


REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 04 MAR 2025	
DAY: Tuesday	
TABLED BY:	Deputy chief whip Majority party Hon. Naomi Jillo
CLERK-AT THE-TABLE:	Benson Inzofu.

**OF**

**THE AUDITOR-GENERAL**

**ON**

**ST. MARY'S GIRLS HIGH SCHOOL-IGOJI**

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

**MERU COUNTY**



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*ST. MARY'S GIRLS' HIGH SCHOOL-IGOJI*  
**PUBLIC 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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**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	Free Day Secondary Education

## **2. Key school information and management**

### **a) Background information**

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

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

The school is a boarding school and had 1517 students from 1 July 2022 to 30 December 2022 and 1635 from 1 January 2023 to 30 June 2023. It has 9 streams for form 1 and 2, 7 streams for form 3 and 6 streams for form 4, 70 teachers of which 12 teacher were 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:

Board of Management members effective from February, 2022

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Mr. James Kimathi Mugambi	Chairman/Sponsor	1/2/2022
2	Dr. Isabellah Wainaina	Secretary- Principal	1/2/2022
3	Jacob Gitonga	Member - Rep Parents	1/2/2022
4	Dr. Mongambi Mingate	Member - Rep. Parents	1/2/2022
5	MsVirginia Kawira	Member - Rep. Parents	1/2/2022
6	Mr. James Wanjala	Member - Rep. Parents	1/2/2022
7	Ms. Nancy Ileri	Member - Re. Parents	1/2/2022
8	Ms. Jackline Mbinya	Member - Co-opted	14/7/2022
9	Dr. James Kubai	Member -Co-opted	14/7/2022
10	Dr. Elijah Walubuka	Member - Rep CEB	1/2/2022
11	Mr. Murimi Philemon	Member - Rep Teachers	1/2/2022
12	Fr. Philip Mwenda	Members - Sponsor	1/2/2022
13	Dr. Caroline Kithinji	Member -Sponsor	1/2/2022
14	Mr. Ezechiel Mutegi	Member - Community	1/2/2022
15	Ms. Stella Kaburia	Member - Special groups	1/2/2022
16	Mr. Dennis Kaiser	Member - Special Needs	1/2/2022
17	Ms. Joy Kananu	Mermber - Rep. Students	14/7/2022

**The function of the School Board of Management include:**

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

c) Committees of the Board  
 Effective February 2022

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	<b>Executive Committee</b>	Mr. James Kimathi Dr. Isabellah Wainaina Dr. Caroline Kithinji Fr. Philip Mwenda Mr. Jacob Gitong	Chairman Secretary V. Chair Treasurer Treasurer	1/1 1/1 1/1 1/1 1/1
2	<b>Audit Committee</b>	Ms Virginia Miriti Mr. Sarafin Murungi Mr. Dennis Kaiser	Chairperson Secretary Member	No meeting held
3	<b>Finance, procurement and general purposes Committee</b>	Dr. Walubuka Elijah Dr. Isabellah Wainaina Ms. Stella Kaburia Mr. James Wanjala	Chairman Secretary Member Member	1/1 1/1 1/1 1/1
4	<b>Academic Committee</b>	Dr. James Kubai Dr. Isabellah Wainaina Mr. Murimi Philemon Dr. Caroline Kithinji Mr. Jacob Gitonga Mr. James Wanjala	Chairman Secretary Member Member Member Member	2/2 2/2 2/2 2/2 2/2 2/2
5	<b>SIC Committee</b>	Dr. Walubuka Elijah Mrs Kinyua Mercy Fr. Philip Mwenda Mr. Jacob Gitonga Dr. Isabellah Wainaina	Chairman Secretary Member Member Member	5/5 4/5 5/5 5/5 5/5
6	<b>Discipline and welfare Committee</b>	Ms Nancy Ileri Fr. Philip Mwenda Mr. Ezechiel Mutegi	Chairperson Secretary Member	1/1 1/1 1/1
7	<b>Tender opening Committee</b>			
		Dinah Maringa Samuel Muriuki Aniceta Kawira Kenneth Mbaabu NelsonMugambi	Chairperson Secretary Member Member Member	1/1 1/1 1/1 1/1 1/1
8	<b>Tender Evaluation Committee</b>			
		Simon Njue Eddah Makena Rosemary Mbae Mercy Gitonga Linnet Were James Kirimi	Chairman Member Member Member Secretary Member	1/1 1/1 1/1 1/1 1/1 1/1

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

**e) Schools contacts**

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

**f) School Bank Accounts**

The school operated 6 bank accounts in the following banks:

1. Name of Bank: KCB – School Fund Account  
 Branch: Nkubu  
 Account Number: 1158952783
2. Name of Bank: Cooperative– School Fund Account  
 Branch: Nkubu  
 Account Number: 01129057828900
3. Name of Bank: Equity Bank: – Operations Account  
 Branch: Nkubu  
 Account Number: 0370291768418
4. Name of Bank: Equity Bank: – Infrastructure Account  
 Branch: Nkubu  
 Account Number: 0370299898075
5. Name of Bank: Equity Bank: Tuition Account  
 Branch: Nkubu  
 Account Number: 0370291353424
6. Name of Bank: Capital Sacco Enterprise Account  
 Branch: Igoji Branch  
 Account Number: 100107719900

7. MPESA Pay Bill No. 188361 attached to Cooperative bank account no. 01129057828900

**g) Independent Auditors**

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

**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**
- i) **Surplus/ deficit for the year and a comparison of the same for the last three years**

**SURPLUS/DEFICIT AND COMPARISON FOR THE LAST 3 YEARS**

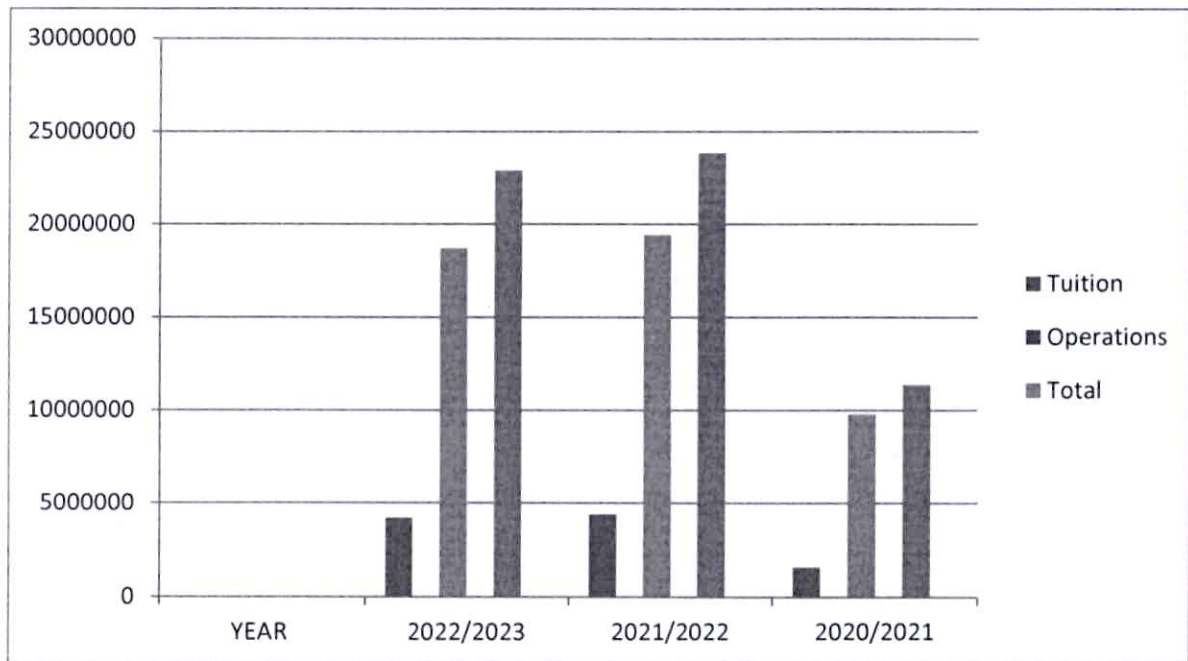
<b>YEAR</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021/2021</b>
<b>Surplus/ deficit</b>	-7,715,102	(4,574,426)	1,958,825



The trend shows a deficit in the year 2022/2023 similar to 2021/2022. The deficit in 2022/2023 was due to the higher value of creditors at the close of the year occasioned by late disbursement of second term capitation.

**ii) Capitation grants from the Ministry of Education for the last three years**

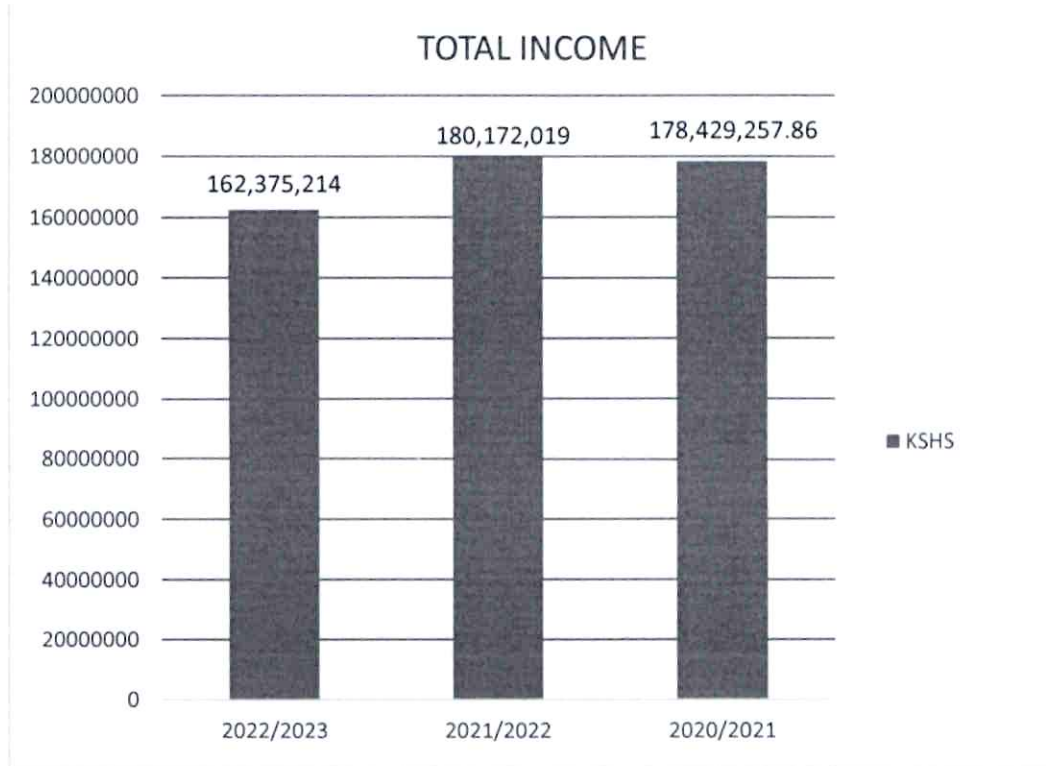
<b>YEAR</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2020/2021</b>
<b>Tuition account</b>	4,192,309	4,395,751	1,564,603
<b>Operations account</b>	18,695,853	19,429,952	9,806,826
<b>Total</b>	<b>22,888,162</b>	<b>23,825,703</b>	<b>11,371,429</b>



Despite the higher number of students, capitation in 2022/2023 is lower since the funding from government was not received in full during the year.

**iii) A three-year overview of growth of other income(s) earned by the school.**

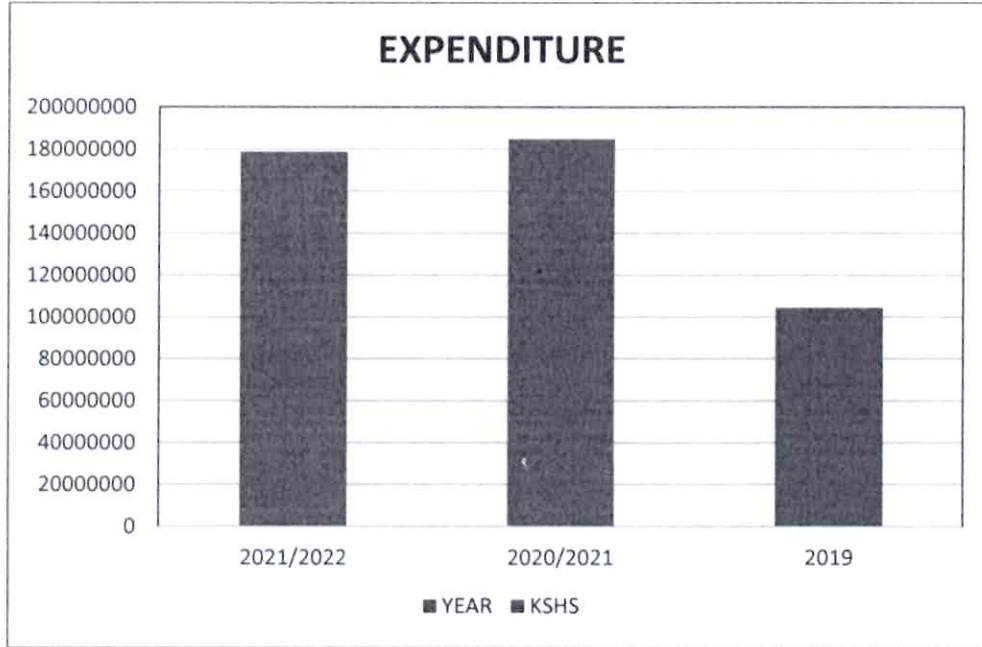
YEAR	2022/2023	2021/2022	2020/2021
KSHS	162,375,214	180,172,019	178,429,257.86



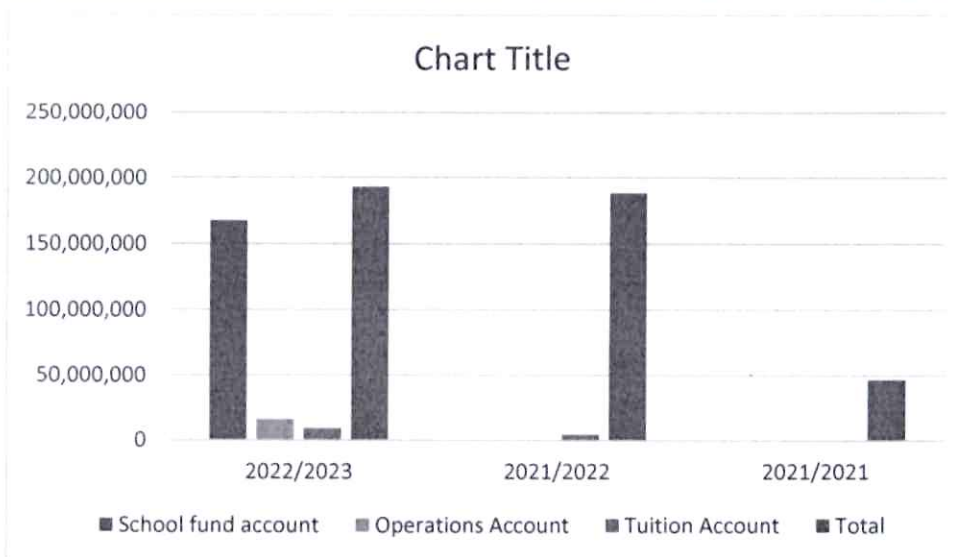
The trend shows a similar income as compared to previous years which is as a result of both 2022/2023 and 2021/2022 having 4 academic terms within the same financial year.

**iv) A three-year overview of growth in expenditure of the school**

YEAR	2022/2023	2021/2022	2020/2021
KSHS	178,586,781.80	184,746,445	104,227,470.87



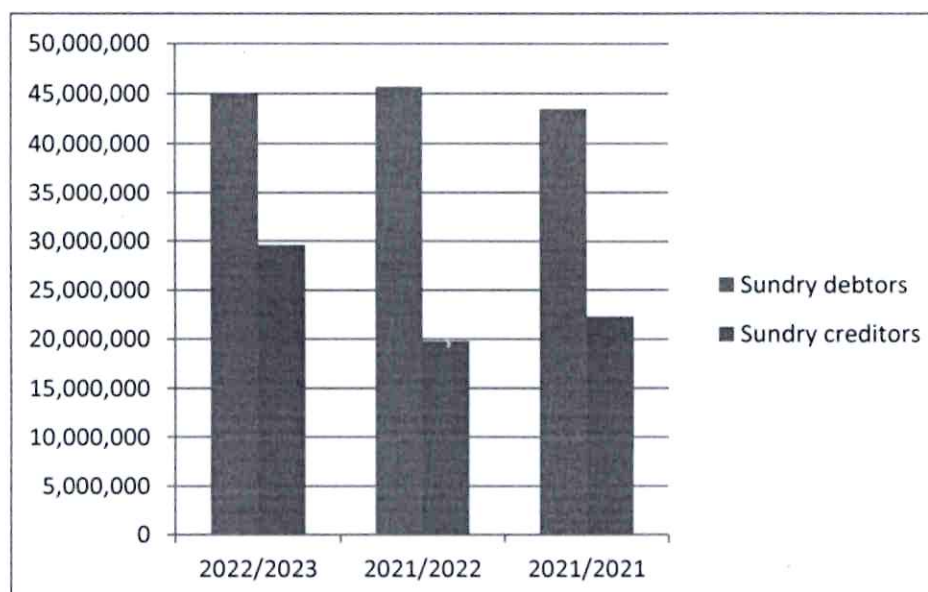
YEAR	2022/2023	2021/2022	2021/2021
<b>School fund account</b>	<b>167,317,293</b>	156,346,316	37,093,190
<b>Operations Account</b>	16,573,726	27,500,777	8,595,328
<b>Tuition Account</b>	<b>9,090,959</b>	4,393,671	815,660
<b>Total</b>	<b>192,981,978</b>	188,240,764	46,504,178



Growth in expenditure in school fund account is attributable to rise in prices of food items during the year. The decline in expenditure in operations account is as a result of low capitation funds received during the year under review given that expenditure is dependent on capitation.

**v) Movement of debtors and creditors of the school over the last three years**

<b>YEAR</b>	<b>2023/2022</b>	<b>2021/2022</b>	<b>2020</b>
<b>Sundry debtors</b>	45,663,811	43,560,072	45,617,579
<b>Sundry creditors</b>	19,774,634	22,294,089	24,663,098

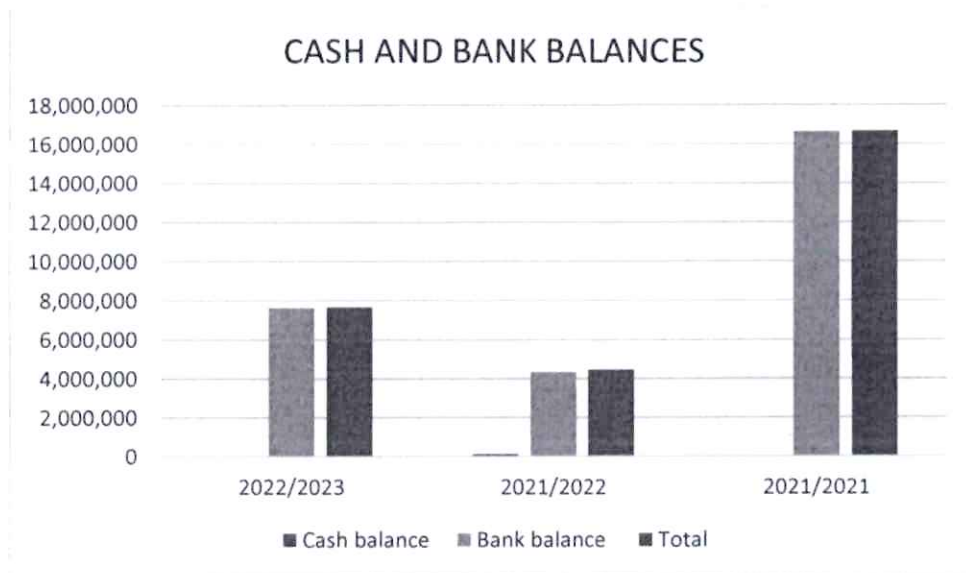


Debtor's trend remains relatively stable over the period.

The increase in creditors was as a result of delay in release of capitation funds. Much of this was paid in the preceding year.

**vi) Movement of cash and bank balances over the last three years**

<b>YEAR</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021/2021</b>
<b>Cash balance</b>	24,329	113,616	38,980
<b>Bank balance</b>	7,627,544	4,338,827	16,632,772
<b>Total</b>	<b>7,651,873.00</b>	<b>4,452,443</b>	<b>16,671,752</b>



There is an increase in bank balances in 2022/2023 as compares to previous year as a result of the timing of disbursement of capitation funds.

**b. Teacher Student ratio:**

- Teacher to student ratio=  $\frac{\text{No. of students}}{\text{No. of teacher}} = \frac{1635}{70} = 1:23.36$
- No. of teachers recruited within the year 0
- No of teacher posted to the school within the year 1
- No. of teachers that were transferred during the period 1
- No. of teachers Retired during the period 1
- No. of teachers employed by TSC 58
- No. of teachers employed by BOM 12
- No. of teachers per subject

Subject	ENG	KISW	MAT H	B I O	CHE M	PHY S	AGR I	B/ S	HIS T	CR E	COM P	GEO	MUS IC	FREN	H/SC
No. of TSC teachers	10	14	14	10	8	7	2	3	8	15	1	6	1	1	2
No. of BOM teachers	1	1	3	2	2	1	0	1	0	0	0	1	0	0	0
Surplus															
Shortage	1	1	3	2	2	1	0	1	0	0	0	1	0	0	0

**c. Mean score in the 2022 -2020 KCSE:** A drop in the mean score as well as the direct university entries.

YEAR	KCSE Mean Score	Set score	No. of students that have transitioned to institutions of higher learning	Comment
2022	8.215	9.0	260	The girls panicked the last minute hence the slight drop
2021	8.5261	9.5	284	Decline due to limited revision and syllabus coverage due to Covid 19 epidemic disruptions
2020	8.8439	9.5	189	Full syllabus coverage and adequate revision time

**d. Number of Candidates in the 2020-2022 KCSE:**

<b>YEAR</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>No. of candidates</b>	307	306	205

**e. Capacity of the school:**

**Capacity of the school:**

<b>Facility</b>	<b>Available</b>	<b>Capacity</b>	<b>No. of students /staff</b>	<b>Required</b>	<b>Comment</b>
Classrooms	28	1365	1635	8	inadequate
Science Laboratories	4	200	1635	6	inadequate
Computer lab	1	40	200	2 capacity of 50 each	inadequate
Dining hall	1	500	1635	1 capacity of 1000	inadequate
Dormitories	11	1400	1635	1 capacity of 500 each	inadequate
Modern library	1	100	1635	1:1000	inadequate
Pitches	1				
School bus	1	62	1635	2	inadequate
Ablution block	2	1000	1635	64	inadequate
School van	1	14	1635	0	
Student Bathrooms	30	1100	1635		inadequate
Staff washrooms	8	20	100	2	inadequate
Water tank storage	1	24000L	1635	1 of 50000L	inadequate
Departmental offices	8	2	24	4	inadequate
Boardroom	1	20			
Staffroom	4	60	70	1	inadequate
Staff houses	16	16		30	inadequate

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

<b>Project Analysis</b>					
<b>Name of Project</b>					
	<b>School Van</b>	<b>Laboratory 1<sup>st</sup> floor</b>	<b>Dormitory Phase 1 &amp; 11</b>	<b>Perimeter wall Phase 1 ,11 &amp; III</b>	<b>Bio Digester</b>
Source(s) of funds	Parent Association fund	MIF(MOE)	Parent Association fund	Parent Association fund	R.M.I Funds (M.O.E)
Estimated (BQ) Cost	5,166,374.00	6,418,435.20	33,855,052.40	10,057,942.20	1,506,956.00
Contract cost	5,667,374	6,067,426.40	33,627,100.80	9,116,382.00	1,477,120.80
Project Status. (Stalled,W.I.P ,Complete)	Delivered	Completed	Phase 2 ongoing	Phase 3 completed	Completed
Amount spent	5,667,374	6,067,426.40	9,861,438.40	7,882,277.30	1,477,120.80
Amount required to complete the project			23,765,662.40	1,294,104.70	completed

*[Signature]*

.....  
**School Principal**

**4. Statement of School Management Responsibility**

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

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

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

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

**Name:** Mr. James Kimathi Mugambi  
**Designation:** Chairman, School Board of Management  
**Sign:** \_\_\_\_\_  
**Date:** 8/8/24

**Name:** Florence K Igweta  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:** \_\_\_\_\_  
**Date:** 8/8/2024

**Name:** Mrs Rosemary G. Mbae  
**Designation:** Bursar/ Finance Officer  
**Sign:** \_\_\_\_\_  
**Date:** 8/8/24

# REPUBLIC OF KENYA

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NAIROBI

*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON ST. MARY'S GIRLS HIGH SCHOOL-IGOJI FOR THE YEAR ENDED 30 JUNE, 2023 - MERU COUNTY**

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of St. Mary's Girls High School-Igoji – Meru County set out on pages 1 to 22, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and

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*Report of the Auditor-General on St. Mary's Girls High School-Igoji for the year ended 30 June, 2023 - Meru County*

payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the St. Mary's Girls High School-Igoji – Meru 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 Financial Statements**

Review of the financial statements revealed the following inconsistencies;

- i. The statement of receipts and payments reflects school fund income - parents' contributions amounting to Kshs.105,524,270 while the corresponding Note 4 to the financial statements reflects an amount of Kshs.100,326,916 resulting in an unexplained variance of Kshs.5,197,354.
- ii. The statement of receipts and payments reflects creditors for the year comparative balance of Kshs.9,119,630 erroneously reported in the statement of receipts and payments instead of only in the statement of financial assets and financial liabilities as accounts payables.
- iii. Note 18 to the financial statements reflects biological assets comparative balance of Kshs.950,206. However, review of the financial statements for the financial year 2021/2022 reflects biological assets worth Kshs.1,060,000 resulting to an unreconciled variance of Kshs.109,794.

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

#### **2. Inaccuracies in Capitation Grants for Operations**

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.12,744,853. Review of the NEMIS records revealed that the Ministry of Education disbursed capitation grants for operations amounting to Kshs.12,594,278 resulting to an unexplained variance of Kshs.150,575. Further, the corresponding Note 2 to the financial statements reflects a total amount of Kshs.12,748,353 relating to capitation grants for operations resulting to a variance of Kshs.3,500 with the reported amount in the statement of receipts and payments.

In the circumstances, the accuracy and completeness of the capitation grants for operations amount of Kshs.12,744,853 could not be confirmed.

### **3. Failure to Maintain Cashbooks**

The statement of financial assets and financial liabilities reflects a cash and cash equivalents balance of Kshs.7,651,873 which includes bank balances of Kshs.2,509,370 and Kshs.848,910 in two (2) local bank accounts as disclosed in Note 10 to the financial statements. However, the School maintained only one cashbook for the two different bank accounts.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.7,651,873 could not be confirmed.

### **4. Long Outstanding and Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.44,939,540 as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.38,002,966 which had been outstanding for more than two (2) years. The long outstanding student debtors include students who had already completed KCSE exams and left School. Further, a detailed ageing analysis showing debtors due from continuing students and debtors due from past students were not provided for audit.

In the circumstances, the accuracy and full recoverability of the long outstanding accounts receivables balance of Kshs.44,939,540 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.188,357,483 and Kshs.185,878,219 respectively, resulting to an under-funding of Kshs 2,479,264 or 1% of the budget. However, the School spent a balance of Kshs.118,158,119 against actual receipts of Kshs185,878,219, resulting to an under-utilization of Kshs.67,720,099 or 36% of actual receipts.

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

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

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

Review of the financial statements provided for audit revealed that the ICPAK Number of the School bursar responsible for preparation of the financial statements was not indicated. Further, the numbering in the statement of cash flows is not consistent. This was contrary to Section 81(1) of the Public Finance Management Act, 2012 which requires that at the end of each financial year, the Accounting Officer shall prepare financial statements in respect of the entity in a form that complies with the relevant Accounting Standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

#### **2. Late Submission of Financial Statements for Audit**

The School Management did not submit the financial statements to the Auditor-General by the statutory date of September, 2023 but were submitted on 21 November, 2023. This is contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

#### **3. Transfer of Funds to Kenya Secondary Schools Heads Association**

Review of records revealed that the School transferred co-curricular funds totalling Kshs.919,600 to Kenya Secondary Schools Heads Association (KESSHA). However, it

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*Report of the Auditor-General on St. Mary's Girls High School-Igoji for the year ended 30 June, 2023 - Meru County*

was noted that KESSHA is a welfare organization that draws its membership from school principals only and is not defined in Government funding. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires 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.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.919,600 could not be confirmed.

#### **4. Irregularities in the Procurement of Goods, Works or Services**

Review of documents revealed that the School incurred an expenditure amounting to Kshs.33,073,280 in procurement of goods and services. However, Management did not establish inspection and acceptance committees to inspect goods, works or services to ensure compliance with the terms and specifications of the contract. This was in contravention of Section 48(b) of the Public Procurement and Asset Disposal Act, 2015 which provides that an Accounting Officer of a procuring entity may establish an ad hoc committee known as the inspection and acceptance committee to inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of contracts.

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

#### **5. Failure to Transfer Infrastructure Funds from the Operations Bank Account**

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.12,744,853 as disclosed in Note 2 to the financial statements out of which an amount of Kshs.6,196,000 was supposed to be transferred to the infrastructure account. However, only Kshs.5,951,000 was transferred resulting in an unexplained variance of Kshs.245,000. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account fifteen days upon receipt of the funds in the operations account.

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

#### **6. Long Outstanding Accounts Payable**

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.29,548,539. However, included in the balance are trade payables balance of Kshs.1,911,710 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

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

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

#### **2. Failure by the Audit Committee to Hold Meetings**

During the year under review, the Schools 'audit committee did not hold meetings as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), Regulation, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

#### **3. Incomplete Asset Register**

The School did not maintain an updated and complete asset register. The assets register maintained did not clearly indicate the purchase date, cost price and current condition to ascertain the age and net book value of the assets. Further, review of documents and

records revealed that ownership of a parcel of land was in dispute and a case had been filed in the Principal Magistrate's Court at Nkubu to determine the ownership of the land.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

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

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

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

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

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

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

ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


26 September, 2024

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**6. Statement of Receipts And Payments Period To 30th June 2023**


DESCRIPTION OF VOTE HEAD	Note	2022- 2023	2021 - 2022
<b>RECEIPTS</b>			
Capitation grants for tuition	1	4,192,309	4,395,751
Capitation grants for operations	2	12,744,853	19,429,952
Government Grants for Infrastructure	3	5,951,000	-
School Fund Income- Parents' Contributions	4	105,524,270	45,971,510
School Fund Income- Other receipts	5	63,413,287	110,374,806
<b>TOTAL RECEIPTS</b>		<b>191,825,719</b>	<b>180,172,019</b>
<b>PAYMENTS</b>			
Payments for Tuition	6	9,090,959	4,393,671
Payments for operations	7	10,707,325	27,500,777
Payments for Infrastructure	8	5,866,400	-
Boarding and school fund payments	9	173,454,780	152,851,997
Creditors for the year			9,119,630
<b>TOTAL PAYMENTS</b>		<b>199,119,464</b>	<b>184,746,445</b>
<b>SURPLUS/DEFICIT</b>		<b>(7,293,745)</b>	<b>(4,574,426)</b>

The school financial statements were approved on 8/8/2024 2023 and signed by:


  
 Name: Mr. James Kimathi  
 Mugambi

**Chairman BOM**

Date: 8/8/2024

  
 Name: Mrs. Florence K Igweta  
 School Principal/ Secretary to  
 BOM

Date: 8/8/2024

  
 Name: Mrs Rosemary G.  
 Mbae

**Bursar/ Finance Officer**

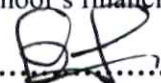
Date: 8/8/2024

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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


	Note	2022- 2023	2021 - 2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	7,627,544	4,338,827
Cash Balances	11	24,329	113,616
Short term Investment	12	-	-
<b>Total Cash and Cash Equivalents</b>		<b>7,651,873</b>	<b>4,452,443</b>
Account's receivables	13	<b>44,939,540</b>	<b>45,658,811</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>52,591,413</b>	<b>50,111,253</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	14	29,548,539	19,774,634
<b>NET FINANCIAL SSETS</b>		<b>23,042,874</b>	<b>30,336,620</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	30,336,619	34,911,044
Surplus/Deficit for the year		(7,293,745)	(4,574,426)
<b>NET FINANCIAL POSITION</b>		<b>23,042,874</b>	<b>30,336,619</b>

The school's financial statements were approved on 8/8/2024 2023 and signed by:


  
 Name: Mr. James Kimathi  
 Mugambi

**Chairman BOM**

Date: 8/8/2024

  
 Name: Mrs. Florence K Igweta  
 School Principal/ Secretary to  
 BOM

Date: 8/8/2024

  
 Name: Mrs Rosemary G.  
 Mbae

**Bursar/ Finance Officer**

Date: 8/8/2024

**8. Sstatement of Cash Flowsfor the Period Ended 30th June 2023**

		<b>2022 - 2023</b>	<b>2021 - 2022</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Capitation grants for tuition	1	4,192,309	4,395,751
Capitation grants for operations	2	13,202,176	19,429,952
Capitation grants for infrastructure	3	5,951,000	-
School fund income- Parents contributions/ fees	3	100,436,916	45,971,510
School fund income- other receipts	4	93,154,170	138,724,607
<b>Total receipts</b>		<b>216,936,571</b>	<b>208,521,820</b>
<b>Payments</b>			
Payments for Tuition		4,133,961	4,393,671
Payments for operations		10,977,642	27,500,777
Payments for Infrastructure		5,866,400	-
Boarding and school fund payments		192,759,137	188,846,682
<b>Total payments</b>		<b>213,737,140</b>	<b>220,741,130</b>
<b>Net cash flow from operating activities</b>		<b>3,199,430</b>	<b>(12,219,309)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			
Acquisition of Assets		-	
Proceeds from investments			
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash flows from Financing Activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>3,199,430</b>	<b>(12,219,309)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>4,452,443</b>	<b>16,671,752</b>
<b>Cash and cash equivalent at END of the year</b>		<b>7,651,873</b>	<b>4,452,443</b>

*(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS as recommended by PSASB).*

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		-				
<b>(1) CAPITATION GRANT ON TUITION</b>		-	-		-	
Text books	-	-	-		-	
Exercise books	-	-	-		-	
Laboratory equipments and apparatus	-	-	-		-	
Teaching/learning materials	-	-	-		-	
chalks	-	-	-		-	
Internal exams	-	-	-		-	
Reference books	-	-	-		-	
MOE Tuition	8,932,602	-	8,932,602	4,192,309	4,740,293	47%
total	8,932,602	-	8,932,602	4,192,309	4,740,293	
<b>(2) CAPITATION GRANT ON OPERATIONS</b>		-			-	
Personnel emoluments	5,082,544	-	5,082,544	4,499,553	582,991	89%
Repairs and maintenance	11,540,400	-	11,540,400	-	11,540,400	0%
Local transport / travelling	2,541,272	-	2,541,272	1,885,651	655,621	74%
Electricity and water	3,811,908	-	3,811,908	2,772,786	1,039,122	73%
Administration costs	1,270,636	-	1,270,636	2,712,463	(1,441,827)	213%
Activity	1,800,000		1,800,000	570,300		32%
Medical	304,100	-	304,100	304,100	-	100%

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

House Rent	-	-	-	3,500		
<b>TOTAL</b>	<b>26,350,860</b>	<b>-</b>	<b>26,350,860</b>	<b>12,748,353</b>	<b>12,376,307</b>	
<b>(3) FEES CHARGED ON PARENTS</b>		-	-		-	
Personnel emoluments	13,621,522	-	13,621,522	12,875,375	746,147	95%
Repairs and maintenance	5,834,600	-	5,834,600	4,641,313	1,193,287	80%
Local transport / travelling	6,174,471	-	6,174,471	4,740,576	1,433,895	77%
Electricity and water	8,486,888	-	8,486,888	10,355,213	(1,868,325)	122%
Medical	667,529	-	667,529	667,529	-	100%
Administration costs	6,508,324	-	6,508,324	5,395,404	1,112,920	83%
Boarding Equipment \$ stores	57,513,835	-	57,513,835	62,934,834	(5,420,999)	109%
Activity	3,428,920	-	3,428,920	1,390,983	2,037,937	41%
Property and Student insurance	-	-	-	2,523,043		
<b>TOTAL</b>	<b>102,236,089</b>	<b>-</b>	<b>102,236,089</b>	<b>105,524,270</b>	<b>(765,138)</b>	<b>103%</b>
<b>OTHER INCOME</b>		-	-		-	
Bus Hire	105,000	-	105,000	105,000	-	100%
Tender	157,000	-	157,000	157,000	-	100%
Academic Programme	17,644,290	-	17,644,290	23,781,777	(6,137,487)	135%
House rent	51,500	-	51,500	55,000	(3,500)	107%
Damages	17,360	-	17,360	17,360		100%
Uniform	8,380,316	-	8,380,316	8,380,316	-	100%
SMASSE	1,253,700	-	1,253,700	1,253,700	-	100%
Homescience	94,938	-	94,938	94,938	-	100%
PA-project	20,551,813	-	20,551,813	20,551,813	-	100%
Bank Loan arrears	59,526	-	59,526	-	59,526	0%
student ID	114,489	-	114,489	114,489	-	100%
School Farm	2,408,000		2,408,000	2,888,882		

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Bakery	-	-	6,013,012		
	<b>48,429,932</b>	<b>-</b>	<b>48,429,932</b>	<b>63,413,287</b>	<b>(6,081,461)</b> 131%
<b>TOTAL INCOME</b>	<b>185,949,483</b>	<b>-</b>	<b>185,949,483</b>	<b>185,878,219</b>	<b>10,270,001</b> 100%
<b>EXPENDITURE FOR TUITION</b>					-
Text books	-	-	-	-	-
Exercise books	3,161,650	3,161,650	3,161,650	-	100%
Laboratory equipments and apparatus	4,060,780	4,060,780	4,060,780	-	100%
Teaching/learning materials	1,867,569	1,867,569	1,867,569	-	100%
Bank charges	960	960	960	-	100%
	<b>9,090,959</b>	<b>-</b>	<b>-</b>	<b>9,090,959</b>	<b>(9,090,959)</b> 100%
<b>PAYMENTS FOR OPERATIONS</b>					-
Personal Emoluments	5,082,544	5,082,544	3,403,712	1,678,832	67%
Administration Cost	1,270,636	1,270,636	3,108,932	(1,838,296)	100%
Local transport / travelling	2,541,272	2,541,272	506,017	2,035,255	20%
Electricity and water	3,811,908	3,811,908	3,454,874	357,034	91%
Activity Expenses	1,800,000	1,800,000	132,895	1,667,105	7%
SMASSE	240,000	-	-	-	-
Medical	2,400,000	2,400,000	-	-	-
Bank Charges	600	600	-	600	0%
Infrastructure Project	11,540,400	11,540,400	-	-	-
	<b>28,687,360</b>	<b>-</b>	<b>28,447,360</b>	<b>-</b>	<b>-</b>
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>					-
Personnel emoluments	13,621,522	13,621,522	12,616,258	1,005,264	93%

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Repairs and maintenance	5,834,600		5,834,600	4,200,206	1,634,394	72%
Local transport / travelling	6,174,471		6,174,471	5,681,242	493,229	92%
Electricity and water	8,486,888		6,986,888	6,002,617	984,271	86%
Medical	317,800		-	317,800	(317,800)	100%
Administration costs	6,508,324		8,008,324	8,960,520	(952,196)	112%
Boarding Equipment \$ stores	57,513,835		57,513,835	4,918,822	52,595,013	9%
Activity	3,428,920		3,428,920	451,739	2,977,181	13%
Academic Programme	15,279,293	-	15,279,293	15,279,293	-	100%
Uniform	13,998,156	-	13,998,156	13,998,156	-	100%
Loan Principal repayment	5,825,067		5,825,067	5,825,067	-	100%
Loan Interest repayment	360,659		360,659	360,659	-	100%
PA Project	18,305,931		18,305,931	18,305,931	-	100%
Bus Insurance	128,817		128,817	128,817	-	100%
Rd Cheque	93,184		93,184	93,184	-	100%
School farm	1,320,419	-	1,320,419	1,320,419	-	100%
<b>TOTAL</b>	<b>157,197,886</b>	<b>-</b>	<b>156,880,086</b>	<b>98,460,731</b>	<b>58,419,356</b>	

- 1. The low expenditure in operations and tuition accounts is as a result of low capitation and also delay in disbursement of term2 2023 capitation since expenditure depends on the funds remitted.*
- 2. Over expenditure in activity results from resumption of school activities after earlier suspension.*

## **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 imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

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

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

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

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

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

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

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**11. Notes to the Financial Statements**

**1 Government Grants for Tuition**

<b>GOVERNMENTS GRANTS FOR TUITION</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching/learning materials	4,192,309	4,395,751
<b>Total</b>	<b>4,192,309</b>	<b>4,395,751</b>

**2 Government Grants for Operations**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	4,499,553	6,344,025
Repairs and maintenance	-	6,311,500
Local transport / travelling	1,885,651	541,544
Electricity and water	2,772,786	3,008,829
Activity	570,300	-
Medical	304,100	268,600
Administration costs	2,712,463	2,955,454
RENT	3,500	
<b>Total</b>	<b>12,748,353</b>	<b>19,429,952</b>

**3 Government Grants for infrastructure**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvement MOE	5,951,000	6,612,000
M&I Parents Contribution	-	-
Economic Stimulus Programs	-	-
Transition Infrastructure Grants	-	-
<b>Total</b>	<b>5,951,000</b>	<b>6,612,000</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

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

	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	12,392,629	15,082,426
Repairs and maintenance	4,485,311	4,643,333
Local transport / travelling	4,614,979	6,943,816
Electricity and water	10,002,235	11,201,437
Medical	637,545	205,737
Administration costs	5,209,877	5,362,428
Boarding Equipment and Stores	59,212,358	51,760,734
Property and Student insurance	1,328,973	2,111,758
Activity	2,443,009	420,575
<b>Total</b>	<b>100,326,916</b>	<b>97,732,244</b>

**5 Miscellaneous Incomes**

	2022-2023	2021-2022
	Kshs	Kshs
Boarding Equipment and Stores	-	51,760,734
Bus Hire	105,000	49,000
Tender	157,000	116,000
Academic Programme	23,781,777	15,279,293
House rent	55,000	327,200
Damages	17,360	-
Uniform	8,380,316	13,998,156
SMASSE	1,253,700	-
Homescience	94,938	19,200
PA-project	20,551,813	13,344,862
PA-project 2016-LOAN	-	13,727,740
Bank Loan arrears	-	376,702
student ID	114,489	55,500
School Farm	2,888,882	1,320,419
Bakery	6,013,012	
<b>Total</b>	<b>63,413,287</b>	<b>110,374,806</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

**6 Tuition**

	2022-2023	2021-2022
	Kshs	Kshs
Text books	-	-
Exercise books	3,161,650	1,774,350
Laboratory equipments and apparatus	4,060,780	1,495,186
Teaching/learning materials	1,867,569	-
Internal exams	-	577,700
Bank charges	960	1,650
Exams and Assessments	-	544,785
<b>Total</b>	<b>9,090,959</b>	<b>4,393,671</b>

**7 Operations**

	2022-2023	2021-2022
	Kshs	Kshs
Personal Emoluments	3,403,712	4,678,832
Administration Cost	3,108,932	2,864,249
Local transport / travelling	506,017	639,714
Electricity and water	3,454,874	5,140,126
Activity Expenses	132,895	50,000
SMASSE	-	9,900
Medical	100,895	
Bank Charges	-	17,421
Acquisition of Assets	-	14,100,535
<b>TOTAL</b>	<b>10,707,325</b>	<b>27,500,777</b>

**8 Infrastructure**

	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	5,866,400	
Construction of Laboratory	-	14,100,535
Bank Charges	-	3,525
<b>TOTAL</b>	<b>5,866,400</b>	<b>14,104,060</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

**9 Boarding and School Fund**

	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	12,616,258	15,257,312
Repairs and maintenance	4,200,206	7,173,743
Local transport / travelling	5,681,242	8,176,225
Electricity and water	6,002,617	7,613,616
Medical	317,800	155,100
Administration costs	8,960,520	6,006,056
Boarding Equipment and Stores	64,095,647	52,034,795
Activity	4,918,822	1,123,624
Student & Property Insurance	451,739	-
SMASSE	1,253,700	-
Loan Principal repayment	-	5,825,067
Loan Interest repayment	-	360,659
PA Project	25,503,569	18,305,931
Bus Insurance	-	128,817
Rd Cheque	-	93,184
Academic Programme	22,355,289	15,279,293
Uniform	8,309,507	13,998,156
Student ID	125,264	
School Farm	1,996,282	1,320,419
Bakery	6,666,318	-
<b>TOTAL</b>	<b>173,454,780</b>	<b>152,851,997</b>

**10 Bank Accounts**

Name of Bank, Account No. & currency	Bank Account Number	2022-2023	2021-2022
		Kshs	Kshs
Tuition Account	370291353424	62,693	4,344
Operations Account	0370291768418	2,298,908	74,374
School Fund Account/Boarding-KCB	1158952783	2,509,370	907,020
School Fund Account/Boarding- COOP	1129057828900	848,910	1,769,319
Enterprise Account	100107719900	239,294	-
Infrastructural Account	370299898075	1,668,369	1,583,770
<b>Total</b>		<b>7,627,544</b>	<b>4,338,827</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

**11 Cash In Hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Tuition Account		
Operation Account		
School Fund account	24,329	113,616
<b>Total</b>	<b>24,329</b>	<b>113,616</b>

**12 Short Term Investments**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13 a Accounts Receivable**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees arrears	44,555,852	45,410,323
Other non-fees receivables	213,962	213,962
Salary advances	34,126	34,526
RD Cheques	135,600	-
<b>Total</b>	<b>44,939,540</b>	<b>45,658,811</b>

**St. Mary's Girls' High School-Igoji**  
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**13 b**

Description	2022-2023		2021-2022	
	Kshs	% of the Total	Kshs	% of the Total
Less Than 1 year	6,552,886	15%	6,194,459	14%
Between 1-2 years	-	0%	865,034	2%
Between 2-3 years	347,864	1%	889,145	2%
Over 3 Years	37,655,102	84%	37,461,685	82%
<b>Total</b>	<b>44,555,852</b>	<b>100%</b>	<b>45,410,323</b>	<b>100%</b>

**14 a Accounts Payable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	21,747,567	11,031,340
Prepaid fees	6,661,812	8,391,719
Pocket Money	424,607	317,575
Trip	714,553	34,000
Salary Advance	-	
<b>Total</b>	<b>29,548,539</b>	<b>19,774,634</b>

**15 b. Ageing Analysis of Accounts Payable**

**Ageing Analysis of Accounts Payable**

Description	2022-2022		2021-2022	
	Kshs	% of the Total	Kshs	% of the Total
Trade creditors for 1 year and less	19,460,513	89%	9,119,630	83%
Between 1-2 years	375,344	2%	-	0%
Between 2-3 years	1,911,710	9%	-	0%
Over 3 Years	-	0%	1,911,710	17%
<b>Total</b>	<b>21,747,567</b>	<b>100%</b>	<b>11,031,340</b>	<b>100%</b>

**St. Mary's Girls' High School-Igoji**  
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**16 Fund Balance Brought Forward**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	4,338,827	16,632,772
Cash balances	113,616	38,980
Short Term Investments	-	-
Receivables	45,658,811	49,653,013
Payables	19,774,634	31,413,719
<b>Total</b>	<b>30,336,619</b>	<b>34,911,044</b>

**Other important disclosure notes**

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

**17 Non-current Liabilities Summary**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2022-2023</b>	<b>2021-2022</b>
		<b>Kshs</b>	<b>Kshs</b>
Cattle	4	200,000	205,000
Goats	0	0	0
Trees	449	449,000	464,206
pigs	35	321,000	281,000
Coffee Or Tea Plantation	-	-	-
Poultry	300	90,000	-
<b>Total</b>		<b>1,060,000</b>	<b>950,206</b>

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19 Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>a) Borrowings</b>	0	0
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
<b>Balance at end of the year</b>	<b>0</b>	<b>0</b>

Other important disclosure notes

20 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	408,710	1,009,500
Lab consumables	84,250	60,850
Farm produce	-	-
Medication	31,200	27,200
Construction Materials	-	-
Others (General stores)	593,030	1,600,440
<b>Total</b>	<b>1,117,190</b>	<b>2,697,990</b>

**St. Mary's Girls' High School-Igoji**  
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**21 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)
	<b>Late submission of financial statements to the Auditor General.</b>	The school management notes that in line with section 81 of the PFM Act 2012, the schools are required to prepare annual financial statements within three months after the end of the financial year; that is by 30 <sup>th</sup> September of each financial year. The annual reports and financial statements shall be submitted to the accounting officer of the Ministry of Education for annual transmission to the office of the Auditor General in line with the public Audit Act 2015 and the PFM Act 2012. The management undertakes to submit financial statements within statutory deadlines going forward.	Not resolved	30 <sup>th</sup> September 2024
	<b>Inaccuracies in the Financial Statements.</b>	The school indeed was using manual and automated systems to write books of accounts. However the accounts ledgers were automated and had been used to prepare financial statements Presented. The management undertakes that the financial	Resolved	

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		statements were accurately and competently prepared. The management is also committed to automate all accounts maintenance process.		
	<b>Accuracy of students Enrolment data</b>	<p>The discrepancies between the data in the County Director of Education (CDE) and that in the National Education Management Information System is as a result of the following.</p> <ul style="list-style-type: none"> <li>i) Failure of some students to present birth certificates on admission.</li> <li>ii) Some students having duplicate birth certificate numbers.</li> <li>iii) Removal of students from NEMIS after attainment of 18 years.</li> </ul> <p>However the management has taken note on this and will endeavor to ensure the data matches to avoid losing infrastructure development funds.</p>	Not Resolved	Efforts to streamline ongoing
	<b>Failure to Transfer Infrastructure funds from the Operations Bank account.</b>	The school transferred a total of Ksh 4,361,506 out of 4,949,000 resulting in a variance of Ksh 587,500. The management has taken note of this and commits to adhere	Resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		to the Ministry of Education circular on transfer of capitation grants.		
	<b>Unsupported payments</b>	<p>The school management had recorded all stores purchased and issued during the accounting period in relevant inventories, permanent and consumable stores ledgers in adherence to the handbook of financial management instructions for secondary schools issued by the Ministry of Education. The payments had also been supported by invoices and duly signed delivery notes indicating the stores ledger folio number.</p> <p>The management further commits to attach copies of LPOS's and LSO's to the payment vouchers which are clearly provided with quantity of goods/services and their costs.</p>	Resolved	
	<b>Approval of Infrastructure projects</b>	<p>The school management has always complied with the Ministry of Education guidelines on implementation of school projects. A copy of SIDP was the only item missing. The management resolved to provide it in the projects undertaken in future.</p>	Resolved	

**St. Mary's Girls' High School-Igoji**  
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<b>Ref No.</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<b>Procurement of Infrastructure projects</b>	The management has resolved to always seek professional opinion before award of tender. Further the inspection and acceptance committee shall be constituted.	Resolved	
	<b>Failure to appoint Board of Survey</b>	The management will ensure that a board of survey is appointed to confirm bank and cash balances and also obtain bank confirmation certificates to confirm bank balances at the closure of the financial year.	Resolved	
	<b>Long outstanding student Account Receivables.</b>	The management resolved to put strategies to pursue debtors promptly, by collecting fees while students are still in school.	Resolved	Recovery of fees arrears is a continuous process
	<b>Accounts payables</b>	The main source of revenue for the school was fee charged to students. The huge fees balances had constrained the management in meeting the schools obligations as and when they fell due. Strategic efforts are being employed to curb the runaway debtors. This will avail adequate resources to pay off the accounts payables.	Resolved	Settling of accounts payable on going as and when they fall due

**St. Mary's Girls' High School-Igoji**  
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<b>Lack of Asset Ownership Documents</b>	The school management will be making strategic follow up with Catholic Diocese of Meru to ensure that the legal dispute filed in the principal magistrate's court, disputing ownership of school land is settled by following up with the state council, Civil suit No 15 of 2016 in the principal Magistrate's Court Nkubu.	Not resolved	Matter still in court

\_\_\_\_\_  
 Sign and Date  
 Principal

*8/8/2024*

**St. Mary's Girls' High School-Igoji  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**ANNEXES  
Annex 1 - Analysis of Pending Accounts Payable**

	Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance	Outstanding Balance 2022	Comment
	a	b	c	d	e	f	g
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
	<b>Construction Of Buildings</b>						
1	PETNASH CONSTRUCTION CO	9116,382	26/7/2022	7822,277.30	1,294,104.70		
2	MECO DESIGNS & CONSTRUCTION	16,907,812	26/7/2022	11,861,430.40	5,046,373.60		
	<b>Sub-Total</b>	<b>6,340,478.30</b>			<b>6,340,478.30</b>		
	<b>Supply Of Goods</b>						
3	ELAKE MATERIALS	402,500.00	21/07/2023		402,500.00		
4	DAVID MUGIRA	1,050,000.00	21/07/2023	750,000	300,000.00		
5	AMICUM SUPPLIERS	1,072,300	21/07/2023	864,700	207,600.00		
6	FOURTH LUGARD TRADERS	4,634,050	21/07/2023	4,079,550	554,500.00		
7	MUMBA AGENCIES	1,427,705.00	21/07/2023	717,605.00	710,100.00		
8	JULIUS KITHINJI	2,646,260.00	21/07/2023	1,761,950.00	884,310.00		
9	MUTINDWA UNIFORMS	443,075.00	20/02/2023	172,125.00	270,950.00		
10	ARGENT VENTURES	1,880,500.00	21/07/2023	1,649,500.00	231,000.00		

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11	SILVERIA KAREA	1,332,900	21/07/2023	877,210.00	455,690.00	
12	ELIKAM ENTERPRISES	114,600.00	21/07/2023		114,600.00	
13	DANTAA ENGINEERING	111,000.00	05/05/2023		111,000.00	
14	SENGO AVACE VENTURES	670,800.00	15/02/2023	413,000.00	257,800.00	
15	ADRIANA MUTHONI	261,600.00	21/07/2023	256,800.00	4,800.00	
16	SAYEN INVESTMENTS	760,261.00	14/04/2023	685,944	74,317.00	
17	AKKRO STATIONERS	2,230,560.00	21/07/2023	1,083,600	1,146,960.00	
18	REIGNER DISTRIBUTORS	3,345,280.00	21/07/2023	1,995,360.00	1,349,920.00	
19	GICHIMBO ENTERPRISES	2,014,690.00	21/07/2023	936,560.00	1,078,130.00	
20	EASTLINE VENTURES	919,335.00	21/07/2023	919,335.00		
21	CHUKA RITHO STORES	803,591.00	21/07/2023	430,790.00	372,801.00	
22	JACOB MUSEE	339,780.00	12/06/2023	310,980.00	28,750.00	
23	ELIMS SELF SELECTION	242,530.00	31/05/2023	785,760 .00	56,770.00	
24	HARAKA UNIFORMS	166,650.00	21/07/2023		166,650.00	
25	CARETECH COMPUTERS	58,000.00	24/07/2023		58,000.00	
26	STAFF WELFARE	294,000.00	24/07/2023		294,000.00	
27	EAST AFRICAN PUBLISHERS	11,972.15	21/11/2023		11,972.15	
28	NATION MEDIA	20,000.00	5/7/2023		20,000.00	
29	DESIKAM ENTERPRISES		21/07/2023			

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		637,220.00					637,220.00	
30	Breview chemists	243,695.00		21/07/2023	142,800.00		100,595.00	
31	SCHOLISHCA K.KARIA	140,190.00		31/07/2023	51,480.00		88,710.00	
32	NAWIN SUPPLIERS	1,098,200.00		18/11/2023	382,700.00		715,500.00	
33	GEWEN ENTERPRISES	639,211.00		21/07/2023	328,197.00		311,014.00	
34	WEAVER BIRD GARMENTS	460,310.00		21/07/2023			460,310.00	
35	JOSEPH MIRITI	20,000.00		12/05/2023			20,000.00	
	<b>Sub-Total</b>	<b>12,416,104.15</b>					<b>12,416,104.15</b>	
	<b>Supply Of Services</b>						-	
36	FLESTEY SECURITY SERVICE	1,110,000		21/07/2023	1,017,500.00		92,500.00	
37	SMART SCHOOL TECH.	270,000.00		15/05/2023			270,000.00	
38	HEWA NET	211,840.00		1/09/2023			211,840.00	
39	TIMS GARAGE	38,000.00		20/06/2023			38,000.00	
40	WALGAA INVESTMENT	61,591.00		24/05/2023			61,591.00	
41	MOXIE POWER OPTIONS	30,000.00		05/05/2023			30,000.00	
	<b>Sub-Total</b>	<b>703,931.00</b>					<b>703,931.00</b>	
	<b>Grand Total</b>	<b>19,460,513.45</b>					<b>19,460,513.45</b>	

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**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>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land 1	39,600,000		39,600,000
Buildings And Structures	151,846,178	8,607,701	160,453,879
Motor Vehicles	7,000,000	5,667,374	12,667,374
Office Equipment, Furniture And Fittings	15,704,846	0	15,704,846
ICT Equipment, And Other ICT Assets	4,668,028	2,000,000	6,668,028
Tools And Apparatus	5,371,409	400,000	5,191,475
Textbooks	112,089,155	0	112,089,155
Other Machinery And Equipment	6,673,907	0	6,858,907
Heritage And Cultural Assets	382,750	0	382,750
Intangible Assets- Soft Ware	1,500,000	64,234	1,564,234
<b>Total</b>	<b>344,836,273</b>		<b>361,180,648</b>

St. Mary's Girls' High School-Igoji  
 Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

Annex 3 -School Fund Trial balance as at 30th June 2023

**SCHOOL FUND ACCOUNT ADJUSTED TRIAL BALANCE AS AT 30-Jun-2023**

	L/NO	ACTUALS		ADJUSTMENTS		FINAL ADJUSTMENTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
<b>OPENING BALANCES</b>							
Cash	0		113,616.40				113,616.40
KCB	0		907,019.94				907,019.94
COOP BANK	0		1,769,318.57				1,769,318.57
<b>OTHERS</b>							
Arrears	1		7,347,831.00	6,552,886.00		6,552,886.00	7,347,831.00
Sundry Creditors	2	6,817,675.00			12,437,798.15	6,817,675.00	12,437,798.15
Prepayments	3	6,073,841.00	3,825,250.00			6,073,841.00	3,825,250.00
Bank Loan - Arrears	6		59,526.00				59,526.00
Fees Suspense Ac	7	3,408,248.00	3,408,248.00			3,408,248.00	3,408,248.00
Pocket Money	8	1,207,554.00	1,314,586.00			1,207,554.00	1,314,586.00
Uniform	9	8,309,507.00	8,309,507.00		70,809.00	8,309,507.00	8,380,316.00
Prepaid Dec 2022	10	4,132,978.00	4,651,661.70			4,132,978.00	4,651,661.70
Academic Programmes	11	16,217,802.00	17,644,290.00			16,217,802.00	17,644,290.00
PA Project	12	19,143,090.60	19,268,090.00	6,360,478.00	1,283,723.00	25,503,568.60	20,551,813.00
STUDENT ID	13		3,489.00		500.00		3,989.00
Academic P Arrears	17	6,137,487.00	6,137,487.00			6,137,487.00	6,137,487.00
E.W. And Conservancy	20	6,002,617.00	10,002,235.00		352,978.00	6,002,617.00	10,355,213.00
Property and Student Insurance	21	451,739.40	1,328,973.00		62,010.00	451,739.40	1,390,983.00
Medical	22	317,800.00	637,545.00		29,984.00	317,800.00	667,529.00
R.M. and Improvements	23	3,687,655.00	4,485,311.00	512,551.00	156,002.00	4,200,206.00	4,641,313.00
Activity Fund	24	4,918,822.00	2,443,009.00		80,034.00	4,918,822.00	2,523,043.00
STUDENT ID	25	125,264.00	110,000.00	27	500.00	125,264.00	110,500.00
Adm cost	26	7,994,418.00	5,209,877.00	966,102.15	185,527.00	8,960,520.15	5,395,404.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

	L/NO	ACTUALS		ADJUSTMENTS		FINAL ADJUSTMENTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
LtSt	27	5,643,241.98	4,614,979.00	38,000.00	125,597.00	5,681,241.98	4,740,576.00
P emoluments	28	12,523,758.32	12,392,629.00	92,500.00	482,746.00	12,616,258.32	12,875,375.00
Boarding fees	29	59,627,480.00	59,212,357.50	4,468,167.00	3,722,476.00	64,095,647.00	62,934,833.50
Bursary	31	4,747,554.00	4,747,554.00			4,747,554.00	4,747,554.00
N.H.I.F	33	234,250.00	234,250.00			234,250.00	234,250.00
N.S.S.F	34	643,430.00	643,430.00			643,430.00	643,430.00
Suspense Account	35	2,749,660.00	2,749,660.00			2,749,660.00	2,749,660.00
Advance / Recoveries	36	200,000.00	156,000.00			200,000.00	156,000.00
Ndosha	40	43,000.00	43,000.00			43,000.00	43,000.00
Smaggs	42	92,400.00	92,400.00			92,400.00	92,400.00
RD Cheques	44	159,600.00	24,000.00			159,600.00	24,000.00
PAYE	45	331,965.00	331,965.00			331,965.00	331,965.00
House Rents	46		51,500.00				51,500.00
H/Science	47		94,938.00				94,938.00
Damages	50		17,360.00				17,360.00
SMASSE	51	1,253,700.00	1,253,700.00			1,253,700.00	1,253,700.00
Tender Forms	55		157,000.00				157,000.00
Kudheiha	57	95,400.00	95,400.00			95,400.00	95,400.00
Bus Hire	58		105,000.00				105,000.00
Trip	62	804,600.00	1,485,153.00			804,600.00	1,485,153.00
<b>CLOSING BALANCES</b>							
Cash	0	24,328.90				24,328.90	
KCB	0	2,509,369.94				2,509,369.94	
COOP BANK	0	848,909.97				848,909.97	
		<b>187,479,146.11</b>	<b>187,479,146.11</b>	<b>18,990,684.15</b>	<b>18,990,684.15</b>	<b>206,469,830.26</b>	<b>206,469,830.26</b>

St. Mary's Girls' High School-Igoji  
 Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

Annex 4 – Operations Account Trial balance as at 30th June 2023.

**OPERATIONS ACCOUNT ADJUSTED TRIAL BALANCE AS AT 30-Jun-2023**

	L/NO	ACTUALS		ADJUSTMENTS		FINAL ADJUSTMENTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
<b>OPENING BALANCES</b>							
OPENING BANK BALANCE	0		74,374.13				74,374.13
<b>ACCOUNT</b>							
Sundry Creditors	1	725,530.00			864,636.00	725,530.00	864,636.00
R.M. and Improvements	4		5,951,000.00				5,951,000.00
L.T. And Travel	5	506,017.00	1,885,650.78			506,017.00	1,885,650.78
E.W. And Conservancy	6	3,363,282.88	2,772,786.00	91,591.00		3,454,873.88	2,772,786.00
Activity	7		570,300.00	132,895.00		132,895.00	570,300.00
Personal Emoluments	8	3,403,712.04	4,499,553.33			3,403,712.04	4,499,553.33
Administration Cost	9	2,569,677.00	2,712,463.00	539,255.00		3,108,932.00	2,712,463.00
Medical	10		304,100.00	100,895.00		100,895.00	304,100.00
N.S.S.F	14	193,990.00	193,990.00			193,990.00	193,990.00
N.H.I.F	15	64,400.00	64,400.00			64,400.00	64,400.00
PAYE	17	82,733.00	82,733.00			82,733.00	82,733.00
Kudheiha	19	26,700.00	26,700.00			26,700.00	26,700.00
Advance /Recoveries	20		44,400.00				44,400.00
Ndosha Sacco	21	12,000.00	12,000.00			12,000.00	12,000.00
House Rent	23		3,500.00				3,500.00
Infrastructure	24	5,951,000.00				5,951,000.00	
Smagss	26	29,600.00	29,600.00			29,600.00	29,600.00
<b>CLOSING BALANCES</b>							
Bank	0	2,298,908.32				2,298,908.32	
		<b>19,227,550.24</b>	<b>19,227,550.24</b>	<b>29 864,636.00</b>	<b>864,636.00</b>	<b>20,092,186.24</b>	<b>20,092,186.24</b>

St. Mary's Girls' High School-Igoji  
 Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

Annex 5 – Tuition Account Trial balance as at 30th June 2023

**TUITION ACCOUNT ADJUSTED TRIAL BALANCE AS AT 30-Jun-2023**

	L/NO	ACTUALS		ADJUSTMENTS		FINAL ADJUSTMENTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
<b>OPENING BALANCES</b>							
BANK	0		4,344.41				4,344.41
<b>ACCOUNT</b>							
Sundry Creditors	1	1,201,081.00			6,158,079.00	1,201,081.00	6,158,079.00
EXERCISE BOOKS	5	936,560.00		2,225,090.00		3,161,650.00	
LAB EQUIPMENTS	7	1,995,360.00		2,065,420.00		4,060,780.00	
TEACHING MATERIALS	9			1,867,569.00		1,867,569.00	
BANK CHARGES	14	960.00				960.00	
MOE TUITION	15		4,192,309.25				4,192,309.25
<b>CLOSING BALANCES</b>							
BANK	0	62,692.66				62,692.66	
		<b>4,196,653.66</b>	<b>4,196,653.66</b>	<b>6,158,079.00</b>	<b>6,158,079.00</b>	<b>10,354,732.66</b>	<b>10,354,732.66</b>

St. Mary's Girls' High School-Igoji  
 Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

Annex 6 – Infrastructure Account Trial balance as at 30th June 2023

**INFRASTRUCTURE ADJUSTED TRIAL BALANCE AS AT 30-Jun-2023**

	<u>L/NO</u>	<u>ACTUALS</u>		<u>ADJUSTMENTS</u>		<u>FINAL ADJUSTMENTS</u>	
		<u>DEBIT</u>	<u>CREDIT</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>DEBIT</u>	<u>CREDIT</u>
<b>OPENING BALANCES</b>							
OPENING BANK BALANCE	0		1,583,769.50				1,583,769.50
<b>ACCOUNT</b>							
Infrastructure	2	5,865,800.68				5,865,800.68	
Infrastructure Grant	3		5,951,000.00				5,951,000.00
Bank Charges	7	599.97				599.97	
<b>CLOSING BALANCES</b>							
BANK	0	1,668,368.85				1,668,368.85	
		<b>7,534,769.50</b>	<b>7,534,769.50</b>	<b>0.00</b>	<b>0.00</b>	<b>7,534,769.50</b>	<b>7,534,769.50</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 7 Enterprise Trial Balance As At 30th June 2023**

ACCOUNT							
Farm	4	1,996,282.00	2,408,000.00	-	-	1,996,282.00	2,408,000.00
Bakery	5	6,666,318.00	6,013,012.00	-	-	6,666,318.00	6,013,012.00
CLOSING BALANCES							
BANK		239,294.17	-	-	-	239,294.17	-
		<b>8,901,894.17</b>	<b>8,901,894.17</b>	-	-	<b>8,901,894.17</b>	<b>8,901,894.17</b>

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 8 -Bank Reconciliation Statements As At 30th June 2023**

**SCHOOL FUND ACCOUNT(KCB)**

Bank reconciliation statement as at 30<sup>th</sup> June 2023

Balance as per Bank statement	2,699,099.94	
Less unrepresented Cheques		
3318 - 146,500.00		
3287 - 43,230.00		
		189,730.00
		<b>2,509,369.94</b>

**SCHOOL FUND ACCOUNT(COOP BANK)**

Bank reconciliation statement as at 30<sup>th</sup> June 2023

Balance as per Bank statement	776,033.87	
Add uncredited deposits	72,906.10	
Balance as per Cash Book		<b>848,909.97</b>

**OPERATIONS ACCOUNT(EQUITY)**

Balance as per Bank	2,298,908.32
Balance as per Cash Book	2,298,908.32

**TUITION ACCOUNT(EQUITY)**

Balance as per Bank statement	62,692.66
Balance as per Cash Book	62,692.66

**INFRASTRUCTURE ACCOUNT(EQUITY)**

Balance as per Bank statement	1,668,368.85
Balance as per Cash Book	1,668,368.85

**ENTERPRISE ACCOUNT(CAPITAL SACCO)**

Balance as per Bank statement	239,294.17
Balance as per Cash Book	239,294.17

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Annex 9 – Cash Survey certificate 30th June 2023**

**Account Number:1158952783**

<i>NOTES</i>		
	<i>1000X24</i>	<i>24000</i>
	<i>100X3</i>	<i>300</i>
<i>COINS</i>		
	<i>10X2</i>	<i>20</i>
	<i>1X8</i>	<i>8</i>
	<i>1X0.9</i>	<i>0.90</i>
<b><i>TOTAL</i></b>		<b><i>24,328.90</i></b>

**St. Mary's Girls' High School-Igoji**  
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**Annex 10 -Prepayments**

ADM	NAME	CLASS	Total
11306	GITONGA FELECITY	1A	8.00
11094	MOLU TALASO	1A	26,222.00
11426	REBBIE KELLIE MAKENA	1A	938.00
11095	YASMIN SHALLO	1A	49,262.00
11099	TANITA KEMUNTO	1A	4,158.00
11400	MWENDA SHEKINAH MAKENA	1A	708.00
11108	MWENDE ABIGAIL	1A	3,504.00
11453	SUMEYA SIMEYA NAMANA	1A	19,543.00
11300	MBAABU TRACY KAWIRA	1A	4.00
11289	SADRA NKIROTE	1A	934.00
11368	BRILLIAN MWENDWA GITONGA	1A	6,184.00
11131	SHERYL NYIVA MUKAMI	1A	34.00
11347	MONICAH MWENDE MUTUKU	1A	15,712.00
11323	MWITI GLORY JOY	1A	34.00
11338	DORCAS MWIKALI WAMBUA	1A	20,000.00
11333	RUTH WARUGURU MBUTHIA	1A	34.00
11165	FELICIA NTINYARI	1A	938.00
11089	FATUMA FANYU ABDIKADIR	1A	8.00
11249	NKONGE ANN MARY	1A	8.00
11081	ABIGAEL MUTHEU	1A	3,984.00
11473	HANNAH MBULA	1A	34.00
11252	KIMANI ANN CHELSY	1A	13,908.00
11090	NAITORE WHITNEY MUKAMI	1A	204.00
11236	NKATHA SHEILA	1A	4.00
11114	PERPETUAL KINYA	1B	188.00
11292	MWENDA JOSYLINE KATHAMBI	1B	1,208.00
11369	KENDI INNOCENT MWENDE	1B	3,934.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

11120	CATHERINE MUENI	1B	8.00
11308	GIKUNDI PATIENCE KARIMI	1B	5,208.00
11162	KIRIMI OLIVE	1B	4,166.00
11109	MUCHIRI JOY GATUGI NDUTA	1B	38.00
11348	ANGEL SHELMITH KIOGORA	1B	38.00
11076	TRACEY KEMUNTO	1B	8.00
11132	ELOSY KATHURE	1B	34.00
11198	TERRY KARIMI MWIRIGI	1B	8.00
11517	SERAH WANJIKU NJOROGI	1B	3,500.00
11238	QABALE GALGALO	1B	5,000.00
11148	SIKO AISHA HIRBO	1B	708.00
11248	IMMACULATE WANJIRU NDIRANGU	1B	48.00
11155	FATMA OSIDE	1B	8.00
11141	JOY KATHAMBI	1B	8.00
11443	WENDY KARIMI KIMATHI	1B	15,708.00
11190	MWETI LINDAH KENDI	1B	3.00
11392	BARBARA KAWIRA KINYUA	1B	4.00
11096	RAHMA WAQO	1B	11,222.00
11234	MELODY NTINYARI MURIUNGI	1B	19,708.00
11436	FRANSCICA IJAI AMUTAMWA	1B	5,712.00
11182	BLESSY KATHURE	1B	8.00
11428	RUBY GAKII MUNGANIA	1B	10,714.00
11454	MUSEMBI NICOLE KAMUU	1B	8.00
11104	HUSSEIN BIFTU BORU	1B	262.00
11281	MIRIAM KIENDE KAMUNDI	1B	4.00
11193	SHITAWA PERKINS AKELO	1B	38.00
11151	VALENTINE NDUKU	1C	6,222.00
11215	MURUNGI MARION GATUMI	1C	38.00
11191	PHOEBE KINYA	1C	10,708.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

11142	MITCHELL MWENDE	1C	34.00
11282	LAUREEN CHEPKOECH CHARLES	1C	50.00
11151	VALENTINE NDUKU NDONYE	1C	4,490.00
11237	LYNE WANJIRU MURAYA	1C	58.00
11254	PURITY MUKIRI	1C	208.00
11229	EMELDA MUOLA KYALO	1C	34.00
11309	EMELDA KAINYU KIOGORA	1C	3,498.00
11512	ELSIE MWANGI WAMBUI	1C	434.00
11163	NJUE ELEANOR MAKENA	1C	34.00
11302	LIZBETH MAKENA	1C	7,708.00
11293	MAINA HAPPINESS NYAMBURA	1C	19,178.00
11200	KIMATHI MITCHELLE GAKII	1C	4.00
11181	NIVELLE GATWIRI	1C	1,208.00
11235	LINA MAKENA	1C	4.00
11316	ELLYJOY KARIMI MUTUMA	1C	16,458.00
11469	IRUKI BLESSINGS MWENDE	1C	24.00
11335	MARIAN HASSAN KOCHALE	1C	10,712.00
11445	ROSE NANCY MWENDE	1C	3,934.00
11393	KALUSHI VALERIE MWALUSHI	1C	33,416.00
11091	GRACE KANANA MWANDIKWA	1C	3,443.00
11116	TREZY NAITORE	1C	6,504.00
11122	HYVONNE NTINYARI MWENDA	1C	8.00
11100	MURIUKI SHIRLEEN	1C	708.00
11359	NYAGA WHITNEY GATHONI	1C	3.00
11349	FAITH MUTHONI MWENDA	1C	4,038.00
11136	STACY AMOR	1C	8.00
11505	KIMBERLY NYAWIRA GITAARI	1C	13,000.00
11071	ANGEL NKATHA	1C	4.00
11340	ABIGAIL NKATHA MUTWIRI	1C	25,216.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

11246	VIVIAN KINYA	1E	4.00
11283	ASHLEY MAINA	1E	34.00
11092	DICKSON ZAWADI	1E	6,228.00
11456	MOREEN GATUGI	1E	38.00
11224	WINFRED MUKIRI	1E	3.00
11273	KIMBERLY KAKILI NDINDA	1E	4.00
11256	MUTONYI MIAH	1E	1,600.00
11462	MBERE VALARIE NJOKI	1E	5,000.00
11216	MICHELLE NDUNGE KIMEU	1E	15,712.00
11239	ELSSY MWENDWA	1E	4.00
11079	JOAN NGEI	1E	6,222.00
11086	GICHARI A. MUTHONI	1E	8.00
11492	LYNN PRECIOUS KIMATHI	1E	9,708.00
11478	MALITTI WAKO WARIO	1E	8.00
11201	THELMA KELLY	1E	4.00
11376	KINYUA SHELEDAN KENDI	1E	3.00
11326	OMONDI NICOLE HELLEN	1E	958.00
11133	WINJOY GACHERI MWITI	1E	8.00
11154	GIKUNDA HOPE NKIROTE	1E	3,934.00
11317	KIRANGARI DRUSILLA KAUGI	1E	5,000.00
11123	HILDA KINANU	1E	4.00
11310	ASHLYNE MAYA MAGOMA	1E	4.00
11444	GITONGA TRISHA GATWIRI	1E	38.00
11371	KIMATHI JANICE NEEMA	1E	4.00
11403	HANAN MUHAMED GABOW	1E	508.00
11164	SASHA SABDIO	1E	734.00
11294	LAMECK JOY NYABOKE	1E	26,434.00
11102	MURITHI IVY	1E	58.00
11111	DANIELLA KARIMI GITONGA	1E	8.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

11360	PURITY MUTHEU NGUMBAU	1E	8,003.00
11101	MUGAMBI QUIN	1G	6,223.00
11072	LISA WAKIO KALAMA	1G	33,226.00
11093	KILMENTINA WAUGA OTIENO	1G	34.00
11124	LAVIN KATHAMBI	1G	8.00
11156	KINYUA RISPER KANANA	1G	8.00
11171	GICHURU ANN OLIVIA KARWITHA	1G	3,708.00
11209	GITONGA TRIZAH	1G	8.00
11194	NYAGA GRACE KAWIRA	1G	8.00
11088	BLESSED KAWIRA MUTUMA	1G	8.00
11166	JOY KENDI MURIUNGI	1G	34.00
11202	WAHU MERCY OCTOVIA	1G	934.00
11112	WONDER GLORIA KENDI	1G	12,500.00
11082	ODUOR ANNE VICTORY	1G	458.00
11268	IVANE NKIROTE	1G	3,708.00
11386	HAPPINNESS DUASALA	1G	13,034.00
11274	MUTHONI ABIGAEL GAKII	1G	4,708.00
11413	FAITH MWENDE ANN	1G	10,713.00
11304	MUTHEE ANN MWENDE	1G	38.00
11480	CHRISTA KARIMI	1G	39,938.00
11395	GLORIA MUSEO MWONGA	1G	8.00
11295	ESTHER NYAMBURA KANGETHE	1G	2,464.00
11318	WENDY WAVINYA	1G	15,708.00
11261	KIMATHI ANNTERRY MUKAMI	1G	74.00
11351	PRESSEY WANJIRU NJOGU	1G	10,712.00
11342	FAVOUR NYAWIRA BUNDI	1G	8.00
11245	FAITH KANANA	1G	16,208.00
11125	ANABEL OSIDE FAYO	1N	2,714.00
11287	CYNTHIA MUKAMI MURITHI	1N	138.00

**St. Mary's Girls' High School-Igoji**  
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11083	NDIRANGU GRACE NJOKI	1N	10,934.00
11378	MWINZI PURITY KATANU	1N	8.00
11177	ELSIE MWENDWA	1N	3,262.00
11157	STECY KANANA	1N	5,968.00
11296	WEDDY KANANA MURANGIRI	1N	108.00
11364	WENDY GACHERI MUTEMBEI	1N	47.00
11343	SHANTEL MUKIRI MUTABARI	1N	48.00
11305	RACHAEL ODOT MUHONJA	1N	38.00
11353	LORNA NYAKIO WANGECI	1N	1,434.00
11145	MORARA KEZIAH	1N	208.00
11468	NANCY ACHIENG OKINYI	1N	258.00
11319	BLESSINE MORAA MOMANYI	1N	34.00
11475	KATHURE KIRIMA	1N	208.00
11414	THURANIRA KIRITO VANESSA	1N	1,008.00
11241	RAEL TATIANA	1N	5,000.00
11262	DOREEN MAKENA	1N	3,934.00
11113	CHERISE MURUGI NJUE	1N	10,934.00
11257	MARIBA SANCTUARY	1N	8,000.00
11210	EMELDA MWENDE	1N	38.00
11275	FARTUN OSMAN BILLOW	1N	4,938.00
11230	CAROLINE MWENDWA	1N	10,712.00
11074	GODANA YASMIN OSMAN	1N	3,058.00
11498	KAMUNYA BLESSINGS MWENDWA	1N	6,908.00
11320	BETSY KANANA NJIRU	1P	38.00
11231	SHARON WANGUI MUGENDI	1P	8.00
11196	RISPER GAKENI KITHIA	1P	2,708.00
11220	KINYUA INNOCENCIA RIMA	1P	4,008.00
11258	M PRECY VIVIAN	1P	3.00
11139	BRIGDA KINYA	1P	2,434.00

**St. Mary's Girls' High School-Igoji**  
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11242	STACY KENDI GITUMA	1P	10,708.00
11509	KIMATHI REHEMA GAKII	1P	38.00
11449	KIRUJAH BRIDGET MAKENA	1P	11,038.00
11250	SHAYNEROSE WENDO	1P	24.00
11330	MARY IMMACULATE MWARIAMA	1P	8.00
11176	TALASO BARILLE ABDUBA	1P	25,712.00
11388	DORCAS GATWIRI BAARIU	1P	1,933.00
11276	FIDDY MWEDE	1P	3.00
11126	HAPPINESS MWEDE KABERIA	1P	10,004.00
11397	FAITH KAWIRA GITOBU	1P	10,816.00
11204	ESTHER GACHERI MACHARIA	1P	8.00
11288	CELINE MORAA OMURWA	1P	10,808.00
11173	MUTHANGA MELLISA NDUTA	1P	58.00
11424	LINET KATHOMI DAVID	1P	947.00
11211	DANIELLA NJERI MURIITHI	1P	5,003.00
11313	SANDRA NYAPOLA CELLYNE	1P	8.00
11117	MUTHUI ESTHER MUTHEU	1P	5,708.00
11401	SHIRLEEN MWENDWA KINOTI	1S	56,908.00
11355	KOOME PRECIOUS NICOLE	1S	4.00
11366	ESTHER KAGENDO JOSEPH	1S	4.00
11169	KIMATHI NKIROTE JOY	1S	38.00
11380	KEISHA KIMBERLY KINYUA	1S	8.00
11416	BARAKA RAHMA MWANGI	1S	18,428.00
11178	NDERI KIRSTEN NKATHA	1S	6,500.00
11205	KAGENDO SHARON MWEDE	1S	4,938.00
11077	MARYANNE MUMBI GICHUHI	1S	14,708.00
11495	SANDRA KINYA MURITHI	1S	5,003.00
11278	KAREN MUKAMI GIRONGA	1S	30,708.00
11472	IMMACULATE WANJIRU KARIUKI	1S	48.00

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11213	MWENDA NIRNAH KANANA	1S	10,000.00
11127	DEBORAH KANGAI	1S	5,000.00
11080	MITCHELL MWONGELI	1S	3.00
11466	MRIMA ANGEL KADEDE	1S	8.00
11298	SHEILA KANANA MURITHI	1S	38.00
11321	EMMACULATE MUTHEU KAMIA	1S	34.00
11147	CLARE NYAGUTHI	1S	9,008.00
11259	ETHEL MWANJULU	1S	4.00
11440	BIANCA CHEPKORIR	1S	10,712.00
11508	LINDA NKATHA MUTEGI	1S	438.00
11084	MURITHI MITCHELEE KENDI	1W	4.00
11461	PATRICIA MWENDE OCHIENG	1W	8.00
11479	NICOLE NYIVA	1W	10,712.00
11199	SHANTEL JEPKORIR BARMASAI	1W	808.00
11390	MUTETHIA JOY KANANU	1W	7,008.00
11265	ESTHER KATHURE NJERU	1W	9,208.00
11251	PRECIOUS MWENDE KINZA	1W	34.00
11272	MARY JOY GATUGI	1W	1,938.00
11280	SANDRA MWENDWA	1W	10,034.00
11285	TIFFANY WAMBUI NGUMI	1W	34.00
11188	TOPOIKA LEAH NASIEKU	1W	7,550.00
11179	KABALE SULEIMAN	1W	34.00
11175	CHRISTINE NEEMA	1W	3.00
11345	UMULKHEIR MOHAMED AIDID	1W	5,000.00
11212	MWENDA MIRNAH GAKII	1W	10,000.00
11299	KADENGE ZILPA NEEMA	1W	58.00
11121	DIRAMU WARIO GALMA	1W	15,462.00
11128	LIZZAH MAKENA MUTEMBEI	1W	10,208.00
11381	MITCHELLE MWENDWA MUTHURI	1W	5,008.00

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11336	KHADIJA ABDINOOR HUSSEIN	1W	7,958.00
11332	LAURA RITA SHIVACHI	1W	38.00
11329	MIRITI ZIBIAH LOINA	1W	12,958.00
11322	SHIRLEEN KENDI MWENDA	1W	5,000.00
			<b>1,163,572.00</b>
10665	MAINA SHARON GATHINI	2A	1,955.00
10861	GETRUDE GATHONI MAINA	2A	1.00
10750	CAROLINE KENDI	2A	4,000.00
10705	WEDYJOY KATHURE	2A	155.00
10710	TABITHA NJAMBI	2A	2,155.00
10727	RITA MORAA	2A	9.00
10980	WAWIRA DIANA	2A	3,000.00
10755	JANE STACY GACHERI	2A	3.00
10776	SHARON NKATHA	2A	7,703.00
10798	MICHELLE NDUKU	2A	9.00
10874	WINNIE NKATHA	2A	455.00
10836	MUEMA FAITH MWENDE	2A	3,455.00
10676	VIVIENNE KINYA	2A	5,000.00
10857	BEVIN NKIROTE	2A	15.00
10855	EVON MWENDE	2A	17,155.00
10809	ROSELINE MUTHONI	2A	4,455.00
10577	MAPENZI MBODZA RINGA	2A	5.00
10629	MAKENA FAVOUR FRANK	2A	5,655.00
10804	IBRAHIM KHADIJA	2B	94.00
10735	THAITUMU LICET MWENDE	2B	5.00
10605	KINYA IMMACULATE	2B	2,455.00
10680	PATIENCE WACHUKA	2B	2,655.00
10766	ANGELINE MAKOSI	2B	4.00
10922	ALENA MEDANA KINYA	2B	55.00

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10959	SHARON KINYA	2B	5,000.00
10780	MELODY BARAKA	2B	45.00
11037	EMELDA WANJA	2B	175.00
10812	MITCHELLE KARIMI	2B	8,455.00
10580	CHOKERA PURITY	2B	2,448.00
10818	SHARON KENDI	2B	1,445.00
10859	MUSLIMA CHALTU	2B	18,955.00
11507	WARE WAKO WARIO	2B	3.00
10850	MOLU SHUKRAN	2B	4,955.00
10599	MICHELL MOSE KALAMA	2B	2.00
10668	DARLENE KINYA	2B	5.00
10640	MURERWA SHEILA MWENDWA	2B	5,215.00
10994	JANE AUDRY ANGATIA	2B	115.00
10634	MITCHELLE MAKENA GITONGA	2B	6,855.00
10575	RUTH KERURO ONDIEK	2B	55.00
10622	JOAN WAMBUI	2B	25.00
11034	TRACY KATHAMBI	2B	2,444.00
10631	BLESSINGS MWENDE	2C	5.00
10829	CLARA KATHURE YILMAZ	2C	155.00
10893	DEBORAH WACHEGHU NASONGO	2C	40.00
10938	MWITI VIVIAN KAGWIRIA	2C	4,655.00
10719	GITONGA GLORY MAKENA	2C	4,673.00
10656	CLARA LAURA	2C	4.00
10635	RAINI MORAA	2C	6,000.00
10903	PEACE MUTHEU	2C	1,455.00
10784	MELISA MAKENA	2C	11,209.00
10588	LINDAH MUTHONI	2C	355.00
10917	RUKUNGI LINET	2C	9,655.00
10611	GITONGA GAKII BRENDA	2C	5.00

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10870	MERCY OSANO ABERE	2C	79,763.00
10638	SHARLET KATIO	2C	5,005.00
10748	ABIGAIL MWENDWA	2C	8,655.00
10720	PATIENCE GATUGI MBABU	2C	455.00
10743	JOY NYAKIO	2C	7,605.00
10730	KIRAGU ANITA WANJIKU	2C	44.00
10853	MERCY KARENDI	2C	155.00
10891	ELINE CHEROP ROTICH	2C	2,949.00
10651	BLESSY NKIROTE	2E	7,445.00
10645	NYAGA SHENAN MUKAMI	2E	1,000.00
10645	NYAGA SHENAN	2E	655.00
10652	MUTUA SHARON NDUNGWA	2E	19,655.00
10843	JOY TECLA MWENDE	2E	3,994.00
10830	LAUREEN MWENDE	2E	55.00
10659	ELISE MAKENA	2E	3,055.00
10722	MUTURA MWENDE ANITA	2E	3,005.00
10792	PEACE MWENDWA GITONGA	2E	4,545.00
10733	SEANICE WANJIRU	2E	55.00
10769	LOISE NANCY	2E	9,955.00
10768	FLORINDAR KANANU	2E	9,655.00
10675	BECKY NKATHA	2E	10,000.00
10767	SHARLEEN MWENDE	2E	44.00
10702	WHITNEY WANJA	2E	9,500.00
10747	JASMINE KENDI	2E	959.00
10734	MUNGATHIA KENDI GLORY	2E	155.00
10592	TIFFANY KINYA MWENDA	2E	2,055.00
10947	NJUKI GRACE KATHONI	2E	11,209.00
10953	ABIGAEL KATHURE	2E	5.00
10862	STACY KATHURE	2E	15.00

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11016	DEBORAH MUTAVE	2E	5,000.00
10971	MURAGE WAIRIMU MARY	2E	11,715.00
10935	ELSA NATALIE	2E	455.00
11000	MICHELLE N OSEKO	2G	211.00
10936	SANDRA MWEDE	2G	255.00
10940	SABDIO WOTTO GODANA	2G	41,731.00
10941	TRACY WANGECI MURITHI	2G	10,889.00
10956	SINA DIANA ALIYAH	2G	2,000.00
10960	SHEILA MUTHONI	2G	12,655.00
10704	GLADWELL MUKIRI	2G	25,000.00
10979	HOPE MWEDE	2G	2.00
10981	KALTUMA ADAN ABDIKADIR	2G	25,209.00
10984	HIDO CHULO	2G	3,763.00
11007	NJOKI HARMON WAMBUI	2G	44.00
11005	WACHIRA SHANTEL	2G	254.00
11008	MICHELLE GAKENIA	2G	5,005.00
11015	JUSTER GACHERI	2G	4.00
11022	HOPE NTINYARI	2G	358.00
11032	KIMATHI HOPEMITCHELL KATHOMI	2G	7,055.00
11040	REBECCA NYAMBURA MWANIKI	2G	37,118.00
11042	SUMAYA SALAD	2G	46.00
11067	NTOITI PRISCA GATWIRI	2G	3,405.00
11455	CASY KRISTIN HAYANGA	2G	1,805.00
10983	PATIENCE KATHURE	2G	6,005.00
10892	KINDNESS CHERUTO SANG	2G	11,209.00
10858	LILIAN NDUNGE	2G	155.00
10914	KHALTUMA ADAM	2G	45.00
10817	SILVIA KINYA	2N	5.00
10807	BLESSY GATWIRI MWORIA	2N	11,455.00

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10885	MWITI DEBORAH KATHOMI	2N	9,158.00
10856	JEAN MICHELLE MUMBI	2N	1,655.00
10875	GIFT JUDY MWENDE	2N	5.00
10594	ABIGEAL CHEROTICH	2N	1,655.00
10601	CLAUDIA NKATHA MAINGI	2N	5.00
10963	PRUDENCE WENDO	2N	23.00
10815	JACKLINE MAKENA	2N	57.00
10703	SHARON KANANA	2N	5.00
10606	JOAN WAMBUI	2N	3,000.00
10644	BETTY KAMATHI	2N	1,000.00
10773	IDDAH WANGUI	2N	155.00
10613	SHANICE KAGWIRIA	2N	444.00
10823	ALICIA NYAKOA	2N	44.00
10828	WHITNEY MAKENA MUTAI	2N	44.00
10615	ANGELA SAYO	2N	9,505.00
10660	SHARON NKIROTE MUTWIRI	2N	155.00
10939	OPIATA MARY MATILDA	2N	5.00
10943	DUNCAN BLESSING MUNGE	2N	155.00
10746	TIFFANY NDUTA	2N	1,655.00
10907	QABALE DIID ARERO	2N	1,209.00
10745	STACY KINYA	2N	4.00
10653	WINNIE WAIRIMU	2N	5,005.00
10648	MICHELLE NKATHA	2P	2,155.00
11006	NAOMI JAMES TURA	2P	3,709.00
10996	NAAMAN MAHAMISA	2P	11,209.00
10851	TRACY KENDI	2P	565.00
10927	LATIFA ABDISHAKUR HUKA	2P	732.00
10695	YVONNE MUKAMI	2P	5,455.00
10992	MURITHI JOY MUKAMI	2P	11,209.00

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11031	MUTHENGI IDDAH MURUGI	2P	11,241.00
10587	MUTUMA CYNTHIA KINYUA	2P	55.00
10732	GLORY KAWIRA	2P	2,000.00
10683	GLORIA MUTISO	2P	2,000.00
10686	FIONA KINYA KINYUA	2P	11,210.00
10860	JOY MAKENA	2P	5.00
10908	PHIBIAN NJERI	2P	10,000.00
10794	NAOMI BOSIBORI	2P	50,155.00
10955	ASLI HERSI	2P	655.00
10900	ANZAZI MARION	2P	13,655.00
10610	GLORIA MUTHEU	2P	102.00
10946	ONGORO CELINE AKINYI	2P	11,442.00
10972	KIVUTI NADIA WANJUGU	2P	685.00
10729	NANCY KAI	2P	33,555.00
11068	VICKY KATHURE M	2P	205.00
10726	JOY GATWIRI	2P	15.00
10649	HAPPINNENESS KENDI KITHINJI	2S	5.00
10725	KIANDIKO FIONA ZAWADI	2S	72.00
10759	BEATRICE MWIKYA	2S	55.00
10763	MILKA KATHURE	2S	782.00
10864	HUSSEIN MUNIRA	2S	9,555.00
10916	KOBIA SCOLASTICA	2S	8,000.00
10921	FRANCIS STELLA MUENI	2S	3,500.00
10603	NGURE JOY CHARI	2S	455.00
10919	VICTORIA MAWIA MUTEMI	2S	155.00
10770	LAVENDER GATWIRI	2S	4.00
10623	RISPER GATWIRI MUTURUA	2S	3,155.00
10728	HAKULA JARSO	2S	12,655.00
10673	CHRISTINE KATHAMBI	2S	3,000.00

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10736	LEASAR MURUGI KIRUKI	2S	10,655.00
10810	FAITH WAMBUI	2S	5.00
10584	MANYI TERCINTA MOCHECHE	2S	13,209.00
10706	PHOEBE KANINI	2S	4.00
10791	PAMELA FAITH MOCHAMA	2S	655.00
11001	GITUMA RITA GAKII	2S	5.00
10700	JESSICA MUENI	2S	11,209.00
10814	SHERRYDINE ADHIAMBO	2S	5.00
10711	KELLY WANGARI	2S	5.00
10840	MILLY WANJIRA	2S	55.00
10713	CASEY BARAKA	2S	8,455.00
10715	KITHINJI NARDINE NURU	2S	10.00
10847	ESTHER KARAMBU	2S	655.00
10619	SHIDY KARIMI	2S	2,000.00
10752	TERRYCATE GATHONI	2S	4.00
10578	MUTHURI JOVIAL ANN KIENDE	2W	4,860.00
11036	HILLARY NEEMA	2W	55.00
10679	LISLEY KATHAMBI	2W	655.00
10758	SUSAN NATASHA	2W	8,455.00
10721	BRITNEY IDAH AUDI	2W	45.00
11024	FRANCESCA MOIANA	2W	25,000.00
10691	PRINCESS MWENDE	2W	1,255.00
10678	PATIENCE KIENDE	2W	444.00
10609	WINBLESS KENDI	2W	4.00
10669	JOY MUTHONI	2W	1,980.00
10988	SALIM SOPHIA	2W	5,000.00
10639	NTARANGUI IMELDA KINANU	2W	3.00
10657	KIMATHI CAROLINE KANANA	2W	14,455.00
10647	LINAH MUKIRI	2W	3,005.00

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10819	LINET WANJA	2W	11,000.00
10775	NZAKU LEORA NEEMA	2W	250.00
10662	SAIMA EUDIA	2W	55.00
10696	MARY MWENDE	2W	3,655.00
			<b>964,818.00</b>
10375	GATOBU TERRYANN GACHERI	3A	11,214.00
10269	GOODNESS AMANDA MUMBI GITONGA	3A	3.00
10371	MWITI FAITH NKIROTE	3A	155.00
10366	GITONGA TECLA NYAWIRA	3A	55.00
10278	MARYANNE MWIHAKI WAINAINA	3A	1.00
10280	IRENE HAPPINESS KANGAI GITONGA	3A	10,110.00
10360	FAITH NGUMU NDAMBUKI	3A	5,019.00
10292	KARINA APODO ATIENO	3A	13,000.00
10385	ALPHAN GLORIA AROYO	3A	55.00
10330	GATWIRI MELLISA	3A	4,455.00
10230	LINDA NKATHA	3A	500.00
10477	KINYUA CLARE NTINYARI	3A	2,355.00
10344	NURA RAHMA MOHAMUD	3A	6,004.00
10355	MUTUA LAVENDER MWONGELI	3A	1,405.00
10215	BLESSY KATHURE	3A	3,009.00
10412	ISACKO KAME ELEMA	3A	7,038.00
10316	PAUL SARAH MWENDE	3A	127.00
10419	MURIUKI WINCATE MUKAMI	3A	5.00
10199	MAJAU HOPE MWENDE	3A	2,175.00
10403	MUTHIANI GRACE MUTHEU	3A	11,105.00
10212	MILLICENT KAGWIRIA	3A	3,000.00
10572	DABO HASSAN GODANA	3A	55.00
10399	INDOGO TABITHA KALEKYE	3A	55.00
10434	KOBIA VICTORIA RUKIA	3A	19.00

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10486	MBAABU ESTHER GATUGI	3A	44.00
10357	MERCY MUENI KILONZI	3C	7.00
10388	ANGELAH KENDI	3C	155.00
10427	JEROP BERYL	3C	17,305.00
10430	OBURU IDA KERUBO	3C	6.00
10468	MWENDA PERPETUA MUKAMI	3C	57.00
10421	YVONNE KAWIRA MUTHAURA	3C	4,555.00
10334	MUTHAMA ESTHER WAVINYA	3C	25.00
10390	KISUR LIZA CHEBET	3C	55.00
10441	GITARI VALEHESTER C.MUKAMI	3C	43.00
10349	MBAE CHRISTINE NYAWIRA	3C	4,008.00
10556	KOBIA PERPETUAL KAGENI	3C	5.00
10258	NELLY MAKENA MUGIIRA	3C	2,457.00
10263	RACHAEL KAJUJU	3C	17.00
10504	MUTANU CATHERINE	3C	3,000.00
10551	KOGO SHAWNICE CHERONOH	3C	11,209.00
10323	VICTORY KARIMI KIGUNDA	3C	6,099.00
10283	MICHELLE KANANA KIMATHI	3C	4.00
10287	GRACE MULI MUTULI	3C	24.00
10289	RISPER MAKENA	3C	16,443.00
10254	ANGELA NJERI MBAYA	3C	655.00
10554	MWITI MERCY KENDI	3C	5,048.00
10272	EVERLYNE MWENDE NGEWA	3C	20,055.00
10961	WINJOY GATWIRI MUTURI	3C	3.00
10314	DORCAS NTINYARI	3C	19,105.00
10501	JEANETTE LUKILI	3C	6,055.00
10197	GLORY IMMACULATE KAWIRA	3C	421.00
10499	AMINA HUSSEIN ALI	3C	20,003.00
10495	KENNEDY VISION MUUO	3C	200.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10404	KOMBE SANDRA TIFFANIE MWAKA	3E	205.00
10408	JOY HOPE MWENDWA MURITHI	3E	60.00
10190	WANJIKU NANCY WANGECHI	3E	105.00
10397	MANTILI BECKY KATHOMI	3E	75.00
10219	JACINTA MUMBUA MULWA	3E	11,209.00
10255	REHEMA MURUGI IRERI	3E	240.00
10256	AMUMA LYNN HAJILO	3E	57.00
10274	NATASHA NDULU MULWA	3E	474.00
10353	SHARON GATWIRI MURIUKI	3E	55.00
10351	THURANIRA LOREA MAKENA	3E	11,209.00
10306	SHERVIN ABBEY OUYA	3E	6,314.00
10348	KINOTI SHARON KATHAMBI	3E	45,103.00
10347	MURIANKI BLESSINGS JOY GACHERI	3E	20,444.00
10339	JOYLINE KENDI MUTIRIA	3E	4,037.00
10317	WANZALA CASSEY PETTY ATIENO	3E	55.00
10333	AMELA FAITH CONSILATA	3E	28,495.00
10372	MULI NDANU CATHERINE	3E	3,500.00
10442	SHIKOKOTI TRACY MIRIAM IMBUHILA	3E	5,000.00
10481	LERUK MELINDA GUMATHO	3E	7,127.00
10489	GICHUKI CHERLY AIMEE MUMBI	3E	58.00
10498	IVYEN CHERONO	3E	25.00
10516	SHIRLEEN WANJIKU NJOROGE	3E	17.00
10455	MUGO QUEENCY RUTH MUMBI	3E	22,980.00
10529	IVY JEPKOGEI	3E	4,125.00
10533	RIHANA MURUGI KIREMA	3E	7.00
10547	MOGAMBI SHELLEY MOSOBA	3E	11,263.00
10437	MUTURIA FELICITY KARIMI	3E	11,605.00
10553	BRITNEY MAKENA	3E	8,815.00
11065	CYTHIA KAWIRA GITONGA	3N	6,245.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10464	FAITH K MURITHI	3N	9,765.00
10470	GITONGA YVONNE MAKENA	3N	5,005.00
10335	DELVIN MAWIA MWANDIKWA	3N	13,853.00
10479	MUTHOMI WAWIRA TERRY	3N	5,007.00
10318	GLORYVALENTINE MAKENA	3N	3,000.00
10322	DELPHINE WAIRIMU	3N	500.00
10416	SUMEYA DAUD OLOW	3N	5,144.00
11064	PRECIOUS KATE	3N	4.00
10505	MUGENDI TRYPHIN NTINYARI	3N	55.00
10265	PRECIOUS KINYA MURIITHI	3N	11,763.00
10284	BLESSED GAKII MWANDIKI	3N	5,125.00
10243	MUHU FAITH MUKUHI	3N	1,000.00
10519	ROSE MWONGELI KITHIKII	3N	15,055.00
10276	PETRONILLA GATWIRI	3N	6,082.00
10207	MAKENA CHEPKORIR KEBARA	3N	2,410.00
10210	FIONA KANANA NJIRU	3N	74.00
10245	ANNASTACIA MUENI	3N	4.00
10262	PURITY WAENI NGUMA	3N	3,177.00
10223	BRANICE MAKENA. G.	3N	248.00
10244	JESSICA NJOKI MURIITHI	3N	9,375.00
10514	GLORY KARIMI KALERA	3N	4.00
10393	KINYUA SYLVIA MUKAMI	3N	447.00
10445	JANE WANJIKU NGANGA	3N	227.00
10377	GWAKO CHRISTABELL NKATHA	3N	5.00
10382	MUTHURI MUKAMI BRENDA	3N	3,465.00
10438	KAKUU YVONNE MWENDE	3N	244.00
10405	SANTANA MERIDA	3N	7,000.00
10422	ESTHER JUMWA MUPE	3N	35.00
10451	MWANDIKI LIZAH KINYA	3N	925.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10268	VALLARIE GATWIRI	3P	5.00
10299	LENAH NGUGI	3P	8.00
10296	EVELYNE NDUKU	3P	11,255.00
10414	AGONA FRANCISCA MUSIMBI A	3P	1,055.00
10376	MWITI CAROLINE KAWIRA	3P	3,515.00
10418	VANESSA WANJIKU	3P	3,184.00
10380	MWITI OPRAH VIVIAN PENDO	3P	15.00
10392	ALI FAIZA ISSACK	3P	10,070.00
10384	SYANO FELISTA MBATHA	3P	77.00
10571	NELLY MUKAMI RIANGA	3P	793.00
10444	BONAYA SULE	3P	11,125.00
10302	MUTHURI BLESSING GATWIRI	3P	31.00
10205	KINYUA LAURYN MWENDE	3P	14.00
10574	ABIGAEL MUSEO	3P	955.00
10424	MICHENI BETH MUMBI	3P	4,106.00
10226	DEBRA NAIPOTU KORIR	3P	28,655.00
10573	CHRISTINE WANGARE KERE	3P	4.00
10202	BEATRICE MUTHEE MAINGI	3P	503.00
10346	MUGAMBI KAREN KAWIRA	3P	445.00
10324	NYAKUNDI SHANICE GESARE	3P	7.00
10480	KIMANTHI PURITY MUENI	3P	4.00
10448	GETRUDE GRACE NASWA	3P	355.00
10345	ANNE MAHENZO MWENDWA	3P	83,424.00
10458	MBUGUA MELISSAH WAIRIMU	3P	24.00
10311	MWITI NKATHA EMMAH	3P	343.00
10506	SARRAH KINYA MUGENDI	3P	2,502.00
10510	MWIRIGI MICHELLE NTINYARI	3P	4,055.00
10420	KIMATHI JOANES GACERI	3P	555.00
10303	GIKUNDA CINDY KANANA	3P	5,055.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10450	OPIYO FLORENCE ATIENO	3S	44.00
10261	YVONNE KANANA MURITHI	3S	445.00
10457	ISACKO ELIZABETH GUMATO	3S	44.00
10429	NDUKU PURITY MUTINDI	3S	10,055.00
10362	OKEYO BREATTAH AKOTH	3S	500.00
10217	MURUGU BREDAH GATWIRI	3S	2,048.00
10222	VALERIE MUTHONI KAHIGA	3S	2.00
10328	NJAU PURITY KANINI	3S	4.00
10232	MWONGELAS KENDI ZANI	3S	2,725.00
10214	MAINGI NANCY KATHOMI	3S	7,309.00
10452	KALOKI NATASHA NDUKU	3S	35.00
10193	MURUMBA DIANA NASAMBO	3S	55.00
10474	MBUGUA VIVIAN NJERI	3S	2,355.00
10285	LUCY NYASUGUTA OMWAMBA	3S	11,209.00
10325	KIRISO TALIA NDOSI	3S	7,524.00
10520	EMILY GATWIRI MWENDA	3S	5,000.00
10293	MARY MUENI ALICE	3S	5.00
10523	KARIUKI FIONA GATWIRI	3S	5,015.00
10488	CATHERINE WAMBUI DOROTHY	3S	18,000.00
10511	GLORIA WAENI WAMBUA	3S	39.00
10350	MURIUKI BANICE KINYA	3W	1.00
10454	MAKAU KAGWELE EUNICE	3W	55.00
10515	KALERA RACHAEL WANJA	3W	4.00
10266	FAUSTINE KATHAMBI MURIUKI	3W	85.00
10462	GLORY KENDI MURIUNGI	3W	4,987.00
10338	ODHIAMBO MELLISA IMANI	3W	55.00
10447	MURANGIRI DAISY KENDI	3W	415.00
10410	KITHINJI KANGAI ZAWADI	3W	10.00
10248	CINDY MWENDE KAURA	3W	5,444.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10189	NGALA KRISTINA SHANYISA	3W	6,672.00
10188	MWITI WINFRED MWENDWA	3W	24.00
10298	MARTHA WAMBUI KARIUKI	3W	7.00
10415	KOWTHAR GARAT KASSIM	3W	19,605.00
10300	TERRY ANN MAKENA	3W	5,004.00
10201	KATHURIMA FELISTER MUKIRI	3W	6,455.00
10543	SHIUNDU OMUSULA NOEL	3W	12,055.00
10270	TENESEE WAWIRA NJUE	3W	1,129.00
10373	RHODA KANOTI	3W	1,444.00
10391	ALI SALMA RASHID	3W	4.00
10378	MWITI RISPER KAWIRA	3W	2,998.00
10544	LYNN MINAYO	3W	5.00
10251	MURINGE CALEN MUTHOKI	3W	15.00
10363	ONYANGO ADELIGHT NAINO	3W	74.00
10281	MICHELLE WENDO AMUNGA	3W	3,445.00
10522	NATASHA MUTHEU	3W	2,003.00
10220	MUTHURI NELLYANN KENDI	3W	1,905.00
10277	LINDA MUMBE KYALO	3W	2.00
10234	JATTANE MOHAMED IBRAHIM	3W	105.00
10235	NJIRU MARY WANJIRA	3W	5,004.00
			<b>859,447.00</b>
10030	IVY KATHONI MUGAMBI	4C	657.00
9863	MAYA AKINYI	4C	48,445.00
9991	MURITHI GATWIRI ROSE	4C	7.00
10117	KAWIRA KAGWIRIA PRECIOUS	4C	1,371.00
9978	MWITHIA CAMILA MWENDE	4C	444.00
10101	WEDDY CASTINE MAKENA	4C	21,302.00
10118	MUASYA FAITH MBENEKA	4C	11,109.00
9899	KABERIA MARY STANCIAH MUKAMI	4C	17,666.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

9977	VALEEN WANGARI WACHIRA	4C	35.00
9967	MAUREEN MONYANGI	4C	11,317.00
10093	GITONGA KASAFARI COMFORT	4C	510.00
10074	MWANJA ABIGAEL MUKAMI	4C	4,325.00
9893	MBURUGU STACY KENDI	4C	1.00
9890	MUTUMA SYLVIA MWENDWA	4C	5,001.00
10125	MUNORU NEEMA GAKII	4C	19,655.00
10013	LUCKNUN NKIROTE	4C	2,462.00
9917	MWANGI RISPER WANGARI	4C	7.00
9884	MUGAMBI BETTY KINANU	4C	11,211.00
10022	NJUKI WINJOY KANANA	4C	100.00
10017	SADIA ABDULLAHI DIDA	4C	17.00
9984	GELDINEMAKENA MWIKA	4C	2.00
10025	MUSYIMI KAVENGE CATHERINE	4C	1.00
9855	MARK JUNE MWENDE	4C	45.00
9952	BUNDI KARIMI SHARON	4C	13,344.00
10110	NJAGI RUTH MWENDE	4C	181.00
9949	KALUNG'E BETTY KAGENI	4C	3,000.00
9929	GARI CHITSAKA MICHELLE	4C	2.00
9915	NDUNGU WANJIRU VICTORIA	4C	4.00
9934	PAMELA KINYA KINOTI	4C	13,472.00
10054	MULIRO L. DEBRA NAFULA	4E	5,209.00
9933	KYEVA RACHAEL MUSUKI	4E	14.00
10080	MWANIKI ANGELINE MUTHEU	4E	501.00
9927	MWITI ABIGAEL NKATHA	4E	55.00
9878	SHAKINAH GATWIRI GICHUBIRI	4E	652.00
9887	YVONNE NKATHA KUBAI	4E	2,071.00
10005	SANDRA LITO	4E	5,000.00
9877	MAKENA FELISTER MWINGIRWA	4E	655.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10007	EDNA KANANA	4E	4.00
10048	PEGGY AMBER ASHUBWE	4E	95.00
10047	MUGENDI NJERI JANET	4E	4,002.00
10037	KIRIMI JOAN MURUGI	4E	3.00
10058	SERAH EUNICE NYABONYI	4E	817.00
10131	MWENDA CHRISTINE MAKENA	4E	2,702.00
10144	LESLEY NYAMBEKI MOCHERE	4E	52.00
10138	KITHINJI JOY KENDI	4E	7,794.00
9897	IMANA LINET KATHARIMI	4E	1,057.00
9859	RAEL GUMATO DAMBALA	4E	15,663.00
10115	MITHIKA AMY KENDI	4E	6.00
9905	MUTYETI VICTORIA MWENDE	4E	77.00
10146	KAMWARA CALORINE KATHAMBI	4E	2.00
9912	MUTHINJA MWENDE MITCHELLE	4E	3,016.00
9938	SHARON NDIKE MUSILI	4E	4,456.00
9935	VIRGINIA NTINYARI KAIMENYI	4E	3,007.00
9910	NGOVI VICTORIA MUNINI	4N	2.00
10184	MURIUKI GLORY ANN KENDI	4N	80.00
9907	NOELLE KEKE GITONGA	4N	77.00
9920	MUTHONI CHARITY KATHURIMA	4N	3,702.00
9921	MURIUNGI MARYANN NGUGI	4N	17.00
9930	NCHORE CECELIA BOKE	4N	11,209.00
10004	SHIRLEY MWENDE NJERU	4N	7.00
10002	ABIGAEL NYAMBURA WAMBUI	4N	2,505.00
9965	SABDIO ELEMA KOMBA	4N	12,628.00
9998	NJOKI BILHA WAKIO	4N	2,802.00
9914	BAARIU FIONA MUKAMI	4N	3,000.00
9925	TAITUMU LOREEN MUKAMI	4N	1,821.00
9937	GLORIFINE MAKANDI MUTWIRI	4N	6.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

9948	MEEME VICTORIA MAUREEN	4N	120.00
10076	NYAGA FAITH KAGUNI	4N	3.00
10105	TOMA QUEETON MWARI	4N	5,000.00
10134	TUME ADANO UMURO	4N	31,294.00
10095	NTOMBURA JOY KINYA	4N	10,659.00
10091	NGUNGA CYNTHIA	4N	17.00
10120	MWITI ALICE MUGURE	4N	79,578.00
10085	GITONGA MWENDWA DESTINY	4N	2,402.00
9866	MUTUA ROSE MUENI	4N	11,209.00
9846	LEILA MOHAMED	4N	287.00
10075	MWANZIA IVY MUENI	4N	3,800.00
9841	NDUNG'U CAREY WANJIRU	4N	6,004.00
9879	KEIRO VIVIAN NJOKI	4N	11,209.00
10065	KIBUI KATHAMBI NORAH	4N	2,055.00
10028	JOY KINYA MUTHOMI	4N	2,657.00
9839	VICKY LENA MUTHONI	4N	4,796.00
9918	NJUE JOY KINYA	4N	71.00
10049	NZAU TRICIA MUMBI	4N	5.00
10531	OMBASA CHATELLE	4N	6,000.00
10182	MUTURA CONSOLATA KAWIRA	4N	2,345.00
9936	MWITI NELLY MUSYAWA	4P	4,456.00
9849	NYANOKWI ANGELINE	4P	3,800.00
10139	KIBUTI NOELLE NIKKI MAKENA	4P	11,209.00
10150	KATHAMBI NELLY	4P	1,771.00
10151	KITHINJI VALENTINE KANANA	4P	1,456.00
10155	PURITY MUMBE MUTISYA	4P	3,802.00
10157	EMERY MURITHI JOHN	4P	17.00
9848	KINYA MUTHOMI	4P	15.00
9831	NAOMI NDANU	4P	455.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

9928	WAKO FARDOSA HASSAN	4P	44.00
10160	ABIGAEL KENDI PIUS	4P	1.00
9840	VANESSA WANJIKU	4P	11,255.00
10158	DARVIN GAKII	4P	15,050.00
9894	MAGANA TIPHANIE	4P	5,000.00
10032	NYORO ROSEMARY WANJIKU	4P	4,244.00
10018	MURUNGI MURERI EZYLINE	4P	3,657.00
10050	MWANGI KIMBERLEY WAMBUI	4P	655.00
10056	DENG KUOL AWUOR	4P	102.00
10072	MUCEE MAKENA GRACE	4P	3,126.00
9966	MUTHURA MARGARET KABAKA	4P	11,209.00
9989	ZAWADI ZATMA KENDI	4P	14,172.00
9961	MUNGIRIA EDDY KARIMI	4P	3,000.00
9896	LORNA NYAKIO KATHURI	4P	22.00
9979	DIRAMU GALGALO WAKO	4P	1,302.00
9968	SHARON MAKENA KIRIMI	4P	15.00
10026	MWANIKI PATIENCE WANJIKU	4P	11,207.00
10103	MBABU NKATHA ANNET	4P	6,007.00
9992	MWITI MAKENA YVONNE	4P	57.00
9876	MAKENA MAUREEN	4S	19,852.00
9868	MUGAMBI MAXINE GATWIRI	4S	7,006.00
9867	MUTISYA CYNTHIA MUTILE	4S	6.00
9842	JOY ABIGAEL KATHURE	4S	11.00
9889	MUHORO CLAUDIA JOY WANGU	4S	12,655.00
9911	PRECIOUS FURAHA GITONGA	4S	156.00
9883	MUNGATHIA LINET MWENDWA	4S	2,007.00
9885	RUBY MUTHONI MARIGI	4S	47.00
9833	ABIGAEL SILONTE	4S	2,652.00
10104	O'MASAKI JIRRYBERY KEMUNTO	4S	955.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

10170	CHUOL NYAKAMA LUALWENG	4S	10.00
10168	KIRIMI WHITNEY NKATHA	4S	11,218.00
10166	STACY WANJA MUTURI	4S	5.00
10164	WANJA MOREEN	4S	3,951.00
10112	FRIDAH MUTHONI KITHURE	4S	9,496.00
10113	FELISTER MAKENA MUMO	4S	21,234.00
9924	MURITHI SHELYN MUKAMI	4S	122.00
10100	GATWIRI EDNA	4S	2.00
10099	DORA MAKENA	4S	3.00
10097	MUGAMBI NANCY GAKII	4S	4,302.00
10090	MOHAMED UMULKATUMA MOHAMUD	4S	12,023.00
10069	MUTUMA SASHA KATHAMBI	4S	4.00
10062	JAPHET MUKAMI PRUDENCE NESSY	4S	6.00
10045	KITONGA PURITY KALEVU	4S	4,021.00
9981	MWENDA ELISHEBA KANARIO	4S	4,902.00
9994	KABURU JOY TALIA MUKAMI	4S	5,021.00
9964	KIOKO DAMARIS KAMBUA	4S	3,005.00
9980	NYAGA EVA MWENDE	4S	4,698.00
9944	NTWIGA JOY KANANA	4S	11,212.00
9985	IRERI KANANA ABIGAEL	4S	2,305.00
9990	ZAWADI ZAMTA MAKENA	4S	14,172.00
9993	KYALO HILLARY KALONDU	4S	71.00
10169	IKRAM ADAN ISSACK	4W	5,781.00
9926	NKUNJA ANN KATHAMBI	4W	410.00
10135	WAVINYA NANCY MWIKALI	4W	7,502.00
9941	MURIUNGI MITCHEL KAWIRA	4W	6,211.00
9834	BRENDA JEBIWOT	4W	10,000.00
9864	MURIITHI GABRIELLA	4W	2.00
10137	KABETE MERCY KENDI	4W	17.00

**St. Mary's Girls' High School-Igoji**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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10179	LESY MAKENA MWITI	4W	655.00
9850	KINYA PAULINE MWIRIGI	4W	2,655.00
9940	KIBURI EVALYNE MUENI	4W	1.00
10066	CHARMAINE ANN WANJIKU	4W	21,202.00
10161	FLORENCE KARIMI MBUGUA	4W	2.00
10127	YUSRA MATKER IBRAHIM	4W	55.00
10000	WARIO ARBE ROBA	4W	12,762.00
9882	NDURU FAITH NTINYARI	4W	212.00
9872	KINYUA FIDES MWEDE	4W	10.00
9973	MWENDA EMIS NKATHA	4W	20,500.00
9906	NJIRU EVELYN WANJA	4W	1.00
9962	ABIGAIL NJOKI KARIUKI	4W	2.00
9957	ONYANGO MAKENA VANNESSA	4W	25.00
9862	MWENDA KAY GATWIRI	4W	3,202.00
9860	BREDA WANJA MWONGELA	4W	3,211.00
10040	NASIBO YATTANI HALAKE	4W	8,789.00
			<b>837,413.00</b>
			<b>3,825,250.00</b>

St. Mary's Girls' High School-Igoji  
Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

Annex 11 – Schedule of prepayments and fees arrears 30th June 2023

CLASS BALANCES PER VOTE AS AT 30<sup>th</sup> June 2023

FORM	Uniform	PA Project	Direct credits	Conservancy	Insurance	Medical improvement	Activity Fund	TUDENT ID	Adm cost	Life emoluments	Boarding fees	Vote25	TOTAL		
1A	0	16,462	0	3,782	636	306	1,522	720	0	3,795	1,531	9,194	66,653	0	104,601
1B	0	20,131	0	1,887	318	153	720	240	0	1,265	487	1,792	19,972	0	37,965
1C	0	22,387	0	3,778	636	306	1,440	480	0	2,530	974	4,634	46,903	0	84,068
1E	0	25,292	0	1,878	318	153	720	240	0	1,775	487	1,792	24,224	0	56,879
1G	5,560	20,062	0	5,669	954	459	2,160	720	0	3,795	1,461	8,946	78,104	0	125,328
1N	32,400	43,498	0	12,243	2,332	1,120	5,280	3,318	500	7,550	3,620	14,932	77,005	10,000	213,379
1P	0	40,492	0	6,724	1,272	612	2,880	960	0	5,060	1,948	8,021	82,290	0	149,996
1S	0	30,170	0	4,336	954	459	2,160	720	0	3,795	1,461	6,426	56,659	0	107,140
1W	0	39,065	0	7,214	1,590	765	3,908	1,440	0	7,590	2,922	12,344	113,240	0	190,082
2A	0	48,907	0	7,564	1,272	612	3,151	1,200	0	3,775	2,435	10,779	93,182	0	172,877
2B	0	94,369	0	22,542	4,240	2,038	9,600	4,758	0	10,686	8,642	26,672	196,563	0	367,610
2C	0	43,318	0	9,724	1,802	866	4,080	2,155	0	5,033	3,246	11,946	95,891	0	175,727
2E	10,529	54,581	0	8,033	1,590	765	3,600	1,200	0	3,775	2,435	8,960	76,478	0	169,867
2G	0	43,478	0	7,564	1,272	612	2,880	960	0	3,020	1,948	8,458	88,792	0	159,839
2N	0	36,121	0	5,673	954	459	3,157	1,200	0	3,775	2,841	14,950	132,401	0	200,281
2P	0	23,900	0	4,903	1,166	560	2,640	1,659	0	2,768	1,785	7,715	69,754	0	116,850
2S	0	34,280	0	3,571	636	306	1,440	480	0	1,510	974	3,974	61,444	0	108,615
2W	0	49,346	0	11,826	2,120	1,019	4,926	2,619	0	5,788	3,733	15,345	145,448	0	234,945
3A	1,520	34,402	0	6,873	1,166	560	2,640	1,810	0	3,523	2,272	8,537	81,205	0	145,788
3C	0	63,917	0	15,133	2,756	1,510	8,425	5,217	0	9,059	5,842	21,808	202,827	0	336,494
3E	0	26,348	0	6,988	1,272	612	2,880	960	0	3,020	1,948	8,763	66,287	0	119,078
3N	0	16,281	0	1,891	318	153	720	240	0	755	487	3,387	41,097	0	54,534
3P	5,200	61,302	0	18,388	2,968	1,426	8,545	4,977	0	9,744	8,540	30,388	189,469	0	341,991
3S	5,200	68,672	0	14,197	2,650	1,273	6,000	3,558	0	6,831	5,842	22,347	184,038	0	320,608
3W	10,400	129,246	0	38,105	5,618	2,699	16,120	7,356	0	17,700	14,724	50,081	321,783	0	614,940
4C	0	15,000	0	8,044	1,484	713	3,360	1,899	0	3,523	2,272	8,362	114,454	0	159,111
4E	0	25,445	0	17,297	3,498	1,680	7,920	4,977	0	8,304	5,355	23,621	187,685	0	285,782
4N	0	24,653	0	14,677	2,862	1,374	6,704	4,737	0	7,549	4,868	17,918	144,738	0	233,430
4P	0	44,383	0	32,094	5,512	2,647	13,880	8,055	0	14,513	10,624	36,308	247,729	0	415,745
4S	0	38,215	0	27,321	4,346	2,087	12,750	6,442	0	14,132	11,829	37,530	231,690	0	386,342
4W	0	45,000	0	23,059	3,498	1,680	9,920	4,977	0	10,344	8,481	36,991	231,644	0	375,594
	70,809	1,278,723	0	352,978	62,010	29,984	156,128	80,274	500	186,282	126,014	482,921	3,769,649	10,000	6,552,886