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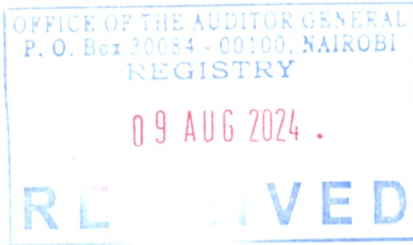
REPORT

TABLED BY: Hon. Kimani Ichung'wa
(Leader of the Majority Party)

THE TABLE:

Anastacia

OF
THE AUDITOR-GENERAL
ON
MARYHILL GIRLS HIGH SCHOOL
FOR THE YEAR
ENDED 30 JUNE, 2023
KIAMBU COUNTY



MARYHILL GIRLS' HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2023

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

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Table of Contents	Page
1. ACRONYMS AND GLOSSARY OF TERMS.....	iv
2. KEY SCHOOL INFORMATION AND MANAGEMENT	v
3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	vi
4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	ix
5. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF (<i>specify school name</i>) SCHOOL OF THE YEAR ENDING 30 TH JUNE 2023	x
6. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2023	1
7. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2023	2
8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2023	3
9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2023.....	4
10. SIGNIFICANT ACCOUNTING POLICIES.....	10
11. NOTES TO THE FINANCIAL STATEMENTS	12
12. ANNEXES.....	20

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Acronyms and Glossary of Terms

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

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day & Secondary Education
BES	Boarding Equipment & Stores
EWC	Electricity Water & Conservancy
L.T & T	Local Transport & Travel
M & I	Maintenance & Improvement
RMI	Repairs Maintenance & Improvement

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 08/06/2021 under registration number 22S00300708 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 2500 number of students as at 30th June 2023. It has 10 streams and 105 teachers of which 7 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

	Name of Board Member	Designation	Term of Office
1	Mr. Anthony Mwaura	Chairman	4/3/2019
2	Mrs. Jacinta Waweru Ngure	Secretary - Principal	4/3/2019
3	Dr. Jane Karambu	Vice Chair	4/3/2019
4	Arch. Stephen Muiuru	P.A Chair- Co-Opted	4/3/2019
5	Joseph Gachau	Member -Rep Parents/Local Community	4/3/2019
6	David Gachoki	Member -Rep Parents/Local Community	4/3/2019
7	Lydia Kwamboka	Member- Rep Parents/Local Community	4/3/2019
8	Martha Muthuku	Member- Co-Opted	4/3/2019
9	Prof. Fred Wamunyokoli	Member – Rep Ceb	4/3/2019
10	Fr. Francis Kiarie	Member - Sponsor	4/3/2019
11	Sr. Benedette Munyao	Member - Sponsor	4/3/2019
12	Eng. Patrick Mwangi	Member - Community	4/3/2019
13	Mr. Maina Ruo	Member Special Needs	4/3/2019
14	Musa Kathanje	Member	4/3/2019
15	Qs George Karita	Member	4/3/2019
16	Ms. Malinda Ndinda	Member	4/3/2019
17	Edwin Irungu	Member	4/3/2019
18	Mr. Joseph Waweru	Member Rep Teachers	4/3/2019
19	Faith Musonik	Rep Students	4/3/2019

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions of the School Board of Management include:

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

(c) Committees of the Board

Ref :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
2	Audit Committee	Dr. Jane Karumbu QS George Karita Eng. Patrick Mwangi Lydia Kwamboka Jacinta Waweru-Ngure	Chairperson Member Member Member	0/0
3	Finance, Procurement And General Purposes Committee	Musa Kathanje David Gachoki Arch. Stephine Muiru Jacinta Waweru Martha Mutuku Josep Gachau	Chairperson Member Member Member Member	2/2
4	Academic Committee	Prof. Fred . Wamunyokoli Mr. Joseph Waweru Mr. David Gachoki Mrs. Roselyne Kiama Dr. Jane Kathuku Joseph Gachau	Chairpeson Member Member Member Member member	4/4
5	Development Committee	Arch. Stephen Muiru Eng. Patrick Mwangi Qs. George Karita Mr. Anthony Mwaura Mr. Maina Ruo Lydia Kwamboka	Chairpeson Member Member Member Member	0/0
6	Discipline and welfare Committee	Mr. Edwin Irungu Sr. Bendette Munyao Ms. Malinda Ndinda Ms. Martha Mutuku	Chairpeson Member Member Member	1/1

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

		Mr. Maina Ruo	Member	
7	Adhoc Committee (if any during the year)			0/0

(d) School Operation Management

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

Ref	Designation	Name	TSC/ID Number
1	Principal	Jacinta Waweru Ngure	322613
2	Deputy Principal	Rose Wanjiru Kinuthia	350722
3	Deputy principal	Peris Gachoki Mabuti	478393
4	School Bursar	Milkah W. Gichuki	24585326

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 9-01000-Thika
Telephone: 0704983017
E-mail: maryhillgirls@yahoo.com
Website: www.maryhillgirls.com
Facebook:
Twitter:

(f) School Bankers

The following school operated 11 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102191027

2 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102191361

3 Name of Bank: Kenya commercial ban
Branch: Thika
Account Number: 1123666822

4 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102165883

5 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1100169415

6 Name of Bank: Equity bank
Branch: Thika
Account Number :0090277588428

7 Name of Bank: Equity bank
Branch: Thika
AccountNumber :1550267870554

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

8 Name of Bank: Carritas bank

Branch: Thika

Account Number :1002022000811

9 Name of Bank: Co-operative bank

Branch: Thika

Account Number :0212073499540

10 Name of Bank: Co-operative bank

Branch: Thika

Account Number :01129734995400

11 Name of Bank: Kenya commercial bank

Branch: Thika

AccountNumber :1139521764

12 MPESA Pay Bill No. 522123 attached to 1102165883 bank account

13 MPESA Pay Bill No. 400222 attached to 01129734995400 bank account

(g) Independent Auditors

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

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

PERFORMANCE FINANCIAL	YEAR ENDED 30TH JUNE 2023	YEAR ENDED 2022	YEAR ENDED 2021
SURPLUS/DEFICIT	3,983,864.39	23,165,193.18	(5,936,463.43)
DIRECT CAPITATION GRANTS	35,765,716.75	27,828,670.97	8,329,595.65
INFRASTRUCTURE GRANTS	10,000,000.00	11,327,487.63	6,375,514.16
TOTAL GRANTS	49,749,581.14	62,321,351.78	14,705,109.81
ENROLMENT	2,500.00	2,318.00	2,068.00
RATIO OF CAPITATION GRANTS PER STUDENT	1:19899.83	1:26885.83	1;7110.79
OTHER INCOMES	299,125,727.87	265,915,688.48	70,326,745.12
GROWTH OF OTHER INCOMES	33,210,039.39	195,588,943.36	(28,147,164.48)
EXPENDITURE/PAYMENTS	330,907,580.23	281,906,653.90	90,968,318.36
DEBTORS/RECEIVABLES	47,451,593.60	47,075,950.95	47,797,637.09
CREDITORS/PAYABLES	37,678,996.00	35,458,567.46	70,509,908.15
CASH AND CASH EQUIVALENTS	15,757,153.31	9,928,503.03	21,092,964.40

b) **Teacher Student ratio:**

NON-FINANCIAL

ENROLLED STUDENTS	2,500	2,318	2,314
NUMBER OF TEACHERS	110	99	
TSC TEACHERS	103	92	
BOM TEACHERS	7	7	
TEACHER-STUDENT RATIO	1;23	1;23	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

c) Mean score in the 2021-2023 KCSE:

YEAR	ENTRANCE	MEAN SCORE	REMARKS
2023	522	9.4423	GOOD
2022	476	9.2353	GOOD
2021	416	9.512	GOOD

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRANCE	MEAN SCORE	STUDENTS TRANSITIONED	COMMENT
2023	511	9.4423	494	GOOD
2022	476	9.2353	411	GOOD
2021	416	9.512	346	GOOD
TOTAL NO OF STUDENTS	1403		1251	

d) Number of Candidates in the 2019-2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

YEAR	NUMBER OF STUDENTS
2023	511
2022	476
2021	416
TOTAL NUMBER OF STUDENTS	1403

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

e) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

YEAR	STUDENTS	DORMS	DINNING HALL	LAB O	TOILE TS	SHOWE RS	CLINIC	LIBRARY
2023	2500	6	1	6	217	204	1	1
2022	2314	6	1	6	177	164	1	1
2021	2170	6	1	6	177	164	1	1

f) Development projects carried out by the school:

Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

NO	PROJECTS	SOURCE OF FUNDS
1	DORMITORY	PARENTS CONTRIBUTION
2	8 CLASS ROOM	G.O.K GRANTS



Sign

School Principal

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

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

Name: Anthony Ng'ang'a Mwaura
Designation: Chairman, School Board of Management
Sign:

Date: ..4-9-23.....

Name: Jacinta Waweru Ngure
Designation: School Principal & Secretary to Board of Management
Sign:

Date: ..4/9/23.....

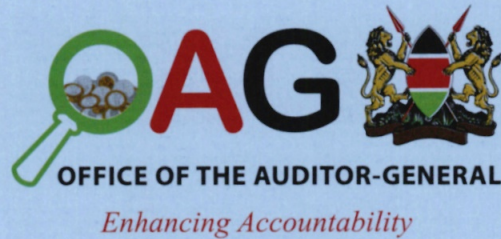
Name: Milkah W. Gichuki
Designation: Bursar/ Finance Officer
Sign:

Date: ..30/8/2.....



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MARYHILL GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Maryhill Girls High School – Kiambu County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Maryhill Girls Secondary School 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 do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Inaccuracies in the Statement of Cash Flows

The statement of cash flows reflects net cash flows from investing activities amount of Kshs.2,682,644 relating to acquisition of assets which was not supported with acquisition and payment documentations. Further, the statement reflects payment for operations of Kshs.36,198,471 instead of Kshs.40,725,901 reported in the statement of receipts and payments resulting to unexplained and unreconciled difference of Kshs.4,527,430.

In the circumstances, the accuracy of the statement of cashflows could not be confirmed.

2. Unsupported Financial Statements Balances

Management did not provide ledgers for all the balances reflected in both the statement of receipts and payments for the year ended 30 June, 2023 and the statement of financial assets and financial liabilities as at 30 June, 2023. It was therefore not clear how the balances in the financial statements were arrived at in the absence of ledgers.

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

3. Undeclared Revenue

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects school fund income - other receipts amount of Kshs.14,491,703 which includes nil receipts from Kenya National Examination Council (KNEC). However, the bank statement of the school fund account reflects a credit of Kshs.6,464,250 from KNEC on 5 January, 2023 for hiring of the school as an exams marking Centre.

In the circumstances, the accuracy and completeness of school fund income - other receipts amount of Kshs.14,491,703 could not be confirmed.

4. Inaccurate Statement of Budgeted Versus Actual Amounts

The statement of receipts and payments and as disclosed in the Note 4 to the financial statement reflects school fund income - other receipts amount of Kshs.14,491,703 which includes receipts from bakery, red cross, house rent, students' trip, KUCCPS, Maryhill Cooperative Sacco, school canteen, hymn books, NHIF, NSSF, PAYE, welfare, mugs, clubs, tender income, clubs and student ID cards which were not included in the statement of budgeted versus actual amounts.

In the circumstances, the accuracy of the statement of budgeted versus actual amounts could not be confirmed.

5. Unsupported Infrastructure Project

The School undertook a project on completion of White Sister Dormitory at a project cost of Kshs.26,435,933. However, the following irregularities were noted:

- a) No confirmation on whether the project was approved.
- b) The school infrastructure plan was not in place.
- c) The bank statement showing availability of funds in the school infrastructure account at the time of approval was not provided.
- d) Quarterly progress report to CDE was not provided.
- e) The bill of quantities was not provided.
- f) Bid documents for all the tenderers not provided for audit review.
- g) Certificates of practical completion or percentage of completion was not provided.

In the circumstances, the accuracy and value for money for the expenditure incurred could not be confirmed.

6. Cash and Cash Equivalents

6.1 Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects Kshs.15,757,153 in respect to cash and cash equivalents. However, the School did not prepare bank reconciliation statements for all the eleven (11) bank accounts and for the Mpesa paybill accounts. In addition, the School did not provide cash books for ten (10) bank accounts out of eleven (11) bank accounts held and the Mpesa statements for the two (2) paybill accounts. Further, Management did not appoint a board of survey to confirm bank and cash balances as at 30 June, 2023.

In the circumstances, the accuracy and completeness of the cash and cash equivalents as at 30 June, 2023 could not be confirmed.

6.2 Overdrawn Account and Netting off of Bank Balance

The statement of financial assets and financial liabilities reflects bank balance of Kshs.15,732,380 as disclosed in Note 8 to the financial statements. Included in the bank balance are three (3) bank accounts with an overdraft balance of Kshs.12,773,996 which has been netted off bank balances of Kshs15,732,380 contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

Further, the School made payments amounting to Kshs.1,883,200 to suppliers through the operation account in one of the commercial banks without sufficient funds in the account resulting to bounced cheques which attracted penalties of Kshs.10,800.

In the circumstances, the accuracy, completeness and existence of the bank balance of Kshs.15,732,380 could not be confirmed.

7. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.47,451,594 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.28,696,908 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.47,451,593 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.243,227,000 and Kshs.316,466,747 respectively resulting to an overfunding of Kshs.73,239,747 or 30% of the budget.

However, the School spent a balance of Kshs.330,907,580 against actual receipts of Kshs.316,466,747 resulting to an over-utilization of Kshs.14,440,833 or 5% of actual receipts.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.35,765,716. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS indicated 2,243 students while records from the County Director of Education had 2,454 students resulting to a variance of 211.

In the circumstances, excess students not enrolled in NEMIS do not benefit from Government capitation thus disadvantaging them from the rest.

2. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income - parents' contribution amount of Kshs.284,634,025 which includes Kshs.47,507,417 for capacity building included in the school's fees structure for Forms 1 to 3 at Kshs.5,500 and Form 4 at Kshs.7,000 per student per term. Further, the amount includes Kshs.36,826,072 development fund included in the school's fees structure for Form 2 to Form 4 at Kshs.10,000 and Form 1

at Kshs.20,000 per student per year. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

3. Single Sourcing of Lockers and Chairs

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects payments for operations amount of Kshs.40,725,901 which include repairs and maintenance improvements of Kshs.3,769,732 which further includes Kshs.1,711,500 paid as supply of lockers and chairs through single sourcing without justification. This was contrary to Section 103(1) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use direct procurement as allowed under sub-section (2) as long as the purpose is not to avoid competition.

In the circumstances, the value for money for the expenditure could not be confirmed. In addition, Management was in breach of the law.

4. Irregular Supply of Boarding Equipment and Stores

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amounting to Kshs.268,034,968 which includes Kshs.134,759,617 on boarding equipment and stores, which further includes Kshs.88,159,381 incurred on payment of consumable supplies without framework agreements entered between the School and at least a minimum of seven suppliers. This is contrary to Section 114(1)(b), (c) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may enter into a framework agreement open tender if the required quantity of goods, works or non-consultancy services cannot be determined at the time of entering into the agreement; and a minimum of seven alternative vendors are included for each category.

In the circumstances, the value for money for the expenditure could not be confirmed. In addition, Management was in breach of the law.

5. Irregular Payment of Sitting Allowance to the Principal

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amounting to Kshs.268,034,968 which includes Kshs.9,696,943 relating to local transport and travelling which further includes Kshs.346,000 paid to the Principal as sitting allowances for BOM executive meeting. This is contrary to Section 10 of the Basic Education Act, 2013 (Fifth Schedule) which states that the members of the Board, a Panel or any Committee established under this Act who are not public officers shall be paid out of moneys provided by Parliament such-allowances and expenses as the Cabinet Minister may prescribe.

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

6. Undisclosed Capacity Building Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund expenditure amount of Kshs.268,034,968 which further includes Kshs.30,294,455 paid as capacity building. However, there was no clear guideline on how the funds contributed by parents was to be utilized contrary to guidelines issued by Ministry of Education vide circular MOE HQS 3/13/3 dated 16 June, 2021.

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

7. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.28,392,304 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.9,485,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.5,634,500 was transferred to infrastructure account, leaving a balance of Kshs.3,850,500 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. No HQS 3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

8. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects payments for boarding and school fund amount of Kshs.268,034,968 which includes Kshs.26,408,766 in respect of administration cost which further includes Kshs.2,943,280 transferred to KESSHA which is a private entity. However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.2,943,280 could not be confirmed.

9. Unbalanced Budget

Review of the statement of budgeted versus actual amounts indicated that the schools final revenue budget amounted to Kshs.243,227,000 against final budget expenditure of Kshs.232,675,632 resulting to unbalanced budget by Kshs.10,551,368. This is contrary to Regulation 33(c) of Public Finance Management (National Government) Regulations, 2015 which states that budget shall be balanced.

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

10. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 17 April, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2023 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

11. Lack of School Improvement Plan

During the year under review, the School did not have a School Improvement Plan approved by the Board of Management and Sub County Director of Education to improve the school environment and learning outcomes contrary to Section 2.2 of the Operation Manual from the Ministry of Education.

In the circumstances, improvements on the School environment and learning outcomes during the year could not be confirmed.

The audit was conducted in accordance with the 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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register which includes land and motor vehicles. However, land ownership documents and motor vehicle log books were not provided for audit.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the school's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 Schools 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 overall 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 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 controls.
- 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 controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2023 - 2022 Ksh	2022 - 2021 Ksh
RECEIPTS			
Capitation grants for tuition	1	7,373,412.75	6,808,779.60
Capitation grants for operations	2	28,392,304.00	32,347,379.00
School Fund Income- Parents' Contributions	3	284,634,024.50	236,024,772.75
School Fund Income- Other receipts	4	14,491,703.37	29,890,915.73
Proceeds from borrowings		-	-
TOTAL RECEIPTS		<u>334,891,444.62</u>	<u>305,071,847.08</u>
PAYMENTS			
Payments for Tuition	5	22,146,711.10	23,242,862.00
Payments for operations	6	40,725,900.68	35,649,209.80
Boarding and school fund payments	7	268,034,968.45	223,014,581.20
TOTAL PAYMENTS		<u>330,907,580.23</u>	<u>281,906,653.00</u>
SURPLUS/DEFICIT		<u>3,983,864.39</u>	<u>23,165,194.08</u>

The school financial statements were approved and signed by:

Signature:.....
 Name: Eng. Anthony Mwaura
 Chairman, Board of Management

Date: 4-9-23

Signature:.....
 Name: Mrs. Jacinta Njeri Waweru
 Secretary, Board of Management/Principal

Date: 4/9/23

Signature:.....
 Name: Ms. Milkah Wanjiru Gichuki
 Bursar

Date: 30/5/23

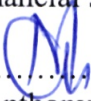


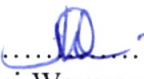
MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023


VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2023

FINANCIAL ASSETS	Note	2023 - 2022 Ksh	2022 - 2021 Ksh
Cash and Cash Equivalents			
Bank Balances	8	15,732,380.29	9,837,433.31
Cash Balances	9	24,773.02	91,069.72
Short term Investment	10	<u>-</u>	<u>-</u>
Total Cash and Cash Equivalents		15,757,153.31	9,928,503.03
Account's receivables	11	47,451,593.60	47,075,950.95
TOTAL FINANCIAL ASSETS		<u>63,208,746.91</u>	<u>57,004,453.98</u>
FINANCIAL LIABILITIES			
Accounts Payable	12	<u>37,678,996.00</u>	<u>35,458,567.46</u>
NET FINANCIAL SSETS		<u>25,529,750.91</u>	<u>21,545,886.52</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2022	13	21,545,886.52	(1,619,306.66)
Surplus/Deficit for the year		3,983,864.39	23,165,193.18
NET FINANCIAL POSITION		<u>25,529,750.91</u>	<u>21,545,886.52</u>

The school financial statements were approved and signed by:

Signature:  Date: 4-9-23-
Name: Eng. Anthony Mwaura
Chairman, Board of Management

Signature:  Date: 4/9/23
Name: Mrs. Jacinta Njeri Waweru
Secretary, Board of Management/Principal

Signature:  Date: 30/8/23
Name: Ms. Milkah Wanjiru Gichuki
Bursar



MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2023

		2023 - 2022	2022- 2021
		Ksh	Ksh
<u>Receipts from operating activities</u>			
Capitation grants for tuition	1	7,373,412.75	6,808,779.60
Capitation grants for operations	2	28,392,304.00	32,347,379.00
School fund income- Parents contributions/ fees	3	284,634,024.50	236,024,772.75
School fund income- other receipts	4	<u>14,491,703.37</u>	<u>29,890,915.73</u>
Total receipts		<u>334,891,444.62</u>	<u>305,071,847.08</u>
<u>Payments</u>			
Payments for Tuition		22,146,711.10	23,242,862.00
Payments for operations		36,198,470.98	35,649,209.80
Boarding and school fund payments		<u>268,034,968.45</u>	<u>223,014,581.20</u>
		<u>326,380,150.53</u>	<u>281,906,653.00</u>
Net cash flow from operating activities	a	8,511,294.09	23,165,194.08
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		2,682,643.81	21,310,563.55
Purchase of Investments		-	-
Proceeds from investments(Net)		-	-
Net cash flows from Investing Activities	b	2,682,643.81	21,310,563.55
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flows from Investing Activities	c	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,828,650.28	1,854,630.53
Cash and cash equivalent at BEGINNING of the year	10	<u>9,928,503.03</u>	<u>8,073,873.40</u>
Cash and cash equivalent at END of the year		<u>15,757,153.31</u>	<u>9,928,503.03</u>

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.

**Reports and Financial Statements
For the year ended 30th June 2023**

VIII. 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 %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	-	-	-	-	-	#DIV/0!
Exercise books	-	-	-	-	-	#DIV/0!
Laboratory equipment	-	-	-	-	-	#DIV/0!
Teaching / learning materials	10,360,000.00	-	10,360,000.00	7,373,412.75	2,986,587.25	71.17%
TOTAL	10,360,000.00	-	10360,000.00	7,373412.75	2,986,587.25	
(2) CAPITATION GRANT ON OPERATIONS					-	
Other voteheads (EWC,LTT,ADMN & P.E)	23,500,000.00	-	23,500,000.00	17,948,329.00	5,551,671.00	76.38%
Repairs Maintenance and Improvements	35,000,000.00	-	35,000,000.00	9,342,000.00	25,658,000.00	26.69%
Activity		-	-	867,575.00	(867,575.00)	#DIV/0!
Medical and insurance	-	-	-	234,400.00	(234,400.00)	#DIV/0!
TOTAL	58,500,000.00	-	58,500,000.00	28,392,304.00	30,107,696.00	48.53%

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

(3) FEES CHARGED ON PARENTS			-	-		
Boarding Equipment and Stores	80,962,500.00		80,962,500.00	116,925,192.60	(35,962,692.60)	144.42%
Personnel emoluments	14,930,000.00		14,930,000.00	29,535,925.00	(14,605,925.00)	197.83%
Caution	317,000.00		317,000.00	317,000.00	-	100.00%
Repairs and maintenance	5,980,000.00		5,980,000.00	52,875,828.50	(46,895,828.50)	884.21%
Local transport / travelling	4,052,500.00		4,052,500.00	4,830,958.00	(778,458.00)	119.21%
Hymn Book	350,000.00		350,000.00	315,500.00	34,500.00	90.14%
ID card	280,000.00		280,000.00	256,343.00	23,657.00	91.55%
Insurance	2,650,000.00		2,650,000.00	2,485,612.00	164,388.00	93.80%
Medical	1,270,000.00		1,270,000.00	629,535.00	640,465.00	49.57%
Capacity Building	41,250,000.00		41,250,000.00	47,507,417.40	(6,257,417.40)	115.17%
Electricity and water	15,755,000.00		15,755,000.00	9,145,125.00	6,609,875.00	58.05%
Mugs	280,000.00		280,000.00	312,600.00	(32,600.00)	111.64%
Administration costs	6,290,000.00		6,290,000.00	15,563,994.00		
TOTAL	174,367,000.00		174,367,000.00	280,701,030.50	(106,334,030.50)	160.98%
OTHER INCOME					-	
Income from Bakery				2,200.00	(2,200.00)	#DIV/0!

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

Income from Rent				12,000.00	(12,000.00)	#DIV/0!
canteen				758,975.77	(758,975.77)	#DIV/0!
Redcross				6,000.00	(6,000.00)	#DIV/0!
Students Trip				3,835,117.60	(3,835,117.60)	#DIV/0!
Students Uniform	3,295,300.00			2,843,413.00	(2,843,413.00)	#DIV/0!
Students Kuccps Registration				199,839.00	(199,839.00)	#DIV/0!
Maryhill coop sacco				3,642,911.00	(3,642,911.00)	#DIV/0!
NHIF				564,950.00	(564,950.00)	#DIV/0!
PAYE				2,085,297.00	(2,085,297.00)	#DIV/0!
NSSF				1,257,120.00	(1,257,120.00)	#DIV/0!
Welfare				992,000.00	(992,000.00)	#DIV/0!
Student Clubs				153,850.00	(153,850.00)	#DIV/0!
Tender forms				97,000.00	(97,000.00)	#DIV/0!
	3,295,300.00		-	16,450,673.37	(16,450,673.37)	
TOTAL INCOME	243,227,000.00	-	243,227,000.00	316,466,747.25	(73,239,747.25)	
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	3,974,060.00	-	3,974,060.00	5,859,057.40	(1,884,997.40)	147.43%

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Exercise books	-	-	-	842,000.00	(842,000.00)	#DIV/0!
Laboratory equipment	9,071,964.00	-	9,071,964.00	1,710,934.00	7,361,030.00	18.86%
Teaching / learning materials	6,531,370.00	-	6,531,370.00	13,734,719.70	(7,203,349.70)	210.29%
TOTAL	19,577,394.00	-	19,577,394.00	22,146,711.10	(2,569,317.10)	113.12%
(2) EXPENDITURE FOR OPERATIONS					-	#DIV/0!
Electricity water and Conservancy	5,875,000.00	-	5,875,000.00	3,788,702.00	2,086,298.00	64.49%
Local Transport and Travelling	-	-	-	1,807,705.00	(1,807,705.00)	#DIV/0!
Repairs Maintenance and Improvements	12,500,000.00	-	12,500,000.00	3,769,732.00	8,730,268.00	30.16%
Personal emolument	11,750,000.00			4,949,034.20	(4,949,034.20)	#DIV/0!
Admin cost	3,398,000.00			6,736,302.28	(6,736,302.28)	#DIV/0!
Activity	3,750,000.00			2,395,080.00	(2,395,080.00)	#DIV/0!
BES				3,560,510.00	(3,560,510.00)	#DIV/0!
Development Account				1,628,823.00	(1,628,823.00)	#DIV/0!
Infrastructure				5,754,101.50	(5,754,101.50)	#DIV/0!
Maryhill coop sacco				547,883.00	(547,883.00)	#DIV/0!
NHIF				126,200.00	(126,200.00)	#DIV/0!
NSSF				280,800.00	(280,800.00)	#DIV/0!

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

PAYE				209,495.00	(209,495.00)	#DIV/0!
SACCO				475,603.00	(475,603.00)	#DIV/0!
WELFARE				168,500.00	(168,500.00)	#DIV/0!
Other (LTT,EWC,PE, ADMN)				4,527,429.70	(4,527,429.70)	#DIV/0!
TOTAL	37,273,000.00	-	18,375,000.00	40,725,900.68	(22,350,900.68)	221.64%
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding equipment and Stores	108,778,473.00	-	108,778,473.00	134,759,617.00	(25,981,144.00)	123.88%
Repairs, maintenance and Impro	2,710,900.00	-	2,710,900.00	5,956,005.00	(3,245,105.00)	219.71%
Electricity water and conservancy	9,586,312.00	-	9,586,312.00	11,142,937.02	(1,556,625.02)	116.24%
Local Transport and travelling	11,583,000.00	-	11,583,000.00	9,696,943.00	1,886,057.00	83.72%
ACTIVITY	1,513,000.00	-	1,513,000.00	3,392,382.00	(1,879,382.00)	224.22%
ADMIN COSTS	-	-	-	26,408,766.38	(26,408,766.38)	#DIV/0!
Capacity Building	35,000,000.00	-	-	30,294,455.00	(30,294,455.00)	#DIV/0!
Personal emolument	19,383,952.00	-	-	20,017,494.05	(20,017,494.05)	#DIV/0!
Payments for Canteen	-	-	-	538,550.00	(538,550.00)	#DIV/0!
Payments for Bakery	-	-	-	3,806,020.00	(3,806,020.00)	#DIV/0!

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Hymn book	-	-	-	267,900.00	(267,900.00)	#DIV/0!
ID card	-	-	-	352,500.00	(352,500.00)	#DIV/0!
Payments for the Farm	-	-	-	691,720.00	(691,720.00)	#DIV/0!
Insurance	-	-	-	1,908,419.00	(1,908,419.00)	#DIV/0!
Main account	-	-	-	3,272,810.00	(3,272,810.00)	#DIV/0!
Maryhill cooperative society	-	-	-	4,729,179.00	(4,729,179.00)	#DIV/0!
Maryhill staff welfare	-	-	-	128,000.00	(128,000.00)	#DIV/0!
Medical	2,872,301.00	-	2,872,301.00	431,014.00	2,441,287.00	15.01%
Nhif	-	-	-	564,950.00	(564,950.00)	#DIV/0!
Nssf	-	-	-	1,257,120.00	(1,257,120.00)	#DIV/0!
Paye	-	-	-	2,085,297.00	(2,085,297.00)	#DIV/0!
Tender forms	-	-	-	177,865.00	(177,865.00)	#DIV/0!
Trip	-	-	-	1,152,750.00	(1,152,750.00)	#DIV/0!
Uniform	3,295,300.00	-	3,295,300.00	4,010,275.00	(714,975.00)	121.70%
Welfare	-	-	-	992,000.00	(992,000.00)	#DIV/0!
TOTAL	194,723,238.00		194,723,238.00	268,034,968.45	(127,695,682.45)	137.65%
GRAND TOTAL	251,573,632.00		232,675,632.00	330,907,580.23	(152,615,900.23)	

MARYHILL GIRLS' HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2023

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

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.

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.

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. 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.

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.

4. 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.

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.

Comparative figures

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

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.

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2022-2023	2021-2022
	Ksh	Ksh
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Teaching / learning materials	7,373,412.75	6,808,779.60
Exams and assessment	-	-
Total	<u>7,373,412.75</u>	<u>6,808,779.60</u>

2 CAPITATION GRANT FOR OPERATIONS

	2022-2023	2021-2022
	Ksh	Ksh
Other (LTT, EWC, PE, ADMIN)	17,948,329.00	
Maintenance & Improvement Activity	9,342,000.00	11,327,487.63
Medical and insurance	867,575.00	-
Electricity and water	234,400.00	416,190.98
Local transport & travelling	-	2,472,452.72
personnel emolument	-	2,472,452.72
Administration costs	-	13,598,436.89
Total	<u>28,392,304.00</u>	<u>32,347,379.00</u>

PARENTS CONTRIBUTION/FEES - SCHOOL

3 FUND ACCOUNT

	2022-2023	2021-2022
	Ksh	Ksh
Boarding Equipment and Stores	116,925,192.60	166,086,855.71
Personnel emoluments	29,535,925.00	24,861,429.46
Caution	317,000.00	-
Repairs and maintenance	52,875,828.50	7,314,084.51
Local transport / travelling	4,830,958.00	6,824,765.83
Insurance	2,485,612.00	4,173,207.60
Medical	629,535.00	1,095,551.13
Students Uniform	2,843,413.00	4,675,873.67
Capacity Building	47,507,417.40	-
Electricity and water	9,145,125.00	10,764,274.11
Administration costs	15,563,994.00	7,071,613.65
Activity	1,974,024.00	3,157,117.08
Total	<u>284,634,024.50</u>	<u>236,024,772.75</u>

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

OTHER RECEIPTS – SCHOOL FUND

4 ACCOUNT

	2022-2023	2021-2022
	Ksh	Ksh
KNEC	-	18,671,721.00
Income from Bakery	2,200.00	3,409,614.50
Income from Rent	12,000.00	224,700.00
canteen	758,975.77	2,961,661.66
Redcross	6,000.00	-
Students Trip	3,835,117.60	-
Students Kuccps Registration	199,839.00	170,622.49
Maryhill coop sacco	3,642,911.00	-
Hymn Book	315,500.00	660,850.00
ID card	256,343.00	539,700.00
NHIF	564,950.00	-
PAYE	2,085,297.00	-
NSSF	1,257,120.00	-
Welfare	992,000.00	-
Mugs	312,600.00	661,000.00
Student Clubs	153,850.00	160,200.00
covid 19 masks	-	428,669.08
Tender forms	97,000.00	97,000.00
school farm	-	1,905,177.00
Total	<u>14,491,703.37</u>	<u>29,890,915.73</u>

5 PAYMENTS FOR TUITION

	2022-2023	2021-2022
	Ksh	Ksh
Textbooks and reference materials	5,859,057.40	-
Exercise books	842,000.00	5,789,404.00
Laboratory equipment	1,710,934.00	6,578,624.00
Teaching / learning materials	13,734,719.70	10,871,239.00
Bank Charges	-	3,595.00
Total	<u>22,146,711.10</u>	<u>23,242,862.00</u>

6 PAYMENTS FOR OPERATIONS

	2022-2023	2021-2022
	Ksh	Ksh
Electricity water and Conservancy	3,788,702.00	2,373,522.01
Local Transport and Travelling	1,807,705.00	1,315,092.00
Repairs Maintenance and Improvements	3,769,732.00	-
Personal emolument	4,949,034.20	6,182,019.55
Admin cost	6,736,302.28	7,908,536.61

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Activity	2,395,080.00	1,458,006.63
BES	3,560,510.00	-
Development Account	1,628,823.00	5,000,000.00
Infrastructure	5,754,101.50	-
Infrastructure grant	-	11,291,500.00
Maryhill coop sacco	547,883.00	-
NHIF	126,200.00	-
NSSF	280,800.00	-
PAYE	209,495.00	-
SACCO	475,603.00	-
WELFARE	168,500.00	-
Other (LTT,EWC,PE, ADMN)	4,527,429.70	-
Insurance	-	117,778.00
Rent	-	2,755.00
TOTAL	40,725,900.68	35,649,209.80

BOARDING AND SCHOOL FUND

7 PAYMENTS

	2022-2023	2021-2022
	Ksh	Ksh
Boarding equipment and Stores	134,759,617.00	134,103,636.00
Repairs, maintenance and Impro	5,956,005.00	1,167,695.00
Electricity water and conservancy	11,142,937.02	4,491,353.03
Local Transport and travelling	9,696,943.00	9,859,160.00
ACTIVITY	3,392,382.00	2,080,016.00
ADMIN COSTS	26,408,766.38	13,519,333.92
Capacity Building	30,294,455.00	-
Personal emolument	20,017,494.05	20,943,855.25
Payments for Canteen	538,550.00	2,957,200.00
Payments for Bakery	3,806,020.00	5,928,474.00
Hymn book	267,900.00	212,500.00
ID card	352,500.00	292,100.00
Payments for the Farm	691,720.00	2,230,209.00
Insurance	1,908,419.00	795,558.00
Main account	3,272,810.00	-
Maryhill cooperative society	4,729,179.00	-
Maryhill staff welfare	128,000.00	-
Medical	431,014.00	11,382,389.00
NHIF	564,950.00	-
NSSF	1,257,120.00	-
PAYE	2,085,297.00	-
Tender forms	177,865.00	97,000.00
Trip	1,152,750.00	-
Uniform	4,010,275.00	-

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Welfare	992,000.00	-
Rent	-	39,860.00
Bank charges	-	3,175.00
Covid 19 masks	-	306,680.00
Clubs	-	34,845.00
KNEC	-	12,360,542.00
KUCCPS	-	209,000.00
TOTAL	<u>268,034,968.45</u>	<u>223,014,581.20</u>

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	2022-2023 Ksh	2021-2022 Ksh
Tuition Account	(3,188,370.15)	1,670.00
Operations Account	(1,737,235.60)	412,632.54
School Fund Account/Boarding	(7,848,359.88)	(163,599.24)
Development Account	21,404,528.86	1,696,758.66
Canteen equity	225,566.56	486,740.54
Savings Account	127,977.80	127,977.80
Harambee account	304,751.00	308,801.00
Dollar account	1,845,399.60	245,061.40
Caritas	799,746.00	52,098.00
Income generating activities Account	157,511.10	4,412,840.12
Infrastructural Account	<u>3,640,865.00</u>	<u>2,256,452.49</u>
Total	<u>15,732,380.29</u>	<u>9,837,433.31</u>

9 CASH IN HAND

Description	2022-2023 Ksh	2021-2022 Ksh
Tuition Account	-	-
Income Generating	14,200.00	7,202.00
Operation Account	-	2,286.00
School Fund account	10,573.02	81,581.72
Infrastructure Account	-	-
Total	<u>24,773.02</u>	<u>91,069.72</u>

10 SHORT TERM INVESTMENTS

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

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

11 ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022
	Ksh	Ksh
Fees arrears	47,451,593.60	47,074,950.95
Other non-fees receivables	-	1,000.00
Salary advances	-	-
Imprest	-	-
Total	<u>47,451,593.60</u>	<u>47,075,950.95</u>

[Include an ageing of the fees arrears below]

Description	2022-2023	2021-2022
	Ksh	Ksh
Fees arrears for current year	12,222,858.73	8,901,069.40
Fees arrears for the previous year	6,531,826.40	7,802,355.47
Fees arrears for prior periods (over two years)	<u>28,696,908.47</u>	<u>30,371,526.08</u>
Total	<u>47,451,593.60</u>	<u>47,074,950.95</u>

12 ACCOUNTS PAYABLE

Description	2022-2023	2021-2022
	Ksh	Ksh
Trade creditors (See ageing below and appendix 1)	18,775,063.00	30,280,267.08
Prepaid fees	17,925,933.00	4,481,293.38
pocket money	-	36,007.00
Caution Money	<u>978,000.00</u>	<u>661,000.00</u>
Total	<u>37,678,996.00</u>	<u>35,458,567.46</u>

[Include an ageing of the creditor's arrears below]

Description	2022-2023	2021-2022
	Ksh	Ksh
Trade creditors for current year	18,775,063.00	30,280,267.08
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	<u>-</u>	<u>-</u>
Total	<u>18,775,063.00</u>	<u>30,280,267.08</u>

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

13 FUND BALANCE BROUGHT FORWARD

Description	2022-2023	2021-2022
	Ksh	Ksh
Bank balances	15,732,380.29	9,837,433.31
Cash balances	24,773.02	91,069.72
Short Term Investments	-	-
Receivables	47,451,593.60	47,075,950.95
Payables	<u>(37,678,996.00)</u>	<u>(35,458,567.46)</u>
Total	<u>25,529,750.91</u>	<u>21,545,886.52</u>

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Other important disclosure notes

14 Non-current Liabilities Summary

Description	2022-2023 Ksh	2021-2022 Ksh
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	2022-2023 Ksh	2021-2022 Ksh
Cattle	1,360,000.00	1,300,000.00
Rabbits	15,000.00	12,000.00
Trees	2,760,000.00	2,760,000.00
Coffee or tea plantation	-	-
Poultry	-	-
Total	4,135,000.00	4,072,00.00

16 Borrowings

Description	2022-2023 Ksh	2021-2022 Ksh
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

17 Stock/ Inventory

Description	2022-2023 Ksh	2021-2022 Ksh
Stock/Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

MARYHILL GIRLS' HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2023

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contract	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
	a	B	c	d=a-c		
	Kshs	Ksh	Ksh	Ksh	Ksh	
Supply of goods						
Chania School Depot	1,073,905.00	01-06-23	0	1,073,905.00		
Promising General Merchants	5,195,960.00	01-06-23	0	5,195,960.00		
Dynamic Central Stores	710,800.00	01-06-23	0	710,800.00		
Bovis Limited	27,520.00	01-06-23	0	27,520.00		
Wamboga Vegetable Transporters	4,084,430.00	01-06-23	0	4,084,430.00		
Huiusque Logistics Limited	433,614.00	01-06-23	0	433,614.00		
Advarmart Limited	791,500.00	01-06-23	0	791,500.00		
Ngorongo Tea Factory	16,750.00	01-06-23	0	16,750.00		
J-Mosfet Enterprise	70,000.00	01-06-23	0	70,000.00		
Hika Animal Feeds	48,075.00	01-06-23	0	48,075.00		
Bannis Portrait Farm	166,840.00	01-06-23	0	166,840.00		
Assumption Sisters Farm	352,730.00	01-06-23	0	352,730.00		
Kangoo Super Butchery	1,022,850.00	01-06-23	0	1,022,850.00		
Diana International Farm	220,500.00	01-06-23	0	220,500.00		
Blessing Home Taste Caterers	126,500.00	01-06-23	0	126,500.00		
Sub-Total	14,341,974.00		-	14,341,974.00		
Supply of services						

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

G4S	780,560.00	01-06-23	0	780,560.00		
St Matia Mulumba	64,103.00	01-06-23	0	64,103.00		
KV Place Limited	316,500.00	01-06-23	0	316,500.00		
Ultimax Media Systems	180,000.00	01-06-23	0	180,000.00		
KPLC	1,261,446.00	01-06-23	0	1,261,446.00		
Safaricom PLC	28,995.00	01-06-23	0	28,995.00		
Pescol Systems & Services	678,465.00	01-06-23	0	678,465.00		
Turning Point Systems	3,500.00	01-06-23	0	3,500.00		
Bovis Limited	27,520.00	01-06-23	0	27,520.00		
Charles Mungai	16,500.00	01-06-23	0	16,500.00		
James Wanjiru	6,000.00	01-06-23	0	6,000.00		
Lumu Cleaning & Healthcare Services	208,200.00	01-06-23	0	208,200.00		
Stallionmark Enterprises	491,300.00	01-06-23	0	491,300.00		
Jim Kifaru Plumbing Solutions	370,000.00	01-06-23	0	370,000.00		
Sub-Total	4,433,089.00		-	4,433,089.00		
Grand Total	18,775,063.00		-	18,775,063.00		

MARYHILL GIRLS' HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2023

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Unit	Opening Balance 1st July 2022	Additions during the year	Disposals during the year	Balance as at the end of the year ended 30 th June 2023
Land 1	1933	White Sisters Rd	Acres	45	0	0	45
Land 2							0
Buildings and structures			No	87	5		92
Motor vehicles			No	4			4
Office equipment, furniture and fittings							0
ICT Equipment, and Other ICT Assets							0
Tools and apparatus							0
Textbooks							0
Other Machinery and Equipment							0
Heritage and cultural assets							0
Intangible assets-soft ware							0
Total							0

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Asset Class- Buildings and structures

Description of Buildings & Structures	Units	Opening Balance 1st July 2022	Additions during the year	Disposals during the year	Balance as at end of year 30th June 2023
45 Student capacity classrooms	No.	41	4.00	-	45.00
Dormitories	No.	6	-	-	6.00
Administration Block	No.	1	-	-	1.00
Science Laboratories	No.	6	-	-	6.00
Dining hall 1200 capacity	No.	1	-	-	1.00
Ablution block	No.	4	-	-	4.00
Store Houses	No.	2	-	-	2.00
Boreholes	No.	2	-	-	2.00
10000 litres plastic Tanks	No.	10	-	-	10.00
Farm Houses	No.	1	-	-	1.00
Entry and exit Gates	No.	2			2.00
Staff houses- 3 bedroom	No.	1	1		2.00
staff houses - 2 bedroom	No.	13			13.00
staff houses - single rooms	No.	5			5.00
Sports Goal posts	No.	6			6.00
Total		101	5	-	106

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SUMMARY REPORT OF THE SCHOOL PERFORMANCE 2021 TO 2023

PERFORMANCE	YEAR	YEAR ENDED	YEAR
FINANCIAL	ENDED 30TH	2022	ENDED 2021
	JUNE 2023		
SURPLUS/DEFICIT	3,983,864.39	23,165,193.18	(5,936,463.43)
DIRECT CAPITATION GRANTS	35,765,716.75	27,828,670.97	8,329,595.65
INFRASTRUCTURE GRANTS	10,000,000.00	11,327,487.63	6,375,514.16
TOTAL GRANTS	49,749,581.14	62,321,351.78	14,705,109.81
ENROLMENT	2,500.00	2,318.00	2,068.00
RATIO OF CAPITATION GRANTS PER STUDENT	1:19899.83	1:26885.83	1;7110.79
OTHER INCOMES	299,125,727.87	265,915,688.48	70,326,745.12
GROWTH OF OTHER INCOMES	33,210,039.39	195,588,943.36	(28,147,164.48)
EXPENDITURE/PAYMENTS	330,907,580.23	281,906,653.90	90,968,318.36
DEBTORS/RECEIVABLES	47,451,593.60	47,075,950.95	47,797,637.09
CREDITORS/PAYABLES	37,678,996.00	35,458,567.46	70,509,908.15
CASH AND CASH EQUIVALENTS	15,757,153.31	9,928,503.03	21,092,964.40
NON-FINANCIAL			
ENROLLED STUDENTS	2,500	2,318	2,314
NUMBER OF TEACHERS	110	99	
TSC TEACHERS	103	92	
BOM TEACHERS	7	7	
TEACHER-STUDENT RATIO	1;23	1;23	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KCSE MEAN SCORE	9.44	9.24	9.50
KCSE MEAN GRADE	B	B	B+
TRANSITION TO UNIVERSITIES	494	414	411
TRANSITION TO OTHER COLLEGES	17	62	5
KCSE CANDIDATES	511	476	416
CAPACITY OF THE SCHOOL			-
CLASSROOMS	51	51	41.00
LABORATORIES	6	6	6.00
DORMITORIES	2	6	6.00
DINING HALLS	2	1	1.00
ABLUTION BLOCKS	3	2	2.00
LAND WITH LEGAL OWNERSHIP	45 ACRES	45 ACRES	45 ACRES

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

BIOLOGICAL ASSETS REGISTER- MARYHILL GIRLS HIGH SCHOOL

DESCRIPTION	UNITS	OPENING BALANCE IN UNITS	INCREASES DURING THE YEAR	DISPOSALS DURING THE YEAR	BALANCE AT THE END OF THE YEAR
CATTLE	NUMBERS	13	2.00	-	15.00
GOATS		-	-	-	-
TREES		920	-	-	920.00
COFFEE PLANTATION		-	-	-	-
POULTRY		-	-	-	-
TEA PLANTATION		-	-	-	-
PIGS		-	-	-	-
DONKEYS		-	-	-	-
RABBITS		8	5.00	3.00	10.00
CAMELS		-	-	-	-

MARYHILL GIRLS HIGH SCHOOL STOCK INVENTORIES

DESCRIPTION	UNIT OF ISSUE	STOCK BALANCE AS AT 30.6.2023	UNIT COST IN KSHS	VALUE OF STOCK AS AT 30.6.2023	COMMENTS
SALT	BALES	45	940.00	42,300.00	
MAIZE FLOUR	BALES	100	3,050.00	305,000.00	
COCOA	DOZ	13	8,900.00	115,700.00	
SALAD OIL	JERRICANS	10	6,900.00	69,000.00	
GREEN GRAMS	BAGS	3	12,000.00	36,000.00	
BARSOAPS	pcs	28	220.00	6,160.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TEALEAVES	PKTS	36	167.00	6,012.00
BEANS	BAGS	4	16,500.00	66,000.00
RICE	BAGS	35	4,650.00	162,750.00
DRY MAIZE	BAGS	4	7,200.00	28,800.00
FAT	BKT	26	4,900.00	127,400.00
BAKERS FLOUR	BAGS	60	5,850.00	351,000.00
PISHORI RICE	KGS	30	260.00	7,800.00
JIK	CTN	3	5,300.00	15,900.00
ALLUMMINIUM FOIL	ROLLS	1	2,600.00	2,600.00
SUGAR	BAGS	18	11,900.00	214,200.00
OMO	57X5KGS	24	1,690.00	40,560.00
ROYCO	CTN	1	4,550.00	4,550.00
<u>STATIONERIES</u>	<u>30.6.2023</u>			
GRAPH BOOKS	DOZ	80	1,600.00	128,000.00
EXERCISE BOOKS	CTN	80	9,200.00	736,000.00
HP TONNERS 85A	PKTS	3	8,500.00	26,700.00
MANNILA PAPERS	PCS	100	25.00	2,500.00
PHOTO COPY PAPERS RMS		44	850.00	37,400.00
BIRO PENS	PKTS	60	450.00	27,000.00
RISO INKS	PKTS	14	4,500.00	63,000.00
RISO MASTERS	ROLLS	14	5,500.00	77,000.00
HP TONNERS 17A	PKTS	8	8,900.00	71,200.00
GRAPH PAPERS	RMS	46	875.00	40,250.00
BLACK BOARD DUSTERS	PCS	27	150.00	4,050.00
CARBON PAPERS	PKTS	2	2,250.00	4,500.00
THUMB TACKS	PKTS	116	30.00	3,480.00
BLACK TONNERS	PCS	2		34,000.00

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

			17,000.00		
PVC SPRING FILES	PCS	54	75.00	4,050.00	
MASKING TAPES	ROLLS	177	120.00	21,240.00	
COUNTER	PCS	159	250.00	39,750.00	
FOOLSCAPS A4	RMS	118	765.00	90,270.00	
DUSTLESS CHALKS	GROSS	112	950.00	106,400.00	
LESSON PLAN BKS	PCS	81	200.00	16,200.00	
GLUE STICKS	PCS	78	195.00	15,210.00	
PHOTO COPY PAPERS RMS	PCS	20	1,150.00	23,000.00	
OFFICE PINS		50	30.00	1,500.00	
KHAKI EVNE A4	PCS	1272	10.00	12,720.00	
MARK BKS	PCS	31	195.00	6,045.00	
HP TONNERS 59A	PKTS	2	14,000.00	28,000.00	
WHITE BOARD MARKERS PCS		268	95.00	25,460.00	
COUNTER BKS C5	PCS	40	150.00	6,000.00	
STAPLE PINS	PKTS	150	200.00	30,000.00	
TK1120 TONER	PKTS	2	8,500.00	17,000.00	
HP TONNER 26A	PKTS	9	8,900.00	80,100.00	
HP. TONNERS 106A	PKTS	10	14,000.00	140,000.00	
GRAND TOTALS				<u>3,519,757.00</u>	
LABORATORY INVENTORY					
AMMONIUM LIQUID	2.5 LITRES	6	2,450.00	14,700.00	
AMMONIUM NITRATE	500g	2	2,400.00	4,800.00	
AMMONIUM CHROLIDE	500g	2	980.00	1,960.00	
AMMONIUM SULPHATE	500G	3	1,050.00	3,150.00	
AMMONIUM CARBONATE	500g	3	1,250.00	3,750.00	
ALUMINIUM OXIDE	500g	0.6	1,250.00	750.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

AMMONIUM FERROUS SULPHATE	500g	10	1,750.00	17,500.00
ALUMINIUM CHLORIDE	500G	2	2,400.00	4,800.00
ALUMINIUM FOIL	ROLL	2	1,850.00	3,700.00
ALUMINIUM POTASSIUM SULPHATE	500g	1	2,250.00	2,250.00
ALUMINIUM NITRATE	500g	2	1,950.00	3,900.00
ALUMINIUM SULPHATE	500g	6	1,350.00	8,100.00
ALUMINIUM DICHROMATE	500g	1	3,950.00	3,950.00
ANNELINE SULPHATE	100g	1	2,950.00	2,950.00
ASCORBIC ACID	100g	2	650.00	1,300.00
ACETONE	2.5LITRES	4	2,400.00	9,600.00
ACETIC ACID	2.5LITRES	5	2,950.00	14,750.00
ALUMINIUM OXALATE	500g	1	3,250.00	3,250.00
BARIUM SULPHATE	500g	1	1,950.00	1,950.00
BUTANOL	2.5LITRES	1	3,200.00	3,200.00
BISMATH METAL	100G	0.1	1,900.00	190.00
BARIUM PEROXIDE	500g	0.6	1,650.00	990.00
BARIUM CHLORIDE	500g	2	960.00	1,920.00
BROMOTHYMOL BLUE	5g	8.8	280.00	2,464.00
BLOTTING PAPER	PKT	2	600.00	1,200.00
BLEACHING POWDER	500g	1	300.00	300.00
BATTERY 9V	PC	2	550.00	1,100.00
BARIUM NITRATE	500g	7	2,250.00	15,750.00
BALOONS	PKT	2	795.00	1,590.00
BOILING TUBE	PC	200	190.00	38,000.00
CARBON TETRACHLORIDE	L	2	4,550.00	9,100.00

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

BENZOIC ACID	500g	1	1,850.00	1,850.00	
CYCLO HEXANE	2.5LITRES	0.16	2,800.00	448.00	
COBALT CHLORIDE	500g	1.2	5,800.00	6,960.00	
CALCIUM CARBONATE	500g	2	950.00	1,900.00	
COPPER CHLORIDE	500g	1	5,950.00	5,950.00	
COPPER SULPHATE PENTAHYDRATE	500g	12.5	2,450.00	30,625.00	
COPPER 2 OXIDE WIRE FORM	250g	1	5,450.00	5,450.00	
CALCIUM CARBONATE CHPIS	500g	1	1,500.00	1,500.00	
COPPER OXIDE	500G	3.4	2,900.00	9,860.00	
COPPER CARBONATE	500g	1	3,900.00	3,900.00	
COPPER SULPHATE ANHYDROUS	500g	4	1,950.00	7,800.00	
CASTOL OIL	100MLS	11	1,700.00	18,700.00	
COTTON TWIN	ROLL	5	350.00	1,750.00	
CALCIUM CHLORIDE	500g	2	1,250.00	2,500.00	
COTTON WOOL	ROLL	4	600.00	2,400.00	
CALCIUM HYDROXIDE	500g	3	950.00	2,850.00	
CANDLES	CRTN	4	1,680.00	6,720.00	
CRESOL RED	25g	1	3,900.00	3,900.00	
COVER SLIP	PKT	6	250.00	1,500.00	
CALCIUM HYPOCHLORITE	500g	1	1,500.00	1,500.00	
EOSIN	500G	0.4	4,950.00	1,980.00	
DCPIP	2g	5	1,550.00	7,750.00	
FLOURESCENCE ELGA CATRIDGE C114	500G PC	1	8,550.00 17,500.00	8,550.00 17,500.00	
FERROUS SULPHATE	500g	3	1,250.00	3,750.00	
FORMALIN	1LITRE	5	2,400.00	12,000.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

FILTER PAPER	PKT	37	1,250.00	46,250.00
GLUCOSE	500g	2	950.00	1,900.00
GLYCERINE	2.5LITRES	2	3,900.00	7,800.00
GAS CATRIDGES	PCS	9	390.00	3,510.00
HYDROGEN PEROXIDE	2.5LITRES	8	1,950.00	15,600.00
GRAPHITE	500G	1.4	4,500.00	6,300.00
HYDROCHLORIC ACID	2.5LITRES	6.2	2,750.00	17,050.00
IRON 11 OXIDE	100g	1	950.00	950.00
IRON PIN DUST	500g	1	1,150.00	1,150.00
IRON 11 SULPHATE	500g	0.5	1,250.00	625.00
IRON METAL POWDER	500g	1	2,400.00	2,400.00
IRON 11 CHLORIDE	500g	1	1,250.00	1,250.00
IRON 11 CARBONATE	500g	1	950.00	950.00
IODINE	100g	1	4,950.00	4,950.00
LITMUS PAPER BLUE	PKT	2	1,050.00	2,100.00
LITMUS PAPER RED	PKT	22	1,050.00	23,100.00
LEAD 11 OXIDE	500g	4	2,950.00	11,800.00
LYSOL	25G	0.2	5,800.00	1,160.00
LEAD BROMIDE	500g	1	1,650.00	1,650.00
LEAD ACETATE	500g	1	1,950.00	1,950.00
LEAD GRANULAR	500g	1.2	990.00	1,188.00
LEAD SHOT	500g	2	1,850.00	3,700.00
LEAD MONOXIDE	500G	1.2	2,950.00	3,540.00
LEAD SULPHATE	500G	2	2,400.00	4,800.00
LEAD HYDROXIDE CARBONATE	500G	1	1,950.00	1,950.00
LEAD NITRATE	500g	8	2,400.00	19,200.00
LEAD CHLORIDE	500g	1		1,500.00

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

			1,500.00		
LEAD CARBONATE	500G	12	3,900.00	46,800.00	
LYCOPODIUM POWDER	100G	5	1,500.00	7,500.00	
MAGNESIUM OXIDE	500G	2.8	1,600.00	4,480.00	
MERCURIC OXIDE	500G	1.2	1,850.00	2,220.00	
MERCURY METAL	500G	1.8	16,500.00	29,700.00	
MERCURIC CHLORIDE	500G	1.75	6,950.00	12,162.50	
METHANOL	1LITRE	0.02	1,850.00	37.00	
MAGNESIUM METAL POWDER	100G	3	1,650.00	4,950.00	
MAGNESIUM METAL RIBBON	ROLL	8	650.00	5,200.00	
MAGNESIUM CARBONATE	250G	1	1,950.00	1,950.00	
METHYLENE BLUE	25G	1.8	2,550.00	4,590.00	
MAGNESIUM TURNING	100G	9	1,450.00	13,050.00	
MANGANESE IV OXIDE	500G	1	1,650.00	1,650.00	
METHYL RED	25G	0.8	2,550.00	2,040.00	
MILK POWDER	500G	2	1,490.00	2,980.00	
MALEIC ACID	500G	3	2,900.00	8,700.00	
MAGNESIUM NITRATE	500G	2	1,850.00	3,700.00	
NICHROME WIRE	ROLL	3	650.00	1,950.00	
NAPHTHALENE POWDER	500G	3	2,400.00	7,200.00	
NITRIC ACID	2.5LITRES	2	2,950.00	5,900.00	
ORCEIN STAIN	2G	2	2,950.00	5,900.00	
OLIVE OIL	500MLS	1	4,500.00	4,500.00	
POTASSIUM CHLORIDE	500G	2	2,950.00	5,900.00	
POTASSIUM BROMIDE	500G	1.4	2,700.00	3,780.00	
POTASSIUM NITRATE	500G	2	1,750.00	3,500.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

PREPARED SLIDES	PC	50	80.00	4,000.00	
PRYGOLIC ACID	250G	2	3,500.00	7,000.00	
POTTASIUM HYDROXIDE	500G	1.2	2,950.00	3,540.00	
POTASSIUM PERMANGANATE	500G	8	2,400.00	19,200.00	
POTASSIUM DICHROMATE	500G	6	3,900.00	23,400.00	
POTTASIUM IODATE	500G	1	3,000.00	3,000.00	
PH PAPER	ROLL	8	1,250.00	10,000.00	
POTTASIUM SULPHATE	500G	1	2,950.00	2,950.00	
POTASSIUM METAL	500G	3.8	15,000.00	57,000.00	
POTASSIUM CARBONATE	500G	5	1,750.00	8,750.00	
POTASSIUM IODIDE	500G	1	7,600.00	7,600.00	
POTASSIUM HYDROGEN CARBONATE	500G	3.8	1,950.00	7,410.00	
POTTASIUM DICHROMATE	500G	3	4,950.00	14,850.00	
POTASSIUM CHLORATE	500G	4	4,950.00	19,800.00	
RUBBER BANDS	PKT	3	350.00	1,050.00	
RAY BOX BULBS	PC	12	350.00	4,200.00	
SUPPER BRITE	PKT	1	1,200.00	1,200.00	
SILVER CHLORIDE	25G	6	6,900.00	41,400.00	
SODIUM HYDROXIDE	500G	23	1,250.00	28,750.00	
SODIUM METAL	500G	1.4	2,750.00	3,850.00	
SODIUM SULPHATE	500G	6	1,500.00	9,000.00	
SODIUM TETRABORATE	500G	1	7,800.00	7,800.00	
SODIUM BROMIDE	500G	7	2,700.00	18,900.00	
SODIUM META HEXA PHOSPHATE	500G	1	7,900.00	7,900.00	
SODIUM SILICATE	500G	5.2	1,250.00	6,500.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SULPHUR	500G	3	980.00	2,940.00	
SULPHURIC ACID	2.5LITRES	8	3,250.00	26,000.00	
SUCROSE	500G	1	1,250.00	1,250.00	
SCAPEL BLADES	PKT	4	1,250.00	5,000.00	
STEARIC ACID	500G	1.8	1,950.00	3,510.00	
SODALIME	500G	2	1,850.00	3,700.00	
SODIUM OXALATE	500G	2	3,100.00	6,200.00	
SODIUM NITRATE	500G	4	1,250.00	5,000.00	
SODIUM ETHANOATE	500G	9	1,650.00	14,850.00	
SODIUM HYDROGEN SULPHATE	500G	2	700.00	1,400.00	
SODIUM CITRATE	500G	10	1,250.00	12,500.00	
SEWING THREAD	PC	2	350.00	700.00	
SODIUM CARBONATE ANHYDROUS	500G	5	1,250.00	6,250.00	
SILVER NITRATE	25G	4.2	6,900.00	28,980.00	
SODIUM CHROLIDE	500G	6	1,250.00	7,500.00	
SUDAN 3 DYE	250G	1	3,950.00	3,950.00	
SODIUM HYDROGEN CARBONATE	500G	5	1,250.00	6,250.00	
SODIUM SULPHITE	500G	4	1,450.00	5,800.00	
SODIUM CARBONATE HYDRATED	500G	7	1,450.00	10,150.00	
STARCH	500G	2	1,050.00	2,100.00	
TOLUENE	1LITRE	2	3,250.00	6,500.00	
TIN FOIL	25G	0.4	5,550.00	2,220.00	
THYMOL BLUE	100G	0.2	1,950.00	390.00	
TEST TUBES	PC	200	100.00	20,000.00	
VISKING TUBING	ROLL	8		63,200.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

			7,900.00		
WOODEN SPILNT	PKT	4	1,250.00	5,000.00	
XYLENE	2.5LITRES	1	3,750.00	3,750.00	
ZINC METAL GRANULES	500G	2	1,750.00	3,500.00	
ZINC NITRATE	500G	2	2,450.00	4,900.00	
TARTARIC ACID	500G	7	3,900.00	27,300.00	
ZINC METAL POWDER	500G	7	1,650.00	11,550.00	
ZINC OXIDE	500G	1	950.00	950.00	
ZINC SULPHATE	500G	4	1,650.00	6,600.00	
ZINC CARBONATE	500G	5.5	1,650.00	9,075.00	
LABELS	PKT	30	80.00	2,400.00	
ZINC CHLORIDE	500G	1	2,250.00	2,250.00	
DIETHYL ETHER	2.5G	1	4,150.00	4,150.00	
GLASS BALL	250G	1	650.00	650.00	
LEAD IV OXIDE	250G	1	2,500.00	2,500.00	
SCAPEL BLADES	PKT	2	1,250.00	2,500.00	
ALUMINIUM AMMONIUM SUIPHATE	500G	1	1,950.00	1,950.00	
ETHANOL	20LITRES	1	19,200.00	19,200.00	
CALCIUM CARBIDE	100G	1	4,900.00	4,900.00	
SODIUM FORMATE	500G	2	7,900.00	15,800.00	
CARBON RESISTORS 10 OHMS	PCS	100	20.00	2,000.00	
LATEX GLOVES	PKT	2	1,850.00	3,700.00	
CALCIUM NITRATE	500G	5	950.00	4,750.00	
MICROSCOPE SLIDES	PKT	6	450.00	2,700.00	
BROMINE LIQUID	25ML	14	3,600.00	50,400.00	
MAGNESIUM	500G	2	2,650.00	5,300.00	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SULPHATE					
KNITTING THREAD	PC	22	350.00	7,700.00	
CITRIC ACID	500G	5	1,250.00	6,250.00	
CHLOFORM	5LITRES	1	4,900.00	4,900.00	
SUNFLOWER SEEDS	KG	2	650.00	1,300.00	
MATCH BOX	PC	100	5.00	500.00	
IRON 2 SULPHIDE	500G	3	1,750.00	5,250.00	
SODIUM HYDROGEN SULPHITE	500G	3	1,760.00	5,280.00	
DRINKING STRAW	PKT	4	200.00	800.00	
PEPSIN	100G	6	8,900.00	53,400.00	
TOTAL				1,579,714.50	

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	15,732,380.29	
	Cash Balances	24,773.02	
	Short term investments	-	
	Payables		37,678,996.00
	Receivables	47,451,593.60	
Payments			
	Payments for Tuition	22,146,711.10	
	Payments for operations	40,725,900.68	
	Boarding and school fund payments	268,034,968.45	
Receipts			
	Capitation grants for tuition		7,373,412.75
	Capitation grants for operations		28,392,304.00
	School Fund Income- Parents' Contributions		284,634,024.50
	School Fund Income- Other receipts		14,491,703.37
	Proceeds from borrowings		
	Prior Year Adjustment		
	Fund Balance b/f		21,545,886.52
	TOTAL	394,116,327	394,116,327

Signature:.....
 Name: Eng. Anthony Mwaura
 Chairman, Board of Management

Date: 4-9-23

Signature:.....
 Name: Mrs. Jacinta Njeri Waweru
 Secretary, Board of Management/Principal

Date: 4/9/23

Signature:.....
 Name: Ms. Milkah Wanjiru Gichuki
 Bursar

Date: 30/8/23

