

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 27 NOV 2024

DAY:

WEDNESDAY

REPORT

TABLED
BY:

MAJORITY DEPUTY
WHIP

OF

WORK-AT
THE-TABLE:

FINLAY

THE AUDITOR-GENERAL

ON

MAHIGA GIRLS SECONDARY SCHOOL

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

NYERI COUNTY



MAHIGA GIRLS' SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

(Leave this it Blank)

MAHIGA GIRLS' SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Table of Contents

Page

I. Key School Information And Management.....	iv
II. Summary Report Of Performance Of The School	viii
III. Statement Of School Management Responsibility	xvii
IV. Report Of The Independent Auditors (<i>To be attached</i>).....	xviii
V. Statement Of Receipts And Payments Period To 30 th June 2022	1
VI. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2022.....	2
VII. Statement of Cash Flows for The Period Ended 30 th June 2022.....	3
VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2022	4
IX. Significant Accounting Policies.....	9
X. Notes To The Financial Statements.....	11

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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 **Nyeri County, Nyeri South Sub-County**

The school was registered in **August (19)1992** under registration number **GP/A/243/92** and is currently categorized as an **Extra County public school** established, owned or operated by the Government.

The school is a /boarding school and had **1367** number of students as at **30th June 2022**. It has **5** streams in **form 3 and form 4**; **6** streams in **form 1 and form 2**; and **42** teachers of which **4** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Steve G. Gichuhi EBS/MBS	Chairman/Sponsor	14/05/22
2	Ms Jane Maina	V. Chair – Sponsor	14/05/22
3	Mrs. Franciscar Wahome	Secretary - Principal	14/05/22
4	Mr. Stephen M. Kanyi	Local Community	14/05/22
5	Eng. Joel Wairua	Local Community	14/05/22
6	Mr. William W. Gichane	Local Community	14/05/22
7	Ms. Irene M. Wagura	Local Community	14/05/22
8	Ms. Jedidah Karogo	Local Community	14/05/22
9	Mr. Muchiri Wa Gathoni	Special Needs	14/05/22
10	Eng. Peter M. Waiganjo	CEB	14/05/22
11	Mr. David N. King'ori	Sponsor	14/05/22
12	Mr. Mwangi Muchiri	Special Interest	14/05/22
13	Ms. Priscilla Macharia	Rep Teachers	14/05/22
14	Mr. Gerald Muguiyi	Co opted	14/05/22
15	Mr. Paul Kahoro	Co opted	14/05/22
16	Mrs. Beatrice Wangari	Local Community	14/05/22
17	Ms Brenda Kibuchi	Rep Students	14/05/22

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Key School Information and Management (Continued)****The function of the School Board of Management include:**

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Steve Gichohi EBS Mrs. Franciscar Wahome Mr. Paul Kahoro Eng. Peter Mwai	Chairman Secretary Member Member	5
2	Audit Committee	Mr. William Gichane Mrs. Franciscar Wahome Mrs. Jane Nyokabi Mr. Stephen Kanyi	Chairman Secretary Member Member	-
3	Finance, procurement and general purposes Committee	Mr. Gerald Muguiyi Mrs. Franciscar Wahome Mr. Muchiri Gathoni Eng. Peter Mwai Ms. Irene Wagura	Chairman Secretary Member Member Member	-
4	Academic Committee	Mrs. Jane maina Mrs. Franciscar Wahome Ms. Beatrice Wangari Mr. Paul Kahoro Eng Joel Wairua	Chairman Secretary Member Member Member	-
5	Development Committee	Mr. Steve Gichohi EBS Mr. Paul Kahoro Mrs. Franciscar Wahome The S.C.D.E Mr. Muchiri Gathoni Eng. Joel Wairua	Chairman P.A. Chair Secretary Representative Member Member	-
6	Discipline and welfare	Mr. Muchiri Gathoni	Chairman	-

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	Committee	Mrs. Franciscar Wahome Ms. Jedidah Karogo Mr. Stephen Kanyi Mr. Paul Kahoro Miss Teresia Wanderi	Secretary Member Member Member Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mrs. Franciscar Wahome	351221
2	Deputy Principal	Mrs. Jane Ndungu	380153
3	Deputy Principal	Mrs. Anne Mburu	395618
4	Deputy Principal	Miss. Teresia Wanderi	501384
5	School Bursar	Mr. John Ndirangu	8813325

(e) Schools contacts

Post Office Box: 322-10106, Othaya
 Telephone: 0202066615
 E-mail: mahigagirls@gmail.com
 Website: -
 Facebook:
 Twitter:

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

(f) School Bankers

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

NO	BANK	BRANCH	ACCOUNT NO	NAME AND PURPOSE OF ACCOUNT
1.	KCB	Othaya	1101539070	Development A/C for fees collection
2.	KCB	Othaya	1101565373	Operation A/C FDSE
3.	KCB	Othaya	1101543930	Tuition A/C FDSE
4.	KCB	Othaya	1294440616	Infrastructure A/C
5.	Equity	Othaya	0080262295961	Farm A/C for income generating activities
6.	Taifa Sacco	Othaya	40100607501	Farm revenue collection A/C

(g) Independent Auditors

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

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

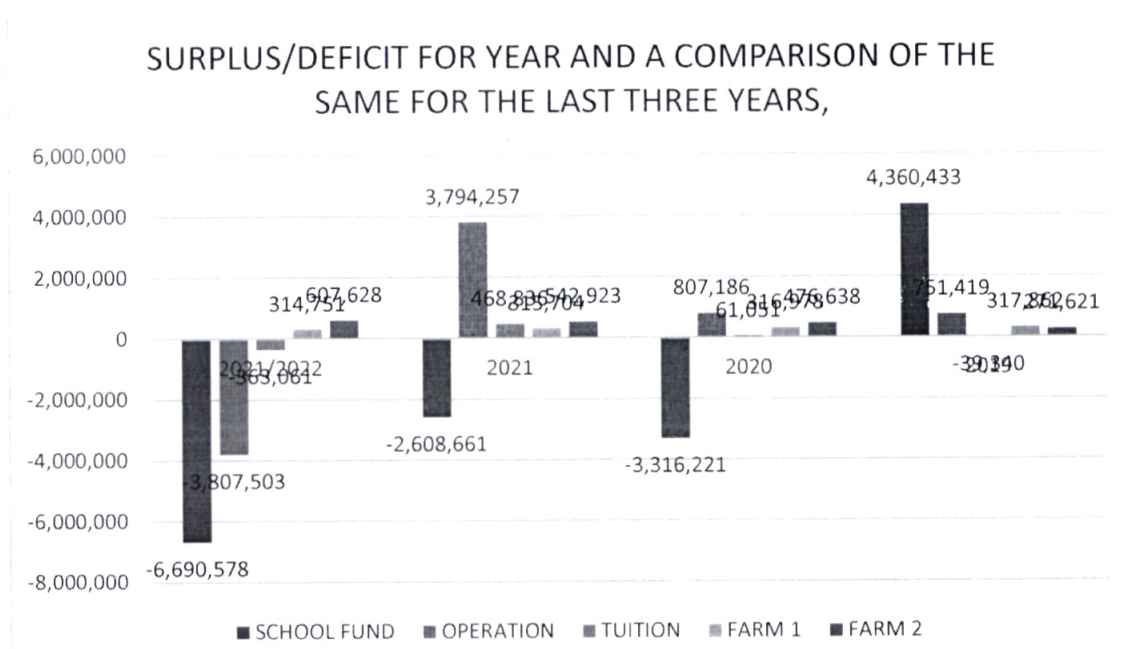
II. Summary Report Of Performance Of The School

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

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2019 to 31st December 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and from 1st July 2021 to 30th June 2022 is summarised as follows:

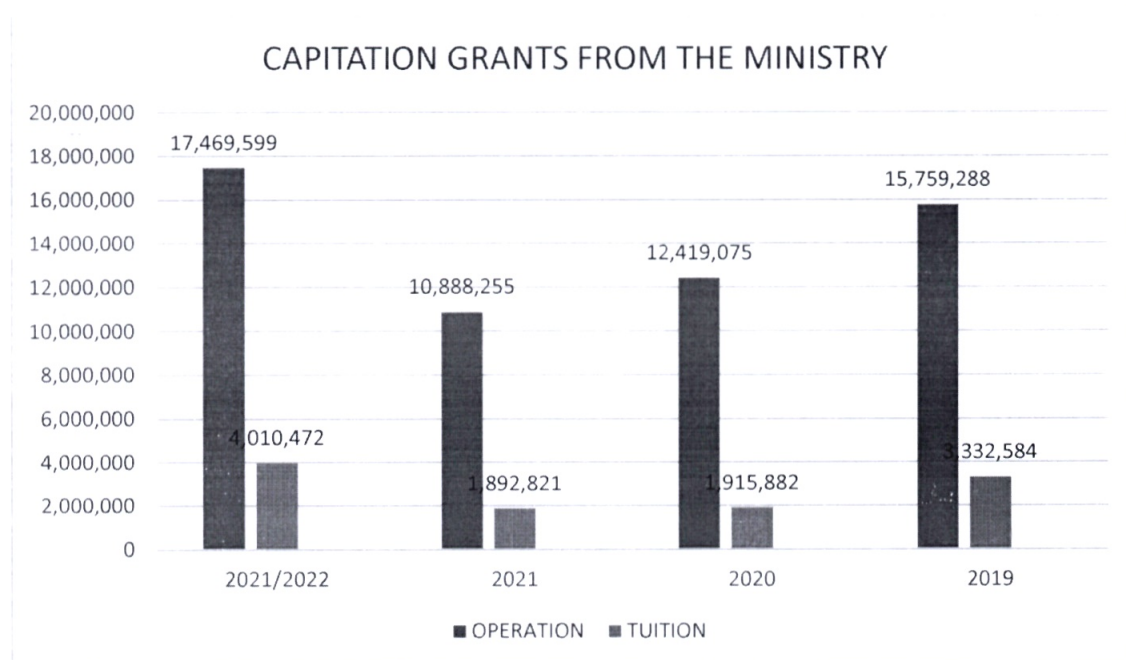
SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	(6,690,578)	(2,608,661)	(3,316,221)	4,360,433
2	Operations Account	(3,807,503)	3,794,257	807,187	751,420
3	Tuition Account	(363,061)	468,837	61,051	(39,340)
4	Farm Account 1	314,752	315,705	316,978	317,862
5	Farm Account 2	607,629	542,924	476,639	271,622
	TOTAL	(9,938,762)	2,513,061	(1,654,367)	5,661,996
	Increase/Decrease	(5,771,334)	4,167,428	(4,007,629)	1,473,057



The movement is brought by fund b/f, years collection and minus expenditure.

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Summary report of performance of the school(continued)**

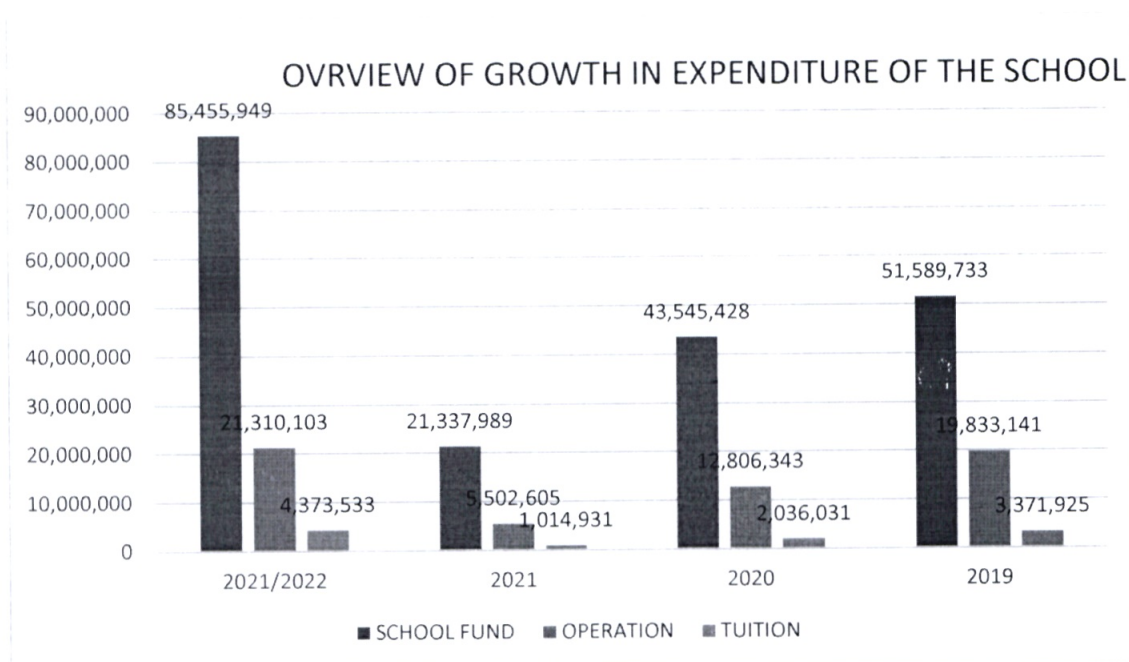
CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
			KSHS	KSHS	KSHS
1	Operations Account	17,469,599	10,888,255	12,419,075	15,759,288
2	Tuition Account	4,010,472	1,892,821	1,915,882	3,332,584
	Total	21,480,071	12,781,076	14,334,957	19,091,872
	Increase/Decrease	8,698,995	(1,553,880)	(4,756,915)	2,358,683
	No of Students	1200	1140	1035	1030
	Ratio of Capitation per student	1:17,900.05	1:11211.47	1:13850.2	1:18535.8



The trend varies the rate of capitation sent to the school.

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Summary report of performance of the school(continued)**

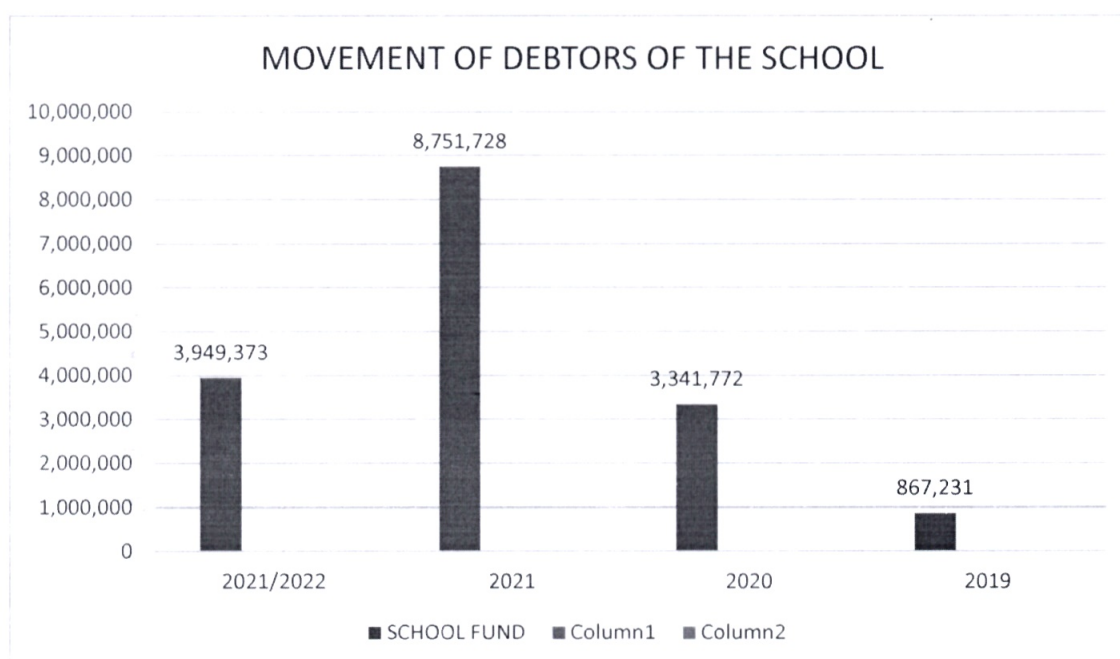
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	85,455,949	21,337,989	43,545,428	51,589,733
2	Operations Account	21,310,103	5,502,605	12,806,343	19,833,141
3	Tuition Account	4,373,533	1,014,931	2,036,031	3,371,925
	Total	120,131,019	30,647,372	58,387,803	71,422,874
	Increase/Decrease	89,483,647	(27,740,431)	(13,035,071)	5,144,425



The increase is by school population and of commodities.

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Summary report of performance of the school(continued)**

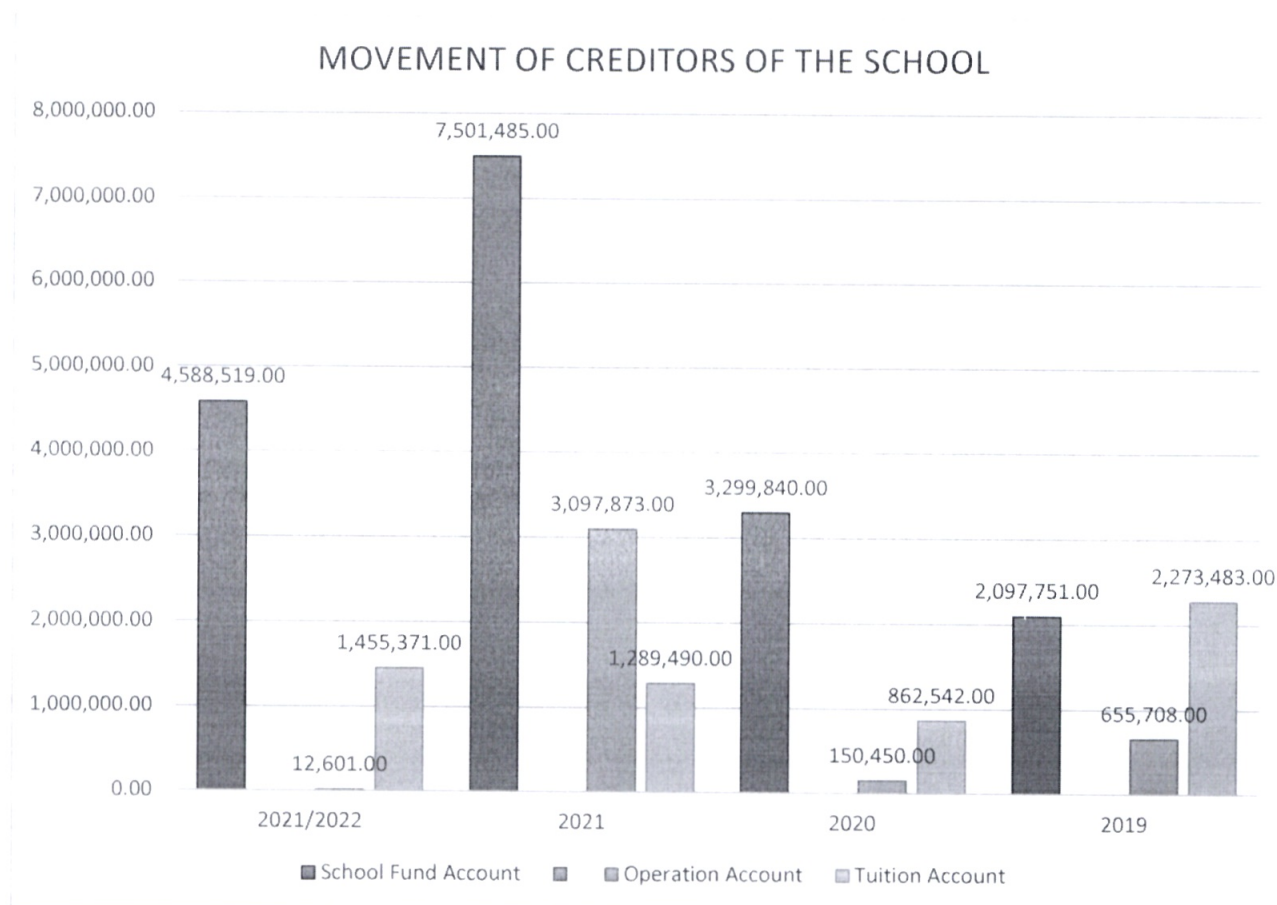
MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	3,949,373	8,751,728	3,341,772	867,231
	Total	3,949,373	8,751,728	3,341,772	867,231
	Increase/Decrease	(4,802,355)	(5,409,956)	2,474,541	704,721



This trend is brought by fees not paid in good time

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	4,588,519.00	7,501,485.00	3,299,840.00	2,097,751.00
2	Operation Account	12,601.00	3,097,873.00	150,450.00	655,708.00
3	Tuition Account	1,455,371.00	1,289,490.00	862,542.00	2,273,483.00
	Total	6,056,491.00	14,526,826.00	4,312,832.00	5,026,942.00
	Increase/Decrease	(8,470,335.00)	10,213,994.00	(714,110.00)	3,285,527.00



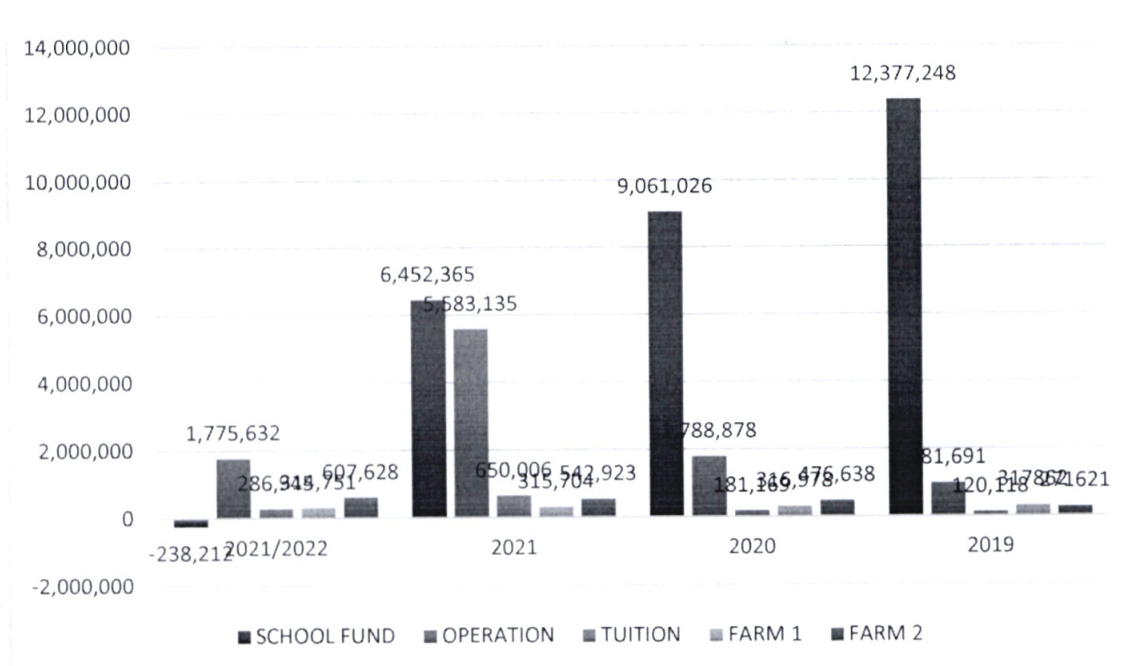
The trend moves up and down which is brought by (i) Debtors (ii) late submission of invoices which hinders to pay in time

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022**

		2021-2022	2020-2021
		KSHS.	KSHS.
Receipts for operating income			
Capitation grants for tuition	1	4,010,472	1,483,767
Capitation grants for operations	2	17,502,599	9,296,862
School fund income –Parents contributions/fees	3/4	78,765,371	20,094,016
Infrastructure A/c	5	2,000,374	-
Total receipts		102,278,816	30,874,645
Payments			
Payments for Tuition	6	4,373,533	1,014,931
Payments for Operation	7	21,310,103	5,502,605
Boarding and school fund payment	8	85,455,949	22,702,677
Total payments		111,139,585	29,220,213
Net cash flow from operating activities		(8,860,769)	1,654,432

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Summary report of performance of the school(continued)**

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2021/2022	2021	2020	2019
		KSHS.	KSHS	KSHS	KSHS
1	School Fund Account	(238,212)	6,452,365	9,061,026	12,377,248
2	Operations Account	1,775,632	5,583,135	1,788,878	981,691
3	Tuition Account	286,945	650,006	181,169	120,118
4	Farm Account	314,751	315,704	316,978	317,862
5	Farm Account	607,628	542,923	476,638	271,621
	Total	2,746,745	13,544,135	11,824,691	14,068,542
	Increase/Decrease	(10,797,390)	1,719,443	(2,243,851)	5,205,207

MOVEMENT OF CASH AND BANK BALANCES

The decrease and increase is brought by budget control and rates of commodities.

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****b) Teacher Student ratio:**

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows:

There are 38 teachers posted by the Teachers Service Commission and 4 recruited by the Board of Management. The teacher student ratio lies at 1: 31.

c) Mean score in the year 2018, 2019, 2020 and 2021 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	292	7.411	210	71.92	9.29	Fairly Good
2020	253	8.055	233	92.094	9.2	Good
2019	210	8.047	166	79.047	9.2	Fairly Done
2018	203	8.014	173	85.22	9.00	Fairly Done

a) Number of candidates in the year 2018, 2019, 2020 and 2021

YEAR	ENROLMENT
2021	292
2020	253
2019	210
2018	203

b) Capacity of the school:

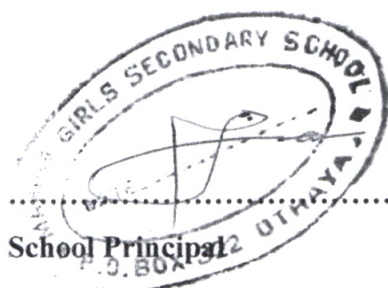
ENROLMENT	DINNING HALL	DORMITORIES	LABORATORIES	TOILETS	BATHROOMS
367	1	10	8	105	74

Summary Report of the Performance of the School (Continued)

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

c) Development projects carried out by the school:

SNO	PROJECT	YEAR	STATUS	AMOUNT	FUND SOURCE
1	Completion of 3 storey student dormitories	2019-2020	completed	24,059,844	Maintenance & Improvement from GOK and Parents
2	Completion of 3 storey Science Laboratory	2020-2021	completed	33,938,645	Maintenance & Improvement from GOK and Parents



MAHIGA GIRLS' SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

III. Statement Of School Management Responsibility

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

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

The Board of Management of **Mahiga Girls Secondary School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

.....
Name: Mr. Steve G. Gichuhi EBS/MBS

Designation: Chairman, School Board of Management

Date: 31/12/2022

.....
Name: Mrs. Francisca M. Wahome

Designation: School Principal & Secretary to Board of Management

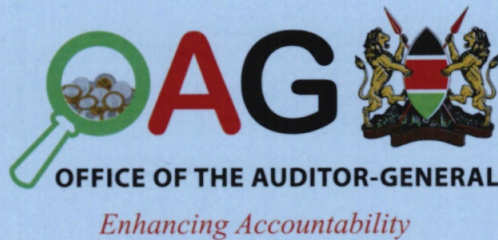
Date: 31/12/2022

.....
Name: Mr. John N. Kinyua

Designation: Bursar/ Finance Officer

Date: 05/12/2022

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON MAHIGA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYERI 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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mahiga Girls Secondary School - Nyeri County set out on pages 1 to 18, which comprise of the statement of financial

assets and financial liabilities, as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget versus actual amount for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mahiga Girls Secondary School - Nyeri County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.4,010,472 and Kshs.17,502,599, respectively as disclosed in Note 1 and Note 2 to the financial statements. However, review of records provided for audit revealed that there were discrepancies between the data held by the National Education Management Information System (NEMIS) and the School records relating to the enrolment of students. During the financial year 2021/2022, the NEMIS reported a total of 1,093 students while the enrolment records provided by the School indicated a total of 1,278 students, which resulted in a variance of 185 students outside the NEMIS system. As a result of the variance, the School was underfunded by Kshs.3,080,747 during the year under review.

In the circumstances, the accuracy and completeness of the students' enrolment data and capitation grants for tuition and operations amounting to Kshs.4,010,472 and Kshs.17,502,599 respectively, could not be confirmed.

2. Overdrawn (Negative) Cashbook Balances

The statement of assets and liabilities reflects bank balances of Kshs.4,172,503 and as disclosed in Note 9 to the financial statements. However, review of the bank reconciliation statement for school fund account revealed that the school had a negative cash book balance of Kshs.(810,112) which had been netted off bank balances. This is a clear indication that the entity had overdrawn its cash book. This has a negative impact on the School's financial performance since the school was spending amounts they have not yet receipted and recognized in its cashbooks.

In the circumstances, the accuracy, completeness and existence of the bank balances of Kshs.4,172,503 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Mahiga Girls Secondary School- Nyeri County 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.

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.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022

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.

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

Review of documents revealed that the school transferred co-curricular funds totalling Kshs.452,500 to Kenya Secondary School Heads Association (KESSHA) which is a private entity that is not subject to the Public Finance Management Act, 2012 without authority or law governing such payments.

The funds were wired from Government operation capitation grants account. The transfer to KESSHA is not supported by any legal framework since it's a welfare organization that draws its membership from Schools Principals only. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which states that 'an Accounting Officer shall, before transferring any funds to an entity within or outside Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems'.

In the circumstances, the validity of the transfer Kshs.452,500 could not be confirmed and the expenditure was not a proper charge to public funds.

2. Late Submission of Financial Statements to the Auditor-General

The financial statements for the year 2021/2022 were submitted on 15 February, 2023 to the Auditor-General and not on the statutory date of 30 September, 2022. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements to be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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 matter 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

Lack of Ownership Documents

Review of documents revealed that the School occupies twenty-two (22) acres of land without the requisite ownership documents. In absence of these legal documents, the authentic ownership of the parcel of land could not be confirmed.

In the circumstances, the ownership and safe custody of fixed assets could not be confirmed.

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

Responsibilities of 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 governance.

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

20 September, 2024

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****V. Statement Of Receipts And Payments Period To 30th June 2022**

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	4,010,472	1,483,767
Capitation grants for operations	2	17,502,599	9,296,863
School fund income- parents' contributions	3	30,333,845	5,383,585
School fund income- other receipts	4	48,431,526	13,345,743
Infrastructure A/c	5	2,000,374	-
Total Receipts		102,278,816	29,509,958
Payments			
Payments for tuition	6	4,373,533	1,014,931
Payments for operations	7	21,310,103	5,502,605
Boarding and school fund payments	8	85,455,949	21,337,989
Total Payments		111,139,585	27,855,525
Surplus/Deficit		(8,860,769)	1,654,433

The school financial statements were approved on 05/12/2022 and signed by:

.....
Name: Mr. Steve G. Gichuhi
 EBS/MBS

Chair BOM

Date: 5/12/2022

.....
Name: Mrs. Franciscan M.
 Wahome
**School Principal/ Secretary to
 BOM**

Date: 5/12/2022

.....
Name: Mr. John N. Kinyua

Bursar/ Finance Officer

Date: 05/12/2022

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022**

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	4,172,503	12,810,311
Cash balances	10	574,615	733,824
Short term investment			
Total cash and cash equivalent		4,747,118	13,544,135
Account's receivables	11	3,331,094	8,751,728
Total financial assets		8,078,212	22,295,863
Financial liabilities			
Accounts payables	12	(9,586,968)	(14,943,850)
Net financial assets		(1,508,756)	7,352,013
Represented by			
Accumulated fund b/fwd	13	7,352,013	5,697,581
Surplus/deficit for the year		(8,860,769)	1,654,432
Net financial position		(1,508,756)	7,352,013

The school's financial statements were approved on 05/12/2022 and signed by:

Name: Mr. Steve G. Gichuhi
EBS/MBS

Chair BOM

Date: 5/12/2022

Name: Mrs. Francisca M.
Wahome

School Principal/ Secretary to
BOM

Date: 5/12/2022

Name: Mr. John N. Kinyua

Bursar/ Finance Officer

Date: 05/12/2022

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****VII. Statement of Cash Flows for The Period Ended 30th June 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	4,010,472	1,483,767
Capitation grants for operations	2	17,502,599	9,296,863
School fund income- parents contributions/ fees	3	30,333,845	5,383,585
School fund income- other receipts	4	48,431,526	13,345,743
Infrastructure	5	2,000,374	-
Total receipts		102,278,816	29,509,958
Payments			
Payments for tuition	6	4,373,533	1,014,931
Payments for operations	7	21,310,103	5,502,605
Boarding and school fund payments	8	85,455,949	21,337,989
Total payments		111,139,585	27,855,525
Net cash flow from operating activities		(8,860,768)	1,654,433
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments		63,752	65,012
Purchase of investments (Saving)			
Net cash flows from investing activities		63,752	65,012
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities		(8,797,016)	1,719,445
Net increase in cash and cash equivalents		(8,797,016)	1,719,445
Cash and cash equivalent at beginning of the year		13,544,135	11,824,691
Cash and cash equivalent at end of the year		4,747,119	13,544,135

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	4,558,400	-	4,558,400	4,010,472	547,928	88%
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	-	-	-	-	-	-
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Sub total	4,558,400	-	4,558,400	4,010,472	547,928	88%
(2) Capitation Grant on Operations						
Personnel Emoluments	5,170,000	-	5,170,000	4,935,515	234,485	95%
Repairs And Maintenance	5,500,000	-	5,500,000	6,348,750	(848,750)	115%
Local Transport / Travelling	2,200,000	-	2,200,000	1,761,691	438,309	80%
Electricity And Water	1,650,000	-	1,650,000	2,862,995	(1,212,995)	174%
Medical	-	-	-	249,000	(249,000)	0
Administration Costs	1,320,000	-	1,320,000	1,341,648	(21,648)	102%
Activity	1,650,000	-	1,650,000	-	1,650,000	0
Advance	-	-	-	3,000	(3,000)	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Smasse	-	-	-	-		-
Sub total	17,490,000		17,490,000	17,502,599	(12,599)	100%
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	6,050,000	-	6,050,000	11,713,330	(5,663,330)	194%
Repairs And Maintenance	2,200,000	-	2,200,000	4,320,815	(2,120,815)	196%
Local Transport / Travelling	2,200,000	-	2,200,000	4,226,420	(2,026,420)	192%
Electricity And Water	3,707,000	-	3,707,000	7,069,920	(3,362,920)	191%
Medical	-	-	-	-	-	-
Administration Costs	880,000	-	880,000	1,987,160	(1,107,160)	226%
Activity	550,000	-	550,000	1,016,200	(466,200)	185%
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	22,913,000	-	22,913,000	42,360,794	(19,447,794)	185%
Sub total	38,500,000	-	38,500,000	72,694,639	(34,194,639)	189%
<i>Other Income</i>						
Rent Income	311,400	-	311,400	307,050	4,350	99%
Income From Farming Activities	3,051,235	-	3,051,235	3,570,843	(519,608)	117%
Debtors	3,362,635	-		81,250	(81,250)	-
Club	-	-	-	6,770	(6,770)	-
Tender	-	-	-	50,000	(50,000)	-
Advance	-	-	-	6,914	(6,914)	-
Pocket Money	-	-	-	1,647,600	(1,647,600)	-
Tuition	-	-	-	400,305	(400,305)	

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Sub total	3,362,635	-	3,362,635	6,070,732	(2,708,097)	-
Grand Total Income	63,911,035	-	63,911,035.00	100,278,442	(36,367,407)	153%
(1) Expenditure For Tuition						
Textbooks And Reference Materials	4,558,400	-	4,558,400	4,370,122	188,278	96%
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	-	-	-	-	-	-
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	3,411.00	(3,411)	-
Sub total	4,558,400	-	4,558,400	4,373,533	184,867	96%
(2) Expenditure For Operations						
Personnel Emoluments	5,170,000	-	5,170,000	4,328,579	841,421	84%
Repairs, Maintenance & Improvements	5,500,000	-	5,500,000	12,538,618	(7,038,618)	228%
Local Transport / Travelling	2,200,000	-	2,200,000	212,175	1,987,825	10%
Electricity, Water and Conservancy	1,650,000	-	1,650,000	2,777,795	(1,127,795)	168%
Bes	-	-	-	713,670	(713,670)	-
Administration Costs	1,320,000	-	1,320,000	414,405	905,595	31%
Activity Expenses	1,650,000	-	1,650,000	320,000	1,330,000	19%

MAHIGA GIRLS' SECONDARY SCHOOLReports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity	-	-	-	-	-	-
Bank Charges	-	-	-	4,861	(4,861)	-
Sub total	17,490,000	-	17,490,000	21,310,103	(3,820,103)	118%
(3) Expenditure For School Fund						
Personnel Emoluments	6,050,000	-	6,050,000	2,760,598	3,289,402	46%
Repairs, Maintenance and Improvements	2,200,000	-	2,200,000	1,003,967	1,196,033	46%
Local Transport / Travelling	2,200,000	-	2,200,000	1,690,641	509,359	77%
Electricity, Water and Conservancy	3,707,000	-	3,707,000	3,300,810	406,190	89%
Medical Expenses	-	-	-	-	-	-
Administration Costs	880,000	-	880,000	1,066,575	(186,575)	121%
Activity	550,000	-	550,000	390,400	159,600	71%
Gratuity	-	-	-	-	-	-
Lunch Programme	-	-	-	-	-	-
Boarding Equipment and Stores	22,913,000	-	22,913,000	70,510,472	(47,597,472)	308%
Expenditure For Income Generating Activity	3,051,235	-	3,051,235	2,743,015	308,220	90%
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	311,400	-	311,400	-	311,400	-
Tuition	-	-	-	294,862	(294,862)	-
Pocket Money	-	-	-	1,674,695	(1,674,695)	-
Advance	-	-	-	19,914	(19,914)	-

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Acquisition Of Assets	-	-	-	-	-	-
Sub total	41,862,635	-	41,862,635	85,455,949	(43,593,314)	204%
Grand Totals	63,911,035	-	63,911,035	111,139,585	(47,228,550)	174%

- i. The school has received 153.47% of the expected revenue.
- ii. The school has utilized 173.90% of the fees collected.

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****X. Notes To The Financial Statements****1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	1,483,767
Exercise Books	344,865	-
Laboratory Equipment	404,127	-
Internal Exams	417,075	-
Teaching / Learning Materials	2,844,405	-
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	4,010,472	1,483,767

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,935,515	2,901,269
Repairs And Maintenance	6,348,750	4,265,250
Local Transport / Travelling	1,761,691	796,500
Electricity And Water	2,862,996	857,676
Medical	249,000	-
Administration Costs	1,341,648	476,168
Activity	-	-
Advance	3,000	-
Total	17,502,600	9,296,863

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	11,713,330	1,166,600
Repairs and maintenance	4,320,815	812,165
Local transport / travelling	4,226,420	261,550
Electricity and water	7,069,920	2,269,970
Medical	-	-

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Description	2021-2022	2020-2021
	Kshs	Kshs
Administration costs	1,987,160	787,550
Activity	1,016,200	85,750
Total	30,333,845	5,383,585

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Boarding	42,360,794	9,410,400
Rent Income	307,050	112,100
Income From Farming Activities	3,570,843	1,130,350
Income From Store/lab Charges	400,305	73,385
Income From Receivables	81,250	2,440,317
Student Pocket Money	1,647,600	148,106
Bursary		
Income From Grants and Donations	-	285
Tender	50,000	2,000
IRD Cheques	-	28,800
Clearance		
Clubs	6,770	-
Advance	6,914	-
Total	48,431,526	13,345,743

5 Infrastructure A/c

Description	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure A/c	2,000,374	-
Total	2,000,374	-

6 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	318,322	74,850
Exercise Books	-	-

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Laboratory Equipment	1,978,760	400,000
Internal Exams	1,053,270	66,120
Teaching / Learning Materials	957,750	81,120
Chalks	62,020	-
Exams And Assessment	-	-
Teachers Guides	-	390,414
Administration Costs	-	-
Bank Charges	3,411	2,427
Total	4,373,533	1,014,931

7 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,328,579	1,732,601
Service Gratuity	-	-
Administration Cost	414,405	138,185
Repairs And Maintenance & Improvements	12,538,618	2,522,020
Local Transport / Travelling	212,175	301,065
Electricity And Water	2,777,795	567,529
Medical	-	-
Activity Expenses	320,000	-
Creditor	-	98,300
Boarding Equipment and Stores	713,670	139,148
Bank Charges	4,861	3,757
Acquisition Of Assets	-	-
Total	21,310,103	5,502,605

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,760,598	1,269,591
Service Gratuity	-	-
Repairs And Maintenance & Improvements	1,003,967	1,201,110
Local Transport / Travelling	1,690,641	711,362
Electricity And Water	3,300,810	47,365
Medical Expenses	-	-
Administration Costs	1,066,575	494,769
Activity	390,400	87,550
Bank Charges	-	-
Expenses On Income Generating Activities	2,743,015	713,135
Fee On Boarding Equipment and Stores	70,510,472	14,710,492
Income From Store/lab Charges (expense)	294,862	1,760,015
Payables	-	137,300
Student Pocket Money	1,674,695	205,300
Bursary	-	-
Advance	19,914	-
Clearance	-	-
Total	85,455,949	21,337,989

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes To The Financial Statements (Continued)****9 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1101543930	286,945	650,006
Operations Account	1101565373	1,772,917	5,580,420
School Fund Account/Boarding	1101539070	(810,112)	5,721,257
Income Generating Activities Account	40106007501	314,751	315,704
Parent Association Development Account	-	-	-
Income Generating Activities Account	0080262295961	607,628	542,924
Infrastructural Account	1294440616	2,000,374	-
Total		4,172,503	12,810,311

10 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	2,715	2,715
School Fund account	571,900	731,109
Total	574,615	733,824

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	3,331,094	8,708,128
Other Non-Fees Receivables(Rent)	-	43,600
Total	3,331,094.	8,751,728

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	3,331,094	8,708,128
Fees Arrears For The Previous Year		
Fees Arrears For Prior Periods (Over Two Years)	-	-
Total	3,331,094	8,708,128

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	7,751,864	14,404,361
Prepaid Fees	1,835,104	539,489
Retention Monies	-	-
Total	9,586,968	14,943,850

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	4,221,387	14,404,361
Trade Creditors for The Previous Year	3,530,477	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	7,751,864	14,404,361

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	12,810,311	11,743,100
Cash Balances	733,824	146,603
Short Term Investments	-	-
Receivables	8,751,728	3,341,772
Payables	(14,943,850)	(9,533,895)
Total	7,352,013	5,697,581

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

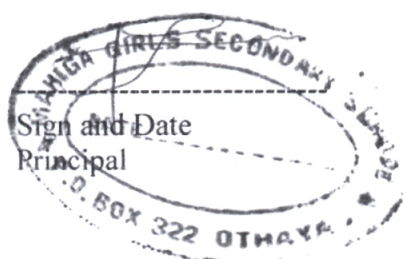
14 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	14	2,800,000	-
Pigs	29	348,000	-
Trees	445	4,450,000	-
Fish	1000	100,000	-
Poultry	-	-	-
Total		7,698,000	-

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****15 Progress On Follow Up Of Auditor Recommendations**

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

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



MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Annex 1 - Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
6.						
Sub-Total						
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

MAHIGA GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	1975		121,200,000			121,200,000
Land 2						
Buildings And Structures			169,624,000			169,624,000
Motor Vehicles	3-5-1996 28-5-2010		9,714,685			9,714,685
Office Equipment, Furniture And Fittings						
ICT Equipment, And Other ICT Assets						
Tools And Apparatus						
Textbooks						
Other Machinery And Equipment						
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total			300,538,685			300,538,685

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****SUMMARY LIST OF CREDITORS FOR THE ENDED 30TH JUNE 2022**

NO.	NAME OF SUPLIER	VOTEHEAD	AMOUNT KSHS.
1.	KENBLEST FOODS LIMITED	BES	427,725.00
2.	WAHUMA TRADERS LIMITED	BES	277,250.00
3.	MUPALMA FRESH FRUITS	BES	75,600.00
4.	JOGILEWA GENERAL TRADERS	BES	334,970.00
5.	FRAGANGA COMPANY LIMITED	BES	742,500.00
6.	NEW MWITHA DAIRY	BES	69,300.00
7.	GACHPEN VENTURES	BES	75,000.00
8.	MUKARO ELECTRICALS SERVICES	EWC	84,250.00
9.	JAMES KARUGA MUCHEMI	EWC	15,000.00
10.	PATENT GENERAL SERVICES	EWC	20,000.00
11.	MICHAEL GITAHU MACHARIA	RM&I	253,900.00
12.	EUREKA RESOURCES	RM&I	33,000.00
13.	COUNTRYSIDE CONSTRUCTION	RM&I	14,000.00
14.	OTHAYA CENTRAL SUPPLIES	RM&I	28,550.00
15.	RICHARD IRUNGU NDEGWA	FARM	19,600.00
16.	AMICHAND RAICHAND SHAH	FARM	174,300.00
17.	MAHIGA AGROVET	FARM	38,470.00
18.	JAMES THAMU MUTURI	FARM	70,000.00
19.	VAICOM OIL(K) LIMITED	LT&T	12,601.00
20.	ZEROLAND LIMITED	TUITION	506,125.00
21.	DIAJ VENTURES	TUITION	761,840.00
22.	COPYREX LIMITED	TUITION	97,920.00
23.	MAALUM BOOKSHOP	TUITION	89,486.00
	TOTAL		4,221,387.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****LIST OF FEES ARREARS AND PRE-PAYMENT FOR THE YEAR ENDED 30TH JUNE 2022**

NO.	ADM.	NAME	CLASS	ARREARS	PRE-PAYMENT
1.	6817	ANN WANJIKU MBURU	4B	0	2,000.00
2.	7067	CATHRINE NDANU MAINA	4B	800.00	0
3.	6942	CELINE NJOKI KIRECHO	4B	6,600.00	0
4.	6881	CHRISTINE WANJIRU MUHORO	4B	16,600.00	0
5.	6905	CONNIE NJERI KARANJA	4B	1,700.00	0
6.	6844	CYNTHIA WAMUYU MURIITHI	4B	0	3,400.00
7.	6849	CYNTHIA WANJIKU KAGAI	4B	9,600.00	0
8.	6891	EVARNE WANGUI MAINA	4B	15,200.00	0
9.	6798	GRACE MWENDE MAINA	4B	1,600.00	0
10.	7030	HOPEGRACE WAMBUI MACHARIA	4B	0	400.00
11.	6809	JENNIFFER WAITHIRA KARIUKI	4B	7,600.00	0
12.	6950	JOY WANGARI MWANGI	4B	14,600.00	0
13.	7017	LINAH WANJIKU MURAYA	4B	42,385.00	0
14.	6800	LORNA WANJIKU MUREITHI	4B	11,600.00	0
15.	6988	LUCIA WANGUI KABUI	4B	0	20.00
16.	6797	MARY CATHERINE MUTHONI KABIRU	4B	15,600.00	0
17.	7076	MARY WANGUI MAINA	4B	1,720.00	0
18.	7013	MAUREEN TITAI KITERU	4B	0	12,900.00
19.	7035	MILLICENT NJOKI MUKUNDI	4B	21,600.00	0
20.	6946	MONICAH NYARUI THEURI	4B	1,600.00	0
21.	6914	PHYLIS WAIRIMU WANJOHI	4B	200.00	0
22.	6810	ROSEMARY NYAMBURA WANJOHI	4B	0	12,530.00
23.	6888	RUTH MUTHONI MWINGA	4B	0	11,200.00
24.	6896	RUTH WANGARI MAGI	4B	600.00	0
25.	7050	SHEILA BOSIBORI OKOMBE	4B	11,600.00	0
26.	6792	STELLA WANGARI GITHINJI	4B	0	15,500.00
27.	6832	SYLVIA NDUTA KIBOCHI	4B	0	11,460.00
28.	6894	VICTORIA WAITHERERO MAINA	4B	2,600.00	0
29.	6889	BETTY BEILA ATEI	4C	21,600.00	0
30.	7008	BILHA WANJA MURIUKI	4C	7,100.00	0
31.	6978	BRENDA CHEPKEMOI KOECH	4C	0	8,400.00
32.	6925	CAROLINE MUTHONI MACHARIA	4C	1,720.00	0
33.	6932	CATHERINE WANGUI MACHARIA	4C	0	65,380.00
34.	6966	CYNTHIA WANJIKU MAINA	4C	0	400.00
35.	7085	DAMARIS WANGARI CHOMBA	4C	0	1,630.00
36.	7044	EUNICE WANJIKU WAHOME	4C	22,420.00	0
37.	6912	EVAH WANGARI GATHEE	4C	1,600.00	0
38.	6890	EVLYN WAMBERE NGAHU	4C	0	8,000.00
39.	6963	FAITH MUTHONI GICHIRU	4C	17,220.00	0
40.	7092	FAITH WANGARI NDERITU	4C	34,805.00	0
41.	6873	GLOVANNANJERI CHEGE	4C	26,700.00	0
42.	6995	GLADWELL MUTHONI MWANGI	4C	0	9,000.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****LIST OF FEES ARREARS AND PRE-PAYMENT FOR THE YEAR ENDED 30TH JUNE 2022**

NO.	AD M.	NAME	CLASS	ARREARS	PRE-PAYMENT
43.	7045	HANNAH WANJIRU MWANGI	4C	11,600.00	0
44.	6897	LILIAN NYAWIRA MAINA	4C	3,600.00	0
45.	7051	LINDAPERIS WAIRURI MACHARIA	4C	9,000.00	0
46.	6865	MERCY NJOKI MWAI	4C	0	8,580.0
47.	6789	MITCHELL WAIRIMU MUTHONI	4C	6,700.00	0
48.	7003	MOUREEN WANGARI KIBURU	4C	5,600.00	0
49.	6940	NELLY MUTHONI MAHINDA	4C	21,600.00	0
50.	7015	QUITERLITAH WANJOKU MWANGI	4C	11,000.00	0
51.	7062	RISPER WANGARI KAGIRI	4C	10,500.00	0
52.	6952	SHARON GRACE NDWIGA	4C	100.00	0
53.	6833	SHIRLEEN WAIRIMU MAINA	4C	400.00	0
54.	7023	STELLA WANJIRU WAMBUGU	4C	0	615.00
55.	7038	STELLA MUTHONI WANGUI	4C	0	8,900.00
56.	6911	VERONICA NYAMBURA WERU	4C	11,300.00	0
57.	6815	VIVIAN WAMBUI WAMBUGU	4C	2,400.00	0
58.	6993	ZIPPORAH WANJIKU KIMANI	4C	1,100.00	0
59.	7057	ABIGAEL NYAWIRA GATHIGIA	4E	7,600.00	0
60.	6920	AGNES NYACHOMBA WANJIRU	4E	4,600.00	0
61.	6965	ANN WAMUYU MURIITHI	4E	0	7,400.000
62.	6826	CATHERINE WAMBUI NJERI	4E	7,700.00	0
63.	6895	CECILIA MUTHONI MAINA	4E	0	5,000.00
64.	6991	CHARITY WANGARI NDIRANGU	4E	0	5,000.00
65.	6621	CORRIE KOECH	4E	25,000.00	00
66.	6803	DORIS WAYUA NZIOKI	4E	0	3,400.00
67.	6819	FAITH NJOKI WANJAU	4E	8,900.00	0
68.	7060	FAITH NZEZE GITONGA	4E	21,600.00	0
69.	6987	FIONA SYOMBUA WAMBUA	4E	1,600.00	0
70.	6971	GRACE WANGUI WANJOHI	4E	770.00	0
71.	6794	HOPE WANGECHI KAMUHIA	4E	0	3,395.0
72.	6879	IVY NJOKI MAINA	4E	21,700.00	0
73.	6990	JOYCE WANJIRU MUREITHI	4E	9,765.00	0
74.	7077	JULIANNE NYAMBOKE	4E	0	5,400.00
75.	6884	LORNA WAITHIEGENI THEURI	4E	0	8,400.00
76.	6893	LYNN NYAMBURA KARIUKI	4E	3,300.00	0
77.	6861	MAGGIE WANGECI WAMBUGU	4E	10,000.00	0
78.	6996	MARY MUTHONI MACHARIA	4E	4,900.00	0
79.	6808	MERCY WACERA WANGARI	4E	18,300.00	0
80.	7027	MITCHELL MUTHONI GICHOHI	4E	19,200.00	0
81.	6958	NATASHA TININA NASHIPAE GITAH	4E	700.00	0
82.	7091	NORAH MUTHONI WANGARI	4E	27,100.00	0
83.	7097	PATRICIA NJOKI	4E	0	4,400.00
84.	7032	PERIS WAMBUI WACHIRA	4E	3,600.00	0
85.	6818	RACHEL WATETU WACHEKE	4E	33,750.00	0
86.	7036	SHELMITH WAIBOCHI WAGAKI	4E	0	2,250.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

87.	6989	SUSAN WAMBUI MBUTIA	4E	0	3,300.00
88.	7081	TASHA ASEWE OTIENO	4E	5,600.00	0
89.	6863	VIDELIS MUTHONI MIRICHO	4E	12,000.00	0
90.	6909	WAMUGO WANJERI THOITHI	4E	600.00	0
91.	6567	YVONNE MURIITHI	4E	0	12,000.00
92.	6901	ANN MURINGI	4M	3,000.00	0
93.	7026	CHRISTINE MWANGI	4M	1,700.00	0
94.	6828	CLAIRE W. MAINA	4M	0	400.00
95.	7071	DORCAS WAMBUI	4M	26,635.00	0
96.	6902	ELIZABETH WAICHAHI	4M	2,700.00	0
97.	6899	EMELDA MAINA	4M	6,750.00	0
98.	6842	EMILY MWANGI	4M	1,600.00	0
99.	6843	FAITH GICHUHI	4M	0	2,500.00
100.	7029	FLORENCE MWANGI	4M	18,270.00	0
101.	6846	JACCKLINE WAMBUGU	4M	9,035.00	0
102.	6981	JANE GAKIHI	4M	0	400.00
103.	7021	JESSICAH NJOROGE	4M	600.00	0
104.	7014	JOYCE WACHIRA	4M	21,600.00	0
105.	6967	KENSY MWANGI	4M	10,100.00	0
106.	6927	MARGARET KAHIGA	4M	0	5,300.00
107.	7085	MARRIANA WAMBUGHA	4M	0	11,040.00
108.	6977	MARY GITHINJI	4M	0	1,030.00
109.	7042	MARY MAINA	4M	6,600.00	0
110.	6916	MERCY NDUMIA	4M	7,700.00	0
111.	6825	MILLY GICHERU	4M	5,000.00	0
112.	6980	MIRRIAM MUGURE	4M	0	13,400.00
113.	6845	MONICAH KARIUKI	4M	0	900.00
114.	6955	MONICAH WANGARI	4M	2,600.00	0
115.	7041	RUTH NDEGWA	4M	14,750.00	0
116.	6903	VIENNAH WANJARIA	4M	0	3,000.00
117.	7044	YASSMIN ABDALLAH	4M	0	850.00
118.	7084	ANNETTE MUTHONI GITURU	4S	0	6,140.00
119.	6836	BAKHTA KASELE CHIMBUGWA	4S	0	4,000.00
120.	7056	BEATRICE WANJIRU MURIUKI	4S	2,100.00	0
121.	7020	CAROLINE WAIRIMU MUCHIRI	4S	7,700.00	0
122.	7094	ELIZABETH WAMBUI NJOKI	4S	0	2,400.00
123.	6979	EUNICE MUTHONI WAMBUGU	4S	100.00	0
124.	6994	EUNICE WAIRIMU WARUI	4S	11,100.00	0
125.	7072	EVALINE WAMBUI WANJIKU	4S	7,100.00	0
126.	6913	GLORIA WANGECHI NDUNGU	4S	0	6,000.00
127.	6975	GRACE WANGECHI MIIRU	4S	49,135.00	0
128.	6801	GRACE WANGUI MWANGI	4S	21,600.00	0
129.	6837	HANNAH WANGECHI KAMONDO	4S	1,000.00	0
130.	7033	HANNAH WANJIRU WAHOME	4S	30,220.00	0
131.	6939	IVY NYAWIRA NDERITU	4S	0	2,000.00
132.	7028	JOAN PENINAH WACHUKA	4S	14,135.00	0
133.	6878	JOY WAITHERA WANJIRU	4S	16,000.00	0

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

134.	7058	LORNA GATHONI MATONGU	4S	0	600.00
135.	7040	MARION MALESI GAGA	4S	11,265.00	0
136.	6796	MAUREEN W. MWANIKI	4S	0	5,000.00
137.	6850	MAUREEN WAIRIMU GATHU	4S	30,000.00	0
138.	7012	MERCY MILKA WAIRIMU	4S	11,500.00	0
139.	6964	MERCY W. GICHURU	4S	17,550.00	0
140.	7047	MERCY WAMUYU KIRUMA	4S	14,600.00	0
141.	6922	MERCY WANJIRU KARIUKI	4S	5,270.00	0
142.	6999	MERISSA WANGUI W.	4S	7,200.00	0
143.	6973	NANCY WARUKIRA WANJIKU	4S	16,600.00	0
144.	6959	PASCALINE MURAGE	4S	0	1,400.00
145.	7080	PENINAH WAIRIMU	4S	28,650.00	0
146.	6972	PHILOMENA ESTHER WANJUGU	4S	0	7,165.00
147.	7090	SHALENE NDUTA	4S	0	5,000.00
148.	6864	SUSAN WANJIRU WANGU	4S	0	1,000.00
149.	7089	TERESIAH NYAMBURA MUITA	4S	14,735.00	0
150.	6827	URSULA NKATHA	4S	5,600.00	0
151.	6813	WINROSE WANJIRU NDIRITU	4S	0	8,400.00
152.	6887	YVONNE KARIUKI	4S	0	2,445.00
153.	6874	YVONNE MWANGI	4S	7,700.00	0
154.	7441	ANGELA MUTHONI RWERIA	3B	0	10,000.00
155.	7115	ANN MUTHONI MUCHIRI	3B	0	1,300.00
156.	7366	ANN WANJIRU MUGO	3B	14,700.00	0
157.	7400	BEATRICE WANJIRU MAINA	3B	2,785.00	0
158.	7199	CAREN MUTHONI MURUGI	3B	0	13,300.00
159.	7311	CAROL WACEKE WANJIRU	3B	0	4,715.00
160.	7198	CAROLINE WAIRIMU NJOGU	3B	1,700.00	0
161.	7331	CELESTINE E. WANJUGU KAMAU	3B	16,600.00	0
162.	7247	ELIEZER NDUTA KIAGO	3B	5,600.00	0
163.	7235	EMILY WANJIRA WAHOME	3B	0	2,900.00
164.	7359	FAITH WANJUGU MUKUBWA	3B	20,000.00	0
165.	7332	GLADYS WARUKIRA WANJIKU	3B	11,400.00	0
166.	7344	HAWA WANGARI WATHAYA	3B	6,600.00	0
167.	7200	IMMACULATE WANJUGU	3B	0	5,000.00
168.	7320	JACINTA WAGAKI	3B	70.00	0
169.	7176	JACKLINE WAMBUI NGUGI	3B	0	5,300.00
170.	7346	JOAN WAMBUI	3B	0	4,335.00
171.	7114	KAREN WAMBUI KARIUKI	3B	600.00	0
172.	7150	KATRINA WAMUYU MAINGI	3B	0	3,400.00
173.	7207	LINET GATHIGIA MUITA	3B	0	2,300.00
174.	7141	LOISE NJOKI MWANGI	3B	6,600.00	0
175.	7227	MAUREEN WAMAHIG GUNDA	3B	1,870.00	0
176.	7137	MOLLY J. WAMBUI NYAWIRA	3B	0	4,000.00
177.	7241	NANCY NJERI KAMBO	3B	0	1,400.00
178.	7146	NELIUS WANJA MUNYIRI	3B	100.00	0
179.	7288	PHOEBE KEMUNTO OOGA	3B	0	270.00
180.	7138	RACHEL WAMBUI MWANGI	3B	0	25,985.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

181.	7157	ROSEMARY WANJIRU WARUI	3B	1,200.00	0
182.	7186	RUTH WAMUYU WAHOME	3B	0	5,000.00
183.	7350	SPERANZA WANJIKU WANJIRU	3B	0	5,665.00
184.	7217	STCEY NGIMA MURAGE	3B	19,100.00	0
185.	7328	TERESA WANGECHI GITHUU	3B	5,700.00	0
186.	7098	VIONNA WANJIRU MWANGI	3B	0	3,730.00
187.	7306	VIVIAN WANGECHI NDIRITU	3B	4,320.00	0
188.	7319	YVONNE MUMBI MUHIA	3B	600.00	0
189.	7417	AGNES WANJIRU NDIRANGU	3C	16,700.00	0
190.	7161	ANN GATHONI KINYUA	3C	7,600.00	0
191.	7139	AHYLINE WAMBUI WAIRIMU	3C	6,685.00	0
192.	7353	BRIGIT WAMUCII NJUGI	3C	1,700.00	0
193.	7422	CATHERINE NJERI NGATIA	3C	4,100.00	0
194.	7231	CATHERINE WANJIKU MUTHONI	3C	0	6,500.00
195.	7133	CECILIA THOGORI WAHOM	3C	1,000.00	0
196.	7415	CHARITY MUTHONI NYAMBURA	3C	50,560.00	0
197.	7180	CLAIRE WANGU KAMUYU	3C	0	8,400.00
198.	7161	CLAIRE LINET MWENDE	3C	1,600.00	0
199.	7307	DIANA T. NYAMBURA NDIRITU	3C	21,870.00	0
200.	7428	FAITH MUTHEU MULATYA	3C	76,685.00	0
201.	7370	FAITH NGINA KAMUHIA	3C	13,700.00	0
202.	7383	GRACE MUTHONI	3C	5,700.00	0
203.	7336	HARRIET WANJIRU KANYI	3C	4,400.00	0
204.	7246	HILDA WANJIKU GICHOHI	3C	0	5,000.00
205.	7119	INA WAMBUI NYAGUTHII	3C	0	1,000.00
206.	7343	JOAN WANJIKU MAHINDA	3C	12,700.00	0
207.	7412	JOY WAMBUI WAHOME	3C	6,900.00	0
208.	7360	LUCY WANJIRA NDORIA	3C	9,600.00	0
209.	7411	LYNN WAMBUI WANGUI	3C	0	2,000.00
210.	7297	MARGARET WANGUI NJUGUNA	3C	3,244.00	0
211.	7268	MARIALISA WANJIKU KIRIGO	3C	6,700.00	0
212.	7439	MARTHA MUTHONI NDIRITU	3C	45,725.00	0
213.	7204	MARY NJERI MUCHERU	3C	13,600.00	0
214.	7321	MARY WAMBUI WANJIKU	3C	5,100.00	0
215.	7426	MELISSA BULUMA KAWIRA	3C	9,600.00	0
216.	7387	MOREEN WANJIRU WACHIRA	3C	0	3,300.00
217.	7327	MOUREEN WANJIRU WANGUI	3C	0	41,715.00
218.	7409	NICOLE HALMA MWANGI	3C	600.00	0
219.	7432	PRECIOUS MUMBI NYAMBURA	3C	0	10,000.00
220.	7436	SHARON NDUTA WANJERI	3C	4,475.00	0
221.	7155	STELLA WANJIRU MBUTU	3C	1,665.00	0
222.	7171	TERRY ANN WANJIKU MURIGI	3C	16,600.00	0
223.	7322	YVONNE MUTHONI MAINA	3C	3,300.00	0
224.	7418	ALICE NYAWIRA MAINA	3E	0	5,800.00
225.	7154	ANASTASIA NJOKI KAMAKIA	3E	0	5,000.00
226.	7254	ANN HILDAH NJERI WAMBUGU	3E	7,200.00	0
227.	7197	CAROLYNE WANGARI NDUMIA	3E	0	8,400.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

228.	7413	DAMARIS NYAMBURA MWANGI	3E	10,685.00	0
229.	7163	DORIS WANJIKU WAWERU	3E	70.00	0
230.	7103	ECRA YVONNE WANJIKU MAINA	3E	0	10,000.00
231.	7110	GLORIA NYAMBURA KARIUKI	3E	0	830.00
232.	7326	GLORY MAKENA GITONGA	3E	0	5,100.00
233.	7303	GRACE KABERE MUGWIMI	3E	70.00	0
234.	7414	IMANI WANGUI GATERU	3E	11,700.00	0
235.	7397	IVY WACERA WAMBUGU	3E	0	8,000.00
236.	7248	JANE LOISE THITU MACHARIA	3E	600.00	0
237.	7260	JANE WAMUCII WANJAU	3E	0	2,800.00
238.	7201	JANE WANGARI MBUTU	3E	6,600.00	0
239.	7271	JENNIFFER MBENYA GITHUI	3E	11,600.00	0
240.	7424	JOY NYAMBURA MUCHOKI	3E	7,770.00	0
241.	7251	JOY WANJIRU KABUNGO	3E	1,600.00	0
242.	7380	JOYCE WOTHAYA MBAUNI	3E	17,385.00	0
243.	7435	KEZIA MUTHONI KARANJA	3E	12,000.00	0
244.	7345	LAURA WANJIKU NGATIA	3E	0	4,400.00
245.	7404	LUCY WAIRIMU WANGARI	3E	13,750.00	0
246.	7382	LUCY WARUGURU IRUNGU	3E	6,600.00	0
247.	7365	LYDIA WAIRIMU GITHINJI	3E	0	2,700.00
248.	7381	MARION WAITHERERO NJUGUNA	3E	0	3,400.00
249.	7384	MERCY MUTHONI WANJIKU	3E	18,600.00	0
250.	7420	MERCY NYAMBURA GITARI	3E	7,600.00	0
251.	7409	PAULINE WANGUI KARIUKI	3E	0	1,400.00
252.	7108	RISPER WAMBUI GACHOMO	3E	4,600.00	0
253.	7221	SHANTEL MUKUHI KIHARA	3E	0	1,330.00
254.	7434	TEKLA KARIMI	3E	15,000.00	0
255.	7277	TERESA A. WAWITIMA RITHO	3E	9,700.00	0
256.	7407	VALEN WANJIRU KIRAGU	3E	14,600.00	0
257.	7375	VIRGINIA WAITHIRA NJOROGE	3E	9,700.00	0
258.	7347	WINNIE NJOKI MUTHOKA	3E	2,700.00	0
259.	7239	WINNIE RITA WANGUI MWENYO	3E	0	5,000.00
260.	7431	ABDALLA NURU MOHAMED	3M	11,000.00	0
261.	7101	ANNBEL WANJIKU KAMAU	3M	6,600.00	0
262.	7433	BANCY WAIRIMU MUREITHI	3M	0	15,850.00
263.	7378	BERNICE WAIRIMU MBAU	3M	0	5,000.00
264.	7310	BRENDA WANGARI MWANGI	3M	4,600.00	0
265.	7376	CATHERINE NDIRANGU	3M	16,700.00	0
266.	7190	CECILIA WANJIRU KIMANI	3M	3,700.00	0
267.	7427	ELISHIFA WAMBUI MUTHONI	3M	18,685.00	0
268.	7177	ELIZABETH NYATHIRA MWAURA	3M	7,900.00	0
269.	7269	EMILY NJERI KARURU	3M	0	9,400.00
270.	7361	FAITH MUTHONI GIKONYO	3M	18,700.00	0
271.	7281	FAITH WANGECI MWANIKI	3M	13,600.00	0
272.	7112	FELISTA KARUNGARI KAHIRO	3M	0	4,500.00
273.	7168	IRENE MUMBI WANYEKI	3M	0	10,000.00
274.	7162	IVY WAMBUI GACHINA	3M	0	600.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

275.	7399	JACKLINE NJERI MAINA	3M	0	400.00
276.	7205	JACKLINE WANJIKU GATHU	3M	0	3,000.00
277.	7289	JENTRIX JOAN GACHECHE	3M	29,235.00	0
278.	7283	JOY MUTHONI MUTHAMBURE	3M	0	400.00
279.	7286	JOYCLAIRE WAMBUI MAINA	3M	0	5,000.00
280.	7105	LEAH WANJIRU MWIRIGI	3M	19,700.00	0
281.	7421	LUCIAH WANJIRO KAHOMO	3M	6,700.00	0
282.	7305	LYDIA CHEGE WANJIKU	3M	0	3,000.00
283.	7243	MARY ANN WANJIRU WACHIRA	3M	1,000.00	0
284.	7312	NANCY MURINGI MUTURI	3M	36,100.00	0
285.	7379	PRAISE GATHONI NGUMO	3M	10,700.00	0
286.	7156	PRUDENCE NJERI MUREITHI	3M	0	9,775.00
287.	7291	ROSE WAMBUI NJERI	3M	21,600.00	0
288.	7189	SHIRLEEN WANGARI NJOROGE	3M	1,000.00	0
289.	7208	SILVIA WAMBUI KANYI	3M	0	17,865.00
290.	7109	TRUPHENA ONG'ARO	3M	5,600.00	0
291.	7203	WAMBUGU VIVIAN WANJIKU	3M	0	3,000.00
292.	7363	YVONNE WANJA	3M	1,200.00	0
293.	7355	ANNETTE WANGUI KAMORE	3S	11,700.00	0
294.	7240	BLESSY KANANU MUREITHI	3S	10,500.00	0
295.	7195	CAROLINE NJERI WAMBUGU	3S	0	40,800.00
296.	7223	CASTY GATHONI THEURI	3S	0	3,200.00
297.	7367	CATHERINE NJOKI GICHOHI	3S	0	8,400.00
298.	7194	CHRISTINE NJERI GICHOB	3S	0	3,400.00
299.	7324	CYNTHIA WAMUYU THANGARI	3S	0	74,680.00
300.	7374	DORCUS SANAIPEI KALAYA	3S	7,700.00	0
301.	7388	EVALYNE WAMBUI MUCHIRI	3S	0	15,100.00
302.	7129	EVERLYN GITHUKU WAIRIMU	3S	13,700.00	0
303.	7252	FABIOLA WANJIRU WAMBUI	3S	0	8,400.00
304.	7123	FAITH MWAI NJERI	3S	11,700.00	0
305.	7136	FAITH NGIMA GICHUKI	3S	1,700.00	0
306.	7278	FIONA NJERI MWANGI	3S	0	5,000.00
307.	7131	GRACE NJUKI NGIMA	3S	100.00	0
308.	7313	IRENE WANJIRU KAGUNDA	3S	21,600.00	0
309.	7390	JANE WANJIKU KARIUKI	3S	100.00	0
310.	7216	JOY WANJIKU NJARAMBA	3S	11,600.00	0
311.	7209	JOYCE WANJIKU MAINA	3S	0	5,000.00
312.	7377	KATALI WAIYUA KIMANTHI	3S	18,135.00	0
313.	7337	LINET KAGUMBA WANJIRU	3S	0	5,000.00
314.	7220	LUCY WANGUI MURIU	3S	6,600.00	0
315.	7191	MARGARET MURINGI MURAYA	3S	5,600.00	0
316.	7385	MARGARET WACU GATHENDU	3S	4,700.00	0
317.	7287	MARY LYDIAH MUKAMI KIHARA	3S	0	11,000.00
318.	7169	MERCY ACHIENG ONYANGO	3S	5,200.00	0
319.	7318	MITCHELL WANJIKU MWANGI	3S	700.00	0
320.	7416	NAOMI IRUNGU WANGUI	3S	14,700.00	0
321.	7405	PURITY NYAMBURA NYOKABI	3S	12,200.00	0

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

322.	7301	RITA WANJIKU MAINA	3S	5,000.00	0
323.	7234	SERAH AGNES WAIRIMU MURIUKI	3S	11,700.00	0
324.	7202	SPERANZA MWIHAKI WANJIRU	3S	28,885.00	0
325.	7335	STEPHANY WANJIRU MUMO	3S	0	2,400.00
326.	7339	TABITHA WANGUI MUIGAI	3S	9,600.00	0
327.	7316	TRACY MUTHONI GATHONDU	3S	11,600.00	0
328.	7342	VELMA AKINYI	3S	14,225.00	0
329.	7124	VIVIAN NYAMBURA WANJAU	3S	9,600.00	0
330.	7408	YVONNE MUTHONI MWANGI	3S	0	10,000.00
331.	7329	YVONNE WANJA WANDIA	3S	0	50,000.00
332.	7444	GACHIRI MAUREEN MUTHONI	2A	0	5,000.00
333.	7458	KARIUKI JULIET MUTHONI	2A	4,200.00	0
334.	7464	NGACHA STELLA THOGORI	2A	0	3,000.00
335.	7473	KARIUKI FELISTER WAIRIMU	2A	6,000.00	0
336.	7492	GITHU SHAINA WAIRIMU	2A	1,600.00	0
337.	7495	WANJIRU VIVIAN WAMBUI	2A	4,600.00	0
338.	7505	MILDRED NJERI KURIA	2A	11,600.00	0
339.	7534	NJAU ROSEMARY WANGUI	2A	0	5,100.00
340.	7540	WAKANENE HOPE NDUTA	2A	9,000.00	0
341.	7545	MUCHIRI ESTHER WACHERA	2A	2,600.00	0
342.	7556	MURIMI ROSE WANJIRU	2A	0	4,970.00
343.	7570	KANYI LORNA NJOKI	2A	0	21,600.00
344.	7575	KARURI AGNES NGONYO	2A	0	5,000.00
345.	7587	NGANGA ABIGAIL WAITHIRA	2A	4,600.00	0
346.	7619	MUTHONI LOISE WANGARI	2A	0	9,395.00
347.	7622	MAINA FIDELIS WANGECI	2A	100.00	0
348.	7625	MURIUKI STACY WAIRIMU	2A	11,600.00	0
349.	7640	MWIRIGI BELINDAH KINYA	2A	0	13,400.00
350.	7647	NDIRANGU JOY GRACE WANJIRU	2A	0	93,400.00
351.	7667	MWANGI JECINTA WAKARIMA	2A	0	1,220.00
352.	7669	NDUNGE JOAN KATUTA	2A	0	29,000.00
353.	7694	ONDINGAESTHER NASARIEN	2A	1,150.00	0
354.	7702	NDERO FAITH WAIRIMU	2A	2,600.00	0
355.	7708	MWANGI MARY NYAMBURA	2A	21,600.00	0
356.	7720	KIBE CYNTHIA WANJIRU	2A	21,600.00	0
357.	7730	KIMARU TERESANYABURA	2A	10,150.00	0
358.	7733	NDUBI ANN KAWIRA	2A	21,600.00	0
359.	7739	RAJAB MYMNA	2A	1,400.00	0
360.	7744	MUREITHI HILDA WANJIRU	2A	0	8,400.00
361.	7748	WANJUGU MARY NYAMBURA	2A	0	5,000.00
362.	7777	FELISTA KANIRU DAVID	2A	9,100.00	0
363.	7789	WANJOHI FAITH WAITHIEGENI	2A	0	7,000.00
364.	7795	WACHIRA FAITH MAWIA	2A	0	12,700.00
365.	7797	MUONI CAROLINE WAMBUI	2A	16,300.00	0
366.	7803	GAKURE EVE WAIRIMU	2A	400.00	0
367.	7805	GAKUNGA CYNTHIA WANGUI	2A	1,600.00	0
368.	7808	WANGECHI SUNSHINE MUTHONI	2A	0	5,000.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

369.	7443	KAGURU RISPER WANGARI	2B	6,600.00	0
370.	7465	WAHOME TIFFANY WAIRIMU	2B	0	1,400.00
371.	7501	WANG'OMBE TRACY NYOKABI	2B	1,600.00	0
372.	7506	WAWERU IRENE NJERI	2B	0	9,900.00
373.	7508	ABIGAIL NYABURA	2B	65.00	0
374.	7522	MWAI LEAH WATETU	2B	0	4,550.00
375.	7528	WAIRIMU CYNTHIA WACHEKE	2B	0	5,000.00
376.	7532	GICHERU ANNA WANGUI	2B	21,600.00	0
377.	7535	JOY WANJIRU WAMBUI	2B	0	5,000.00
378.	7542	GICHUKI SARAH WAMBUI	2B	0	9,000.00
379.	7576	IKANYA ESTHER NYAWIRA	2B	0	14,200.00
380.	7590	RUGETHE FAITH WANGECHI	2B	11,600.00	0
381.	7599	NDIRANGU CINDY WAMBUI	2B	21,600.00	0
382.	7623	NDUNGI SAMANTHA LILY	2B	6,800.00	0
383.	7624	GICHIRA COLLEN WANJIKU	2B	0	8,300.00
384.	7639	MACHARIA JEMIMAH WAIRIMU	2B	13,300.00	0
385.	7643	NDEGWA NANCY WANJIKU	2B	0	12.00
386.	7655	NJERI SABRINAH WANGECHI	2B	0	3,900.00
387.	7663	GATIHI JANE WARIMA	2B	0	1,850.00
388.	7685	NDUMIA JOSPHINE MUTHONI	2B	4,100.00	0
389.	7688	KAGURU CHRISTINE WOTHAYA	2B	6,600.00	0
390.	7709	GITHAIGA MARGARET NYARUAI	2B	0	4,000.00
391.	7715	NJOKI JENIFFER RUGURU	2B	1,565.00	0
392.	7723	MWANGI SHARON WANJIRU	2B	13,630.00	0
393.	7749	WAMBUGU MAUREEN WANJIRU	2B	8,600.00	0
394.	7766	RUBIA HAZEL WAMBUI	2B	1,600.00	0
395.	7767	GITONGA VALERIE NG'ENDO	2B	21,600.00	0
396.	7776	WAKABA REGINA MUTHONI	2B	26,600.00	0
397.	7779	MAINA SALOM NJERI	2B	150.00	0
398.	7782	KABAKI FAITH WACERA	2B	12,350.00	0
399.	7785	ASHLEY MUTINDI MUMO	2B	0	4,850.00
400.	7791	MUNENE CATHERINE MUGURE	2B	0	11,130.00
401.	7792	MUTURI ANN NYAGUTHII	2B	0	11,715.00
402.	7800	MWANGI JOY NYAGUTHII	2B	21,600.00	0
403.	7807	MARY WANGECHI MBURU	2B	7,100.00	0
404.	7450	WARUI NANCY WAMBUI	2C	0	1,400.00
405.	7453	THUITA VERONICA NJERI	2C	0	8,600.00
406.	7455	WANJA JANE WANJIRU	2C	0	5,000.00
407.	7463	STACEY WAMBUI NDUGIRE	2C	0	7,400.00
408.	7470	MWANGI BETH WAHU	2C	0	1,400.00
409.	7489	GICHUKI MARGARET KIRIGO	2C	0	5,000.00
410.	7510	MATINDI MARYLINET WANJA	2C	0	7,385.00
411.	7544	MWANGI REGINA NYAWIRA	2C	10,000.00	0
412.	7546	WARURU KATYLIN WANJIKU	2C	0	3,935.00
413.	7552	MUREITHI VIOLET NYANGARI	2C	0	4,550.00
414.	7553	NGUNJIRI LUCY WAKURAYA	2C	0	3,000.00
415.	7568	GITONGA JEMIMAH WANJIKU	2C	11,150.00	0

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

416.	7574	MWANGI MAGDALINE WAIRIMU	2C	600.00	0
417.	7579	NDERITU MARY GATHONI	2C	4,600.00	0
418.	7581	MUREITHI MERCY WAMUYU	2C	13,800.00	0
419.	7585	MACHARIA YVONNE NYAMBURA	2C	0	2,400.00
420.	7592	MUTHONI EVAH WARUGURU	2C	21,150.00	0
421.	7593	WANJIRU MELISSA RENEE	2C	3,835.00	0
422.	7598	MUCHIRI MARTHA WAMBUI	2C	0	1,400.00
423.	7600	KAMAU JOY WANGARI	2C	5,000.00	0
424.	7627	WAGWA VIRGINIA NJERI	2C	0	8,500.00
425.	7630	NDIRANGU TERESA MUTHONI	2C	6,600.00	0
426.	7645	MWANGI SUSAN CLAIRE MUTHONI	2C	0	5,540.00
427.	7648	MUREITHI SYLVIA NYAWIRA	2C	17,150.00	0
428.	7649	MWANGI ANASTACIA S. WAKARINDI	2C	3,600.00	0
429.	7664	MUENI LILIANWANDIA	2C	0	16,850.00
430.	7690	MAINA FAITH NJOKI	2C	0	8,300.00
431.	7711	WANGUI TERESA NJAMBI	2C	0	48,335.00
432.	7716	NYARUAI CHRISTINE WACHERA	2C	11,600.00	0
433.	7727	ANN AKINYI OWINO	2C	100.00	0
434.	7735	GICHINGA JOY GATHONI	2C	16,065.00	0
435.	7736	GATHU NANCY WAMUYU	2C	21,600.00	0
436.	7750	KINYUA PRECIAH NYAGUTHII	2C	100.00	0
437.	7755	KAMIRI SARAH ISABELLA WANGUI	2C	0	15,400.00
438.	7772	WAMAYA ZAKINA SOPHIA	2C	5,150.00	0
439.	7786	MWANGI HELLEN WANGARI	2C	21,600.00	0
440.	7790	MUTHONI ELIZABETH WATETU	2C	21,600.00	0
441.	7813	FAVOUR WANJIRU MURURU	2C	2,670.00	0
442.	7814	WANGUI MELANIE MUYA	2C	11,600.00	0
443.	7815	MURINGE MARYANN	2C	21,600.00	0
444.	7468	KAMBO GETRUDE WANGARI	2E	0	3,400.00
445.	7486	NDIRANGU ALICE WANJIRU	2E	0	13,300.00
446.	7490	MUCHIRI NELIUS WAMBUI	2E	1,850.00	0
447.	7493	MWANGI JUNE WANJIRU	2E	0	16,400.0
448.	7511	GICHU GRACE WAITHIRA	2E	450.00	0
449.	7517	KINUTHIA HILARIA NJERI	2E	0	5,000.00
450.	7523	MURIITHI HAPPINESS WARINGA	2E	15,150.00	0
451.	7525	KINYUA LUCY WANGUI	2E	0	13,400.00
452.	7529	WAITHANJI TERESA WANJIRU	2E	0	4,000.00
453.	7538	MWANGI SUSAN WAHITO	2E	5,650.00	0
454.	7543	MUTAHU ROSALYNE WANJIKU	2E	0	2,000.00
455.	7566	MUTHOMI NATASHA MAKENA	2E	0	1,170.00
456.	7578	MBURU SUSAN BAKHITAH	2E	0	3,400.00
457.	7586	WACHIRA ELIZABETH WANGARI	2E	0	11,300.00
458.	7594	KABUNGO EVELYN MUTHONI	2E	0	3,400.00
459.	7596	MWANGI WINNIE WANJIKU	2E	150.00	0
460.	7597	MAINA MELISSA NYAMBURA	2E	16,400.00	0
461.	7601	MUREITHI FIDELIS WANGARI	2E	1,650.00	0
462.	7606	KARIUKI VENESA NJERI	2E	0	37,850.00

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

463.	7608	MACHARIA MOURINE MWIHAKI	2E	450.00	0
464.	7609	KARIUKI ROSE WANJA	2E	0	11,000.00
465.	7638	KARURI TRACY WAIRIMU	2E	6,500.00	0
466.	7659	GICHANGI BRUDENCE MUMBI	2E	1,600.00	0
467.	7672	KAMAU ESTHER NYAWIRA	2E	6,600.00	0
468.	7677	MAINA ELIZABETH WANGECHI	2E	600.00	0
469.	7680	MBUGUA MARGARET WAIRIMU	2E	21,600.00	0
470.	7704	KIMANI JILLIAN WANJA	2E	0	5,435.00
471.	7712	NYAGUTHII DIONISIA MARY	2E	0	5,535.00
472.	7719	KIBOI LILIAN WANGARI	2E	600.00	0
473.	7729	MAINA LUCY MUTHONI	2E	335.00	0
474.	7737	ENES NJERI WAHITO	2E	0	11,400.00
475.	7738	MACHARIA YVONNE KABURA	2E	0	3,935.00
476.	7753	MWANGI FAITH WANJIKU	2E	0	3,450.00
477.	7762	GIKUNJU IVY NJERI	2E	0	2,400.00
478.	7770	KARIUKI VERONICAH GATHONI	2E	22,150.00	0
479.	7799	MAINA DIANA NYAMBURA	2E	16,600.00	0
480.	7809	AGOBIA HOPE ANNBELL WAMBUI	2E	26,150.00	0
481.	7812	MWAI ROSE WATURI	2E	36,150.00	0
482.	7442	MWANGI SHIREEN QUEEN	2M	14,600.00	0
483.	7483	NJONJO SHARLEEN WANJIKU	2M	6,600.00	0
484.	7494	MWANGI SUSAN WANJIRU	2M	0	7,550.00
485.	7496	KIBUTI LYNETH WANJIRU	2M	0	400.00
486.	7502	MAINA MERCY WAIRIMU	2M	0	900.00
487.	7507	WARUHIU CYNTHIA M.	2M	11,600.00	0
488.	7515	GICHUKI RIEN WANJIKU	2M	0	46179.00
489.	7519	MWAI JOAN WACHUKA	2M	0	9,000.00
490.	7521	KING'ORI WINFRED MWENDE	2M	3,150.00	0
491.	7558	MACHARIA HELEN WACHEKE	2M	0	350.00
492.	7562	GICIAH DEBORAH MUKAMI	2M	0	10000.00
493.	7595	NDEGWA JANNY'S MUTHONI	2M	600.00	0
494.	7602	WANJIKU CYNTHIA MUTHONI	2M	0	5,395.00
495.	7611	MAINA CYBELLE WANJIRU	2M	1,600.00	0
496.	7644	LAUREEN GAKII MWITI	2M	0	10,000.00
497.	7651	MUTHONI CLARA HOPE	2M	9,600.00	0
498.	7652	MAINA JOY WARUGURU	2M	0	4,000.00
499.	7653	GETHI BRENDA WAMBUI	2M	0	10,000.00
500.	7654	MWANGI JOY WANGECI	2M	0	5,700.00
501.	7656	MWIRIGI ANN WANGU	2M	10,150.00	0
502.	7658	NDIRANGU E. VERONICAH WANGUI	2M	13,150.00	0
503.	7676	MUINDE LILIAN MUMO	2M	6,600.00	0
504.	7683	KARIUKI ESTHER WAIRIMU	2M	5,600.00	0
505.	7687	NGATIA MARY THUGURI	2M	6,600.00	0
506.	7699	MURIUNGI LYNN GAKII	2M	1,600.00	0
507.	7703	MUHINDU EGLA WAMBUI	2M	0	850.00
508.	7717	GICHUKI MARY WACU	2M	4,600.00	0

MAHIGA GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

509.	7741	GICHUKI MARY LONAH WANGUI	2M	2,265.00	0
510.	7745	NJOGO MICHELLE WANGECHI	2M	21,600.00	0
511.	7445	KARIUKI VALARIE WAKARIMA	2S	0	400.00
512.	7448	GACHUCHA SUSAN WANJIRU	2S	650.00	0
513.	7461	GITONGA LILIAN NYAWIRA	2S	1,150.00	0
514.	7467	GICHIGO BEATRICE WANGARI	2S	10,150.00	0
515.	7472	ABIGAEL WANJA MATHENGE	2S	0	1,000.00
516.	7475	KAMINJI CANDICE WANGARI	2S	0	5,535.00
517.	7480	MAINA CHRISTINE WAKARIMA	2S	10,150.00	0
518.	7541	BURII WANJIKU BRIDGETTIE	2S	0	8,000.00
519.	7557	MURIUKI ISABEL NJERI	2S	0	13,400.00
520.	7565	WAIGERA SADRA MUTHONI	2S	0	10,400.00
521.	7577	MURAGURI MAUREEN WAIRIMU	2S	0	7,000.00
522.	7582	MATHENGE JACQUILINE WAMBUI	2S	0	19,935.00
523.	7603	NGARI SHARON WANGARI	2S	3,100.00	0
524.	7604	GACHERU SKITTER NJERI	2S	0	4,400.00
525.	7617	NDIRITU MARTHA WANGUI	2S	11,150.00	0
526.	7620	MUTAHU MARYANNE WAHU	2S	600.00	0
527.	7628	MUGAMBI CHRISTINE	2S	0	25,295.00
528.	7629	KINYUA WINFRED MUTHONI	2S	2,100.00	0
529.	7633	WACHIRA MICHELLE KAMUYU	2S	8,600.00	0
530.	7641	MAINA ANNEX WAMBUI	2S	5,150.00	0
531.	7642	CINDY MUKAMI KIHUMBA	2S	0	23,935.00
532.	7657	MUCHIRI JACINTA WAKAGONGO	2S	21,600.00	0
533.	7660	MUNYOROKU MARY MUTHONI	2S	3,600.00	0
534.	7679	NGARI KAREN WANJIKU	2S	5,050.00	0
535.	7684	WANGUI MELISSA WAITHIEGENI	2S	0	4,000.00
536.	7696	MWANGI CHARITY WANJIKU	2S	12,600.00	0
537.	7697	WACHIRA FAITH WANJIKU	2S	21,600.00	0
538.	7725	NJOROGE DIANA WANJA	2S	0	14,600.00
539.	7731	MACHARIA WINFRED MUMBI	2S	0	3,100.00
540.	7742	MWAURA KAREN WANJIRU	2S	1,350.00	0
541.	7763	MAINA DORIS SOPHIE WAIRIMU	2S	0	400.00
542.	7768	NGURU MARGARET WANJA	2S	0	12,000.0
543.	7771	MARY WANJIRU NJOGU	2S	1,150.00	0
544.	7780	OSANGO PRECIOUS JANE	2S	0	19,385.00
545.	7788	NDERITU JUNE WANGUI	2S	13,600.00	0
546.	7794	MUYA ESTHER WAHITO	2S	0	3,000.00
547.	7802	NGIMA VIRGINIA NJERI	2S	7,600.00	0
548.	7804	KANYONYO ROSE WAMAITHA	2S	6,600.00	0
		TOTAL		3,331,094.00	1,835,104.00