

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 JUL 2024

DAY.

WEDNESDAY

TABLED
BY:

HON. DR. ROBERT ODIRO
PUKOSE

CLERK-AT
THE-TABLE:

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

ST. BARBARA TALA GIRLS'
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024



ST. BARBARA TALA GIRLS' HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

St. Barbara Tala Girls' High 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.

St. Barbara Tala Girls' High school**Annual Report and Financial Statements For the year ended 30th June 2024****2. Key School Information and Management****(a) Background information**

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

The school was registered in 02/2010 under registration number GP/A/7816/10 and is currently categorized as an Extra County, public school established, owned or operated by the Government.

The school is a boarding school and had 1189 number of students as at 30th June 2024. It has 19 streams and 43 teachers of which 10 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	Emmanuel K. Musau	Chairman/Sponsor	18/05/2022
2	Annabella Mbugi, EBS	Secretary - Principal	Posted- January 2018
3	Joel Nyamweya	Member	18/05/2022
4	Jane Njeri Karomo	Member	18/05/2022
5	Dr. Margaret Muthui	Member	18/5/2022
6	Janet Mutua	Member	18/05/2022
7	Dr. Benard Mua	Member	18/05/2022
8	Doris Mukwale	Member	18/5/2022
9	John Makenzi	Member – Rep CEB	18/5/2022
10	Vincent Mwanzia	Member- Rep Teachers	18/05/2022
11	Francis Kunga	Member –sponsor	26/08/2022
12	Eng. Kimeu Kathitu	Member – Special interest group	18/5/2022
13	Virginia Nzau	Members - Sponsor	18/5/2022
14	David K. Mbuvi	Member - Special Needs	18/05/2022
15	Mary Mutua	Co-opted	18/05/2022
16	Edwin Kintai	Co-opted	18/05/2022
17	David Kande	Co-opted	18/05/2022

St. Barbara Tala Girls' High school**Annual Report and Financial Statements For the year ended 30th June 2024****The functions of the School Board of Management are to:**

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

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Emmanuel Musau Annabella Mbugi,E Doris Agnes Mukwale Fr. Francis Kunga Joel Nyamweya	Chairman Secretary Member Member Member	5
2	Finance, procurement and general-purpose Committee	Emmanuel musau Annabella Mbugi,E Fr. Francis Kunga Dr. Benard Mua Dr. Margaret Muthui	Chairman Secretary Member Member Member	2
3	Development Committee	Eng. Peter Kimeu Annabella Mbugi,E David Kilonzo Jane N. Karimo Eng. Edwin Kimtai	Chairman Secretary Member Member Member	3
4	Academic Committee	John Makenzi Annabella Mbugi,E Vincent Mwanzia Virginia Nzau	Chairman Secretary Member Member	2

St. Barbara Tala Girls' High school**Annual Report and Financial Statements For the year ended 30th June 2024**

5	Discipline and welfare Committee	Doris Mukwale Annabella Mbugi,E Dr. Margaret Muthui Janet M.K Mutua Dr. Joel Nyamweya	Chairperson Secretary Member Member Member	3
6.	Audit Committee	Dr. Benard Mua Annabella Mbugi,E Emmanuel Musau Fr. Francis Kunga Dr. Joel Nyamweya Dr. Margaret Muthui	Chairperson Secretary Member Member Member Member	2

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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	TSC Number
1	Principal	Annabella Mbugi, EBS	204684
2	Deputy Principal-administration	Nancy Kina Nyaga	298805
3	Deputy Principal -Academics	Ruth Ouko	390740
4	School Bursar	Peter Kinyanjui Muhia	N/A
5	Senior Teacher	Janeffer Kyalo	496939
6	Veronica Nduguya	Dean of studies	476512
7	Justinah Mwatu	Head of Department - Boarding	394242

(e) Schools contacts

Post Office Box: 135-90131; Tala
 Mobile Number: 0110027954
 E-mail: talagirls16@gmail.com
 Website: N/A

(f) School Bankers

The school operated 6 bank accounts as follows:

- Name of Bank: KCB
 Branch: Tala
 P.O Box 173
 Account Number: 1107262194
- Name of Bank: Equity Bank
 Branch: Tala
 P.O Box 343
 Account Number: 0900294214921
- Name of Bank: KCB
 Branch: Tala
 P.O Box 173
 Account Number: 1107393566
- Name of Bank: KCB
 Branch: Tala
 P.O Box 173
 Account Number: 1107198755
- Name of Bank: KCB
 Branch: Tala
 P.O Box 173
 Account Number: 1272341348

St. Barbara Tala Girls' High school

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

6. Name of Bank:	KCB
Branch:	Tala
P.O Box	173
Account Number:	1107393361

(g) Independent Auditors

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

St. Barbara Tala Girls' High 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:

S/No	Performance Criteria	Year Ended 30 th June 2024	Year Ended 30 th June 2023	Year Ended 30 th June 2022
	SURPLUS/DEFICIT	1,540,432	217,955	5,807,922
	DIRECT CAPITATION GRANTS	17,740,478	11,829,132	10,448,636
	OTHER INCOMES	57,640,326	60,191,383	58,067,732
	GROWTH OF OTHER INCOMES	-2,551,057	2,123,651	43,531,246
	EXPENDITURE/PAYMENTS	79,734,773	82,489,561	67,327,446
	GROWTH OF EXPENDITURE	-2,754,788	15,162,115	43,715,334
	MOVEMENT OF DEBTORS/RECEIVABLES	18,312,013	15,044,813	13,684,684
	MOVEMENT OF CREDITORS/PAYABLES	13,276,681	10,009,481	12,107,534

b) Teacher Student ratio:

Between the month of July 2023 and June 2024, the teacher to student ratio was as follows:

Enrolled students = 1189
 Number of streams = 19
 Teachers recruited = 1
 Teachers posted to school = 1
 Teachers transferred/retired = 5
 Teachers employed by TSC = 33
 Teachers employed by BOM = 10
 Total number of teachers = 43
 Teacher to student ratio = 1:28

St. Barbara Tala Girls' High school**Annual Report and Financial Statements For the year ended 30th June 2024**

Teachers per subject;

- Mathematics/ Geography – 4
- English – 6
- Kiswahili/Geography – 1
- Geography/CRE – 1
- Kiswahili/History – 4
- Physics/ Mathematics – 5
- Homescience/ English – 1
- Agriculture / Biology – 3
- Physics/ Chemistry – 1
- English / Business – 1
- Kiswahili/CRE – 3
- Homescience /CRE - 1
- Chemistry/Mathematics – 2
- CRE /History – 4
- Chemistry/Biology – 3
- Homescience – 1
- Business studies/ Mathematics-2

c) The mean score in the years 2021,2022 and 2023 KCSE was as follows:

YEAR	ENROL MENT	MEAN	TRANSI TION	TRANSITI ON (%)	SCHOOL TARGET	COMMENTS
2023	224	6.5312	215	95.98 %	7.5	Most of the learners transitioned to institutions of higher learning.
2022	217	6.116	200	92.2%	7.5	Most of the candidates transitioned to institutions of higher learning.
2021	147	5.889	140	95.2%	7.5	Most of the students qualified to join institutions of higher learning.

d) Number of Candidates in the 2021,2022 and 2024 KCSE:

2021 – 147 Candidates

2022 – 217 Candidates

2023 - 224 Candidates

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

e) The capacity of the school:

Enrollment	Class Rooms	Labs	Dorms	Dining Hall	Chairs	Lockers	Lab Stools	Adm Block	Water System	Perimeter Wall	Library hall	Bath Doors	Toilet Doors	Urinals
1189	19	3	8	0	1190	1190	261	2	1	0	1	60	92	3

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitories (1 st floor)	Parents/MoE	Ongoing	9,142,209	6,131,872	August 2024
Classrooms	Parents/MoE	Ongoing	5,583,295	3,187,829	August 2024
Pavements	Parents/MoE	Completed	90,000	90,000	Completed
CCTV installation	Parents/MoE	Completed	75,890	75,890	Completed



.....
School Principal

St. Barbara Tala Girls' High 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 Tala 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: Emmanuel Musau

Designation: Chairman, School Board of Management

Date: 19.5.2025

.....

Name: Annabella Mbugi, EBS

Designation: School Principal & Secretary to Board of Management

Date: 19.5.2025

.....

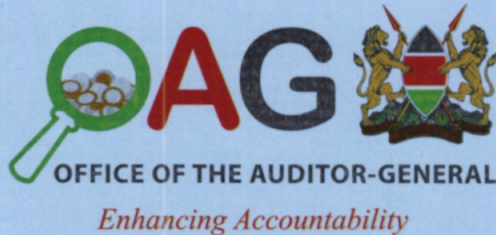
Name: Peter Kinyanjui

Designation: Bursar/ Finance Officer

Date: 19.5.2025

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. BARBARA TALA GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the financial statements of St. Barbara Tala Girls' High School set out on pages 1 to 18, which comprise of the statement 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. Barbara Tala Girls' High School 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 Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflects accounts receivables balance of Kshs.18,312,013 in respect of fees arrears. Included in the balance are receivables amounting to Kshs.11,514,836 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 and completeness of accounts receivable balance of Kshs.18,312,013 could not be confirmed.

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects a summary of fixed assets register which include a parcel of land with approximate area of 1.70 Ha acquired in 2003. As reported in the previous year, although Management has provided a title deed issued to the former owner on 9 May, 2024, the title transfer had not been effected. It is not clear why it has taken a long time to transfer the legal ownership of the land to the School.

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

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

Key Audit Matters

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

described in the Basis for Qualified Opinion section, I have determined that there were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

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

Other Information

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

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.55,584,082 as disclosed in Note 8 to the financial statements. Included in the expenditure is Kshs.185,800 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, Management was in breach of the law.

2. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.13,276,681. However, included in the balance are trade payables balance of Kshs.2,587,124 which had been outstanding for more than one (1) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not 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.

3. Irregular Extension of Board Members Tenure

During the year under review, records provided by Management revealed that the chairperson and one member of Board of Management were appointed to the Board on 1 October, 2015, reappointed on 27 July, 2019 and further third term reappointment was done on 18 May, 2022 for a term of three years. This is contrary to Regulation 39(2) of the Basic Education Regulation, 2015 which states that a Board of Management appointed under this Regulation shall remain in office for a term of three years, which shall be renewable for one further term.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Incomplete Fixed Assets Register

Annex 2 to the financial statements reflects unexplained balance in respect to fixed assets. Physical verification carried out revealed that the School owned fixed assets such as land, buildings, motor vehicle, furniture's, equipment and textbooks. However, review of fixed assets register provided revealed that details on assets such as date of purchase, cost, serial numbers if any and location of the assets were not included in the register.

In the circumstances, the security and location of fixed assets could not be confirmed.

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

Responsibilities of the Management and Board of Directors

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The Standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 July, 2025

St. Barbara Tala Girls' High school

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

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

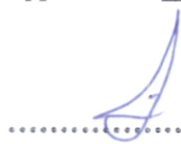
Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,759,051	3,016,814
Government grants for operations	2	14,981,427	8,711,319
Government Grants for infrastructure	3	5,894,400	10,788,000
School fund income- parents' contributions	4	57,640,326	60,191,383
Total Receipts		81,275,204	82,707,516
Payments			
Tuition	5	1,888,684	2,811,000
Operations	6	12,771,540	8,019,351
Infrastructure	7	9,490,466	12,881,564
Boarding and school fund	8	55,584,082	58,777,646
Total Payments		79,734,773	82,489,561
Surplus/Deficit		1,540,432	217,955

The school financial statements were approved on 19-5- 2025 and signed by:



Name: Emmanuel Musau
Chairman BOM

Date: 19-5-2025



Name: Annabella Mbugi, EBS
School Principal/ Secretary to BOM

Date: 19-5-2025



Name: Peter Kinyanjui
Bursar/ Finance Officer

Date: 19-5-2025

St. Barbara Tala Girls' High school

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

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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	10,460,977	8,814,952
Cash balances	10	19,897	125,490
Total cash and cash equivalent		10,480,874	8,940,442
Account's receivables	11	18,312,013	15,044,813
Total financial assets (a)		28,792,887	23,985,255
Financial liabilities			
Accounts payables	12	(13,276,681)	10,009,481
Total Financial Liabilities (b)			
Net financial assets (a-b)		15,516,206	13,975,774
Represented by			
Accumulated fund b/fwd	13	13,975,774	13,757,819
Surplus/deficit for the year		1,540,432	217,955
Net Assets		15,516,206	13,975,774

The school's financial statements were approved on 19-5- 2025 and signed by:



Name: Emmanuel Musau

Chairman BOM

Date: 19-5-2025



Name: Annabella Mbugi, EBS
School Principal/ Secretary to
BOM

Date: 19-5-2025



Name: Peter Kinyanjui

Bursar/ Finance Officer

Date: 19-5-2025

St. Barbara Tala Girls' High 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	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,759,051	3,016,814
Government grants for operations	2	14,981,427	8,711,319
Government grants for infrastructure	3	5,894,400	10,788,000
School fund income- parents contributions/ fees	4	57,640,326	60,813,562
Other income			
Total receipts		81,275,204	83,329,695
Payments			
Cash outflows for tuition	5	1,888,684	3,316,040
Cash outflows for operations	6	12,771,540	7,871,511
Cash outflows Boarding/lunch and school fund payments	8	55,584,082	62,500,807
Total payments		70,244,307	73,688,358
Net cash inflow/outflow from operating activities		11,030,898	9,641,337
Cash flow from investing activities			
Acquisition of assets(Cash outflows under infrastructure)	7	9,490,466	12,881,564
Net cash inflow/outflows from investing activities		(9,490,466)	12,881,564
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		1,540,432	-3,240,227
Cash and cash equivalent at beginning of the FY		8,940,442	12,180,669
Cash and cash equivalent at end of the FY		10,480,874	8,940,442

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

The school's financial statements were approved on 19-5-2025 and signed by:

.....
Name: Emmanuel Musau

Chairman BOM

Date: 19-5-2025

.....
Name: Annabella Mbugi, EBS

School Principal

Date: 19-5-2025

.....
Name: Peter Kinyanjui

Bursar

Date: 19-5-2025

St. Barbara Tala Girls' High 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/Expenses Item	Original Budget a	Adjustments	Final Budget c=a+b	Actual On Comparable Basis	% Of Utilization =d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	4,972,800		4,972,800	2,759,051	55%
(2) Capitation Grant on Operations					
Personnel Emoluments & other voteheads	11,280,000		11,280,000	7,216,873	4%
Repairs And Maintenance	6,000,000		6,000,000	4,370,700	73%
Medical	2,400,000		2,400,000	921,225	38%
Administration Costs					
Activity	1,800,000		1,800,000	896,189	50%
CBC Class room				1,576,440	
3) FDSE for infrastructure					
Maintenance & Improvement MoE				1,894,400	
M&I parents' contribution				4,000,000	
(4) Fees Charged on Parents					
Personnel Emoluments and other voteheads	15,480,000		15,480,000	14,582,903	94%
Repairs And Maintenance	13,200,000		13,200,000	10,355,500	78%
Arrears recovered				3,069,081	
Activity	300,000		300,000	239,500	80%
Fee On Boarding Equipment and Stores	30,462,000		30,462,000	29,354,542	96%

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

University application fees				38,800	
Total Income				81,275,204.35	95%
(6) Expenditure For Tuition					
Teaching / Learning Materials			4,972,300	1,882,100	38%
Bank Charges				6,584	
(7) Expenditure For Operations					
Personnel Emoluments & other voteheads		11,280,000		7,284,062	65%
Repairs, Maintenance & Improvements		6,000,000		3,407,510	57%
Medical		2,400,000		69,100	3%
Activity Expenses		1,800,000		513,250	29%
CBC Class room				1,497,618	
(8) Expenditure For infrastructure					
Construction of classrooms				3,187,829	
Construction of Pavements				90,000	
Construction of DORMS				6,131,872	
CCTV Installations				75,890	
Bank Charges				4,875	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments & other vote heads		15,480,000		19,300,725	125%
Repairs, Maintenance and Improvements		13,200,000		6,811,730	52%
Activity		300,000		435,695	145%
Boarding Equipment and Stores		30,462,000		29,035,932	95%
Total Expenditure		85,894,800		79,734,772	93%

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

Note: Budget for FDSE infrastructure is captured under operations account and school fund account under the repair and maintenance votehead.

- i. The underutilization of income under Tuition account on teaching and learning materials is due to under capitalization from the government.
- ii. The underutilization of income under Operations account on personnel emoluments and other vote heads is due to under capitalization from the government.
- iii. The underutilization of income under Operations account on maintenance and improvement is due to under capitalization from the government.
- iv. The underutilization of income under Operations account on medical and insurance is due to under capitalization from the government.
- v. The underutilization of income under Operations account on activity is due to under capitalization from the government.
- vi. The underutilization of income under income from parents on maintenance and improvement is due to fees arrears which are yet to be collected from parents.
- vii. The underutilization of income under income from parents on activity is due to fees arrears which are yet to be collected from parents.
- viii. The underutilization of expenditure under the Tuition account on teaching and learning materials is due to minimisation of purchases done due to lack of funds from the government.
- ix. The underutilization of expenditure under Operations account on personnel emoluments and other vote heads is due to minimisation of non-essentials purchases due to lack of funds from the government.
- x. The underutilization of expenditure under Operations account on maintenance and improvement is from a fact that most of the funds under the vote head were utilised under the infrastructure account.
- xi. The underutilization of expenditure under Operations account on medical was due to lack of funds for spending from the government.
- xii. The underutilization of expenditure under Operations account on Activity was due to minimisation of spending due to lack of funds from the government.
- xiii. The underutilization of expenditure under school fund account on maintenance and improvement is because most of the funds under that vote head was utilized under the infrastructure account.
- xiv. The overutilization of expenditure under school fund account on activity was due to increased cost of items and maintenance of the co-curricular activities in the last financial year.
- xv. The overutilization of expenditure under school fund account on personnel emoluments and other vote heads was due to increased cost of foodstuff over the last financial year.

St. Barbara Tala Girls' High 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.

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. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Teaching / Learning Materials	2,759,051	3,016,814
Total	2,759,051	3,016,814

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Repairs And Maintenance	4,370,700	-
Medical	921,225	221,800
CBC Classroom	1,576,440	-
Activity	896,189	617,313
Other Vote Heads (p.emol, It&t,ew&c,adm)*	7,216,874	7,872,206
Total	14,981,427	8,711,319

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	5,894,400	4,488,000
Other- parents contributions	-	6,300,000
Total	5,894,400	10,788,000

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Arrears recovered	3,069,081	-
Repairs and maintenance	10,355,500	6,658,133
Activity	239,500	231,850
Fee on Boarding Equipment and stores	29,354,542	38,425,951
University application fees	38,800	70,000
Other voteheads (P.emol, It&t, adm and ew&c)	14,582,903	14,805,449
Total as per statement of receipts and payments	57,640,326	60,191,383
Less: Debtors for the year	-	-1,162,104
Add: Prepaid fees current year	-	3,961,049
Add: Arrears recovered	-	2,877,329
Less: Prepaid fees previous yr	-	-2,054,095
Total adjustments	-	622,179
Total as per statement of cash flow	-	60,813,562

5 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Teaching / Learning Materials	1,882,100	2,804,610
Bank Charges	6,584	6,390
Total as per statement of receipts and payments	1,888,684	2,811,000
Add : Creditors paid	-	1,200,000
Less: Creditors for the year	-	-694,960
Total adjustments	-	505,040
Total as per statement of cash flow	-	3,316,040

St. Barbara Tala Girls' High school

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

6 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Repairs And Maintenance & Improvements	3,407,510	1,302,244
CBC Classroom	1,497,618	
Medical	69,100	
Activity Expenses	513,250	389,900
Personnel Emoluments and Other vote heads	7,284,062	6,327,207
Total as per statement of receipts and payments	12,771,540	8,019,351
Add Creditors paid	-	515,572
Less: Creditors for the year	-	-663,412
Total adjustments	-	-147,840
Total as per statement of cashflow	-	7,871,511

7 Infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of classrooms	3,187,829	645,057
Construction of dormitory	6,131,872	9,416,416
Septic Tank	-	834,882
CCTV	75,890	1,370,206
Pavements	90,000	-
Water drainage	-	608,902
Others (Bank charges)	4,875	6,101
Total	9,490,466	12,881,564

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

8 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments		
Activity	435,695	263,605
Repairs And Maintenance & Improvements	6,811,730	3,707,066
Fee On Boarding Equipment and Stores	29,035,932	38,946,056
Insurance Cost	-	77,849
Other vote heads (P.emol, lt&t,adm and ew&c)	19,300,725	15,783,070
Total as per statement of receipts and payments	55,584,082	58,777,646
Add: Creditors paid	-	8,271,233
Less: Creditors for the year	-	-4,548,510
Total adjustments	-	3,722,723
Total as per statement of cashflow	-	62,500,807

9 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account (kshs)	Active	1107393361	932,464	62,097
Operations Account (kshs)	Active	1107393556	4,478,355	2,268,485
School Fund Account/Boarding-KCB (kshs)	Active	1107262194	4,362,080	1,390,441
School Fund Account/Boarding-EQUITY (kshs)	Active	0900294214921	219,096	628,881
Savings Account (kshs)	Active	1107198755	163,109	563,109
Infrastructural Account (kshs)	Active	1272341348	305,873	3,901,939
Total			10,460,977	8,814,952

10 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins- Boarding account	19,647	125,490
Notes and Coins- Operations account	250	-
Total	19,897	125,490

St. Barbara Tala Girls' High school

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

11 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	18,227,953	15,044,813
RD Cheques	84,060	-
Total	18,312,013	15,044,813

11 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,797,177	37	4,162,104	27.66
Between 1- 2 years	1,706,897	9	1,074,770	7.14
Between 2-3 years	1,606,303	9	1,606,303	10.68
Over 3 years	8,201,636	45	8,201,636	54.51
Total (should tie to note 13 a)	18,312,013		15,044,813	

12 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,041,075	6,048,432
Prepaid Fees (continuing students)	2,136,505	3,961,049
Retention Monies	1,425,619	
Withholding tax payable	427,686	
VAT Payable	245,796	
Total	13,276,681	10,009,481

12b. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	10,689,557	81	8,090,469	68.27
Between 1- 2 years	1,656,819	12	1,795,512	29.69
Between 2-3 years	806,805	6	123,500	2.04
Over 3 years	123,500	1	-	-
Total (should tie to note 14)	13,276,681		10,009,481	

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

13 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Balances	8,814,952	12,179,279
Cash Balances	125,490	1,390
Receivables	15,044,813	13,684,684
Payables	-10,009,481	-12,107,534
Total	13,975,774	13,757,819

St. Barbara Tala Girls' High school**Annual Report and Financial Statements For the year ended 30th June 2024****Other important disclosure notes**

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

14 Biological assets

Description	Numbers	2023/2024	2022/2023
		No.	No.
Trees		3600	1100
Total		3600	1100

Other important disclosure notes**15 Stock/ Inventory**

Description	Insert Current 2023/2024	Insert Comparative 2022/2023
	Kshs	Kshs
Food stuffs	1,091,027	845,422
Lab consumables	484,972	475,182
Construction Materials	-	165,015
Others (stationery)	225,460	269,610
Total	1,801,459	1,755,229

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

16 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)
	Basis for Qualified Opinion			
1.	Accounts Receivables			30/6/2025
1.1.	Unsupported accounts Receivables	Detailed analysis and invoices available.	Not resolved	30/6/2025
1.2.	Long Outstanding Receivables	Parents are required to sign commitment forms on when to clear the fees arrears.	Not resolved	30/6/2025
2.	Variance in Operations Payments	The variance has been reconciled.	Not resolved	30/6/2025
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
	Basis for conclusion			
1.	Irregular transfer of funds to Kenya Secondary Schools Heads Association	The management is waiting for guidance from the ministry of Education about the issue.	Not resolved	30/6/2025
2.	Failure to Transfer Infrastructure Funds from the Operations Bank account	Management has currently been transferring the funds fully and on time.	Not resolved	30/6/2025
3.	Under Funding of Capitation funds	Government should consider sending all the capitation in full.	Not resolved	30/6/2025
4.	Irregular Appointment of Board Members	Management endeavours to follow the law for appointments.	Not resolved	30/6/2025
5.	Irregular extension of Board Members Tenure	Management will advice the appointing authority accordingly.	Not resolved	30/6/2025

St. Barbara Tala Girls' High school

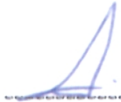
Annual Report and Financial Statements For the year ended 30th June 2024

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.	Non-Remittance of Pension and Gratuity	Management is in the process of sourcing for a good retirement scheme to register the employees.	Not resolved	30/6/2025
7.	Failure to Prepare Separate Bank Account Reconciliations.	Separate bank reconciliation statements are available.	Not resolved	30/6/2025
8.	Irregular construction of library	Documents from the NGCDF office available.	Not resolved	30/6/2025
9.	Long outstanding payables	Follow up is being done on the next of kin to be paid on behalf of the creditor in question.	Not resolved	30/6/2025
10.	Failure to prepare School Improvement plan	An approved maintenance and improvement plan for each year is available.	Not resolved	30/6/2025
11.	Irregular use of Cash to procure Goods, works and services.	The mentioned suppliers had been prequalified and paid by use of cheques. Details available.	Not resolved	30/6/2025
12.	Payments Made Without ETR Receipts.	Suppliers are currently being required to provide ETR receipts for the transactions.	Not resolved	30/6/2025
13.	Late submission of Financial statements for Audit	The management will ensure that financial statements are submitted on time.	Not resolved	30/6/2025
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1.	Lack of IT control systems in preparations of Financial Statements	Accounts software has already been installed.	Not resolved	30/6/2025
2.	Lack Of Adequate Facilities.	A multipurpose hall is in the process of construction.	Not resolved	30/6/2025

St. Barbara Tala Girls' High school

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.	Lack of Meetings by the Board and Board committees	Meetings of the Board committees are being held accordingly.	Not resolved	30/6/2025
4.	Lack of internal Audit Function and Audit Committee	An audit committee is in place and minutes are available.	Not resolved	30/6/2025
5.	Inadequate Assets management.	All assets have been tagged.	Not resolved	30/6/2025
6.	Lack of ownership Documents	Transfer of the title deed to the school is underway.	Not resolved	30/6/2025

 19-5-2025

Sign and Date
Principal

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
Retention Monies-Pania ent. Ltd	540,395			540,395		
Retention Monies - Joymac Kenya Ltd	885,224			885,224		
Withholding tax Payable - Pania ent. Ltd	162,118			162,118		
Withholding tax Payable - Joymac Kenya Ltd	265,567			265,567		
V.A.T Payable- Pania ent. Ltd	93,171			93,171		
V.A.T Payable - Joymac Kenya Ltd	152,624.90			152,624.90		
Sub-Total	2,099,100.97			2,099,100.97		
Supply Of Goods						
Mahad Shukra(Garisa Stores)	53,560		-	53,560		
Peter Njomo	130,500		-	130,500		
Peter Nzioka (PENKA)	76,500		-	76,500		
Lucia Kavita	103,216		-	103,216		
Charles Munyao (Starehe Butchery)	496,400		-	496,400		
Kenafic Bakery	1,059,810		-	1,059,810		
Rhoda Muthama	129,200		-	129,200		
Sons & Sons	144,000		-	144,000		
Hope Steel Hardware	239,130		-	239,130		
Weaverbird Garment Manufacturers	806,805		-	806,805		

St. Barbara Tala Girls' High school

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Vict Supermarket	48,600		-	48,600		
Archelios spring Ltd	29,000		-	29,000		
Kyeni Beverages	1,300		-	1,300		
Katangini Firewood	70,000		-	70,000		
Joel Mutua Mwangangi	4,000		-	4,000		
Sanstat Supplies	1,717,945		-	1,717,945		
Jacycom Technologies	188,435		-	188,435		
Jamii Booksellers	75,280		-	75,280		
Lecs wood Technology	24,575		-	24,575		
Prince Agencies	123,500		-	123,500		
Kibro Six Supplies	46,200		-	46,200		
Bookpoint Ukambani	607,590		-	607,590		
Catholic Diocese of Machakos	120,000		-	120,000		
Science Lab Ltd	1,368,250		-	1,368,250		
Readers Quest Publishers	10,400		-	10,400		
Top Notch Print press	10,400		-	10,400		
Zenith Leaders Solution	3,480		-	3,480		
Copy Cat Ltd	82,174		-	82,174		
Sub-Total	7,770,250			7,770,250		
Supply Of Services						
Catherine Kiio	561,190		-	561,190		

St. Barbara Tala Girls' High school

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Matungulu Medical Centre	33,575		-	33,575		
Evamose	100,000		-	100,000		
Denoil Kenya Ltd	68,000		-	68,000		
Daniel Mutinda	53,400		-	53,400		
Catiso IT Solutions	107,900		-	107,900		
Smart School Technologies	20,000		-	20,000		
Willy M. Muinde	151,160		-	151,160		
Samwill Signs	175,600		-	175,600		
Sub-Total	1,270,825			1,270,825		
Summary						
Trade creditors	9,041,075.00					
Prepaid fees	2,136,505.00					
Retention Monies	1,425,619					
Withholding tax Payable	427,686					
V.A.T Payable	245,796					
Grand Total	13,276,680.97					

St. Barbara Tala Girls' High school
Annual Report and Financial Statements For the year ended 30th June 2024

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (No.) 1st July 2023	Additions during the year (No.)	Disposals during the year (No.)	Historical Cost c/f (No.) 30th June 2024
Land	6,32	0	0	6,32
Buildings And Structures	219	6	0	225
Motor Vehicles	1	0	0	1
Office Equipment, Furniture and Fittings	2550	194	89	2,655
Textbooks	16,759	1,682	1,462	16,979
ICT Equipment	81	4	0	85
Tools And Apparatus	7,469	1,492	202	8,759
Other Machinery and Equipment	1,575	40	87	1,528
Heritage And Cultural Assets	79	5	0	84
Intangible Assets- Soft Ware	2	0	0	2