

REPUBLIC OF KENYA




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REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2025	
DAY: Tuesday	
APPROVED BY:	Deputy chief Whip Majority Party Hon. Naomi Jillo
CLERK-AT-THE-TABLE:	Benson Inzofu

THE AUDITOR-GENERAL

ON

ST. MARY'S GIRLS HIGH SCHOOL-IGOJI

**FOR THE SIX (6) MONTHS PERIOD ENDED
30 JUNE, 2021**

MERU COUNTY



ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

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ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Reports and Financial Statements For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in May 2013 under registration number PU/5/3/340/13 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 970 students up to 30th *June 2021*. It has six streams for form 2 to 4 and 7 streams for form 1, 57 teachers of which 1 teacher was 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	James Kimathi Mugambi	Chairman- Sponsor	16/5/2019
2	Dr. Isabellah W. Wainaina	Secretary- Principal	30/12/2019
3	Samuel Njagi	Member – Rep. Parents	16/5/2019
4	George Mochache	Member – Rep. Parents	16/5/2019
5	Joseph Mutie	Member – Rep. Parents	16/5/2019
6	Lawrence Kinoti	Member – Rep. Parents	16/5/2019
7	Janet Njuguna	Member – Rep. Parents	16/5/2019
8	Lydia Gichobi	Member – Rep. Parents	16/5/2019
9	Cosmus Mutua	Member –Rep. Parents	16/5/2019
10	Dr. Elijah Walubuka	Member – Rep. CEB	16/5/2019
11	Linet Were	Member - Rep. Teachers	16/5/2019
12	Fr. Virgilio Kiriimi	Member - Sponsor	16/5/2019
13	Dr. Hellen Guantai	Member - Sponsor	16/5/2019
14	Catherine Mutiria	Member - Community	16/5/2019
15	Stella Kaburia	Member – Special groups	16/5/2019
16	Isaiah Mwaki	Member -Special Needs	16/5/2019
17	Monicah Njuguna	Member – Rep. Students	16/5/2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions of the School Board of Management include:

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

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. James Kimathi Dr. Isabellah W. Wainaina Ms. Stella Kaburia Fr. Virgilio Kirimi Mr. Lawrence	Chairman Secretary V. Chair Treasurer Treasurer	No meeting held
2	Audit Committee	Mr. James Kimathi Dr. Isabellah W. Wainaina Ms. Janet Waringa Gacoki Ms. Linet Were Mr. Isaiah Gichuru	Chairman Secretary Member Member Member	No meeting held
3	Finance, procurement and general purposes Committee	Mr. James Kimathi Dr. Isabellah W. Wainaina Mr. Gichuru Isaiah Mr. Mochache George Fr. Virgilio Kirimi	Member Secretary Member Chairman Member	No meeting held
4	Academic Committee	Mr. James Kimathi Dr. Isabellah W. Wainaina Dr. Elijah Walubuka Ms. Linet Were Mr. Cosmus Mutua	Member Secretary Member Member Chairman	1/1 1/1 1/1 1/1 1/1
5	Development Committee	Dr. Elijah Walubuka Dr. Isabellah W. Wainaina Mr. Lawrence Kinoti Fr. Virgilio Kirimi Mr. Catherine Mutiria	Chairman Secretary Member Member Member	3/3 3/3 3/3 3/3 3/3
6	Discipline and welfare Committee	Mr. James Kimathi Dr. Isabellah W. Wainaina Ms. Stella Kaburia Fr. Virgilio Kirimi Dr. Hellen Guantai	Member Secretary Chairperson Member Member	1/1 1/1 1/1 1/1 1/1

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Dr. Isabellah W. Wainaina	291662
2	Deputy Principal	Rael Ngito Jotham	372408
3.	Deputy Principal	Mercy Makena Kinyua	352465
4	School Bursar	Rosemary Gacheri Mbae	BOM 062

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 38-60402 - IGOJI
Telephone: 0731251190/0717425939
E-mail: saintmarys.igoji@gmail.com

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks:

1. Name of Bank: KCB – School Fund Account
Branch: Nkubu
Account Number: 1158952783
2. Name of Bank: Cooperative– School Fund Account
Branch: Nkubu
Account Number: 01129057828900
3. Name of Bank: Equity Bank: – Operations Account
Branch: Nkubu
Account Number: 0370291768418
4. Name of Bank: Equity Bank: – Infrastructure Account
Branch: Nkubu
Account Number: 0370299898075
5. Name of Bank: Equity Bank: Tuition Account
Branch: Nkubu
Account Number: 0370291353424
6. Name of Bank: Capital Sacco Enterprise Account
Branch: Igoji Branch
Account Number: 100107719900
7. MPESA PayBill No. 188361 attached to Cooperative bank account
no. 01129057828900

(g) Independent Auditors

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

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

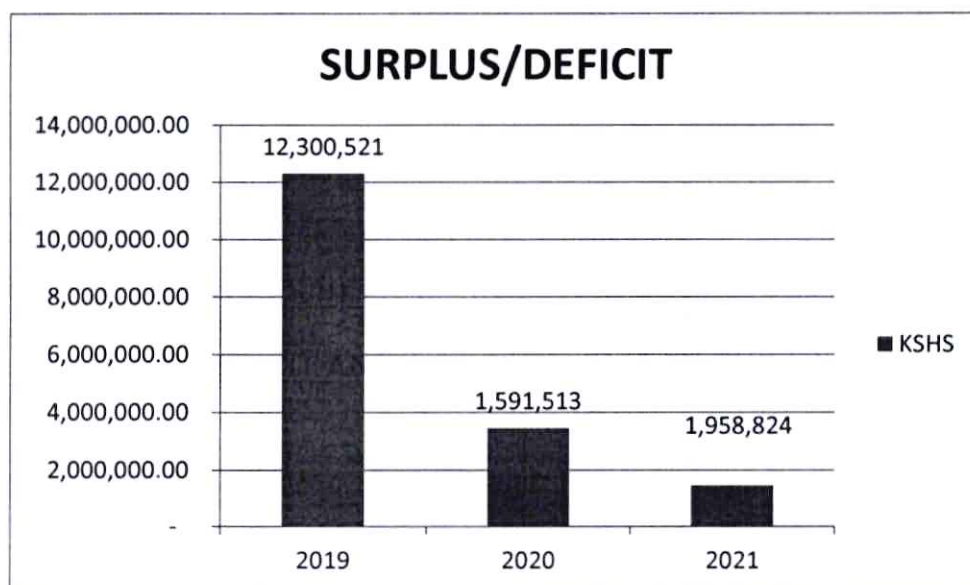
a) Financial performance

Below is a summary of performance for the last three years between 31st December 2019 and 30th June 2021.

i) SURPLUS/DEFICIT AND COMPARISON FOR THE LAST 3 YEARS

SURPLUS/DEFICIT AND COMPARISON FOR THE LAST 3 YEARS

YEAR	2019	2020	2021
KSHS	12,300,521	1,591,513	1,958,824



There was a high surplus in the year 2019 which was due to unspent Infrastructure funds. The funds were spent in the year 2020. The year 2020 also recorded lower revenues due to closure of schools as a result of Covid-19 pandemic.

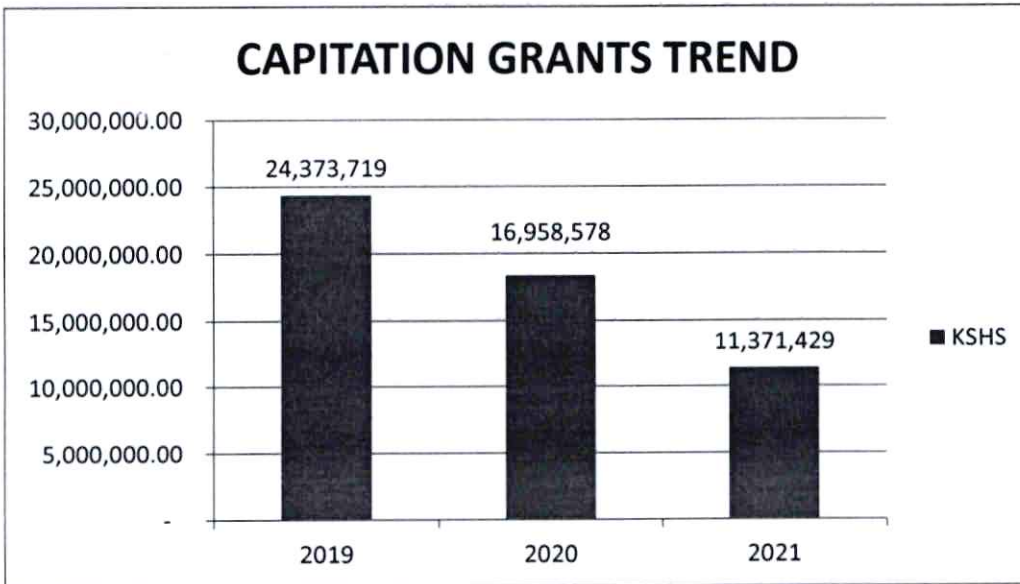
ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL - Cntd

ii) CAPITATION GRANTS FROM THE MINISTRY FOR THE LAST 3 YEARS

YEAR	2019	2020	2021
KSHS	24,373,719	16,958,578.00	11,371,429



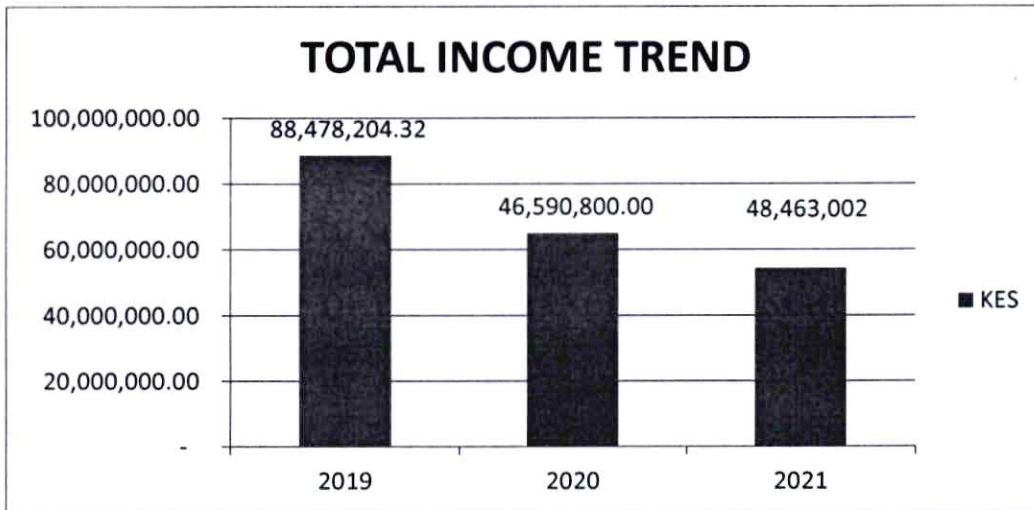
The above trend shows a decrease in capitation over the period. This is as a result of retention of textbooks money, reduced disbursements in 2020 as a result of schools closure due to the pandemic and the fact that 2021 was up to June.

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Annual Report and Financial Statements For the year ended 30th June 2021

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL- Cntd

iii) TOTAL INCOME FOR THE LAST 3 YEARS

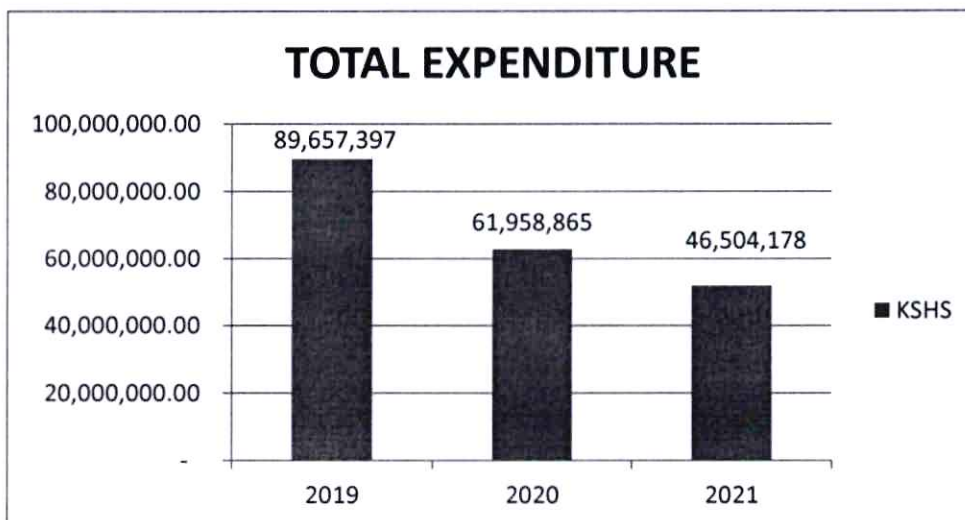
2019	2020	2021
88,478,204.32	46,590,800.00	48,463,002



The trend shows a decline in income over the years. While the factors earlier discussed also affected the total income, reduction of fees payable by parents in 2021 further contributed to this decrease.

iv) EXPENDITURE FOR THE LAST 3 YEARS

YEAR	2019	2020	2021
KSHS	89,657,397	61,958,865	46,504,178

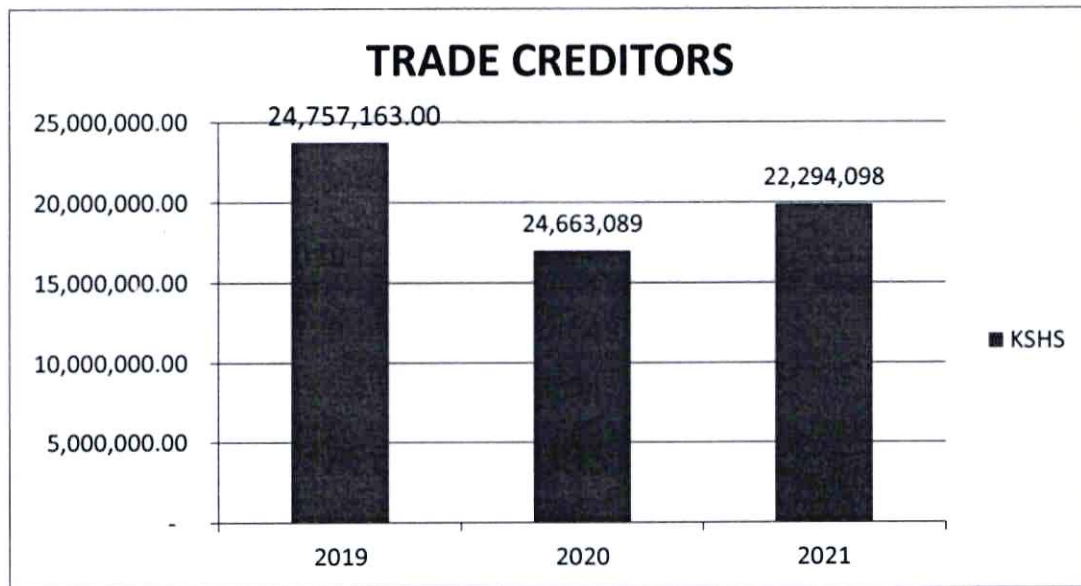


Prolonged closure of schools explains the decrease in expenditure over the period 2019 to 2020. Expenditure for 2021 covers a period of only 6 months.

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Annual Report and Financial Statements For the year ended 30th June 2021
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL- Cntd

v) CREDITORS FOR THE LAST 3 YEARS

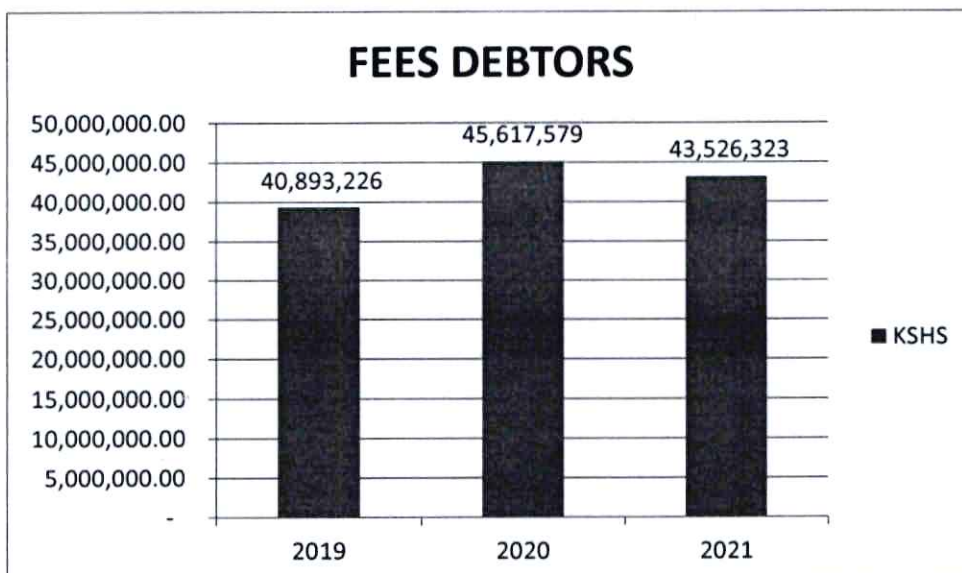
YEAR	2019	2020	2021
KSHS	24,757,163.00	24,663,089	22,294,098



Creditors declined in 2020 due to the early closure of schools as no much procurement was done.

vi) DEBTORS FOR THE LAST 3 YEARS

YEAR	2019	2020	2021
KSHS	40,893,226	45,617,579	43,526,323



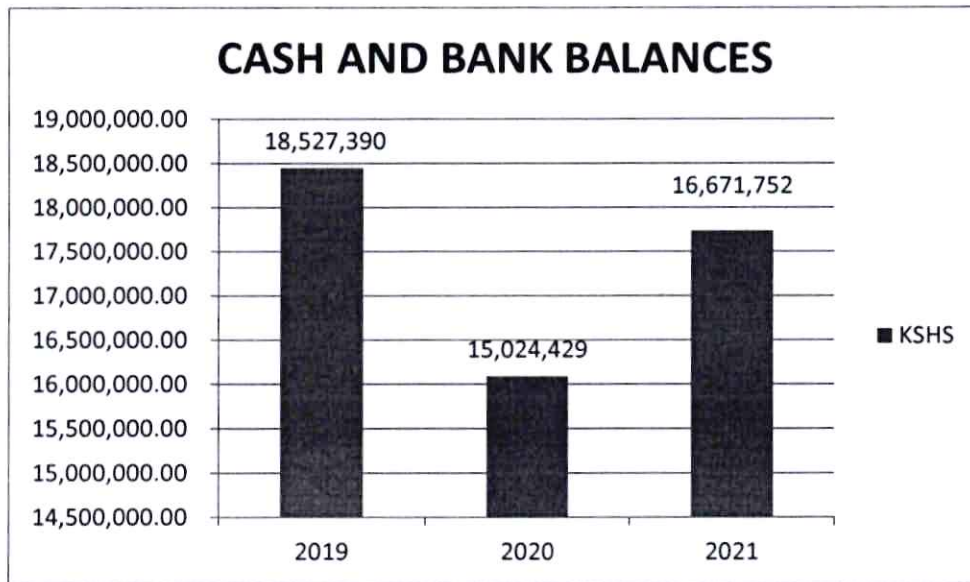
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL- Cntd

Debtors for the year 2020 increased as parents did not pay outstanding fees balances after schools closed due to the pandemic while 2021 debtors decreased. The reason being schools had resumed normalcy and regular reminders to parents to pay fees.

vii) CASH AND BANK BALANCES FOR THE LAST 3 YEARS

CASH AND BANK BALANCES FOR THE LAST 3 YEARS

YEAR	2019	2020	2021
KSHS	18,527,390	15,024,429	16,671,752



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Annual Report and Financial Statements For the year ended 30th June 2021

b) Teacher Student ratio:

<i>S/N</i>	<i>SUBJECT</i>	<i>NUMBER OF TEACHERS</i>	<i>SHORTAGE</i>
1.	MATHS	14	1
2.	ENGLISH	10	0
3.	KISWAHILI	13	1
4.	BIOLOGY	09	1
5.	CHEMISTRY	07	1
6.	PHYSICS	07	0
7.	HISTORY	08	0
8.	C.R.E.	15	1
9.	GEOGRAPHY	07	1
10.	B/STUDIES	04	0
11.	FRENCH	01	0
12.	HOME SCIENCE	02	0
13.	COMPUTER	01	0
14.	AGRICUTULTURE	02	0
15.	MUSIC	01	0

NOTES

- The report is based on the number of individual teachers in specific subject.
- All teachers teach two subjects except computer teacher.
- The teacher student ratio is 1:23(57 teachers against 1347 students)

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

b)Teacher Student ratio:

- Teacher to student RATIO $\frac{\text{NO.OF STUDENTS}}{\text{NO. OF TEACHERS}} = \frac{1175}{57}$ 1:20
- Number of teachers recruited within the year 2
- Number of teachers posted to the school within the year 0
- Number of teachers that were transferred during the period 1
- Number of teachers retired during the period 0
- Number of teachers employed by TSC 58
- Number of teachers employed by BoM 6

Number of teachers per subject

SUBJECT	ENG	KISW	MAT	BIO	CHEM	PHY	AGR	B/S	HIS	CRE	COMP	GEO	MUS	FR
No. of tsc teachers	10	13	14	09	07	07	02	04	08	15	01	07	01	01
No. of BOM teachers														
Surplus	0	1	1	1	1	0	0	0	0	1	0	1	0	0
Shortage														

c). Meanscore in the 2020-2017 kesc: slight drop in the mean score

Year	KCSE MEAN SCORE	Set score	No. of students that have transitioned to institution of higher learning	Comment
2020	8.850	9.5	189	Declined due to limited revision and syllabus coverage due to the covid19 disruptions
2019	8.350	9.5	204	Full syllabus coverage and adequate revision time
2018	7.32	9.5	136	Slight decline due the instability in the school
2017	7.540	9.5	201	

d). Number of candidates in the year 2017-2020

Year	2020	2019	2018
No. of candidates	205	247	214

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

e). Capacity of the school

Facility	Available	Capacity	No. of Students	Required	Comment
Classrooms	25	1000	1175	5	Inadequate
Science laboratories	4	200	1175	5	Inadequate
Computer lab	1	40	200	2 capacity of 50 each	Inadequate
Dining hall	1	500	1175	1 capacity of 1000	Inadequate
Dormitories	10	1100	1175	2 capacity of 500 each	Inadequate
Modern library	1	100	1175	1:1000	Inadequate
Pitches	1				Inadequate
School Bus	1	62	1175	2	Inadequate
Ablution block	2	1000	1175	6	Inadequate
Students Bathrooms	30	1100	1175		Inadequate
Staff washrooms	2	20		2	Inadequate
Water tank storage	1	24000L	1175	1 of 50000L	Inadequate
Departmental offices	8	2	15	8	Inadequate
Boardroom	1	20		2	Inadequate
Staffroom	3	45		3	Inadequate
Staff houses	16	16		30	Inadequate

f) Development projects carried out by the school:

PROJECT	YEAR	STATUS	ENGINEER'S ESTIMATE	AMOUNT	SOURCE OF FUNDS
Laboratory Phase I	2019-2020	Complete	10,581,415.60	10,195,517	R.M.I Funds(M.O.E)
Classes (6) (Labour only)	2021	Complete	6,434,626	6,439,465	R.M.I Funds(M.O.E)
Gate	2021	Complete	6,926,847.20	6,244,782	Parent Association fund
C.C.T.V	2021-2022	On-going	5,477,227.80	-	Parent Association fund
Perimeter Wall	2021-2022	On-going	3,175,906.00	-	Parent Association fund

Sign



School Principal

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021


III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

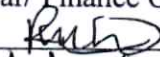
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of St. Mary's Girls' High School – Igoji 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, 2021, and of the school's financial position as at that date.

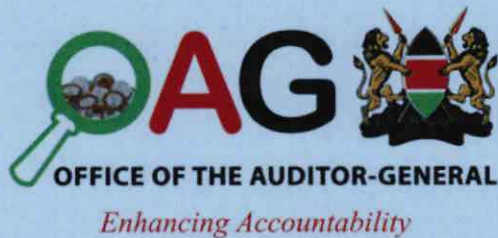
Name: Mr. James Kimathi Mugambi
Designation: Chairman, School Board of Management
Sign: 
Date: 8/8/21

Name: Mrs. Florence K. Igweta
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 8/8/2021

Name: Mrs. Rosemary G. Mbae
Designation: Bursar/ Finance Officer
Sign: 
Date: 8/8/21

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON ST. MARY'S GIRLS HIGH SCHOOL-IGOJI FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - MERU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Mary's Girls High School-Igoji - Meru County set out on pages 1 to 16, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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 the St. Mary's Girls High School-Igoji – Meru County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following inconsistencies;

1.1 Statement of Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities reflects a balance of Kshs.22,294,089 in respect of accounts payables as disclosed in Note 12 to the financial statements. However, review of supporting schedules including the prepaid fees revealed a total balance of Kshs.25,736,432 resulting in an unexplained and unreconciled variance of Kshs.3,442,343.

1.2 Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects final budget revenue and final budget expenditure of Kshs.55,298,308 and Kshs.45,561,095 respectively. Recalculation of the budgeted amounts resulted to Kshs.71,000,347 and Kshs.56,610,739 for revenue and expenditure resulting to unreconciled variances of Kshs.15,702,039 and Kshs.11,049,644 respectively.

Further, the school reported actual receipts versus actual expenditure of Kshs.55,298,308 and Kshs.45,561,095 respectively, however re computation led to actual receipts and expenditure of Kshs.60,063,886 and Kshs.46,283,678 resulting to unreconciled variances of Kshs.4,765,578 and Kshs.722,583 respectively.

1.3 Statement of Cash Flows

The statement of cash flows reflects capitation grants for operations balance of Kshs.9,936,060 while the corresponding Note 2 to the financial statements reflects an amount of Kshs.9,806,826 resulting in an unreconciled variance of Kshs.126,234.

Further, the statement reflects net cash flows from operating activities amount of negative Kshs.8,499,461 for the comparative year 2019/2020 while re-computation indicated an amount of Kshs.59,694,531 resulting to an unexplained variance of Kshs.68,193,992.
Notes to the Financial Statements

1.4 Notes to the Financial Statements

The statement of financial assets and financial liabilities has referenced accounts receivables and accounts payable to page 12 and page 14 respectively, while the actual Notes are at Note 11 and Note 12 to the financial statements.

Further, the biological and stock/inventory balances for the comparative year 2019/2020 were not disclosed under Note 15 and Note 17 respectively to the financial statements.

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

2. Failure to Maintain Cashbooks

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance totalling Kshs.16,671,752 which includes bank balances of Kshs.16,632,772 and as disclosed in Note 8 to the financial statements. Included in the bank balances amount is Kshs.4,988,794 and Kshs.1,912,745 for two (2) local banks respectively as disclosed in Note 8 to the financial statements. However, the School maintained only one cashbook for the two different bank accounts.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.16,671,752 could not be confirmed.

3. Long Outstanding and Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.43,526,323 as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.37,461,686 which had been outstanding for more than two (2) years. The long outstanding student debtors include students who had already completed KCSE exams and left the School. Further, a detailed ageing analysis and a list showing the total student debtors, debtors due from continuing students and debtors due from past students were not provided for audit.

In the circumstances, the accuracy and recoverability of the long outstanding accounts receivables balance of Kshs.43,526,323 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Mary's Girls High School-Igoji Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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.71,000,347 and Kshs.60,063,886 respectively, resulting to an under-funding of Kshs.10,936,461 or 15% of the budget. However, the School spent a balance of Kshs.46,283,678 against actual receipts of Kshs 60,063,886, resulting to an under-utilization of Kshs.13,780,208 or 23% of actual receipts.

The under-funding and under-utilization 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Guidelines

Review of the financial statements provided for audit revealed that the ICPAK Number of the School bursar responsible for preparation of the financial statements was not indicated and the School had an ongoing Court case which was not disclosed in the financial statements as a contingent liability. This was contrary to Section 81(1) of the Public Finance Management Act, 2012 which requires that at the end of each financial year, the Accounting Officer shall prepare financial statements in respect of the entity in a form that complies with the relevant Accounting Standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

In the circumstances, Management did not comply with the template prescribed by the Public Sector Accounting Standards Board.

2. Late Submission of Financial Statements for Audit

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021 but the financial statements were submitted on 23 March, 2023. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

3. Irregularities in the Procurement of a Bakery

Review of documents provided revealed that the School procured a bakery at a cost of Kshs.1,052,500 from a local supplier through quotation method of procurement. However, Management did not maintain a list of registered suppliers as required by Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that the head of the procurement function of a procuring entity to maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.

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

4. Lack of Professional Opinions

Review of documents provided for the audit revealed that the School procured various items under repairs and maintenance, boarding equipment and stores totalling Kshs.22,618,951 through various procurement methods. However, the procurement was not supported by professional opinions contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that the head of procurement of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement.

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

5. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.22,294,089. However, included in the balance are trade payables balance of Kshs.13,727,740 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Information Technology Policy and a Disaster Recovery Plan

Review of the records revealed that Management did not have in place policies on ICT and disaster recovery plans. Further, the School did not have a data recovery strategy and service continuity plan.

In the circumstances, the effectiveness of adequate risk management mechanisms could not be confirmed.

2. Incomplete Asset Register

The School did not maintain an updated and complete asset register. The assets register maintained did not clearly indicate the purchase date, cost price and current condition to ascertain the age and net book value of the assets. Further, review of documents and records revealed that ownership of a parcel of land was in dispute and a case had been filed in the Principal Magistrate's Court at Nkubu to determine the ownership of the land.

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

3. Failure by the Audit Committee to Hold Meetings

During the year under review, the Schools' audit committee did not hold any meeting as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), Regulation, 2015 which states that, the internal audit unit of a National

Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

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

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

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

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

- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


23 September, 2024


ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Reports and Financial Statements For the year ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019 - 2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	1,564,603	2,035,053
Capitation grants for operations	2	9,806,826	14,923,525
School Fund Income- Parents' Contributions	3	9,402,240	18,665,513
School Fund Income- Other receipts	4	27,689,334	27,925,287
TOTAL RECEIPTS		48,463,002	63,549,378
PAYMENTS			
Payments for Tuition	5	815,660	2,785,520
Payments for operations	6	8,595,328	17,005,922
Boarding and school fund payments	7	37,093,190	42,166,423
TOTAL PAYMENTS		46,504,178	61,957,865
SURPLUS/DEFICIT		1,958,824	1,591,513

The school financial statements were approved on 8/8/24 2022 and signed by:


 Name: Mr. James Kimathi
 Mugambi
 Chairman, BoM


 Name: Florence K. Igweta
 School Principal/Secretary
 to BoM


 Name: Rosemary G.Mbae
 Bursar/Finance

Date: 8/8/24

Date: 8/8/2024

Date: 8/8/24


ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Reports and Financial Statements For the year ended 30th June 2021


VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021


II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2020-2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	16,632,772	14,973,870
Cash Balances	9	38,980	50,559
Short term Investment	10	-	-
Total Cash and Cash Equivalents		16,671,752	15,024,429
Account's receivables	12	43,526,323	45,617,579
TOTAL FINANCIAL ASSETS		60,198,074	60,642,008
FINANCIAL LIABILITIES			
Accounts Payable	14	22,294,089	24,663,098
NET FINANCIAL ASSETS		37,903,985	35,978,910
REPRESENTED BY			
Fund balance 30th June 2021	13	35,945,161	34,387,397
Surplus/Deficit for the year		1,958,824	1,591,513
NET FINANCIAL POSITION		37,903,985	35,978,910

The School's financial statements were approved on 8/8/24 2022 and signed by:


 Name: **Mr. James Kimathi Mugambi**
 Chairman, BoM


 Name: **Florence K. Igweta**
 School Principal/Secretary to BoM


 Name: **Rosemary G. Mbae**
 Bursar/Finance

Date: 8/8/24

Date: 8/8/2024

Date: 8/8/24

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	1,564,603	2,035,053
Capitation grants for operations	2	9,936,060	18,033,502
School fund income- Parents contributions/ fees	3	9,402,240	38,340,234
School fund income- other receipts		39,800,198	29,631,097
Total receipts		60,703,100	88,039,886
Payments			
Payments for Tuition		1,609,569	2,115,680
Payments for operations	6	8,595,328	17,810,607
Boarding and school fund payments		48,850,880	8,419,068
Total payments		59,055,777	68,193,992
		1,647,323	(8,499,461)
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
Acquisition of Assets		-	-
Proceeds from investments			-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Financing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		1,647,323	(3,502,961)
Cash and cash equivalent at BEGINNING of the year			
		15,024,429	18,527,390
Cash and cash equivalent at END of the year			
		16,671,752	15,024,429

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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 %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION		-				
MOE Tuition	1,564,602.75	-	1,564,603	1,564,603	-	100%
	1,564,602.75	-	1,564,602.75	1,564,602.75	-	
(2) CAPITATION GRANT ON OPERATIONS		-			-	
Personnel emoluments		-			-	
Repairs and maintenance	2,799,691.55	-	2,799,692	2,799,692	-	100%
Local transport / travelling	4,203,500.00	-	4,203,500	4,203,500	-	100%
Electricity and water	959,398.00	-	959,398	959,398	-	100%
Medical	1,003,786.00	-	1,003,786	1,003,786	-	100%
Administration costs		-	-	-	-	
Insurance	840,450.00	-	840,450	840,450	-	100%
House Rent		-	-	-	-	
		-	-	7,500	(7,500.00)	
	-	-	9,806,826	9,814,326		
(3) FEES CHARGED ON PARENTS		-			-	
Personnel emoluments	7,067,500.00	-	3,533,750	4,844,354	(1,310,603.63)	69%
Repairs and maintenance	1,250,000.00	-	1,250,000	793,816	456,184.00	64%
Local transport / travelling	3,533,750.00	-	3,533,750	1,886,350	1,647,400.00	53%
Electricity and water	5,300,625.00	-	5,300,625	2,460,519	2,840,106.00	46%
Administration costs	1,767,500.00	-	1,767,500	1,260,478	507,022.00	71%
Activity	1,436,250.00	-	1,436,250	20,000	1,416,250.00	1%
Fee on Boarding Equipment and Stores	18,990,500.00	-	7,067,500	19,159,577	(12,092,077.16)	
		-	23,889,375.00	30,425,093.79	(6,535,718.79)	

OTHER INCOME		-				
Uniform		-	-	86,478	(86,478.00)	
Student Pocket money		-	-	-	-	
Hire ground and school bus		-	-	50,500	(50,500.00)	
House rent arrears		-	-	-	-	
House rent	276,000.00	-	-	15,500	(15,500.40)	6%
Property Insurance		-	-	161,809	(161,809.00)	
Damages		-	-	11,376	(11,376.00)	
Tender		-	-	22,000	(22,000.00)	
Fees arrears		-	-	-	-	
Academic Programme	-	-	-	423,700	(423,700.00)	
PA-project	20,006,794.00	-	20,006,794	17,458,500	2,548,294.00	87%
TOTAL INCOME	55,298,308.30	55,298,308.30	55,298,308.30	55,298,308.30	55,298,308.30	
					-	
(1) EXPENDITURE FOR TUITION					-	
Text books			-		-	
Exercise books	290,420.00		290,420	290,420	-	100%
Laboratory equipments and apparatus	196,040.00		196,040	196,040	-	100%
Teaching/learning materials/Exams /Assessments			-		-	
chalks	328,480.00		328,480	328,480	-	100%
Internal exams			-		-	
Reference books	720.00		720	720	-	100%
Bank charges			-		-	
Creditors			-		-	
	815,660.00	-	815,660.00	815,660.00	-	
			-		-	
PAYMENTS FOR OPERATIONS						
Personal Emoluments	2,903,006.92		2,903,007	2,903,007	-	100%
Service Gratuity			-		-	
Administration Cost	1,608,408.00		934,408	934,408	-	58%
Repairs and maintenance & improvements	2,271,058.90		2,271,059	2,271,059	-	100%

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

Local transport / travelling	352,748.00		352,748	352,748	-	100%
Electricity and water	3,114,136.00		2,121,386	2,121,386	-	68%
Medical			-	-	-	
Activity Expenses			-	-	-	
RENT	-		-	-	-	
Insurance Cost	-		-	-	-	
Bank Charges	-		-	12,720	(12,720.00)	
Total	10,249,357.82	-	8,582,607.82	8,595,327.82	(12,720.00)	
BOARDING AND SCHOOL FUND PAYMENTS			-		-	
BES	18,990,500.00		19,159,577	19,159,577	-	101%
RMI	1,250,000.00		793,816	793,816	-	64%
EWC	5,300,625.00		2,460,519	2,460,519	-	46%
LT@T	3,533,750.00		1,886,350	1,886,350	-	53%
ACTIVITY	1,436,250.00		20,000	20,000	-	1%
ADMIN COSTS	1,767,500.00		1,260,478	1,260,478	-	71%
Personal emolument	7,067,500.00		4,844,354	4,844,354	-	69%
Student Pocket Money			-	-	-	
Hire ground and school bus			-	-	-	
House rent			-	-	-	
School farm			-	-	-	
Infrastructure grant - Science Lab	-		-	248,000	(248,000.00)	
Bank charges	6,752.00		6,752	6,752	-	100%
Medical			-	-	-	
Expenses on Income Generating Activities	-		-	-	-	
Fee on Boarding Equipment and Stores			-	-	-	
Rent Expenses			-	-	-	
Insurance Cost (Life Property)	-		-	-	-	
Loan Principal repayment	5,497,671.20		5,497,671	5,497,671	-	100%
Loan Interest repayment	695,172.60		695,173	695,173	-	100%
Acquisition of Assets	-		-	-	-	
TOTAL				45,561,095	(45,561,094.69)	

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Reports and Financial Statements For the year ended 30th June 2021

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables 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 Shillings (Kshs.). The accounting policies adopted have been consistently applied to all the years presented.

6. Recognition of receipts and Payables

The school recognizes 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 recognizes all expenses when the event occurs and the related cash has actually been paid out by the school.

7. 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.

8. 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.

9. Account Receivable

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

10. Accounts Payable

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

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

11. 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.

12. 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.

13. Comparative figures

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

14. 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 2021.

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI**Annual Report and Financial Statements For the year ended 30th June 2021****X. NOTES TO THE FINANCIAL STATEMENTS****1. CAPITATION GRANT FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Text books		
Exercise books		
Laboratory equipments and apparatus		
Teaching/learning materials	1,564,603	2,035,053
chalks		
Internal exams		
Reference books		
Total	1,564,603	2,035,053

2. CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,799,692	3,585,000
Repairs and maintenance	4,203,500	4,996,500
Local transport / travelling	959,398	958,500
Electricity and water	1,003,786	2,130,025
Medical		220,000
Administration costs	840,450	1,134,500
Activity		440,000
Rent	-	15,000
Infrastructure		1,444,000
Total	9,806,826	14,923,525

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,175,855	6,137,624
Repairs and maintenance	939,328	1,843,217
Local transport / travelling	1,404,539	2,805,867
Electricity and water	2,714,448	4,859,807
Medical	175,599	279,549
Administration costs	934,388	1,800,907
Activity	58,083	938,542
Total	9,402,240	18,665,513

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI**Annual Report and Financial Statements For the year ended 30th June 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Boarding Equipment and Stores	9,484,207	27,334,939
Bus Hire	50,500	
Uniform	67,995	
Tender	22,000	80,000
Academic Programme	423,700	-
House rent	15,500	96,000
Damages	11,376	88,067
Property insurance	155,555	326,281
PA-project	17,458,500	-
Total	27,689,334	27,925,287

5. PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books		1,770,900
Laboratory equipments and apparatus	290,420	891,860
Internal exams	328,480	121,980
Bank charges	720	780
Exams and Assessments	196,040	-
Total	815,660	2,785,520

6. PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personal Emoluments	2,903,007	4,802,247
Service Gratuity		979,920
Administration Cost	934,408	-
Repairs and maintenance & improvements		596,500
Local transport / travelling	352,748	164,000
Electricity and water	2,121,386	2,879,587
Activity Expenses		13,200
Bank Charges	12,720	1,920
Acquisition of Assets	2,271,059	7,568,548
TOTAL	8,595,328	17,005,922

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJIAnnual Report and Financial Statements For the year ended 30th June 2021**NOTES TO THE FINANCIAL STATEMENTS (Continued)****7. BOARDING AND SCHOOL FUND PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,844,354	5,014,487
Repairs and maintenance	793,816	3,537,934
Local transport / travelling	1,886,350	2,836,902
Electricity and water	2,460,519	3,975,804
Medical	-	169,445
Administration costs	1,260,478	2,555,006
Boarding Equipment and Stores	19,159,577	22,567,968
Activity	20,000	718,020
Caution refund	500	-
Infrastructure	248,000	-
Bank charges	6,752	-
Loan Principal repayment	5,497,671	-
Loan Interest repayment	695,173	724,183
PA Project	220,000	-
Insurance Cost (Life Property)	-	66,674
TOTAL	37,093,190	42,166,423

8. BANK ACCOUNTS

Name of Bank, Account No. & currency		2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	370291353424	2,265	47,231
Operations Account	0370291768418	653,139	1,240,588
School Fund Account/Boarding-KCB	1158952783	4,988,794	3,669,041
School Fund Account/Boarding- COOP	1129057828900	1,912,745	2,869,362
Infrastructural Account	370299898075	9,075,830	7,147,648
Total		16,632,772	14,973,870

9. CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	38,980	50,559
Total	38,980	50,559

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJIAnnual Report and Financial Statements For the year ended 30th June 2021**NOTES TO THE FINANCIAL STATEMENTS (Continued)****10. SHORT TERM INVESTMENTS**

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

11. ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	43,204,066	45,125,133
Other non-fees receivables	287,731	492,446
Salary advances	34,526	-
Total	43,526,323	45,617,579

Aging of Fees Arrears

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	4,853,235	7,663,448
Fees arrears for the previous year	889,145	3,893,246
Fees arrears for prior periods (over two years)	37,461,686	33,568,439
Total	43,204,066	45,125,133

12. ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	19,486,283	16,277,098
Prepaid fees	2,621,030	8,386,000
Pocket Money	186,776.00	-
Retention monies	-	-
Total	22,294,089	24,663,098

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI**Annual Report and Financial Statements For the year ended 30th June 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****Aging of Creditors**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	4,886,984	2,385,180
Trade creditors for the previous year	871,559	-
Trade creditors for prior periods (over two years)	13,727,740	13,891,918
Total	19,486,283	16,277,098

13. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	14,973,870	18,465,075
Cash balances	50,559	11,484
Short Term Investments	-	-
Receivables	50,470,814	40,893,226
Payables	29,550,082	24,982,388
Total	35,945,161	34,387,397

Other important disclosure notes**14. Non-current Liabilities Summary**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding court case by Jimai contractors Ltd	13,727,740	-
Land court case at Nkubu	Ongoing	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	13,727,740	-

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15. Biological Asset

Description	Numbers	2020-2021	2019-2020
		KShs	KShs
Cattle	5	205,000	-
Goats	-	-	-
Trees	249	464,206	-
Coffee or tea plantation		-	-
Coffee or tea plantation		-	-
Pigs	31	281,000	
Poultry			-
	-	-	-
Total		950,206	

16. Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

17. Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
Opening stock/Inventory	3,420,815	
Additional stock	34,929,655	-
Total issues	(32,410,251)	-
Closing stock/Inventory	5,940,219	-

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XI. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance As at 30 th June 2021	Comments
	a	b	c	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Supply of goods					
Argent ventures	303,700			303,700	
Andriana Muthoni	183,200			183,200	
Fridah Kawira	22,932			22,932	
Summer distributors	651,150			651,150	
Dorothy Muthoni	84,050			84,050	
Kiamitumi Dairy	100,000			100,000	
Chogoria Wakulima Stores	144,120			144,120	
Wamu glass contractors	98,082			98,082	
Seyanyan	94,300			94,300	
David Mugiira	12,000			12,000	
Chuka Ritho Stores	351,090			351,090	
Elake materials	252,490			252,490	
Silveria Karea	116,600			116,600	
Harum Murithi	129,200			129,200	
Robikan Africa	285,100			285,100	
Justin Electrical Services	697,670			697,670	
Fire chief	192,800			192,800	
Kings Nairobi	110,700			110,700	
Reiner Distributors	335,800			335,800	
Sub-Total	4,164,984			4,164,984	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance As at 30 th June 2021	Comments
Supply of services					
Nawiri Enterprises	299,580			299,580	
Mugumak Agencies	41,940			41,940	
Karey straight solutions	278,200			278,200	
Valyrick plumbers	102,280			102,280	
Jimai Electrical Services	13,727,740			13,727,740	
Overmere Merchants	871,559			871,559	
Sub-Total	15,321,299			15,321,299	
Grand Total	19,486,283			19,486,283	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost b/f 1st July 2020 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	39,600,000			39,600,000
Buildings and structures	151,846,178	8,607,701		160,453,879
Motor vehicles	7,000,000			7,000,000
Office equipment, furniture and fittings	15,704,846.00			15,704,846.00
ICT Equipment, and Other ICT Assets	4,680,228	2,000,000		6,680,228
Tools and apparatus	5,771,409			5,771,409
Textbooks	112,089,155			112,089,155
Other Machinery and Equipment	6,673,907			6,673,907
Heritage and cultural assets	382,750			382,750
Intangible assets- soft ware	1,500,000	64,234		1,564,234
Total				360,893,006

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
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Fixed Assets Register

NO	Assets Class	Date purchased	Location	Historical cost b/f (Kshs) 1st July 2021	Additions during year (Kshs)	Disposal during year (Kshs)	Historical cost b/f (Kshs) 1st July 2022
	Land 1			39,600,000	0	0	39,600,000
	Buildings And Structure						
12	Classes			10,800,000			10,800,000
	9 classes block			13,654,529			13,654,529
	6 classes block			6,434,626			6,434,626
	Pigsty						
	Cowshed						
	Poultry Houses						
	septic tank						
	New science lab			10,195,517			10,195,517
	Biology and science lab			14,000,000			14,000,000
	Administration block						0
	LRC building			14,704,032			14,704,032
	Bakery						
	Complex dormitory			15,000,000			15,000,000
	Cherry white dormitory			50,057,474			50,057,474
	banana dormitory						
	Principal residential house						
6	Staff quarter houses						

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	Orange dormitory					
	Jacaranda dormitory					
	papaya dormitory					
	lemon dormitory			16,000,000		16,000,000
	Nandi dormitory					
	Thorn dormitory					
	Mango dormitory					
2	Sanitation block			1,000,000		1000000
	Biodigester					1477120.8
	Ablution block					1058314.4
	TOTAL					160,453,879
	Motor vehicles					
1	KBL 570G ISUZU MV123			7,000,000		7,000,000
	Office equipment, Furniture and fittings					
1522	Student desks		Classes	5,400,000	688,000	6,088,000
761	Student beds		dorm	945,000	120,400.00	1,065,400.00
1522	Student chairs		Classes	3,375,000	430,000.00	3,805,000.00
	Executive table		Principal Office	95,000		95,000.00
	Executive chair		Principal Office	25,000		25,000.00
2	Coffee table		Principal Office	9,500		9,500.00
	Wall unit		Principal Office	25,000		25,000.00
	Water disperser		Principal Office	6,000		6,000.00
4	Curtains		Principal Office	24,000		

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						24,000.00
2	Curtains sheers		Principal Office	8,000		8,000.00
	Books		Principal Office	2,000		2,000.00
	Trophies		Principal Office	donations		-
6	Seater leather sofa set		Principal Office	120,000		120,000.00
	Mika fan		Principal Office	3,495		3,495.00
	Chair		Principal Office	4,500		4,500.00
	Executive tables		Board room	88,000		88,000.00
15	Chairs		Board room	82,000		82,000.00
	Fixed cabinet		Principal Office	15,000		15,000.00
	Fixed cabinet		Board room	50,000		50,000.00
	Microwave		Board room		10,995	10,995.00
6	Curtains		Board room	90,000		90,000.00
6	2 Curtains sheers		Board room	30,000		30,000.00
	Book shelves		Duplicating room	6,750		6,750.00
	Chairs		Duplicating room	3,800		3,800.00
2	Tables		Duplicating room	8,000		8,000.00

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60	Computer lab seats		LRC COMPUTER LAB	228,000		228,000.00
5	tables		LRC COMPUTER LAB	25,500		25,500.00
4	Fixed cabinets		ACCOUNT OFFICE	7,000		7,000.00
	water disperser		ACCOUNT OFFICE	6,000		6,000.00
	Executive chairs		ACCOUNT OFFICE	25,000		25,000.00
2	Chairs		ACCOUNT OFFICE	7,600		7,600.00
3	office desks		ACCOUNT OFFICE	21,000		21,000.00
58	chairs		HOD OFFICES	174,000		174,000.00
51	office desks		HOD OFFICES	204,000		204,000.00
7	Tables		HOD OFFICES	28,000		28,000.00
13	shelves		HOD OFFICES	60,000		60,000.00
4	water disperser		HOD OFFICES	24,000		24,000.00
10	curtains		HOD OFFICES	60,000		60,000.00
3	Chairs		Exam office	11,400		11,400.00
	Fixed cabinets		Exam office	6,000		6,000.00
2	Office desks		Exam office	12,000		12,000.00
2	Tables		Exam office	8,000		8,000.00

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376	Plastic chairs(76 white&300 blue)		General Store	282,000		282,000.00
1	Table		General Store	6,000		6,000.00
	Book shelves		General Store	4,000		4,000.00
2	Cabinets		General Store	8,000		8,000.00
2	Chairs		General Store	7,600		7,600.00
2	Cabinets		Reception	26,000		26,000.00
	Paper tray		Reception	2,000		2,000.00
4	4 chairs		Reception	18,000		18,000.00
4	Curtains		deputy office academics	24,000		24,000.00
2	Curtains sheers		deputy office academics	8,000		8,000.00
	Executive chair		deputy office Administration	25,000		25,000.00
4	Curtains		Reception	24,000		24,000.00
2	Curtains sheers		Reception	8,000		8,000.00
	Executive desk		deputy office academics	32,000		32,000.00
	Executive desk		deputy office Administration	32,000		32,000.00
	Executive chair		Deputy office Administration	25,000		25,000.00

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	water disperser		deputy office Administration	6,000		6,000.00
4	curtains		Deputy office Administration	24,000		24,000.00
4	curtains sheers		Deputy office Administration	12,000		12,000.00
	cupboard		Counselling department	17,000		17,000.00
	table		Counselling department	8,500		8,500.00
	chair		Counselling department	4,500		4,500.00
3	plastic chair		Counselling department	3,750		3,750.00
2	lounge seater		Counselling department	2,600		2,600.00
16	Shelves		Library	80,000		80,000.00
11	tables		Library	60,500		60,500.00
12	Table		DH	102,000		102,000.00
61	benches		DH	56,000		56,000.00
	water disperser		common room	6,000		6,000.00
11	tables		common room	93,500		93,500.00
5	chairs		common room	22500		22,500.00
144	stools old		Laboratory	504,000		504,000.00
120	stools	6/26/2022	Laboratory	420,000		

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						420,000.00
26	tables		Laboratory	221,000		221,000.00
	Dormitory curtains		dorm	751,056		751,056.00
	Office kitchen cabinets			23,000		23,000.00
12	benches tables		Laboratory	182,400		182,400.00
	TOTAL					15,704,846.00
	ICT Equipment, and Other ICT Assets					
	C.C.T.V	1/5/2021	Whole school	-		5,477,227.80
	CCTV screen TV 60"	1/6/2021	Principal office	-		-
	Desktop computer	10/3/2016	Principal office	MOE		
	Cctv 4U switch and router	1/5/2021	Principal office			
	wall clock		Duplicating room			
	Desktop computer	10/3/2016		MOE		
	printer laserjet 125nw				45000	45000
	E-wasteeg computers and printers					
	printing machine Riso E2			478,000		478,000
	24 port ethernet switch			16,000		16000
	8 port internet switch			2,500		2,500
	Lan IDU			7,000		7,000
	34 Desktop computer	10/3/2016	LRC COMP LAB	MOE		

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							-
	1 Smart screen	10/3/2016	LRC COMP LAB	MOE			-
	3 desktop computers		ACCOUNT OFFICE	SMASE			-
	1 Laser jet pro 402dne	1/1/2021	ACCOUNT OFFICE	40,000			40,000
	1 desktop computers			SMASE			-
	1 desktop computers		Exam office	105,000			105,000
	1 L850 epon printer	2/8/2020	Exam office	56,000			56,000
	1 L850 epon printer	2/9/2020	ICT Office	56,000			56,000
	1 Laser jet pro 402dne	1/1/2021	ICT Office	40,000			40,000
	Kyocera 1800	2/9/2020	ICT Office	80,000			80,000
	2 desktop computers	10/3/2016	ICT Office	MOE			-
	A 3 paper cutter		ICT Office	2,500			2,500
	1 Laser jet pro 402dne	1/1/2021	Reception	40,000			40,000
	1 desktop computers	10/3/2016	Reception	MOE			-
	Telephone switch board advanced hybrid system		Reception	25,000			25,000
	8- port switch		Reception	2,500			2,500
1	Laser jet pro 402dne	1/1/2021	Technical office	40,000			40,000
1	desktop computers		deputy office Administration	SMASE			-

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	CCTV Screen	1/5/2021	deputy office Administration				-
	A 3 paper cutter		Library	2,500			2,500
	Screen TV 50"		Common room		40,000		40,000
	Screen TV 50"		DH	50,000			50,000
	Cctv 4U Data Cabinets & POE switch	1/5/2021	DH				-
8	Laptops			SMASE			
1	Kyocera Ecosys FS-1120 MFP			SMASE			
5	Projectors			SMASE			
	1 desktop computers		deputy office Academics	SMASE			-
	Cctv 4U Data Cabinets & POE switch	1/5/2021	Outside deputy office Academics				-
	Cctv 4U Data Cabinets & POE switch	1/5/2021	Outside form 3 block				-
	Cctv 4U Data Cabinets & POE switch	1/5/2021	New science lab				-
	Cctv 4U Data Cabinets & POE 8 port switch	1/5/2021	staff quarters				-
	CCTV Screen TV 32"	1/5/2021	ICT Office				-
2	24 Port switch	10/3/2016	ICT Office	MOE			-
	18U Data Cabinets	10/3/2016	ICT Office	MOE			-
	Cctv 4U Data Cabinets & POE 8 Port switch	1/5/2021	Cherry white dorm				-

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	Blacker decker dust blower		ICT Office	3,500		3,500
	2 Wireless and LAN D-link routers		ICT Office	9,000		9,000
4	ZKT ECO K40 biometric	18/07/2020	ICT Office, Exam office	56,000		56,000
	Digitex ups 650v	1/1/2021	Exam office, CT Office, reception ,Duplicating room	6,500		6,500
TOTAL						6,680,228
Tools and apparatus						
	Laboratory chemicals			878,070		878,070
	Laboratory Apparatus			913,405		913,405
Textbooks						
652	Agriculture			MOE		-
2409	Business studies			MOE		-
2875	Biology			MOE		-
2875	Chemistry			MOE		-
2622	CRE			MOE		-
433	Computer studies			MOE		-
2800	English			MOE		-
301	French			MOE		-

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							-
2003	Geography			MOE			-
333	H/Science			MOE			-
2218	History			MOE			-
2700	Kiswahili			MOE			-
2852	Mathematics			MOE			-
15	Music			MOE			-
1944	Physics			MOE			-
27	Arabic			MOE			-
2015	Revision materials(all subjects)			MOE			-
5264	Set books(all set books)			MOE			-
	Revision materials(all subjects)			112,089,155			112,089,155
	TOTAL						112,089,155
	Other Machinery and Equipment						
1	Lawn mower machine	4/26/2020		50,000			50,000
1	Generator model Gep-110kva s/no len 02582			2,240,000			2,240,000
310	pangas		farm	124,000			124,000
10	Garden rake		farm	15,000			

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						15,000
10	Spade		farm			-
3	Wheelbarrow					
5	Fork jembe					
1	Electricity Chaff cutter(3 Blade, 3 hp Electric Motor)		farm	50,000		50,000
2	Food mixture		Kitchen	193,708		193,708
	potato peeler		Kitchen	80,000		80,000
	Deep Freezer	3/3/2021	Kitchen	97,999		97,999
2	Gas cooker 13kg		homescience	15,600		15,600
2	Gas cooker 13kg		lab	15,600		15,600
3	Gas cooker 13kg		Kitchen	22,320		22,320
8	Energy saving jikos		Kitchen	680,000		680,000
	Complete oven	2/2/2021	bakery			-
	Proffer	2/3/2021	bakery	120,000		120,000
150	Baking tins	2/4/2021	bakery	15,000		15,000
1	Fridge	5/23/2022	homescience		95000	95,000
1	fridge out of order					
12	Sewing machines(old)		homescience	324,000		324,000
8	Sewing machines(new)	7/14/2022	homescience		400000	400,000

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021

3	iron box old					
2	Iron box new	5/23/2022	homescience		5000	5,000
1	cookers 6 burner		homescience	50,000		50,000
2	6 burner Gass Cooker With Electric Oven	5/21/2022	hsc		110000	110,000
4	cookers 2 burner	5/22/2022	hsc		9200	9,200
4	24000l Plastic ken tank			1,000,000		1,000,000
5	500l Plastic ken tank			195,000		195,000
	Home science equipment			151,480		151,480
						6,873,907
Heritage and cultural assets						
1	piano			65,000		65,000
8	drums			22,100		22,100
30	sport attire			85,000		85,000
7	Balls			65,000		65,000
10	Descant Flute			18,000		9,000
1	13 Channels Powered Mixer			35,000		35000
	Home audio system shaker x7d			85,660		85660

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

	Donner Wireless Microphone System						15,990
	Total						382,750
	Intangible assets- soft ware						
	school management system(smart school)			1,200,000.00			1,200,000
	Bulky sms system software				30000		30,000
	Bio metric management integration software			15,000			15,000
	Kaspersky antivirus 2021-2022				75000		75,000
	Microsoft suite 2013			20,000			20,000
	Hosting space(National bank)				23000		23,000
	Microsoft Windows 8 32-bit/64-bit			15,000			15,000
	White board software			10,000			10,000
	Examination management system			100,000			100,000
	Widows 10	9/7/2021					26,500
	Microsoft Windows Home 10 32-bit/64-bit	099/07/2021			18734		18,734
	Microsoft Windows 11 suite			31,000			31,000
	TOTAL						1,564,234

TOTAL =360,893,006

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ANNEX 3 -SCHOOL FUND TRIAL BALANCE AS AT 30TH JUNE 2021

St Marys Girls high School
School Fund Account

Trial Balance
As at 30/06/2021

TUTION

VOT/HEAD	BUDGET Kshs.	DEBIT Kshs.	CREDIT Kshs.	Adjustments		Final Trial Balance
				DR	CR	
Opening bank balance			47,230.86			
Cash						
Bank						
SUNDRY CREDITORS						
INTERNAL EXAMS		793,509.00				793,509.00
CAB EQUIPMENT		328,480.00				328,480.00
EXAMS AND ASSESSMENTS		290,470.00				290,470.00
BANK CHARGES		196,040.00		335,800.00		526,230.00
TUTION		720.00			156,040.00	156,040.00
CREDITORS			1,564,602.75			1,564,602.75
CLOSING BALANCES						
BANK		2,264.61				2,264.61
Balance c/b		1,611,833.61	1,611,833.61			1,947,633.61

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ANNEX 4 – OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30TH JUNE 2021.

St Marys Girls high School
Operations Fund Account
Trial Balance
As at 30/06/2021

VOTEHEAD	BUDGET Kshs.	DEBIT Kshs.	CREDIT Kshs.	Adjustments		Final Trial Balance	
				DR	CR	Dr	CR
Opening bank balance							
Cash							
Bank			1,240,587.60				1,240,587.60
							4,203,500.00
RMI			4,203,500.00				
LTI		352,748.00	959,398.00			352,748.00	959,398.00
EWC		2,121,386.00	1,003,786.00	992,750.00		3,114,136.00	1,003,786.00
ACTIVITY							
PE		2,903,006.92	2,799,691.55			2,903,006.92	2,799,691.55
ADM COST		934,408.00	840,450.00	674,000.00		1,608,408.00	840,450.00
NSSF		113,744.00	113,744.00			113,744.00	113,744.00
NHIF		60,900.00	60,900.00			60,900.00	60,900.00
PAYE		79,397.00	79,397.00			79,397.00	79,397.00
KUDHEIHA		24,900.00	24,900.00			24,900.00	24,900.00
ADVANCE			121,734.00				121,734.00
RENT			7,500.00				7,500.00
INFRASTRUCTURE		4,203,500.00				4,203,500.00	
BANK CHARGES		8,460.00				8,460.00	
CREDITORS					1,666,750.00		1,666,750.00
CLOSING BALANCES							
BANK		653,138.53				653,138.53	
		11,455,588.45	11,455,588.45	1,666,750.00	1,666,750.00	13,122,338.45	13,122,338.45

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ANNEX 5 – TUITION ACCOUNT TRIAL BALANCE AS AT 30TH JUNE 2021

St. Mary's Girls' High School - Igoji

P.O BOX 38-60402 Igoji

Tel: 0731 251 190

INFRASTRUCTURE ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	<u>LANC</u>	<u>BUDGET</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANC</u>
OPENING BALANCES						
OPENING BALANCE	0	0.00	0.00	7,147,648.40	0.00	0.0
ACCOUNT						
Infrastructure Grant	5	0.00	0.00	4,203,500.00	0.00	0.0
Science Lab	6	0.00	2,271,058.90	0.00	0.00	0.0
Bank Charges	7	0.00	4,260.00	0.00	0.00	0.0
CLOSING BALANCES						
BANK	0	0.00	9,075,829.50	0.00	0.00	0.0
			11,351,148.40	11,351,148.40		

Prepa

Bursar

Checked By

Principal

Sign

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ANNEX 6 -BANK RECONCILIATION STATEMENTS AS AT 30TH JUNE 2021

SCHOOL FUND ACCOUNT (COOPERATIVE)

Balance as per Bank statement	1,912,024.57
Add bank charges	720.00
	<hr/>
Balance as per cash book	1,912,744.57

SCHOOL FUND ACCOUNT (KCB)

Balance as per Bank statement	5,320,338.44
Less unpresented cheque(s) 2243	331,544.00
	<hr/>
Balance as per cash book	4,988,794.44

TUITION ACCOUNT

Balance as per Bank statement	2264.61
Balance as per cash book	2264.61

OPERATIONAL ACCOUNT

Balance as per Bank statement	653,138.53
Balance as per cash book	653,138.53

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI
Annual Report and Financial Statements For the year ended 30th June 2021
ANNEX 7 – CASH SURVEY CERTIFICATE 30TH JUNE 2021

ACCOUNT NO	1158952783	
NOTES		
	1000 X 20	20,000
	500 X 20	10,000
	200 X 12	2,400
	100 X30.....	3,000
	50 X52	2,600
COINS		
	20 X 25	500
	10 X 8	80
	5	0
		38,980

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Reports and Financial Statements For the year ended 30th June 2021

ANNEX 8 – SCHEDULE OF PREPAYMENTS AND FEES ARREARS 30TH JUNE 2021

ST MARYS GIRLS HIGH SCHOOL		
STUDENTS WITH FEES PREPAYMENTS AS AT		30-June-2021
ADM NO	STUDENT NAME	PREPAID
IC		102,090.00
9863	MAYA AKINYI	1.00
9884	MUGAMBI BETTY KINANU	1.00
9890	MUTUMA SYLVIA MWENDWA	21.00
9893	MBURUGU STACY KENDI	2,700.00
9895	KIMEU WINFRED NDINDA	1.00
9899	KABERIA MARY STANCIAH MUKAMI	1.00
9908	PRECIOUS KANANA MWORIA	6,220.00
9917	MWANGI RISPER WANGARI	10.00
9919	FELISTER MITHIKA KABETI	31,447.00
9929	GARI CHITSAKA MICHELLE	1.00
9949	KALUNG'E BETTY KAGENI	51.00
9953	ADHIAMBO LUCY	416.00
9956	MUGAMBI FA VOUR MWENDE	2,500.00
9972	MURIITHI PENNY GAKENIA	167.00
9974	ANGEL NATASHA	9,507.00
9984	GELDINE AIKENA MWIKA	10,000.00
10001	GIFONCA AMARA KAGENDI	7.00
10029	MUENI CYTHIA	3,197.00
10030	IVY KATHICINI MUGAMBI	12,947.00
10039	KINOTI ELDAH NAANYU	30,470.00
10054	MWANGI ABIGAIL MUKAMI	47.00
10052	KOONIC SILVIA BENNY	16.00
10098	MUTWIRI LINDA NYIRYARI	947.00
10101	WEDDY CASTINE MAKENA	16.00
10117	KAWIRA KAGWIRIA PRECIOUS	212,781.00
IE		1.00
9807	EAMETHU EYN GAKII	1.00
9857	ENANGIYA KIRAGODI	28,035.00
9859	RECI GUSTAFOS DIALALA	5,947.00
9877	MWANGI ELIZABETH MWINGIRWA	416.00
9887	YONGI DEBORA MUKAMI	617.00
9897	EMAKA LINDA KATHARIMI	16.00
9898	EMATHYI VICTORIA MWENDE	1,451.00
9899	KANJA YUSUF KIBUMIED	1.00
9902	MWANGI KATHARINI MITCHELLE	1.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

STUDENTS WITH FEES PREPAYMENTS AS AT 30-June-2021		
ADM NO	STUDENT NAME	PREPAID
9916	PEACE KINYA KIMATHI	451.00
9927	MWITI ABIGAEL NKATHA	5,000.00
9933	KYEVA RACHAEL MUSUKI	47.00
9935	VIRGINIA NTINYARI KAIMENYI	5,001.00
9938	SHARON NDIKE MUSILI	1.00
9951	RUIRU JOY MUTHONI	1.00
9969	OBWOCHA SHARON KEMUNTO	297.00
9997	MORAA BARBRA GATHONI	171.00
10023	OUNDO SHERYL AKINYI	2.00
10047	MUGENDI NJERI JANET	19,647.00
10048	PEGGY AMBER ASHUBWE	9,051.00
10054	MULIRO L. DEBRA NAFULA	20,166.00
10058	SERAH EUNICE NYABONYI	666.00
10115	MIRITI AMY KENDI	160.00
10122	JILLO DHD ARERO	150.00
10131	MWENDA CHRISTINE MAKENA	47.00
10138	KITHINJI JOY KENDI	47,450.00
10159	MUTISYA SASHA SYOINDO	7.00
10162	NYAGA WINJOY KINYA	7.00
		144,827.00
IN		
9835	FAITH MULI	3,001.00
9839	VICKY LENAH MUTHONI	17,193.00
9841	NDUNG'U CAREY WANJIRU	1.00
9847	NKATHA MOREEN	16.00
9907	NOELLE KEKE GITONGA	56.00
9910	NGOVI VICTORIA MUNINI	47.00
9914	BAARIU FIONA MUKAMI	2.00
9918	NJUE JOY KINYA	5,016.00
9920	MUTHONI CHARITY KATHURIMA	6,547.00
9921	MURIUNGI MARYANN NGUGI	1.00
9937	GLORIFINE MAKANDI MUTWIRI	5,000.00
9965	SABDIO ELEMA KOMBA	28,055.00
9998	NJOKI BILHA WAKIO	1,947.00
10004	SHIRLEY MWENDE NJERU	2.00
10010	FELISTA NJERI MUIRURI	2.00
10049	NZAU TRICIA MUMBI	1.00
10061	WA WIRA IDA WANJIRU	6,000.00
10065	KIBUI KATHAMBI NORAH	416.00
10085	GITONGA MWENDWA DESTINY	1,447.00
10091	NGUNGA CYNTHIA	2.00
10095	NTOMBURA JOY KINYA	4.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

STUDENTS WITH FEES PREPAYMENTS AS AT		30-June-2021
ADM NO	STUDENT NAME	PREPAID
10116	HARGURA RAMLA KULAMO	6,951.00
10120	MWITI ALICE MUGURE	21,372.00
10130	NANCY MAKENA	22,001.00
10134	TUME ADANO UMURO	28,055.00
10182	MUTURA CONSOLATA KAWIRA	1,450.00
10184	MURIUKI GLORY ANN KENDI	1,950.00
		156,535.00
IP		
9831	NAOMI NDANU	1.00
9840	VANESSA WANJIKU	1.00
9848	KINYA MUTHOMI	6.00
9849	NYANOKWI ANGELINE	1.00
9853	WANGARI KEZIAH MUMBI	1.00
9894	MAGANA TIPHANIE	5,000.00
9896	LORNA NYAKIO KATHURI	117.00
9928	WAKO FARDOSA HASSAN	811.00
9966	MUTHURA MARGARET KABAKA	1.00
10008	PETTYSHAIN KINYA KARIUKI	1.00
10012	PATRICK LAUREEN MAKENA	10,000.00
10014	AMY MARIE NJERI	3,500.00
10019	LEWA TONDO LYANN	10,000.00
10021	BLESSY KANANA	120.00
10024	MURUNGI KINYA RISPER	3,017.00
10026	MWANIKI PATIENCE WANJIKU	1.00
10032	NYORO ROSEMARY WANJIKU	947.00
10044	KAUNANGE MORGANA KATHURE	4.00
10050	MWANGI KIMBERLEY WAMBUI	24,400.00
10056	DENG KUOL AWUOR	297.00
10072	MUCEE MAKENA GRACE	121.00
10081	KULOLA HOPE FAVOUR	1.00
10103	MBABU NKATHA ANNET	1.00
10140	MURULI DAISY TESERA	1,452.00
10151	KITHINJI VALENTINE KANANA	1.00
10158	DARVIN GAKII	1.00
		59,803.00
IS		
9867	MUTISYA CYNTHIA MUTILE	1.00
9868	MUGAMBI MAXINE GATWIRI	1.00
9871	KIBE SARAH NJOKI	2.00
9874	GITUMA NELLY KAGENDO	447.00
9883	MUNGATHIA LINET MWENDWA	4,502.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

RECEIVED WITH FEES PREPAYMENTS AS AT			30-June-2021
ADM NO	STUDENT NAME		PREPAID
9885	RUBY MUTHONI MARIGI		
9889	MUHOLO CLAUDIA JOY WANGU		121.00
9911	PRECIOUS FURAHA GITONGA		47.00
9964	KIOKO DAMARIS KAMBUA		151.00
9981	MWENDA ELISHEBA KANARIO		2,000.00
9993	KYALO HILLARY KALONDU		47.00
9994	KABURU JOY TALIA MUKAMI		1.00
10031	MAINGI LINA KARIMI		16.00
10062	JAPHET MUKAMI PRUDENCE NESSY		900.00
10064	KAPUA DAISY ATABO		1.00
10068	MERCY GAICUGI		2.00
10069	MUTUMA SASHA KATHAMBI		2.00
10089	BUSHRA IBRAHIM ABDINOOR		1.00
10097	MUGAMBI NANCY GAKII		447.00
10099	DORA MAKENA		7,947.00
10100	GATWIRI EDNA		116.00
10113	FELISTER MAKENA MUMO		47.00
10170	CHUOL NYAKAMA LUALWENG		104,466.00
			55.00
			121,320.00
IW			
9830	AKETCH LORNA AKETCH		
9834	BRENDA JEBIWOT		12,157.00
9845	WEDJOY KARWITHA		30,201.00
9860	BREDA WANJA MWONGELA		47.00
9862	MWENDA KAY GATWIRI		3,002.00
9864	MURIITHI GABRIELLA		47.00
9865	WANJIKU LONAH MUGAMBI		152.00
9870	KIRIINYA EDDYCLAUDIA KENDI		120.00
9882	NDURU FAITH NTINYARI		2.00
9902	SAMANTHA WAVINYA WAMBUA		7.00
9926	NKUNJA ANN KATHAMBI		2.00
9940	KIBURI EVALYNE MUENI		3,617.00
9941	MURIUNGI MITCHEL KAWIRA		2,966.00
9947	KATHURIMA NELLY MAKENA		17.00
9962	ABIGAIL NJOKI KARIUKI		1.00
10027	MUTEMI LINET KARAMBU		16.00
10066	CHARMAINE ANN WANJIKU		10,001.00
10092	LAURA KATRINA MBASU		6,647.00
10123	ATUTI EYVONNE MORAA		47.00
10126	CHRISTABEL NAKABAYI MANGOLI		19,134.00
10135	WAVINYA NANCY MWIKALI		1.00
10169	IKRAM ADAN ISSACK		947.00
			1.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ADM NO	STUDENT NAME	PREPAID
10173	JANET NKIROTE MURIUKI	
10177	KIRIMI JOY MWENDE	1.00
		947.00
2C		90,080.00
9479	VIVIAN KARIMI MURIKI	
9516	KALAMA RACHAEL KENGA	36.00
9525	MWENDA IMMACULATE KARIMI	23,946.00
9549	KOOME JUNE MWENDE	31.00
9564	BRENDA MAKENA MWENDE	337.00
9575	DEBORAH TUMAINI JENDAY	16.00
9592	BRENDA CHEPKEMOI	92.00
9593	MACHI JALDESSA HARO	11.00
9594	JOY KENDI CHARLES	30,542.00
9598	GAKII JANICE MUTURIA	5,000.00
9615	ONYANGO MERCY AKINYI	4,652.00
9624	ARBE HUKA KALLA	38,389.00
9634	ASHLEY NKIROTE MWAI	28,892.00
9641	BRIDGET GACHERI	34.00
9644	EDNA KINYA NKOROI	37.00
9646	PHILIP NICOLE MWIKALI	11.00
9649	MITCHELLE NKATHA KOOME	7,311.00
9651	NJAGI SILVIA GAKII	97.00
9684	RACHAEL MWIKALI SAMWUEL	492.00
9701	SUMEYA ENOW HASSAN	1.00
9723	YVETTE WANGUI KINGORI	1,512.00
9733	FIONA NDUU	29.00
		52.00
		141,520.00
2E		
9780	RIANGA RAVINE KERUBO	
9784	MILKA WANJIRU MBUGUA	35.00
9792	ROSE KATHINI KITHEKA	371.00
9826	MURITHI WAWIRA SHEILA	2.00
9829	GRACE CHARI KATSUTSU	3,027.00
9836	NDARU JOEY MURUGI	10,946.00
9847	VENUS NKIROTE	5,006.00
9861	GRACE GATWIRI	37.00
9866	WANJIKU TABBYLISA GICHURU	32.00
9882	NELLY KANORIO GITONGA	51.00
9910	MUTUMA PURITY NGUGI	1.00
9912	ANITA CHEROTICH SANG	1,492.00
9921	TRIZA KANANA MWIRIGI	1.00
		1.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

STUDENTS WITH FEES PREPAYMENTS AS AT

JU-JUNE 2021

ADM NO	STUDENT NAME	PREPAID
9667	GLORIA KARWITHA KIMATHI	152.00
9692	KULA TARI DENGE	38,554.00
9708	LIZ WANGUI GITHINJI	1,450.00
9752	JAJI LUVUNO KOMBO	402.00
9809	SOPHIA WAMBUI KARANJA	6.00
10186	EVALYNE KENDI	384.00
		61,950.00
2N		
9185	FAITH KADASIA SHIGALI	2.00
9538	CAUNA MBEYU CALINA	39,102.00
9565	SIFA MWENDWA MUCUI	196.00
9595	MUTHUIYA LINA KAGENDO	1.00
9606	MWENDA GAKII JACKLINE	19,817.00
9689	MUANGE DAMARIS MUMBUA	412.00
9662	ANN NELISSA MUMBI BANGA	66.00
9665	NATASHA KAGENI	4,892.00
9709	GITONGA RIMA MITCHEL	3,000.00
9719	MUTIRIA MICHELLE NKATHA	396.00
9721	WAMBUA MERCY MWENDE	2.00
9727	MAITIMA VICTORIA KANANA	418.00
9740	MALTILDA CHEPNGETICH BETT	196.00
9750	DAVID MERCY MUTHOKI	63,058.00
9751	KITAVI AHMED RUKIA	2.00
9759	ALI LATIFAH KINYA	23,415.00
9771	NTINYARI CAROLINE GITONGA	16,550.00
9775	ESTHER KEMUNTO MABEYA	447.00
9777	KARIMI LUCY	38,861.00
9778	.NJERI SHEILA GRACE WANJIRU	8,056.00
		218,889.00
2P		
9706	ITHALII SHARON GATWIRI	142.00
9708	STACY MAKENA	15,020.00
9705	SUMEYA ABDIAZIZ ABDULLAHI	92.00
9706	EVA NINA NKIROTE	6,652.00
9703	MPTHIA MWENDE KELLY	352.00
9707	PRECIOUS KINYA MUNENE	19,152.00
9709	KAREN DAMARIS WAMBUA	4.00
9777	NJAGI SHALLON NYA WIRA	21,896.00
9702	NDURU JOY WANGECI	7.00
9703	ANNABEL AMONDI OMONDI	3,592.00
9708	JANE WANJA MUTURI	1.00

ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI

Annual Report and Financial Statements For the year ended 30th June 2021

ADM NO	STUDENT NAME	PREPAID
9672	MWENDWA MUGUNA	2.00
9629	JOY KENDI MURITHI	7,507.00
9631	FIONA NKIROTE MUTHOMI	2.00
9636	CLARA KANANA KIMATHI	2.00
9645	KARANI SHAA YLN KATHAMBI	2.00
9656	MILDRED MUKIRI MUTUGI	392.00
9679	LINCY KANANA KINYUA	4,002.00
9672	JOY WANJIRU MUCHEMI	539.00
9682	KAREN GATWIRI ZACHARY	897.00
9689	MILKAH GATWIRI	800.00
9700	KANANA KAREN	2.00
9729	GITONGA SHARON NKTHA	2.00
9739	MWONGELA CAROLINE KANANA	892.00
9748	MAGU RITA WAWIRA	20.00
9756	KAMANDE SOPHIA WANJIRU	32,500.00
9760	GLADYS ACHIENG ONYANGO	2,132.00
9765	MIRIAM NJERI MUTUA	2,792.00
9771	WINFRED KENDI MWIRU	266.00
		119,661.00
2S		
9773	ANN GACERI MUGAMBI	42,489.00
9781	BARWAQO MAALIM YUSUF	10,482.00
9788	IGNE NGUGI	11,362.00
9793	MUTINGE VICTORIA MWENDE	892.00
9797	FATU ZAWADI YERI	834.00
9804	KIMATHI LINDA GATWIRI	1.00
9809	PURITY MWANGI	4,392.00
9815	YVONNE KAGWIRIA	13,361.00
9825	KENDI ANN	392.00
9831	ESTHER NDANU NGOLYA	7,922.00
9832	VERONICA NJERI NJOROGE	7,442.00
9835	KIMATHI SHARON KANANA	92.00
9836	SHARON KIENDI NGUGI	10,642.00
9837	BETTY MUKIRI MOSES	9,997.00
9838	MIRIAM NYAMBURA MUGENDI	2.00
9839	DOREEN NKATHA MUTEGI	1.00
9840	KIRIMI CONFORT KANANA	82.00
9841	ANNA MUTWA SIMON	7.00
9842	BLESING MAKENA	2.00
9843	GITHINJA SALOME WAMBUI	646.00
9844	MUTIA GRACE MOLI	396.00
9845	IRERI NGUGI DORCAS	82.00

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STUDENTS WITH FEES PREPAID		PREPAID
ADM NO	STUDENT NAME	
9072	MUNENE FAITHJOY GATWIRI	47.00
1001	MAUREEN KINYA MUTETHIA	46.00
		121,611.00
		4.00
9090	PENDO KAMATHI	82,862.00
9094	LINET GATHONI KARURA	6,000.00
9097	FRIDAH WANJIRU NYAGA	5,001.00
9101	JOY KINYA NTEFFE	61.00
9103	GIOCHE MAUREEN NYAGUTHI	10,006.00
9105	NDARU JOAN MWENDE	2.00
9107	VICKY NKATHA	4,622.00
9108	JOY MUKAMI MURIUNGI	3,097.00
9109	VALERIAN MWENDWA KIRIMI	42.00
9110	TERRY ADIN WAMBURU	2,392.00
9111	JOY MWENDWA	111,108.00
9112	MARY ANNE WAMBUI	27.00
9113	ADAM UMULKHIL HALAKE	38,426.00
9114	MATUKU VERONICA	11,762.00
9115	ESTHER NDANU MOSES	1.00
9116	STEPHAN AKINYI OCHIENG	11.00
9117	PURIT GATHIRO	46,647.00
9118	JOYJA LINE KATHA	1.00
9119	LYDIA WAMBUI KINYUA	15,497.00
9120	GLORY GATU	30,442.00
9121	NKONGE KINYA LAWREN BREA	146.00
9122	FAITH MBETU NGARWA	576.00
9123	PURIT WALEKYI WITA	7,447.00
9124	NGURU ANN MURIE	3,002.00
9125	KAGI PUR KATHURE	692.00
9126	MWANGI ADI DE MGHOI	1,629.00
9127	MAKINI ANN MUTWIRI	146.00
9128	CHARIS LIN CASICHANA	1,646.00
9129	ANGELI CASIMIR WANJALA	6,822.00
9130	FLORENCE SSINJI	14,998.00
9131	BRENDA KARIM	405,115.00
		6,127.00
3C	NJERI WAMBUI AMI	8.00
9132	IMMACULATA WARI MURIUKI	5,305.00
9133	JACKIE MWI MUTUNE	344.00
9134	RUGENDO ABBIGENA	

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STUDENTS WITH FEES PAID		PAYMENTS AS AT		30-June-2021	
ADM NO	STUDENT NAME				PREPAID
					18,120.00
9300	BEATRICE E.L.B.				659.00
9301	CLARE SANTI				5,317.00
9302	JELAGAT ZED				5,001.00
9303	FAITH RAGWE				2,976.00
9304	IKFAL				108,716.00
3N					
9305	IKRAM ABUHAMUD				19,288.00
9306	ELIZABETH				153.00
9307	FATHI W.				5,000.00
9308	JOSIE				23.00
9309	LIAM				15,093.00
9310	BRENI				10,003.00
9311	MERCKY				2,093.00
9312	FAITH WEN				5,003.00
9313					13,038.00
9314					7,603.00
9315					1,120.00
9316					1,447.00
9317					1.00
9318					4,048.00
9319					5,000.00
9320					17,286.00
9321					363.00
9322					6,903.00
9323					5,965.00
9324					334.00
9325					119,764.00
3P					
9326					934.00
9327					88.00
9328					150.00
9329					10,593.00
9330					452.00
9331					3.00
9332					7,013.00
9333					1,093.00
9334					18,878.00
9335					9,493.00
9336					630.00
9337					1.00

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STUDENT VISIT PREPAYMENTS AS AT		30-June-2021
ADM	NAME	PREPAID
		<u>127,298.00</u>
3W		
	NEILA KAGYERIA	3,153.00
	CINDY MATHEU	2.00
	DWA KIREHI	713.00
	MU KAKURI	416.00
	KINYA	34.00
	ACULATF B. KINYA	589.00
	NJA	10,911.00
	MBITHE KIMBU	1.00
	FORIA NTINYARI	20,004.00
	THA	3,033.00
	I WANJIKU	16.00
	NDA KIEDE	8.00
	NINI	16.00
	MUKIRI DINDI	34.00
	ANE WAITHERA	3.00
	ATWIRI	16.00
	GA GITONGA	9,620.00
	NJERI	1,000.00
	NGUGI	5.00
	ALVIN M. WENDWA	14,963.00
	UGANDA	212.00
	LINGU AMAMBO	2,918.00
	NJA KARI	1,012.00
	DREY AMANI	45.00
	NINI	33.00
	WIRA	10,367.00
	ENO	16.00
	NE NTINYARI	4.00
	BUI MBURU	2.00
	GATWIRI	3.00
		<u>79,149.00</u>
4C		
	CHELLE ANYANGO	2.00
	ASTICA WENDE	5,004.00
	KENA K. MURIMA	792.00
	KATUN	388.00
	NE WAM	5,946.00
	SAID	310.00
	WANJIKU	1.00

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30-JUNE-2021

ADM NO	STUDENT NAME	PREPAID
	ORE	5,004.00
	NA	62.00
	MIANI	1.00
	ZWIRA	13.00
	URA	63.00
		1,281.00
	IA	3.00
	RIRI	7.00
	THEU	21,447.00
		7.00
	RIS	27,163.00
	WIGAH	93.00
	LE	41.00
	WA	554.00
		7,332.00
		112,399.00
3S		
		2,132.00
		343.00
		3.00
	DI	38,693.00
	YUA	1,608.00
	IMENYI	152.00
	ORU	3,293.00
	LWA	36,972.00
	ONGA	2,093.00
	UGI	12.00
		6.00
		1.00
		17,963.00
	ITHI	1,860.00
	NYIKA	18.00
	KII	1.00
		363.00
		5,003.00
	N	8,286.00
	UTHONI	26.00
		1.00
	TA	262.00
		8,000.00
		146.00
		61.00

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STUDENTS' FEES PREPAYMENTS AS AT		30-June-2021
ADM	NAME	PREPAID
	TRACY NJERI	5,000.00
	RACE WANGARI	1.00
		<u>17,444.00</u>
4E	CHERYL NICOLE	9,762.00
	NN WANZA	34.00
	MILAN	49.00
	FEZIAH TISBER	30.00
	MIRIAM MINTI	7,717.00
	HERI SHARON	3.00
	RACE HAIBA	16.00
	MAGGY VANESSA	8.00
	KATHLEEN	49.00
	EMILY	27.00
	KEMUNTO NYANGANA	1.00
	ANTHIA MWENDE	1.00
	GEL NTHAMBI	106.00
	MUGENDI	703.00
		<u>18,506.00</u>
4N	MARGARET MAHAKI	3.00
	GAIL KINOTT	4.00
	KARU KI	319.00
	RUIE	453.00
	DIKU MACHARIA	49.00
	MINE KENDI	10.00
	IAN RUTHI	3.00
	HER WAMINYA	42.00
	CE CHIRITCH	2,000.00
	NA WAMIRA	126.00
	KEN N	466.00
	T KARITHA	52.00
	BUI NJUNA	4,043.00
	ERA OMAIBA	1,881.00
	ICAH NAMBURA	9.00
		<u>9,460.00</u>
4S	HAH HIEU	13.00
	E KIN A	702.00
	TANA	691.00
	NICA	3,428.00

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STUDENT WORKSHEET PREPAYMENTS AS AT		30-June-2021
ADA	NAME	PREPAID
	WIRI	89.00
	WIRITHANA	1.00
	WIRENDI	9.00
	WIRIEM	191.00
	WIRIENGI	429.00
	WIRIEN	2,334.00
	WIRURU	89.00
	WIRIENI	6.00
	WIRIENGA	3.00
	WIRIENI	300.00
	WIRIENI	4,389.00
	WIRIENI	11.00
		12,690.00
4W	WIRIENI	6,000.00
	WIRIENI	3.00
	WIRIENI	6.00
	WIRIENI	1.00
	WIRIENI	203.00
	WIRIENI	20.00
	WIRIENI	112.00
	WIRIENI	1.00
	WIRIENI	1.00
	WIRIENI	5.00
	WIRIENI	2.00
	WIRIENI	4,000.00
	WIRIENI	30.00
	WIRIENI	1.00
		10,820.00
FOR...	WIRIENI	3.00
		0
FOR...		18,000.00
		7,720.00
	WIRIENI	30.00
		1.00
		1.00
	WIRIENI	20.00
		8,000.00
		34,900.00

