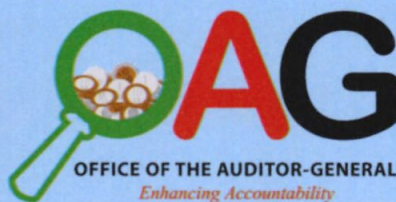


REPUBLIC OF KENYA



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DATE: 29 JUL 2026

DAY.

WEDNESDAY

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BY:

OF

MR. MARIAMU QITANYI

ON BEHALF OF LOM

CLERK-AT
THE-TABLE:

RUTH N. NG'ENDO

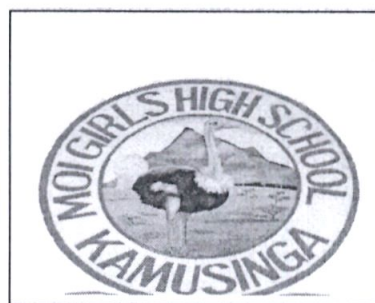
THE AUDITOR-GENERAL

ON

MOI GIRLS' HIGH SCHOOL KAMUSINGA

**FOR THE YEAR ENDED
30 JUNE, 2023**

BUNGOMA COUNTY



MOI GIRLS HIGH SCHOOL KAMUSINGA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

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MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

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

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

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

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 Bungoma County, Kimilili Sub-County.

The school was registered in 17.11.2022 under registration number 39530000205/2 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had 1829 number of students as at 30th June 2023. It has 28 streams and 71 teachers of which 14 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	26/04/2022
2	Mrs. Joyce Mulunda	Secretary- Principal	05/02/2023
3	Dr. Stephen Sungwacha	Member	26/04/2022
4	Mr. Thomas mong'are	Member	26/04/2022
5	Mrs. Zainabu Sirengo	Member	26/04/2022
6	Mrs. Jackline Wanyonyi	Member	26/04/2022
7	Mr. Joseph Muliro	Member	26/04/2022
8	Ms. Charity Wasilwa	Member	26/04/2022
8	-	Member – Rep CEB	26/04/2022
9	Mr. Bernard Agoi	Member Rep Teachers	26/04/2022
10	Mr. Richard Nyamu Mrs. Julita Wamalwa Ven. Canon Patrick Pyoko	3 Members - Sponsor	26/04/2022
11	Mrs. Caroline Khasoa Mr. John Wanyonyi	Member - Community	26/04/2022
12	Mr. Leonard Oteba	MemberSpecial Needs	26/04/2022
13	Merceline Nanjala	Rep Students	26/04/2022

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 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, 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	Lawyer Entrepreneur Lecturer	4 out of 4 4 out of 4 3 out of 4
2	Audit Committee			
3	Finance, procurement and general purposes Committee	1. Dr. Stephen Sungwacha 2. Mr. David Kibiti 3. Zainabu Sirengo		3 out of 3
4	Academic Standards Quality and Environment Committee	1. Dr. Stephen Sungwacha 2. Jackline Wanyonyi 3. John Mkubui		2 out of 2
5	Development Committee	1. Mr. David Kibiti 2. Zainabu Sirengo 3. Thomas Mong'are		4 out of 4
6	Discipline, ethics and Integrity	1. Leonard Oteba 2. John Mukubui		1 out of 1
7	Human rights and student welfare committees.	1. Peter Wanjala 2. Julita Wamalwa 3. Bernard Agoi		

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

8	Adhoc Committee (if any during the year)			
---	--	--	--	--

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

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

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

(e) Schools contacts

Post Office Box: 282, 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@mgkkamusinga

(f) School Bankers

Name of Bank: Kenya Commercial Bank

Branch: **Kimilili**

Postal Address: 282 **Kimilili**. The following school operated 7 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

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

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

6. Name of Bank: KCB
Branch: KIMILILI
7. School boarding savings account
Account Number: 1106850122
8. **Name of Bank: KCB**
Branch: KIMILILI
Gratuity account
Account Number: 1147574014

(g) Independent Auditors

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

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

3. Summary Report of Performance of the School

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

a) Financial performance:

NO.	YEAR	2022/ 2023	2021/2022	2020/2021
		Kshs.	Kshs.	Kshs.
1.	Surplus (deficit)	15,924,283.75	4,508,466.90	5,335,660.40
2.	Capitation – Tuition	5,013,309.60	5,494,280.60	1,819,845.00
	- Operation	38,013,146.75	21,503,385.04	12,239,282.06
	Total	58,950,740.10	31,506,132.54	19,394,787.46
3.	Income growths	173,524,917.30	129,492,242.70	44,282,877.09
4.	Expenditures	157,600,543.00	8,996,136.00	3,604,798.00
5.	Debtors	33,371,239.30	20,106,070.30	16,909,848.20
6.	Creditors	14,531,996.25	4,707,728.50	3,601,558.00
7.	Cash/bank balances	28,562,918.01	25,991,252.51	16,332,410.66

b) Teacher Student ratio: 1:26

Number of teachers – 71

T.S.C – 57

B.O.M – 14

Number of teachers recruited 3

Number of teachers transferred: -

Number of teachers employed by B.O.M 26

c) Mean score in the 2022 KCSE: 6.3381

Year	No. Candidates
------	----------------

2020	6.4384
------	--------

2021	6.0125
------	--------

2022	6.3381
------	--------

d) Number of Candidates in the 2022 KCSE:

Year	No. candidates
2020	277
2021	320
2022	354

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

COMMENT

- 148 students qualified for university entry in the year 2022 translating to 41.8%, the target for the year 2022 wasn't met a negative deviation of 1.6619.

e) Capacity of the school:

Students' population: 1829

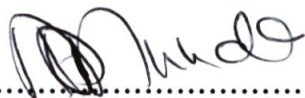
Dining hall	1	- Can host 600 during meals
		- Need for one dining hall
Dormitories	10	- Need for a 600 capacity dormitory to ease congestion.
Laboratories	4	- For science need two more
	1	- For computer need one more
	1	- For Home science need for one more
Toilets	60	- Pit latrines need 10 more.
	40	- Ester closets
Classrooms	28	- Adequate
Special class rooms		- Need for a music room and Agriculture workshop

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Classrooms/Laboratory	1.MOE Funds/ 2.Parents Contribution	$\frac{3}{4}$ complete	61,924,182	49,628,311	2024



School Principal



MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

4. Statement of School Management Responsibility

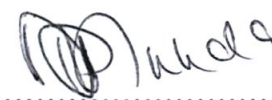
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

The Board of Management of Moi Girls High School 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, 2023, and of the school's financial position as at that date.


.....
Name: Musonzi Kibuka
Designation: Chairman, School Board of Management
Date: 22. 4. 2026


.....
Name: Joyce Muthinda
Designation: School Principal & Secretary to Board of Management
Date: 22/4/2026


.....
Name: Jacob M. Kaitani
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, 2023 - 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 financial statements of Moi Girls' High School Kamusinga set out on pages 1 to 20, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 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 matters 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 High School Kamusinga at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy of Statement of Cash Flows

The statement of cash flows and Note 10 to the financial statements indicates cash and cash equivalents at the beginning of the year 2022/2023 of Kshs.28,745,876 which differs with Kshs.22,381,260 reported in the previous year 2021/2022 audited financial statements, resulting in unreconciled variance of Kshs.6,364,616.

In the circumstances, the accuracy and completeness of cash and cash equivalents at the beginning of the year 2022/2023 balance of Kshs.28,745,876 could not be confirmed.

2. Unconfirmed Grants for Operations

The statement of receipts and payments reflects government grants for tuition and operations amounting to Kshs.5,013,310 and Kshs.14,687,912 respectively, totaling to Kshs.19,701,222. However, the National Education Management Information System (NEMIS) portal reflects capitation to the School amounting to Kshs.22,056,113, resulting in an unexplained variance of Kshs.2,354,891.

In the circumstances, the accuracy and completeness of government grants for tuition and operations amounting to Kshs.5,013,310 and Kshs.14,687,912 respectively, could not be confirmed.

3. Unconfirmed School Fund Income – Parents' Contributions

The statement of receipts and payments indicates School fund income-parents contributions amounting to Kshs.104,694,191, and as disclosed in Note 4 to the financial statements. However, the supporting schedules totals to Kshs.107,155,907, resulting in an unreconciled variance of Kshs.2,461,716.

In the circumstances, the accuracy and completeness of school fund income-parents contributions amounting to Kshs.104,694,191 could not be confirmed.

4. Unconfirmed Payments for Infrastructure

The statement of receipts and payments indicates payments for infrastructure amounting to Kshs.17,114,334, and as disclosed in Note 8 to the financial statements. However, the supporting schedules totals to Kshs.8,935,670, resulting in an unreconciled variance of Kshs.8,178,664.

In the circumstances, the accuracy and completeness of payments for infrastructure amounting to Kshs.17,114,334 could not be confirmed.

5. Unconfirmed Payments for Boarding and School Fund

The statement of receipts and payments indicates payments for boarding and school fund amounting to Kshs.117,148,745, and as disclosed in Note 9 to the financial statements. However, the supporting schedules totals to Kshs.113,503,747, resulting in an unreconciled variance of Kshs.3,644,998.

In the circumstances, the accuracy and completeness of boarding and school fund amounting to Kshs.117,148,745 could not be confirmed.

6. Long Outstanding Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.33,371,239 and as disclosed in Note 13 to the financial statements. However, the balance includes receivables amounting to Kshs.4,300,459 and Kshs.29,070,780 which had been outstanding for a year and for the current year respectively. Further, there were no ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on effective debt management mechanisms at the School.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.33,371,239 could not be confirmed.

7. Unconfirmed Accounts Payables Balance

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.14,531,996 and as disclosed in Note 14 to the financial statements. The balance includes prepaid fees amounting to Kshs.12,414,654. However, the prepaid fees were supported by a list of prepaid students fees totaling to Kshs.2,169,087, resulting in an unexplained variance of Kshs.10,245,567. Further, Note 14 to the financial statements reflects accounts payables balance of Kshs.14,035,829 resulting to unexplained variance of Kshs.496,167.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.14,531,996 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

Report of the Auditor-General on Moi Girls' High School Kamusinga for the year ended 30 June, 2023 - Bungoma County

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.117,214,200 and Kshs.133,905,473 respectively, resulting to over-funding Kshs.16,691,273 or 14% of the budget. Similarly, the School spent an amount of Kshs.160,187,429 against actual receipts amounting to Kshs.133,905,473 resulting in an over-utilization of Kshs.26,281,956 or 20% of actual receipts.

This is an indication of deficiencies in budget preparation and implementation processes.

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

Unresolved Prior Year Matters

In the audit of the previous year, several issues were reported under Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Internal Controls, Risk Management and Governance, as detailed in **Appendix I**. However, Management had not resolved the issues or given reasons for the delay in resolving the issues.

Other Information

Management is responsible for the Other Information set out on page iii to xi which comprise of Key School Information and Management, Summary Report of Performance of the School, 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the annual report and financial statements for Moi Girls High School Kamusinga revealed the following anomalies:

- i. Progress on implementation of prior year auditor's recommendations was blank and not populated with issues raised by the Auditor-General in the audit report of the financial year 2021/2022.
- ii. Annex 2 to the financial statements in respect to the summary of fixed assets register was not disclosed.

This was contrary to Section 81(1) of the Public Financial Management Act, 2012 which states that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board of Kenya from time to time.

In the circumstances, Management was in breach of law.

2. Unconfirmed Number of Enrolled Students' and Funding of Government Grants

The statement of receipts and payments reflects government grants for tuition and operations amounts of Kshs.5,013,310 and Kshs.14,687,912, respectively. During the financial year 2022/2023, the National Education Management and information System (NEMIS) reported a total number of one thousand eight hundred and forty-two (1,842) students while the enrolment records provided by the School indicated a total of one thousand eight hundred and eight (1,808) students, resulting in an unexplained variance of thirty-four (34) students and an over-funding of Kshs.494,589.

Further, the County Director of Education records indicate students enrolment for the financial year 2022/2023 of one thousand seven hundred and ninety-five (1,795) students, which differs with NEMIS enrollment of one thousand eight hundred and forty-two (1,842) students, resulting in a further variance of forty-seven (47) students and an under-funding of the school by an amount of Kshs.680,230.

In the circumstances, absence of complete and reliable attendance records may result in misallocation of capitation funds.

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

During the year under review, the School transferred an amount of Kshs.327,920 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.327,920 could not be confirmed.

4. Lack of Diversity in Staff Ethnicity

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.

5. Lack of an Annual Procurement Plan

During the year under review, the Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

6. 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.

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. Lack of Internal Audit Function

During the financial year under review, the School did not have an internal audit unit and an internal audit committee.

In the circumstances, the effectiveness of internal controls and governance structures could not be confirmed.

2. Lack of a Risk Management Policy

During the financial year under review, the School did not have a risk management policy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks. In addition, the Management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. In the absence of a risk management policy, the Management was not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.

In the circumstances, the effectiveness of risk 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.

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 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.

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, CBS
AUDITOR-GENERAL

Nairobi

30 April, 2026

Appendix I : Unresolved Prior Year Audit Issues

S/No.	Financial Year	Audit Issue
1	2021/2022	Inaccuracies in the financial statements
2	2021/2022	Variances between the financial statements and comparative balances
3	2021/2022	Variances between the financial statements and supporting ledgers
4	2021/2022	Unsupported capital grants for operation-Medical and Insurance
5	2021/2022	Unsupported capital grants for operation
6	2021/2022	Unsupported boarding and school fund payments
7	2021/2022	Understatements of receipts and payments
8	2021/2022	Unsupported personnel emoluments
9	2021/2022	Unsupported payments for repairs, maintenance and improvements
10	2021/2022	Unsupported cash and cash equivalents
11	2021/2022	Unsupported accounts receivables
12	2021/2022	Unsupported accounts payables
13	2021/2022	Board member serving for more than six (6) years
14	2021/2022	Fixed asset register
15	2021/2022	Failure to present the statement of budgetary versus actual as per the Public Finance Management Regulations.
16	2021/2022	Non-compliance with the Public Sector Accounting Standards Board requirements on presentation of financial statements
17	2021/2022	Failure by the Ministry to support the school as per student enrollment
18	2021/2022	Lack of risk management policy
19	2021/2022	Lack of approved information technology security policy
20	2021/2022	Lack of insurance cover for property and other assets

MOI GIRLS' HIGH SCHOOL KAMUSINGAAnnual Report and Financial Statements For the year ended 30th June 2023**6. Statement of Receipts and Payments For the Year Ended 30th June 2023**

DESCRIPTION OF VOTE HEAD	Note	2022 - 2023	2021 - 2022	
		Kshs	Kshs	
RECEIPTS				
Government grants for tuition	1	5,013,310.00	5,494,280.60	
Government grants for operations	2	14,687,912.10	21,503,385.40	
Government Grants for infrastructure	3	23,325,234.65	-	
School fund income- parents' contributions	4	104,694,190.65	93,971,236.90	
Miscellaneous incomes	5	25,804,270.00	8,523,340.00	
Total Receipts		173,524,917.40	129,492,242.90	
PAYMENTS				
Tuition	6	2,023,988.00	8,149,613.00	
Operations	7	21,313,476.35	22,145,436.00	
Infrastructure	8	17,114,334.40	-	
Boarding and school fund	9	117,148,744.90	94,688,727.00	
Total Payments		157,600,543.65	124,983,776.00	
SURPLUS/DEFICIT		15,924,283.75	4,508,466.00	

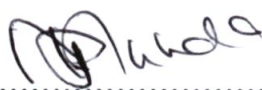
The school financial statements were approved on _____ 2023 and signed by:



Name: MURAKWA

Chair BOM

Date: 22.4.2026


Name: JOYCE M
School Principal/ Secretary to
BOM

Date: 22/4/2026



Name: JACOB M. KATU

Bursar/ Finance Officer

Date: 22.4.2026

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement Of Financial Assets And Liabilities As At 30th June 2023

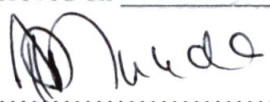
Description	Note	2022 - 2023	2021- 2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	28,562,918.01	25,991,252.51
Cash Balances	11	3,615.50	73,571.90
Short term Investment	12	-	-
Total Cash and Cash Equivalents		28,566,533.51	26,064,824.05
Account's receivables	13	33,371,239.30	20,106,070.30
TOTAL FINANCIAL ASSETS		61,937,772.81	46,170,894.35
FINANCIAL LIABILITIES			
Accounts Payable	14	14,531,996.25	17,370,454.40
NET FINANCIAL SSETS		47,405,776.56	28,800,440.31
REPRESENTED BY			
Fund balance b/fwd...	15	31,481,492.81	20,608,409.41
Surplus/Defecit for the year		15,924,283.75	4,508,466.90
NET FINANCIAL POSITION		47,405,776.56	31,481,492.81

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



Name: Musunhu Morakwa A
Chair BOM

Date: 22.4.2026



Name: JOYCE MULUNDA
School Principal/ Secretary to BOM

Date: 22/4/2026



Name: JACOB M. IGATA
Bursar/ Finance Officer

Date: 22-4-2026

MOI GIRLS' HIGH SCHOOL KAMUSINGA

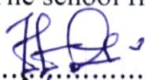
Annual Report and Financial Statements For the year ended 30th June 2023

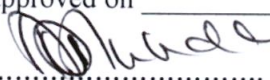
8. Statement Of Cash Flows For The Year Ended 30th June 2023

Description		2022- 2023	2021 - 2022
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Government grants for tuition	1	5,013,310.00	5,494,280.60
Government grants for operations	2	14,687,912.10	21,503,385.40
Government grants for Infrastructure	3	-	
School fund income- parents' contributions	4	93,753,018.50	93,971,236.90
Miscellaneous incomes	5	25,64,9270.00	8,523,340.00
Total Receipts		139,103,510.60	129,492,242.90
PAYMENTS			
Tuition	6	2,023,988.00	8,149,613.00
Operations	7	21,313,476.35	22,145,436.00
Infrastructure	8	-	
Boarding and school fund	9	117,148,744.90	94,688,727.00
Total Payments		145,493,754.25	124,983,776.00
Net cash flows from Operating Activities		(6,390,243.65)	4,508,466.90
CASHFLOW FROM INVESTING ACTIVITIES			
Government Grants for infrastructure	3	23,325,234.65	-
Infrastructure	8	(17,114,334.40)	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		6,210,900.25	
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		(179,343.40)	5,871,197.65
Cash and cash equivalent at BEGINNING of the year 2022/2023	10	28,745,876.91	16,510,062.76
Cash and cash equivalent at END of the year 2022/2023		28,566,533.51	22,381,260.41

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12. (The above presentation of cash flow 16,510, statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).-

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


 Name: Mosunhu MURAKWA
 Chair BOM
 Date: 22.4.2026


 Name: JOYCE NGUNDA
 School Principal/ Secretary to BOM
 Date: 22/4/2026


 Name: JACKA M. UTAI
 Bursar/ Finance Officer
 Date: 22.4.2026

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	
RECEIPTS					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Chalk	-	-	-	-	-
Teaching / Learning Materials	7,459,200.00	-	7,459,200.00	5,013,310.00	67%
Sub-totals	7,459,200.00	-	7,459,200.00	5,013,310.00	67%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments		-	-		-
Repairs And Maintenance		-	-	-	-
Local Transport / Travelling		-	-	-	-
Electricity And Water		-	-	-	-
Medical	3,600,000.00	-	3,600,000.00	336,300.00	9%
SMASSE	360,000.00	-	360,000.00	-	-
Activity	2,700,000.00	-	2,700,000.00	1,035,787.50	38%
Other voteheads	16,920,000.00	-	16,920,000.00	13,285,824.60	79%
Sub-totals	23,580,000.00	-	23,580,000.00	14,657,912.10	62%
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	9,000,000.00		9,000,000.00	17,325,234.65	193%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

M&I parents' contribution			-	-	-
Economic Stimulus Programs			-	-	-
Transition Infrastructure Grants			-	-	-
Administration Block			-	-	-
Sub-totals	9,000,000.00	-	9,000,000.00	17,325,234.65	193%
(4) Fees Charged on Parents					
Personnel emoluments	-	-	-	-	-
Repairs and maintenance	4,410,000.00	-	4,410,000.00	4,912,900.00	111%
Local transport / travelling	-	-	-	-	-
Electricity and water	-	-	-	-	-
Medical	-	-	-	-	-
Administration costs	-	-	-	-	-
Activity	1,101,600.00	-	1,101,600.00	769,463.00	70%
Fee on Boarding Equipment and stores	45,932,400.00	-	45,932,400.00	59,855,216.25	130%
Other voteheads	25,731,000.00	-	25,731,000.00	31,371,437.50	122%
Sub-totals	77,175,000.00	-	77,175,000.00	96,909,016.75	126%
5) Miscellaneous Income					
Rent Income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of	-	-	-	-	-

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Ground and Equipment			-	-	
Income From Grants and Donations*	-	-	-	-	-
Interest Income	-	-	-	-	-
Dividends Income	-	-	-	-	-
Loans/Borrowings*	-	-	-	-	-
Other Income (specify)*	-	-	-	-	-
Sub-totals	-	-	-	-	-
TOTAL INCOME	117,214,200.00	-	117,214,200.00	133,905,473.50	114%
PAYMENTS					
(6) Expenditure For Tuition					
Exercise Books	2,400,000.00	-	2,400,000.00	-	0%
Textbooks	-	-	-	-	-
Reference materials	1,250,000.00	-	1,250,000.00	264,908.00	21%
Laboratory Equipment	1,490,200.00	-	1,490,200.00	176,648.00	12%
Teaching / Learning Materials	2,259,000.00	-	2,259,000.00	156,839.00	7%
Chalks	60,000.00	-	60,000.00	-	0%
Teachers Guides	-	-	-	-	-
Bank Charges	-	-	-	14,043.00	-
Others (specify)	-	-	-	-	-
Sub-totals	7,459,200.00	-	7,459,200.00	612,438.00	8%
(7) Expenditure For Operations					
Personnel Emoluments	8,020,110.00	-	8,020,110.00	12,233,228.00	153%
Service Gratuity	-	-	-	-	-
Administration Cost	2,813,585.00	-			141%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

			2,813,585.00	3,958,160.35	
Repairs And Maintenance & Improvements	-	-	-	678,282.00	-
Local Transport / Travelling	3,256,763.00	-	3,256,763.00	200.00	0%
Electricity And Water	2,829,542.00	-	2,829,542.00	3,144,608.00	111%
Medical	3,600,000.00	-	3,600,000.00	505,136.00	14%
Activity Expenses	2,700,000.00	-	2,700,000.00	731,480.00	27%
SMASSE	360,000.00	-	360,000.00	-	-
CBC	-	-	-	62,382.00	-
Sub-totals	23,580,000.00	-	23,580,000.00	21,313,476.35	90%
(8) Expenditure For infrastructure					
Construction of classrooms/Lab	9,000,000.00		9,000,000.00	17,114,334.40	190%
Construction of dormitory	-		-	-	-
Purchase of furniture	-		-	-	-
Purchase of equipment	-		-	-	-
Purchase of apparatus	-		-	-	-
Drilling of boreholes	-		-	-	-
Others (specify)			-	-	-
Sub-totals	9,000,000.00	-	9,000,000.00	17,114,334.40	190%
(9) Expenditure for Boarding/school fund					
Personnel Emoluments	12,196,956.00		12,196,956.00	4,779,217.00	39%
Service Gratuity			-	-	-
Maintenance & Improvements	4,410,000.00		4,410,000.00	21,203,701.00	481%
Local Transport /	4,952,705.00				125%

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Travelling			4,952,705.00	6,207,055.00	
Electricity And Water	4,303,011.00		4,303,011.00	3,273,752.00	76%
Administration Costs	4,278,328.00		4,278,328.00	7,147,102.00	167%
Activity	1,101,600.00		1,101,600.00	1,902,309.00	173%
Expenses On Income Generating Activities**				8,173,462.00	-
Fee On Boarding Equipment and Stores	45,932,400.00		45,932,400.00	45,609,549.00	99%
Rent Expenses				94,775.00	-
Bursary				12,251,569.00	-
Bus expenses				32,000.00	-
Posho mill expenses				2,600.00	-
Bakery expenses				7,161,850.00	-
Home Science				354,765.00	-
Computer				2,295,838.00	-
Refunds				496,167.00	-
SES				161,470.00	-
Loan Principal Repayment			-	-	-
Loan Interest Repayment			-	-	-
Acquisition Of Assets			-	-	-
Others (specify)			-	-	-
Sub-totals	77,175,000.00	-	77,175,000.00	121,147,181.00	157%
TOTAL EXPENDITURE	117,214,200.00	-	117,214,200.00	160,187,429.75	137%

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

- The underutilization was as a result of underfunding of fdse funds.
- The over utilization above 100% was as a result of use of fees arrears collected.

MOI GIRLS' HIGH SCHOOL KAMUSINGA

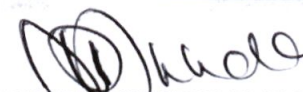
Annual Report and Financial Statements For the year ended 30th June 2023

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


.....
Name: *Murphy MURAKWA*

Chair BOM

Date: *22.4.2026*


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

Date: *22/4/2026*


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

Date: *22.4.2026*

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

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.

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

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 2023.

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes to the Financial Statements

1. Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	5,013,310.00	5,494,280.60
Exams And Assessment	-	-
Total	5,013,310.00	5,494,280.60

2. Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	6,249,000.00
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	366,300.00	338,200.00
Administration Costs	-	-
Other vote heads	13,285,824.60	14,916,185.40
Activity	1,035,787.50	-
Gratuity	-	-
Total	14,687,912.10	21,503,385.40

3. Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement MoE	17,325,234.65	-
M&I parents' contribution	6,000,000	-
Economic Stimulus Programs	-	-
Transition Infrastructure Grants	-	-
Administration Block	-	-
Total	23,325,234.65	-

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

4. School Fund Income - Parents contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	4,912,990.00	4,766,995.75
Local transport / travelling		
Electricity and water	2,500	
Medical		
Administration costs	1,000	5,000.00
Activity	769,463	1,187,120.00
Fee on Boarding Equipment and stores	59,855,216.25	53,358,179.00
Computer	6,450,725.90	5,267,261.60
Home science	1,180,033.00	548,990.60
SES	150,825	172,195.00
Others (specify)	31,371,437.50	28,665,494.95
Total	104,694,190.65	93,971,236.90

5. Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	1,032,000.00	778,850.00
Income From Farming Activities	3,573,937.00	2,206,975.00
Income from bakery	7,385,714.00	5,537,515.00
Income from piggery		
Income From Posho Mill	213,300.00	
Income From Bus Hire	179,000.00	
Fee For Hire of Ground and Equipment	38,250.00	
Bursary	13,382,069.00	
Interest Income		
Dividends Income		
Loans/Borrowings		
Administrative cost		
Total	25,804,270.00	8,523,340.00

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to financial statement (continued)

6. Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	264,908.00	3,244,668.00
Reference materials	-	-
Laboratory Equipment	176,648.00	1,423,376.00
Teaching / Learning Materials	1,352,859.00	3,472,927.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	14,043.00	8,642.00
Total	2,023,988.00	8,149,613.00

7. Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	12,233,228.00	8,221,838.00
Service Gratuity	-	1,345,786.00
Administration Cost	3,958,160.35	3,106,235.00
Maintenance & Improvements	678,282.00	6,866,688.00
Local Transport / Travelling	200.00	3,625.00
Electricity And Water	3,144,608.00	2,470,284.00
Medical	505,136.00	130,980.00
Activity Expenses	731,480.00	-
CBC	62,382.00	-
Total	21,313,476.00	22,145,436.00

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to financial statements (continued)

8. Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms/laboratory	17,114,334.40	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	17,114,334.40	-

9. Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,779,217.00	6,363,879.00
Service Gratuity	-	10,000.00
Maintenance & Improvements	21,203,701.00	6,594,683.50
Local Transport / Travelling	6,207,055.00	2,750,288.00
Electricity And Water	3,273,752.00	4,941,241.00
SES	162,750.00	161,470.00
Other vote heads	91,779.90	77,964.50
Administration costs	7,147,102.00	6,422,280.00
Refunds	496,167.00	439,643.00
Expenses On Income Generating Activities**	4,081,966.00	8,173,462.00
Fee On Boarding Equipment and Stores	45,609,549.00	58,067,991.00
Rent Expenses	94,775.00	-
Bursary	12,251,569.00	-
Bus Expenses	32,000.00	-
Activity	1,902,309.00	496,000.00
Posho mill expenses	2,600.00	-
Bakery expenses	7,161,850.00	-
Home science	354,765.00	189,825.00
Computer	2,295,838.00	-
Total	117,148,744.90	94,688,727.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to financial statements (continued)

10. Bank Accounts

Name of Bank, Account No. & currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1107228190	21,278.75	76,324.75
Operations Account	Active	1107233186	2,292,599.75	9,734,404.00
School Fund Account/Boarding	Active	1107228093	13,183,396.26	15,989,503.26
Savings a/c BES	Active	1106850122	4,755,388.50	1,736,425.50
IGA A/c	Active	1270156993	1,153,842.50	190,135.50
Gratuity a/c	Active	1147574014	945,512.00	945,512.00
Infrastructural Account	Active	1108385095	6,210,900.25	-
Total			28,562,918.01	28,672,305.01

11.Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Operations a/c	-	630.00
School fund a/c	215.50	(155.10)
Income generating activity account	3,400.00	73,097.00
Total	3,615.50	73,571.90

12.Short Term Investments

Description	2022-2023	2021-2022
	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 2023

Notes to the financial statements (continued)

13.Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	33,216,239.30	20,106,070.30
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	155,000.00	-
Total	33,371,239.30	20,106,070.30

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
	Kshs		Kshs	
Less than 1 year	29,070,780.00	87%	8,996,137.00	45%
Between 1- 2 years	4,300,459.30	13%	404,798.00	2%
Between 2-3 years	-	0%	10,705,135.30	53%
Over 3 years	-	0%	-	0%
Total (should tie to note 13 a)	33,371,239.30	100%	20,106,070.30	100%

14.Accounts Payable

Description (list/schedule attached)	2022-2023	2021-2022
	Kshs	Kshs
Total	33,371,239.30	20,106,070.30
Trade Creditors (See Ageing Below and Appendix 1)	1,485,475.00	5,037,901.00
Prepaid Fees	12,414,654.25	12,196,853.40
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Bursary fund	135,700.00	135,700.00
Other payables (specify)	-	-
Total	14,035,829.25	17,370,454.40

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to financial statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2022-2023	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
	Kshs		Kshs	
Less than 1 year	2,199,172.85	13%	4,707,728.00	27%
Between 1- 2 years	11,836,656.40	87%	12,662,726.40	73%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (should tie to note 14)	14,035,829.25	100%	17,370,454.40	100%

15. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank balances	28,672,305.01	16,332,410.66
Cash balances	73,571.90	177,652.10
Short Term Investments	-	-
Receivables	20,106,070.30	16,909,848.20
Payables	(17,370,454.40)	(12,811,501.55)
Total	31,481,492.81	20,608,409.41

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

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	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Cattle	16	647,000	-
Pigs	178	1,615,000	-
Trees	8,258	4,670	-
Coffee Plantation	180	90,000	-
Poultry/banana	76	45,000	-
Others (specify)	20	10,000	-
Total	10,228	7,265,760	

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 2023

Other important disclosure notes

19 Stock/ Inventory

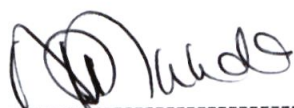
Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Food stuffs	11,846,547	-
Lab consumables	277,520	-
Farm produce	1,687,000	-
Medication	50,230	-
Construction Materials	3,191,937	-
Others (specify)	-	-
	17,053,234	-

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

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



MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Khamulati stores				94,680.00		
2. Weston Commodities Enterprises				300,000.00		
3. Nopat Agencies				741,665.00		
4. Gurdit Singh shop				26,000.00		
5. New Kamusinga Studio And Printers				27,300.00		
6. Vaghela School Centre				188,230.00		
Sub Total				1,377,975.00		
Supply Of Services						
7. CTECX Technologies Solutions				27,500.00		
8. Wakhu K G LTD				80,100.00		
Sub Total				107,600.00		
Grand Total				1,485,375.00		

MOI GIRLS' HIGH SCHOOL KAMUSINGA

Annual Report and Financial Statements For the year ended 30th June 2023

MOI GIRLS HIGH SCHOOL KAMUSINGA

TRIAL BALANCE AS AT 30TH JUNE 2023

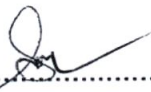
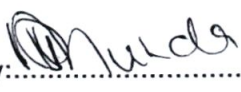
DESCRIPTION OF VOTEHEAD	DR	CR
	Kshs	kshs
Cash and Cash equivalents		
Bank Balances	28,562,918	
Cash Balances	3,616	
Short term investments	-	
Receivables	33,371,239	
Payments		
Payments for Tuition	2,023,988	
Payments for operations	21,313,476	
Payments for infrastructure	17,114,334	
Boarding and school fund payments	117,148,745	
Receipts		
Capitation grants for tuition		5,013,310
Capitation grants for operations		14,687,912
Capitation grants for infrastructure		23,325,235
School Fund Income- Parents' Contributions		104,694,101
Miscellaneous incomes		25,804,270
Prior Year Adjustment		
Fund Balance b/f		31,481,493
Payables		14,531,996
TOTAL	219,538,316	219,538,316

MOI GIRLS HIGH SCHOOL KAMUSINGA
TUITION A/C
TRIAL BALANCE AS AT 30TH JUNE 2023

VOTEHEADS	LF	ESTIMATES	DEBIT	CREDIT	COMM	BALANCE
OPENING		KSHS	KSHS	KSHS	KSHS	KSHS
BALANCE - CASH	CB1					
- BANK	CB1			76,324.75		
SUNDRY CREDITOR	1	3,259,898.00	3,259,898.00			
TEACHING AND LEARNING	2	7,438,480.00	1,352,859.00	5,013,310.00		6,799,535.00
EXERCISE BOOKS	3	2,400,000.00	264,908.00			2,135,092.00
LAB CHEMICALS, APPAR	4	1,490,000.00	176,648.00			1,390,000.00
ADMINISTRATIVE COSTS	5		14,043.00			
REFERENCE AND LIBRARY	7	1,250,000				
CHALK	8	60,000.00				
CLOSING						
BALANCE - CASH	CB12		0.00			
- BANK	CB12		21,278.75			
			5,089,634.75	5,089,634.75		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

Balance as per Cash book	21,278.75
Balance as per bank statement	21,278.75

Prepared By:  Certified By: 
BURSAR / A/CLERK **PRINCIPAL**

DATE: DATE:



MOI GIRLS HIGH SCHOOL KAMUSINGA
OPERATIONAL A/C

TRIAL BALANCE AS AT 30TH JUNE 2023

PARTICULARS	LF	ESTIMATES	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCE:		KSHS	KSHS	KSHS	KSHS	
- CASH	CB1			630.00		
- BANK	CB1			9,734,404.00		
SUNDRY CREDITOR	1	844,370.0	844,370.00			
MANTAINANCE/IIMPROVEMENT	2	9,000,000.00	678,282.00	7,368,000.00		8,321,718.00
TRANSFER TO INFRA.	15		7,368,000.00			
ADM/LT/T,EWC,P/E	3	16,920,000.00		13,285,824.60		-2,388,693.30
ACTIVITY	4	2,700,000.00	731,480.00	1,035,787.50		1,968,520.00
MEDICAL/INSURANCE	5		505,136.00	366,300.00		
ADMNISTRATIVE COSTS	6		3,930,660.80			
PERSONAL EMOLUMENTS	7		12,233,228.00			
ELECTRICITY WATER/ CONSER	8		3,144,608.00			
GRATUITY ACCOUNT	9		1,890,122.00	1,890,122.00		
PAYEE	10		205,707.00	205,707.00		
NSSF	11		1,018,012.00	1,018,012.00		
NHIF	12		315,900.00	315,900.00		
UNION DUES	13		51,415.00	51,415.00		
CBC	14		62,382.00			
LT/T	16		200.00			
CLOSING CASH	CB12					
CLOSING BANK	CB12		2,292,599.75			
			35,272,102.55	35,272,102.10		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

Balance as per cash book	2,292,599.75
Add: upc	483,586.00
Balance as per bank statement	2,776,185.75

Prepared By: Certified By:
BRSAR



DATE: DATE:

MOI GIRLS HIGH SCHOOL KAMUSINGA

INFRASTRUCTURE AC

TRIAL BALANCE AS AT 30TH JUNE 2023

VOTEHEADS	LF	ESTIMATES	DEBIT	CREDIT	COM	BALANCE
OPENING		KSHS	KSHS	KSHS	KSHS	KSHS
BALANCE - CASH	CB1					
- BANK	CB1					
MAINTENANCE& IMPROV	2	12,600,000.00		15,458,234.65		5,583,492.00
ADM COSTS	5		9,003.00			
BALLAST			594,000.00			
SAND			974,800.00			
CEMENT(ORD,WHITE,W/PROOF)			2,810,926.00			
STELL MATERIALS			3,120,370.00			
MARINE BOARDS			352,000.00			
STYREFOAM			8,100.00			
DPM			39,000.00			
NAILS			200,414.00			
PLAIN SHEETS			131,500.00			
BINDING WIRES/HOOP IRON			111,300.00			
HACKSAW BLADES/C.DISK			3,600.00			
ELECTRICAL MATERIALS			48,740.00			
TIMBER			267,000.00			
HOLLOW BLOCKS			737,865.00			
TRAPPERS HIRE			295,000.00			
BRICKS			24,950.00			
POLES			250,000.00			
STEEL WINDOWS/DOORS			306,000.00			
TERRAZO MATERIALS			876,000.00			
BALCONY STEEL METALS			396,920.00			
BUSH STONES			234,780.00			
IRON SHEETS	8		1,113,387.00			
STEEL METALS	9		796,770.00			
SCHOOL FUND AC	6			6,000,000.00		
OPERATIONAL AC	7			1,867,000.00		
LABOUR COSTS			3,411,909.00			
CLOSINGBALANCE - CASH	CB7					
-BANK	CB7		6,210,900.25			
			23,325,234.25	23,325,234.65		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

Balance as per Cash book	6,210,900.25
Balance as per bank statement	6,210,900.25

Prepared By:..... Certified By:.....

BURSARY/CLERK

PRINCIPAL

DATE:..... DATE:.....



MOI GIRLS' HIGH SCHOOL KAMUSINGA
SCHOOL FUND A/C

TRIAL BALANCE AS AT 30TH JUNE 2023

PARTICULARS	LF	ESTIMATES	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCE:		KSHS	KSHS	KSHS	KSHS	KSHS
CASH	CB1		155.00			
BANK	CB1			15,989,503.26		
ARREARS	1		20,730.00	15,826,341.00		
ACTIVITY	2	1,250,000.00	1,876,309.00	645,253.00		-626,309.00
ADMNISTRATIVE COSTS	3		6,323,510.00	1,000.00		
BOARDING,EQUIP AND ST	4	45,932,400.00	45,514,869.00	41,307,143.25		417,531.00
BURSARY	5		12,251,569.00	13,382,069.00		
LT/T,ADM,EWC/P/E.	6	25,731,000.00	91,780.00	24,245,915.50		
COMPUTER	7	4,494,000.00	2,295,838.00	4,835,020.90		2,198,162.00
HOMESCIENCE	8		354,765.00	686,103.00		
MAINTANANCE AND IMPROVE	9	3,600,000.00	15,203,701.00	3,904,560.00		-11,603,701.00
PREPAYMENTS	10		1,455,119.00	2,169,086.85		
SCHOOL EQUIP AND STORES	11		162,750.00	150,825.00		
LT/T	12		6,207,055.00			
EWC	13		3,273,752.00	2,500.00		
REFUNDS	14		496,167.00			
SAVINGS ACCOUNT 1106850122	15		5,718,963.00	2,700,000.00		
SUNDRY CREDITOR	16		635,460.00			
PERSONAL EMOLUMENTS	17		4,779,217.00			
NSSF	18		509,936.00	509,936.00		
PAYE	19		76,905.00	76,905.00		
NHIF	20		159,200.00	159,200.00		
UNION	21		19,297.00	19,297.00		
INFRASTRUCTURE AC	22		6,000,000.00			
CLOSING BALANCES - CASH	CB74		215.50			
-BANK	CB74		13,183,396.26			
			126,610,658.76	126,610,658.76		

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

Balance as per cash book	13,183,396.26
Add: Direct Bankings	561,918.50
	<u>13,745,314.76</u>
Balance as per Bank Statement	13,745,314.76

Prepared By:..... Certified By:.....

BURSAR

Date:.....

PRINCIPAL

Date:





MOI GIRLS' HIGH SCHOOL KAMUSINGA
INCOME GENERATING ACTIVITIES
TRIAL BALANCE AS AT 30TH JUNE 2023

PARTICULARS	L.F	ESTIMATES	DEBIT	CREDIT	COMMIT	BALANCE
		KSHS	KSHS	KSHS	KSHS	KSHS
OPENING BALANCES-CASH	CB1			73,097.00		
- BANK	CB1			190,135.50		
DAIRY	1		595,725.00	799,670.00		203,945.00
VEGETABLES	3		172,820.00	289,740.00		116,920.00
TREE NURSERY	5		142,450.00	189,765.00		47,315.00
HONEY	7		18,070.00	29,800.00		11,730.00
PIGGERY	9		3,139,780.00	2,255,662.00		-884,218.00
BAKERY	11		7,161,850.00	7,385,714.00		223,864.00
RENT	13		94,775.00	877,000.00		782,225.00
ADM	15		13,021.00	38,250.00		25,229.00
BUS	17		32,000.00	179,000.00		147,000.00
BANANA	19			9,300.00		9,300.00
POSHOMILL	20		2,600.00	213,300.00		210,700.00
BAL C/D CASH	CB12		3,400.00			
BANK	CB12		1,153,842.50			
TOTALS			12,530,333.50	12,530,433.50		

K RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

Balance as per cashbook	1,153,842.50
ADD: UPC	454,040.00
Balance as per Bank Statement	1,607,882.50

Prepared By: Certified By:

BURSAR



DATE: DATE:



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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 /2022/2023/(21)

15 June, 2026

Mr. Samuel Josephat Njoroge, CBS

Clerk of the National Assembly

Parliament Buildings

P. O. Box 41842-00100

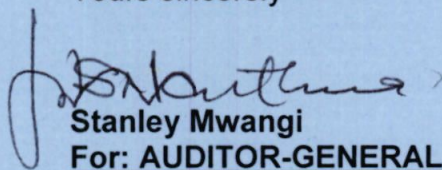
NAIROBI

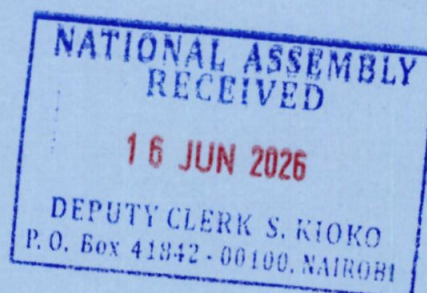
Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON MOI GIRLS' HIGH SCHOOL KAMUSINGA
FOR THE YEAR ENDED 30 JUNE, 2023 - 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, 2023 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

