

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 JUN 20

DAY.

TUESDAY

OF

TABLED
BY:

THE LEADER OF
THE MAJORITY PARTY

CLERK-AT
THE-TABLE:

WILLS OBIERO

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

MARALAL HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

SAMBURU COUNTY

OFFICE OF THE AUDITOR-GENERAL
ISIOLO REGIONAL OFFICE
25 APR 2025
P. O. Box 1027 - 60300, ISIOLO
RECEIVED

Revised 30th June 2024.



MARALAL HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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(MAMMALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

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(MARALAL HIGH SCHOOL)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

| | |
|--------|-----------------------------------------------------------------|
| 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 |
| TSC | Teachers Service Commission |
| SMASSE | Strengthening of Mathematics and Science in Secondary Education |

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key School Information and Management

Customise the details in this section to suit your School]

Background information

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

The school was registered in 1969 under registration number 253000126 and is currently categorized as a National (*National, Extra County, County and Sub County*) public school established, owned or operated by the Government.

The school is a boarding school and had 600 number of students as at 30th June 2024. It has 4 teams and 43 teachers of which 1 teacher is employed by the School Board of Management.

) School Board of Management - Board Members

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

| Ref: | Name of Board Member | Designation | Date of appointment |
|------|-----------------------------|-----------------------------|---------------------|
| 1 | Mr. Lembara Sayana | Chairperson | August 2022 |
| 2 | Mr. Evans Ndago | Secretary – Chief Principal | August 2022 |
| 3 | Mrs. Nimo Hussein | Vice chair person | August 2022 |
| 4 | Mrs .Dorcas Wambui Mitamita | Member-pa chair lady | August 2022 |
| 5 | Mr. Jefferson Lekupe | Sponsor rep | August 2022 |
| 6 | Mrs. Grace muriithi wangui | Parent rep | August 2022 |
| 7 | Mr. Robert Lentawuo | Sponsor rep | August 2022 |
| 8 | Mr.patrick Lekupe | Parent rep | August 2022 |
| 9 | Mr.evans Onyiego | Special interest rep | August 2022 |
| 10 | Mr.peter Odokiya | Special needs rep | August 2022 |
| 11 | Emmanuel Karatuna Lempoko | MemberSpecial Needs | August 2022 |
| 12 | Mr.Joseph Nyakango | | August 2022 |
| 13 | Mr.James Lenalepisho | | August 2022 |
| 14 | Mrs.Jacinta Loliwo | | August 2022 |
| 15 | Mr. Daniel Kamau | Deputy principal | August 2022 |
| 16 | Mr. Erick Ongawa | Teaching staff rep | August 2022 |

The functions of the School Board of Management are to:

- Promote the best interests of the school and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|------|---------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------------------|
| 1 | Executive Committee | 1.Evans Ndago 2.Daniel kamau 3.Sayana Lempara 4.Dorcas Mitamita 5.Nimo Hussein 6.Jeff Lekupe | Principal D/Principal BOM chair PA chair Vice chair Bom member | 4 out of 6 |
| 2 | Audit Committee | 1.Jeff Lekupe 2.Nimo Hussein 3.Dorcas Mitamita 4.Ndago Evans 5.Samuel L 6.Daniel Kamau | Chair Member PA chair Principal Member D/Principal | 4 out of 6 |

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Annual Report and Financial Statements For the year ended 30th June 2024

| | | CPA Isaboke | Bursar | |
|---|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--|
| | | | Bursar | |
| 3 | Finance, procurement and general purposes Committee | 1. Jeff Lekupe 2. Nimo Hussein 3. Dorcas Mitamita 4. Ndago Evans 5. Samuel L 6. Daniel Kamau CPA Isaboke | Chair Member PA chair Principal Member D/principal Bursar | |
| 4 | Academic Committee | 1. Robert Lentawou 2. Patrick Lekupe 3. Jeff lekupe 4. Grace Muriithi 5. Peter Lodokiya 6. Onyango Evans | Chair Member Member Member Member Member | |
| 5 | Development Committee | 1. Joseph Nyakango 2. Evans Onyiego 3. Lembara Sayana 4. Evans Ndago 5. Dorcas Mitamita 6. Daniel Kamau | Chair Member Member Member Member Member | |
| 6 | Discipline and welfare Committee | 1. Robert Lentawou 2. Patrick Lekupe 3. Jeff lekupe | Chair Member Member | |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| | | | | |
|---|------------------------------------------|------------------|--------|--|
| | | 4.Grace Muriithi | Member | |
| | | 5.Peter Lodokiya | Member | |
| | | 6.Onyango Evans | Member | |
| 7 | Adhoc Committee (if any during the year) | | | |

(d) School operation Management

For the financial year ended 30th June, 2024 the school's day-to-day management was under the following persons:

| Ref: | Designation | Name | Identification |
|------|------------------|--------------|-----------------|
| 1 | Principal | Evans Ndago | TSC No.29550 |
| 2 | Deputy Principal | Daniel Kamau | TSC No.452825 |
| 3 | School Bursar | CPA Isaboke | ICPAK No. 23109 |
| 4 | Other (specify) | | |

(e) Schools contacts

Post Office Box: 29-20600
Telephone: 0742275097
E-mail: maralalhigh17@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

Provide details of the school bankers.

Name of Bank: KCB BANK
Branch: MARALAL
Account number: 1104349922
Postal Address: 29-20600

Name of Bank: KCB BANK
Branch: MARALAL
Account number: 1104359081
Postal Address: 29-20600

Name of Bank: KCB BANK
Branch: MARALAL
Account number: 1104356791
Postal Address: 29-20600

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Annual Report and Financial Statements For the year ended 30th June 2024

Name of Bank: KCB BANK
Branch: MARALAL
Account number: 1238946852
Postal Address: 29-20600

Name of Bank: EQUITY BANK
Branch: MARALAL
Account number: 1100280210055
Postal Address: 29-20600

Name of Bank: EQUITY BANK
Branch: MARALAL
Account number: 1100280388367
Postal Address: 29-20600

Name of Bank: COOP BANK
Branch: MARALAL
Account number: 01139999708800
Postal Address: 29-20600

(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:

(Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

SURPLUS/DEFICIT FOR THE YEARS AND COMPARISON FOR TWO YEARS

| S/NO | ACCOUNTS | FY 2023/2024 | FY 2022/2023 |
|------|---------------------------|-----------------|-----------------|
| | | KSH | KSH |
| 1 | School fund account | 0 | 0 |
| 2 | Operations account | 0 | 0 |
| 3 | Tuition account | 0 | 0 |
| 4 | Infrastructure account | 0 | 0 |
| | Total | 0 | 0 |
| | Increase /Decrease | | |

CAPITATION GRANTS FROM MINISTRY OF EDUCATION FOR TWO YEARS

| S/NO | ACCOUNT NAME | FY 2023/2024 | FY 2022/2023 |
|------|---------------------------------|--------------|--------------|
| 1 | Operation | 8,732,264 | 8,303,665 |
| 2 | Tuition | 1,433,314 | 1,757,147 |
| | Total | 10,165,578 | 10,060,811 |
| | increase | 104,767 | |
| | No.of students | 600 | 692 |
| | Ratio of capitation per student | | |

OVERVIEW OF GROWTH OF OTHER INCOMES

| S/NO | ACCOUNT NAME | FY 2023/2024 | FY 2022/2023 |
|------|--------------------|--------------|--------------|
| 1 | Tender | 0 | 0 |
| 2 | Accommodation | 0 | 0 |
| 3 | Students ID | 0 | 0 |
| | Total | 0 | 0 |
| | Increase /Decrease | | |

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

| S/NO | ACCOUNT NAME | FY 1/7/2022-30/6/23 | FY 2022/2023 |
|------|---------------------|---------------------|--------------|
| 1 | School fund account | 41,699,012 | 38,665,332 |
| 2 | Operations account | 6,801,574 | 7,968,889 |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| | | | |
|---|------------------------|------------------|------------------|
| 3 | Tuition account | 999,725 | 1,744,570 |
| 4 | Infrastructure account | 3,036,161 | 1,919,700 |
| | Total | 52,536,47 | 50,298,49 |
| | | 2 | 1 |
| | Increase | 2,237,981 | |

MOVEMENT OF DEBTORS OF THE SCHOOL

| S/NO | ACCOUNT NAME | FY 2023/2024 | FY 2022/2023 |
|------|------------------------------------|-------------------|-------------------|
| 1. | School fund account (fees arrears) | 39,599,596 | 44,998,884 |
| | Total | 39,599,596 | 44,998,884 |
| | Decrease | 5,399,288 | |

MOVEMENT OF CREDITORS OF THE SCHOOL

| S/NO | ACCOUNT NAME | FY 2023/2024 | FY 2022/2023 |
|------|------------------------------|-------------------|-------------------|
| 1. | Boarding, tuition, operation | 27,709,115 | 31,544,956 |
| | Total | 27,709,115 | 31,544,956 |
| | Decrease | 3,835,841 | |

MOVEMENT OF CASH AND BANK BALANCES OF THE SCHOOL

| S/NO | ACCOUNT NAME | FY 2023/2024 | FY 2022/2023 |
|------|---------------------------|------------------|------------------|
| 1 | School fund accounts | | |
| | Cash | | |
| | Bank | - | 2,822 |
| | | 692,300 | 186,406 |
| 2 | Operations account | | |
| | Cash | - | 645 |
| | Bank | 1,937,634 | 457,710 |
| 3 | Tuition account | | |
| | Cash | - | - |
| | Bank | 446,165 | 12,576 |
| 4 | Infrastructure account | | |
| | Cash | - | - |
| | Bank | 610 | 599,178 |
| 5 | PA Equity | | |
| | Cash | - | - |
| | bank | 13,275 | 13,275 |
| 6 | PMC Equity | | |
| | Cash | - | - |
| | Bank | 1,028 | 1,028 |
| | Total | 3,091,012 | 1,273,640 |
| | Increase | 1,817,372 | |

b Teacher Student ratio:

Include the teacher-to-student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

include how many teachers the school has for each subject to indicate shortage/ allocation of resources).

Between the month of 1st July 2022 and 30th June 2023, the status of teaching staff is as follows:

There are 40 teachers posted by TSC and 1 recruited by the BOM. Although the student's ratio lies at 1:22 .We have a shortage of of 6 teachers from the given CBE.This is due to subject specialization in form 3 and form 4.

c) The mean score in the 2023 KCSE:

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 | Enrolment | Mean | Transition | Transition % | School Target |
|------|-----------|-------|------------|--------------|---------------|
| 2023 | | | | | |
| 2022 | 148 | 6.155 | 63 | 43 | 7.0 |
| 2021 | 178 | 5.64 | 54 | 30 | 8.0 |

d) Number of Candidates in the 2023 KCSE:

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

| Year | Enrolment | Mean | Transition | Transition % | School Target |
|------|-----------|-------|------------|--------------|---------------|
| 2023 | | | | | |
| 2022 | 148 | 6.155 | 63 | 43 | 7.0 |
| 2021 | 178 | 5.64 | 54 | 30 | 8.0 |

(MARAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

e) The 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).

| No. of students | No. of dormitories | No. of dining halls | No. of laboratories | No. of toilets | Other amenities |
|-----------------|--------------------|---------------------|---------------------|----------------|-----------------|
| 600 | 6 | 2 | 3 | | |

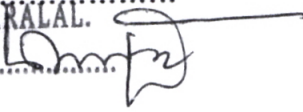
(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

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).

| Projects | Source of funds | Status | Initial Cost (Kshs) | Amount Spent (Kshs) | Expected completion time |
|-----------------------|-----------------|----------|---------------------|---------------------|--------------------------|
| 6 NO. Staff washrooms | MSI | complete | 2,047,680 | 2,047,680 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

PRINCIPAL
MARALAL HIGH SCHOOL
P. O. Box 29-20500, MARALAL.
School Principal
DATE: 16/11/25 SIGN: 

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

4. Statement of School Management Responsibility

Section 11 (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 11 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

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

The Board of Management of (*Name of 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, 2024, and of the school's financial position as at that date.

A.S. Lembara
.....
T. Jambura

Name:

Designation: Chairman, School Board of Management

Date:

PRINCIPAL
MARALAL HIGH SCHOOL
P.O. Box 29-20600, MARALAL.

Name:

Designation: School Principal & Secretary to Board of Management

Date:

DATE: 16/4/25 SIGN: *[Signature]*

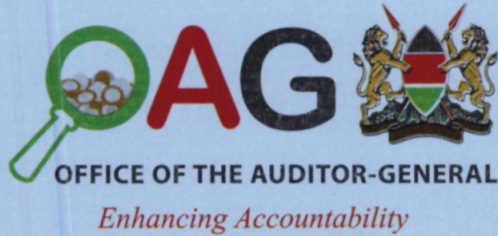
Name:

Designation: Bursar/ Finance Officer

Date:

[Signature]
K. T. GICHOTHU

REPUBLIC OF KENYA



Telephone: +254-20-3214000
Email: info@oag.go.ke
Website: www.oag.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON MARALAL HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024- SAMBURU COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Maralal High School set out on pages 1 to 2 which comprise the statement of assets and liabilities as at 30 June, 2024

Report of the Auditor-General on Maralal High School for the year ended 30 June, 2024- Samburu County

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, 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 Maralal High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between Financial Statements and Supporting Ledgers

Review of the financial statements and the supporting ledgers revealed variances between the amounts recorded in the ledgers and amounts disclosed in the financial statements as detailed below:

| Item Description | Financial Statement Balances (Kshs.) | Supporting Ledgers Balances (Kshs.) | Variance (Kshs.) |
|-------------------------------|---------------------------------------------|--------------------------------------------|-------------------------|
| Local Transport/Travelling | 1,897,550 | 2,084,500 | (186,950) |
| Electricity and Water | 2,133,080 | 2,163,730 | (30,650) |
| Medical | 75,425 | 40,995 | 34,430 |
| Administration Costs | 3,157,917 | 3,019,387 | 138,530 |
| Boarding Equipment and Stores | 17,147,846 | 17,114,818 | 33,028 |
| Others | 1,322,054 | 1,261,454 | 60,600 |
| TLM | 1,848,870 | 1,823,370 | 25,500 |

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

2. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following variances:

- i. The statement of assets and liabilities reflects total financial assets of Kshs.42,690,608 and total financial liabilities of Kshs.44,660,014 resulting in unexplained and unreconciled variance of Kshs.1,969,406.
- ii. The statement of cash flows reflects cash and cash equivalents balance at the beginning of the year of Kshs.1,121,606 while the statement of cashflows for the year ended 30 June, 2023 reflects a cash and cash equivalents at the end of the year of

shs.13,665,234 resulting to unexplained and unreconciled variance of shs.12,543,628.

- iii. Note 14 to the financial statements reflects accounts payables balance of shs.27,709,115. However, the corresponding ageing analysis of accounts payables reflects a balance of Kshs.26,196,831 resulting in unexplained and unreconciled variance of Kshs.1,512,284.

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

3. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.39,599,596 which, as disclosed in Note 13 to the financial statements, includes an amount of Kshs.32,044,405 which had been outstanding for more than one (1) year. No satisfactory explanation was provided as to why the long outstanding debts had not been recovered or cleared.

In the circumstances, the accuracy and recoverability of the long outstanding fees arrears of Kshs.32,044,405 could not be confirmed.

4. Unsupported Payments

The statement of receipts and payments and Note 9 to the financial statements reflects boarding and school fund payments amounting to Kshs.41,699,012 that included payments totaling to Kshs.17,147,846 in respect to boarding equipment and stores and which were not supported with purchase requisitions, local purchase orders, delivery notes and stores records.

In the circumstances, the accuracy and completeness of boarding equipment and stores payments totaling to Kshs.17,147,846 could not be confirmed.

5. Long Outstanding Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.27,709,115 as disclosed in Note 14 to the financial statements. Included in the balance are payables amounting to Kshs.25,755,001 which had been outstanding for more than one (1) year and did not form the first charge during the period as required by Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year. No satisfactory explanation was provided as to why the long outstanding debts had not been cleared.

In the circumstances, the accuracy of the outstanding trade payables balance of Kshs.25,755,001 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Maralal 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Emphasis of Matter

Budget Control and Performance

The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 reflects Kshs.55,891,749 in respect to the final receipts budget against the final expenditure budget of Kshs.79,558,368 resulting to a budget deficit of Kshs.23,666,619. This was contrary to Section 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budgeted revenue and expenditure appropriations shall be balanced.

In the circumstances, the planned activities may not have been achieved.

Other Matter

Unresolved Prior Year Audit 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 indicated how the issues had been resolved.

Other Information

The Management is responsible for the other information set out on page iii to xv which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Late Submission of Financial Statements to the Auditor-General

The school's financial statements for the year ended 30 June, 2024 were submitted to the office of the Auditor-General on 7 April, 2025, six (6) months after the statutory deadline date of 30 September, 2024. This was contrary to Section 47(1) and (2) of the Public Audit Act, 2015 which requires the school to submit the financial statements to the Auditor-General within three (3) months after the end of the financial year to which the respective accounts relate.

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

2. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

The annual report and financial statements presented for audit did not include all information provided in the format presented and published by the Public Sector Accounting Standard Board (PSASB) as follows:

- i) Finance performance information on surplus/ deficit for the year and a comparison of the same for the last three years was not included in the summary report of performance of the school.
- ii) Progress on follow up of auditor recommendations in Note 20 to the financial statements was not provided.

In the circumstances, management did not comply with prescribed Public Sector Accounting Standard Board PSASB reporting requirements.

3. Lack of a Procurement Plan

The statement of receipts and payments reflects balances of Kshs.54,505,878 and Kshs.5,536,472 in respect of total receipts and payments respectively. However, during the year under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

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

The statement of receipts and payments reflects infrastructure payments balance of Kshs.3,036,161 which as disclosed in Note 8 to the financial statements includes Kshs.152,892 which was transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. This organization is not defined in Government Funding and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal controls systems to manage the funds transferred by schools. Further, the transfer were not based on any specific legislation or policy guidelines and expenditure returns were not provided for audit.

In the circumstances, the value for money from the transfer of Kshs.152,892 could not be confirmed.

5. Late Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations capitation grants balance of Kshs.8,732,264 as disclosed in Note 2 to the financial statements. Included in the balance is an amount of Kshs.464,800 which was transferred to infrastructure account after fifteen (15) days upon receipt contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

6. Virement (Reallocation) of Funds

The school management transferred Kshs.934,892 from the infrastructure account to the operation and tuition accounts on diverse dates as detailed below:

| Date | Bank Account Transferred to | Amount (Kshs.) |
|--------------|-----------------------------|----------------|
| 31/10/2023 | Tuition Account | 509,000 |
| 25/11/2023 | Main Account/Boarding | 223,000 |
| 28/11/2023 | Main Account/Boarding | 50,000 |
| 21/02/2024 | KESSHA (Operation Account) | 70,692 |
| 21/02/2024 | KESSHA (Operation Account) | 82,200 |
| Total | | 934,892 |

This was contrary to the Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which directs that under the Operations Account, schools may seek authority from the CEBs to vire savings or surplus funds from one item to another, when it is absolutely necessary but no virement from the Tuition Account will be allowed.

In addition, virement of funds from infrastructure account is not allowed as guided by paragraph 3.13 of circular MOE.HQS/3/10/18/ (112).

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

7. Failure to Remit Statutory Deductions

The statement of receipts and payments and Note 7 to the financial statements reflects operations payments totaling Kshs.6,801,574 which further includes Kshs.2,201,446 for personal emoluments. However, audit review revealed that statutory deductions including penalties amounting to Kshs.2,569,383 in respect to NSSF were not remitted to the Fund during the year under review contrary to the provisions of Section 20 (1A) of the National Social Security Fund Act, 2013 which require employers to deduct employee contributions to the fund on a monthly basis and remit before the ninth day of the subsequent month.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require 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 THE 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 effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management, and governance were not effective.

Basis for Conclusion

Lack of Asset Ownership Documents

Annex 2 of the financial statements reflects summary of fixed assets register in respect of fixed assets. However, the register was incomplete as it did not indicate the value of asset owned by the school. Further, the fixed assets register includes unknown value of land, buildings and structures and motor vehicle whose ownership documents were not provided for audit.

In the circumstances, the ownership of land and other 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 the Management and Board of Management

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 controls 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 controls, risk management and governance.

In preparing the financial statements, the 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 the intention to dissolve 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCP Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 June, 2025

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

| Description Of Vote Head | Note | 2023/2024 | 2022/2023 |
|-------------------------------------------|---------------|-------------------|-------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Government grants for tuition | 1 | 1,433,314 | 1,737,802 |
| Government grants for operations | 2 | 8,732,264 | 8,303,665 |
| Government Grants for infrastructure | 3 | 2,430,800 | 2,519,000 |
| School and income- parents' contributions | 4 | 32,895,562 | 31,161,645 |
| Miscellaneous incomes | 5 | 9,013,938 | 6,180,510 |
| Total Receipts | | 54,505,878 | 49,902,622 |
| Payments | | | |
| Tuition | 6 | 999,725 | 1,744,570 |
| Operative | 7 | 6,801,574 | 7,968,889 |
| Infrastructure | 8 | 3,036,161 | 1,921,338 |
| Boarding and school fund | 9 | 41,699,012 | 38,665,332 |
| Total Payments | | 52,536,472 | 50,300,129 |
| Surplus | Profit | 1,969,406 | (397,507) |

The school financial statements were approved on _____ 2024 and signed by:

PRINCIPAL
MARALAL HIGH SCHOOL
 P.O. Box 29-20600, MARALAL.

.....
 Name: *LEMBARA* Name: *LUCY GUCHOATI*
 Chair BOM School Principal/ Secretary to Bursar/ Finance Officer
 BOM
 Date: Date: Date:

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

| Description | Note | 2023/2024 Kshs | 2022/2023 Kshs |
|----------------------------------------|------|-------------------|-------------------|
| Financial Assets | | | |
| Cash and cash equivalents | | | |
| Bank balances | 10 | 3,091,012 | 1,270,173 |
| Cash balances | 11 | - | 3,467 |
| Short term investments | 12 | - | - |
| Total cash and cash equivalent | | 3,091,012 | 1,273,640 |
| Account's receivables | 13 | 39,599,596 | 44,998,884 |
| Total financial assets (a) | | 42,690,608 | 46,272,524 |
| Financial liabilities | | | |
| Accounts payables | 14 | 27,709,115 | 31,544,956 |
| Total Financial Liabilities (b) | | | |
| Net financial assets (a-b) | | 14,981,493 | 14,727,577 |
| Represented by | | | |
| Accumulated fund b/fwd | 15 | 14,981,493 | 14,062,741 |
| Surplus/deficit for the year | | 1,969,406 | (397,507) |
| Net Assets | | 16,950,899 | 13,665,234 |

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

PRINCIPAL
MARALAL HIGH SCHOOL
P.O. Box 29-20600, MARALAL

Name: *A.S. DEMBARA* Name: *H.H. AS* Name: *LUCY GICHUKI*
Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
Date: Date: Date:

8. Statement of Cash Flows for the Year Ended 30th June 2024

| Description | Note | 2023/2024 | 2022/2023 |
|-----------------------------------------------------------|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Cash flow from Operating Activities | | | |
| Receipts | | | |
| Government grants for tuition | 1 | 1,433,314 | 1,737,802 |
| Government grants for operations | 2 | 8,732,264 | 8,303,665 |
| Government grants for infrastructure | 3 | 2,430,800 | 2,519,000 |
| School fund income- parents contributions/ fees | 4 | 32,895,562 | 31,161,645 |
| Other income | 5 | 9,013,938 | 6,180,510 |
| Total receipts | | 54,505,878 | 49,902,622 |
| Payments | | | |
| Cash outflows for tuition | 6 | 999,725 | 1,744,570 |
| Cash outflows for operations | 7 | 6,801,574 | 7,968,889 |
| Cash outflows for infrastructure | 8 | 3,036,161 | 1,921,338 |
| Cash outflows Boarding/lunch and school fund payments | 9 | 41,699,012 | 38,665,332 |
| Total payments | | 52,536,472 | 50,300,129 |
| Net cash inflow/outflow from operating activities | | 1,969,406 | (397,507) |
| Cash flow from investing activities | | | |
| Acquisition of assets | | - | - |
| Proceeds from sale of Assets | | - | - |
| Proceeds from investments | | - | - |
| Purchase of investments | | - | - |
| Net cash flow/outflows from investing activities | | - | - |
| Cash flow from Financing activities | | | |
| Proceeds from borrowings/ loans | 18 | - | - |
| Repayment of principal borrowings | | - | - |
| Net cash flow/outflow from financing activities | | - | - |
| Net increase/decrease in cash and cash equivalents | | 1,969,406 | (397,507) |
| Cash and cash equivalent at beginning of the FY | | 1,121,606 | 14,062,741 |
| Cash and cash equivalent at end of the FY | | 3,091,012 | 13,665,234 |

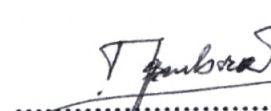
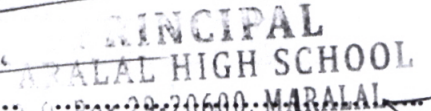
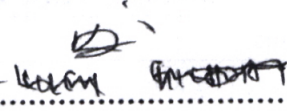
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on _____ 2024 and signed by:

| | | |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  |  |  |
| Name: <u>J.S. Lembaro</u> | Name: <u>16/4/25 J.S. Lembaro</u> | Name: <u>Lucy Gichoto</u> |
| Chair BOM | School Principal/ Secretary to BOM | Bursar/ Finance Officer |
| Date: | Date: | Date: |

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

| Receipt/Expenses Item | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|-------------------------------------------|-----------------|-------------|--------------|----------------------------|------------------|
| | a | b | c=a+b | d | e=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Receipts | | | | | |
| | | | | | |
| <i>(1) Capitation Grant on Tuition</i> | | | | | |
| Reference Materials | 200,000 | - | 200,000 | - | - |
| Exercise Books | 1,580,000 | - | 1,580,000 | - | - |
| Laboratory Equipment | 1,000,000 | - | 1,000,000 | - | - |
| Internal Exams | 2,220,000 | - | 2,220,000 | - | - |
| Teaching / Learning Materials | 1,060,800 | - | 1,060,800 | 1,433,314 | 135% |
| Exams And Assessment | - | - | - | - | - |
| Total | 6,060,800 | | 6,060,800 | 1,433,314 | - |
| <i>(2) Capitation Grant on Operations</i> | | | | | |
| Personnel Emoluments | 2,370,000 | - | 2,370,000 | 1,969,253 | 83% |
| Repairs And Maintenance | 3,600,000 | - | 3,600,000 | 3,261,640 | 90% |
| Local Transport / Travelling | 789,600 | - | 789,600 | 607,969 | 77% |
| Electricity And Water | 789,600 | - | 789,600 | 607,969 | 77% |
| Medical | 1,200,000 | - | 1,200,000 | 444,000 | 37% |
| Administration Costs | 790,800 | - | 790,800 | 611,436 | 52% |
| Activity | 900,000 | - | 900,000 | 466,996 | 52% |
| Gratuity | - | - | - | - | - |
| SMASSE | 120,000 | - | 120,000 | 763,000 | |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Receipt/Expenses Item | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|--------------------------------------|-----------------|-------------|--------------|----------------------------|------------------|
| | a | b | c=a+b | d | e=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Total | 10,560,000 | - | 10,560,000 | 8,732,263 | 83% |
| 3) FDSE for infrastructure | | | | | |
| Maintenance & Improvement MOE | 3,000,000 | - | 3,000,00 | 2,430,800 | 81% |
| M&I parents' contribution | - | | - | - | - |
| Economic Stimulus Programs | - | | - | - | - |
| Transition Infrastructure Grants | - | | - | - | - |
| Administration Block | - | | - | - | - |
| Total | 3,000,000 | | 3,000,000 | 2,430,800 | |
| (4) Fees Charged on Parents | | | | | |
| Personnel Emoluments | 3,583,200 | - | 3,583,200 | 3,083,293 | 86% |
| Repairs And Maintenance | 1,200,000 | - | 1,200,00 | 1,382,888 | 115% |
| Local Transport / Travelling | 972,600 | - | 972,600 | 806,299 | 83% |
| Electricity And Water | 3,781,200 | - | 3,781,200 | 3,217,894 | 85% |
| Medical | 304,800 | - | 304,800 | 277,053 | 91% |
| Administration Costs | 1,509,600 | - | 1,509,600 | 2,977,599 | 197% |
| Activity | 478,800 | - | 478,800 | 377,357 | 79% |
| SMASSE | - | - | - | - | - |
| Fee On Boarding Equipment and Stores | 19,431,000 | - | 19,431,000 | 18,361,680 | 94% |
| 5) Miscellaneous Income | | | | | |
| Loans / Borrowing | - | - | - | - | - |
| Rent income | - | - | - | - | - |
| Income From Farming Activities | | | | - | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Receipt/Expense Item | | | | Actual On | |
|--------------------------------------|--------------------------|----------|--------------------------|--------------------------|------------|
| | a | b | c=a+b | Basis | e=d/c % |
| | Kshs | Kshs | Kshs | d | Kshs |
| Insurance Compensation | - | - | - | - | - |
| Income From Posho Mill | - | - | - | - | - |
| Income From Bus Hire | - | - | - | 143,000 | |
| Fee For Hire of Ground and Equipment | - | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Income From Any Other Investment | - | - | - | - | - |
| Fees arrears | 5,009,749 | - | 5,009,749 | 2,244,976 | 45% |
| Bursary | - | - | - | 6,080,944 | |
| Imprest | - | - | - | 20,000 | |
| Uniform | - | - | - | 2,411,499 | - |
| Internal | - | - | - | 516,018 | - |
| Tenders | - | - | - | 1,000 | - |
| Total Income | <u>55,891,749</u> | = | <u>55,891,749</u> | <u>54,497,877</u> | 98% |
| (6) Expenditure For Tuition | | | | | |
| Textbooks | - | - | - | - | - |
| Reference Materials | 200,000 | - | 200,000 | - | - |
| Exercise Books | 1,580,000 | - | 1,580,000 | - | - |
| Laboratory Equipment | 1,000,000 | - | 1,000,000 | 555,300 | 56% |
| Internal Exams | 2,220,000 | - | 2,220,000 | - | - |
| Teaching / Learning Materials | 463,800 | - | 463,800 | 439,400 | 95% |
| Chalks | 30,000 | - | 30,000 | - | - |
| Exams And Assessment | - | - | - | - | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Receipt/Expenses Item | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|-------------------------------------------|-----------------|-------------|--------------|----------------------------|------------------|
| | a | b | c=a+b | d | e=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Teachers Guides | - | - | - | - | - |
| Administration Costs | - | - | - | - | - |
| Bank Charges | - | - | - | 5,125 | - |
| Total | | | | | |
| (7) Expenditure For Operations | | | | | |
| Personnel Emoluments | 2,370,000 | - | 2,370,000 | 2,201,446 | |
| Repairs, Maintenance & Improvements | 3,600,000 | - | 3,600,000 | 2,486,917 | |
| Local Transport / Travelling | 789,600 | - | 789,600 | 297,100 | |
| Electricity, Water and Conservancy | 789,600 | - | 789,600 | 483,113 | |
| Medical | 1,200,000 | - | 1,200,000 | - | |
| Administration Costs | 790,800 | - | 790,600 | 399,968 | |
| Activity Expenses | 900,000 | - | 900,000 | 140,700 | |
| Gratuity | - | - | - | - | |
| SMASSE | 120,000 | - | 120,000 | 547,050 | |
| <i>Creditors</i> | - | - | - | 451,411 | |
| <i>Boarding</i> | - | - | - | 245,280 | |
| Total | | | | | |
| (8) Expenditure For infrastructure | | | | | |
| Construction of classrooms | - | - | - | - | - |
| Construction of LAB | - | - | - | - | - |
| Construction of DORMS | - | - | - | - | - |
| Purchase of furniture | - | - | - | - | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Receipt/Expenses Item | Original Budget | Adjustments | Final Budget | Actual On | |
|-------------------------------------------------------|-----------------|-------------|--------------|------------|---------|
| | | | | basis | |
| | a | b | c=a+b | d | e=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Purchase of equipment | - | - | - | - | - |
| Purchase of machinery | - | - | - | - | - |
| Staff washrooms | 2,065,950 | 247,240 | 2,313,190 | 2,313,190 | 100% |
| Tuition (Lab chemicals for KCSE 2023) | - | - | - | 509,000 | - |
| Boarding | - | - | - | 50,000 | - |
| Operations | - | - | - | 152,892 | - |
| Bank charges | - | - | - | 11,079 | - |
| Total | | | | | |
| (9) Expenditure For school fund/lunch/boarding | | | | | |
| Personnel Emoluments | 3,583,200 | - | 3,583,628 | 3,546,628 | 99% |
| Repairs, Maintenance and Improvements | 1,435,200 | - | 1,435,200 | 1,604,580 | 112% |
| Local Transport / Travelling | 972,600 | - | 972,600 | 1,897,550 | 195% |
| Electricity, Water and Conservancy | 3,781,200 | - | 3,781,200 | 2,133,080 | 56% |
| Medical Expenses | 304,800 | - | 304,800 | 75,425 | 25% |
| Administration Costs | 1,509,600 | - | 1,509,600 | 3,157,917 | 209% |
| Activity | 478,800 | - | 478,800 | 1,322,054 | 276% |
| Gratuity | - | - | - | - | - |
| Lunch Programme | - | - | - | - | - |
| Boarding Equipment and Stores | 19,431,000 | - | 19,431,000 | 17,147,846 | 88% |
| Expenditure For Income Generating Activity farm | - | - | - | 12,000 | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Receipt/Expenses Item | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|-------------------------------|--------------------------|-----------------------|--------------------------|----------------------------|------------------|
| | a | b | c=a+b | d | e=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Insurance Costs | - | - | - | - | - |
| Other Expenses On Investments | - | - | - | - | - |
| Rent Expenses | - | - | - | - | - |
| Bank Charges | - | - | - | - | - |
| Loan Interest Repayment | - | - | - | - | - |
| Loan Principal Repayment | - | - | - | - | - |
| Acquisition Of Assets | - | - | - | - | - |
| Uniform | - | - | - | 2,463,170 | - |
| Creditors | 29,694,750 | - | 29,694,750 | 2,298,443 | 8% |
| Bursary | - | - | - | 6,088,944 | - |
| Bus hire | - | - | - | 257,000 | - |
| TLM | - | - | - | 1,848,870 | - |
| Tenders | - | - | - | 15,000 | - |
| Prepayment | - | - | - | 128,948 | - |
| Totals | <u>79,310,900</u> | <u>247,240</u> | <u>79,558,368</u> | <u>55,286,426</u> | 69% |

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. The school has only received 90% of the expected revenue from 1st July 2023 to 30th June 2024
- ii. The school has only utilized 97% of the fees collected from 1st July 2023 to 30th June 2024

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

| Description | 2023-2024 | 2022-2023 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Reference Materials | - | - |
| Exercise Books | - | - |
| Laboratory Equipment | - | - |
| Internal Exams | - | - |
| Teaching / Learning Materials | 1,433,314 | 1,737,802 |
| Others (specify)* | - | - |
| Total | 1,433,314 | 1,737,802 |

*Include others as per MOE circulars

2 Government Grants for Operations

| Description | 2023-2024 | 2022-2023 |
|-----------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 1,969,253 | 2,940,169 |
| Repairs And Maintenance | 3,261,640 | 2,519,000 |
| Local Transport / Travelling | 607,969 | 534,498 |
| Electricity And Water | 607,969 | 534,496 |
| Medical | 444,000 | 129,901 |
| Administration Costs | 611,436 | 534,501 |
| Activity | 466,996 | 352,100 |
| Other Vote Heads (specify)*SMASSE | 763,000 | 759,000 |
| Total | 8,732,264 | 8,303,665 |

*Include others as per MOE circulars

3 Government Grants for infrastructure

| Description | 2023-2024 | 2022-2023 |
|-----------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Maintenance & Improvement | 2,430,800 | 2,519,000 |
| Transportation infrastructure grants | - | - |
| Administration Block | - | - |
| Economic stimulus grants | - | - |
| Others (specify)(NGCDF and County govt. | - | - |
| Total | 2,430,800 | 2,519,000 |

4 School Fund Income - Parents Contribution/Fees

| Description | 2023-2024 | 2022-2023 |
|--------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Personnel emoluments | 3,083,293 | 3,468,053 |
| Repairs and maintenance | 1,382,888 | 1,412,268 |
| Local transport / travelling | 806,299 | 874,041 |
| Electricity and water | 3,217,894 | 3,219,901 |
| Medical | 277,053 | 333,008 |
| Administration costs | 2,977,599 | 1,578,103 |
| Activity | 377,357 | 369,073 |
| Fee on Boarding Equipment and stores | 18,361,680 | 18,499,898 |
| PA Levies* | - | 674,101 |
| Others (specify) Uniform | 2,411,499 | 733,200 |
| Total | 32,895,562 | 31,161,645 |

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

| Description | 2023-2024 | 2022-2023 |
|--------------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Rent Income | - | - |
| Income From Farming Activities | - | 379,700 |
| Insurance Compensation | - | - |
| Income From Posho Mill | - | - |
| Income From Bus Hire | 143,000 | 33,000 |
| Fee For Hire of Ground and Equipment | - | - |
| Income From Grants and Donations* | - | - |
| Interest Income | - | - |
| Dividends Income | - | - |
| Loans/Borrowings* | - | - |
| Other Income (specify)*TLM | - | 3,000 |
| Tenders | 1,000 | 31,000 |
| Internal exams | 516,018 | 612,210 |
| Bursary | 6,088,944 | 5,121,600 |
| Imprest | 20,000 | - |
| Fees arrears | 2,244,976 | - |

(MAR...AL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| | | |
|---|-----------|-----------|
| T | 9,013,938 | 6,180,510 |
|---|-----------|-----------|

(Provide an explanation on the kind and source of grants/ donations received by the school.)

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

| Description | 2023-2024 | 2022-2023 |
|-------------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Exercise Books | - | - |
| Textbooks | - | - |
| Reference materials | - | - |
| Laboratory Equipment | 555,300 | 527,000 |
| Teaching / Learning Materials | 439,300 | 766,100 |
| Exams And Assessment | - | 119,800 |
| Teachers Guides | - | - |
| Bank Charges | 5,125 | 2,370 |
| Others (<i>specify</i>) <i>internal exams</i> | - | 329,300 |
| Total | 999,725 | 1,744,570 |

7 Operations

| Description | 2023-2024 | 2022-2023 |
|-------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 2,201,446 | 3,082,122 |
| Service Gratuity | - | - |
| Administration Cost | 399,968 | 869,944 |
| Repairs And Maintenance & Improvements | 2,486,917 | 2,675,100 |
| Local Transport / Travelling | 297,100 | 417,600 |
| Electricity And Water | 483,113 | 338,907 |
| Medical | - | - |
| Activity Expenses | 140,700 | 43,836 |
| Insurance Cost | - | - |
| Others (<i>specify</i>) <i>boarding</i> | 245,280 | - |
| SMASSE | 547,050 | 487,680 |
| TLM | - | 53,700 |
| Total | 6,801,574 | 7,968,889 |

(MARSHAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

8 Infrastructure

| Description | 2023-2024 | 2022-2023 |
|---------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Construction of classrooms | - | - |
| Construction of laboratory | - | - |
| Construction of dormitory | - | - |
| Purchase of furniture | - | - |
| Purchase of equipment | - | - |
| Purchase of apparatus Lab tuition | 509,000 | - |
| Drilling of boreholes | - | - |
| Others (specify) school main gate | - | 1,919,700 |
| Construction of 6 no. staff washrooms | 2,313,190 | - |
| Boiling a/c | 50,000 | - |
| Operations a/c | 152,892 | - |
| Bank charges | 11,079 | 1,638 |
| Total | 3,036,161 | 1,921,338 |

9 Boarding And School Fund

| Description | 2023-2024 | 2022-2023 |
|----------------------------------------------|------------|------------|
| | Kshs | Kshs |
| Personnel Emoluments | 3,546,628 | 3,168,177 |
| Service Gratuity | - | - |
| Repairs And Maintenance & Improvements | 1,604,580 | 1,968,020 |
| Local transport / Travelling | 1,897,550 | 2,096,342 |
| Electricity And Water | 2,133,080 | 1,333,979 |
| Medical Expenses | 75,425 | 35,830 |
| Administration Costs | 3,157,917 | 2,095,218 |
| Lunch programme | - | - |
| Bank charges | - | - |
| Expenses On Income Generating Activities** | 12,000 | 89,650 |
| Fee Collection Boarding Equipment and Stores | 17,147,846 | 20,641,890 |
| Rent Expenses | - | - |
| Insurance Cost (Life Property) | - | - |
| Loan Principal Repayment | - | - |
| Loan Interest Repayment | - | - |
| Acquisition Of Assets | - | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| | | |
|------------------------------------------|-------------------|-------------------|
| PA expenses | | - |
| Others (specify) activity | 1,322,054 | 1,280,226 |
| Uniform | 2,463,170 | 789,700 |
| Bursary | 6,088,944 | 5,121,600 |
| Bus expenses | 257,000 | 30,700 |
| Tenders | 15,000 | 14,000 |
| TLM | 1,848,870 | - |
| Prepayments (transfer to other students) | 128,948 | - |
| Total | 41,699,012 | 38,665,332 |

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

(MARSHALL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

| Account Name & Current | Status | Bank Account Number | 2023/2024 | 2022/2023 |
|---------------------------------------------------------------------|----------------|----------------------------------------------|------------------|------------------|
| | Active/Dormant | | Kshs | Kshs |
| Tuition Account | Active | 1104356791 | 446,165 | 12,576 |
| Operational Account | Active | 1104359081 | 1,937,634 | 457,710 |
| School Development Account (for boarding, equipment and coop banks) | Active | 1104349922, 1100280210055 and 01139999708800 | 692,300 | 186,406 |
| Savings Account | N/A | N/A | - | - |
| Parent Association Development Account | Dormant | 1100280388367 | 13,275 | 13,275 |
| Income Generating Account | N/A | N/A | - | - |
| Infrastructure Account | Active | 1238946852 | 610 | 599,178 |
| PMC A/C Equity | Dormant | 1100280386499 | 1,028 | 1,028 |
| Total | | | 3,091,012 | 1,270,173 |

11 Cash Hand

| Description | 2023/2024 | 2022/2023 |
|-----------------|-----------|--------------|
| | Kshs | Kshs |
| Notes and coins | - | 3,467 |
| Total | - | 3,467 |

12 Short Term Investments

| Description | 2022/2023 | 2023/2024 |
|--------------------|-----------|-----------|
| | Kshs | Kshs |
| Cooperative Shares | - | - |
| Treasury Bills | - | - |
| Fixed Deposits | - | - |
| Other Investments | - | - |
| Total | - | - |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

13 Accounts Receivable

| Description | 2023/2024 | 2022/2023 |
|------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Fees Arrears | 39,599,596 | 44,998,884 |
| Other Non-Fees Receivables | | |
| Salary Advances (list/schedule attached) | - | - |
| Imprest (list/schedule attached) | - | - |
| Rent arrears (list/schedule attached) | - | - |
| Total | 39,599,596 | 44,998,884 |

13 b) Ageing Analysis of Accounts Receivable

| Description | 2023/2024 | | 2022/2023 | |
|----------------------------------------|-------------------|----------------|-------------------|----------------|
| | Kshs | | Kshs | |
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 7,555,191 | 19% | 5,668,858 | 13% |
| Between 1- 2 years | 5,668,858 | 14% | 13,390,574 | 30% |
| Between 2-3 years | 13,390,574 | 34% | 12,984,973 | 29% |
| Over 3 years | 12,984,973 | 33% | 12,954,479 | 28% |
| Total (should tie to note 13 a) | 39,599,596 | 100% | 44,998,884 | 100% |

14 Accounts Payable

| Description | 2023/2024 | 2022/2023 |
|---------------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Trade Creditors (See Ageing Below and Appendix 1) | 26,196,831 | 29,766,625 |
| Prepaid Fees | 1,512,284 | 1,778,331 |
| Retention Monies | - | - |
| Unpaid salaries and statutory deductions | - | - |
| Caution money | - | - |
| Other payables (<i>specify</i>) | - | - |
| Total | 27,709,115 | 31,544,956 |

(MARSHALL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

14a. Aging Analysis of Accounts Payable

| Description | 2023/2024 | | 2022/2023 | |
|--------------------------------------|-------------------|----------------|-------------------|----------------|
| | Kshs | | Kshs | |
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 441,830 | 2% | 3,020,880 | 10% |
| Between 1- 2 years | 2,569,383 | 10% | 2,719,383 | 9% |
| Between 2-3 years | 3,622,135 | 14% | 3,767,135 | 13% |
| Over 3 years | 19,563,483 | 74% | 20,259,227 | 68% |
| Total (should tie to note 14) | 26,196,831 | 10% | 29,766,625 | 100% |

15 Fund Balance Brought Forward

| Description | 2023/2024 | 2022/2023 |
|------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank Balances | 3,091,012 | 599,145 |
| Cash Balances | - | 9,668 |
| Short Term Investments | - | - |
| Receivables | 39,599,596 | 44,998,884 |
| Payables | (27,709,115) | (31,544,956) |
| Total | 14,981,493 | 14,062,741 |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

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

16 Non-current Liabilities Summary

| Description | 2023/2024 | 2022/2023 |
|------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Bank Loans | - | - |
| Outstanding Leases | - | - |
| Hire Purchase | - | - |
| Gratuity And Leave Provision | - | - |
| Others (specify) | - | - |
| Total | - | - |

17 Biological assets

| Description | Numbers | 2023/2024 | 2022/2023 |
|--------------------------|----------------|------------------|------------------|
| | | Kshs | Kshs |
| Cattle | | - | - |
| Goats | | - | - |
| Trees | | - | - |
| Coffee Or Tea Plantation | | - | - |
| Poultry | | - | - |
| Others (specify) | | - | - |
| Total | | - | - |

18 Borrowings

| Description | Kshs | Kshs |
|---------------------------------------|-------------|-------------|
| Borrowings at beginning of the year | - | - |
| Borrowings during the year | - | - |
| Repayments during the year | - | - |
| Balance at the end of the year | - | - |

(MARSHALL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

19 Stock Inventory

| Description | 2023/2024 | 2022/2023 |
|------------------------|-----------|-----------|
| | Kshs | Kshs |
| Food stores | - | - |
| Lab consumables | - | - |
| Farm produce | - | - |
| Medicaments | - | - |
| Construction Materials | - | - |
| Others (specify) | - | - |
| | - | - |

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

(MARALAL HIGH SCHOOL)

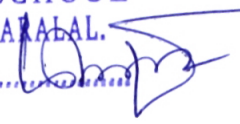
Annual Report and Financial Statements For the year ended 30th June 2024

20 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) |
|----------------|------------------------------------------|----------------------------|------------------------------------------|-------------------------------------------------------------------------|
| | | | | |
| | | | | |
| | | | | |

PRINCIPAL
MARALAL HIGH SCHOOL
P. O. Box 29-20600, MARALAL.

DATE: 16/4/25 SIGN: 
Sign and Date
Principal

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Details of Ending Accounts Payable

Less than 1 year

| s/no | Name of supplier | Details | Amount |
|------|------------------------------|--------------------------------|----------------|
| 1. | PREMWA HARDWARE | CONSTRUCTION MATERIALS | 32,030 |
| 2. | PERIS WANJIRU MAINA | CABBAGES, ONIONS \$TOMATOES | 79,200 |
| 3. | LENAIBALA INVESTMENT CO. LTD | BREADS | 112,000 |
| 4. | ROHO SAFI GROCERIES | FRUITS | 18,600 |
| 5. | JULIUS NATUKOI | SCOOPING TOILETS | 150,000 |
| 6. | JOHN MBITHI MUSAU | FIREWOOD | 50,000 |
| | TOTAL | | 441,830 |

BETWEEN 1-2 YEARS

| S/NO | NAME OF SUPPLIER | DETAILS | AMOUNT |
|------|------------------|-----------|------------------|
| 1 | NSSF | PENALTIES | 2,569,383 |
| | TOTAL | | 2,569,383 |

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Annual Report and Financial Statements For the year ended 30th June 2024

BETWEEN 2-3 YEARS

| S/NO | NAME OF SUPPLIER | DETAILS | AMOUNT |
|-------------|-------------------------------|-------------------|------------------|
| 1 | BASH INVESTMENT | STATIONERIES | 152,500 |
| 2 | SPECKS COMPUTERS SYSTEMS | COMPUTER SERVICES | 44,000 |
| 3 | MEMBAK ENTERPRISES | ELECTRICAL | 44,105 |
| 4 | COPY CATE ENTERPRISES LTD | WORKERS UNIFORM | 75,050 |
| 5 | TAP EDUCATION CONSULTANCY LTD | EXAMS | 37,500 |
| 6 | PESI PUBLISHERS LTD | REVISION BOOKS | 209,100 |
| 7 | KABETHI HOLDINGS LTD | ELECTRONIC BELL | 50,000 |
| 8 | SCHOLER SUPPER SUPPLIERS | MAIZE | 300,000 |
| 9 | ANJOHRAS ENTERPRISES | LAB CHEMICALS | 694,850 |
| 10 | HOPE WOMEN GROUP | BEANS | 240,000 |
| 11 | SAMBURU MWANJO GENERAL | REPAIR MATERIALS | 55,300 |
| 12 | SAMBURU BARAKA TRADRES | FOODSTUFFS | 1,049,730 |
| 13 | CONGREGA/LOTIENO ENTERPRISES | BEANS | 225,000 |
| 14 | LTATIAN LANYASUNYA | MAIZE | 445,000 |
| | TOTAL | | 3,622,135 |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

OVER 3 YEARS

| Supplier Of Goods Or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY30/6/2024 | Outstanding Balance Comparative FY 30/6/2023 | Comments |
|---------------------------------------------------|------------------|-----------------|---------------------|-----------------------------------------|----------------------------------------------|----------|
| | A | b | C | d=a-c | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Construction Of Buildings | | | | | | |
| 1. Sisima construction works (twin lab) | 1,660,657 | | 0 | 1,660,657 | 1,660,657 | |
| 2. Sisima construction works (ADP DORM) | 1,194,260 | | 0 | 1,194,260 | 1,194,260 | |
| 3. Harpece construction works (multipurpose hall) | 1,440,569 | | 0 | 1,440,569 | 1,440,569 | |
| 4. Harpece construction works (dinning repair) | 621,582 | | 145,000 | 476,582 | 551,582 | |
| Sub-Total | 4,917,068 | | 145,000 | 4,772,068 | 4,847,068 | |
| Supply Of Goods | | | | | | |
| 5. Bash investment | 347,380 | | 0 | 347,380 | 347,380 | |
| 6. Siambu suppliers | 235,300 | | 0 | 235,300 | 235,300 | |
| 7. Book precise publisher | 481,360 | | 0 | 481,360 | 481,360 | |
| 8. The copycat ltd | 124,000 | | 0 | 124,000 | 124,000 | |
| 9. Streamline concepts | 606,000 | | 0 | 606,000 | 606,000 | |
| 10. Technology quest | 405,310 | | 0 | 405,310 | 405,310 | |
| 11. Dahajohn enterprises | 187,400 | | 0 | 187,400 | 187,400 | |
| 12. Pyramid consultant | 91,000 | | 0 | 91,000 | 91,000 | |

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Annual Report and Financial Statements For the year ended 30th June 2024

| Supplier Of Goods Or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY30/6/2024 | Outstanding Balance Comparative FY 30/6/2023 | Comments |
|----------------------------------------------|-----------------|-----------------|---------------------|-----------------------------------------|----------------------------------------------|----------|
| 13. School equipment centre ltd | 1,691,855 | | 0 | 1,691,855 | 1,691,855 | |
| 14. Julatac engineering works | 469,000 | | 30,000 | 439,000 | 439,000 | |
| 15. Check point butchery | 754,225 | | 30,000 | 724,225 | 754,225 | |
| 16. Samburu Baraka traders | 1,269,081 | | 0 | 1,269,081 | 1,269,081 | |
| 17. Reten butchery | 508,282 | | 120,000 | 388,282 | 508,282 | |
| 18. Majestic fire engineers | 609,230 | | 0 | 609,230 | 609,230 | |
| 19. Max hotel | 509,920 | | 56,000 | 453,920 | 509,920 | |
| 20. Mayfair holdings | 178,600 | | 178,600 | 0 | 178,600 | |
| 21. God's time investment | 235,020 | | 0 | 235,020 | 235,020 | |
| 22. Kangrega contractors/lotieno enterprises | 253,100 | | 40,000 | 213,100 | 253,100 | |
| 23. Roho safi groceries | 315,841 | | 157,434 | 158,407 | 188,407 | |
| 24. Weaver bird garment | 3,005,465 | | 361,500 | 2,753,965 | 3,005,465 | |
| 25. Samburu mwanjo | 559,110 | | 0 | 503,810 | 559,110 | |
| 26. Wambu hardware | 131,025 | | 40,000 | 91,025 | 131,025 | |
| 27. Premwa hardware | 131,185 | | 0 | 131,185 | 131,185 | |
| 28. Bila kupe | 170,050 | | 0 | 170,050 | 170,050 | |
| 29. Martines enterprise | 184,360 | | 30,000 | 154,360 | 184,360 | |
| 30. Joseph mwangi nguyo | 647,960 | | 0 | 647,960 | 647,960 | |
| 31. Nile medical clinic | 48,450 | | 0 | 48,450 | 48,450 | |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

| Supplier Of Goods Or Services | Amount | Contracted | Amount Paid To-Date | Outstanding | | Comments |
|-----------------------------------------|-------------------|------------|---------------------|---------------------|--------------------------|----------|
| | | | | Current FY30/6/2024 | Comparative FY 30/6/2023 | |
| 32. Lemusau families | 300,800 | | 43,500 | 257,300 | 300,800 | |
| 33. Membak enterprise | 64,105 | | 0 | 20,000 | 64,105 | |
| 34. Peter maina wakanene | 24,500 | | 0 | 24,500 | 24,500 | |
| 35. Patmat bookshop | 27,144 | | 27,144 | 0 | 27,144 | |
| 36. Samburu water and sanitation co.ltd | 301,950 | | 301,950 | 0 | 301,950 | |
| Sub-Total | 14,868,008 | | 1,416,128 | 13,482,475 | 14,579,549 | |
| Supply Of Services | | | | | | |
| 37. Joseph muthiani thuita | 150,000 | | 0 | 150,000 | 150,000 | |
| 38. Simon kiambi | 106,940 | | 0 | 106,940 | 106,940 | |
| 39. Lawrence mwangi | 149,900 | | 34,000 | 115,900 | 149,900 | |
| 40. Stephen thyaka | 469,120 | | 0 | 469,120 | 469,120 | |
| 41. Tower sacco welfare | 109,320 | | 0 | 109,320 | 109,320 | |
| 42. kudheitha | 54,240 | | 0 | 54,240 | 54,240 | |
| 43. visat digital solutions | 218,500 | | 0 | 218,500 | 218,500 | |
| 44. Helb | 40,920 | | 0 | 40,920 | 40,920 | |
| 45. Speks computer systems | 44,000 | | 0 | 44,000 | 44,000 | |
| Sub-Total | 1,342,940 | | 34,000 | 1,308,940 | 1,308,940 | |
| Grand Total | 21,128,016 | | 1,595,128 | 26,196,831 | 27,368905 | |

(MARALAL HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

Annex 2 – Summary of Fixed Assets Register

| Asset Class | Historical Cost b/f (Kshs) 1 st July 2023 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2024 |
|------------------------------------------|------------------------------------------------------------|----------------------------------------|----------------------------------------|-------------------------------------------------------------|
| Land | | | | |
| Buildings And Structures | | | | |
| Motor Vehicles | | | | |
| Office Equipment, Furniture and Fittings | | | | |
| Textbooks | | | | |
| ICT Equipment | | | | |
| Tools And Apparatus | | | | |
| Other Machinery and Equipment | | | | |
| Heritage And Cultural Assets | | | | |
| Intangible Assets- Soft Ware | | | | |
| Total | | | | |

(The school should ensure that a detailed fixed assets register is maintained).