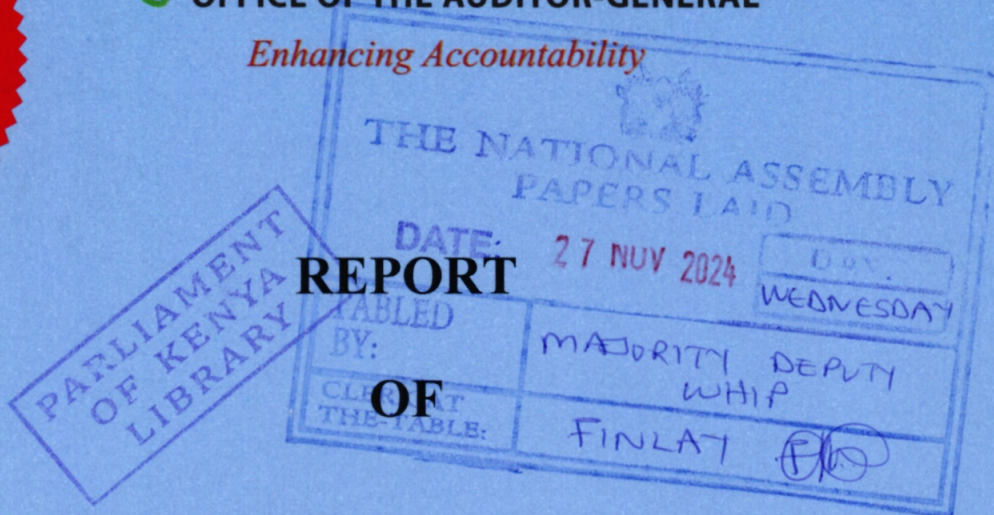


REPUBLIC OF KENYA



*Enhancing Accountability*



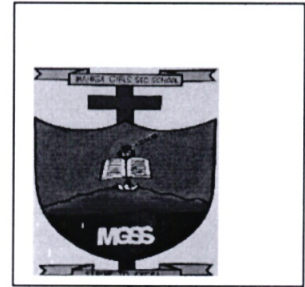
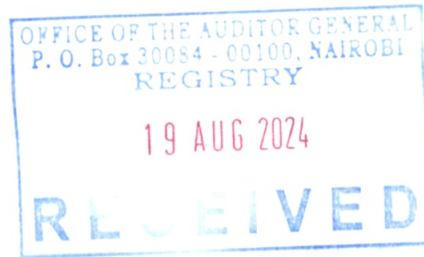
**THE AUDITOR-GENERAL**

**ON**

**MAHIGA GIRLS SECONDARY SCHOOL**

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

**NYERI COUNTY**



---

**MAHIGA GIRLS' SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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

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**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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***Mahiga Girls Secondary School***  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**1. Acronyms and Glossary of Terms**

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

## **2. Key School Information and Management**

### **(a) Background information**

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

The school was registered in **August (19) 1992** under registration number **PU/S/2/243/10** and is currently categorized as a **Extra County public school** established, owned or operated by the Government.

The school is a boarding school and had **1307** number of students as at **30<sup>th</sup> June 2023**. It has **5** streams in **form 4;6** streams in **form 1 to form 3** and **42** teachers of which **7** 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:

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Mr. Steve G. Gichuhi EBS/MBS	Chairman/Sponsor	14/05/22
2	Ms. Jane Maina	Vice 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 W. Wagura	Local Community	14/05/22
8	Ms. Jedidah Karogo	Local Community	14/05/22
9	Mr. Muchiri Gathoni	Special Needs	14/05/22
10	Eng. Peter M. Waiganjo	CEB	14/05/22
11	Mr. Paul Kahoro	Co opted	14/05/22
12	Ms. Beatrice Baragu	Local Community	14/05/22
13	Mr. David Njuguna	Sponsor	14/05/22
14	Ms. Priscilla Macharia	Rep Teachers	14/05/22
15	Mr. Gerald Muguiyi	Co opted	14/05/22
16	Mr. Gabriel King'ori	Co opted	28/02/23
17	Mr. Mwangi Muchiri	Special Interest	14/05/22
18	Ms. Brenda Kibuchi	Rep Student	14/05/22

**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Steve Gichohi EBS/MBS Mrs. Franciscar Wahome Mr. Gabriel King'ori Mrs. Jedidah Karogo Eng. Peter Mwai	Chairman Secretary Member Member Member	1
2	Audit Committee	Mr. William Wachira Mrs. Jane Nyokabi Mr. Stephen Kanyi	Chairman 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	2
4	Academic, Standards Committee/Welfare	Mrs. Jane Maina Mrs. Jane Ndungu	Chairperson Secretary D/P	1

**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

		Ms. Beatrice Wangari Eng Joel Wairua	Member Member	
5	Infrastructure Development Committee	Eng. Joel Wairua Mr. Steve Gichohi EBS/MBS Mrs. Jane Ndungu Mrs. Franciscar Wahome Eng. Peter Mwai Mr. Gabriel King'ori The SCDE (Nyeri South)	Chairman  Member Secretary D/P  Member Member Member  Member	2
6	Discipline and welfare Committee	Mr. Muchiri Gathoni Mr. Gabriel King'ori Mr. Stephen Kanyi Ms. Jedida Karogo Miss.Teresa Wanderi	Chairman Member Member Member Member	1
7	Adhoc Committee (if any during the year)			

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Mrs. Franciscar Wahome	351221
2	Deputy Principal	Mrs. Jane Ndungu	380153
3	Deputy Principal	Mrs. Anne Mburu	395618
4	Deputy Principal	Mrs. Teresia Wanderi	501384
5	School Bursar	Mr. John Ndirangu	8813325
6	Hods/Academic	Senior Teachers	

**(e) Schools contacts**

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

*Mahiga Girls Secondary School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**(f) School Bankers**

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

<b>NO</b>	<b>BANK</b>	<b>BRANCH</b>	<b>ACCOUNT NO</b>	<b>NAME AND PURPOSE OF ACCOUNT</b>
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**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

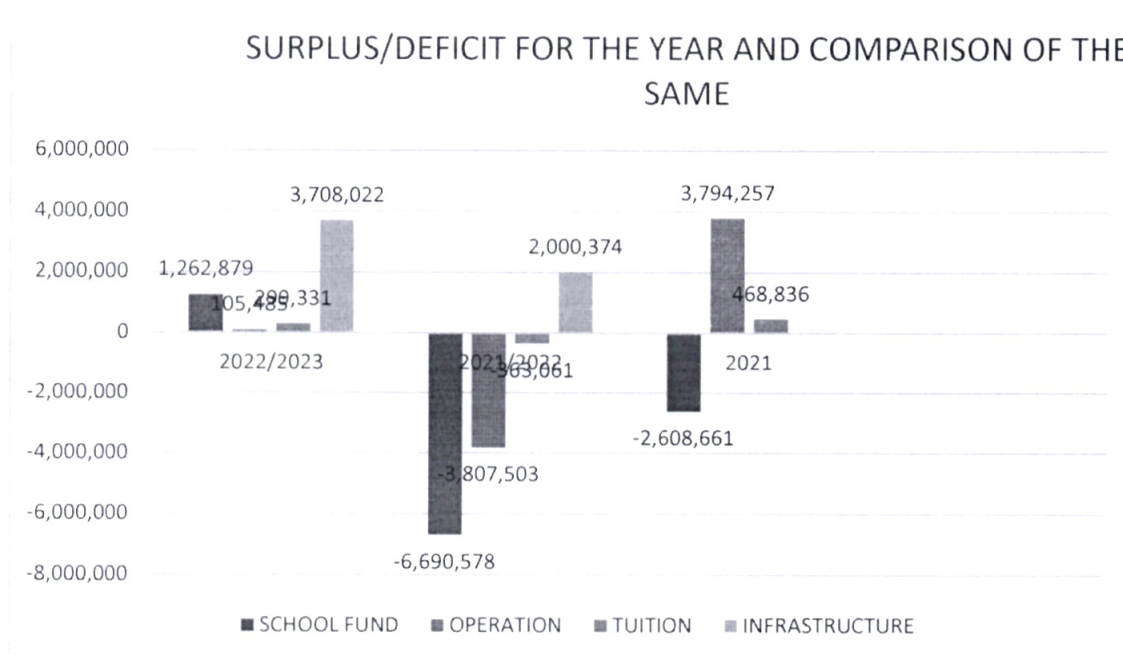
**3. Summary Report of Performance of The School**

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

**a) Financial performance:**

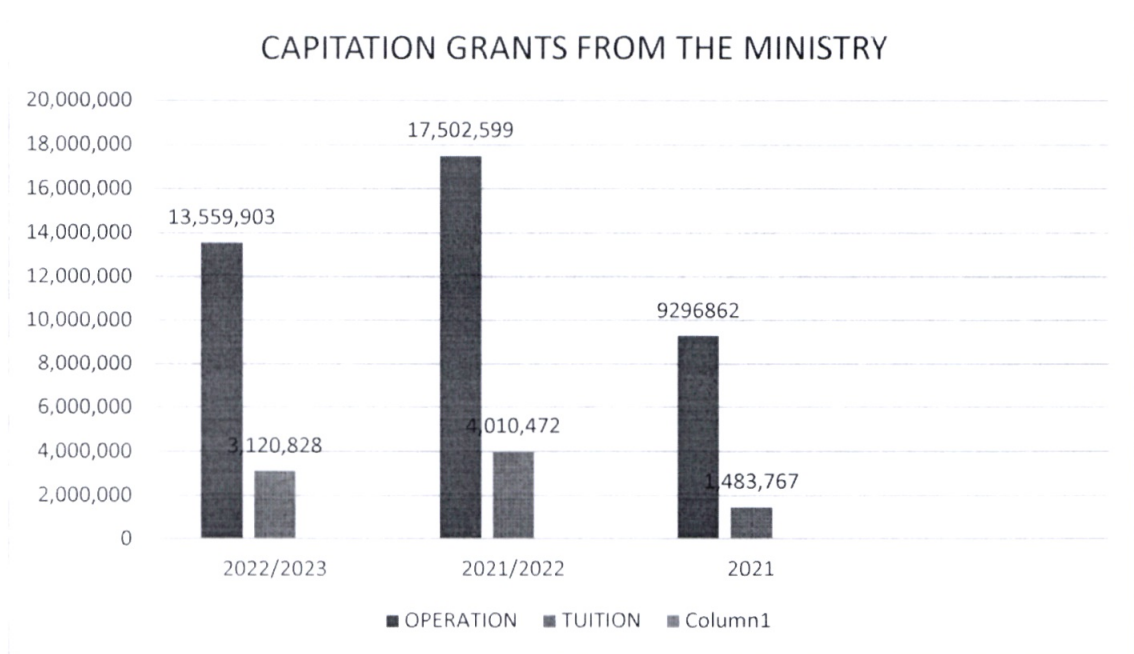
Under this section, it reflects the actual financial performance trend for the last three years period between 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 which covers a period of 12 months is summarised as follows:

<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	1,262,879	(6,690,578)	(2,608,661)
2	Operations Account	105,485	(3,807,503)	3,794,257
3	Tuition Account	299,331	(363,061)	468,836
4	Infrastructure A/c	3,708,022	2,000,374	-
	<b>TOTAL</b>	<b>5,375,717</b>	<b>(8,860,768)</b>	<b>1,654,432</b>
	<b>Increase/Decrease</b>	<b>14,236,485</b>	<b>(10,515,200)</b>	<b>4,167,428</b>



**Summary Report of Performance of The School (continued)**

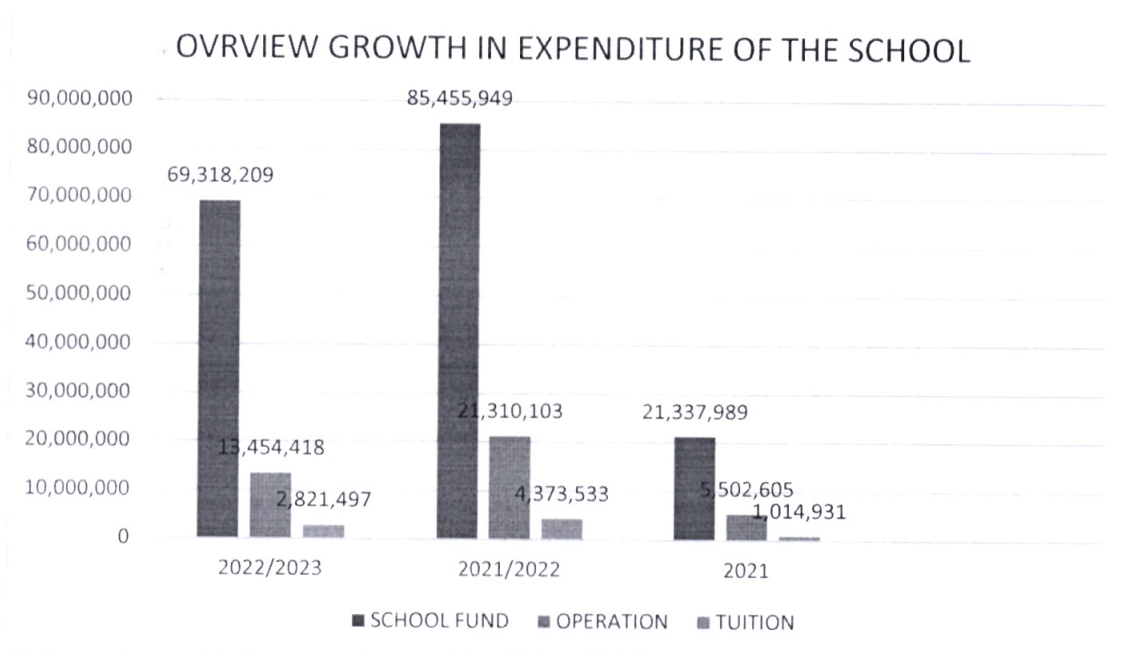
<b>CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
1	Operations Account	13,559,903	17,502,599	9,296,862
2	Tuition Account	3,120,828	4,010,472	1,483,767
	<b>Total</b>	<b>16,680,731</b>	<b>21,513,071</b>	<b>10,780,629</b>
	<b>Increase/Decrease</b>	<b>(4,832,340)</b>	<b>10,732,442</b>	<b>(1,553,880)</b>
	No of Students	1307	1200	1140
	<b>Ratio of Capitation per student</b>	<b>1:12762</b>	<b>1:17927</b>	<b>1:9457</b>



The decrease here is brought by lack of enough funds.

**Summary Report of Performance of The School (continued)**

<b>OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	69,318,209	85,455,949	21,337,989
2	Operations Account	13,454,418	21,310,103	5,502,605
3	Tuition Account	2,821,497	4,373,533	1,014,931
	<b>Total</b>	<b>94,662,612</b>	<b>120,131,018</b>	<b>30,647,371</b>
	<b>Increase/Decrease</b>	<b>(25,468,406)</b>	<b>89,483,647</b>	<b>(27,740,431)</b>

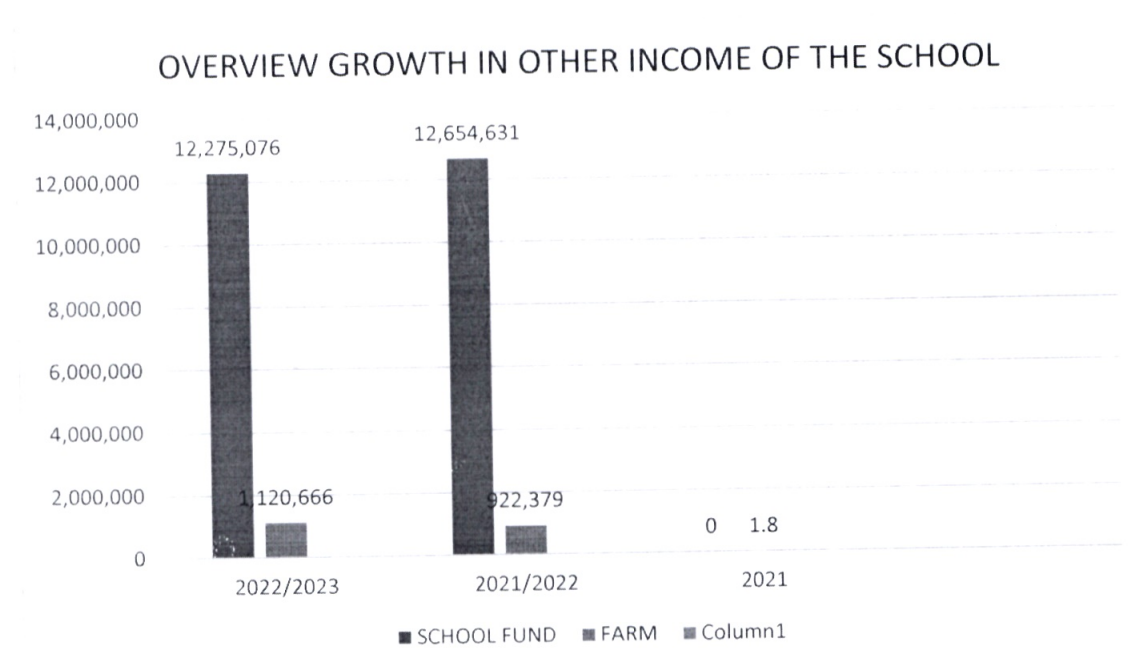


**The increase in growth of expenditure is brought by high rates of commodities that are used to sustain the school.**

**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Summary Report of Performance of The School (continued)**

<b>OVERVIEW OF GROWTH IN OTHER INCOME OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	12,275,076	12,654,631	-
2	Farm Account	1,120,666	922,379	-
	<b>Total</b>	<b>13,395,742</b>	<b>13,577,010</b>	-
	<b>Increase/Decrease</b>	<b>(181,268)</b>	-	-

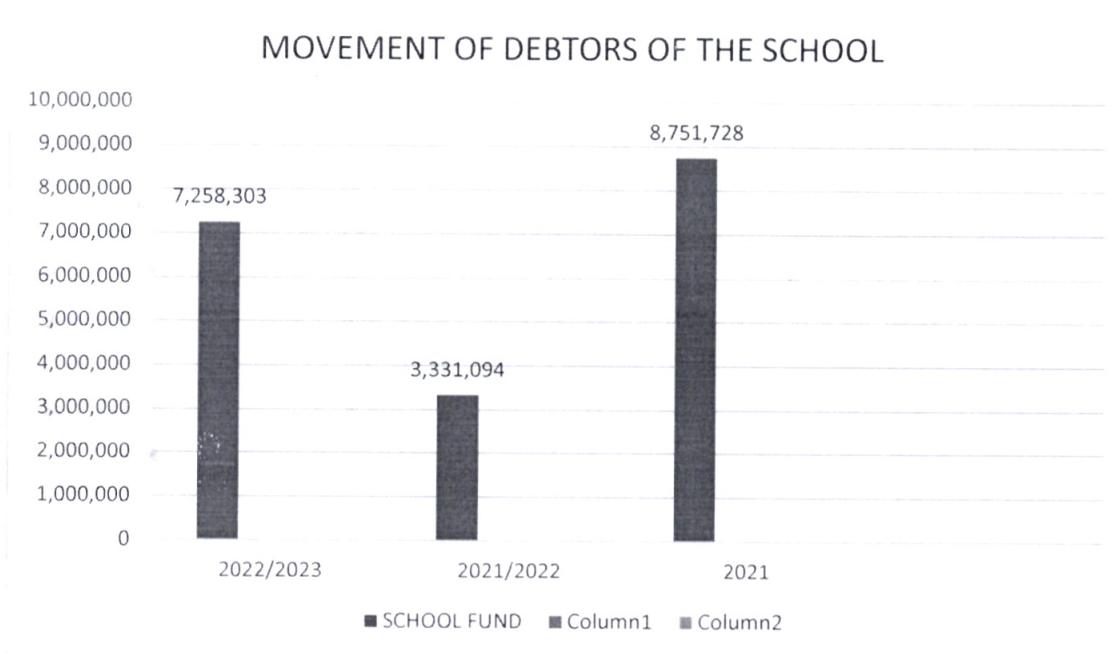


- The decrease in the trend is mainly brought by climate change like in farm produce, lack of much donations and bursary.

**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Summary Report of Performance of The School (continued)**

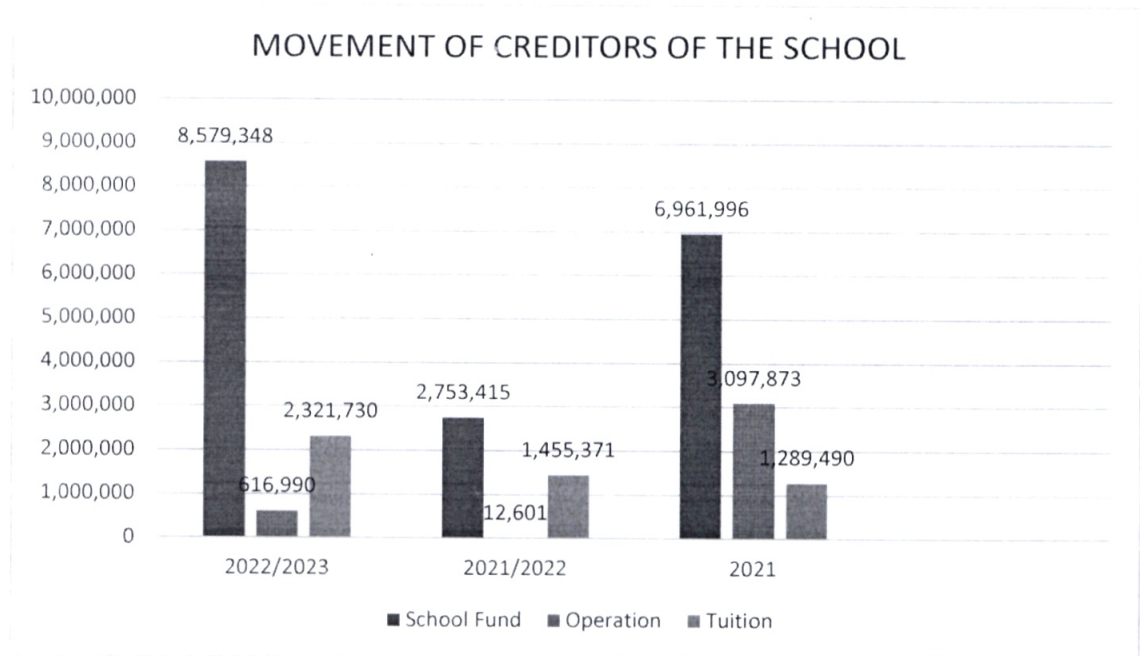
<b>MOVEMENT OF DEBTORS OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
1	School Fund Account	7,258,303	3,331,094	8,751,728
	<b>Total</b>	<b>7,258,303</b>	<b>3,331,094</b>	<b>8,751,728</b>
	<b>Increase/Decrease</b>	<b>(3,927,209)</b>	<b>(5,420,634)</b>	<b>(2,203,615)</b>



The increase in debtors is mainly brought by students leaving the school without clearing their school fees.

**Summary Report of Performance of The School (continued)**

<b>MOVEMENT OF CREDITORS OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
1	School Fund Account	8,579,348	2,753,415	6,961,996
2	Operation Account	616,990	12,601	3,097,873
3	Tuition Account	2,321,730	1,455,371	1,289,490
	<b>Total</b>	<b>13,712,464</b>	<b>4,221,387</b>	<b>11,349,359</b>
	<b>Increase/Decrease</b>	<b>(9,491,077)</b>	<b>(7,127,972)</b>	<b>7,036,527</b>

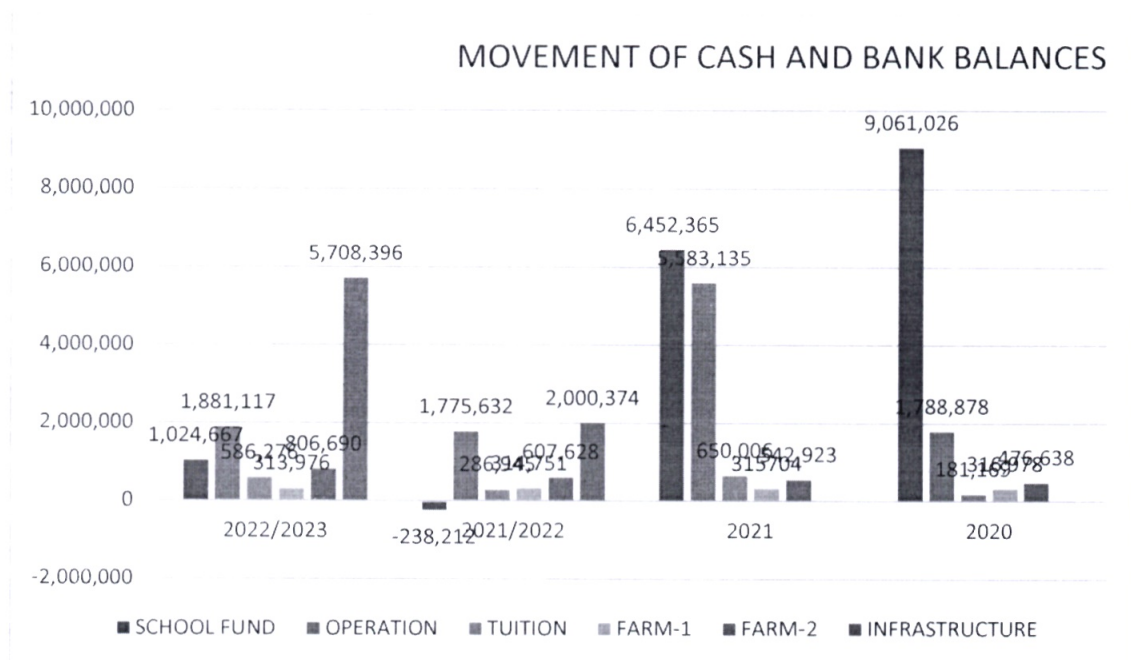


The trend of increase is brought by high rates of commodities and so contributing lack of enough funds to clear the suppliers in due time.

**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Summary Report of Performance of The School (continued)**

<b>MOVEMENT OF CASH AND BANK BALANCES</b>					
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>	<b>2020</b>
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
1	School Fund Account	1,024,667	(238,212)	6,452,365	9,061,026
2	Operations Account	1,881,117	1,775,632	5,583,135	1,788,878
3	Tuition Account	586,276	286,945	650,006	181,169
4	Farm Account -1	313,976	314,751	315,704	316,978
5	Farm Account -2	806,690	607,628	542,923	476,638
6	Infrastructure Account	5,708,396	2,000,374	-	-
	<b>Total</b>	<b>10,321,122</b>	<b>4,747,117</b>	<b>13,544,135</b>	<b>11,824,691</b>
	<b>Increase/Decrease</b>	<b>5,574,005</b>	<b>(8,797,018)</b>	<b>1,719,443</b>	<b>(2,243,851)</b>



The increase and decrease is brought by the kind expenses per year.

**Summary Report of Performance of The School (continued)**

**b) Teacher Student ratio:**

Between the month of July 2022 and June 2023, the status of the teaching staff is as follows:  
There are **41** teachers posted by Teachers Service Commission and **7** recruited by the Board of Management. The teacher student ratio lies at **1:28**

**c) Mean score in the 2019, 2020, 2021 and 2022 KCSE:**

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	277	7.75	220	79.4	9.29	Good
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

**d) Number of candidates in the year 2019, 2020, 2021 and 2022**

YEAR	ENROLMENT
2022	277
2021	292
2020	253
2019	210

**e) Capacity of the school:**

ENROLMENT	DINNING HALL	DORMITORIES	LABORATORIES	TOILETS	BATHROOMS
1307	1	10	8	105	74

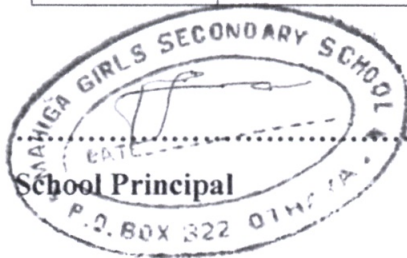
**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Summary Report of Performance of The School (continued)**

**f) Development projects carried out by the school:**

(1) Constructed between 2019 – 2020: (2) Constructed between 2020 – 2021:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Completion of 3 storey student dormitories	Maintenance & Improvement and Parents	Completed		24,059,844.00	-
Completion of 3 storey Science Laboratories	Maintenance & Improvement and Parents	Completed		33,938,645.00	



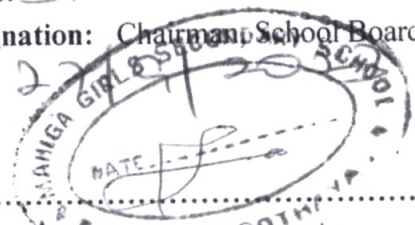
**4 Statement of School Management Responsibility**

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

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

The Board of Management of **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).

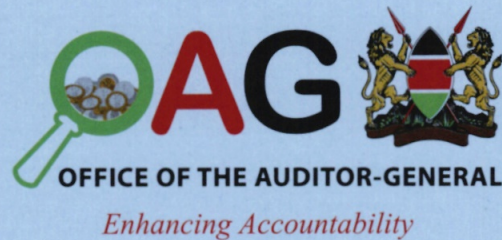
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.

.....  
Name: *Steve Gichohi Gichohi*  
Designation: Chairman School Board of Management  
Date: 27/09/2023  
.....  
  
Name: *Ms. B. B. B. B.*  
Designation: School Principal & Secretary to Board of Management  
Date: 27/09/2023

.....  
Name: *John N. Kinyua*  
Designation: Bursar/ Finance Officer  
Date: 27/09/2023

# 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, 2023 - 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 20, which comprise of the statement of financial

assets and financial liabilities, as at 30 June, 2023, 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, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the 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.3,120,828 and Kshs.13,559,903, respectively and 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 2022/2023, the NEMIS reported a total of 1,129 students while the enrolment records provided by the School for audit indicated a total of 1,318 students, which resulted in a variance of 189 students outside the NEMIS system. As a result of the variance, the School was underfunded by Kshs.1,881,105 during the year under review

In the circumstances, the accuracy and completeness of the students' enrolment data and the capitation grants for tuition and operations of Kshs.3,120,828 and Kshs.13,559,903, respectively could not be confirmed.

#### **2. Long Outstanding Accounts Receivables**

The statement of financial assets and liabilities reflects account receivables balance of Kshs.7,258,303 in respect to students' fees arrears as disclosed in Note 12 to the financial statements. However, the balance includes an amount of Kshs.2,077,595 in respect to long outstanding fees arrears brought forward from previous years. Management did not explain the steps being taken to recover the arrears from the concerned students.

In the circumstances, the accuracy and recoverability of the long outstanding fees arrears amounting Kshs.2,077,595 to 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, 2023

#### **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 matter 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.

### **Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

Review of documents revealed that the School transferred co-curricular funds totalling Kshs.548,700 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 of Kshs.548,700 could not be confirmed and the expenditure was not a proper charge to public funds.

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, SBS  
**AUDITOR-GENERAL**

**Nairobi**

**24 September, 2024**

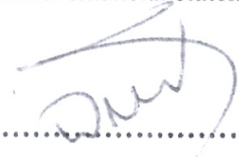
**Mahiga Girls Secondary School**

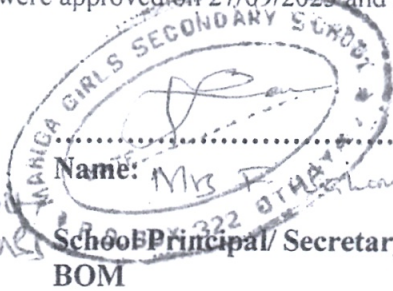
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**


**6 Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	3,120,828	4,010,472
Government grants for operations	2	13,559,903	17,502,599
Government Grants for infrastructure	3	5,709,000	2,000,374
School fund income- parents' contributions	4	62,839,500	30,333,845
Miscellaneous incomes	5	7,741,588	48,431,526
<b>Total Receipts</b>		<b>92,970,819</b>	<b>102,278,816</b>
<b>Payments</b>			
Tuition	6	2,821,497	4,373,533
Operations	7	13,454,418	21,310,103
Infrastructure	8	2,000,978	-
Boarding and school fund	9	69,318,209	85,455,949
<b>Total Payments</b>		<b>87,595,102</b>	<b>111,139,585</b>
<b>Surplus/Deficit</b>		<b>5,375,717</b>	<b>(8,860,769)</b>

The school financial statements were approved on 27/09/2023 and signed by:

.....  
  
 Name: **Steve Gichori**  
 GICHORI STEVE  
 School Principal/ Secretary to  
 Chair BOM BOM



.....  
  
 Name: **Jothel N. Kinyua**  
 Bursar/ Finance Officer

Date: **27/9/2023**

Date: **27/9/2023**

Date: **27/09/2023**

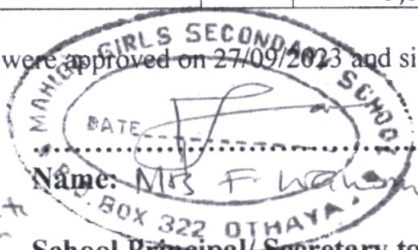
**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**7 Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	10,198,168	4,172,503
Cash balances	11	122,954	574,615
Short term investments			
<b>Total cash and cash equivalent</b>		<b><u>10,321,122</u></b>	<b><u>4,747,118</u></b>
Account's receivables	12	7,258,303	3,331,094
<b>Total financial assets</b>		<b>17,579,425</b>	<b>8,078,212</b>
<b>Financial liabilities</b>			
Accounts payables	13	(13,712,464)	(9,586,968)
<b>Net financial assets</b>		<b>3,866,961</b>	<b>(1,508,756)</b>
<b>Represented by</b>			
Accumulated fund b/fwd	14	(1,508,756)	7,352,013
Surplus/deficit for the year		5,375,717	(8,860,769)
Decrease in receivables			
Decrease in payables			
Increase in saving			
<b>Net financial position</b>		<b>3,866,961</b>	<b>(1,508,756)</b>

The school's financial statements were approved on 27/09/2023 and signed by:

*[Signature]*  
 Name: **Steve G. Mutitu**  
 Chair BOM  
 Date: **27/9/2023**



Name: **Mrs F. Wanjau**  
 School Principal/ Secretary to  
 BOM  
 Date: **27/9/2023**

*[Signature]*  
 Name: **John N. Kinyua**  
 Bursar/ Finance Officer  
 Date: **27/09/2023**

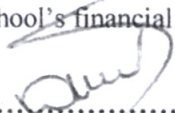
**Mahiga Girls Secondary School**

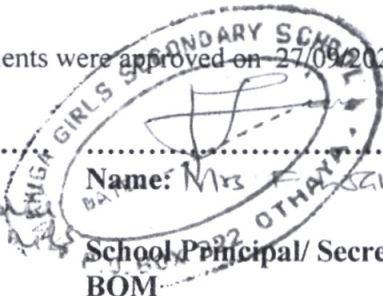
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**


**8 Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	3,120,828	4,010,472
Government grants for operations	2	13,559,903	17,502,599
Government grants for infrastructure	3	5,709,000	2,000,374
School fund income- parents contributions/ fees	4	62,839,500	30,333,845
Other income	5	7,741,588	48,431,526
<b>Total receipts</b>		<b>92,970,819</b>	<b>102,278,816</b>
<b>Payments</b>			
Cash outflows for tuition	6	2,821,497	4,373,533
Cash outflows for operations	7	13,454,418	21,310,103
Cash outflows Boarding/lunch and school fund payments	8	69,318,209	-
Government grants for infrastructure	9	2,000,978	85,455,949
<b>Total payments</b>		<b>87,595,102</b>	<b>111,139,585</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>5,375,717</b>	<b>(8,860,769)</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments		198,286	63,752
Purchase of investments			
<b>Net cash inflow/outflows from investing activities</b>		<b>198,286</b>	<b>63,752</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>5,574,003</b>	<b>(8,797,018)</b>
Cash and cash equivalent at beginning of the FY		4,747,119	13,544,135
<b>Cash and cash equivalent at end of the FY</b>		<b>10,321,122</b>	<b>4,747,119</b>

The school's financial statements were approved on 27/09/2023 and signed by:

  
 Name: Mrs. F. Othaya  
 School Principal/ Secretary to  
 Chair BOM  
 Date: 27/9/2023



  
 Name: JOHN N. KINYUA  
 Bursar/ Finance Officer  
 Date: 27/09/2023

*Mahiga Girls Secondary School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**9 Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<b><i>(1) Capitation Grant on Tuition</i></b>					
Reference Materials	231,420	-	231,420	-	0
Exercise Books	1,412,460	-	1,412,460	751,593	53%
Laboratory Equipment	1,629,250	-	1,629,250	1,128,746	69%
Internal Exams	1,157,100	-	1,157,100	911,762	79%
Teaching / Learning Materials	1,064,000	-	1,064,000	328,727	31%
Chalks	17,290	-	17,290	-	0
<b>Sub total</b>	<b>5,511,520</b>		<b>5,511,520</b>	<b>3,120,828</b>	<b>57%</b>
<b><i>(2) Capitation Grant on Operations</i></b>					
Personnel Emoluments	5,102,711	-	5,102,711	4,614,781	90%
Repairs and Maintenance	6,650,000	-	6,650,000	4,516,000	67%
Local Transport / Travelling	2,660,000	-	2,660,000	-	-
Electricity and Water	1,995,000	-	1,995,000	2,861,173	143%
Medical	-	-	-	406,313	
Administration Costs	1,596,000	-	1,596,000	669,236	42%
Activity	1,995,000	-	1,995,000	470,400	24%
Gratuity	1,148,289	-	1,148,289	-	-
Advance	-	-	-	22,000	-

*Mahiga Girls Secondary School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Sub total</b>	<b>21,147,000</b>	<b>-</b>	<b>21,147,000</b>	<b>13,559,903</b>	<b>64%</b>
<b>3) FDSE for infrastructure</b>					
Maintenance &Improvement MoE	-	-	-	5,709,000	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
<b>Sub total</b>				<b>5,709,000</b>	
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	5,315,000	-	5,315,000	6,768,845	127%
Repairs and Maintenance	2,660,000	-	2,660,000	3,056,500	115%
Local Transport / Travelling	2,660,000	-	2,660,000	2,228,635	84%
Electricity and Water	4,482,100	-	4,482,100	7,828,800	175%
Tuition Equipment and Stores	-	-	-	-	-
Administration Costs	1,064,000	-	1,064,000	2,572,870	242%
Activity	665,000	-	665,000	531,770	80%
Gratuity	2,000,000	-	2,000,000	-	-
Fee on Boarding Equipment and Stores	27,703,900	-	27,703,900	39,852,080	144%
<b>Sub total</b>	<b>46,550,000</b>		<b>46,550,000</b>	<b>62,839,500</b>	<b>135%</b>
<b>5) Miscellenous Income</b>					
Fees debtors	-	-	-	1,871,778	-
Rent income	321,600	-	321,600	325,800	101%

*Mahiga Girls Secondary School*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Farming Activities	3,831,200	-	3,831,200	3,515,200	92%
Advance	-	-	-	34,000	-
Club movement	-	-	-	50,030.	-
Donation	-	-	-	70,000	-
Pocket money	-	-	-	1,014,725	-
Tender	-	-	-	85,000	-
Tuition	-	-	-	775,055	-
<b>Sub total</b>	<b>4,152,800</b>	<b>-</b>	<b>4,152,800</b>	<b>7,741,588</b>	<b>168%</b>
<b>Total Income</b>	<b>77,361,320</b>		<b>77,361,320</b>	<b>92,970,819</b>	<b>120%</b>
<i>(6) Expenditure For Tuition</i>					
Textbooks	-	-	-	-	-
Reference Materials	231,420	-	231,420	-	-
Exercise Books	1,412,460	-	1,412,460	-	-
Laboratory Equipment	1,629,250	-	1,629,250	1,419,520	87%
Internal Exams	1,157,100	-	1,157,100	419,117	36%
Teaching / Learning Materials	1,064,000	-	1,064,000	277,340	26%
Chalks	17,290	-	17,290	39,100	226%
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Trade creditors	-	-	-	661,901	-
Bank Charges	-	-	-	4,519	-
<b>Sub total</b>	<b>5,511,520</b>		<b>5,511,520</b>	<b>2,821,497</b>	<b>51%</b>

*Mahiga Girls Secondary School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	5,102,711	-	5,102,711	3,537,355	69%
Repairs, Maintenance & Improvements	6,650,000	-	6,650,000	5,708,000	86%
Local Transport / Travelling	2,660,000	-	2,660,000	241,940	9%
Electricity, Water and Conservancy	1,995,000	-	1,995,000	2,434,560	122%
Boarding Equipment and Stores	-	-	-	805,584	-
Administration Costs	1,596,000	-	1,596,000	95,580	6%
Activity Expenses	1,995,000	-	1,995,000	625,800	31%
Gratuity	1,148,289	-	1,148,289	-	-
Bank Charges	-	-	-	5,599	-
<b>Sub total</b>	<b>21,147,000</b>		<b>21,147,000</b>	<b>13,454,418</b>	<b>64%</b>
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
Funds transfer to cdf a/c	-	-	-	2,000,978	-
<b>Sub total</b>				<b>2,000,978</b>	

*Mahiga Girls Secondary School*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	5,315,000	-	5,315,000	2,586,458	48%
Repairs, Maintenance and Improvements	2,660,000	-	2,660,000	2,631,543	99%
Local Transport / Travelling	2,660,000	-	2,660,000	1,856,438	70%
Electricity, Water and Conservancy	4,482,100	-	4,482,100	3,107,450	69%
Medical Expenses	-	-	-	-	-
Administration Costs	1,064,000	-	1,064,000	2,347,749	220%
Activity	665,000	-	665,000	1,197,835	180%
Gratuity	2,000,000	-	2,000,000	1,286,892	64%
Tuition Equipment and Stores	-	-	-	4,516,793	-
Boarding Equipment and Stores	27,703,900	-	27,703,900	43,108,947	156%
Expenditure For Income Generating Activity	3,831,200	-	3,831,200	2,709,435	71%
Trade creditors	-	-	-	2,745,406	0
Advance	-	-	-	64,500	0
Rent Expenses	321,600	-	321,600	-	0
Bank Charges	-	-	-	26,188	0
Club movement	-	-	-	12,000	0
Donation	-	-	-	24,765	0
Pocket money	-	-	-	1,095,810	0
<b>Sub total</b>	<b>50,702,800</b>		<b>50,702,800</b>	<b>69,318,209</b>	<b>111%</b>
<b>Grand Totals</b>	<b>77,361,320</b>	-	<b>77,361,320</b>	<b>87,595,102</b>	<b>113%</b>

*Mahiga Girls Secondary School*  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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- i. *Below 90% on the side of income is where the fund is not enough and in expenditure is where no much work done under the vote head*
- ii. *Over 100% on the side of expenditure is the high rate of commodities and on the side of income is brought about by pre-payment.*

## **10 Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Recognition of receipts and payments**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**11 Notes To The Financial Statements**

**1 Government Grants for Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Reference Materials	-	-
Exercise Books	751,593	344,865
Laboratory Equipment	1,128,746	404,127
Internal Exams	911,762	417,075
Teaching / Learning Materials	328,727	2,844,405
Others ( <i>specify</i> )*	-	-
<b>Total</b>	<b>3,120,828</b>	<b>4,010,472</b>

**2 Government Grants for Operations**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	4,614,781	4,935,515
Repairs And Maintenance	4,516,000	6,348,750
Local Transport / Travelling		1,761,691
Electricity And Water	2,861,173	2,862,995
Medical	406,313	249,000
Administration Costs	669,236	1,341,648
Activity	470,400	-
Advance	22,000	3,000
<b>Total</b>	<b>13,559,903</b>	<b>17,502,599</b>

*I*

**3 Government Grants for infrastructure**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvement	5,709,000	2,000,374
Transition infrastructure grants		-
Administration Block	-	-
Economic stimulus grants	-	-
Other ( <i>specify</i> )(NGCDF and County govt.	-	-

**Mahiga Girls Secondary School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>Total</b>	<b>5,709,000</b>	<b>2,000,374</b>

**4 School Fund Income - Parents Contribution/Fees**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	6,768,845	11,713,330
Repairs and maintenance	3,056,500	4,320,815
Local transport / travelling	2,228,635	4,226,420
Electricity and water	7,828,800	7,069,920
Medical	-	-
Administration costs	2,572,870	1,987,160
Activity	531,770	1,016,200
Fee on Boarding Equipment and stores	39,852,080	-
PA Levies*	-	-
Others (specify)	-	-
<b>Total</b>	<b>62,839,500</b>	<b>30,333,845</b>

**5 Miscellaneous Incomes**

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee on Boarding Equipment and stores	-	42,360,794
Rent Income	325,800	307,050
Income from Farming Activities	3,515,200	3,570,843
Income from Store/lab charges	-	400,305
Income from Receivables	1,871,778	81,250
Student pocket money	1,014,725	1,647,600
Tender	85,000	50,000
Clearance	-	-
Clubs	50,030	6,770
Advance	34,000	6,914
Donation	70,000	-
Tuition Equipment and stores	775,055	-
<b>Total</b>	<b>7,741,588</b>	<b>48,431,526</b>

**Notes to the Financial Statements (continued)**

**6 Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise Books	-	-
Textbooks/Reference Materials	-	318,322
Internal examinations	419,117	1,053,270
Laboratory Equipment	1,419,520	1,978,760
Teaching / Learning Materials	277,340	957,750
Chalks	39,100	62,020
Payables	661,901	-
Bank Charges	4,519	3,411
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>2,821,497</b>	<b>4,373,533</b>

**7 Operations**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	3,537,355	4,328,579
Service Gratuity	-	-
Administration Cost	95,580	414,405
Repairs And Maintenance & Improvements	5,708,000	12,538,618
Local Transport / Travelling	241,940	212,175
Electricity And Water	2,434,560	2,777,795
Infrastructure a/c	-	-
Activity Expenses	625,800	320,000
Boarding Equipment and stores	805,584	713,670
Bank Charges	5,599	4,861
<b>Total</b>	<b>13,454,418</b>	<b>21,310,103</b>

**Notes to the Financial Statements (continued)****8 Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify) CDF	2,000,978.00	-
<b>Total</b>	<b>2,000,978.00</b>	<b>-</b>

**9 Boarding And School Fund**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,586,458	2,760,597
Service Gratuity	1,286,892	-
Repairs And Maintenance & Improvements	2,631,543	1,003,967
Local Transport / Travelling	1,856,438	1,690,641
Electricity And Water	3,107,450	3,300,810
Administration Costs	2,347,749	1,066,575
Activity	1,197,835	390,400
Tuition Equipment & stores	4,516,793	-
Bank Charges	26,188	-
Expenses On Income Generating Activities	2,709,435	2,743,015
Fee On Boarding Equipment and Stores	43,108,947	70,510,473
Club movement	12,000	-
Store lab charges expenses	-	294,862
Payables	2,745,406	-
Student pocket money	1,095,810	1,674,695
Bursary	-	-
Advance	64,500	19,914
clearance	-	-
Donation	24,765	
<b>Total</b>	<b>69,318,209</b>	<b>85,455,949</b>

*Mahiga Girls Secondary School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Notes to the Financial Statements (continued)**

**10 Bank Accounts**

<b>Account Name &amp; Currency</b>	<b>Status</b>	<b>Bank Account Number</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Active/Dormant</b>		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	Active	1101543930	586,276	286,945
Operations Account	Active	1101565373	1,878,402	1,772,917
School Fund Account/Boarding	Active	1101539070	904,428	(810,112)
Farm a/c 1	Dormant	4010607501	313,976	314,751
Farm a/c 1	Active	0080262295961	806,690	607,628
Infrastructural Account	Active	1294440616	5,708,396	2,000,374
<b>Total</b>			<b>10,198,168</b>	<b>3,250,124</b>

**11 Cash In Hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Notes and Coins	122,954	574,615
<b>Total</b>	<b>122,954</b>	<b>574,615</b>

**Notes to the Financial Statements (continued)**

**12 Accounts Receivable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	7,258,303	3,331,094
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
<b>Total</b>	<b>7,258,303</b>	<b>3,331,094</b>

**12 a Ageing Analysis of Accounts Receivable**

Description	2022-2023		2021-2022	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,498,711	34%	3,331,094	100%
Between 1- 2 years	4,759,592	66%	-	-
Between 2-3 years			-	-
Over 3 years				
<b>Total</b>	<b>7,258,303</b>	<b>100%</b>	<b>3,331,094</b>	<b>100%</b>

**13 Accounts Payable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,518,068	7,751,864
Prepaid Fees	2,194,396	1,835,104
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables ( <i>specify</i> )		
<b>Total</b>	<b>13,712,464</b>	<b>9,586,968</b>

**Notes to the Financial Statements (continued)**

**13a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	10,703,908	78%	4,221,387	54%
Between 1- 2 years	3,008,556	22%	3,530,477	46%-
Between 2-3 years				
Over 3 years				
<b>Total</b>	<b>13,712,464</b>	<b>100%</b>	<b>7,751,864</b>	<b>100%</b>

**14 Fund Balance Brought Forward**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	4,172,503	12,810,311
Cash Balances	574,615	733,824
Short Term Investments		
Receivables	3,331,094	8,751,728
Payables	(9,586,968)	(14,943,850)
<b>Total</b>	<b>(1,508,756)</b>	<b>7,732,013</b>

**Mahiga Girls Secondary School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Other important disclosure notes**

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

**15 Biological assets**

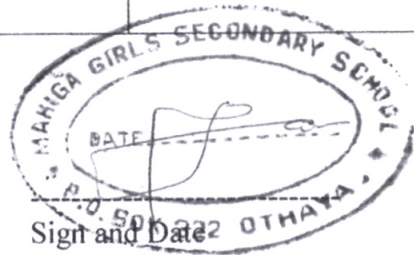
Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	8 big+4 calves	1,300,000.00	2,700,000.00
Pigs	4 big + 15 piglets	175,000.00	361,000.00
Trees	445	4,450,000.00	4,450,000.00
Fish	3000	900,000.00	45,000.00
Poultry	0	0	0
Others (specify)	0	0	0
<b>Total</b>		<b>6,825,000.00</b>	<b>7,556,000.00</b>

**Mahiga Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**16 Progress On Follow Up Of Auditor Recommendations**

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

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



Sign and Date  
Principal

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**12 Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
4. Kenblest Foods Ltd	397,468.00	01/06/2023	-	397,468.00	-	
5. Wahuma Traders Ltd	270,645.00	02/06/2023	-	270,645.00	-	
6. Mupalma Fresh Fruits	42,432.00	04/06/2023	-	42,432.00	-	
7. Jogilewa General Traders	210,360.00	30/05/2023	-	210,360.00	-	
8. New Mwitha Dairy	66,000.00	01/06/2023	-	66,000.00	-	
9. Gachpen Ventures	517,000.00	13/03/2023	-	517,000.00	-	
10. Weimer Company Ltd	5,696,782.00	01/03/2023	3,385,560.00	2,311,222.00	-	
11. Zachansons T. Enterprises	26,000.00	07/06/2023	-	26,000.00	-	

**Mahiga Girls Secondary School**  
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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
12. Lumu Cleaning & Health Care	36,000.00	01/06/2023	-	36,000.00	-	
13. Fraganga Company Ltd	1,132,000.00	20/05/2023	-	1,132,000.00	-	
14. Lanes Enterprises Ltd	1,930,830.00	09/05/2023	-	1,930,830.00	-	
15. Countryside Construction & Logistic Company	74,600.00	23/05/2023	-	74,600.00	-	
16. Othaya Central Supplies Hardware	660,270.00	02/05/2023	-	660,270.00	-	
17. Michael Gitahi Macharia	231,000.00	06/04/2023	-	231,000.00	-	
18. Shahnest Distributors Ltd	129,750.00	19/06/2023	-	129,750.00	-	
19. Richard Irungu Ndegwa	23,000.00	01/06/2023	-	23,000.00	-	
20. James Thamu Muturi	70,000.00	24/06/2023	-	70,000.00	-	
21. Faithwoks Technologies	13,500.00	22/05/2023	-	13,500.00	-	
22. Kamumwa Caterers	17,000.00	23/06/2023	-	17,000.00	-	
23. Uniform Distributors Ltd	81,840.00	26/06/2023	-	81,840.00	-	
24. Hemmssoft Solutions	12,009.00	03/03/2023	-	12,009.00	-	
25. Nextline Investment Ltd	74,950.00	01/02/2023	-	74,950.00	-	
26. Vaicom Oil (k) Ltd	120,661.00	08/06/2023	-	120,661.00	-	
27. Patent General Services	20,000.00	05/06/2023	-	20,000.00	-	
28. Zeroland Limited	1,833,670.00	12/04/2023	141,600.00	1,692,070.00	-	
29. Diaj Ventures	1,020,010.00	09/05/2023	-	1,020,010.00	-	
30. Wego Publishers	30,000.00	01/05/2023	-	30,000.00	-	

*Mahiga Girls Secondary School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
31. Kenya Literature Bureau	5,150.00	01/05/2023	-	5,150.00	-	
32.						
33.						
34.						
<b>Sub-Total</b>	<b>14,742,927.00</b>		<b>3,527,160.00</b>	<b>11,215,767.00</b>		
<b>Supply Of Services</b>						
35. Autospin Garage	67,570.00	31/05/2023	-	67,570.00	-	
36. James Karuga Muchemi	15,000.00	01/06/2023	-	15,000.00	-	
37. Sigia Building Contractors	219,731.00	09/05/2023	-	219,731.00	-	
<b>Sub-Total</b>	<b>302,301.00</b>		<b>-</b>	<b>302,301.00</b>		
<b>Grand Total</b>	<b>15,045,228.00</b>		<b>3,527,160.00</b>	<b>11,518,068.00</b>		

*Mahiga Girls Secondary School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 2 – Summary of Fixed Assets Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land	121,200,000			121,200,000
Buildings And Structures	169,624,000			169,624,000
Motor Vehicles	9,714,685.00			9,714,685.00
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
<b>Total</b>	<b>300,538,685</b>			<b>300,538,685</b>

## MAHIGA GIRLS ' SECONDARY SCHOOL

### SUMMARY OF FEES ARREARS AND PRE-PAYMENT FOR THE YEAR ENDED 30TH JUNE 2023

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ABIGAE MUTHONI NJUGI	4B	7308	15,335.00	-
2	ANN MUTHONI MUCHIRI	4B	7115	5,750.00	-
3	ANN WANJIRU MUGO	4B	7366	4,685.00	-
4	ANGELA MUTHONI RWERIA	4B	7441	3,670.00	-
5	ANGELA CHABO OLABA	4B	7308	8,635.00	-
6	ANASTACIA WANGECHI KINYUA	4B	7317	-	250.00
7	BEATRICE WANJIKU MAINA	4B	7400	4,720.00	-
8	BRENDAH KABATA MWANGI	4B	7170	5,535.00	-
9	CAREN MUTHONI MURUGI	4B	7199	100.00	-
10	CATHERINE WARIMU MAHIANYU	4B	7167	320.00	-
11	CAROLINE WAIRIMU NJOGU	4B	7176	7,335.00	-
12	EMILY WANJIRA WAHOME	4B	7235	8,335.00	-
13	ELIEZER NDUTA KIAGO	4B	7247	-	4,265.00
14	FAITH WANJUGU MUKUBWA	4B	7359	2,035.00	-
15	GLADYS WARUKIRA WANJIKU	4B	7332	6,535.00	-
16	HAWAA WANGARI WOTHAYA	4B	7344	5,535.00	-
17	HAZEL WANJIRU MUTHONI	4B	7300	1,685.00	-
18	IMMACULATE WANJUGU WACHIURI	4B	7200	500.00	-
19	JACKLINE WAMBUI NGUGI	4B	7306	5,585.00	-
20	JULIET MUTHONI MWANGI	4B	7356	5,391.00	-
21	KATRINA WAMUYU MAINGI	4B	7150	5,535.00	-
22	KAREN WAMBUI KARIUKI	4B	7114	2,535.00	-
23	LENAH NYAKINYUA KANYI	4B	7196	2,385.00	-

*Mahiga Girls Secondary School*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

24	MOLLY J. WAMBUI NYAWIRA	4B	7137	4,335.00	-
25	MOURINE NGIMA NDIRITU	4B	7151	1,555.00	-
26	PAULINE WANJIRU MACHARIA	4B	7315	5,535.00	-
27	ROSEMARY WANJIRU WARUI	4B	7157	850.00	-
28	RUTH WAMUYU WAHOME	4B	7186	2,685.00	-
29	SPERANZAH WANJIKU WANJIRU	4B	7350	1,535.00	-
30	STELLA WANGUI KARINGA	4B	7179	4,685.00	-
31	TERESA WANGECHI GITHUU	4B	7328	4,685.00	-
32	TERESA NYANJAU WANJOHI	4B	7267	2,935.00	-
33	VENESA WAMBUI MAINA	4B	7152	9,685.00	-
34	VIONNA WANJIRU MWANGI	4B	7141	5,985.00	-
35	VIVIAN WANGECHI NDIRITU	4B	7125	4,135.00	-
36	YVONNE WANGARI NDEGWA	4B	7098	2,885.00	-
37	YVONNE MUMBI MUHIA	4B	7319	6,685.00	-
38	MAUREEN NKATHA	4B	6956	4,685.00	-
39	<b>TOTAL</b>			<b>165,001.00</b>	<b>4,515.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	AGNES WANJIRU NDIRANGU	4C	7417	2,535.00	-
2	ANN GATHONI KINYUA	4C	7161	4,685.00	-
3	ASHYLINE WAMBUI WAIRIMU	4C	7139	1,935.00	-
4	BEATRICE WANJIKU MBOCHE	4C	7142	4,535.00	-
5	BRIDGET WAMUCII NJUGI	4C	7353	9,635.00	-
6	CATHERINE WANJIKU MUTHONI	4C	7231	535.00	-

*Mahiga Girls Secondary School***Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

7	CATHERINE NJERI NGATIA	4C	7422	2,035.00	-
8	CECILIA WANJIKU MWANGI	4C	7255	5,000.00	-
9	CECILIA THOGORI WAHOME	4C	7133	5,400.00	-
10	CHARITY MUTHONI NYAMBURA	4C	7415	1,195.00	-
11	CLARE WANGU KAMUYU	4C	7180	2,535.00	-
12	CLARE LINET MWENDE	4C	7161	1,850.00	-
13	DIANA T. NYAMBURA NDIRITU	4C	7307	1,535.00	-
14	FAITH MUTHEU MULATYA	4C	7428	2,620.00	-
15	FAITH NGINA KAMUHIA	4C	7370	4,535.00	-
16	FAITH NGINA KAMUHIA	4C	7370	6,535.00	-
17	GRACE WANJIKU KIHOTI	4C	7184	4,000.00	-
18	HARRIET WANJIRU KANYI	4C	7336	6,535.00	-
19	HILDA WANGUI MAINA	4C	7242	-	1,615.00
20	JANE WANJIKU KAMAU	4C	7358	4,685.00	-
21	JOAN WANJIKU MAHINDA	4C	7323	9,535.00	-
22	JOY WAMBUI WAHOME	4C	7412	1,685.00	-
23	JUNEBENTA NKATHA NJIRU	4C	7314	4,685.00	-
24	LUCY WANJIRA NDORIA	4C	7360	5,535.00	-
25	LYNN WAMBUI WANGUI	4C	7411	4,935.00	-
26	MARIA WAMBUI KAMAU	4C	7183	4,685.00	-
27	MARIALISA WANJIKU KIRIGO	4C	7268	5,535.00	-
28	MARY NJERI MUCHERU	4C	7204	2,035.00	-
29	MARY NJERI WAMBUI	4C	7401	6,685.00	-
30	MARY WANGECHI GITAHU	4C	7352	7,685.00	-
31	MARGARET WANGUI NJUGUNA	4C	7297	-	6,021.00
32	MELISSA BULUMA KAWIRA	4C	7426	2,535.00	-
33	MOREEN WANJIRU WACHIRA	4C	7387	2,535.00	-
34	PATRICIA ANICA NJERI NGIMA	4C	7423	6,535.00	-

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35	PRECIOUS MUMBI NYAMBURA	4C	7432	7,185.00	-
36	RERAI NDUTA KIHANYA	4C	7279	185.00	-
37	SANDRA WANJIRU MURIITHI	4C	7130	4,685.00	-
38	SHARON NDUTA WANJERI	4C	7436	4,685.00	-
39	STELLA WANGUI WAITHAKA	4C	7206	-	4,465.00
40	TERRY ANN WANJIKU MURIGI	4C	7171	4,685.00	-
41	YVONNE MUTHONI MAINA	4C	7322	6,235.00	-
	<b>TOTAL</b>			<b>164,585.00</b>	<b>12,101.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	AGNES WANGARI MWANGI	4E	7106	2,085.00	-
2	ALICE NYAWIRA MAINA	4E	7418	-	2,065.00
3	ANASTACIA NJOKI KAMAKIA	4E	7154	4,150.00	-
4	ANN HILDAH NJERI WAMBUGU	4E	7254	950.00	-
5	CAROLINE WANGARE NDUMIA	4E	7197	10,535.00	-
6	DAMARIS NYAMBURA MWANGI	4E	7413	7,920.00	-
7	DORIS WANJIKU WAWERU	4E	7163	5,535.00	-
8	FAITH B. M. NYANJUGU THUITA	4E	7257	1,000.00	-
9	GLADYS WANJIKU MBATIA	4E	7230	291.00	-
10	GLORIA BOITUMELO MORARA	4E	7192	4,000.00	-
11	GLORIA NYAMBURA KARIUKI	4E	7110	1,055.00	-
12	GLORIA WANJIRU MWANGI	4E	7212	7,535.00	-
13	IMANI WANGUI GATERU	4E	7414	7,685.00	-
14	IVY WACHERA WAMBUGU	4E	7397	5,035.00	-
15	JANE LOISE THITU MACHARIA	4E	7248	5,535.00	-

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16	JANE WAMUCII WANJAU	4E	7260	985.00	-
17	JANIFFER KAGURE MEITEI	4E	7341	12,620.00	-
18	JENNIFER MBENYA GITHUI	4E	7271	5,535.00	-
19	JOY NYAMBURA MUCHOKI	4E	7424	4,685.00	-
20	JOY WANJIRU KABUNGO	4E	7251	4,535.00	-
21	JOYCE WOTHAYA MBAUNI	4E	7380	6,005.00	-
22	KEZIAH MUTHONI KARANJA	4E	7435	1,435.00	-
23	LUCY WARUGURU IRUNGU	4E	7382	1,535.00	-
24	LYDIA WAIRIMU GITHINJI	4E	7365	6,685.00	-
25	MARION WAITHERERO NJUGUNA	4E	7381	2,335.00	-
26	MAUREEN WANJIRU MUIGAI	4E	7233	0	19,655.00
27	MERCY MUTHONI WANJIKU	4E	7384	7,065.00	-
28	MERCY NYAMBURA GITARI	4E	7420	10,535.00	-
29	MERCY WANJIKU MAINA	4E	7100	-	1,415.00
30	RISPER WAMBUI GACHOMO	4E	7108	2,535.00	-
31	SHANTEL MUKUHI KIHARA	4E	7221	2,035.00	-
32	TEKLA KARIMI	4E	7434	6,535.00	-
33	TERESA A. WAWITIMA RITHO	4E	7277	2,535.00	-
34	VALEN WANJIRU KIRAGU	4E	7407	9,535.00	-
35	VIRGINIA WAITHIRA NJOROGE	4E	7375	7,535.00	-
36	VIVIAN WAMAHIGA WAROBO	4E	7375	7,035.00	-
37	WINNIE WANGARI MWANGI	4E	7275	2,535.00	-
	<b>TOTAL</b>			<b>167,546.00</b>	<b>23,135.00</b>

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NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ABDALLA NURU MOHAMED	4 M	7431	14,535.00	-
2	AGNES ANYANGO SHEBE	4 M	7340	4,918.00	-
3	ANNBEL WANJIKU KAMAU	4 M	7101	-	4,465.00
4	ANNET MURINGI WANGUI	4 M	7265	9,935.00	-
5	BRENDA WANGARI MWANGI	4 M	7310	8,535.00	-
6	CATHERINE NYAGUTHII NDIRANGU	4 M	7376	26,035.00	-
7	CECILIA WANJIRU KIMANI	4 M	7190	185.00	-
8	DORINE WAMBUI NDIRANGU	4 M	7334	1,685.00	-
9	ELISHIBA WAMBUI MUTHONI	4 M	7427	685.00	-
10	ELIZABETH NYATHIRA MWAURA	4 M	7177	8,535.00	-
11	EMILY NJERI KARURU	4 M	7269	435.00	-
12	FAITH MUTHONI GIKONYO	4 M	7361	4,735.00	-
13	FAITH WANGECI MWANIKI	4 M	7281	17,535.00	-
14	IRENE MUMBI WANYEKI	4 M	7168	5,685.00	-
15	IVY NYARUIRU MWANGI	4 M	7298	7,685.00	-
16	IVY WAMBUI GACHINA	4 M	7162	-	2,800.00
17	JACKLINE NJERI MAINA	4 M	7399	6,685.00	-
18	JENTRIX JOAN NJERI GACHECHE	4 M	7289	48,170.00	-
19	JOY MUTHONI MUTHAMBURE	4 M	7283	2,000.00	-
20	LEAH WANJIRU MWIRIGI	4 M	7105	26,135.00	-
21	LUCIAH WANJIRO KAHOGO	4 M	7421	20,535.00	-
22	MARY MAGDALINE W. MURIITHI	4 M	7258	7,000.00	-
23	MERCY NJERI MWAURA	4 M	7438	2,535.00	-

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24	NANCY MURINGI MUTURI	4 M	7312	30,035.00	-
25	NAOMI NDIRITU	4 M	7406	44,305.00	-
26	PRAISE GATHONI NGUMO	4 M	7379	9,535.00	0
27	PRUDENCE NJERI MURIITHI	4 M	7156	15,360.00	0
28	RACHAEL WANGUI MAINA	4 M	7294	1,685.00	-
29	ROSE WAMBUI NJERI	4 M	7291	14,685.00	-
30	SAMANTHA NJERI NJOGU	4 M	7262	685.00	-
31	SHALON WANJIKU MURAGE	4 M	7153	9,535.00	-
32	SHIRLEEN WANGARI NJOROGE	4 M	7189	1,000.00	-
33	SILVIAH WAMBUI KANYI	4 M	7208	70.00	-
34	SOPHIA MUTHONI MAINA	4 M	7368	14,785.00	-
35	TRUPHENA KWAMBOKA ONG'ARO	4 M	7109	1,535.00	-
36	YVONNE WANJA	4 M	7363	27,335.00	-
37	MELLISA WANGUI WACHIRA	4 M	7333	11,135.00	-
	<b>TOTAL</b>			<b>405,868.00</b>	<b>7,265.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ABDU LINET WATETU	4 S	7238	9,535.00	-
2	ALICE WANJIRU KURIA	4 S	7389	2,685.00	-
3	BLESSY KANANU MURIITHI	4 S	7240	5,535.00	-

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4	BRENDA MUTHONI GATHU	4 S	7117	35.00	-
5	CATHERINE NJOKI GICHOHI	4 S	7367	9,335.00	-
6	CHRISTINE NJERI GICHOBI	4 S	7194	15,035.00	-
7	CYNTHIA WAMUYU THANGARI	4 S	7324	-	20,745.00
8	DORCUS SANAIPEI KALAYA	4 S	7374	10,535.00	-
9	EVELYN GITHUKU WAIRIMU	4 S	7129	19,135.00	-
10	FABIOLA WANJIRU WAMBUI	4 S	7252	9,000.00	-
11	FAITH NGIMA GICHUKI	4 S	7136	6,535.00	-
12	JANE WANJIKU KARIUKI	4 S	7390	9,535.00	-
13	JOY WANJIKU NJARAMBA	4 S	7216	7,535.00	-
14	JOYCE WANJIKU MAINA	4 S	7209	535.00	-
15	KATALI WAYUA KIMANTHI	4 S	7377	5,535.00	-
16	LINET KAGUMBA WANJIRU	4 S	7337	2,535.00	-
17	LUCY WANGUI MURIU	4 S	7220	2,635.00	-
18	MARGARET WACU GATHENDU	4 S	7385	7,685.00	-
19	MERCY ACHIENGO ONYANGO	4 S	7169	10,000.00	-
20	MOHAMED MANDEQ	4 S	7373	6,150.00	-
21	NAOMI IRUNGU WANGUI	4 S	7416	17,535.00	-
22	PURITY NYAMBURA NYOKABI	4 S	7405	-	810.00
23	RAHAB WANJIRU MACHINA	4 S	7224	360.00	-
24	RITA WANJIKU MAINA	4 S	7301	6,685.00	-
25	ROSE WAIRIMU NDIRITU	4 S	7392	5,535.00	-
26	SAMANTHA WAMBUI MUHINDI	4 S	7371	14935	-
27	SHARON WAHIGA MAINA	4 S	7135	15535	-
28	STACEY WANJIRU MBUGUA	4 S	7394	5,150.00	-
29	TRACY MUTHONI GATHONDU	4 S	7316	-	16,000.00
30	VICTORIA WANJIKU WAROBO	4 S	7296	7,035.00	-
31	VIVIAN NYAMBURA WANJAU	4 S	7124	535.00	-

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	<b>TOTAL</b>			<b>212,815.00</b>	<b>37,555.00</b>

<b>NO.</b>	<b>NAME</b>	<b>CLASS</b>	<b>ADM</b>	<b>ARREARS</b>	<b>PRE-PAYMENT</b>
1	GACHIRI MAUREEN MUTHONI	3A	7444	6,535.00	-
2	WANJOHI SAMANTHA MWENDE	3A	7446	2,535.00	-
3	KARIUKI JULIET MUTHONI	3A	7458	9,535.00	-
4	KARIUKI FELISTER WAIRIMU	3A	7473	35.00	-
5	WANGUI YVONNE WAIRIMU	3A	7482	35.00	-
6	SHARON NJERI WAHOME	3A	7485	4,285.00	-
7	GITHU SHAINA WAIRIMU	3A	7492	7,485.00	-
8	WANJIRU VIVIAN WAMBUI	3A	7495	335.00	-
9	OCHIENG PAULINE ATIENO	3A	7497	4,535.00	-
10	WANYUTU JOY WAIRIMU	3A	7500	8,035.00	-
11	MILDRED NJERI KURIA	3A	7505	2,535.00	-

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12	KARIUKI JULIA GATHONI	3A	7512	-	1,535.00
13	MATHENGE SHALON NYAGUTHII	3A	7518	4,035.00	-
14	NJAU ROSEMARY WANGUI	3A	7534	5,000.00	-
15	MURIITHI WANJIRU RISPER	3A	7537	-	5,150.00
16	MUCHIRI ESTHER WACHERA	3A	7545	1,185.00	-
17	MURIMI ROSE WANJIRU	3A	7556	5,385.00	-
18	FAITH WANGARI NJUGUNA	3A	7561	4,785.00	-
19	NJOGU ALICE WANJIRU	3A	7569	-	10,535.00
20	MAINA JACKLINE WAITHIRA	3A	7613	6,535.00	-
21	MUTHONI LOISE WANGARI	3A	7619	-	4,215.00
22	MURIUKI STACY WAIRIMU	3A	7625	9,385.00	-
23	MWIRIGI BELINDAH KINYA	3A	7640	-	3,480.00
24	NDIRANGU JOY GRACE WANJIRU	3A	7647	-	44,615.00
25	KIMITI PATIENCE WANGUI	3A	7650	-	4,065.00
26	MWANGI JECINTA WAKARIMA	3A	7667	3,535.00	-
27	NYAMU MITCHELLE WANJIKU	3A	7681	3,535.00	-
28	ODINGA ESTHER NASERIAN	3A	7694	-	11,200.00
29	NGUNJIRI FIDELIS WANGUI	3A	7700	200.00	-
30	KIMARU TERESA NYAMBURA	3A	7730	385.00	-
31	NDUBI ANN KAWIRA	3A	7733	-	14,485.00
32	MURIITHI HILDAL WANJIRU	3A	7744	3,035.00	-
33	NJUGUNA EUNICE NYOKABI	3A	7775	35.00	-
34	FELISTER KANIRU DAVID	3A	7777	4,523.00	-

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35	PERIS LESUUDA	3A	7781	4,535.00	-
36	ANDIERI KYLIE BETTY AKINYI	3A	7784	4,000.00	-
37	WACHIRA FAITH MAWIA	3A	7795	-	9,915.00
38	MUONI CAROLINE WAMBUI	3A	7797	5,285.00	-
39	GAKUNGA SYNTHIA WANGUI	3A	7805	2,500.00	-
40	BERNICE MAKENA	3A	7818	-	9,215.00
	TOTAL			113,763.00	118,410.00

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	KAGURU RISPER WANGARI	3B	7443	5,035.00	-
2	WAHOME TIFFANY WAIRIMU	3B	7465	-	3,850.00
3	WANGECHI MICHELLE WANJIKU	3B	7469	4,000.00	-
4	GICHINGA SYLVIA GATHONI	3B	7499	-	5,150.00
5	WANG`OMBE TRACEY NYOKABI	3B	7501	2,885.00	-
6	WAWERU IRENE NJERI	3B	7506	5,385.00	-
7	ABIGAEL NYAMBURA	3B	7508	850.00	-
8	WAIRIMU CYNTHIA WACHEKE	3B	7528	-	115.00
9	GICHERU ANNA WANGUI	3B	7532	3,985.00	-
10	JOY WANJIRU WAMBUI	3B	7535	35.00	-
11	GICHUKI SARAH WAMBUI	3B	7542	2,535.00	-
12	NYAMU SHEILA NJERI	3B	7559	2,535.00	-

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13	WANJIKU MAGDALENE NYAWIRA	3B	7567	23,785.00	-
14	IKANYA ESTHER NYAWIRA	3B	7576	-	26,815.00
15	RUGETHE FAITH WANGECHI	3B	7590	14,385.00	-
16	NDIRANGU CINDY WAMBUI	3B	7599	4,535.00	-
17	NDUNGI SAMANTHA LILLY	3B	7623	535.00	-
18	GICHIRA COLLEN WANJIKU	3B	7624	-	5,150.00
19	NDUGO MARY MWERU	3B	7634	3,635.00	-
20	KIMANI TERRY WANGECHI	3B	7636	4,535.00	-
21	MACHARIA JEMIMMAH WAIRIMU	3B	7639	3,359.00	-
22	NJERI SABRINAH WANGECHI	3B	7655	1,535.00	-
23	GATIHI JANE WARIMA	3B	7663	2,935.00	-
24	NDUMIA JOSPHINE MUTHONI	3B	7685	4,785.00	-
25	KAGURU CHRISTINE WOTHAYA	3B	7688	3,535.00	-
26	MAINA LYDIA WANGUI	3B	7701	-	7,675.00
27	GITHAIGA MARGARET NYARUAI	3B	7709	5,000.00	-
28	NJOKI JENIFFER RUGURU	3B	7715	-	24,615.00
29	WAMWATI LUCY WAGITHI	3B	7722	-	11,385.00
30	MWANGI SHARON WANJIRU	3B	7723	-	16,685.00
31	WAMBUGU MAUREEN WANJIRU	3B	7749	9,535.00	-
32	GATHONI JOY ANNE WARUGURU	3B	7774	-	5,015.00
33	ASHLEY MUTINDI MUMO	3B	7785	5,485.00	-
34	MUTIA JULIANA MUKUI	3B	7787	-	19,615.00
35	MUNENE CATHERINE MUGURE	3B	7791	10,385.00	-

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36	MWANGI JOY NYAGUTHIE	3B	7800	-	1,465.00
37	MARY WANGECHI MBURU	3B	7807	7,385.00	-
	<b>TOTAL</b>			<b>132,594.00</b>	<b>127,535.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	WACHIRA JANE WAMBUI	3C	7451	6,385.00	-
2	THUITA VERONICAH NJERI	3C	7453	-	2,000.00
3	IREGI PURITY WANJUGU	3C	7459	3,000.00	-
4	STACY WAMBUI NDUGIRE	3C	7463	385.00	-
5	LYDIA TRACY NYAMBURA	3C	7466	-	150.00
6	MWANGI BETH WAHU	3C	7470	-	2,715.00
7	GICHUKI MARGARET KIRIGO	3C	7489	4,535.00	-
8	NJIHIA DOREEN WANGUI	3C	7504	3,535.00	-
9	GATHONI JOYCE WACUKA	3C	7509	-	5,000.00

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10	MATINDI MARYLINET WANJA	3C	7510	-	465.00
11	NG'ANG'A HILDAH NJERI	3C	7514	-	15.00
12	WARURU KATYLIN WANJIKU	3C	7546	-	5,650.00
13	MURIITHI VIOLET NYANGARI	3C	7552	-	4,065.00
14	NGUNJIRI LUCY WAKURAYA	3C	7553	-	11,100.00
15	GITONGA JEMIMAH WANJIKU	3C	7568	-	4,400.00
16	WANGUI MELISSA WAMBUI	3C	7573	3,485.00	-
17	MWANGI MAGDALINE WAIRIMU	3C	7574	3,535.00	-
18	MACHARIA YVONNE NYAMBURA	3C	7585	4,535.00	-
19	MUTHONI EVA WARUGURU	3C	7592	-	12,385.00
20	MUCHIRI MARTHA WAMBUI	3C	7598	-	465.00
21	KAMAU JOY WANGARI	3C	7600	4,385.00	-
22	KARUE IVYONNE CLARA WANJIRU	3C	7612	-	1,750.00
23	NDIRANGU TERESA MUTHONI	3C	7630	5,385.00	-
24	MWANGI SUSAN CLAIRE MUTHONI	3C	7645	-	905.00
25	MUREITHI SYLVIA NYAWIRA	3C	7648	22,385.00	-
26	MWANGI ANASTACIA S WAKARINDI	3C	7649	535.00	-
27	MUENI LILIAN WANDIA	3C	7664	-	9,535.00
28	KARUE MOREEN NJOKI	3C	7668	435.00	-
29	MAINA FAITH NJOKI	3C	7690	-	1,000.00
30	WANGUI TERESA NJAMBI	3C	7711	-	40,085.00
31	NYARUAI CHRISTINE WACHERA	3C	7716	1,000.00	-
32	GICHOHI ISABELA WANJIRU	3C	7754	535.00	-

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33	WAMAYA ZAKINA SOPHIA	3C	7772	850.00	-
34	MERCY MURIITHI	3C	7581	3,000.00	-
35	JOAN WAIRIMU MUIRURI	3C	7783	85.00	-
36	MUTHONI ELIZABETH WATETU	3C	7790	-	4,400.00
37	FAVOUR WANJIRU MURURU	3C	7813	-	4,745.00
38	MURINGE MARYANN	3C	7815	8,385.00	-
	<b>TOTAL</b>			<b>76,375.00</b>	<b>110,830.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	MAINA IVY WAMBUI	3E	7456	4,035.00	-
2	KAMBO GERTRUDE WANGARI	3E	7468	-	5,615.00
3	NDIRANGU ALICE WANJIRU	3E	7486	3,535.00	-
4	MUCHIRI NELIUS WAMBUI	3E	7490	-	565.00
5	MWANGI JUNE WANJIRU	3E	7493	-	28,615.00
6	GICHU GRACE WAITHIRA	3E	7511	2,535.00	-

*Mahiga Girls Secondary School***Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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7	MURIITHI HAPPINESS WARINGA	3E	7523	-	315.00
8	KINYUA LUCY WANGUI	3E	7525	-	5,000.00
9	WAITHANJI TERESIA WANJIRU	3E	7529	-	10,950.00
10	MWANGI SUSAN WAHITO	3E	7538	13,885.00	-
11	MUTAHU ROSALYNE WANJIKU	3E	7543	1,485.00	-
12	MBURU SUSANBAKHITAH	3E	7578	2,485.00	-
13	WANJUGU FAITH MUTHONI	3E	7583	-	5,150.00
14	WACHIRA ELIZABETH WANGARI	3E	7586	3,485.00	-
15	KABUNGO EVELYN MUTHO	3E	7594	385.00	-
16	MWANGI WINNIE WANJIKU	3E	7596	4,385.00	-
17	MAINA MELISSA NYAMBURA	3E	7597	3,185.00	-
18	MUREITHI FIDELIS WANGARI	3E	7601	-	3,535.00
19	KARIUKI VENESSA NJERI	3E	7606	10,665.00	-
20	MACHARIA MOURINE MWIHAKI	3E	7608	-	5,535.00
21	NJORA CYNTHIA WANJIRU	3E	7626	7,385.00	-
22	NDEGWA SHARON WANGARI	3E	7631	2,535.00	-
23	KARURI TRACY WAIRIMU	3E	7638	-	9,385.00
24	GICHANGI BRUDENCE MUMBI	3E	7659	4,535.00	-
25	KABUTHU MARY WANGARI	3E	7671	4,385.00	-
26	KAMAU ESTHER NYAWIRA	3E	7672	-	5,150.00
27	MAINA ELIZABETH WANGECHI	3E	7677	535.00	-
28	KIMANI JILLIAN WANIA	3E	7704	-	1,650.00
29	NYAGUTHII DIONISIA MARY	3E	7712	5,535.00	-

*Mahiga Girls Secondary School*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

30	WAGAKI SANDRA WAMBUI	3E	7718	2,250.00	-
31	ENES NJERI WAHITO	3E	7737	685.00	-
32	MACHARIA YVONNE KABURA	3E	7738	-	31,685.00
33	MACHARIA VARALIE WACHUKA	3E	7743	50.00	-
34	MWANGI FAITH WANJIKU	3E	7753	-	65.00
35	WAMBUGU LINET GATHIGIA	3E	7756	-	415.00
36	GATHONI CAROLINE MWIHAKI	3E	7761	-	5,585.00
37	GIKUNJU IVY NJERI	3E	7762	1,985.00	-
38	KARIUKI VERONICAH GATHONI	3E	7770	-	10,935.00
39	MWAI ROSE WATURI	3E	7812	4,860.00	-
40	ANNITAH WAKONYU	3E	7819	-	2,780.00
	TOTAL			84,805.00	132,930.00

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	MWANGI SHIRLEEN QUEEN	3M	7442	-	4,615.00
2	KARINGA MITCHEL NYAMBURA	3M	7479	4,535.00	-
3	NJONJO SHARLEEN WANJIKU	3M	7483	35.00	-

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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

4	MWANGI SUSAN WANJIRU	3M	7494	-	465.00
5	KIBUTI LYNET WANJIRU	3M	7496	-	115.00
6	WARUHIU CYNTHIA M	3M	7507	4,535.00	-
7	KING'ORI WINFRED MWENDE	3M	7521	6,385.00	-
8	WANYOKO ESTHER WANGARI	3M	7524	1,385.00	-
9	NANCY MUMBI KARIUKI	3M	7533	-	465.00
10	GICIAH DEBORAH MUKAMI	3M	7562	-	12,115.00
11	NDEGWA JANNY'S MUTHONI	3M	7595	-	115.00
12	MURAGE JOAN WANJA	3M	7632	-	5,150.00
13	MUTHONI CLARA HOPE	3M	7651	5,535.00	-
14	MAINA JOY WARUGURU	3M	7652	-	6,465.00
15	MWANGI JOY WANGECI	3M	7654	-	12,600.00
16	NDIRANGU E VERONICA WANGUI	3M	7658	10,885.00	-
17	IRUNGU ELIZABETH WAMBU	3M	7661	385.00	-
18	KINYUA CYNTHIA WANGUI	3M	7666	2,035.00	-
19	MUINDE LILIAN MUMO	3M	7676	5,385.00	-
20	KARIUKI ESTHER WAIRIMU	3M	7683	9,385.00	-
21	NGATIA MARY THUGURI	3M	7687	-	215.00
22	MURIUNGI LYNN GAKII	3M	7699	3,385.00	-
23	MUHINDU EGLA WAMBUI	3M	7703	-	465.00
24	GICHUKI MARY WACU	3M	7717	2,585.00	-
25	GICHUKI MARY LONAH WANGUI	3M	7741	-	9,385.00
26	NJOGO MICHELLE WANGECHI	3M	7745	-	8,845.00



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1	GACHUCHA SUSAN WANJIRU	3S	7448	5,785.00	-
2	MWANGI LOREEN WANJIRU	3S	7449	1,035.00	-
3	MAINGI FAITH MUTHONI	3S	7454	4,485.00	-
4	GICHIGO BEATRICE WANGARI	3S	7467	2,035.00	-
5	ABIGAEI WANJA MATHENGE	3S	7472	4,535.00	-
6	RONO FAVOUR CHEPKOECH	3S	7474	-	365.00
7	KAMINJU CANDICE WANGARI	3S	7475	5,540.00	-
8	IRUNGU PELVIN WAMBUI	3S	7476	85.00	-
9	MAINA CHRISTINE WAKARIMA	3S	7480	4,935.00	-
10	GICHUHI GLORIA WAMUYU	3S	7527	6,535.00	-
11	MURIUKI ISABEL NJERI	3S	7557	4,585.00	-
12	WAIGERA SANDRA MUTHONI	3S	7565	-	1,615.00
13	MURAGURI MAUREEN WAIRIMU	3S	7577	4,885.00	-
14	MATHENGE JACQUILINE WAMBUI	3S	7582	-	5,150.00
15	GACHERU SKITTER NJERI	3S	7604	1,885.00	-
16	MUTAHU MARYANNE WAHU	3S	7620	2,035.00	-
17	MUGAMBI CHRISTINE MUTHONI	3S	7628	-	6,810.00
18	KINYUA WINFRED MUTHONI	3S	7629	385.00	-
19	WACHIRA MICHELLE KAMUYU	3S	7633	-	8,385.00
20	CINDY MUKAMI KIHUMBA	3S	7642	-	15,150.00
21	MUCHIRI JACINTA WAKAGONGO	3S	7657	-	5,615.00
22	WACHIRA SUSAN WANGUI	3S	7673	4,535.00	-
23	NGARI KAREN WANJIKU	3S	7679	-	9,415.00

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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

24	MWANIKI BRIDGET MWIHAKI	3S	7691	2,385.00	-
25	MWANGI CHARITY WANJIKU	3S	7696	1,385.00	-
26	WACHIRA FAITH WANJIKU	3S	7697	2,385.00	-
27	MATHENGE EUNICE WAKARIMA	3S	7714	-	5,150.00
28	NG'ANG'A AGNES W. KABUIYA	3S	7724	1,535.00	-
29	NJOROGE DIANA WANJA	3S	7725	-	515.00
30	MACHARIA WINFRED MUMBI	3S	7731	-	8,815.00
31	GITHINJI ANN NJERI	3S	7732	1,985.00	-
32	MWAURA KAREN WANJIRU	3S	7742	535.00	-
33	MWANGI MARY WAIRIMU	3S	7760	-	165.00
34	MAINA DORIS SOPHIE WAIRIMU	3S	7763	-	5,150.00
35	NGURU MARGARET WANJA	3S	7768	4,535.00	-
36	OSANGO PRECIOUS JANE	3S	7780	-	5,400.00
37	NDERITU JUNE WANGUI	3S	7788	5,385.00	-
38	MILLICENT NYAMBURA NJEGA	3S	7798	-	215.00
39	NGIMA VIRGINIA NJERI	3S	7802	5,485.00	0
40	KANYONYO ROSE WAMAITHA	3S	7804	5,885.00	-
	<b>TOTAL</b>			<b>84,780.00</b>	<b>77,915.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	MACHARIA CLAIRE WAMBUI	2A	7824	1,385.00	-
2	MUITA PRECIOUS KAMUYU	2A	7828	-	10,715.00
3	MWANGI TERESA NYAMBURA	2A	7846	6,535.00	-
4	MACHARIA CYNTHIA WANJIKU	2A	7860	6,035.00	-
5	NDIRITU ISABELLA WAMBUI	2A	7867	4,785.00	-
6	KINYUA SHARLET NKATHA	2A	7894	4,535.00	-
7	MITCHELLE WANJIRA	2A	7916	6,485.00	-
8	MWANGI RHODA CLAIRE WANGUI	2A	7918	-	1,065.00
9	NJENGA BRIDGET MUKUHI	2A	7922	12.00	-
10	MUTHONI NATALIE WANGECHI	2A	7932	2,185.00	-
11	KALULU CINDY IVAYO	2A	7946	-	6,615.00
12	MWANIKI MELISSA MUKAMI	2A	7954	-	5,215.00
13	KARIUKI BRIDGET NYAWIRA	2A	7964	-	465.00
14	MUBIA STACYIRENE NJERI	2A	7976	3,885.00	-
15	MWANGI VALARY PATIENCE MWENDE	2A	7996	2,035.00	-
16	THUO ESTHER WANJIKU	2A	8005	6,000.00	-
17	NJERI ROSECARREN WANGUI	2A	8009	-	6,115.00
18	NELLIUS NJOKI WAITHAKA	2A	8010	-	5,165.00
19	NGATIA STACEY NYAWIRA	2A	8017	3,535.00	-
20	GATHONI HELLEN WANGUI	2A	8044	-	5,150.00

*Mahiga Girls Secondary School*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

21	GICHUHI EUDIAH NYAWIRA	2A	8049	-	10,615.00
22	WAGURA JUDDY ANN WAITHIRA	2A	8050	3,535.00	-
23	MAINGI ABIGAEL LEAH NYAWIRA	2A	8080	-	4,065.00
24	WAIGANJO BRIDGET WANGARI	2A	8085	-	10,215.00
25	WANGUI SYLVIA WAIRIMU	2A	8108	5,000.00	-
26	GITHIAYA BRIDGET WARUGURU	2A	8137	6,535.00	-
27	KIMUTAI SANDRA JEPKORIR	2A	8148	-	6,165.00
28	NJUURI RUTH NYAMBURA	2A	8150	1,535.00	-
29	LUCY CHEBET KIPYEGON	2A	8158	1,085.00	-
30	TRECEY SHARON KARIUKI	2A	8182	535.00	-
31	UMALKHER ADAN ADANOW	2A	8186	2,385.00	-
32	KAMAU TERRYANN NJERI	2A	8187	2,535.00	-
	<b>TOTAL</b>			<b>70,557.00</b>	<b>71,565.00</b>
					-

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	WAWERU MELISA WANGU	2B	7882	-	5,615.00
2	WANGARI HILDA NJERI	2B	7884	6,035.00	-
3	WARUCU GABRIELLA NJERI	2B	7899	5,000.00	-
4	KIHARA ROSEMARY WANJIRA	2B	7921	1,500.00	-
5	MAINA SHARON WAIRIMU	2B	7930	-	5,150.00

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6	KALUNDE M ALEXIA NTHIKWA	2B	7931	4,535.00	-
7	KIARIE FAVOUR NYAMBURA	2B	7933		3,585.00
8	MAINA FIDELIS WANGU	2B	7940	4,535.00	-
9	KIHARA SYLVIA GATHONI	2B	7956	-	5,150.00
10	MURAGE TAMAR WANJIRU WAIRIMU	2B	7959	3,685.00	-
11	NDEGWA MARGARET MUTHONI	2B	7962	3,535.00	-
12	KINYANJUI ASHLEY WAMBUI	2B	7980	85.00	-
13	MWANGI ESTHER WANJIRU	2B	7983	2,385.00	-
14	MWANGI STELLA WANJIRA	2B	7987	4,535.00	-
15	MUSYOKI SHEILA MUENI	2B	8018	-	465.00
16	WAMBUI MELANIE NJOKI	2B	8029	-	4,000.00
17	NDINDI PRECIOUS WAMBUI	2B	8031	-	165.00
18	NJUGUNA LEAH MUGURE	2B	8041	785.00	-
19	MBURU GRACE MARY NJERI	2B	8062	4,535.00	-
20	MUMBI HOPE WANJIKU	2B	8064	-	4,535.00
21	WANJIKU FEDELIS MUGURE	2B	8076	3,385.00	-
22	KAMAU JACINTAH WANJIKU	2B	8081	-	9,625.00
23	MUCHIRI PURITY KIRITO	2B	8086	-	8,385.00
24	WACHIRA ANN GATHONI	2B	8089	4,935.00	-
25	GITAU FIDELLIS WANJIRU	2B	8095	4,535.00	-
26	WANJIKU TRIXIE NAGUDI	2B	8096	-	5,150.00
27	AMANI MARTHA	2B	8098	4,535.00	-
28	MURIITHI SARAFINE NYAGUTHII	2B	8100	3,535.00	-

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29	ELIZABETH SOIT	2B	8104	-	200.00
30	NDERITU FIDELIS WAMBUI	2B	8124	-	13,615.00
31	IRUNGU EVELYNE MUTHONI	2B	8142	-	5,151.00
32	KINYUA NASERIAN NG'ENDO	2B	8147	6,785.00	-
	<b>TOTAL</b>			<b>68,860.00</b>	<b>70,791.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ROSEMARY WANJIRA MWANGI	2C	7822	4,535.00	-
2	MUREITHI NEEMA WANGECHI	2C	7829	-	65.00
3	NJERI LYNN MUTHONI	2C	7835	-	465.00
4	WAWERU ABIGAEL NJOKI	2C	7838	1,487.00	-
5	WAMBUI PAULINE GATHONI	2C	7840	-	3,215.00
6	IRUNGU LOISE MUKAMI	2C	7851	535.00	-
7	MUKAMI STACY WANGARE	2C	7857	-	9,615.00
8	GITHINJI ESTHER WANGUI	2C	7871	-	5,150.00
9	MWANGI FAITH WAMBUI	2C	7872	3,535.00	-
10	MAINA JOYCE WAIRIMU	2C	7877	6,535.00	-
11	MAINA BEATRICE WANJA	2C	7936	785.00	-
12	WANGARI CHRISTIN WANGECHI	2C	7937	1,535.00	-
13	STACY NYAWIRA MWANGI	2C	7939	385.00	-
14	KIBURI GRACE NJERI	2C	7942	1,100.00	-

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15	KIBIRA SARAH WANGARI	2C	7943	-	4,285.00
16	KARIUKI CELINE WANJIRU	2C	7960	4,535.00	-
17	NDIANG`UI STAIZE WANGUI	2C	7963	-	6,750.00
18	KINGORI STEPHANIE WACHEKE	2C	7965	5,285.00	-
19	GACHANJA ROSE ESTHER NJERI	2C	7969	4,435.00	-
20	WANJIMA JANE WANGARI	2C	8004	4,535.00	-
21	KIPTOO KELSY CHEROP	2C	8007	-	865.00
22	FAITH CHEPCHUMBA	2C	8011	-	5,150.00
23	GRACE WANJIKU	2C	8025	2,535.00	-
24	WANGUI BAKITA JANE NJERI	2C	8037	5,785.00	-
25	THEURI MARY MUKAMI	2C	8040	385.00	-
26	MURAYA STELLA ANNE WAIRIMU	2C	8065	-	365.00
27	MWANGI LATICIA NJOKI	2C	8073	4,535.00	-
28	GITHUA JACKLINE WAIRIMU	2C	8082	3,535.00	-
29	KAMAU CLAIRE WANJIRU	2C	8083	2,385.00	-
30	NDIRANGU ESTHER NJERI	2C	8110	3,535.00	-
31	NGUGI ESTHER MUTHONI	2C	8114	-	465.00
32	MUTURI FELISTUS WAITHERA	2C	8130	-	11,215.00
33	GICHARU ROSE GATHONI	2C	8133	3,385.00	-
34	NGUBIA LYTHER YULA	2C	8138	4,370.00	-
35	LISTERJOY MORAA	2C	8141	4,535.00	-
36	MTELI MAGRET CHARI	2C	8144	-	6,101.00
37	WAHOME CHRISTINE WAIRIMU	2C	8149	-	35.00

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38	KOMU VICTORY PRECIOUS NJOKI	2C	8154	-	5,150.00
39	JACQUILINE LEAH WAMBUI	2C	8534	2,780.00	-
	<b>TOTAL</b>			<b>76,987.00</b>	<b>58,891.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	KARAGU CAROLINE MUTHONI	2E	7844	485.00	-
2	MITCHELLE WAIGUMO MWARARI	2E	7858	4,535.00	-
3	BARAGU RHODA WANJIRU	2E	7869	-	5,150.00
4	KIHARA IDA NJERI	2E	7883	-	7,615.00
5	MWANGI MARTHA LISA WACUKA	2E	7886	5,385.00	-
6	MWANGI ALICE WANJIRA	2E	7889	385.00	-
7	WANGECHI STECY WAIRIMU	2E	7905	385.00	-
8	WACHIRA STACY WANGUI	2E	7923	2,385.00	-
9	KIOKO NELLY KAVATA	2E	7947	4,535.00	-
10	KABUE JAYDEAN	2E	7979	-	3,465.00
11	WACHIRA FLORENCE MUMBI	2E	7986	385.00	-
12	WACHIRA HOPE WANGARI	2E	7989	4,535.00	-
13	ODUOR VALENTINE ATIENO	2E	7995	5,385.00	-
14	MUCHIRI EUNICE WANJIKU	2E	8015	-	10,400.00
15	WANJIKU VIVIAN KALUMU	2E	8026	3,535.00	-
16	MWANGI TERESA NJERI	2E	8058	1,885.00	-



*Mahiga Girls Secondary School*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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<b>NO.</b>	<b>NAME</b>	<b>CLASS</b>	<b>ADM</b>	<b>ARREARS</b>	<b>PRE-PAYMENT</b>
1	THIONG'O WANGUI HELENA	2M	7825	-	5,450.00
2	KAMAU SHARON NJERI	2M	7847	4,535.00	-
3	KAHUNYO SARAH MUTHONI	2M	7865	3,535.00	-
4	WANGU CYNTHIA WAMBUI	2M	7866	-	13,152.00
5	RUITA PURITY MUTHONI	2M	7874	3,389.00	-
6	KYALO EUNICE WANZA	2M	7876	4,685.00	-
7	NDICHU THERESA WANJIKU	2M	7880	4,285.00	-
8	MWANGI NICOLE WANJIRU	2M	7881	385.00	-
9	MUTHIGANI MONICAH KANINI	2M	7890	-	215.00
10	IRUNGU TABBY DORCAS WANJIKU	2M	7896	-	15.00
11	MUNYERIA VIVIAN WANGECHI	2M	7924	35.00	-
12	ABIGAEL WANJIRU KIBE	2M	7949	-	1,715.00
13	NJOROGE MERCY	2M	7961	5,535.00	-
14	KAIGURI NELLY WANJIRU	2M	7972	1,385.00	-
15	MWANGI BRIDGET NYANGENDO	2M	7998	3,535.00	-
16	KARUGU STELLA WANJIRU	2M	8019	-	465.00
17	GITONGA WINNIE LOISE WANJIKU	2M	8021	6,535.00	-
18	WAMBUI SABINA NYAGUTHII	2M	8024	-	15.00

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19	MAKORI LILIAN NYABOKE	2M	8038	-	465.00
20	KARIUKI YVONNE WANJIRU	2M	8046	-	26,250.00
21	MATHENGE IVY MUMBI	2M	8056	535.00	-
22	JEPKOSGEI MICHELLE	2M	8059	85.00	-
23	MURIUKI CECILIA GATHINWA	2M	8060	5,535.00	-
24	NJENGA JANE WANGUI	2M	8063	5,435.00	-
25	MBUCHU MARY A WANJIRU	2M	8079	-	16,465.00
26	CHEGE STACY NJERI	2M	8090	385.00	-
27	NDIRITU ESTHER NDUTA	2M	8094	4,535.00	-
28	WAWERU MARYANNE MUTHONI	2M	8097	1,035.00	-
29	GATHOGO GRACIOUS WANJIRU	2M	8106	3,900.00	-
30	STELLA NTHOKI MWAMODO	2M	8117	5,535.00	-
31	NDERITU ELIZAH WANJIKU	2M	8118	700.00	-
32	MUEMA CYNTHIA ESHIWANI	2M	8122	1,535.00	-
33	IRUNGU JANE WANJIRU	2M	8131	285.00	-
34	NJERI MERCY WAMUYU	2M	8132	4,535.00	-
35	NJARA PURITY MUTHONI	2M	8139	5,535.00	-
36	GACHUCHA VANESSA GATHONI	2M	8146	-	25,600.00
	<b>TOTAL</b>			<b>77,409.00</b>	<b>89,807.00</b>

*Mahiga Girls Secondary School*Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

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NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	MAINA ASHLEE WARUGURU	2S	7820	-	10,215.00
2	WACHIRA ELIZABETH NYARUAI	2S	7843	6,535.00	-
3	MUTHONI SHARON WANGARI	2S	7853	5,485.00	-
4	MWANGI BILHA MUTHONI	2S	7863	535.00	-
5	ANGEL WAIRIMU THUO	2S	7900	935.00	-
6	WAMBUI NAOMI WANJIRU	2S	7901	785.00	-
7	NJOROGE JOY NYAGUTHII	2S	7907	5,535.00	-
8	MWANGI JANE WANGUI	2S	7912	3,800.00	-
9	CHEPLETING ZULFAH	2S	7928	-	65.00
10	JEMUTAI ZERAH SCARLET	2S	7966	-	5,150.00
11	NDIRANGU SHARON WANGARE	2S	7978	6,035.00	-
12	KIMANI CATHERINE WAMBUI	2S	7993	3,385.00	-
13	MUTEMBEI TRIZAH MUTHONI	2S	8003	-	3,715.00
14	KABIRU MELISSA HOPE WANJIKU	2S	8012	1,535.00	-
15	MUMBI CYNTHIA WANJA	2S	8013	3,535.00	-
16	KARANJA JECINTA WANGARI	2S	8014	-	9,150.00
17	KARABA SPLENDER NJERI	2S	8032	4,535.00	-
18	MWAURA MARY WAMBUI	2S	8036	7,046.00	-
19	NDIRANGU MITCHELLE WANJIRU	2S	8054	3,485.00	-
20	NDEGWA LOVINCE NYAWIRA	2S	8084	-	4,573.00

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21	MWANGI FLORENCE NYAMBURA	2S	8088	5,535.00	-
22	NGUNYI ELIZABETH WAMBUI	2S	8105	-	7,215.00
23	WACHIRA MARION WANGECHI	2S	8129	-	11,225.00
24	KIHIKO LUCY WANJIRU	2S	8145	6,535.00	-
25	BIANCA FAITH SYOKAU	2S	8160	1,500.00	-
26	KAHWAI GLADWEL NJOKI	2S	8161	-	10,535.00
27	MUTHONI IMMACULATE WANGUI	2S	8162	135.00	-
28	NJERI TERESIA MUTHONI	2S	8164	4,785.00	-
29	NGARUIYA VICTORIA NJOKI	2S	8165	4,535.00	-
30	IMMACULATE NTINYARI	2S	8168	-	10,465.00
31	VICTORIA KING'ORI	2S	8169	385.00	-
32	KEYSHIA WANGARE NJUGUNA	2S	8171	4,465.00	-
33	GATHIGIA MICHELLEANN WANJIRU	2S	8172	4,385.00	-
34	MICHELLE WANGECHI	2S	8174	2,985.00	-
35	WAIRIMU KAREN	2S	8119	1,035.00	-
	<b>TOTAL</b>			<b>89,446.00</b>	<b>72,308.00</b>

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NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	JOY NYAWIRA MAINA	1A	8203	2,000.00	-
2	NETTAH NYAMBURA WANGARI	1A	8221	-	11,685.00
3	IVY WAMBUI WARUGU	1A	8227	-	685.00
4	HELLEN ABIGERI MUTHONDEKI	1A	8239	4,815.00	-
5	FIONA LIZ MUTHONI	1A	8251	5,315.00	-
6	GRACE WANGARI NDERITU	1A	8257	6,315.00	-
7	VANESSA NJOKI WAIRIMU	1A	8263	9,315.00	-
8	CYNTHIA WANJA WACHIRA	1A	8269	-	3,770.00
9	FRANCISCA WANGUI WANJIRA	1A	8316	-	185.00
10	MARY MUTHONI GAKUHA	1A	8338	-	16,270.00
11	ANN WANJIKU MWANGI	1A	8340	-	7,770.00
12	KAITLEEN NJOKI KIMANI	1A	8356	1,315.00	-
13	MICHELLE MWIHAKI MACHARIA	1A	8358	-	3,685.00
14	FLORENCE MBODZE NZARO	1A	8364	7,315.00	-
15	CYNTHIA WANJIRU MWAURA	1A	8366	-	685.00
16	ELSIE NJOKI MAINA	1A	8409	1,315.00	-
17	ESTHER NJERI NDUTA	1A	8412	-	28,220.00
18	DAISY WAIHUINI MURIITHI	1A	8422	-	7,770.00
19	MARY NUNGARI KIMANI	1A	8431	-	32,285.00
20	FIONA NJERI MWANGI	1A	8452	9,315.00	-
21	CYNTHIA NYANG'ENDO MUCHEMI	1A	8455	8,315.00	-
22	IVY KENDI MURIKI	1A	8456	2,315.00	-

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23	CLAIRE NJERI NYANJUI	1A	8462	-	2,685.00
24	LILIAN WAMBUI MAINA	1A	8476	-	1,500.00
26	DAISY WANJIRU NG'ANG'A	1A	8490	9,315.00	-
28	JACINTA WANGUI	1A	8518	2,765.00	-
29	NGOTHO ESTHER WANGUI	1A	8532	565.00	-
	<b>TOTAL</b>			<b>70,295.00</b>	<b>117,195.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	MILCANDACE NG'ENDO MUTURI	1B	8204	100.00	-
2	FLORENCE WANGUI MWANGI	1B	8210	7,315.00	-
3	KELSEY MUTHONI MURIGI	1B	8216	-	235.00
4	LYNN MUTHONI WAMBUGU	1B	8228	315.00	-
5	GRACE WATETU KING'ARA	1B	8222	-	35.00
6	WINNIE RISPER WAIRIMU KAMAU	1B	8240	-	13,770.00
7	FAITH WANJIRU KANYI	1B	8246	2,315.00	-
8	RUBY WAMUYU WANJIRU	1B	8252	-	35,000.00
9	GRACE WINNIE WANJIRU KAMAU	1B	8258	4,750.00	-

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10	ROXAIN WANJIKU MAINA	1B	8264	6,315.00	-
11	ABIGAELWANJIKU KAMAU	1B	8270	-	185.00
12	ESTHERITA NDUKU KILONZO	1B	8281	2,315.00	-
13	RICHARDA MUTHONI NJOKI	1B	8299	4,315.00	-
14	CATHERINE WANJIRU WAITHAKA	1B	8311	-	7,770.00
15	ELIZA HELLEN WANJIKU WAMARIU	1B	8317	7,315.00	-
16	ANASTACIA NYAMBURA GITAHII	1B	8333	5,315.00	-
17	ROSEMARY NJERI MATHENGE	1B	8350	-	3,000.00
18	FARDOSA GUYO ABDUBA	1B	8357	5,315.00	-
19	TRACYMERCY WANJIRU KIONGO	1B	8359	6,315.00	-
20	FAITH GATHONI GITHIJI	1B	8373	4,315.00	-
21	ANN WANJIKU MURURI	1B	8381	-	685.00
22	SKY WANGECHI MUTAHI	1B	8384	-	7,000.00
23	ELEANOR WAMBUI MIANO	1B	8398	315.00	-
24	CECILIA WAMBUI KARIMI	1B	8413	2,315.00	-
25	JANET WANJIKU NGUGI	1B	8418	3,315.00	-
26	MICHELLE NJOKI MAINA	1B	8424	2,315.00	-
27	FRESHIA GATHONI MURIITHI	1B	8432	-	7,235.00
28	FAITH KATHURE MUGAMBI	1B	8234	-	14,550.00
29	BREANNAH WAMAITHA KAIRA	1B	8440	-	7,685.00
30	REDEMPTA WANGUI MAKAU	1B	8451	-	9,570.00
31	STELLA NJERI MWANGI	1B	8457	-	2,685.00
32	AGNES WANJIRU WANGUI	1B	8463	-	9,985.00

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33	PATIENCE WANJIRU WAMBUI	1B	8491	-	8,685.00
34	ROSE WAMUYU MAINA	1B	8504	-	685.00
35	MARIANA CHEPKIRUI	1B	8520	7,000.00	-
36	LOISE WARUKIRA	1B	8325	6,315.00	-
	<b>TOTAL</b>			<b>77,890.00</b>	<b>128,760.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ANN WANJIRU GATHURA	1C	8194	-	7,685.00
2	MERCY WANJIRU	1C	8200	-	235.00
3	CINDY MUKAMI KAIGUA	1C	8206	2,315.00	-
4	JANET N KAMAU	1C	8211	-	185.00
5	JOAN WAMBUI KABURI	1C	8217	2,315.00	-
6	SERAFINE NJOKI WANJOHI	1C	8224	5,765.00	585.00
7	LISA WANGERI MURUGI	1C	8229	-	23,215.00
8	JOYCE WAKARIMA GACHIRI	1C	8235	-	685.00
9	LOISE WANGUI MUTHONDEKI	1C	8241	4,315.00	-
10	DAISY MUTHONI MAINA	1C	8247	-	8,685.00
11	STEPHANIE MUTHONI KIMARI	1C	8253	-	7,770.00
12	BABRA AKINYI	1C	8259	-	315.00
13	CHARITY WAMBUGO MAINA	1C	8265	6,350.00	-
14	MICHELLE WANJIRU MWANGI	1C	8277	-	6,235.00

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15	CYNTHIA WARUINU CHEGE	1C	8288	-	7,770.00
16	ROSAH NIFREY NAWANJAYA	1C	8300	-	2,235.00
17	JASMIN WANGUI THEURI	1C	8312	-	7,770.00
18	LESLEY HALIMA MURIUKI	1C	8321	-	17,770.00
19	FIDELIS NGEMA KAMUHU	1C	8328	-	6,000.00
20	FIDELIS WANJIRU MACHARIA	1C	8342	5,315.00	-
21	MARYANN WANJIKU MBURU	1C	8351	-	7,235.00
22	DIANA MUKIMA KAMAU	1C	8355	315.00	-
23	FLORENCE WANJIRU KIAMA	1C	8361	-	7,770.00
24	FIONA WAMBUI NJUGIA	1C	8368	4,815.00	-
25	CHRISTINE WAMBUI WANYOIKE	1C	8382	-	30,685.00
26	CLARIS TRINA WAGTHI	1C	8389	-	7,770.00
27	ABIGAEL WAMBUI NJERI	1C	8392	315.00	-
28	SHYREEN MUTHONI MWENDA	1C	8394	-	7,770.00
29	ANN NJOKI NG'ANG'A	1C	8404	6,315.00	-
30	ZIPPORA WANJIRU KIBE	1C	8420	6,000.00	-
31	DIANA WANJIKU NDUNG'U	1C	8425	-	12,770.00
32	JOYCE WAITHIRA MWANGI	1C	8427	-	685.00
33	BETTY CHERUTO	1C	8433	265.00	-
34	MARY-LESLEY MUTHONI WAITHAKA	1C	8445	2,315.00	-
35	MAGDALINE WAIRIMU KINYANJUI	1C	8464	-	185.00
36	ABIGAEL WAMBUI WANJIKU	1C	8470	4,315.00	-
37	EUNICE WANGECHI KING'ORI	1C	8484	2,315.00	-

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38	TERRY NJOKI NDUTA	1C	8487	-	7,770.00
39	ESTHER NJOKI	1C	8521	6,000.00	-
40	PASCALINE NJERI	1C	8522	-	7,770.00
41	SHARLEEN NJERI THUO	1C	8528	12,315.00	-
	<b>TOTAL</b>			<b>71,660.00</b>	<b>187,550.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	ANN WAMBUI WAGIITA	1E	8195	-	735.00
2	PEYTON WAITHERA MUGO	1E	8212	-	7,770.00
3	GLORIA GICHUGU WANGARI	1E	8207	315.00	-
4	WITNEY WACHERA THEURI	1E	8218	-	7,770.00
5	JOYHOPE WANJIRU MUGANE	1E	8242	-	7,770.00
6	LILIES WANGECHI NDUNGU	1E	8248	15.00	-
7	RUTH NJOKI WANGARI	1E	8266	-	685.00
8	TIFANY WANJIRU WANGARI	1E	8272	-	7,785.00
9	BAKHITA WAWIRA MUCHANGI	1E	8307	5,315.00	-
10	FAITH WANGUI MACHARIA	1E	8313	-	7,770.00
11	VALENTINE NTINYARI MURIITHI	1E	8319	-	127,685.00
12	LINSEY NYAMBURA KARANJA	1E	8322	-	7,685.00
13	ANGEL WANGARI KIMANI	1E	8329	-	12,685.00
14	ROSE NYOKABI NDIRANGU	1E	8335	5,765.00	-

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15	ELIZABETH WAHITO MUTAHI	1E	8405	-	8,685.00
16	STACY WANJIRU MWANGI	1E	8426	3,815.00	-
17	GLORIA MWENDIA KARANI	1E	8428	-	20,685.00
18	ASHLEY NASERIAN	1E	8434		8,685.00
19	LORNA WAITHERERO MAINA	1E	8448	2,765.00	0
20	SCARLET NDUKU NZAU	1E	8454	6,315.00	0
21	JOY DEBBIE MUTHONI WANGECHI	1E	8459		15235
22	JOY NDUTA MURINGI	1E	8469		7770
23	ROSE CAMILLA MUTHONI	1E	8471	5,265.00	0
24	NELLY MUTHONI MACHARIA	1E	8472	15.00	0
25	ABIGAEEL WANJA MAINA	1E	8473	2,315.00	0
26	LUCY MUTHONI MAINA	1E	8495	2,765.00	0
	<b>TOTAL</b>			<b>34,665.00</b>	<b>249,400.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	LUCY WANJIRU WANJOHI	1M	8196	6,315.00	-
2	PRISCILLA WANJIRU MWIRIGI	1M	8205	6,315.00	-
3	CHRISTINE NYAMBURA WANGUI	1M	8213	5,755.00	-
4	SHARON MUTHONI MWANGI	1M	8219	-	2,685.00
5	CATHERINE WANJIRU GITHAЕ	1M	8284	8,315.00	-
6	TAMARA GRACE WAIRIMU	1M	8237	-	7,770.00

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7	VERONICA KIRIGO MWENDIA	1M	8243	1,315.00	-
8	BRANDYNATASHA WAMBUGU	1M	8249	6,315.00	-
9	MARION NGESO OTIENO	1M	8255	-	185.00
10	GLADYS WANGARI NDEGWA	1M	8261	2,315.00	-
11	GRACE WAMBUI MWANGI	1M	8290	-	7,685.00
12	SUSAN WAIRIMU WANGOMBE	1M	8298	2,315.00	-
13	STACY WANJIRU MWANGI	1M	8308	5,315.00	-
14	STAICY WANJIKU MUCHORA	1M	8314	-	13,000.00
15	MARY WANJIRU MWANGI	1M	8344	-	7,685.00
16	VALENCIA MUMBI MUKUNDI	1M	8349	-	3,000.00
17	IVY WANJIKU WAINAINA	1M	8353	2,315.00	-
18	RUTHMARY PEPLER MAINA	1M	8362	2,315.00	-
19	PRINESS WAMBUI KIMANI	1M	8376	-	11,815.00
20	MAGARET MUTHONI WARUHIU	1M	8377	-	7,760.00
21	JOAN WANGARI WAGENI	1M	8399	3,315.00	-
22	VALARIE WANJIKU WAIRIMU	1M	8406	-	6,265.00
23	TRINAH NJERI GATUAI	1M	8429	-	7,770.00
24	TRACIE WANGUI WACHIRA	1M	8449	2,315.00	-
25	NELLY WAMUYU KAHIGA	1M	8460	2,315.00	-
26	KIMBERLY WAMBUI KINYUGO	1M	8489	-	2,685.00
27	RUTH NYAMBURA KINYANJUI	1M	8494	-	28,585.00
28	SYLVIA WANGARI WACHIRA	1M	8508	2,315.00	-
29	AGNES MUTHONI MWAURA	1M	8509	-	24,550.00

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30	SHARON NJERI MUTHONI	1M	8510	480.00	-
31	RAHMA ADAN GARSE	1M	8511	-	7,770.00
	<b>TOTAL</b>			<b>59,645.00</b>	<b>139,210.00</b>

NO.	NAME	CLASS	ADM	ARREARS	PRE-PAYMENT
1	CELINE WANGECI WANGUI	1S	8202	0	22,775.00
2	MICHELLE WACHUKA KIMATHI	1S	8232	0	7,770.00
3	JANE MUTHONI WAWERU	1S	8238	0	2,685.00
4	BETH NGINA MAINA	1S	8244		12,315.00
5	GRACE MUMBI MUTHUMBI	1S	8250	-	5,770.00
6	TECLA SOIYAN LENANA	1S	8256	6,315.00	-
7	SILVIA KIRIGO NDEGWA	1S	8274	-	585.00
8	PRECIOUS WAMBUI IRURAH	1S	8285	-	7,835.00
9	PARARILAH GATHIGIA MUTHONI	1S	8309	3,815.00	-
10	MERCY WANJIKU KIMARI	1S	8324	5,315.00	-
11	ZIPPORA SAMANTHA AGIZA	1S	8331	-	7,770.00
12	VALERIE WANJIRU KAHIHU	1S	8345	4,315.00	-
13	CAROLINE WANJIRU KARIUKI	1S	8363	2,315.00	-
14	BRIGETTE WANGARI THOGO	1S	8371	6,315.00	-
15	LOVEWENN DARLWENN	1S	8385	-	7,873.00
16	CYNTHIA NTHOKI MUEMA	1S	8400	7,315.00	-

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17	MARGARET MUTHONI WAWERU	1S	8401	-	1,550.00
18	MITCHELLE MUTHONI MUCHEMI	1S	8408	-	185.00
19	LORNA MUTHONI WANJIRU	1S	8419	-	7,235.00
20	FAITH NYAMBURA MWANGI	1S	8423	3,315.00	-
21	ELIZABETH VALENTINE KAIRU	1S	8430	6,315.00	-
22	MARIA GRACE NJOKI	1S	8436	2315	-
23	JOY CHARITY WACHIRA	1S	8441	15.00	-
24	PRECIOUS WAMUYU KABANYA	1S	8446	15.00	-
25	NANCY WANGUI WAMBUI	1S	8461	5,000.00	-
26	NICOLE MINOO KYALO	1S	8474	-	19,885.00
27	RITA WANJIRU MUTAHI	1S	8501	2,315.00	-
28	IVY MUTHONI WERU	1S	8512	1,815.00	-
29	PURITY WANGUI WACIURI	1S	8513	6,815.00	-
30	RAYZERNIFER CHEPKOECH	1S	8515	5,315.00	-
31	PAULINE NJOKI WANGUI	1S	8516	-	7,770.00
32	SHIRELY UCHI	1S	8527	-	24,765.00
33	MICHELLE WAITHERA	1S	8529	-	12,315.00
34	NYATABA MULUAL	1S	8531	-	20,450.00
	<b>TOTAL</b>			<b>68,940.00</b>	<b>169,533.00</b>

**SUMMARY OF FEES ARREARS AND PRE-PAYMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

<b>FORM</b>	<b>FEES ARREARS KSHS.</b>	<b>FEES PRE-PAYMENT KSHS.</b>
<b>1</b>	383,095.00	991,648.00
<b>2</b>	441,959.00	479,242.00
<b>3</b>	557,842.00	638,935.00
<b>4</b>	1,115,815.00	84,571.00
<b>TOTAL</b>	<b>2,498,711.00</b>	<b>2,194,396.00</b>

