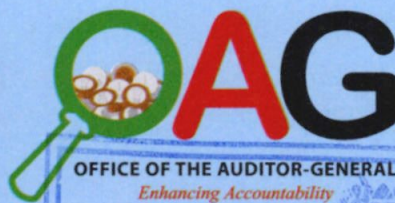


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.
WED

REPORT

TABLED
BY:

Hon. Robert Prinsloo

OF

CLERK-AT
TABLE:

J. Lemwalle

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

MARAA GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MERU COUNTY



Revised 30th June 2022.

**MARAA GIRLS
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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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 Meru County, Imenti South Sub-County

The school was registered in 8/04/2010 under registration number GP/A8511/10 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 680 number of students as at 30th June 2022. It has 13 streams and 29 teachers of which none of the teacher is 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:

FORMER BOM MEMBERS

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. James Kimathi Mugambi	Chairman-sponsor	16/05/2019
2	Mrs. Njagi Lucy Njura	Secretary- Principal	16/05/2019
3	Mr. Linus Mworu	Sponsor	16/05/2019
4	Mrs. Fridah Mugendi	parent	16/05/2019
5	Eng. Eric Murithi	Community rep	16/05/2019
6	Dr. Hellen Guantai	DEB	16/05/2019
7	Apostle Simon Irungu	Parent	16/05/2019
8	Mr. Geoffrey Muthomi	Special interest	16/05/2019
9	Mrs. Vivian Mwati	Member Rep Teachers	16/05/2019
10	Mr. Edward Mwirigi	Community rep	16/05/2019
11	Mr. Mugambi Nkanata	Special needs	16/05/2019
12	Ms. Fransisca Wanjiru	Parent	16/05/2019
13	Mr. Albert Ngai	Community	16/05/2019
14	Mr. Daniel Ndegwa	Parent	16/05/2019
15	Mrs. Teresa Kinoti	D/principal	16/05/2019
16	Ms. Grace Kaindu	Parent	16/05/2019
17	Mr. Mutura Mworu	Sponsor	16/05/2019

CURRENT BOM MEMBERS

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr.James Kimathi Mugambi	Chairman-Sponsor	10/06/2022
2	Mrs.Njagi Lucy Njura	Secretary- Principal	10/06/2022
3	Rev charles muuia	Parent	10/06/2022
4	Ms fridah kagwiria	Pta chairpeson	10/06/2022
5	Eng.Eric Murithi	Community	10/06/2022
6	Dr.Hellen Guantai	DEB	10/06/2022
7	Mr jimton kimathi	Community	10/06/2022
8	Mr.Geofrey Muthomi	Special interest	10/06/2022
9	Mrs.Vivian Mwiti	Member Rep Teachers	10/06/2022
10	Mr.Edward Mwirigi	Community	10/06/2022
11	Mr.Mugambi Nkanata	Special needs	10/06/2022
12	Rev stephen murithi	Parent	10/06/2022
13	Mrs grace kaimuri	Perent	10/06/2022
14	Dr cecilia mbae	CEB	10/06/2022
15	Mrs. Teresa Kinoti	D/principal	10/06/2022
16	Mr Aloise marete	Sponsor	10/06/2022
17	Mr.Mutura Mworio	Sponsor	10/06/2022

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board**FORMER BOM COMMITTEES**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
		Mr. Francis Mutura	Chairperson	1/1
		Mrs.Njagi Lucy Njura	B.O.M secretary	1/1
		Mr.Daniel Ndegwa	Member	1/1
		Ms.Francisca wanjiru	Member	1/1
		Mr.Edward Mwirigi	Member	1/1
2	Audit Committee	Mr.Mugambi Nkanata	Member	1/1
		Eng.Eric Murithi	Chairperson	1/1
		Mrs. Njagi Lucy Njura	BOM secretary	1/1
		Mrs Grace Kithinji	Member	1/1
		Mr.Linus Mworio	Member	1/1
3	Finance,procurement and general purposes Committee	Mrs. Fridah mugendi	Member	1/1
		Dr. Hellen Guantai	Chairperson	1/1
		Mrs.Njagi Lucy Njura	BOM Secretary	1/1
		Apostle Simon Irungu	Member	1/1
		Mr. Geoffrey Muthomi	Member	1/1
		Mrs.Vivian Mwiti	Member	1/1
		Mr.Isaiah mungiria	Curriculum master	1/1
		Mr.Sammy Kinyua	Member	1/1
4	Academic Committee	Mr.Albert Ngai	Member	1/1
		Eng. Eric Murithi	Chairperson	1/1
		Mrs. Njagi Lucy Njura	Secretary BOM	1/1
5	Development Committee	Mrs.Teresa Kinoti	D/Principal	1/1

		Mrs. Grace Kithinji Mrs Mercy Itunga Mr. Albert Mugambi	PTA Chairman (SSCDE) Imenti South	1/1 1/1
6	Discipline and welfare Committee	Dr. Hellen Guantai Mrs. Jagi Lucy Njura Apostle Simon Irungu Mr. Geoffrey Muthomi Mrs. Vivian Mwiti Mr. Isaiah Mungiria Mr. Sammy Kinyua Mr. Albert Ngai	Chairperson BOM Secretary Member Member Member Curriculum Master Ass. Curriculum Member	1/1 1/1 1/1 1/1 1/1 1/1 1/1 1/1
7	Adhoc Committee (if any during the year)	Mr. Josphat Getuno Ms. Ann Kagendo Edith Kajuju Mrs. Teresa Kinoti Mrs. Edith Mutwiri Mr. Ndatho	Tender Opening Chairman Secretary Tender Opening Member Tender Evaluation Chairperson Secretary Tender Valuation Member	1/1 1/1 1/1 1/1 1/1 1/1

CURRENT BOM COMMITTEES

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr James kimathi Ms Fridah kagwiria Geofrey muthomi Lucy njagi njura		1/1 1/1 1/1 1/1
2	Audit Committee	Rev. Stephen murithi Mr geofrey muthomi Eng Eric murithi	Chairperson member Member	1/1 1/1 1/1 1/1
3	Finance, procurement and general purposes Committee	Mr aloise marete Mr. Fridah kagwiria Mr jimton kimathi	Chairperson member Member	1/1 1/1 1/1 1/1
4	Academic Committee	Dr. Cecilia mbae Mr francis mutura Mr edward mwirigi	Chairperson member Member	1/1 1/1 1/1

MARAA GIRLS SECONDARY SCHOOL

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

5	Discipline,ethics and integrity comittee	Dr. Hellen Guantai Mr.mugambi nkanata Rev.charles muuria.	Chairperson Member Member	1/1 1/1 1/1
7	Adhoc Committee (if any during the year)	Mr. Josphat Getuno Ms. Ann Kagendo Edith Kajuju Mrs. Teresa Kinoti Mrs.Edith Mutwiri Mr.Ndatho	Tender Opening Chairman Secretary Tender Opening Member Tender Evaluation Chairperson Secretary Tender Valuation Member	1/1 1/1 1/1 1/1 1/1 1/1

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MRS. LUCY NJURA NJAGI	356218
2	Deputy Principal	MRS.TERESA KINOTI	390535
3	School Bursar	EDITH KAJUJU	ID NO.27095523

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 383-60202
Telephone: 0725792532
E-mail: maraagirls383@gmail.com

(f) School Bankers

The school operated 5 number of bank accounts in the following banks:

1. Name of Bank: EQUITY BANK
Branch: NKUBU
Account Number: 0370293916788
SCHOOL FUND ACCOUNT
2. Name of Bank: EQUITY BANK
Branch: NKUBU
Account Number: 0370297291268
INFRASTRUCTURE ACCOUNT
3. Name of Bank: EQUITY BANK
Branch: NKUBU
Account Number: 0370291806525
OPERATION ACCOUNT
4. Name of Bank: EQUITY BANK
Branch: NKUBU
Account Number: 0370291348579
TUITION ACCOUNT
5. Name of Bank: EQUITY BANK
Branch: NKUBU
Account Number: 0370278967234
CDF ACCOUNT

6. MPESA Pay Bill No. 383000 attached to School fund A/C NO.0370293916788

(g) Independent Auditors

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

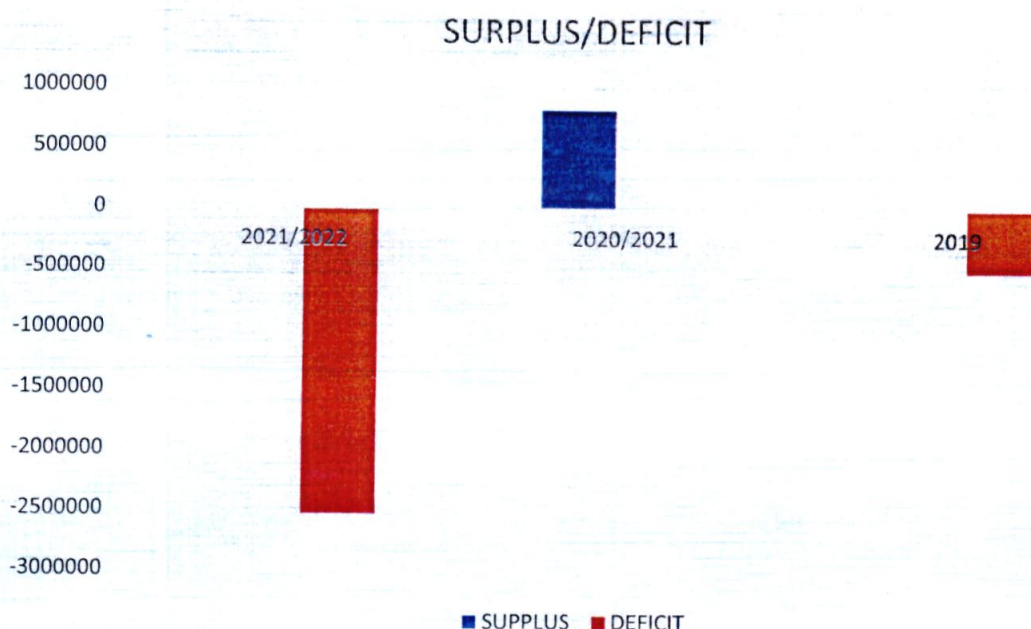
II. Summary Report Of Performance Of The School

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

a) Financial performance:

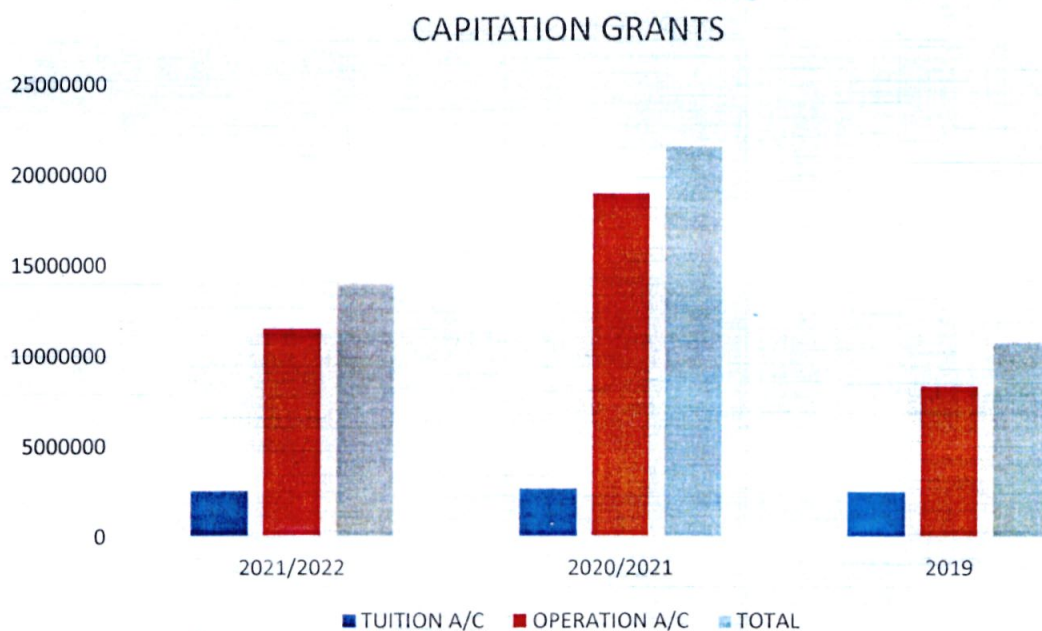
- Surplus/ deficit

2021/2022	2020/2021	2019
(2,529,272.00)	812,742.00	(523,283)



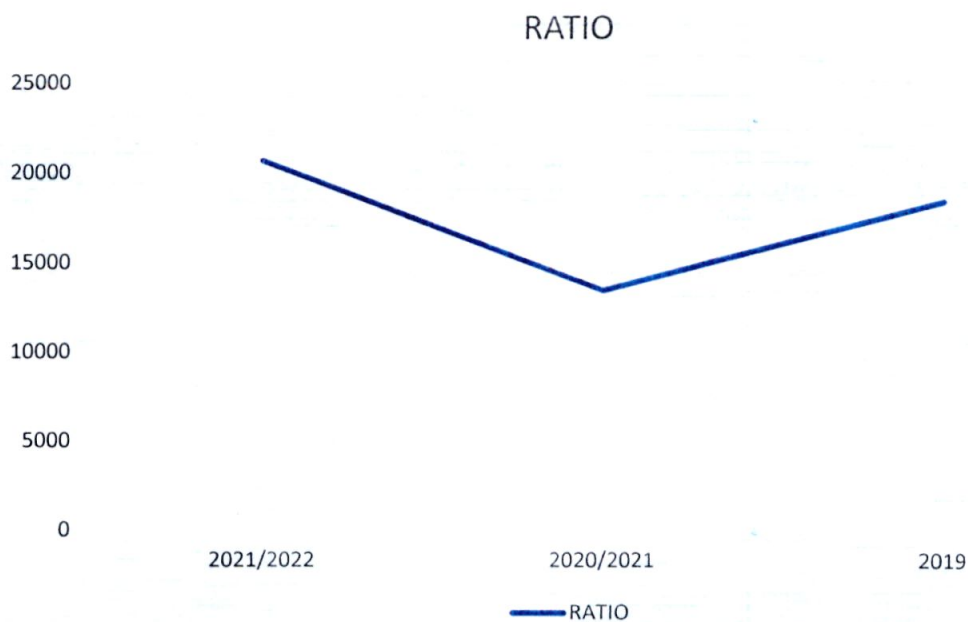
- Capitation grants

	2021/2022	2020/2021	2019
TUITION A/C	2,532,387.00	2,665,849.00	2,506,510
OPERATION A/C	11,467,225.00	18,959,766.00	8,299,673
TOTAL	13,999,612.00	21,625,615.00	10,806,183.00



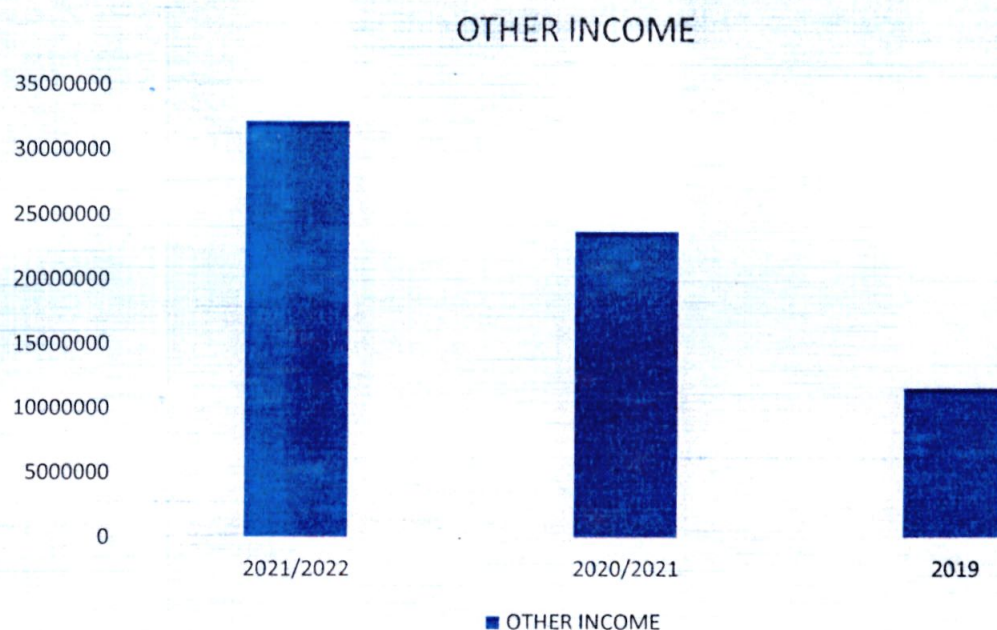
- Ratio of capitation grant per student

	2021/2022	2020/2021	2019
RATIO	20,587	13,365	18,364



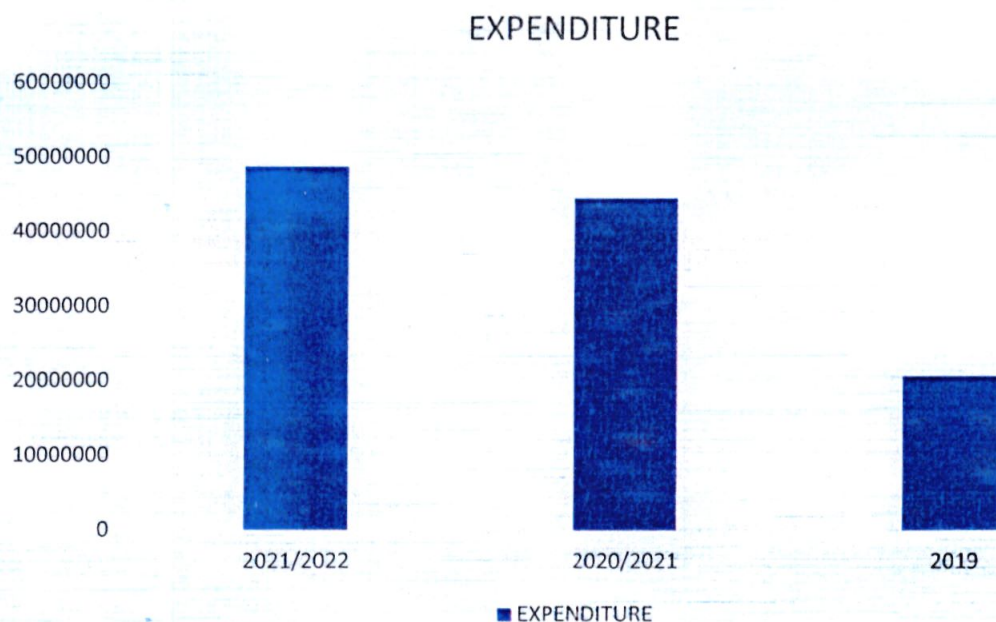
- *Growth of other income.*

2021/2022	2020/2021	2019
32,220,431.00	23,769,291.00	11,647,118.00



- *Growth in expenditure of the school*

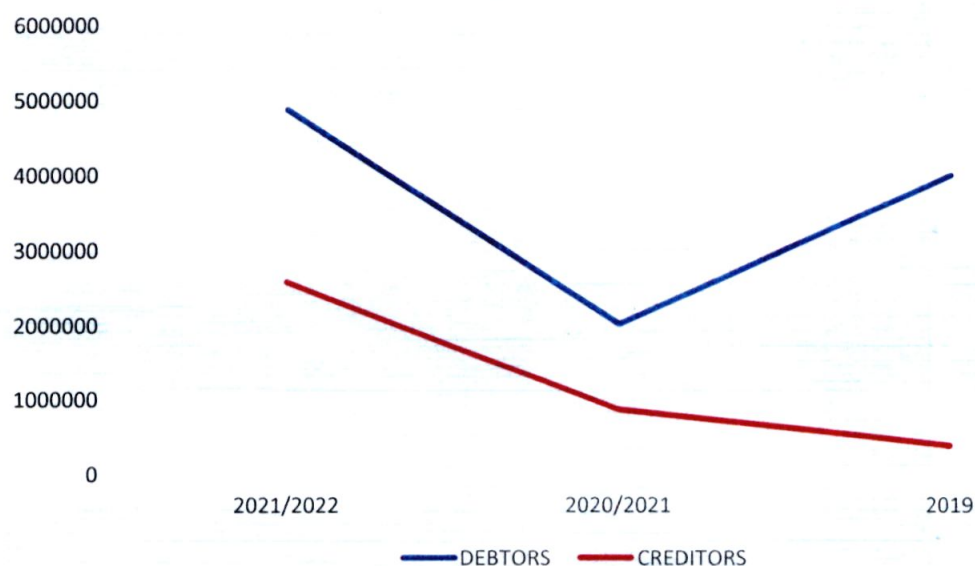
2021/2022	2020/2021	2019
48,749,315.00	44,582,164.00	20,714,604.00



- *Movement of debtors and creditors of the school*

	2021/2022	2020/2021	2019
DEBTORS	4,865,394.00	2,016,784.00	3,993,675.00
CREDITORS	2,574,508.00	858,614.00	379,448.00

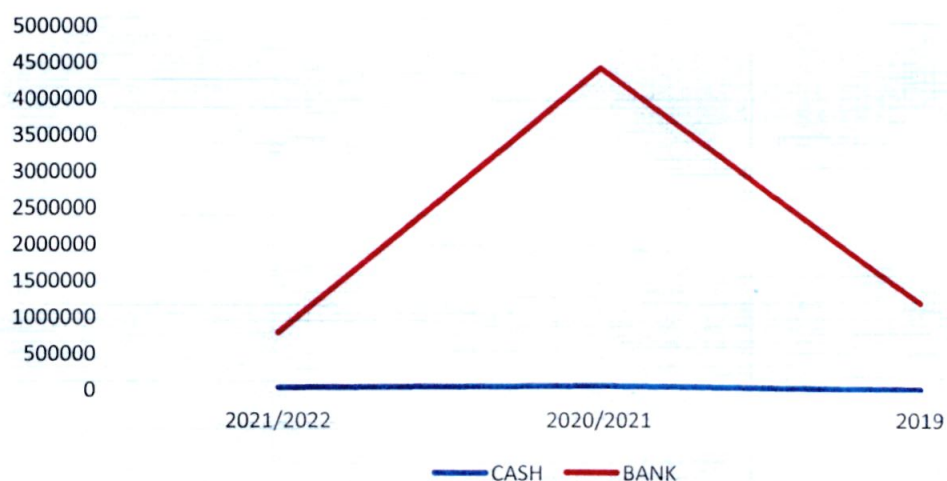
DEBTORS AND CREDITORS



- *Cash and bank balances*

	2021/2022	2020/2021	2019
BANK	771,054.00	4,404,409.00	1,178,423.00
CASH	15,725.00	44,357.00	1,544.00

Chart Title



b) Teacher Student ratio:

Teachers student ratio	⁶⁸⁰ / ₂₉	1 : 23	
No. Of teachers recruited		1	
No. Of teachers transferred/Retired		Nil	
No. Of BOM teachers		0	
No. Of TSC teachers		29	

c) Mean score in the 2022 KCSE:

Year	Entry	Targent Mean Score	Mean Score	Mean Grade	Transition(C+ And Above)	Remarks
2021-2022	75	6.0	5.0946	C-	14	TARGET NOT ACHIEVED
2020-2021	133	6.0	5.1719	C-	23	TARGET NOT ACHIEVED
2019-2020	96	6.0	6.073	C	32	TARGET ACHIEVED

d) Number of Candidates in the 2022 KCSE:

Year	Entry
2021-2022	75
2020-2021	133
2019-2020	96

e) Capacity of the school:

YEAR	DORM	DINNING HALL	LAB	TOILETS	CLASSES	NUMBER OF STUDENTS	REQUIRED
2021- 2022	4	1	2	30	15	680	1 DORMITORY
2020- 2021	4	1	2	30	13	680	
2019- 2020	4	1	2	30	11	600	

f) Development projects carried out by the school:

S/n	Project name	Source of fund	Initial cost BQ	Amount spent	Status	Expected completion time
1	classroom	MOE/Parents	10,567,286	5,438,775	Ongoing	2024 December
2	Matron's house	parents	6,703,767.60	2,773,705.26	Complete	2024 December



.....
School Principal

III. Statement Of School Management Responsibility

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

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

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

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

Sign 

Name: Patrick Makeno K.

Designation: Chairman, School Board of Management

Date: 15/4/2026

Sign 

Name: Lucy K. Muriu

Designation: School Principal & Secretary to Board of Management

Date: 15.4.2026

Sign 

Name: D. H. K. Mbatia

Designation: Bursar/ Finance Officer

Date: 15.04.2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MARAA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MERU 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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Maraa Girls Secondary School – Meru County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Maraa Girls Secondary School – Meru County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Cash and Cash equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.786,779 as disclosed in Note 8 and Note 9 to the financial statements. However, bank account numbers and status (active/dormant) were not disclosed in Note 10 to the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.786,779 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.47,216,000 and Kshs.46,220,043 respectively, resulting in an under-funding of Kshs.995,957. However, the School spent an amount of Kshs.48,749,315 against actual receipts amounting to Kshs.46,220,043, resulting in an over-utilization of Kshs.2,529,272.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.2,574,508. However, included in the balance are trade payables balance of Kshs.88,361 which had been outstanding for more than one (1) year, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

2. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 29 September, 2023 instead of the statutory deadline of 30 September, 2022. 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, 2022 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.

3. Lack of a School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, the strategic vision of performance improvement could not be confirmed.

4. Irregularities in Procurement Processes

Review of the School's procurement processes revealed the following irregularities.

i) Lack of Professional Opinion

Review of the procurement process revealed that there was no professional opinion from the Head of Supply Chain Management for any of the tenders awarded during the year. This contravened the provision of Regulation 79(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that, upon receipt of the evaluation report and professional opinion, the accounting officer shall take into account the contents of the professional opinion and shall within a day, in writing approve award to the successful tenderer.

ii) Lack of a Functional Procurement Unit

The school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

iii) Unstructured Procurement Processes

Review of procurement of goods and services revealed absence of budgets, need analysis reports, procurement plans, failure to advertise, wrong choice of procurement methods and failure to comply with evaluation regulations.

iv) Weaknesses in Record Keeping

During the year, the school failed to maintain complete procurement records, including tender documents, tender advertisements, bid evaluation reports, correspondences with supplier, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 and limits audit trail and transparency.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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

Long Outstanding Receivables

The financial statement and as disclosed in Note 11 to the financial statements reflects accounts receivable balance of Kshs.4,865,394 in respect of fees arrears as disclosed in Note 11 to the financial statements. This includes accounts receivable balance of Kshs.324,523 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 full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management 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 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 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 (Accrual 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, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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.

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

Auditor-General's Responsibilities for the Audit

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 of 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 April, 2026

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Capitation grants for tuition	1	2,532,387.00	2,665,849.00
Capitation grants for operations	2	11,467,225.00	18,959,766.00
School Fund Income- Parents' Contributions	3	30,944,431.00	22,533,339.00
School Fund Income- Other receipts	4	1,276,000.00	1,235,952.00
Proceeds from borrowings			
TOTAL RECEIPTS		46,220,043.00	45,394,906.00
PAYMENTS			
Payments for Tuition	5	2,702,545.00	2,693,655.00
Payments for operations	6	17,994,776.00	17,932,585.00
Boarding and school fund payments	7	28,051,994.00	23,955,923.00
TOTAL PAYMENTS		48,749,315.00	44,582,163.00
SURPLUS/DEFICIT		(2,529,272.00)	812,743.00

The school financial statements were approved on _____ 2022 and signed by:


Patrick Muthoni

Name:

Chair BOM

Date: 15/4/2026


Lucy K. Muriuri
 School Principal/ Secretary to
 BOM

Name:

BOM

Date: 15/4/2026


Bursar/ Finance Officer

Name:

Bursar/ Finance Officer

Date: 15/4/2026

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	8	771,054.00	4,404,409.00
Cash Balances	9	15,725.00	44,357.00
Short term Investment	10	-	-
Total Cash and cash equivalent		786,779.00	4,448,766.00
Account's receivables	11	4,865,394.00	2,016,784.00
TOTAL FINANCIAL ASSETS		5,652,173.00	6,465,550.00
FINANCIAL LIABILITIES			
Accounts Payables	12	(2,574,508.00)	(858,614.00)
NET FINANCIAL ASSETS		3,077,665.00	5,606,936.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	5,606,936.00	4,794,194.00
Surplus/Deficit for the year		(2,529,272.00)	812,743.00
NET FINANCIAL POSITION		3,077,664.00	5,606,937.00

The school's financial statements were approved on _____ 2022 and signed by:

.....
 Name: **PATRICK MUHENDO K.**
 Chair BOM

.....
 Name: **LUCY K. MUTURI**
 School Principal/ Secretary to BOM

.....
 Name: **EDITH K. MANGA**
 Bursar/ Finance Officer

Date: **15/4/2026**

Date: **15/4/2026**

Date: **15/4/2026**

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

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022 Kshs	2020-2021 Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,532,387.00	2,665,849.00
Capitation grants for operations	2	11,467,225.00	18,959,766.00
School fund income- Parents contributions/ fees	3	29,486,838.00	25,088,664.00
School fund income- other receipts	4	1,276,000.00	1,235,952.00
Total receipts		44,762,450.00	47,950,231.00
Payments			
Payments for Tuition		2,702,545.00	2,693,655.00
Payments for operations		17,785,495.00	17,932,585.00
Boarding and school fund payments		27,936,398.00	24,055,191.00
Total payments		48,424,438.00	44,681,431.00
Net cash flow from operating activities		(3,661,988.00)	3,268,800.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(3,661,988.00)	3,268,800.00
Cash and cash equivalent at BEGINNING of the year		4,448,766.00	1,179,967.00
Cash and cash equivalent at END of the year		786,779.00	4,448,766.00

NB//

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books			-	1,154,440.00		#DIV/0!
Laboratory equipment	936,630.00		936,630.00	464,126.00		50%
Internal exams			-	-		#DIV/0!
Teaching / learning materials	1,549,770.00		1,549,770.00	913,821.00		59%
Chalks	-	-	-	-	-	#DIV/0!
Exams and assessment		-	-	-	-	#DIV/0!
Teachers guides	-	-	-	-	-	#DIV/0!
	2,486,400.00	=	2,486,400.00	2,532,387.00	=	102%
(2) CAPITATION GRANT ON OPERATIONS		-	-		-	
Admin cost	1,410,000.00		1,410,000.00	1,409,061.00	939.00	100%
Repairs and maintenance	3,000,000.00		3,000,000.00	5,734,441.00	(2,734,441.00)	191%
Personnel emoluments	1,530,000.00		1,530,000.00	1,507,909.00	22,091.00	99%
Electricity and water	1,410,000.00	-	1,410,000.00	1,407,907.00	2,093.00	100%

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

Local travel and transport	1,410,000.00	-	1,410,000.00	1,407,907.00	2,093.00	100%
Activity	900,000.00	-	900,000.00	-	900,000.00	0%
Medical	-	-	-	-	-	#DIV/0!
Infrastructure	6,870,000.00	-	6,870,000.00	-	6,870,000.00	0%
SMASSE	-	-	-	-	-	#DIV/0!
	<u>16,530,000.00</u>	<u>-</u>	<u>16,530,000.00</u>	<u>11,467,225.00</u>	<u>5,062,775.00</u>	69%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	2,190,000.00	-	2,190,000.00	1,657,624.00	532,376.00	76%
Repairs and maintenance	1,440,000.00		1,440,000.00	6,494,105.00		451%
Local transport / travelling	2,190,000.00		2,190,000.00	1,666,557.00		76%
Electricity and water	1,890,000.00		1,890,000.00	1,573,626.00		83%
Fee on Boarding Equipment and Stores	17,997,600.00		17,997,600.00	17,320,906.00		96%
Administration costs	2,192,000.00		2,192,000.00	1,533,333.00		70%
Medical			-	225,645.00		#DIV/0!
Activity	300,000.00		300,000.00	472,635.00	(172,635.00)	158%
uniform				1,276,000.00		#DIV/0!
	28,199,600.00	-	28,199,600.00	32,220,431.00	359,741.00	114%
TOTAL INCOME	<u>47,216,000.00</u>	<u>-</u>	<u>47,216,000.00</u>	<u>46,220,043.00</u>	<u>5,422,516.00</u>	98%
(1) EXPENDITURE FOR TUITION						
						0%

Exercise books	-	-	-	2,267,934.00	(2,267,934.00)	#DIV/0!
Laboratory equipment	936,630.00	-	936,630.00	414,611.00	522,019.00	44%
Internal exams	-	-	-	-	-	#DIV/0!
Teaching / learning materials	1,549,770.00	-	1,549,770.00	20,000.00	-	1%
	2,486,400.00	-	2,486,400.00	2,702,545.00	(1,745,915.00)	109%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,530,000.00	-	1,530,000.00	2,632,794.00	(1,102,794.00)	172%
Medical	-	-	-	-	-	#DIV/0!
Administration Cost	1,410,000.00	-	1,410,000.00	1,829,320.00	(419,320.00)	130%
Repairs and maintenance & improvements	-	-	-	24,200.00	(24,200.00)	#DIV/0!
Local transport / travelling	1,410,000.00	-	1,410,000.00	355,400.00	1,054,600.00	25%
NHIF	-	-	-	-	-	#DIV/0!
Bank charges	-	-	-	-	-	#DIV/0!
Activity Expenses	900,000.00	-	900,000.00	-	900,000.00	0%
Electricity water and conservancy insurance	1,410,000.00	-	1,410,000.00	369,380.00	1,040,620.00	26%
Infrastructure account expenses	-	-	-	-	-	#DIV/0!
	<u>3,000,000.00</u>	-	3,000,000.00	12,783,682.00	(9,783,682.00)	426%
	<u>9,660,000.00</u>	=	<u>9,660,000.00</u>	<u>17,994,776.00</u>	<u>(8,334,776.00)</u>	186%
(3) EXPENDITURE FOR SCHOOL FUND						#DIV/0!

Personnel emoluments	3,089,940.00		3,089,940.00	284,000.00	(2,805,940.00)	9%
Repairs and maintenance & Improvements	4,400,000.00		4,400,000.00	772,043.00	(3,627,957.00)	18%
Local transport / travelling	2,606,500.00		2,606,500.00	493,960.00	(2,112,540.00)	19%
Electricity and water	4,200,000.00		4,200,000.00	908,370.00	(3,291,630.00)	22%
Administration costs	2,566,895.00		2,566,895.00	5,823,686.00	3,256,791.00	227%
bus	450,000.00		450,000.00	50,000.00	(400,000.00)	11%
Development			-	-	-	#DIV/0!
Medical			-	73,760.00	73,760.00	#DIV/0!
Fee on Boarding Equipment and Stores	15,735,265.00		15,735,265.00	17,444,695.00	1,709,430.00	111%
Donation			-	-	-	#DIV/0!
Activity	1,987,000.00	-	1,987,000.00	197,880.00	(1,789,120.00)	10%
Loan Principal repayment			-	-	-	#DIV/0!
Farm	34,000.00		34,000.00	-	(34,000.00)	0%
Bank charges CDF			-	10,300.00	10,300.00	#DIV/0!
Uniform			-	1,993,300.00	1,993,300.00	#DIV/0!
	35,069,600.00	-	35,069,600.00	28,051,994.00	(7,017,606.00)	80%
TOTALS	47,216,000.00	-	47,216,000.00	48,749,315.00	(1,533,315.00)	103%

- i. Xxxx
- ii. Xxxx

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes To The Financial Statements**1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	1,154,440.00	538,608.00
Laboratory equipment	464,126.00	393,350.00
Internal exams		
Teaching / learning materials	913,821.00	1,733,891.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	2,532,387.00	2,665,849.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Admin cost	1,409,061.00	1,782,143.00
Repairs and maintenance	5,734,441.00	8,736,386.00
Personnel emoluments	1,507,909.00	816,951.00
Electricity and water	1,407,907.00	1,782,143.00
Local travel and transport	1,407,907.00	1,782,143.00
Activity		340,000.00
Medical		120,000.00
Infrastructure		3,600,000.00
Total	11,467,225.00	18,959,766.00

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,657,624.00	1,482,178.00
Repairs and maintenance	6,494,105.00	3,639,206.00
Local transport / travelling	1,666,557.00	1,442,550.00
Electricity and water	1,573,626.00	930,824.00
Fee on Boarding Equipment and Stores	17,320,906.00	13,072,039.00
Administration costs	1,533,333.00	804,155.00
Medical	225,645.00	317,533.00
Activity	472,635.00	844,854.00
Total	30,944,431.00	22,533,339.00

Notes To The Financial Statements (Continued)**4 Other Receipts – School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
NSSF		
exam		
Donation		59,907.00
Farm		54,000.00
uniform	1,276,000.00	65,900.00
bus hire		49,270.00
Development		1,006,875.00
Dividends income		
Total	1,276,000.00	1,235,952.00

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	2,267,934.00	957,972.00
Laboratory equipment	414,611.00	725,221.00
Internal exams		
Teaching / learning materials	20,000.00	1,010,462.00
Chalks		
Exams and assessment		
Teachers guides		
creditors		
Bank Charges		
Total	2,702,545.00	2,693,655.00

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,632,794.00	1,623,195.00
Medical		238,275.00
Administration Cost	1,829,320.00	2,808,631.00
Repairs and maintenance & improvements	24,200.00	
Local transport / travelling	355,400.00	611,961.00
NHIF		
Bank charges		
Activity Expenses		468,170.00
Electricity water and conservancy	369,380.00	1,631,833.00
insurance		
Infrastructure account expenses	12,783,682.00	10,550,520.00
Acquisition of Assets		-
TOTAL	17,994,776.00	17,932,585.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	284,000.00	886,504.00
Repairs and maintenance & Improvements	772,043.00	3,555,861.00
Local transport / travelling	493,960.00	615,120.00
Electricity and water	908,370.00	280,825.00
Administration costs	5,823,686.00	1,797,922.00
bus	50,000.00	173,976.00
Development		3,138,000.00
Medical	73,760.00	262,944.00
Fee on Boarding Equipment and Stores	17,444,695.00	11,449,220.00
Donation		54,907.00
Activity	197,880.00	303,440.00
Loan Principal repayment		757,854.00
Farm		44,650.00
Bank charges CDF	10,300.00	
Uniform	1,993,300.00	634,700.00
TOTAL	28,051,994.00	23,955,923.00

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		34,319.00	204,477.00
Operations Account		220,683.00	139,994.00
School Fund Account/Boarding		472,923.00	2,266,743.00
Savings Account			
Parent Association Development Account			
CDF		1,230.00	11,530.00
Infrastructural Account		41,899.00	1,781,665.00
Total		771,054.00	4,404,409.00

MARAA GIRLS SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****9 Cash In Hand**

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	13,915.00	15,122.00
School Fund account	1,795.00	29,235.00
Infrastructure	15.00	
Total	15,725.00	44,357.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares		-
Treasury Bills		-
Fixed Deposit		-
Equity Stock		-
Other Investments		-
Total		-

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	4,865,394.00	2,016,784.00
Other Non-Fees Receivables		
Salary Advances		
Imprest	-	-
Total	4,865,394.00	2,016,784.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	4,227,125.00	1,692,261.00
Fees Arrears For The Previous Year	313,746.00	
Fees Arrears For Prior Periods (Over Two Years)	324,523.00	324,523.00
Total	4,865,394.00	2,016,784.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,183,491.00	280,180.00
Prepaid Fees	1,391,017.00	578,434.00
Retention Monies	-	-
Total	2,574,508.00	858,614.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	1,095,130.00	280,180.00
Trade Creditors for The Previous Year	88,361.00	
Trade Creditors for Prior Periods (Over Two Years)		
Total	1,183,491.00	280,180.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	4,404,409.00	1,178,423.00
Cash Balances	44,357.00	1,544.00
Short Term Investments		
Receivables	2,016,784.00	3,993,675.00
Payables	(858,614.00)	(379,448.00)
Total	5,606,936.00	4,794,194.00

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Total		

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Total			

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) 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		

18 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)

 15/4/2026

Sign and Date
Principal

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

ANNEX- Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Original Amount <i>a</i> K.shs	Date Contracted <i>b</i> K.shs	Amount Paid To- Date <i>c</i> K.shs	Outstanding Balance 2022 <i>d=a-c</i> K.shs	Outstanding Balance 2022 K.shs	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Medmar Enterprises	148,240		0	148,240	148,240	Be paid during the next financial year
5. Silas Kaburu	219,850		0	219,850	219,850	Be paid during the next financial year
6. Virginia mukiri	40,000		0	40,000	40,000	Be paid during the next financial year
7. Nura Kayuru Enterprise	138,900		0	138,900	138,900	Be paid during the next financial year
8. Jenfer Kanyua	23,400		0	23,400	23,400	Be paid during the next financial year
9. Slopes Logistics	308,490		0	308,490	308,490	Be paid during the next financial year
10. Fralo Contractors	45,000		0	45,000	45,000	Be paid during the next financial year
11. Chap chap hardware	125,750		0	125,750	125,750	Be paid during the next financial year
Sub-Total	1,049,630			1,049,630	1,049,630	
Supply of services						
12. Shavine Solutions	45,500			45,000	45,500	
Sub-Total						
Grand Total	1,095,130			1,095,130	1,095,130	

Asset class	Date purchased	Location	accre	Historical cost b/f(kshs) 1st July 2022	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	15/01/2008	ABOGETA/NKACHIE	1.6	2,400,000		2,400,000
Land 2	15/08/2008	ABOGETA/NKACHIE	.08	120,000		120,000
Land 3	10/03/2010	ABOGETA/NKACHIE	.081	1,215,000		1,215,000
Buildings and structures		In the school premises		78,800		78,800
Motor vehicles		In the school premises		2,650,000		2,650,000
Office equipment, furniture and fittings		Offices & classrooms		1,600,000		1,600,000
ICT Equipment, and Other ICT Assets		office		585,000		585,000
Tools and apparatus		In the school lab		1,655,000		1,655,000
Textbooks		With the students & store balance		1,980,000		1,980,000
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware		In the offices		434,000		434,000

Annex
2 –
Summ
ary Of
Fixed
Assets
Regist
er

Total				91,439,000		91,439,000
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**MARAA GIRLS SECONDARY SCHOOL
INFRASTRUCTURE ACCOUNT
TRIAL BALANCE AS AT 30TH JUNE 2022**

VOTE HEAD	TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
	F/L	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)	CR (ksh)
Bal b/f Bank			1,781,665.00		-	1,781,665.00
Creditors		181,819.00			125,750.00	125,750.00
operation			6,442,000.00		-	6,442,000.00
school fund			4,658,000.00		-	4,658,000.00
RMI		12,657,932.24		125,750.00		12,783,682.24
Cash		15.00				-
Bal b/f Bank		41,898.76		-	-	41,898.76
		<u>12,881,665.00</u>	<u>12,881,665.00</u>	<u>125,750.00</u>	<u>125,750.00</u>	<u>13,007,415.00</u>

**MARAA GIRLS SECONDARY SCHOOL
TUITION ACCOUNT
TRIAL BALANCE AS AT 30TH JUNE 2022**

VOTE HEAD	TRIAL BALANCE			ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
	F/L	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)
Bal b/f Bank			204,476.82			-	204,476.82
teaching and learning		20,000.00	913,821.00			20,000.00	913,821.00
Laboratory Equipments		414,611.00	464,126.00			414,611.00	464,126.00
Exercise books		2,267,934.00	1,154,440.00			2,267,934.00	1,154,440.00
Bal b/f Bank		34,318.82				34,318.82	-
		2,736,863.82	2,736,863.82	-	-	2,736,863.82	2,736,863.82

**MARAA GIRLS SECONDARY SCHOOL
OPERATION ACCOUNT
TRIAL BALANCE AS AT 30TH JUNE 2022**

VOTE HEAD	TRIAL BALANCE			ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
	F/L	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)
Bal b/f Bank			139,994.31			-	139,994.31
Cash			15,122.00			-	15,122.00
Repair and maintainance		24,200.00	5,734,441.10			24,200.00	5,734,441.10
Electricity and water		104,030.00	1,407,907.00	265,350.00		369,380.00	1,407,907.00
Local Travel and travel		355,400.00	1,407,907.00			355,400.00	1,407,907.00
Admin Cost		1,829,320.00	1,409,061.30			1,829,320.00	1,409,061.30
Personal Emolument		2,632,794.00	1,507,909.39			2,632,794.00	1,507,909.39
Infrastructure		6,442,000.00				6,442,000.00	-
Creditors					265,350.00	-	265,350.00
Bal b/f Bank		220,683.10				220,683.10	-
Cash		13,915.00				13,915.00	-

		11,622,342.10	11,622,342.10	265,350.00	265,350.00	11,887,692.10	11,887,692.10
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**MARAA GIRLS SECONDARY SCHOOL
SCHOOL ACCOUNT
TRIAL BALANCE AS AT 30TH JUNE 2022**

VOTE HEAD	F/L	TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
		DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)	DR (ksh)	CR (ksh)
Bal b/f Bank			29,235.00			-	29,235.00
Cash			2,266,743.00			-	2,266,743.00
Arrears			1,378,515.00	4,227,125.00		4,227,125.00	1,378,515.00
Sundry creditors		10,000.00			704,030.00	10,000.00	704,030.00
Prepaymernts		578,434.00	1,391,017.00			578,434.00	1,391,017.00
Uniforms		1,993,300.00	1,276,000.00			1,993,300.00	1,276,000.00
Activity		197,880.00	472,635.00			197,880.00	472,635.00
RMI		772,043.00	6,494,105.00			772,043.00	6,494,105.00
BES		16,740,665.00	13,093,781.00	704,030.00	4,227,125.00	17,444,695.00	17,320,906.00
LT&T		493,960.00	1,666,557.00			493,960.00	1,666,557.00
P/E		284,000.00	1,657,624.00			284,000.00	1,657,624.00
Adm		5,823,686.00	1,533,333.00			5,823,686.00	1,533,333.00
EWC		908,370.00	1,573,626.00			908,370.00	1,573,626.00
Medical		73,760.00	225,645.00			73,760.00	225,645.00
Bursary		5,000.00	5,000.00			5,000.00	5,000.00
Bus hire		50,000.00				50,000.00	-
Infrastructure		4,658,000.00				4,658,000.00	-
Bal c/d Bank		472,923.00				472,923.00	-
Cash		1,795.00				1,795.00	-

		33,063,816.00	33,063,816.00	4,931,155.00	4,931,155.00	37,994,971.00	37,994,971.00
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