,508,467.50	29,812.30	11,555,899.75		19,150,157.75
BOARDING, EQUIP AND ST	2	43,005,950.00	34,864,060.00	30,938,627.00		8,141,890.00
ACTIVITY	3	423,500.00	1,829,436.00	341,370.00		-1,405,936.00
COMPUTER	4	4,965,000.00	1,959,286.00	3,411,021.00		3,005,714.00
BURSARY	5		7,511,323.00	7,497,323.00		
OTHERS	6	23,671,500.00	33,190.00	17,209,461.00		6,495,229.00
HOMESCIENCE	7	1,114,500.00	341,665.00	588,914.00		772,835.00
M.I.	8	3,670,000.00	962,900.00	2,730,798.50		2,707,100.00
PREPAID FEES	9		1,313,372.00	1,919,846.25		
SCHOOL EQUIP AND STORES	10		160,330.00	116,174.00		
FEES REFUNDS	11		797,596.00			
DEVELOPMENT LEVY	12	10,350,000.00	11,335.00	11,660,928.00		10,338,665.00
ELEC. WATER AND CONSER	13	3,317,773.00	2,827,629.00			490,144.00
LOCAL TRAVEL AND SUBS	14	4,642,915.00	6,295,530.00			-1,652,615.00
ADMINISTRATIVE COSTS	15	3,981,212.00	5,693,702.65			-1,712,490.25
PERSONAL EMOLUMENTS	16	11,729,599.00	4,625,704.00			7,103,895.00
BES SAVINGS AC	17		12,403,788.00			
INFRASTRUCTURE AC	18		2,912,839.00			
UNION	19		23,872.00	23,872.00		
NITA	20		2,000.00	2,000.00		
NSSF	21		519,710.00	519,710.00		
PAYE	22		98,828.00	98,828.00		
NHIF	23		126,970.00	126,970.00		
UHL	24		137,676.00	137,676.00		
MOTOR VAN	25		628,234.00			
CLOSING BALANCES - CASH	62		3,767.00			
-BANK	62		14,954,203.06			
			101,068,758.01	101,068,758.01		

Balance as per cash book					14,954,203.06
ADD: DIRECT BANKING					2,360,108.00
ADD: UPC		7449			270,000.00
Balance as per bank statement					17,584,311.06

Prepared By: 
BURSAR

Certified By:

PRINCIPAL

Date:

Date:



9/9/2025

1272158-912

MOI GIRLS' HIGH SCHOOL KAMUSINGA
INCOME GENERATING ACTIVITIES
TRIAL BALANCE AS AT 30TH JUNE 2025

PARTICULARS	L F	ESTIMATES KSHS	DEBIT KSHS	CREDIT KSHS	COMM KSHS	BALANCE KSHS
OPENING BALANCES-CASH	CB1					
BANK	CB1			2 194 998 50		
RENT	1	900 000 00	131 000 00	887 672 00		756 672 00
TREE NURSERY	3	50 000 00	126 025 00	54 060 00		-71 965 00
DAIRY	5	900 000 00	596 425 00	642 696 00		46 271 00
ADMINISTRATIVE COSTS	7		144 531 75	106 590 00		37 941 75
BAKERY	9	7 000 000 00	5 989 460 00	7 023 009 00		1 033 549 00
BUS HIRE	11		93 004 00	148 950 00		55 946 00
VEGETABLES	13	400 000 00	221 910 00	304 090 00		82 180 00
BANANAS	15	40 000 00		16 200 00		16 200 00
POSHO MILL	17	1 080 000 00	326 400 00	862 825 00		536 425 00
PIGGERY	19	1 500 000 00	2 095 875 00	1 222 587 00		-873 288 00
HONEY	21	5 000 00	9 780 00	25 850 00		16 070 00
FACILITY HIRE	23			101 000 00		101 000 00
MAIZE	25		37 090 00	70 000 00		32 910 00
CLOSING BALANCE-CASH	CB12		3 223 00			
BANK	CB12		3 885 803 75			
TOTALS			13 660 527 50	13 660 527 50		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

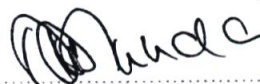
Balance as per cashbook	3,885,929 75
ADD Direct credits	6,100 00
Balance as per Bank Statement	3,891,903 75

Prepared By:



BURSAR

Certified By:



PRINCIPAL

DATE:

DATE:

9/9/2025





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REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

Ref: OAG/KRO/MOI G HS K /2024/2025/(20)

15 June, 2026

Mr. Samuel Josephat Njoroge, CBS

Clerk of the National Assembly

Parliament Buildings

P. O. Box 41842-00100

NAIROBI

Dear Mr. Njoroge

REPORT OF THE AUDITOR-GENERAL ON MOI GIRLS' HIGH SCHOOL KAMUSINGA FOR THE YEAR ENDED 30 JUNE, 2025 - BUNGOMA COUNTY

I transmit the report of the Auditor-General on the examination and audit of Moi Girls' High School Kamusinga for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

Stanley Mwangi

For: AUDITOR-GENERAL

Copy to: **Dr. Chris K. Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P. O. Box 30007-00100
NAIROBI

Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P. O. Box 30040-00100
NAIROBI

Mrs. Joyce Mulunda
Chief Principal
Moi Girls' High School Kamusinga
P. O. Box 282-50204
KIMILILI



