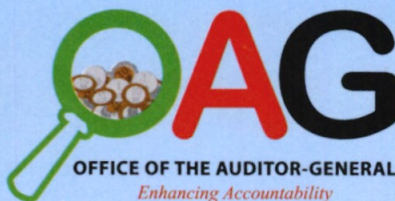


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	
DAY: Thur	
TABLED BY:	Hon. Owen Baya, MP Dep. leader of the Majority (Perry)
CLERK-AT THE-TABLE:	M. Chumbe

THE AUDITOR-GENERAL

ON

ST. ALBERTINA KIONGWANI GIRLS
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MAKUENI COUNTY



Revised 30th June 2022.



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

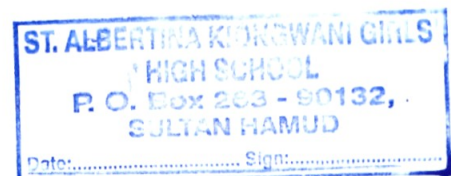
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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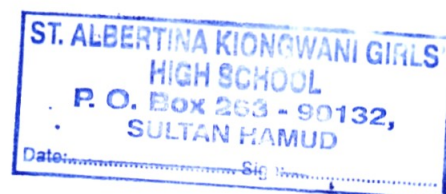


ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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I. Key School Information And Management

(a) Background information

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

The school was registered in **11/2016** under registration number **17530000327** and is currently categorized as a County public school established, owned or operated by the Government.

The school is a Girls boarding school and had **550** number of students as at **30th June 2022**. It has 3 streams and 25 teachers of which 8 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	Gabriel Musyoka Yulu	Chairman	July 2019
2	Jackline Mukonyo Muli	Secretary - Principal	July 2019
3	James Kyalo Kitaka	Member	July 2019
4	Mary Katumbi Muli	Member	July 2019
5	James Mbevi	Member	July 2019
6	Barak Kioko	Member	July 2019
7	Rose Wawunda	Member	July 2019
8	Philip kilonzo	Member	July 2019
9	Sarah Nduku Mbilo	Member –Rep CEB	July 2019
10	Joseph Kyalo Kimilu	Member Rep Teachers	July 2019
11	1.Gabriel Musyoka Yulu 2.Janet Mutwiwa 3.Fredrick Musyoka Mutuku	3 Members -Sponsor	July 2019
12	Brian Ndilo	Member-community	July 2019
13	Raphael Kamayu	Member Special Needs	July 2019
14	Victoria James	Rep Students	July 2021



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

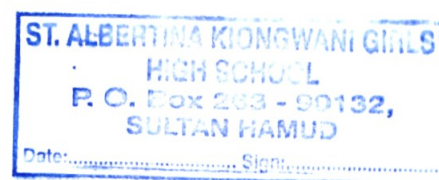
(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Gabriel Yulu	B.O.M Chairman	2 out of 2
		Stephen Kigutu	P.A Chairman	2 out of 2
		Jackline Muli	principal	2 out of 2
		Fredrick Mutuku	Member	2 out of 2
		Rose Wawunda	Member	2 out of 2
2	Audit Committee	N/A		
3	Finance,procurement and general purposes Committee	Barak Kioko		2 out of 2
		Rose Orwa		2 out of 2
		Raphael Kongu		2 out of 2
		James Kitaka		2 out of 2
		James Mbevi		2 out of 2
4	Academic Committee	Sarah Mbilo		2 out of 2
		Rose Orwa		2 out of 2
		Mary Muli		2 out of 2
		Brian Ndilo		2 out of 2
		James Mbevi		2 out of 2
5	Development Committee	James Kitaka		2 out of 2
		Stephen Kigutu		2 out of 2

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

		Raphael Kongu		2 out of 2
		Rose Wawuda		2 out of 2
		Janet Mutwiwa		2 out of 2
6	Discipline and welfare Committee	Mary Muli		3 out of 3
		Sarah Mbilo		3 out of 3
		Fredrick Mutuku		2 out of 3
		Stephen Kigutu		3 out of 3
		Sarah Maundu		3 out of 3
7	Adhoc Committee (if any during the year)	N/A		



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

(d) School operation Management

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

Ref:	Designation	Name	TSC Number/ID NO
1	Principal	Jackline M Muli	387689
2	Deputy Principal	Sarah Maundu	396292
3	School Bursar	Susan Nzisa	22670540

(e) Schools contacts

Post Office Box: 263-90132, Sultan Hamud
Telephone: 0759-096076
E-mail: kiongwangirlssecondary@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

Boarding Account

1. Name of Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1102253863

Operation Account

2. Name of Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1131649370

Tuition Account

3. Name of Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1131649478

Infrastructure Account

4. Name of Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1216342407

C.D.F Account

5. Name of Bank: Kenya Commercial Bank
Branch: Kibwezi
Account Number: 1116310481

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

6. **Non teaching Staff Service Gratuity Account**

Name of Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1216342024

MPESA Pay Bill No. **522123 account no 37635k** attached to Boarding Account no
1102253863



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

(g) Independent Auditors

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



II. Summary Report Of Performance Of The School

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

a) Financial performance:

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

<i>FINANCIAL YEAR</i>	<i>SURPLUS(SHS CTS)</i>	<i>DEFICIT(SHS CTS)</i>
<i>2020/2020</i>	<i>690,743.00</i>	<i>-</i>
<i>2020/2021</i>	<i>2,343,313.00</i>	<i>-</i>
<i>2021/2022</i>		<i>1,975,893.00</i>

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

<i>FINANCIAL YEAR</i>	<i>OPERATION ACCOUNT (SHS CTS)</i>	<i>TUTION ACCOUNT (SHS CTS)</i>	<i>INFRASTRUCTURAL ACCOUNT (SHS CTS)</i>
<i>2020/2020</i>	<i>3,595,725.00</i>	<i>888,381.00</i>	<i>2,110,500.00</i>
<i>2020/2021</i>	<i>2,767,760.00</i>	<i>740,107.00</i>	<i>2,258,000.00</i>
<i>2021/2022</i>	<i>5,551,611.00</i>	<i>2,064,841.00</i>	<i>3,378,500.00</i>

- Ratio of capitation grant per student over the last three years

<i>FINANCIAL YEAR</i>	<i>OPERATION ACCOUNT</i>	<i>TUTION ACCOUNT</i>	<i>INFRASTRUCTURAL ACCOUNT</i>
<i>2020/2020</i>	<i>1: 1,5,706</i>	<i>1:1,410</i>	<i>1:3,350</i>
<i>2020/2021</i>	<i>1:7,732</i>	<i>1:1,139.00</i>	<i>1:3,000</i>
<i>2021/2022</i>	<i>1:10,094</i>	<i>1:3,756.00</i>	<i>1:6142</i>

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

<i>FINANCIAL YEAR</i>	<i>FEES FROM PARENTS AMOUNT(SHS CTS)</i>
<i>2020/2020</i>	<i>15,894,258.00</i>
<i>2020/2021</i>	<i>11,859,399.00</i>
<i>2021/2022</i>	<i>40,110,961.00</i>

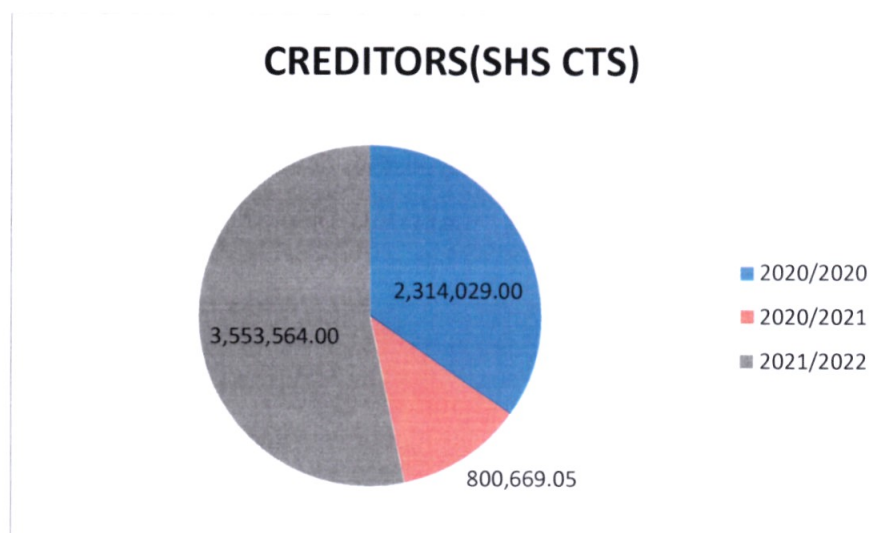
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

<i>FINANCIAL YEAR</i>	<i>BOARDING ACCOUNT</i>	<i>OPERATION ACCOUNT</i>	<i>TUTION ACCOUNT</i>	<i>INFRASTRUCTURE ACCOUNT</i>
<i>2020/2020</i>	<i>14,786,962.00</i>	<i>3,550,370.00</i>	<i>890,136.00</i>	<i>2,142,918.00</i>
<i>2020/2021</i>	<i>11,847,720.00</i>	<i>2,629,076.00</i>	<i>705,157.00</i>	<i>-</i>
<i>2021/2022</i>	<i>40,203,309.00</i>	<i>6,586,736.00</i>	<i>2,086,461.00</i>	<i>4,205,300.00</i>

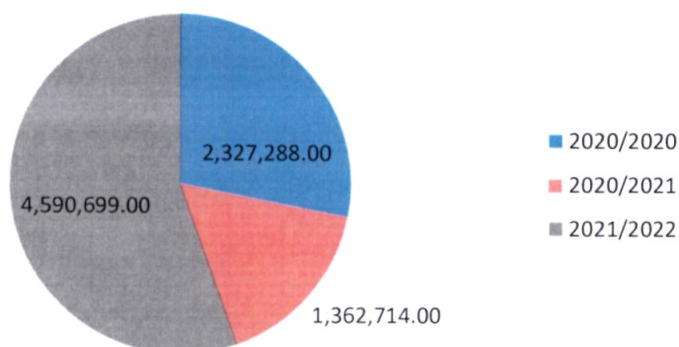
- Movement of debtors and creditors of the school over the last three years

<i>FINANCIAL YEAR</i>	<i>CREDITORS</i>
<i>2020/2020</i>	<i>2,314,029.00</i>
<i>2020/2021</i>	<i>800,669.00</i>
<i>2021/2022</i>	<i>3,553,564.00</i>



<i>FINANCIAL YEAR</i>	<i>DEBTORS</i>
<i>2020/2020</i>	<i>2,327,288.00</i>
<i>2020/2021</i>	<i>1,362,714.00</i>
<i>2021/2022</i>	<i>4,590,699.00</i>

DEBTORS



- Movement of cash and bank balances over the last three years

<i>FINANCIAL YEAR</i>	<i>CASH BALANCES (SHS CTS)</i>	<i>BANK BALANCES (SHS CTS)</i>
<i>2020</i>	<i>4,654.00</i>	<i>(105,410.00)</i>
<i>2020/2021</i>	<i>189,592.00</i>	<i>2,528,055.00</i>
<i>2021/2022</i>	<i>10,819.00</i>	<i>730,935.00</i>

b) Teacher Student ratio:

<i>Teacher to Student ratio</i>	<i>Recruited and posted teachers</i>	<i>Transferred teachers</i>	<i>Retired teachers</i>	<i>Tsc teachers</i>	<i>B.o.m teachers</i>
<i>1:22</i>	<i>1</i>	<i>none</i>	<i>none</i>	<i>17</i>	<i>8</i>

Teachers per subject

<i>S/N</i>	<i>SUBJECT</i>	<i>NUMBER OF TEACHERS</i>
<i>1.</i>	<i>ENGLISH</i>	<i>4</i>
<i>2.</i>	<i>KISWAHILI</i>	<i>5</i>
<i>3.</i>	<i>MATHEMATICS</i>	<i>6</i>

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

4.	CHEMISTRY	3
5.	BIOLOGY	3
6.	PHYSICS	2
7.	HISTORY	5
8.	GEOGRAPHY	2
9.	C.R.E	3
10.	BUSINES STUDIES	2
11.	AGRICULTURE	2

c) **Mean score in the 2021 KCSE:**

YEAR	MEAN GRADE	no of students transitioned to higher learning institutions	Comment on improvement
2020/2020	5.2419	21	-have done averagely well
2020/2021	5.2280	17	-can still do well in 2021
2021/2022	5.1	19	-have done averagely well

d) **Number of Candidates in the 2021 KCSE:**

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

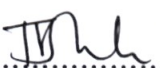
YEAR	NO. OF CANDIDATES
2020/2020	124
2020/2021	114
2021/2022	134

e) **Capacity of the school:**

No of students	dormitories	Dinning hall	Science labs	toilets
650	7	none	2	32

f) **Development projects carried out by the school:**

SOURCE OF FUNDS	PROJECT
M.O.E Infrastructure Funds	Construction of 2 storeyed classroom and 2 departmental offices phase one.

.....


School Principal

III. Statement Of School Management Responsibility

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

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

The Board of Management of St Albertina Kiongwani 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, 2022, and of the school's financial position as at that date.

Name: Gabriel Musyoka Yulu

Designation: Chairman, School Board of Management

Sign: 

Date: 26/4/2026

Name: Jackline Mukonyo Muli

Designation: School Principal & Secretary to Board of Management

Sign:

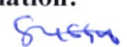
THE B.O.M SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'
P. O. Box 263 - 90132,
SULTAN HAMUD

Date:

Sign:  Date: 26/4/2026

Name: Susan Nzisa Mesya

Designation: Bursar/ Finance Officer

Sign: 

Date: 26/04/2026



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. ALBERTINA KIONGWANI GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements St. Albertina Kiongwani Girls High School - Makueni County set out on pages 1 to 12, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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. Albertina Kiongwani Girls High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed misstatements affecting the following;

- i. The statement of budgeted versus actual amounts reflects original and final expenditure budget amount of Kshs.33,540,778. However, recast reflects an amount of Kshs.33,488,927 resulting in a variance of Kshs.51,851;
- ii. Further, the statement reflects negative budget utilization difference - expenditure amount of Kshs.19,590,048. However, recast reflects an amount of Kshs.18,249,709 resulting in a variance of Kshs.1,340,339;
- iii. Comparison between the statement of budgeted versus actual amounts and the statement of receipts and payments reflects unexplained variances as detailed below;

Item	Statement of Budgeted Versus Actual Amount	Statement of Receipts and Payments Amounts	Variance)
Receipts	Kshs	Kshs	Kshs
Capitation Grant for operation	5,551,971	5,551,611	360
Payments			
Boarding and school fund	40,252,229	40,203,309	48,920

- iv. The notes to the financial statements from Note 5 onwards were not consistent with the financial statements;
- v. Note 8 to the financial statements reflects boarding and school fund payments opening balance of Kshs.11,847,720 which differs with prior year closing balance of Kshs.11,372,630 resulting in an unexplained difference amounting to Kshs.475,090;

- vi. The statement of assets and liabilities reflects negative net assets balance of Kshs.1,778,889 instead of a positive balance;
- vii. Notes 5 to 14 to the financial statements were inconsistent with notes reflected in the statement of receipts and payments and statement of assets and liabilities;
- viii. Note 14 to the financial statement reflects fund balance brought forward of Kshs.3,279,693. Included in the balance is receivable balance of Kshs.1,362,714 which varies with the opening balance of Kshs.1,837,804 in the statement of assets and liability;
- ix. Comparison between summary report of performance of the School and the 2020/2021 financial statements reflects an unexplained variance as detailed below;

Component	Year	2021/2022 Summary Report of Performance Amount (Kshs)	2020/21 Summary Report of Performance Amount (Kshs)	Variance (Kshs)
Surplus/ deficit	2020/2021	2,343,313	2,214,313	129,000
Growth of other income(s) earned	2020/2021	11,859,399	11,759,399	100,000
Growth in expenditure-Boarding	2020/2020	14,786,962	15,159,397	(372,435)
Growth in expenditure -Operation	2020/2020	3,550,370	3,605,670	(55,300)
Growth in expenditure - Boarding	2020/2021	11,847,720	11,372,630	475,090
Movement of debtors of the School	2020/2021	1,362,714	1,837,804	(475,090)

Annex 2 - summary of fixed assets register reflects historical cost b/f as at 1 July, 2021 balance of Kshs.96,000,000 which differs with prior year balance of Kshs.94,000,000.

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

2. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.1,261,700 in respect of fees arrears. However, the disclosure note to the financial statements is note 12 instead of note 10. Further, the supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit review.

In the circumstances, the completeness, accuracy and existence of accounts receivables balance of Kshs.1,261,700 could not be confirmed.

3. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.3,553,454. However, the disclosure note to the financial statements is note 13 instead of note 11. Further, prior year ageing analysis of accounts payable as disclosed in Note 13a to the financial statements reflects a balance of Kshs.800,669 instead of Kshs.800,669. In addition, Management did not avail supporting ledgers, invoices, LPOs/LSOs, delivery notes, goods received notes to support the payables.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.800,669 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Albertina Kiongwani 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 of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The School Management is responsible for Other Information set out on pages iv 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.

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 receipts and payments reflects boarding and school fund payments amount of Kshs.40,203,309 as disclosed in Note 8 to the financial statements. During the year under review, the School transferred co-curricular funds amounting to Kshs.122,100 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.122,100 could not be confirmed.

2. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that a procuring entity shall establish a procurement function in accordance with section 47 of the Act. Procurement activities were undertaken by individuals lacking the requisite qualifications. Regulation 33 (1)(2) of Public Procurement and Asset Disposal Regulations, 2020.

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

3. Long Outstanding Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.3,553,564. However, included in the balance are trade creditors balance of Kshs.808,368 which had been outstanding for over one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that, an Accounting Officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

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 Terms of Reference for Employees of Board of Management

Review of personnel records revealed that during the year the School had eight (8) teachers under Board of Management and thirteen (13) non-teaching staff paid an amount of Kshs.4,142,237. However, the School does not have any terms of reference of service for employees of the Board of Management. Further, there is no clear guidelines on the terms of employment of the Board employees.

In the circumstances, the terms and conditions of employees of Board of Management could not be confirmed.

2. Inadequate Board Oversight and Lack of Establishment of an Audit Committee

During the year, the Board of Management and its Committee held various committees' meetings, however, the Executive Committee, Finance, Procurement and General-Purpose Committee, Academic and Development Committee held two (2) meetings contrary to contrary to Section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013 that requires, the Board of Management to meet at least once every four months. Further, the School had not established an Audit Committee contrary to Section 61(2) (d) of the Basic Education Act, 2013 which states that; Without prejudice to the provisions of subsection (1), the board of management to establish an audit committee.

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

3. Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

Review of records and documents relating to the Board of Management revealed the following unsatisfactory matters;

- i. The School BoM did not constitute a Human Rights and Students Welfare Committee as required in Section 61(2) of the Basic Education Act, 2013;
- ii. The Board did not prepare Annual Work plan or schedule of activities for the year under review;
- iii. The personal files for the Board of Management does not contain the requirements of chapter six of the constitution;

- iv. Further two(2) members of the Board of Management were appointed in July, 2019 and have served for more than two (2) terms contrary to Regulation 39(2) of the Basic Education Regulations, 2015 which states that, a Board of Management appointed under this regulation to remain in office for a term of three years, which renewable for one further term.

In the circumstances, weak governance structures and non-compliance with statutory requirements may result in ineffective oversight, poor decision-making, and increased exposure to mismanagement of school resources.

4. Lack of Asset Ownership Document

Annex 2 -summary of fixed assets register reflects a balance of Kshs.96,000,000 which includes one (1) parcel of land for the School identified as Land 1 with historical costs of Kshs.3,200,000. However, there were no ownership documents for the land, and Management did not provide evidence of any efforts made to obtain the ownership documents.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Board of Management

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

In preparing the financial statements, 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.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards 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

12 May, 2026

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,064,841.00	740,107.00
Capitation grants for operations	2	5,551,611.00	2,767,760.00
Capitation grants for Infrastructure	3	3,378,500.00	2,258,000.00
School fund income- parents' contributions	4	40,110,961.00	11,759,399.00
Proceeds from borrowings			
Total Receipts		51,105,913.00	17,525,266.00
Payments			
Payments for tuition	5	2,086,461.00	705,157.00
Payments for operations	6	6,586,736.00	2,629,076.00
Payments for Infrastructure	7	4,205,300.00	
Boarding and school fund payments	8	40,203,309.00	11,372,630.00
Total Payments		53,081,806.00	14,706,863.00
Surplus/Deficit		(1,975,893.00)	2,818,403.00

The school financial statements were approved on 31/03/2026 and signed by:

Name: Gabriel Yulu

Chair BOM

Sign:

Date:

[Signature]
 26/04/2026

Name: Jackline Muli

School Principal/ Secretary to

BOM

Sign:

Date:

[Signature]
 26/04/2026

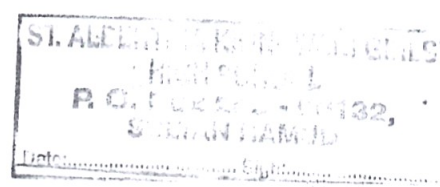
Name: Susan Mesya

Bursar/ Finance Officer

Sign:

Date:

[Signature]
 26/04/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	730,935.00	2,528,055.00
Cash balances	9	10,819.00	189,592.00
Total cash and cash equivalent		741,754.00	2,717,647.00
Account's receivables	10	4,590,699.00	1,837,804.00
Total financial assets		5,332,454.00	4,555,451.00
Financial liabilities			
Accounts payables	11	3,553,564.00	800,669.00
Net financial assets		(1,778,889.00)	3,754,782.00
Represented by			
Accumulated fund b/fwd	12	3,754,782.00	936,379.00
Surplus/deficit for the year		(1,975,893.00)	2,818,403.00
Net financial position		1,778,889.00	3,754,782.00

The school's financial statements were approved on 22/4/2026 and signed by:

Name: Gabriel Yulu

Chair BOM

Sign:

Date:

Name: Jackline Muli

School Principal/ Secretary to

BOM

Sign:

Date:

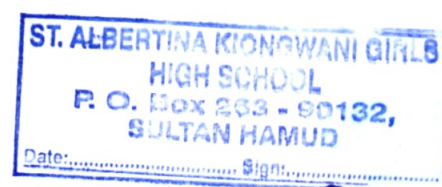
Name: Susan Mesya

Bursar/ Finance Officer

Sign:

Date:

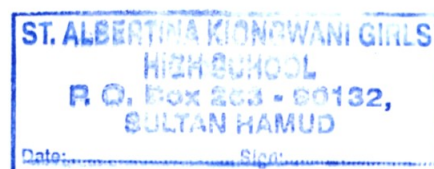
THE B.O.M SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'
P. O. Box 263 - 90132,
SULTAN HAMUD
Sign: J. Muli **Date: 26/4/2026**



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,064,841.00	740,107.00
Capitation grants for operations	2	5,551,611.00	2,767,760.00
Capitation grants for Infrastructure	3	3,378,500.00	2,258,000.00
School fund income- parents contributions/ fees	4	40,110,961.00	11,759,399.00
Total receipts		51,105,913.00	17,525,266.00
Payments			
Payments for tuition	5	2,086,461.00	705,157.00
Payments for operations	6	6,586,736.00	2,629,076.00
Payments for Infrastructure	7	4,205,300.00	
Boarding and school fund payments	8	40,203,309.00	11,372,630.00
Total payments		53,081,806.00	14,706,863.00
Net cash flow from operating activities		(1,975,893.00)	2,818,403.00
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(1,975,893.00)	2,818,403.00
Cash and cash equivalent at beginning of the year		2,717,647.00	(100,756.00)
Cash and cash equivalent at end of the year		741,754.00	2,717,647.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Teaching / Learning Materials	2,113,150.00		2,113,150.00	2,064,841.00	48,309.00	98%
(2) Capitation Grant on Operations						
Personnel Emoluments	898,625.00		898,625.00	1,506,841.63	(608,216.63)	168%
Local Transport / Travelling	898,625.00		898,625.00	976,843.00	(78,218.00)	109%
Electricity And Water	898,626.00		898,626.00	1,471,343.13	(572,717.13)	164%
Administration Costs	898,625.00		898,625.00	1,471,343.13	(572,717.13)	164%
Activity	682,500.00		682,500.00	-	682,500.00	0.00%
Medical and Insurance	720,000.00		720,000.00	125,600.00	594,400.00	17%
(3) capitation Grants for Infrastructure	2,730,000.00		2,730,000.00	3,378,500.00	(648,500.00)	124%
(4) Fees Charged on Parents						
Personnel Emoluments	1,365,000.00		1,365,000.00	2,403,786.00	(1,038,786.00)	176%
Repairs And Maintenance	1,040,000.00		1,040,000.00	1,713,878.00	(673,878.00)	165%
Local Transport / Travelling	357,500.00		357,500.00	614,859.00	(257,359.00)	172%
Electricity And Water	1,885,000.00		1,885,000.00	4,259,969.00	(2,374,969.00)	226%
Administration Costs	877,500.00		877,500.00	1,535,456.00	(657,956.00)	175%
Activity	97,500.00		97,500.00	180,650.00	(83,150.00)	185%
Fee On Boarding Equipment and Stores	9,327,500.00		9,327,500.00	19,852,306.00	(10,524,806.00)	213%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
PA	3,220,000.00		3,220,000.00	4,082,120.00	(862,120.00)	127%
<i>Id cards</i>	154,850.00		154,850.00	154,850.00	-	100%
tender	122,000.00		122,000.00	122,000.00	-	100%
Textbook recoveries	13,452.00		13,452.00	13,452.00	-	100%
uniform	4,751,360.00		4,751,360.00	4,751,360.00	-	100%
Knec exam	70,600.00		70,600.00	70,600.00	-	100%
School magazine	161,825.00		161,825.00	161,825.00	-	100%
Uniform branding	75,650.00		75,650.00	75,650.00	-	100%
Hymnal books	45,200.00		45,200.00	45,200.00	-	100%
kuccps	73,000.00		73,000.00	73,000.00	-	100%
Total Income	33,478,088.00		33,478,088.00	51,105,913.00	(17,627,825.00)	153%
(1) Expenditure For Tuition						
Teaching / Learning Materials	2,113,150.00		2,113,150.00	2,083,630.00	29,520.00	99%
Bank Charges			0	2,831.00	-2,831.00	0%
(2) Expenditure For Operations						
Personnel Emoluments	898,625.00		898,625.00	4,081,359.00	(3,182,834.00)	454%
Local Transport / Travelling	898,625.00		898,625.00	35,000.00	863,525.00	4%
Electricity, Water and Conservancy	898,625.00		898,625.00	778,840.00	119,785.00	87%
Medical and Insurance	910,000.00		910,000.00	-	910,000.00	0.00%
Administration Costs	898,625.00		898,525.00	1,594,720.00	696,095.00	177%
Activity Expenses	682,500.00		682,500.00	88,920.00	593,580.00	13%
Bank charges	7,897.00		7,897.00	7,897.00	-	100%
(3) Infrastructure expenses	2,730,000.00		2,730,000.00	4,205,300.00	(1,475,300.00)	154%
(4) Expenditure For School Fund						
Personnel Emoluments	1,365,000.00		1,365,000.00	231,609.00	1,133,391.00	17%
Repairs,	1,040,000.00		1,040,000.00	2,499,075	(1,459,075.00)	240%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Maintenance and Improvements						
Local Transport / Travelling	357,500.00		357,500.00	1,326,650.00	(969,150.00)	371%
Electricity, Water and Conservancy	1,885,000.00		1,885,000.00	2,076,040.00	(191,040.00)	110%
Administration Costs	877,500.00		877,500.00	2,350,281.00	(1,472,781.00)	268%
Activity	97,500.00		97,500.00	93,100.00	4,400.00	95%
Boarding Equipment and Stores	9,327,500.00		9,327,500.00	24,657,474.00	(15,329,974.00)	264%
Bank Charges			0	48,920.00	-48,920.00	0%
Pa expenses	3,220,000.00		3,220,000.00	1,688,100.00	1,531,900.00	52%
tender	18,000.00		18,000.00	18,000.00	-	100%
School id	201,250.00		201,250.00	201,250.00	-	100%
Uniform	4,751,360.00		4,751,360.00	4,751,360.00	-	100%
Bank charges	48,920.00		48,920.00	48,920.00	-	100%
School magazine	800.00		800.00	800.00	-	100%
Textbook recoveries	2,400.00		2,400.00	2,400.00	-	100%
Uniform branding	94,250.00		94,250.00	94,250.00	-	100%
Knec exam	70,600.00		70,600.00	70,600.00	-	100%
kuccps	73,000.00		73,000.00	73,000.00	-	100%
Hymnal books	20,400.00		20,400.00	20,400.00	-	100%
Totals	33,540,778.00		33,540,778.00	53,130,726.00	(19,590,048.00)	158%

- i. *Over utilization of voteheads above 100% was because of lack of enough allocation of Funds.*
- ii *Under utilization of some voteheads below 90% was due to over utilization of some voteheads .*

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / Learning Materials	2,064,8401.00	740,107.00
Total	2,064,841.00	740,107.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,506,842.00	1,039,647.00
Local Transport / Travelling	976,483.00	462,019.00
Electricity And Water	1,471,343.00	633,047.00
N.H.I.F Afya	125,600.00	0
Administration Costs	1,471,343.00	633,047.00
Total	5,551,611.00	2,767,600.00

3 Capitation Grants for Infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Maintenance and Improvement	3,378,500.00	2,258,000.00
Total	3,378,500.00	2,258,000.00

4 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding equipment and stores	19,852,306.00	7,436,649.00
Personnel emoluments	2,403,786.00	774,535.00
Repairs and maintenance	1,713,878.00	504,552.00
Local transport / travelling	614,859.00	77,302.00
Electricity and water	4,259,969.00	983,554.00
Administration costs	1,535,456.00	359,698.00
Activity	180,650.00	10,850.00
Pa levies	4,082,120.00	1,139,414.00
Id cards	154,850.00	3,000.00
tender	122,000.00	22,000.00
Textbook recoveries	13,452.00	1,000.00
uniform	4,751,360.00	446,845.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Description	2021-2022	2020-2021
	Kshs	Kshs
Knec exam	70,600.00	-
School magazine	161,825.00	-
Uniform branding	75,650.00	-
Hymnal books	45,200.00	-
kucups	73,000.00	-
Total	40,110,961.00	11,759,399.00

Notes To The Financial Statements (Continued)

5 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Insurance Compensation	0	0
Total		

6 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / Learning Materials	2,083,630.00	703,795.00
Bank Charges	2,831.00	1,362.00
Total	2,086,461.00	705,157.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Payments For Operations and Infrastructure.

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,081,359.00	1,545,544.00
Administration Cost	1,594,720.00	805,070.00
Infrastructure Expenses	4,205,300.00	-
Local Transport / Travelling	35,000.00	-
Electricity And Water	778,840.00	274,090.00
Medical	-	-
Activity Expenses	88,920.00	-
Bank Charges	7,897.00	4,372.00
Acquisition Of Assets	0	0
Total	6,586,736.00	2,629,076.00

8 Payments for Infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Maintenance and Improvement	4,205,300.00	-
Total	4,205,300.00	-

8 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	231,609.00	696,592.00
Service Gratuity	0	0
Repairs And Maintenance & Improvements	2,499,075.00	860,920.00
Local Transport / Travelling	1,326,650.00	828,830.00
Electricity And Water	2,076,040.00	952,245.00
Medical Expenses	0	0
Administration Costs	2,350,281.00	1,049,155.00
Bank Charges	48,920.00	21,378.00
Expenses On Income Generating Activities	0	0
Fee On Boarding Equipment and Stores	24,657,474.00	5,571,507.00
Activity Fee	93,100.00	0
Development Fund expenses	1,688,100.00	1,354,542.00
K.N.E.C Exam	70,600.00	0
K.U.C.C.PS	73,000.00	0
Uniform Account	4,751,360.00	455,800.00
Textbook Recoveries	2,400.00	0

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

Uniform Branding	94,250.00	0
Hymnal Books	20,400.00	0
Tender	18,000.00	10,000.00
School Magazine	800.00	0
School i.d	201,250.00	46,750.00
Total	40,203,309.00	11,847,720.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

9 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1131649478	14,226.10	35,846.00
Operations Account	1131649370	3,480.85	446,195.00
School Fund Account/Boarding	1102253863	137,498.81	76,168.00
Non teaching staff Account	1216342024	40,594.00	15,501.00
Infrastructural Account	1216342407	535,135.00	1,954,346.00
Total		730,935.00	2,528,056.00

10 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0	0
Operation Account	875.00	875.00
School Fund account	9,944.00	188,717.00
Total	10,819.00	189,592.00

11 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Other Investments	-	-
Total	-	-

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

12 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	4,590,699.00	1,362,714.00
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	4,590,699.00	1,362,714.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	3,328,999.00	1,362,714.00
Fees Arrears For The Previous Year	1,261,700.00	-
Fees Arrears For Prior Periods (Over Two Years)	-	-
Total	4,590,699.00	1,362,714.00

13 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,787,613.00	474,337.00
Prepaid Fees	765,951.00	326,332.00
Retention Monies		
Total	3,553,564.00	800,669.00

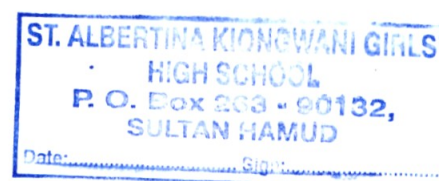
Description	2021-2022		2020-2020	% Of the total
	Kshs	% of the total	2020-2020	
Less than 1 year	2,745,196.00	77%	326,332.00	41%
Between 1-2 yeas	808,368.00	23%	474,337.00	59%
Between 2-3 years				
Over 3 years				
Total	3,553,564.00	100%	800,669%	100%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

14 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	2,528,055.96	(100,756.44)
Cash Balances	189,591.95	4,653.95
Receivables	1,362,714.00	3,346,510.00
Payables	(800,669.05)	2,314,020.00
Total	3,279,693.00	936,379.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

15 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Total	-	-

16 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Total		-	-

17 Borrowings

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

Other important disclosure notes

18 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Food stuffs	-	500,000.00
Lab consumables	-	900,000.00
Balance at end of the year	-	1,400,000.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

19 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)

THE B.O.M SECRETARY
 ST. ALBERTINA KIONGWANI GIRLS'
 P. O. Box 263 - 90132,
 SULTAN HAMUD
 Sign: *[Signature]* Date: 26/4/2026

Sign and Date
 Principal

ST. ALBERTINA KIONGWANI GIRLS'
 HIGH SCHOOL
 P. O. Box 263 - 90132,
 SULTAN HAMUD
 Date: _____ Sign: _____

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

The school did not have any pending creditors for the year ended 30th June 2021.

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings	-					
Sub-Total	-					
Supply Of Goods						
The following creditors were balance brought forward as at 30 th June 2022						
1. TOWER INVESTORS AND SUPPLIERS				88,100.00		
2. JUPARTY BREEZE INVESTMENT				155,290.00		
3. A BERRIOPLANO WELDERS				122,500.00		
4. SALMAK MERCHANTS				570,000.00		
5. LIMITRY MERCHANTS				102,000.00		
6. DPL FESTIVE				316,675.00		
7. NAMNYAK SUPPLIES				1,433,048.00		
Sub-Total				2,787,613.00		
Supply Of Services						
8. Pre paid fees				765,951.00		
9.						
10.						
Sub-Total				765,951.00		
Grand Total				3,553,564.00	800,669.00	

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1			3,200,000.00	-	-	3,200,000.00
Land 2						
Buildings And Structures			60,000,000.00	-	-	60,000,000.00
Motor Vehicles			-	-	-	-
Office Equipment, Furniture And Fittings			20,000,000	-	-	20,000,000.00
ICT Equipment, And Other ICT Assets			2,500,000.00	-	-	2,500,000.00
Tools And Apparatus			5,000,000.00	-	-	5,000,000.00
Textbooks			5,000,000.00	-	-	5,000,000.00
Other Machinery And Equipment			-	-	-	-
Heritage And Cultural Assets			-	-	-	-
Intangible Assets- Soft Ware			300,000.00	-	-	300,000.00
Total			96,000,000.00			96,000,000.00