

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 17 JUN 2026

DAY.

Wed

TABLED

BY:

Hon. Naomi Wago, MP
Deputy Majority Whip

CLERK AT
THE TABLE:

Nodo Atabo

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
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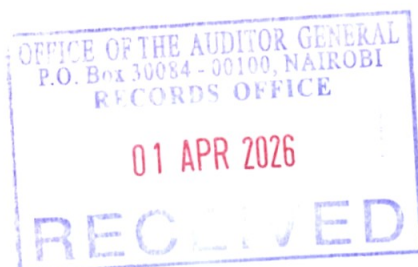
ALLIANCE GIRLS HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2025

KIAMBU COUNTY

Revised 30th June 2025.



ALLIANCE GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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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.

2. Key School Information and Management

(a) Background information

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

The school was registered in 14/10/1985 under registration number 22S00300321 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 1867 number of students as at 30th June 2025. It has 11 streams and 108 teachers of which 12 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. Eng. Joseph Kibeere	Chairman	14/3/2022
2	Mrs. Jedidah Mwangi	Secretary - Principal	14/3/2022
3	Prof. Miriam Kinyua	Member	14/3/2022
4	Mr. John Migwi	Member	14/3/2022
5	Prof. Romanus Odhiambo	Member	14/3/2022
6	Mr. David Kinyanjui	Member	14/3/2022
7	Justice Luka Kimaru	Member	14/3/2022
8	Mr. Andrew Wakahiu	Member	14/3/2022
9	Prof. James Gitonga	Member	14/3/2022
10	Dr. Dorcas Musera	Member	14/3/2022
11	Mrs. Esther Wanjiru Ndirangu	Member	14/3/2022
12	Mrs. Phyllis Wakanyi	Member.	14/3/2022
13	Mr. David Kinuthia	Member	14/3/2022
14	Dr. Lorna Okoko	Member	14/3/2022
15	Rev. Kelvin Wathatu	Member	14/3/2022
16	Major (RTD) Samson Sorobit	Member	14/3/2022

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
		Dr. Eng. Joseph Kibeere	Chairman	3
		Mrs. Jedidah Mwangi	Secretary	3
		Mr. David Kinuthia	Member	3
		Major(RTD) Samson Sorobit	Member	3
2	Audit Committee			
		Mr. David Kinyanjui	Chairman	3
		Major(RTD) Samson Sorobit	Member	3
		Mr. Andrew Wakahiu	Member	3
3	Welfare Committee	Mrs. Dorcas Musera	Chairperson	3
		Dr. Lorna Akoko	Member	3
		Mrs. Agnes Wainaina	Member	3
			Member	3
3	Finance, procurement and general purposes Committee			
		Mr. David Kinuthia	Chairman	3

	Mr. John Migwi	Member	3
	Rev. Kelvin Wathatu	Member	3
	Justice Luka Kimaru	Member	3
	Major(RTD) Sanson Sorobit	Member	3

4	Academic Committee			
		Prof. Miriam Kinyua	Chairperson	3
		Mrs. Esher Ndirangu	Member	3
		Dr. Lorna Okoko	Member	3
		Prof. Romanus Odhiambo	Member	3
		Major(RTD) Sanson Sorobit	Member	3
		Mrs. Agnes Wainaina	Member	3
5	Development Committee			
		Prof. Miriam Kinyua	Chairperson	3
		Rev. Kelvin Wathatu	Member	3
		Dr. Dorcas Musera	Member	3
		Mr. David Kinuthia	Member	3
		Major(RTD) Samson Sorobit	Member	3
		Mr. Joseph Wafula	Member	3
6	Personnel Committee			
		Mrs. Esther Ndirangu	Chairperson	3
		Mr. David Kinyanjui	Member	3
		Dr. Dorcas Musera	Member	3
		Major(RTD) Samson Sorobit	Member	3
		Mr. John Migwi	Member	3
		Prof. Elijah Gitonga	Member	3
7	Security Committee			
		Mr. John Migwi	Chairperson	3
		Major(RTD) Samson Sorobit	Member	3

(d) School operation Management

For the financial year ended 30th June, 2025 the school's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Margaret Njeru	TSC No. 291897
2	Deputy Principal	Mrs. Faith Njuguna	TSC No. 371819
	Deputy Principal	M/s Nancy Macharia	TSC No: 33875
3	School finance officer	Mr. Michael Kariuki Ndungu	ICPAK No. 28089

(e) Schools contacts

Post Office Box: 109-0902- Kikuyu
Telephone: 0714915663/070721326758
E-mail: info@alliancegirlshigh.sc.ke.
Website:
Facebook:

(f) School Bankers**1. Name of Bank: Co-operative Bank**

Branch: Kikuyu.
Account Number: 01129099015500(fund /paying account)

2. Name of Bank: Kenya Commercial Bank

Branch: Kikuyu.
Account Number: 1107133831(fund/paying account)

3. MPESA Pay Bill No. 522123, account number 82804K attached to KCB bank account**4. Name of Bank: Kenya Commercial Bank**

Branch: Kikuyu.
Account Number: 1151244899 (fees collection)

5. Name of Bank: ABSA Bank.

Branch: Kikuyu.
Account Number: 2038518065(saving)

6. Name of Bank: Kenya Commercial Bank

Branch: Kikuyu.
Account Number: 1107133572 (Development)

7. **Name of Bank:** **Kenya Commercial Bank.**
 Branch: Kikuyu.
 Account Number: 1101740965 **(Dollar)**
8. **Name of Bank:** **Kenya Commercial Bank**
 Branch: Kikuyu.
 Account Number 1102907677**(Tuition)**
9. **Name of Bank:** **Kenya Commercial Bank**
 Branch: Kikuyu.
 Account Number: 1102906964 **(Farm)**
10. **Name of Bank:** **Equity Bank**
 Branch: Kikuyu
 Account Number: 0570296880591**(Infrastructure)**
11. **Name of Bank:** **Equity Bank:**
 Branch: Kikuyu.
 Account Number: 0570291740882 **(Operations)**
12. **Name of Bank:** **Equity Bank.**
 Branch: Kikuyu.
 Account Number 0570299515442
13. **Name of the Bank:** **K-unity Sacco Ltd**
 Branch: Kikuyu.
 Account Number: 00710000001429
14. **Name of the Bank:** **KCB Bank**
 Branch: Kikuyu
 Account Number 1303453479

Alliance Girls High school

Annual Report and Financial Statements For the year ended 30th June 2025

(g) Independent Auditors

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

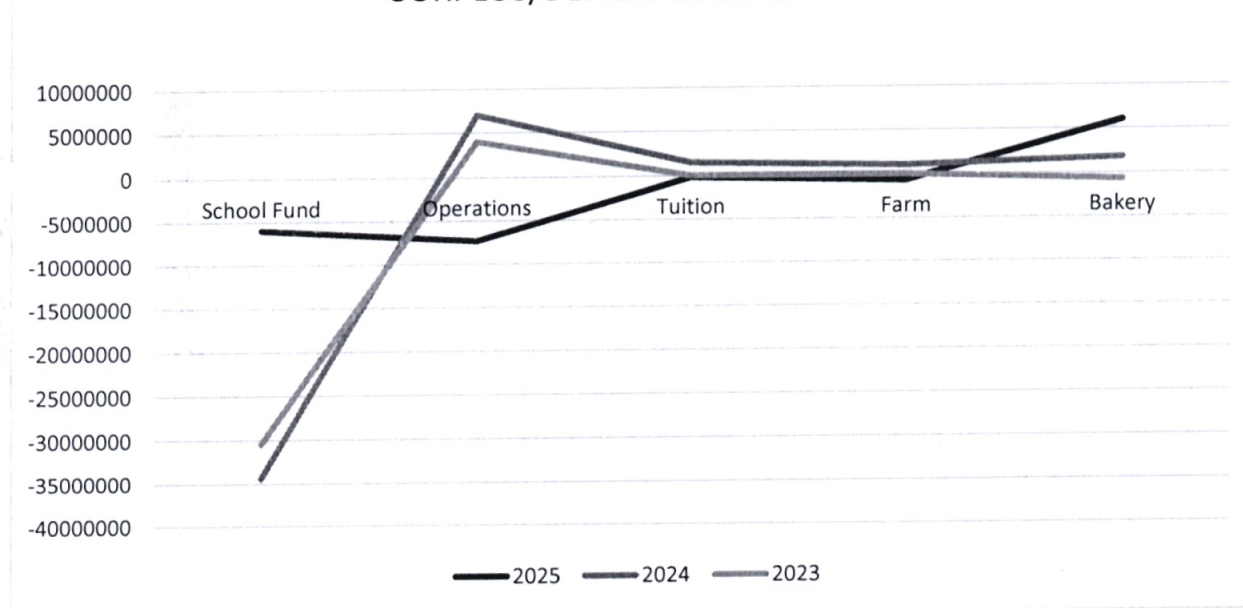
15. Summary Report of Performance of The School

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

a) Financial performance:

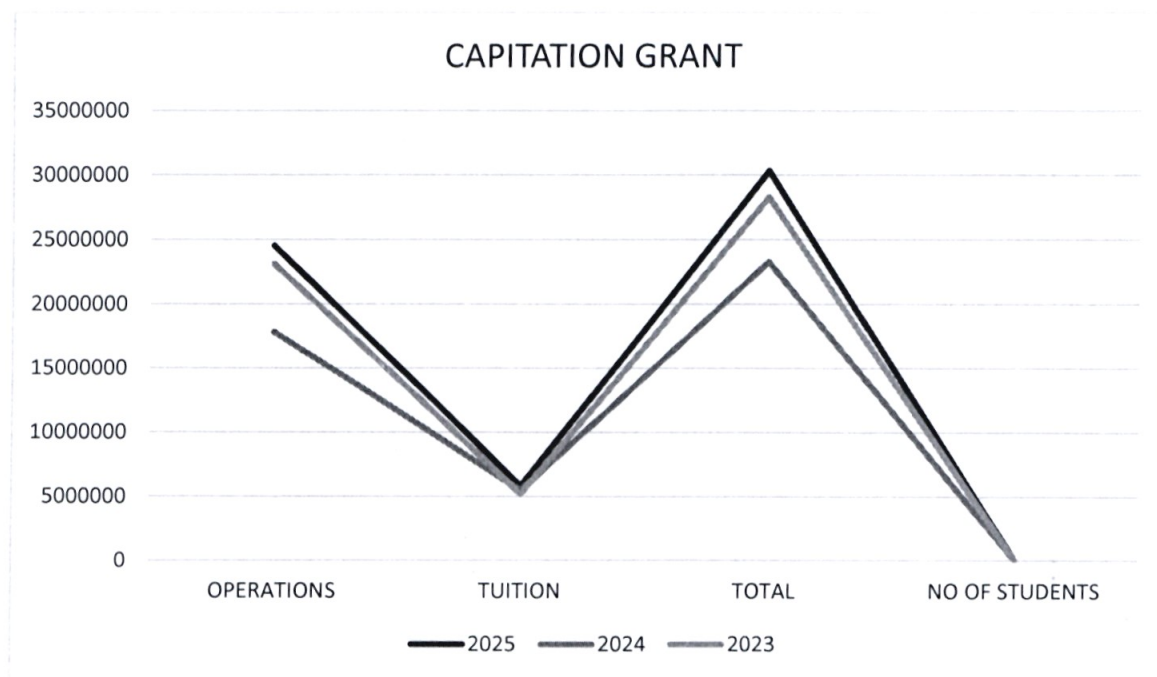
SNO	ACCOUNTS	2025	2024	2023
		Kshs	Kshs	Kshs
1	School Fund Account	(6,003,593.00)	(34,383,472.64)	(30,448,530.89)
2	Operations Account	(7,319,082.00)	7,036,487.30	4,009,839.92
3	Tuition Account	209,727.00)	1,459,569.61	(1,531.25)
4	Farm Account	(712,563.00)	999,178.75	(16,202.31)
5	Bakery Account	6,021,133.00	1,734,556.00	(741,551.80)
	TOTAL	-8,014,106.00	(23,153,680.98)	(12,288,699.28)
	Increase/Decrease	-15,139,574.00	-10,864,981.70	

SURPLUS/DEFICIT COMPARISON



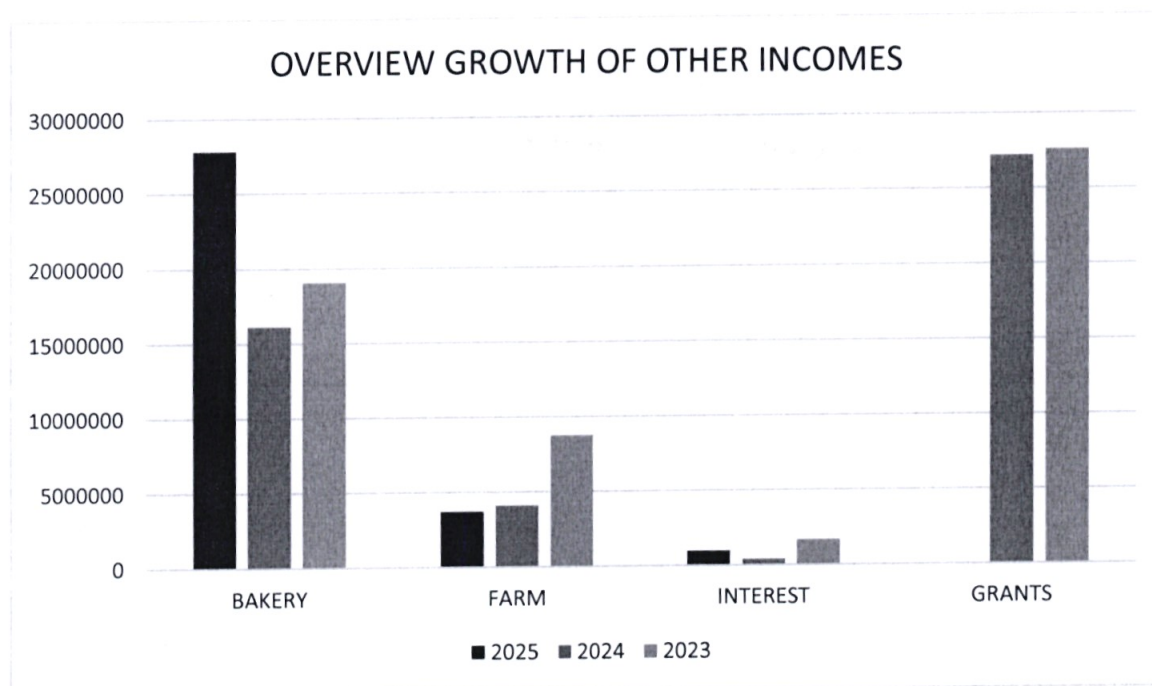
- Capitation grants from the Ministry of Education for the last three years

SNO	ACCOUNTS	2025	2024	2023
		KSHS	KSHS	KSHS
1	Operations Account	25,516,534.00	17,832,581.00	23,104,708.71
2	Tuition Account	5,807,140.00	5,447,232.20	5,179,589.75
	Total	31,323,675.00	23,279,813.20	28,284,298.46
	Increase/Decrease	8,043,862.00	(5,004,485.26)	6,957,606.44
	No of Students	2400	2400	2019
	Ratio of Capitation per student	13,052	9,700.00	16,862



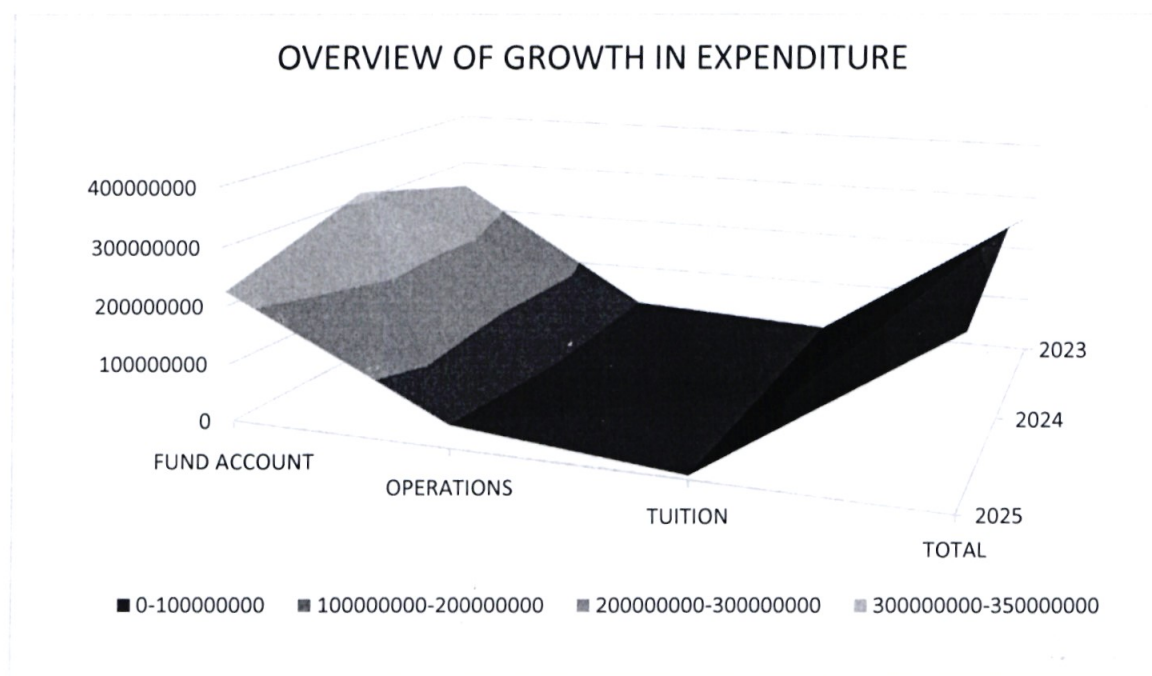
- A three-year overview of growth of other income(s) earned by the school.

- OVERVIEW OF GROWTH OF OTHER INCOME(S)				
SNO	ACCOUNTS	2025	2024	2022
		KSHS	KSHS	KSHS
1	Bakery income	27,819,727.00	16,109,234.00	19,053,671.00
2	Farm Income	3,718,986.00	4,109,604.00	8,755,575.33
3	Interest Earned	964,129.60	402,643.00	1,688,411.50
4	Grants	-	27,200,000.00	27,606,803.00
	Total	32,502,842.00	47,821,481.00	57,104,460.83
	Increase/Decrease	(15,318,638.00)	(9,282,979.83)	19,669,389.83



- A three-year overview of growth in expenditure of the school

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2025	2024	2023
		Kshs	Kshs	Kshs
1	School Fund Account	278,078,425.00	312,851,269.90	249,277,283.20
2	Operations Account	32,741,537.00	15,263,574.77	23,406,916.05
3	Tuition Account	6,229,207.00	3,987,662.59	6,431,222.51
	Total	317,049,170.00	332,102,507.26	270,276,498.64
	Increase/Decrease	15,053,336.00	61,826,008.62	



- Movement of debtors and creditors of the school over the last three years

- MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL				
SNO	ACCOUNTS	2025	2024	2023
1	School Fund Account	KSHS	KSHS	KSHS
a	Debtors	59,632,249.00	43,874,182.70	62,890,882.00
	Total	59,632,249.00	43,874,182.70	62,890,882.00
	Increase/Decrease	15,758,068.00	(19,016,699.30)	
b	Creditors	48,013,128.00	20,242,057.00	11,478,681.00
	Total	48,013,128.00	20,242,057.00	11,478,681.00
	Increase/Decrease		8,763,376.00	8,405,028.00

b) Teacher Student ratio:

S/NO	TRANSFERRED	RECRUITED	RETIRED	SUBJECT	TEACHERS PER SUBJECT	DEFICT
1				English	14	
2				Kiswahili	11	1
3				Mathematics	13	2
4				Biology	8	
5				Physics	7	3
6				Chemistry	8	2
7			1	H&Govn't	6	1
8				Geography	4	2

9				CRE	5	1
10			1	Home science	2	1
11				Art & Craft	1	1
12				Agriculture	2	
13				Computer	2	
14				French	1	1
15				German	1	
16				Music	1	
17				Business studies	5	
18				P.E		2
		TOTAL		BOM Teachers	83	15

c) The mean score in the 2025 KCSE:

KCSE PERFORMANCE				
SNO		2024	2023	2022
1	Total Candidates	493	496	470
2	C+ and above	475	486	453
3	Mean Grade	10.039	9.8	9.58

d) Number of Candidates in the 2025 KCSE:

NUMBER OF STUDENTS SITTING FOR KCSE				
SNO		2025	2024	2023
1	Total Candidates	541	494	496

e) The capacity of the school:

Room in Which Furniture Used	Item of Furniture	Number in Good Condition	Number in Poor Condition	Total	Number of Users	Shortfall	Excess
Classrooms	Students Desks	2400	-	2400	2400	-	Nil
	Students Chairs	2400	-	2400	2400	-	Nil
	Teachers tables	Nil	-	Nil	-	56	Nil
	Teachers Chairs	Nil	-	Nil	-	56	Nil
	Cupboards	Nil	-	Nil	-	-	Nil

	Chalk Boards	36	-	36	2019	-	Nil
	Others (Specify)						
	Walls Clocks	36	-	36		-	Nil
	Noticeboards	36	-	36		-	Nil
Offices	Tables	120	-	120	120	2	Nil
	Chairs	120	-	120	120	2	Nil
	Cupboards /Cabinets	45	-	45	120	-	Nil
	Notice Boards	15	-	15	120	-	Nil
	Others (Specify)						
Staffroom	Tables	96	-	96	120	-	Nil
	Chairs	96	-	96	120	-	Nil
	Cupboards /Cabinets	42	-	42	120	-	Nil
	Notice Boards	15	-	15	120	-	Nil
	Others (Specify)						
Boarding Facilities	Beds	2398	-	2398	2398	-	Nil
	Mattresses	2500	400	2500	2500	-	Nil
	Bed Nets	1500	-	1500	1500	-	Nil
	Lockers	1890	-	1890	1890	500	Nil
	Wardrobes	6	-	6	6		Nil
	Others (Specify)						
Dining Hall (DH)	DH Tables	83	-	83	2390	12	Nil
	DH Benches	137	-	137	2390	100	Nil

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
DORMITORY	RMI Grants	Complete	18,730,942.00	9,770,210.00	Complete

.....


School Principal

16. 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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....

Name: Eng. Joseph Mbugua.

Designation: Chairman, School Board of Management

Date:



.....

Name: Mrs. Margaret Njeru.

Designation: School Principal & Secretary to Board of Management

Date: 31/3/26



.....

Name: Mr. Michael Kariuki

Designation: Finance Officer

Date: 31/3/26

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 ALLIANCE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - KIAMBU 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 transitional IPSAS financial statements of Alliance Girls High School set out on pages 1 to 29, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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 important disclosure notes 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Alliance Girls High School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances totalling Kshs.20,178,435 as disclosed in Note 10 to the financial statements. However, the balances were not supported by cash books. Further, a dollar account with a balance of \$53,247 was converted at a rate of Kshs.86.70 against the Central Bank of Kenya rate of Kshs.129.20 as at 30 June, 2025 resulting to an understatement of the account balance by Kshs.2,262,998. Similarly, the recalculation and examination of the reconciliations provided revealed a cash and bank balance of Kshs.28,724,522 resulting to an understatement of cash and bank balance by Kshs.8,535,087.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.20,178,435 could not be confirmed.

2. Inaccuracies in Capitation Grants

The statement of financial performance reflects capitation grants for tuition and operations amounts of Kshs.5,807,140 and Kshs.18,398,891 as disclosed in Note 1 and Note 2 to the financial statements. Review of the National Education Management Information System (NEMIS) capitation disbursements made to the School and the amount receipted by the School revealed an amount of Kshs.24,206,031 whereas the NEMIS reflects capitation amount of Kshs.17,081,721, resulting in an unexplained variance of Kshs.7,124,310. Further, the bank statements revealed operation amounts totalling Kshs.25,516,534 resulting to an unexplained variance of Kshs.1,310,503.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to Kshs.5,807,140 and Kshs.18,398,891 respectively could not be confirmed.

3. Discrepancies in Cut-Off and Revenue Recognition Practices

The statement of financial performance reflects receipts of Kshs.180,011,886 from school fund income – parents' contributions. Audit review of the general ledger and supporting invoices revealed that while invoices were raised between 1 July, 2024 and 30 June, 2025, the School operates three (3) academic terms, namely January–April, May–August and September–December. Invoices raised in May, 2024 for the May–August, 2024 term were not appropriately apportioned between the financial year ended 30 June, 2024 and the financial year commencing July, 2024. Similarly, invoices raised in May, 2025 for the May–August, 2025 term, were not deferred into the subsequent financial year. This is an indication that revenue is recognized in full in the period the invoice is raised rather than being appropriately apportioned across the financial periods to which it relates.

The absence of systematic procedures to defer or apportion term income increases the risk of overstatement or understatement of revenue in the financial statements, misrepresentation of the school's financial performance and potential misalignment with statutory reporting requirements.

In the circumstances, the accuracy, completeness of school fund income – parents contributions revenue totalling Kshs.180,011,886 could not be confirmed.

4. Unsupported Bank Loan

The statement of financial performance and as disclosed in Note 5 to the financial statements reflects miscellaneous income amount of Kshs.88,482,797. Included in the amount is bank loan amount of Kshs.40,000,000 which was not supported by the approval from the Cabinet Secretary and the Board of Management. Further, Management did not provide the loan agreement documentation between the Bank and the School Management confirming the terms and conditions of the borrowing. In addition, the purpose of the loan was not specified, therefore it was not possible to confirm if the loan was used for the intended purpose.

In the circumstances, the accuracy, completeness and regularity of the loan amount of Kshs.40,000,000 could not be confirmed.

5. Unsupported Interest Income from Fixed Deposit Investment

Reported in the statement of financial performance and as supported by Note 5 to the financial statements is an amount of Kshs.88,482,797 in respect of miscellaneous income. Included in this amount is interest income of Kshs.964,129 derived from a fixed deposit of Kshs.30,000,000 invested in a commercial bank by the School. However, the investment was not adequately supported with sufficient evidence to demonstrate that the transaction was properly authorized, competitively sourced or executed in line with governance and financial management requirements. Specifically, the audit observed that:

- i. There was no documentation detailing the process or rationale used to select the commercial bank for the investment, including criteria considered for financial stability, interest rates or risk assessment.

- ii. There was no formal approval or authority from the School Board or other relevant oversight entity permitting the placement of the funds in the bank.
- iii. There was no report or evidence showing that the School compared interest rates, terms or benefits from multiple banks to ensure value for money and optimal returns.
- iv. Evidence of negotiations, including discussions on terms, conditions or risk mitigation measures with the bank, was not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of interest income amount of Kshs.964,129 could not be confirmed.

6. Inconsistencies and Unexplained Increase in Fee Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects receivables balance relating to fee arrears totalling Kshs.59,632,251 compared to a prior year balance of Kshs.43,874,183 resulting to a significant increase of Kshs.15,758,067 or 36% in fee arrears during the year which was not explained. Further, the School did not have a formal bad debt policy or a framework for writing off uncollectible fees, which further impairs Management's ability to assess recoverability, enforce collections or make informed financial decisions.

In the circumstances, the accuracy and recoverability of the accounts receivable balance of Kshs.59,632,251 could not be confirmed.

7. Lack of a Fixed Assets Register and Land Ownership Documents

Review of assets records maintained by the School revealed that the School was granted a 90-year leasehold interest which is within the Presbyterian Church of East Africa (PCEA) mission land with effect from 1 January, 1950 by the registered trustees of PCEA vide lease registered on 26 December, 1965. However, ownership documents for the land were not provided for Audit. Further, Annex 2 to the financial statements reflects a summary of the fixed asset register reflecting assets owned but no values were indicated. In addition, Management did not maintain an asset register in the prescribed format, indicating the description, financier, serial/log book number, acquisition date, location, opening balances, additions or disposals during the year and the closing balances.

In the circumstances, the ownership of the school assets and premises where the School is situated could not be confirmed.

8. Unsupported Procurement of Bakery Equipment

Reported in the statement of financial performance and as disclosed in Note 9 to the financial statements is an amount of Kshs.278,078,425 relating to boarding and school fund payments which includes an expenditure of Kshs.21,798,594 in respect of the school's income-generating activity – bakery. The School made a part payment of Kshs.660,000 to a supplier for the supply and assembly of a commercial electric spiral dough mixer of 100L, at a contract price of Kshs.1,320,000 for the bakery department vide payment voucher No.315423. However, the inspection report for the equipment was incomplete, consisting only a blank form ticked off to indicate delivery, with no accompanying specifications, testing or calibration results, operational checks or

verification that the equipment met the required standards for commercial bakery operations.

Further, there was no evidence that the mixer's capacity, power rating, durability or safety features were assessed or was compatible with the School's bakery requirements, and that the mixer delivered was of the required capacity, quality and functionality.

In the circumstances, the propriety and accuracy of the expenditure amounting to Kshs.660,000 could not be confirmed.

9. Unsupported Construction of Postmodern Dormitory

The statement of financial performance reflects an infrastructure amount of Kshs.9,770,210 as disclosed in Note 8 to the financial statements. Review of payment vouchers provided for audit revealed that the School had paid an amount of Kshs.10,193,712 in respect of construction of dormitory leading to an understatement of the expenditure by Kshs.423,502 in the financial statements.

Further, approval from the office of the regional coordinator, request letter forwarded by the County Director of Education, clear statement of the type of contract on whether the project would be full contract or labour based, architectural and structural drawings, quarterly progress reports of the project, opening and evaluation committee minutes, individual technical evaluation scoresheets, professional opinion and award letter, contract agreement and acceptance letter among other records were not provided for audit. In addition, the payment was not supported by a valid invoice, inspection and acceptance certificates and approvals from the Ministry and Public Works.

In the circumstances, the accuracy and completeness for the expenditure on the School dormitory totalling Kshs.10,193,712 could not be confirmed.

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

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by

PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Audit Issues

In the prior years' audit reports, several issues were raised in 2023/2024 financial year under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Alliance Girls High School in 2024/2025 revealed that although Management provided explanations on the status of these matters, the following issues had not been fully resolved;

	Audit Issue
1	Long Outstanding Accounts Receivables
2	Procurement Irregularities
3	Stalled Project-Construction of a Science Complex
4	Failure to Prepare School Improvement Plan
6	Irregular transfer of funds to Kenya Secondary School Heads Association
7	Lack of a Fixed Asset Register and Land Ownership Documents
8	Weaknesses in Inventory Management

Other Information

The Management is responsible for the Other Information set out on pages iii to xvi 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 Alliance Girls High School 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 no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects boarding and school fund payments totalling Kshs.278,078,425 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,424,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,424,000 could not be confirmed.

2. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of financial performance reflects operations grants amount of Kshs.18,398,891 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.7,117,644 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.3,658,225 was transferred to infrastructure account, leaving a balance of Kshs.3,459,419 as at 30 June, 2025. Further, an amount of Kshs.1,890,000 was transferred on 18 February, 2025 and 27 February, 2025, approximately nineteen (19) days after receipt. This was contrary to Ministry of Education Circular Ref. MOE.HQ/3/13/3 dated 16 June, 2021 which states that infrastructure grants as well as maintenance and improvement funds shall be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Late Acknowledgement of the Capitation Funds

The statement of financial performance reflects Government grants for tuition and operations amounts of Kshs.5,807,140 and Kshs.18,398,891 as disclosed in Notes 1 and 2 to the financial statements. However, acknowledgement of the receipt of Free Secondary Education funds for both operations and tuition received on 30 January, 2025

and 14 March, 2025 was done on 22 May, 2025 approximately five (5) months after receipt of the funds. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/6 directing all principals to acknowledge receipt of funds within two weeks failure to which release of grants to such schools will be suspended.

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

4. Unbudgeted for Miscellaneous Income

Review of the School's financial records revealed that income totalling Kshs.33,794,452 was received during the year comprising rent income, income from farming activities, income from bakery, chapel income, sale of tender and interest income, but was not included in the approved budget for the year. This was contrary to Fourth Schedule of the Basic Education Act, 2013 which require the Board of Management of Public Institution of Basic Education to prepare annual estimates of revenue and expenditure for the Institution in a prescribed form.

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

5. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects total expenditure amount of Kshs.326,819,320 which includes an amount of Kshs.80,930,216 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% amounting to Kshs.24,280 on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

6. Stalled Science Complex Project

Review of records provided revealed that the School received a donation of a proposed science complex with project commencement date of 27 March, 2023 and expected date of completion of 29 January, 2024 with a contract sum of Kshs.161,453,623. However, although an amount of Kshs.83,700,000 was indicated to have been paid to date by the Sponsor, the project had stalled and had been abandoned as at 30 June, 2025. Further, analysis of the status of the project as at the point of stalling and the amounts of works outstanding to completion was not provided to establish the way forward. In addition, the final word of the Sponsor on the project was not obtained.

In the circumstances, value for money already spent on the project could not be confirmed.

7. Irregularities in the Upgrading of Multipurpose Hall Ceiling Finishes and Sound System

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect boarding and school fund amount of Kshs.278,078,425. Included in the amount is Kshs.7,176,581 in respect to an upgrade of the multipurpose hall. The contract

was awarded to a contractor on 28 March, 2024 at a contract sum of Kshs.8,970,819. However, there was no evidence that the tender was advertised and opening and evaluation attendance appointment letters and attendance registers, opening and evaluation minutes, market survey report, bill of quantities from public works, individual technical evaluation scoresheets, professional opinion and award letter, inspection and acceptance certificate and progress status report were not provided for audit.

In the circumstances, the propriety, and value for money of the expenditure amounting to Kshs.7,176,580 could not be confirmed.

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 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 effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an Internal Audit Unit for purposes of reviewing and evaluating budgetary performance, financial management, transparency and accountability mechanisms processes in the School towards providing independent assurance that the risk management governance and internal control processes are operating effectively.

In the circumstances, the effectiveness of oversight mechanism could not be confirmed.

2. Weaknesses in the Board of Management

The School Board of Management constitute of sixteen (16) Board members However, there was no approved annual work plan and gazette notices for the appointment provided. Further, attendance register of meetings attended were not provided. Board minutes without attendance registers made it difficult to confirm that members actually attended the meetings, undermining the effectiveness of governance documentation. In addition, the minutes were not signed by the Chairperson of the Board of Management.

In the circumstances, the effectiveness of overall governance of the School could not be confirmed.

3. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an Approved School Improvement Plan to be used to measure improvement activities and hold the School Management accountable, keep the School in focus in achieving the target, prioritization of needs, ensuring prudent utilization of resources and to improve accountability.

In the circumstances, the School may not have an elaborate plan to enforce its environment and learning income.

4. Unexplained Increase in Accounts Payables in Comparison with Previous Year

The statement of financial assets and liabilities reflects Account Payables amount of Kshs.48,013,128 as disclosed in Note 14 to the financial statements. During the year under review, there was a significant increase in the account payables from Kshs.20,242,057 in the prior year to Kshs.48,013,128 representing an increase of Kshs.27,771,071 or 137%. However, no explanation was provided for the huge increase.

In the circumstances, the effectiveness of the internal controls on management of payables could not be confirmed.

5. Weak IT System Governance and Maintenance Payments for Integrated School Management System

During the year under review, it was noted that the School operated an Integrated School Management System (GigaSoft) comprising of five (5) modules; financial, stores, procurement, library and dispensary modules, with the library and dispensary functioning as subsystems. Engagement with Management revealed that the system was acquired in the year, 2005 at an unknown cost and no acquisition documentation was provided for audit. The school pays an annual subscription fee of Kshs.102,500 to a vendor for system-related services. However, the last system upgrade was performed in 2020. No formal contract, service level agreement or detailed breakdown of the services covered under the annual subscription and web hosting was provided for audit review. It was also noted that there is no evidence of periodic performance evaluation, verification of deliverables or independent review to ensure that the services paid for are being effectively rendered.

In the circumstances, the absence of documented agreements and supporting details for periodic performance evaluation exposes the School to potential overcharging or misallocation of funds and limits assurance on the reliability, continuity and effectiveness of the system for school operations.

6. Weak Controls in Stores and Kitchen Inventory Management

Audit inspection of the School stores revealed that food items such as rice, beans, maize and other dry commodities were held in the stores without adequate records to track their

movement to the kitchen. There were no stores ledgers, bin cards or issue vouchers maintained to document quantities received, issued and balances on hand. Further, it was noted that the caterers did not maintain any records to account for food received from the stores or used in meal preparation. Further review also established that there was no defined system for requisitioning, issuing or apportioning food items and no documentation was provided to demonstrate how quantities issued from the stores corresponded to the number of students or meals prepared. As a result, the flow of food items from the stores to the kitchen could not be verified.

In addition, there was no evidence of periodic stock counts, independent verification or reconciliation of physical stock to any records. The absence of standard consumption ratios or approved menu plans further made it difficult to determine expected usage levels and detect variances.

In the circumstances, the weaknesses may result in pilferage, loss or misappropriation of food supplies, inaccurate stock balances, inefficient utilization of resources and inability to account for consumption or determine cost per student.

7. Ineffective Management and Monitoring of Textbooks

During the year under review, no textbooks were received by the school. Available records indicated that the last consignment was received in January, 2024 for Form 3 and Form 4 classes. Physical verification at the stores established that textbooks are issued directly to students upon receipt, with no significant balances held in store. However, audit review noted that the School relies on manual records to track issuance of textbooks, with no comprehensive or updated register to monitor individual student allocations, returns or balances. There were no records maintained to capture lost, damaged or unreturned textbooks and such instances are only identified at the point of student clearance. In addition, there was no mechanism in place to periodically assess and document the condition of textbooks while in use. It was further observed that once issued, textbooks remain in the custody of students throughout their School period regardless of class progression, except in instances where Government-supplied quantities are insufficient. This limits the School's ability to reallocate resources efficiently across classes and monitor utilization.

In the circumstances, the weaknesses may result in loss or damage of textbooks without detection, inaccurate records, inability to plan for future textbook requirements and inefficient utilization of government-provided learning materials

8. Mismatch Between Budget Period and Financial Reporting Period

During the year under review, Management prepared the School's budget based on the academic calendar covering the period January to December, 2024. However, the financial statements presented for audit covered the period July, 2024 to June, 2025, resulting in a misalignment between the budget period and the financial reporting period. This mismatch hinders the comparison of budgeted amounts against actual expenditure, limiting the ability to monitor adherence to approved allocations and assess financial performance effectively.

In the circumstances, budget comparability with the financial statements could not be achieved.

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 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

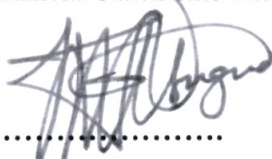
Nairobi

5 May, 2026

18. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	5,807,140.00	5,447,232.00
Government grants for operations	2	18,398,891.00	17,832,581.00
Government Grants for infrastructure	3	7,117,644.00	9,405,040.00
School fund income- parents' contributions	4	180,011,886.00	229,791,521.00
Miscellaneous incomes	5	88,482,797.00	77,046,780.00
Total Receipts		299,818,358.00	339,523,154.00
Expenditure			
Tuition	6	6,229,207.00	3,987,662.00
Operations	7	32,741,538.00	15,263,575.00
Infrastructure	8	9,770,210.00	79,887,464.00
Boarding and school fund	9	278,078,425.00	312,851,270.00
Total Payments		326,819,380.00	411,989,971.00
Surplus/Deficit		(27,001,022.00)	(72,466,817.00)

The school financial statements were approved on 31/3 2026 and signed by:

.....


Name: Eng. Joseph Mbugua

Chair BOM

Date:

.....


Name: Mrs. Margaret Njeru
 School Principal/ Secretary to
 BOM

Date: 31/3/26

.....


Name: Mr. Michael Kariuki

Finance Officer

Date: 31/3/26

19. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	20,178,435.00	35,157,777.00
Cash balances	11	-	8,677.00
Short term investments	12	-	
Total cash and cash equivalent		20,178,436.00	35,166,454.00
Account's receivables	13	59,632,251.00	43,874,183.00
Total financial assets (a)		79,810,686.00	79,040,637.00
Financial liabilities			
Accounts payables	14	48,013,128.00	20,242,057.00
Total Financial Labilities (b)			
Net financial assets (a-b)		31,797,558.00	58,798,580.00
Represented by			
Accumulated fund b/fwd	15	58,798,580.00	131,265,397.00
Surplus/deficit for the year		(27,001,022.00)	(72,466,817.00)
		31,797,558.00	58,798,580.00

The school's financial statements were approved on 31/3/2026 and signed by:

.....
Name: Eng. Joseph Mbugua

Chair BOM

Date:

.....
Name: Mrs. Margaret Njeru
School Principal/ Secretary to
BOM

Date: 31/3/26

.....
Name: Mr. Michael Kariuki

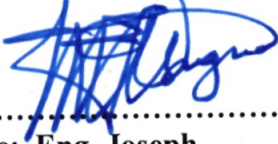
Bursar/ Finance Officer

Date: 31/3/26

20. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	5,807,140.00	5,447,232.00
Government grants for operations	2	18,398,891.00	17,832,581.00
Government grants for infrastructure	3	7,117,644.00	9,405,040.00
School fund income- parents contributions/ fees	4	180,011,886.00	229,791,521.00
Other income	5	88,482,797.00	77,046,780.00
Total receipts		299,818,358.00	339,523,154.00
Payments			
Cash outflows for tuition	6	6,229,207.00	3,987,662.00
Cash outflows for operations	7	32,741,538.00	15,263,575.00
Cash outflows for infrastructure	8	9,770,210.00	79,887,464.00
Cash outflows Boarding/lunch and school fund payments	9	278,078,425.00	312,851,270.00
Total payments		326,819,380.00	411,989,970.00
		(27,001,022.00)	(72,466,817.00)
Increase/Decrease in Debtors/creditors			27,780,075.00
Net cash inflow/outflow from operating activities		(27,001,022.00)	(44,686,742.00)
Cash flow from investing activities			
Acquisition of assets		(20,526,792.00)	
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(47,527,814.00)	
Cash flow from Financing activities			
Proceeds from borrowings/ loans		40,000,000.00	
Repayment of principal borrowings		(7,460,205.00)	
Net cash inflow/outflow from financing activities		32,539,795.00	
Net increase/decrease in cash and cash equivalents		(14,988,019.00)	(44,686,742.00)
Cash and cash equivalent at beginning of the FY		35,166,454.00	79,853,196.00
Cash and cash equivalent at end of the FY		20,178,435.00	35,166,454.00

The school's financial statements were approved on 31/3/26 2026 and signed by:


.....
Name: Eng. Joseph
Mbugua

Chair BOM

Date:


.....
Name: Mrs. Margaret Njeru
School Principal/ Secretary to
BOM

Date: 31/3/26


.....
Name: Mr. Michael Kariuki

Bursar/ Finance Officer

Date: 31/3/26

21. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books	4,011,500.00		4,011,500.00	2,158,172.00	54%
Laboratory Equipment	3,000,000.00		3,000,000.00	2,210,822.00	74%
Internal Exams	616,550.00		616,550.00	-	
Teaching / Learning Materials	2,659,250.00		2,659,250.00	1,438,146.00	54%
Exams And Assessment					
TOTAL				5,807,140.00	
(2) Capitation Grant on Operations					
Personnel Emoluments	10,000,000.00		10,000,000.00	6,874,050.00	69%
Repairs And Maintenance					
Local Transport / Travelling	2,230,000.00		2,230,000.00	2,792.00	1%
Electricity And Water	3,100,000.00		3,100,000.00	4,274,178.00	138%
Medical/insurance	1,500,000.00		1,500,000.00	1,437,528.00	96%
Administration Costs	3,300,000.00		3,300,000.00	3,644,895.00	110%
Activity	2,027,900.00		2,027,900.00	2,145,115.00	106%
Boarding Equipment & stores				20,333.00	
TOTAL	32,445,200.00		32,445,200.00	18,398,891.00	

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
3) FDSE for infrastructure					
Maintenance & Improvement MoE	9,485,000.00		9,485,000.00	7,117,644.00	75%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
TOTAL	9,485,000.00		9,485,000.00	7,117,644.00	
Personnel Emoluments	22,832,916.00		22,832,916.00	20,703,461.00	91%
Repairs And Maintenance	14,067,680.00		14,067,680.00	8,143,842.00	58%
Local Transport / Travelling	8,610,800.00		8,610,800.00	8,181,810.00	95%
Electricity And Water	10,000,000.00		10,000,000.00	9,658,903.00	97%
Medical/insurance	2,200,000.00		2,200,000.00	1,812,953.00	82%
Administration Costs	13,916,818.00		13,916,818.00	15,634,818.00	112%
Activity	2,100,000.00		2,100,000.00	1,944,410.00	93%
Fee On Boarding Equipment and Stores	74,790,376.00		74,790,376.00	78,368,433.00	105%
School Uniforms				3,965,582.00	
University forms				188,546.80	
Infrastructure Loan contributions	10,000,000.00		10,000,000.00	11,747,097.00	117%
Lab Equipment				18,070.00	
ICT/Academic Improvement	5,691,000.00		5,691,000.00	15,487,095.00	272%
Academic trip				3,527,478.00	

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
5) Miscellaneous Income					
Loans / Borrowing				40,000,000	
Rent income				742,500.00	
Income From Farming Activities				3,718,986.00	
Income From Bakery Activities				27,819,727.00	
Chapel Income				314,109.00	
Income From Tender				235,000.00	
Interest Income				964,129.60	
Total Income					
(6) Expenditure For Tuition					
Exercise Books	4,011,500.00		4,011,500.00	1,851,800.00	46%
Laboratory Equipment	3,000,000.00		3,000,000.00	2,214,409.60	74%
Internal Exams	616,550.00		616,550.00	-	
Teaching / Learning Materials	2,659,250.00		2,659,250.00	1,943,120.00	73%
Bank Charges	7,000		7,000.00	7,538.00	108%
(7) Expenditure For Operations					
Personnel Emoluments	10,000,000.00		10,000,000.00	12,660,872.95	127%
Repairs And Maintenance	13,432,680.00		13,432,680.00	6,996,694.00	52%
Local Transport / Travelling	2,230,000.00		2,230,000.00	403,133.00	18%
Electricity And Water	3,100,000.00		3,100,000.00	4,508,710.60	145%

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
Medical/Insurance	1,500,000.00		1,500,000.00	282,701.00	53%
Administration Costs	3,300,000.00		3,300,000.00	1,309,821.00	39%
Activity Expenses	2,027,900.00		2,027,900.00	3,662,970.00	181%
Bank Charges	10,000.00		10,000.00	10,552.31	106%
ICT&Academic Improvement				1,270,660.00	
Boarding Equipment & stores				195,050.00	
Rent				13,240.00	
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS	9,485,000.00		9,485,000.00	9,759,137.00	103%
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	22,832,916.00		22,832,916.00	25,458,298.00	111%
Repairs And Maintenance	14,067,680.00		14,067,680.00	8,058,366.00	81%
Local Transport / Travelling	8,610,800.00		8,610,800.00	13,276,819.00	154%
Electricity And Water	10,000,000.00		10,000,000.00	16,617,205.00	166%
Medical/Insurance costs	2,200,000.00		2,200,000.00	1,296,619.00	59%

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
Administration Costs	13,916,818.00		13,916,818.00	26,949,408.00	194%
Activity	2,100,000.00		2,100,000.00	1,247,500.00	59%
Fee On Boarding Equipment and Stores	74,790,376.00		74,790,376.00	80,930,216.00	108%
Lab Equipment				146,340.00	
Expenditure For Income Generating Activity-Farm				4,431,549.00	
Expenditure For Income Generating Activity-Bakery				21,798,593.00	
ICT/Academic Improvement	5,691,000.00		5,691,000.00	27,198,098.00	
Rent Expenses				7,800.00	
Bank Charges				108,689.00	
Loan Interest Repayment	5,000,000.00		5,000,000.00	7,460,204.00	
Loan Principal Repayment	5,000,000.00		5,000,000.00	7,460,204.00	
Internal Exams				59,325.00	
Chapel Income				60,895.00	
Uniform				5,107,755.00	
Academic Trip				8,091,620.00	
Gratuity				482,340.00	
KNEC Examiners				7,972,469.00	
Muilti purpose expenses				10,476,580	
Workshop				3,381,532.00	
Totals	164,209,590.00	164,209,590.00		278,078,425.00	

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

- i. Inadequate government capitation and elimination of form 1 in senior school have seen a reduction of capitation in school and thus affecting negatively the budget for capitation on tuition on exercise books, Laboratory, and teaching and learning materials.
- ii. Bank Charges- high cost of bank transactional costs affected the budgeted cost on Bank charges
- iii. On expenditure for Operations- Electricity, water and conservancy was overutilized due to high cost of electricity
- iv. Reduction on enrolment in senior by elimination of one form affected negatively on the personnel emolument were retaining of the same workforce saw higher utilization of the vote head.
- v. High cost of affiliation subscriptions for Head association that is tasked for organizing of all Activity for the year increased the cost of activity fund.
- vi. High cost of maintaining and repairing of the school bus, high frequency in students' activities, high cost of fuel increases the utilization of local transport and travelling.
- vii. High utilization of personnel emoluments in Boarding is due to introduction of new statutory deductions, enhance NSSF deductions and high number of staff establishment that includes the salary for BOM teachers
- viii. Administration cost was overutilized because of high usage of printing papers and other office stationeries that saw cost going up, students reward, motivation and cost associated with career talk are components that also contributed to high cost in administration cost.
- ix. High cost of sewerage bill, plumbing works, generator fuel and maintenance, fire equipment are some of the costs that contributed the high cost in Electricity, water and conservancy in Boarding.

22. 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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 2025.

23. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials		303,849.00
Exercise Books	2,158,172.00	2,127,913.00
Laboratory Equipment	2,210,822.00	1,055,520.00
Internal Exams		
Teaching / Learning Materials	1,438,146.00	1,959,950.00
Others (specify)*		
Total	5,807,140.00	5,447,232.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	6,874,050.00	8,888,705.00
Repairs And Maintenance		
Local Transport / Travelling	2,792.00	
Electricity And Water	4,274,178.00	5,386,200.00
Medical/insurance	1,437,528.00	
Administration Costs	3,644,895.00	2,653,500.00
Activity	2,145,115.00	904,176.00
Boarding Equipment stores	20,333.00	
Total	18,398,891.00	17,832,581.00

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	7,117,644.00	9,405,040.00
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		

Description	2024-2025	2023-2024
	Kshs	Kshs
Other (specify)(NGCDF and County govt.		
Total	7,117,644.00	9,405,040.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	20,703,461.00	27,405,880.00
Repairs and maintenance	8,143,842.00	11,008,838.00
Local transport / travelling	8,181,810.00	9,495,596.00
Electricity and water	9,658,903.00	14,412,417.00
Medical	1,812,953.00	
Administration costs	15,634,818.00	15,929,278.00
Activity	1,944,410.00	2,284,727.00
Fee on Boarding Equipment and stores	78,368,433.00	98,141,485.00
ICT/Academic Improvement	15,487,095.00	12,488,668.00
Hospital Bill		22,316.00
School Uniforms	3,965,582.00	18,472,896.00
Infrastructure Loan		12,319,048.00
Academic Trip	3,527,478.00	3,653,764.00
Insurance	629,388.00	2,787,778.00
University forms	188,546.00	2,500.00
Medical Fee		1,366,330.00
Infrastructure loan repayment	11,747,097.00	
Lab equipment	18,070.00	
Total	180,011,886.00	229,791,521.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	742,500.00	107,900.00
Income From Farming Activities	3,718,986.00	4,109,604.00
Income From Bakery Activities	27,819,728.00	16,109,234.00
Income From chapel/offerings	314,109.00	175,380.00
Income From Tender	235,000.00	295,000.00
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		27,200,000.00
Interest Income	964,129.00	402,643.00
Teachers welfare		626,000.00
Loans/Borrowings*	40,000,000.00	
Income from KNEC	14,688,345.00	28,021,019.00
Total	88,482,797.00	77,046,780.00

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	1,851,800.00	1,387,000.00
Textbooks		
Reference materials		462,961.00
Laboratory Equipment	2,214,409.00	647,000.00
Teaching / Learning Materials	2,155,460.00	1,480,705.00
Exams And Assessment		
Teachers Guides		
Bank Charges	7,538.00	9,996.00
Others (specify)		
Total	6,229,207.00	3,987,662.00

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	12,660,872.00	6,505,304.00
Service Gratuity		166,360.00
Administration Cost	1,309,821.00	2,910,811.00
Repairs And Maintenance & Improvements	7,650,303.00	
Local Transport / Travelling	403,133.00	
Electricity And Water	4,508,710	5,675,333.00
Medical	282,701.00	
Activity Expenses	3,662,970.00	
Insurance Cost	786,765.00	
Bank Charges	10,552.00	5,767.00
Boarding Equipment stores	195,050.00	
ICT/Academic improvement	1,270,660.00	
Total	32,741,537.00	15,263,575.00

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of Food store		906,831.00
Construction of security Houses		
Construction of Ablution block		5,629,589.00
Construction of hot water system		
Construction science complex		68,191,040.00
Bank Charges	11,073.00	17,926.00
Drilling of boreholes		1,500,000.00
Others (specify)- Retention Money		393,450.00
Construction of Dormitory	9,759,137.00	2,500,000.00
Construction of CBC Classes		748,629.00
Total	9,770,210.00	79,887,465.00

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	25,458,298.00	37,140,271.00
Service Gratuity		-
Repairs And Maintenance & Improvements	8,058,366.00	16,938,822.00
Local Transport / Travelling	13,276,819.00	10,485,238.00
Electricity And Water	16,617,205.00	19,191,575.00
Medical Expenses	356,895.00	701,150.00
Administration Costs	26,949,408.00	26,098,070.00
Activity	1,247,500.00	3,586,600.00
Chapel income	60,895.00	74,000.00
Bank Charges	108,689.00	244,005.00
Expenses On Income Generating Activities-Farm	4,431,549.00	3,110,425.00
Expenses On Income Generating Activities-Bakery	21,798,594.00	15,050,678.00
Fee On Boarding Equipment and Stores	80,930,216.00	106,857,988.00
Rent Expenses	7,800.00	146,340.00
Insurance Cost (Life Property)	939,724.00	802,736.00

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Loan Principal Repayment	7,460,204.00	
Loan Interest Repayment	7,460,204.00	
ICT/ Academic Improvement	27,198,098.00	13,462,459.00
Gratuity	482,340.00	
Academic trip	8,091,620.00	17,920,133.00
Internal Exams	59,325.00	59,880.00
Lab Equipment	146,340.00	11,520.00
School Uniforms	5,107,755.00	15,334,310.00
Tender Income		70,280.00
Infrastructure Loan		9,040,640.00
KNEC Examiners	7,972,469.00	16,524,148.00
Infrastructure M.I Fund	3,300,000.00	
Workshop	3,381,532.00	
Multi-purpose hall	7,176,581.00	
Total	278,078,425.00	312,851,270.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102907677	1,546,783.00	1,756,510.00
Operations Account	Active	0570291740882	1,016,596.00	10,191,351.00
Co-operative Fees Account	Active	01129099015500	584,478.00	109,718.00
School Fees Account/Boarding	Active	1151244899	6,518,875.00	15,010,618.00
School Fund Account/Boarding	Active	1107133831		
Savings Account	Active	2038518065	913,688.00	913,688.00
Parent Association Development Account	Active	1107133572	70,265.00	1,233.00
Income Generating Activities Account-bakery	Active	0570299515442	2,671,761.00	1,582,002.00
Income Generating Activities Account-Farm	Active	1102906964	38,265.00	154,501.00
Income Generating Activities Account-Farm	Active	00710000001429	427,914.00	428,364.00
Infrastructural Account	Active	0570296880591	16,483.00	1,960,942.00
Science complex A/C	Active	1303453479	469,164.00	476,491.00
Dollar Account	Active	1101740965	4,615,578.00	2,572,359.00
Saidia	Dormant	1303453479	1,288,585.00	
Total			20,178,435.00	35,157,777.00

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	xxx	8,677.00
Total	xxx	8,677.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	xxx	xxx
Treasury Bills	xxx	xxx
Fixed Deposit accounts	xxx	xxx
Other Investments	xxx	xxx
Total	xxx	xxx

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	59,632,251.00	43,874,183.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		xxx
Imprest (list/schedule attached)		xxx
Rent arrears (list/schedule attached)		xxx
Total	59,632,251.00	43,874,183.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
FY			% of the total	
Less than 1 year	37,134,139.00		16,774,772.00	34
Between 1- 2 years	6,295,128.00		8,846,027.00	18
Between 2-3 years	1,473,046.00		2,003,446.00	4.1
Over 3 years	14,729,938.00		16,249,938.00	37
	59,632,250.00		43,874,183.00	

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	48,013,128.00	13,396,308.00
Prepaid Fees		6,845,749.00
Retention Monies		xxx
Unpaid salaries and statutory deductions		xxx
Caution money		xxx
Other payables (specify)		xxx
Total	48,013,128.00	20,242,057.00

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	<i>Kshs</i>		<i>Kshs</i>	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	48,013,128.00	100%	20,242,057.00	100%
Between 1- 2 years	xxx	%	xxx	%
Between 2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total (should tie to note 14)	48,013,128.00	100%	20,242,057.00	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	<i>Kshs</i>	<i>Kshs</i>
Bank Balances	20,178,435.00	35,157,777.00
Cash Balances		8,677.00
Short Term Investments		
Receivables	59,632,251.00	43,874,183.00
Payables	(48,013,128.00)	(20,242,057.00)
Total	31,797,558.00	58,798,580.00

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	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	32,539,795.00	xxx
Outstanding Leases	xxx	xxx
Hire Purchase	xxx	xxx
Gratuity And Leave Provision	xxx	xxx
Others (specify)	xxx	xxx
Total	32,539,795.00	xxx

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		xxx	xxx
Goats		xxx	xxx
Trees		xxx	xxx
Coffee Or Tea Plantation		xxx	xxx
Poultry		xxx	xxx
Others (specify)		xxx	xxx
Total		xxx	xxx

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	40,000,000.00	xxx
Borrowings during the year		xxx
Repayments during the year	7,460,204.00	(xxx)
Balance at the end of the year	32,539,795.00	xxx

Other important disclosure notes

19 Stock/ Inventory

ALLIANCE GIRLS HIGH SCHOOL STOCK BALANCES AS AT 30TH JUNE 25					2024/2025	2024/2023
No.	Description	Qty	Unit	Amount		
1	Biryani Rice 25Kg	2	Bags	7,000		984,200.00
2	Dry Maize 90Kg	-	Bags			612,000.00
3	Dry Beans (Yellow) 90Kg	5	Bags	78,500		976,500
4	Dry Beans (Wairimu) 90Kg	11	Bags	132,000		370,000
5	Sugar 50Kg	23	Bags	195,500		537,200.00
6	Kensalt 1kg	27	Bales	23,220		60,200.00
7	Pride Detergent 20Ltr	2	Jerric	6,400		224,000.00
8	Rina Cooking Oil 20Ltr	10	Jerri	58000		494,700.00
9	Jam 20kg	3	Buck	18,600		37,200.00
10	Pembe White 2kg		Bales			67,160.00
11	Pembe Atta 2kg	2	Bales	5,740		25,830.00
12	Exe Selfraising 2kg	1	Bales	2,980		32,780.00
13	Prestige Margarine	31	Carton	108,500		511,000.00
14	Steel Wool 750g	1	Bales	7,200		14,400.00
15	Kitchen Towel	35	Twin	17,325		27,225.00
16	Serviettes	189	Pcs	21,168		17,136.00
17	Cling Film 30x300cm	7	Rolls	8,750		16,250.00
18	Aluminium Foil 45x90m	6	Rolls	12,600		27,300.00
19	Drinking Chocolate 450g	3	Pcs	1,725		13,800.00
20	Methylated Spirit 5Ltr	2	Cans	1,990		5,970.00
21	Irish Potatoes		Kgs			162,000.00
22	Water guard 500ml		Pcs			3,600.00
23	TEA LEAVES 500GRMS	100	PKT	30,000		
24	Tomato Paste 3.3kg	6	tin	1325		
25	vinegar	1	can	355		
				764,753.00		5,220,451.
	BAKERY					
1	Bakers Flour 50Kg		Bags			155,150.00
	Yeast 10kg	3	Ctns	27,000		108,000.00
				27,000		263,150.00
	STATIONERY					

1	Photocopying Papers 80g	41	Reams	25,830	389,400.00
2	Foolscaps	54	Reams	35,640	1,260.00
3	Manilla Papers	169	Pcs	3,380	5,184.00
4	Plastic Files	319	Pcs	38,280	8,100.00
5	Masking Tape	15	Pcs	450	810.00
6	Cellotape	161	Pcs	3,220	864.00
7	Staples	27	Pkts	5400	4,800.00
8	Box files	20	Pcs	5500	14,580.00
9	Dusters	64	Pcs	6400	8,100.00
10	Printing Paper (Coloured)	53	Pcs	52735	63,700.00
11	Prit Glue	19	Pcs	5605	3,800.00
12	A4 Ruled Exercise Books	1418	Pcs	155980	185,460.00
13	A5 Ruled Exercise Books	633	pcs	37980	
14	A4 square Exercise Books	283	pcs	16980	
15	A4 Square Exercise Books		Pcs		11,770.00
16	A5 Ruled Exercise Books		Pcs		15,120.00
17	A5 Square Exercise Books		Pcs		22,380.00
18	A4 Graph Books	490	Pcs	34300	27,920.00
19	A4 Science Books	322	Pcs	28980	12,960.00
20	Riso Inks	25	Pcs	175000	273,000.00
21	Riso Master Roll	26	Pcs	208,000	272,000.00
22	HP Toner 80A	4	Pcs	40000	50,000.00
23	HP Toner 26A	13	Pcs	156,000	48,000.00
24	HP Toner 59A	7	Pcs	122500	52,500.00
25	HP Toner 106A	2	Pcs	16000	40,000.00
26	White board marker pens -chisel type - Staedler	85	Pcs	12750	14,065.00
27	Biro Pens	1000	Pcs	18400	25,000.00
28	Permanent Markers	115	Pcs	1955	51.00
29	HB Pencils	12	Pcs	576	768.00
30	Tracing Paper	15	Reams	39600	15,840.00
31	Graph Paper		Reams	1944	8,970.00
32	Stick Note	36	Pcs		2,646.00
33	Counter Book Q6	2	Pcs	840	1,260.00

Alliance Girls High school

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34	Counter Book Q3	5	Pcs	1200	1,350.00
35	Embossed Covers	16	Reams	11,040	17,270.00
36	Kyocera TK 3130	14	PCS	58800	
37	TASKALF Toner 35	17	pcs	112,200	
38	Box files	12	pcs	576	
				1,474,275.00	1,598,928.00

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)
1	Procurement Irregularities	Surety bonds, Insurance Guarantees and provisional sums support will always form basis for any tenders awarded going forward	Not resolved	On going
2	Stalled project-construction of science complex	BOM on talk with the various stakeholders to restart the project	Not Resolved	Not certain
3	Irregular transfer of funds to KESSHA	Ministry should develop mechanism for holding and participation of students in various activities to avoid KESSHA involvement.	Not Resolved	On going
4	Failure to Prepare School Improvement Plan	The BOM is in the process of development of strategic planning so as to align it with school improvement plan	Not Resolved	On-going.
5	Lack of Fixed Asset Register and Land ownership Documents	The school is in consultation with the church on ownership documents and renewal of leases is on process Valuation of fixed assets is ongoing and preparation of the asset register will be done according to the public sector accounting board	Not resolved	On going
6	Mismatch between Budget period and Financial Reporting periods	We have prepared our school budget to align it with the financial reporting period	Not resolved	On progress

Alliance Girls High school

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Sign and Date
Principal

24. Annexes

Annex I - Analysis of Pending Accounts Payable

SUNDRY CREDITORS AS AT 30TH JUNE 2025

SN	NAME	SERVICES	DATE	LPO NO.		2024/2025	2023/2024
	<u>BOARDING ACCOUNT</u>		-		-	Ksh.	
1	BRIGANCE CEREALS ENTERPRISES	DRY MAIZE	10-01-25	20442	466400	466,400.00	
2	CARLIUS ENTERPRISES	FRUITS	23-12-24 22-1-25 4-3-25 8-4-25	20409 20470 20567 20662	153193 131712 168256 119952	573,113.00	
3	READMORE BOOKSHOP	NEWSPAPERS	22-1-25 27-2-25 24-4-25 15-5-25	20475 20561 20733 20761	12360 15600 12240 11000	51,200.00	8,400.00
4	MARIDADI PIX LTD	PHOTOGRAPHY&VIDEOGRAPHY	18-3-25 28-3-25	20618 20635	142216 81026	223,242.00	
5	MACLOG VENTURES	BRANDING GIFTS	21-2-25 8-4-25	20546 20681	69300 9750	79,050.00	
6	FAIRMART SUPERMARKET	DRY GROCERIES, SUGAR, RICE ETC	6-11-24 5-2-25 15-1-25 25-9-24 8-11-24 23-12-24 15-1-25 27-1-25 20-2-25	20310 20510 20456 20214 20313 20406 20454 20489 20542	10225 31380 1761750 44400 102000 133200 59400 133200 20800	7,653,874.00	706,990.00

			10-2-25	20513	21600		
			24-4-25	20728	133200		
			6-5-25	20750	2585		
			30-6-25	20861	133200		
			30-4-25	20740	3150000		
			12-3-25	20596	64543		
			11-3-25	20585	6290		
			11-3-25	20584	6865		
			29-3-25	20643	10000		
			14-4-25	20696	1085		
			24-4-25	20714	918000		
			12-6-25	20828	592500		
			27-5-25	20788	88800		
			27-5-25	20785	9930		
			29-5-25	20789	36050		
			5-6-25	20814	54000		
7	SILVERSIDE BUTCHERIES	MEAT	22-1-25	20469	385550		
			11-1-25	20448	480700		
			23-1-25	20478	189275		
			24-3-25	20634	392150		
			29-3-25	20700	90860	3,561,860.00	
			12-3-25	20599	79200		
			14-4-25	20698	319000		
			10-4-25	20704	51660		
			24-4-25	20720	1439715		
8	KEGACALEB ENTERPRISES	TOMATOES, ONIONS, CARROTS	24-9-24	20200	414665		
			25-11-24	20358	77910		
			8-1-25	20435	95050		
			13-1-25	20447	153720	1,818,803.00	
			22-1-25	20473	286870		
			3-2-25	20502	68120		
			20-5-25	20771	135000		

			8-4-25	20666	78610		
			4-3-25	20566	195492		
			30-4-25	20737	119900		
			24-4-25	20726	222750		
9	EUNALIGHT ENTERPRISE	FRUITS	30-10-24	20294	92765	924,279.00	989,115.00
			4-11-24	20303	54250		
			25-11-24	20363	71187.5		
			8-1-25	20436	87130		
			16-1-25	20461	21120		
			23-1-25	20477	22775		
			23-1-25	20480	87550		
			31-1-25	20505	18000		
			3-2-25	20507	11780		
			13-2-25	20520	13520		
			19-2-25	20538	12105		
			26-2-25	20549	20715		
			27-2-25	20562	88190		
			5-3-25	20577	11395		
			10-3-25	20583	22750		
			11-3-25	20587	11720		
			12-3-25	20598	31400		
			8-4-25	20663	244785		
10	MINAZI APPAREL	CURTAIN FABRIC	21-2-24	19779	28000	84,000.00	
			3-4-24	19872	56000		
11	GOSHEN BULLS MEAT	BEEF	5-8-24	20101	212250	1,175,730.00	1,532,550.00
			25-11-24	20353	886620		
			30-10-24	20293	76860		
12	CITY GENERAL HARDWARE	RPAIR MATERIALS/HWARE	11-10-24	20247	67855	493,563.00	
			6-11-24	20312	91640		
			4-4-25	20650	213427.8		
			4-4-25	20651	120640		
13	SAFEX AFRICA LTD	CHICKEN	10-6-24	19983	47600	804,940.00	

			19-6-24	20004	212000		
			17-7-24	20065	41800		
			22-7-24	20073	4600		
			6-12-24	20375	20000		
			9-12-24	20380	74000		
			22-1-25	20471	13600		
			23-1-25	20481	13600		
			19-2-25	20535	42420		
			16-1-25	20460	50200		
			6-1-25	20428	10000		
			13-2-25	20523	193200		
			26-2-25	20550	10500		
			19-2-25	20535	42420		
			13-2-25	20521	10420		
			12-4-25	20699	75600		
14	MBUGI TRADERS	CHARCOAL	10-1-24	19678	15000		
			26-9-24	20218	15800	54,500.00	
			26-9-24	20217	23700		
15	BROOMS LTD	PORTABLE TOILETS	19-2-25	20526	47500	85,000.00	
			12-3-25	20601	37500		47,500.00
16	VGNETWORLD	COMPUTERS&ACCESSORIES	17-3-25	20615	170000	170,000.00	
17	KELLY MUSA INVSTMNTS	IRISH POTATOES	23-12-24	20408	300000		
			27-2-25	20555	291825	885,900.00	
			24-4-25	20722	294075		
18	RURAL TECHNOLOGY	TEA URNS REPAIR	22-11-24	20335	119000	119,000.00	
19	SALGAT ENTERPRISES	BEANS, NDUNGU	23-12-24	20403	570000	570,000.00	
20	VEEKI ENTERPRISES	DESING & PHOTOGRAPHY PRINTING	8-4-25	20653	59100	59,100.00	
21	JANKI AUTO TYRES	BATTERIES	26-5-25	20783	14000	14,000.00	140,000.00
22	LAKE GAS	GAS	30-5-25	20813	756000	756,000.00	
23	MIKAJO GENERAL SUPPLIES	EGGS	30-10-24	20291	47950		
			4-11-24	20301	124600	615,000.00	

			8-1-25	20439	135000		
			3-2-25	20504	187500		
			8-4-25	20661	115000		
24	COPYCATE ENTERPRISES	BEDDINGS	9-4-25	20668	1140000	3,035,500.00	
			10-4-25	20674	1895000		
26	INSTATECH TECHNOLOGIES	POWER CABLES/SWITCHES	11-4-25	20690	70600	70,600.00	
27	HOFAN ELECTRICALS	ELECTRIC FITTINGS	1-4-25	20644	28700	54,400.00	
			1-4-25	20645	25700		
28	GIWA TRADERS	SIFTED MAIZEMEAL	10-4-25	20676	144000	144,000.00	
29	KIKUYU DAIRY CO-OPERATIVE	MILK	1-11-24	20330	57400	613,000.00	
			8-4-25	20659	101500		
			24-4-25	20721	415800		
30	KIGGS SUPPLIERS	KITCHEN GROCERIES	24-9-24	20208	107500	2,786,200.00	
			14-8-24	20125	209300		
			12-7-24	20060	52380		
			19-7-24	20068	14400		
			25-9-24	20211	182000		
			9-9-24	20169	82400		
			25-10-24	20282	88230		
			25-9-24	20213	37340		
			5-8-24	20098	14820		
			14-10-24	20253	5060		
			6-3-24	19821	86405		
			24-9-24	20206	281980		
			23-12-24	20420	1625055		
31	Vibranium Links	FRUITS					287,795.00
32	GREMASI STORE	LPG GAS					313,560.00
33	ALLIANCE GIRLS-FARM						561,726.00
34	ALLIANCE GIRLS - FARM						1,365,840.00
35	SCANIA E A LTD	BUS SERVICING					139,384.00

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35	CAPITOL EQUIPMENT LTD	MEAT BLADES					14,000.00
36	NAFFASUM GENERAL SUPPLIES	TOILET CLEANER					20,000.00
37	BULLTEX EMPORIUM CO.LTD	UNIFORMS					185,500.00
38	WEAVERBIRD GARMENTS	UNIFORMS					3,290,145.00
39	PREPAID FEES						6,845,749.53
						27,942,254.00	
	TUITION ACCOUNT						
1	EQUIPLAB SUPPLIES	LAB EQUIPMENTS	20-11-24	20322	180000	342,800.00	
			12-3-25	20589	56900		
			12-3-25	20602	45000		
			18-3-25	20619	44100		
2	KANHA LAB SUPPLIES	LAB EQUIPMENTS	14-11-24	20321	87696	146,972.00	
			27-1-25	20486	59276		
3	TEKALA CHEMICALS	LAB EQUIPMENTS	20-9-24	20190	362300	3,449,059.00	
			30-9-24	20221	27200		
			30-9-24	20222	125000		
			4-10-24	20230	147500		
			4-11-24	20300	267159		
			28-10-24	20276	1748100		
			28-10-24	20280	902600		
			28-10-24	20281	160500		
			31-10-24	20298	8400		
4	GUACA STATIONERS	EXERCISE BOOKS				2,185,600.00	
5	LIET VENTURES	TONERS	4-9-24	20159	28200	1,650,800.00	
			2-9-24	20155	150000		
			15-1-25	20450	345600		

			29-1-25	20492	207000		
			24-4-25	20716	920000		
6	BITITEC SYSTEMS	RICO MASTERS, INKS				702,000.00	65,000.00
7	URBANHAUS HOLDINGS	TONERS	2-4-24	19870	107500	107,500.00	109,000.00
8	TEXTBOOK CENTRE	ATLAS BINDING MACHINE	9-5-24	19924	40527	40,527.00	
9	ARTSLAB ENTERPRISES	EMROIDERY	3-2-25	20508	22680	22,680.00	234,530.00
10	INTERMASS STATIONERS	STATIONERY	20-3-25	20621	184860	184,860.00	
11	ADON FRENS SOLUTIONS	LAUNDLY MANUALS	22-5-25	20776	238960	238,960.00	
12	TRIKELISAH GENERAL	PHOTOCOPYING					
13	YADAI CONCEPTS	TREADS, NEDDLE					
						9,071,758.00	
	FARM ACCOUNT						
1	LINECA ENTERPRISES	ANIMAL FEEDS, VACCINES, CHARCOAL	5-6-24	19975	28320	1,066,890.00	1,111,120.00
			5-6-24	19974	383500		
			21-6-24	20009	7600		
			21-6-24	20008	63920		
			19-7-24	20069	583550		
2	CIIRA AGROVET	SEEDLINGS	17-9-24	20185	177450	534,550.00	
			19-8-24	20141	254200		
			12-3-25	20592	81400		
			12-3-25	20591	21500		
3	CANELA ENTERPRISES	VEGETABLE SEEDLINGS,POULTRY	26-3-24	19857	111427	111,427.00	
						1,712,867.00	

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	OPERATIONS ACCOUNT						
1	LEENTON VIEW	PRINTING PAPERS	23-12-24	20415	360850		
			27-1-25	20487	696000	1,288,850.00	
			24-4-25	20717	232000		
2	SAMMARY ENTERPRISES	H/WARE MATERIALS				2,074,712.00	962,913.00
3	PINPOINT	SANITARY	24-9-24	20204	203550		
			22-1-25	20474	153150	423,750.00	
			1-4-25	20774	67050		
4	EVENTS BY CATHY	TENTS, CHAIRS HIRE	6-1-25	20432	33000		
			19-2-25	20540	39000	222,000.00	12,000.00
			12-3-25	20603	150000		
5	STYLE MANTRA	UNIFORMS-STAFF	5-9-23	19392	583623	583,623.00	
6	SIMON MWANIKI	MOTORVEHICLE REPAIRS	16-5-25	20810	10000		
				20811	42100	88,100.00	
				20812	36000		
7	ANTHONY MURAYA	EXHAUSTER SRVICES	27-5-25	20790	60000		
			9-4-25	20701	80000	140,000.00	
8	ALPHA CENTAURI	ELECTRIC FITTINGS	5-3-25	20571	94641		
			6-5-25	20749	75004	169,965.00	
9	SKYLAR ELECTRICALS	ELECTRIC FITTINGS	11-12-24	20386	10892.4		
			8-1-25	20433	85074.4		
			4-3-25	20576	32485.8		
			5-4-25	20652	17780		
			10-4-25	20677	20300	252,449.00	
			11-4-25	20683	62217.28		
			12-4-25	20684	19488		

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10	UTOPIA MEDICAL	DISINFECTANT					769,680.00
11	I-METECH FABRICATORS ENGINEERING	POTATO PEELER					150,000.00
12	BONIFACE KIMAZI	TANK REPAIR					35,500.00
13							
						5,243,449.00	
	BAKERY ACCOUNT						
1	KIGGS SUPPLIERS	BAKERS FLOUR.DETERGENTS, RINA				3,640,300.00	100,000.00
2	NDIMAK SERVICES	REPAIRS OF BAKERY EQUIPMENTS	29-4-24	19906	62000	62,000.00	
3	BILL SOLAR	DOUGH MIXERS SPARES	22-1-25	20476	35000	35,000.00	
4	JADECAM ENTERPRISES	PACKING PAPERS	23-12-24	20397	305500	305,500.00	
5	KENBLEST PROCESS						
						4,042,800.00	
	TOTALS					48,013,128.00	20,242,057.53

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Dormitory		16,633,938.00		16,633,938.00
Solar panels		3,892,854.00		3,892,854.00
Total		20,526,792.00		20,526,792.00