

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 10 JUN 2025

DAY:
WED.

TABLED
BY:

HON. HAOMI WAGO MP,
DEP MAJORITY PARTY
WHIP.

CLERK-AT
THE-TABLE:

MS. MERCI CHUMU.

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**ST. ALPHONSA KISAU GIRLS'
SECONDARY SCHOOL**

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

MAKUENI COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
22 APR 2025
RECEIVED



ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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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.

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2. Key School Information and Management

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL

(a) Background information

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

The school was registered in 6/8/2019 under registration number 17s00000073 and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1558 number of students as at 30th June 2024. It has 6 streams and 50 teachers of which 16 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	Monica Kilonzo	Chairman	2.8.2022
2	Florence Kimeu	Secretary – Principal	2.8.2022
3	Urbanus Kioko	Member	2.8.2022
4	Catherine Nguli	Member	2.8.2022
5	Michael Irungu	Member	2.8.2022
6	CHRP(K) Irene Mutie	Member	2.8.2022
7	Meshack Mutula	Member	2.8.2022
8	Robert Kalanzo	Member – Rep CEB	2.8.2022
9	Dorcus Musyoka	Member Rep Teachers	2.8.2022
10	Monica Kilonzo	Members – Sponsor	2.8.2022
11	Dr Musyoka Margret Phd	Members – Sponsor	2.8.2022
12	Stephen Mbithi	Members – Sponsor	2.8.2022
13	Benson Mutuku	Member – Community	2.8.2022
14	Pauline Lumbi	Member Special Needs	2.8.2022
15	Carolyne Kuria	Rep Students	2.8.2022

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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	Audit Committee	1.CatherineNguli 2.Micahel Kagwe 3.Florence Kimeu 4.Stephen Mbithi	Commitee chair Member BOM secretary Member	2 out of 3
2	Finance,procurement and general purposes Committee	1.Urbanus Kioko 2.Meshack Mutula 3.Benson Mutuku 4.Florence Kimeu	Committee Chair Member Member BOM Secretary	1 out of 3
3	Academic Committee	1.Dr Margret Musyoka 2.Robert Kalanzo 3. Dorcus Musyoka 4. Florence Kimeu	Commitee Chair Member Member BOM Secretary	1 out of 3
4	Development Committee	1.Joshua Muriira 2.Florence Kimeu 3.Monica Kilonzo 4.Meshack Mutula 5.Urbanus Kioko	Commitee Chair BOM Secretary Member Member Member	1 out of 3
5	Discipline and welfare Committee	1.Dr Irene Mutie 2.Justus Mutunga 3.Benson Mutuku 4.Pauline Lumbi 5.Florence Kimeu	Committee Chair Member Member Member Member	1 out of 3

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
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(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	FLORENCE KIMEU	TSC No.351506
2	Deputy Principal	JANE MWIKALI	TSC No.357034
3	Deputy Principal	JUSTINA MWOLOLO	TSC No.390208
3	School Bursar	ABEDNEGO MULE	23783207
4	School Accounts Clerk	MIRIUM NYWALI	13616082

(e) Schools contacts

Post Office Box: 5-90127-mbumbuni Mbooni-East
 Telephone: 0713943902
 E-mail: kisaugirls@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

<u>Name of Bank:</u>	<u>Account Name</u>	<u>Branch</u>	<u>Account Number</u>
KCB	Boarding Account	Machakos	1106388895
KCB	Tuition Account	Machakos	1106376226
KCB	Operational Account	Machakos	1107155932
KCB	Infrastructure Account	Masii	1283009889

Postal Address. P.O Box 5-90127
 Mbumbuni-Mbooni west

(g) Independent Auditors

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

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

3. Summary Report of Performance of The School

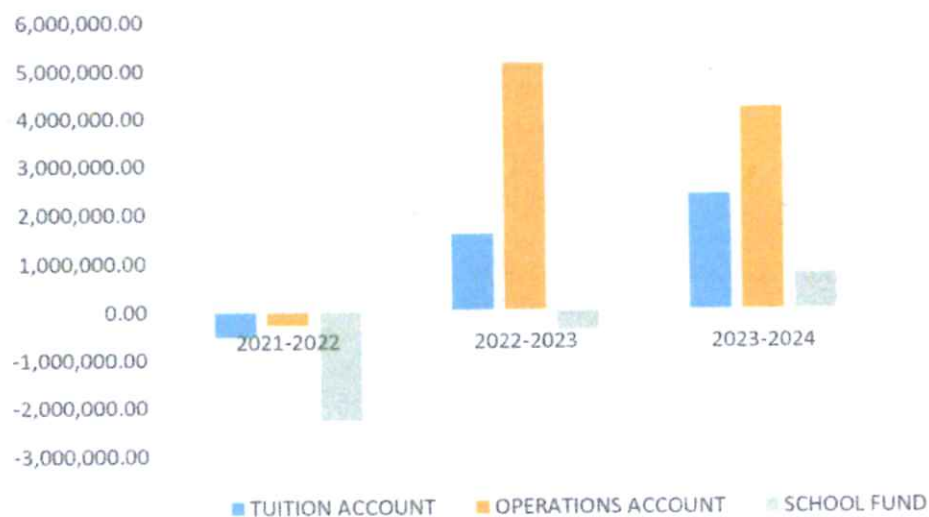
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

S/NO	ACCOUNT	2023-2024	2022-2023	2021-2022
1	TUITION	2,376,384	1,572,680	(531,017)
2	OPERATION	4,181,393	5,117,235	(283,883)
3	SCHOOL FUND	758,813	(408,658)	(2,299,160)
	TOTAL	7,316,590	6,281,257	(3,114,060)

SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON FOR THE SAME FOR THE LAST THREE YEARS

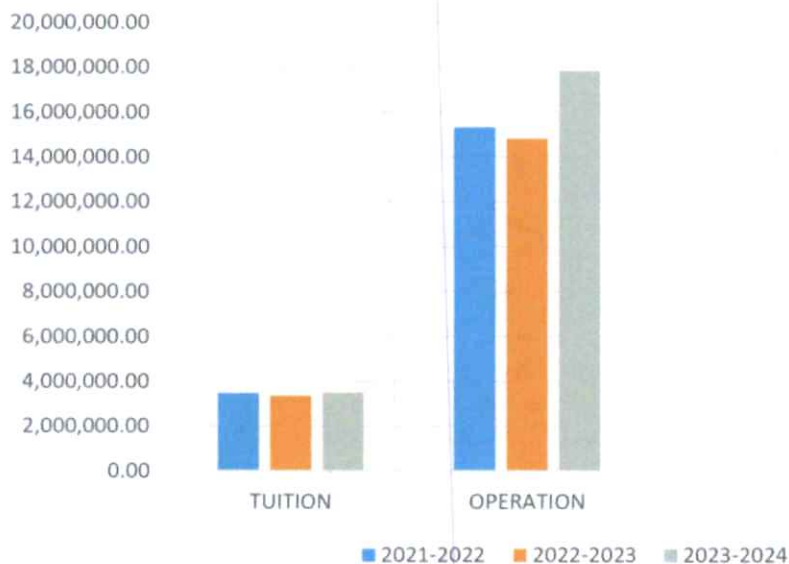


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- Capitation grants from the Ministry of Education for the last three years

S/NO	ACCOUNT	2023-2024	2022-2023	2021-2022
1	TUITION	3,494,975	3,348,337	3,483,337
2	OPERATION	17,832,544	14,836,157	15,318,207
	TOTAL	21,327,519	18,184,979	18,801,544

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION

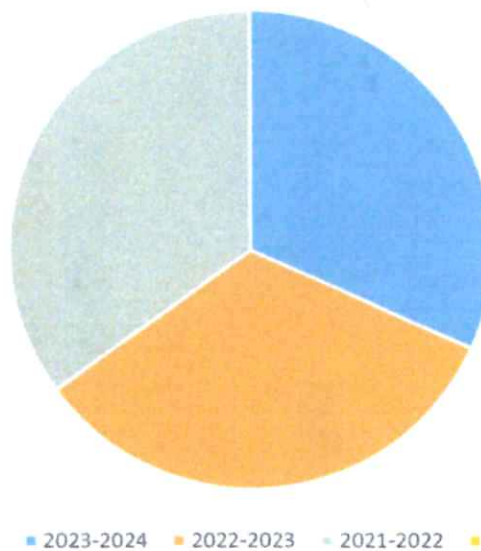


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- A three-year overview of growth of other income(s) earned by the school.

S/NO	ACCOUNT	2023-2024	2022-2023	2021-2022
1	SCHOOL FUND	67,045,732	72,162,326	4,317,601
	TOTAL	67,045,732	72,162,326	4,317,601

GROWTH OF OTHER INCOME

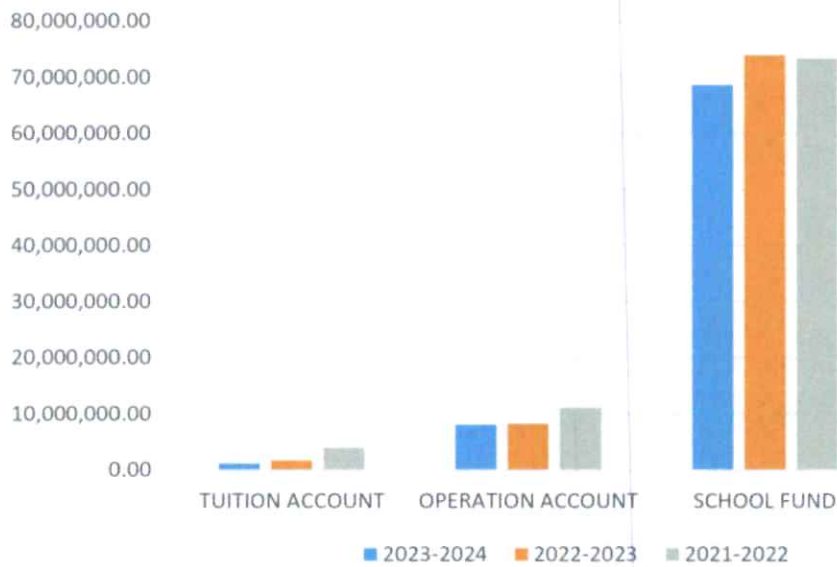


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- **A three-year overview of growth in expenditure of the school**

S/NO	ACCOUNT	2023-2024	2022-2023	2021-2022
1	TUITION	1,118,591	1,776,142	4,014,354
2	OPERATION	8,054,211	8,293,734	11,160,871
3	SCHOOL FUND	68,654,511	73,911,357	73,415,470
4	INFRASTRUCTURE	5,596,950	1,425,188	4,441,219
	TOTAL	83,424,263	85,406,421	93,031,914

Three year-overview of growth in expenditure

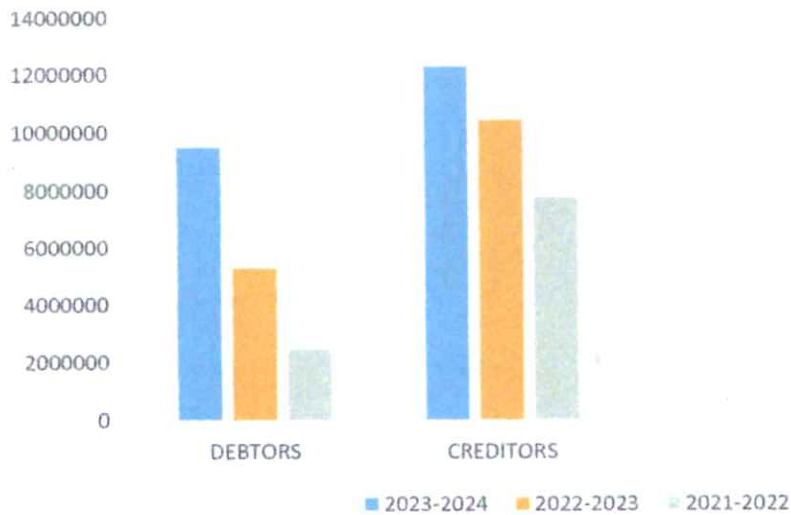


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- Movement of debtors and creditors of the school over the last three years

S/NO	ACCOUNT	2023-2024	2022-2023	2021-2022
1	DEBTORS	9,496,740	4,847,986	2,272,409
1	DEBTORS	9,496,740	4,847,986	2,272,409
2	CREDITORS	12,371,263	5,488,935	4,565,456

Movement of debtors & creditors of the school over the last three years



ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
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b) Teacher Student ratio:

Number of students	1558	
Number of teachers	50	
TSC Teachers	36	
TSC Transferred	4	
BOM Teachers	14	
Ratio	1558/50	= 31.16

<u>SUBJECTS</u>	<u>TSC-TEACHERS</u>	<u>BOM -TEACHERS</u>
ENGLISH	6	2
MATHEMATICS	5	8
CHEMISTRY	7	4
KISWAHILI	10	-
BIOLOGY	7	1
C.R. E	7	-
AGRICULTURE	3	-
BUSINESS STUDIES	4	1
PHYSICS	3	4
HISTORY	8	-
GEOGRAPHY	3	-
HOMESCIENCE	1	1
COMPUTER STUDIES	0	-
FRENCH	-	1

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c) The mean score in the 2023:

YEAR	MEAN SCORE	DEVIATION	COMMENT	NUMBER OF STUDENTS JOINING UNIVERSITY
2021	7.376 C+	- 1.03	DROP	151
2022	7.165 C+	-0.211	DROP	183
2023	7.437 C+	0.273	IMPROVEMENT	284

d) Number of Candidates in the 2023 KCSE:

YEAR	NUMBER OF CANDIDATES
2021	199
2022	260
2023	284

e) The capacity of the school

NUMBER OF STUDENTS	NUMBER.OF DORMS	NUMBER OF DINNING HALLS	LABORTORIES LIBRARY	TOILETS	BATHROOMS
1558	7	1	SCIENCE LAB 3 HOMESCIENCE 1 COMPUTER 1 LIBRRY 1	68	Old-120 New-40

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f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CBC Classroom	Ministry of Education	Complete	788,220	714,834	
Fencing Posts	Infrastructure	Complete	265,000	265,000	
Incinerator	Infrastructure	Complete	312,930	219,051	
Gate House & Gate	Infrastructure	Complete	465,000	418,500	
Bathrooms	Infrastructure	Ongoing	2,679,740	1,185,264	Ongoing
Staff Latrine	Infrastructure	Ongoing	1,340,220	388,859	Ongoing



.....
School Principal

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 St Alphonsa Kisau 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, 2024, and of the school's financial position as at that date.



Name: **MONICA KILONZO**

Designation: Chairman, School Board of Management

Date: 16/09/2025



Name: **FLORENCE KIMEU**

Designation: School Principal & Secretary to Board of Management

Date:

PRINCIPAL
ST. ALPHONSA KISAU GIRLS HIGH SCHOOL
P.O. Box 5 - 90127, MBUMBUNI, MAKUENI



Name: **ABEDNEGO MULE**

Designation: Bursar/ Finance Officer

Date: 10/04/2025

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON ST. ALPHONSA KISAU GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - MAKUENI 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 of the Auditor-General on St. Alphonsa Kisau Girls' Secondary School for the year ended 30 June, 2024 - Makueni County

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements on St Alphonsa Kisau Girls' High School - Makueni County set out on pages 1 to 22 which comprise of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Alphonsa Kisau Girls Secondary School – Makueni County as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.9,496,740 in respect of fees arrears and as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.3,781,916 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, completeness and full recoverability of the outstanding receivables amount of Kshs.3,781,916 could not be confirmed.

2. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition, operations, and infrastructure amounting to Kshs.3,494,975, Kshs.13,189,934 and Kshs.4,642,620 respectively as disclosed in Notes 1, 2 and 3 to the financial statements respectively. Review of the National Educational Management and Information System (NEMIS) capitation disbursements made to the School against the amount received by the School revealed an amount of Kshs.21,327,529 whereas the NEMIS capitation reflects an amount of Kshs.24,673,615 resulting to an unexplained variance of Kshs.3,346,086.

In the circumstances, the accuracy and completeness of capitation grants totalling Kshs.21,327,529 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of St. Alphonsa Kisau Girls' Secondary 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 matter described in the Basis for Qualified opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report,

I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.60,365,513 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.873,900 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 of funds transferred to KESSHA amounting to Kshs.873,900 could not be confirmed.

2. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, operations and infrastructure totalling Kshs.21,327,529. Comparison with data from the National Educational Management and Information System (NEMIS) for the financial year ended 30 June, 2024 reflected variances, which resulted to under-funding by Kshs.1,294,739 as tabulated below;

Analysis of Variances in Student Enrollment Data

Date Funds Received	Capitation Received (Kshs)	Capitation Per Student (Kshs)	Number of Students per NEMIS	Actual Number of Students Per Register	Variance	Under/over Funding (Kshs)
25 September, 2023	4,602,208	3,315	1,388	1,410	(22)	(72,930)
17 January, 2024	13,020,299	9,440	1,372	1,556	(184)	(1,736,960)
21 June, 2024	7,051,108	4,641	1,519	1,408	111	515,151
Total						(1,294,739)

This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the public.

3. Stalled Classrooms Block

Physical verification of the School infrastructure carried out during the audit in the month of April 2025 revealed that the School had commenced construction of two classroom blocks which had stalled at second floor slab. Further, the project supporting documents such as the approved budget, the procurement documents, certification of the works done, inspection and acceptance reports and payments made to date were not provided for audit. In addition, there was no budget allocation under the current financial year for the completion of the buildings which Management attributed to prioritization on student accommodation and lack of adequate financial resources.

In the circumstances, value for money for the construction of the two (2) classroom blocks could not be confirmed.

4. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.82,802,172 and Kshs.76,757,367 in respect of total receipts and payments respectively. However, during the year under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

The audit was conducted in accordance with ISSAI 3000 and 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 Management had not constituted an Audit Committee and an Internal Audit Unit. This was contrary to Regulation 166 (1) and (2) of the Public Finance Management (National Government), Regulations 2015 which requires that, each year the internal audit unit of a national Government entity to assess its own effectiveness through an internal performance appraisal and carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

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

2. Failure to Maintain Assets Register

Review of the financial statements presented for audit revealed that a summary of fixed asset register was not appended as required by the Public Sector Accounting Standards Board reporting template. However, a physical verification and review of documents availed for audit revealed that the School owned various assets such as land and buildings, motor vehicles, furniture and fittings and computers among others. However, these assets were not valued and recorded in an asset register and they were not tagged for ease of identification. In addition, the value of text books held by the School was not disclosed.

In the circumstances, the effectiveness of the internal controls surrounding assets management could not be confirmed.

3. Deficit in Teaching Staff

During the year under review, the School had an enrolled one thousand four hundred and eight (1,408) students. However, only thirty-six (36) teachers were posted by Teachers Service Commission (TSC) contrary to the curriculum-based establishment (CBE) of fifty (50) teachers, resulting to a deficit of 14 or 28% of the required teachers. Although the School had employed fourteen (14) teachers under Board of Management (BOM), the School had a notable under staffing of between one (1) and nine (9) teachers in the thirteen (13) subjects that were taught at the School.

In the circumstances, the effectiveness of curriculum delivery with the 100% transition policy for class eight (8) graduates could not be confirmed.

4. Lack of an Effective Information Communication Technology Infrastructure

The audit revealed that the School lacks effective Information and Communication Technology (ICT) infrastructure, which significantly hinders both administrative efficiency and the quality of teaching and learning.

There were limited number of functional computers, inadequate internet connectivity and lack of trained personnel to manage and maintain ICT resources. Further, review of the school fees collection process revealed that the School had an ICT based system of collecting fees. However, there were no documented procedures on the operationalization of the system.

In the circumstances, the adequacy of Information Technology (IT) infrastructure for the integration of ICT in education, management and curriculum delivery could not be confirmed.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


05 June, 2025

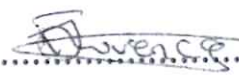
ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024


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

Description of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,494,975	3,348,822
Government grants for operations	2	13,189,934	14,836,157
Government grants for Infrastructure	3	4,642,620	-
School fund income- parents' contributions	4	59,107,051	72,162,326
Miscellaneous incomes	5	2,367,592	1,340,373
Total Receipts		82,802,172	91,687,678
Payments			
Tuition	6	2,373,153	1,776,142
Operations	7	8,224,605	8,293,734
Infrastructure	8	5,794,096	1,425,188
Boarding and school fund	9	60,365,513	73,911,357
Total Payments		76,757,805	85,406,421
Surplus/Deficit		6,044,805	6,281,257

The school financial statements were approved on 10/04 2025 and signed by:


Name: MONICA KIWIZA
Chair BOM


Name: FLORENCE KIMEU
School Principal/ Secretary to BOM


Name: Abachogo Muke
Bursar/ Finance Officer

Date: 10/04/2025

PRINCIPAL
Date: 10/04/2025
ST. ALPHONSA KISAU GIRLS' HIGH SCHOOL
P.O. Box 5-90127, MBUMBUNI, MAKUETI
Date: 10/04/2025



Date: 10/04/2025

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities as at 30th June 2024


Description	Note	2023-2024	2022 - 2023
		Ksh.	Ksh.
Financial Assets			
Cash and Cash Equivalents			
Bank balances	10	14,137,780	6,842,102
Cash balances	11	63,383	20,688
Short term Investment	12		
Total cash and cash equivalents		14,201,163	6,862,790
Account's receivables	13	9,496,740	4,847,986
Total financial assets		23,697,903	11,710,776
Financial liabilities			
Accounts Payable	14	12,371,263	5,488,935
Pre-Payment	20	1,064,675	2,004,681
Total Financial liabilities		13,435,938	7,493,616
Net financial assets		10,261,965	4,217,160
Represented by			
Accumulated fund b/fwd.	15	4,217,160	(2,064,097)
Surplus/Deficit for the year		6,044,805	6,281,257
Net financial position		10,261,965	4,217,160

The school's financial statements were approved on 10/04 2025 and signed by:



 Name: MONICA KILONZO

Chair BOM

Date: 10/04/2025


 Name: FLORENCE KIMEU
 School Principal/ Secretary to
 BOM

PRINCIPAL
 ST. ALPHONSA KISAU GIRLS' HIGH SCHOOL
 P. O. Box 5 - 90127, MBUMBUNI, MAKUUNI
 Date: 10/4/2025 Sign: 


 Name: Abednego Mute

Bursar/ Finance Officer

Date: 10/04/2025

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

Description	Notes	2023-2024	2022 - 2023
		Kshs	Kshs
Cash from Operating activities			
Receipts			
Government grants for tuition	1	3,494,975	3,348,822
Government grants for operations	2	13,189,934	14,836,157
Government grants for Infrastructure	3	4,642,620	-
School fund income- Parents contributions/ fees	4	59,107,051	67,624,801
Fees from - (pre-paid fees)	20	1,064,675	2,142,649
Fees Recoveries from-(Arrears)		1,066,070	793,965
Other Income	5	2,367,592	1,340,373
Total receipts		84,932,971	90,086,767
Payments			
Cash outflows for Tuition	6	2,373,153	1,776,142
Cash outflows for operations	7	8,224,605	8,293,734
Cash outflow for Infrastructure	8	5,794,096	1,425,188
Cash outflows Boarding/ lunch and school fund payments	9	60,365,513	70,072,367
Prepaid fees - refunded	20	18,286	137,968
Creditor payments		4,910,285	2,915,511
Total Payments		81,685,938	84,620,910
Net cash inflow/outflow from operating activities		3,246,979	5,465,857
Cash flow from investing activities			
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	10	-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		3,246,979	5,465,857
Cash and cash equivalent at beginning of the 2023		6,862,790	1,396,933
Cash and cash equivalent at end of the 2024		10,109,769	6,862,790

The school's financial statements were approved on 10/04 2025 and signed by:

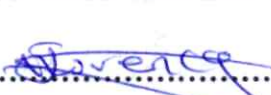
ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024


.....

Name: MONICA KILONDA

Chair BOM

Date: 10/04/2025

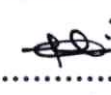

.....

Name: FLORENCE KIMEU
School Principal/ Secretary to

BOM

Date: **PRINCIPAL**
ST. ALPHONSA KISAU GIRLS' HIGH SCHOOL
P. O. Box 5 - 90127, MBUMBUNI, MAKUENI

Date: 10/04/2025 Sign: 


.....

Name: ABDAGO MUTE

Bursar/ Finance Officer

Date: 10/04/2025

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
	Kshs	Kshs			Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-		-	-	
Exercise books	-		-	-	
Laboratory equipment	-		-	-	
Internal exams	-		-	-	
Teaching/Learning Materials	5,801,600		5,801,600	3,494,975	60%
Exams and Assessment	-		-	-	
Total	5,801,600	-	5,801,600	3,494,975	60%
			-		
(2) Capitation Grant on Operations			-		
Other Voteheads	13,160,000		13,160,000	8,217,104	62%
Repairs and maintenance	-		-	6,313,340	0%
Local Transport/Travelling	-		-		
Electricity and water	-		-		
Medical /Insurance	2,800,000		2,800,000	2,171,925	78%
Administration Costs			-		
Activity	2,100,000		2,100,000	1,130,185	54%

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
Smasse	280,000		280,000	-	0%
Total	18,340,000	-	18,340,000	17,832,554	97%
(3) FDSE for infrastructure			-		
Maintenance & Improvement MoE	7,000,000		7,000,000	3,854,400	55%
M&I parents' contribution	2,800,000		2,800,000	-	0%
Economic Stimulus Programs			-		
CBC Class Project			-	788,220	
Administration Block			-		
Total	9,800,000	-	9,800,000	4,642,620	47%
(4) Fees Charged on Parents					
Other vote-head	18,060,000		18,060,000	18,853,481	104%
Repairs and maintenance			-	2,878,169	0%
Local transport / travelling	-		-	-	
Electricity and water	-		-	-	
Medical	-		-	2,000	
Administration Costs	-		-	-	
Activity	350,000		350,000	373,116	107%
SMASSE			-		
Fee on Boarding Equipment and Stores	35,539,000		35,539,000	44,938,966	126%
Total	53,949,000	-	53,949,000	67,045,732	124%

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
(5) Miscellaneous Income			-	-	
Rent	-		-	415,880	0%
Tender	-		-	7,000	0%
University Application Fees	-		-	5,500	0%
School Other Income	-		-	70,400	0%
Bus/Van	-		-	47,000	0%
Bank Charges	-		-	,244	0%
School Uniform	-		-	130,410	0%
Infrastructure Account	-		-	1,649,114	0%
Teaching & Learning Materials				4,144	
Kcse Examination				29,900	
Damage Recoveries				-	
Lost Text Books				-	
YCS	-		-	-	0%
Total				2,367,592	
Total Income	78,090,600	-	78,090,600	90,740,853	116%

(6) Expenditure For Tuition					
Text books	-		-	-	
Reference materials					
Exercise books	-		-	-	
Laboratory equipment	-		-	-	

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
Internal exams	-		-	-	
Teaching/learning materials	5,801,600		5,801,600	1,115,334	19%
Chalks	-		-	-	
Exams and Assessment	-		-	-	
Teachers Guides	-		-	-	
Administration Costs	-		-	-	
Bank Charges	-		-	3,257	
Total	5,801,600	-	5,801,600	1,118,591	19%
(7) Expenditure For Operations					
Other Voteheads	13,160,000	-	13,160,000	6,341,036	48%
Repairs and maintenance & Improvements	9,800,000		9,800,000	329,190	3%
Local transport / travelling	-		-	-	
Electricity and water and conservancy	-		-	-	
Medical	2,800,000		2,800,000	108,990	4%
Administration Costs	-		-	-	
Activity Expenses	2,100,000		2,100,000	1,274,995	61%
Gratuity	-		-	-	
SMASSE	280,000		280,000	-	0%
Total	28,140,000	-	28,140,000	8,054,211	29%

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
(8) Expenditure For infrastructure					
Construction of classrooms grill					0%
Ablution block	388,859		388,859	388,859	
Construction of Bathrooms	1,185,264		1,185,264	1,185,264	
Construction of Incinerator	219,051		219,051	219,051	
Construction of school Gate and Security House	539,500		539,500	539,500	
General Repairs and Maintenances	700,135		700,135	700,135	
Construction of dormitory	-		-	-	
Drilling of boreholes	-		-	-	
School Fencing	1,112,800		1,112,800	1,112,800	
Construction of cbc classrooms	714,834		714,834	714,834	
Withholding Tax	20,385		20,385	20,385	
2% VAT	13,590		13,590	13,590	
Retention Fee	39,411		39,411	39,411	
Students Lockers and chairs	660,000		660,000	660,000	
Bank charges				3,121	
Purchase of equipment	-				
Purchase of machinery	-				
Total	5,593,829	-	5,593,829	5,596,950	100%

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
(9) Expenditure For School Fund/ Lunch/Boarding					
Activity	18,060,000	-	18,060,000	1,121,357	6%
Repairs and Maintenance & Improvement	-		-	1,102,050	
Bus/ Van				30,000	
Fee on Boarding Equipment and Stores				29,971,272	
Rent	-		-	63,320	0%
Other voteheads				29,779,428	
Medical/Insurance	350,000		350,000	191,770	55%
KCSE Examinations				29,900	
School Uniform				105,300	
Infrastructure Account	35,539,000	-	35,539,000	6,260,114	18%
Lost Text Books	-		-	-	
Tuition Expenditure	-		-	-	
Agriculture Project	-		-	-	
Total	53,949,000	-	53,949,000	68,654,511	127%
TOTAL PAYEMENTS	93,484,429	-	93,484,429	83,424,263	89%

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

		2023-2024	2022-2023
		Kshs	Kshs
Teaching/learning materials		3,494,975	3,348,822
Others (specify)*		-	-
Total		3,494,975	3,348,822

2 Government Grants for Operations

		2023-2024	2022-2023
		Kshs	Kshs
Repairs maintenance and Improvements		1,670,720	4,745,000
Other Vote Heads		8,117,104	9,880,719
Activity		1,130,185	210,438
Medical and Insurance		2,171,925	-
Returned Cheque		100,000	-
Total		13,189,934	14,836,157

3 Government Grants for infrastructure

		2023-2024	2022-2023
		Kshs	Kshs
CBC Class Project		788,220	
Maintenance & Improvement - (Operations)		3,854,400	4,307,000
Maintenance & Improvement (Boarding Account)		-	-
Bording Account		-	1,221,000
Total		4,642,620	5,528,000

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024
Notes To the Financial Statements

4 School Fund Income - Parents Contribution/Fees

		2023-2024	2022-2023
		Kshs	Kshs
Fee On Boarding Equipment & Stores		37,000,285	43,174,000
Repairs and Maintenance		2,878,169	3,282,120
Medical & Insurance		2,000	-
Activity		373,116	607,256
Other vote-head		18,853,481	25,098,950
Fees From Pre-Paid Fees		1,082,961	-
Fees From Arrears Recoveries		1,066,070	-
Total		61,256,082	72,162,326

5 Miscellaneous Incomes

		2023-2024	2022-2023
		Kshs	Kshs
Rent		415,880	240,590
Tender		7,000	63,000
University Application Fees		5,500	139,500
School Other Income		70,400	85,905
Bus/Van		47,000	20,000
Bank Charges		8,244	4,315
School Uniform		130,410	632,140
Infrastructure Account		1,649,114	-
Teaching & Learning Materials		4,144	-
KCSE Examination		29,900	12,697
Damage Recoveries		-	108,695
Lost Text Books		-	23,531
YCS		-	10,000
Total		2,367,592	1,340,373

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

6 Tuition

		2023-2024	2022-2023
		Kshs	Kshs
Teaching / Learning Materials		1,115,334	1,774,270
Bank charges		3,257	1,872
Others (Payment to creditors)		1,254,562	-
Total		2,373,153	1,776,142

7 Operations

		2023-2024	2022-2023
		Kshs	Kshs
School Bus/ Van		-	55,800
Infrastructure Expenses		-	-
Repairs and Maintenance & Improvements		329,190	865,700
Bank Charges		-	-
Other vote heads		6,341,036	5,386,319
Activity Expenses		1,274,995	1,798,415
D.E. B		-	187,500
Maintenance & Improvement		-	-
Medical and Insurance		108,990	-
Payments to Creditors		170,394	-
TOTAL		8,224,605	8,293,734

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

8 Infrastructure

		2023-2024	2022-2023
		Kshs	Kshs
Construction of classrooms grill		-	-
Ablution block		388,859	1,422,266
Construction of Bathrooms		1,185,264	-
Construction of Incinerator		219,051	-
Construction of school Gate and Security House		539,500	-
General Repairs and Maintenance		700,135	-
Construction of dormitory		-	-
Drilling of boreholes		-	-
School Fencing		1,112,800	-
Construction of cbc classrooms		714,834	-
Withholding Tax		20,385	-
2% VAT		13,590	-
Retention Fee		39,411	-
Students Lockers and chairs		660,000	-
Bank charges		3,121	2,922
Returned Cheque		197,146	-
TOTAL		5,794,096	1,425,188

ST ALPHONSA KISAU GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9 Boarding And School Fund

		2023-2024	2022-2023
		Kshs	Kshs
Activity		1,121,357	746,421
Repairs and Maintenance & Improvement		1,102,050	1,340,405
Bus/ Van		30,000	352,700
Fee on Boarding Equipment and Stores		29,971,272	43,505,493
Rent		63,320	-
Other vote-heads		17,986,815	26,765,992
Medical/Insurance		191,770	-
KCSE Examinations		29,900	30,300
School Uniform		105,300	629,300
Infrastructure Account		6,260,114	-
Lost Text Books		-	11,843
Tender		-	71,000
Gratuity		-	180,000
Insurance		-	88,938
Ycs		-	7,000
Tuition Expenditure		-	175,565
Agriculture Project		-	6,400
Payments to Creditors		3,485,329	-
Refund for Pre-Paid Fees		18,286	
			-
TOTAL		60,365,513	73,911,357

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10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1106376226	1,157,372	740,158
Operations Account	Active	1107155932	7,052,300	2,441,188
School Fund Account/Boarding	Active	1106388895	140,180	1,362,977
Savings Account	Closed	1217597735	-	68,527
Parent Association Development Account	Closed	670270756765	-	98,240
Infrastructural Account		1283009889	5,787,928	2,131,012
Total			14,137,780	6,842,102

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	63,383	20,688
Total	63,383	20,688

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

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13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears	9,496,740	4,847,986
Other Non-fees Receivables		
Total	9,496,740	4,847,986

13 b) Ageing Analysis of Accounts Receivable

Description	Insert Current 2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	5,714,824	60%	3,369,542	70%
Between 1- 2 years	3,781,916	40%	1,478,444	30%
Total (should tie to note 13 a)	9,496,740	100%	4,847,986	100%

14 Accounts Payable

Description	2022-2023	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	12,371,263	5,488,935
Total	12,371,263	5,488,935

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	11,792,613	95%	3,838,990	70%
Between 1- 2 years	578,650	5%	1,649,945	30%
Total (should tie to note 14)	12,371,263	100%	5,488,935	100%

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15. Fund Balance Brought Forward

Description		2023-2024	2022-2023
		Kshs	Kshs
Bank Balances		14,137,780	6,842,102
Cash Balances		63,383	20,688
Receivables		9,496,740	2,272,409
Payables		(12,371,263)	(5,488,935)
Prepaid fees		(1,064,675)	(2,004,681)
Total		10,261,965	4,217,160

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	288,080	170,394
Others (specify)	-	-
Total	288,080	170,394

17 Biological assets

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

18 Borrowings

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	884,949	-
Lab consumables	172,734	-
Farm produce	-	-
Medication	11,225	-
Construction Materials	60,7000	-
Others (Stationery)	140,770	-
	1,270,378	-

20.Prepaid fees

Description	2023-2024	2022-2023
	KShs	KShs
Prepaid fees	1,082,961	2,142,649
Prepaid fees - refunded	(18,286)	(137,968)
Total	1,064,675	2,004,681

21 Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)


 Sign and Date
 Principal
PRINCIPAL
 ST. ALPHONSA KISAU GIRLS' HIGH SCHOOL
 P. O. Box 5-90127, MBUMBUNI, MAKUENI
 Date: 11/11/2024 Sign:  22

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.Sky Shaw Investments	465,000	12.4.2024	418,500	46,500		
2.Jociwiler Enterprises	2,679,740	11.4.2024	1,185,264	1,494,476		
3.Frimaq Co. Ltd	1,340,220	11.4.2024	388,859	951,361		
Sub-Total	<u>4,484,960</u>		<u>1,992,623</u>	<u>2,492,337</u>		
Supply Of Goods						
1. Josham Investment	45,830	29.05.2024	-	233,120		
	6,700	06.06.2024	-			
	44,920	05.06.2024	-			
	45,830	05.06.2024	-			
	44,920	12.06.2024	-			
	44,920	19.06.2024	-			
2. 2 M Petroleum Station	10,000	30.05.2024	-	102,216		
	6,000	05.06.2024	-			
	16,000	06.06.2024	-			
	8,000	09.06.2024	-			
	14,000	15.06.2024	-			
	32,000	24.06.2024	-			
	16,216	26.04.2024	-			
6.Nyanyaa Pamoja Supplies	12,120	20.05.2024	-	50,950		
	2,530	03.06.2024	-			

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative FY	Comments
	12,100	05.06.2024	-			
	12,100	19.06.2024	-			
	12,100	12.06.2024	-			
7.Denchem Supplies	77,000	10.11.2023		314,500		
	42,000	10.03.2024				
	52,500	22.03.2024				
	42,000	10.03.2024				
	37,500	09.05.2024				
	63,500	03.06.2024				
8. Neem Butchery	686,290	30.06.2024	-	686,290		
9. Good Hope Mbumbuni Agencies	2,848	26.03.2024	-			
	7,350	28.05.2024	-			
	6,000	05.06.2024	-			
	15,600	06.06.2024	-			
	3,060	07.06.2024	-	804,748		
	21,350	14.06.2024	-			
	14,100	20.06.2024	-			
	28,080	26.06.2024	-			
	706,360	26.06.2024	-			
10.Bonsiv Enterprises	530,000	05.03.2024	200,000	230,000		
11.Benjamin M. Kisyula	8,800	12.05.2024	-			
	5,600	11.05.2024	-			
	8,000	2.06.2024	-			
	13,000	16.06.2024	-	100,400		
	52,000	17.06.2024	-			
	4,000	9.07.2024	-			
	2,400	25.07.2024	-			
	13,600	27.08.2024	-			

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative FY	Comments
12.Mandgra General	1,680	13.05.2024	-	6,720		
	1,680	20.05.2024	-			
	1,680	23.5.2024	-			
	1,680	30.05.2024	-			
13.Muy Investment	112,320	08.02.2024	-	958,140		
	479,520	22.03.2024	-			
	366,300	14.06.2024	-			
14.Lilian Mutua	112,700	01.06.2024	-	112,700		
15. Agfavour Enterprises	16,000	29.05.2024	-	65,300		
	1,300	04.06.2024	-			
	16,000	05.06.2024	-			
	16,000	12.06.2024	-			
	16,000	18.06.2024	-			
16. Beta Bakers Ltd	536,250	15.05.2024	-	1,345,250		
	809,000	16.06.2024	-			
17. Micfra Enterprises Ltd	555,000	29.04.2024	300,000	255,000		
	195,000	22.06.24	-	195,000		
18. Jegud Enterprises	146,000	21.06.2024	-	146,000		
19. Peter Matheka	196,560	10.1.2024	-	196,560		
20. Masii Filling Station	12,000	15.06.24	-	124,970		
	36,000	16.06.24	-			
	34,010	21.06.24	-			
	25,060	21.06.24	-			
	17,900	23.06.24	-			
21. Joy Jema Supplies	1,990	06.06.24	-	16,150		
	14,160	27.06.24	-			
22. Dominic Matata	19,800	29.05.2024	-	19,800		
23. Patrima Investments	16,320	14.06.2024	-	16,320		

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative FY	Comments
24. Holy Family Catholic Parish Mbumbuni	238,000	19.06.2024	-	238,000		
25. John Kinywa Musili	20,000	10.06.2024	-	20,000		
26. Grasfa Investments	33,120	24.01.2024	-	79,780		
	720	21.03.2024	-			
	34,710	16.05.2024	-			
	1,000	25.05.2024	-			
	10,230	07.06.2024	-			
27. Eskadale Investments	398,500	02.02.2024	124,250	274,250		
28. Aspet School Supplies	12,050	30.05.2024	-	12,050		
29. Glad General Agencies	217,750	15.05.2024	73,510	144,240		
30. Denchem Pharmacy	8,600	11.06.2024	-	44,000		
	35,400	05.07.2024	-			
31. Nadapal General Agencies	55,500	12.10.2023	-	55,500		
32. Faith Ledama	16,462	16.10.2023	-	16,462		
33. Esther Mueni Wambua	37,013	30.08.2023	-	37,013		
34. Faith Kendi Mumo	7,016	25.01.2024	-	7,016		
35. Janeffer Ndunge Joseph	288,080	30.04.2024	-	288,088		
36. Kauthuilini Distributors	156,732	29.03.2024		1,249,962		
	75,660	06.04.2024				
	39,590	06.04.2024				
	326,010	22.04.2024				
	53,050	30.04.2024				
	5,090	17.05.2024				
	48,080	17.05.2024				

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative FY	Comments
	2,270	21.05.2024				
	41,670	21.05.2024				
	203,640	05.06.2024				
	3,900	05.06.2024				
Newama Limited	105,600	20.10.2023		105,600.00		
<u>Supply Of Services</u>						
3. Mathew Kaloki Ngumba	20,400	28.05.2024	-	20,400		
4. Metas Auto Spares	490,500	19.05.2024	300,000	190,500		
5. Jayklos Enterprises and Technology	10,000	10.06.2024	-	10,000		
9.Citizen General Shop	15,300	30.05.2024	-	68,400		
	7,200	04.06.2024	-			
	13,500	08.06.2024	-			
	9,900	13.06.2024	-			
	14,400	18.06.2024	-			
	8,100	27.06.2024	-			
10.Kwitu Hardware Stores	1,650	22.02.2024		201,950		
	143,100	02.04.2024				
	3200	20.05.2024				
	54,000	28.05.2024				
11.Skyshaw Investments	80,000	20.05.2024	-	80,000		
12.Neptune Creations & Entertainment	32,500	30.06.2024	-	32,500		
13.Corprisk Africa Ltd	55,000	30.06.2024	-	55,000		
14.Staff salaries	668,089	30.06.2024	-	668,089		
Grand Total				12,371,263		