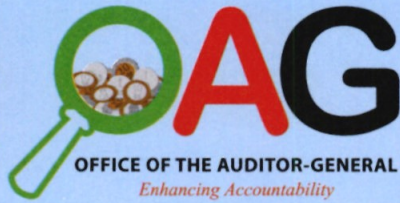


REPUBLIC OF KENYA



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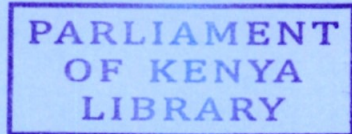
REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	
DAY: Thur	
TABLED BY:	Hen. Owen Baya, MP Dep leader of the Majority party
CLERK-AT THE-TABLE:	M. Chumo

OF

THE AUDITOR-GENERAL

ON



ST. ALBERTINA KIONGWANI GIRLS
HIGH SCHOOL

FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021

MAKUENI COUNTY



**Revised 30th June 2021*



**ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
P.O BOX 263-90132, SULTAN HAMUD
MUKAA SUB COUNTY
MAKUENI COUNTY**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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



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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

1. Acronyms and Glossary of Terms

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	



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 **Makueni County, Mukaa Sub-County**.

The school was registered in **November 2016** under registration number **17S30000327** 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 **650** number of students as at **30th June 2021**. 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-Sponsor	July 2019
2	Jackline Mukonyo Muli	Secretary - Principal	July 2019
3	James Kyalo Kitaka	Member -Community	July 2019
4	Mary katumbi Muli	Member -Community	July 2019
5	James Mbevi	Member -Community	July 2019
6	Barak Kioko	Member-Community	July 2019
7	Rose wawunda	Member-Sponsor	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	Janet Mutwiwa	Member - Sponsor	July 2019
12	Fredrick Musyoka Mutuku	Member-Sponsor	July 2019
13	Brian Ndilo	Member-Community	July 2019
14	Raphael Kongu	Member Special Needs	July 2019
15	Sharley Maccos	Rep Students	July 2019



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

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, 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 Jackline Muli Stephen Kigutu Fredrick Mutuku Rose Wawunda	B.O.M Chairman Principal P.A Chairman Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Audit Committee	N/a		
3	Finance,procurement and general purposes Committee	Barak Kioko Raphael Kongu James Mbevi James Kitaka Rose Orwa	Chairman Member Member Member Member	1 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
4	Academic Committee	Sarah Mbilo Mary Muli Rose Orwa Brian Ndilo James Mbevi	Chairman Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 2 out of 3

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

5	Development Committee	James Kitaka	Chairman	2 out of 2
		Janet Mutwiwa	Member	2 out of 2
		Stephen Kigutu	Member	2 out of 2
		Raphael Kongu	Member	2 out of 2
		Rose Wawunda	member	2 out of 2
6	Discipline and welfare Committee	Mary Muli	Chairman	4 out of 4
		Sarah Mbilo	Member	4 out of 4
		Fredrick Mutuku	Member	4 out of 4
		Stephen Kigutu	Member	4 out of 4
		Sarah Maundu	Member	3 out of 3
7	Adhoc Committee (if any during the year)	-	-	

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

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Jackline Mukonyo Muli	TSC No. 387689
2	Deputy Principal	Josephine Waita	TSC No. 349481
3	School Bursar	Susan Nzisa Mesya	ID No. 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

Boarding Account

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

Operation Account

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

Tuition Account

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

Infrastructure Account

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

C.D.F Account

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

Non Teaching Staff Service Gratuity Account

6. Name of the Bank: Kenya Commercial Bank
Branch: Emali
Account Number: 1216342024

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



(g) Independent Auditors

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



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

3. Summary Report of Performance of The School

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

a) Financial performance:

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

FINANCIAL YEAR	SURPLUS(SHS CTS)	DEFICIT(SHS CTS)
2019	946,025.20	-
2020	690,743.00	-
2020/2021	2,214,313.00	-

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

FINANCIAL YEAR	OPERATION ACCOUNT(SHS CTS)	TUTION ACCOUNT	INFRASTRUCTURE ACCOUNT
2019	4,498,872.00	1,566,440.00	1,910,000.00
2020	3,595,725.00	888,381.00	2,110,500.00
2020/2021	2,767,760.00	740,107.00	2,258,000.00

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

FINANCIAL YEAR	OPERATION ACCOUNT	TUTION ACCOUNT	INFRASTRUCTURE ACCOUNT
2019	1:9,276	1:3,230	1:3,938
2020	1:5,706	1:1,410	1:3,350
2020/2021	1:7,732	1:1,139	1:3,000

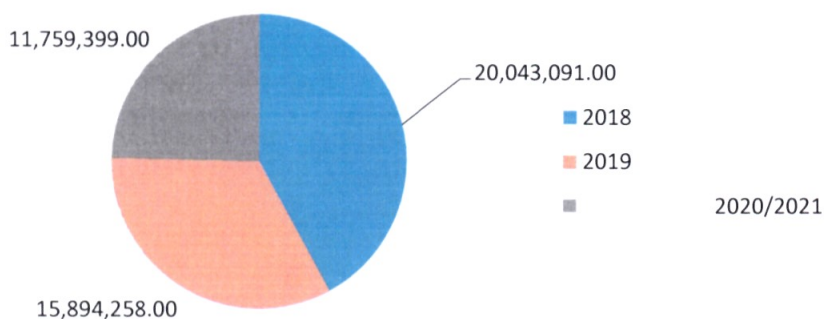


ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

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

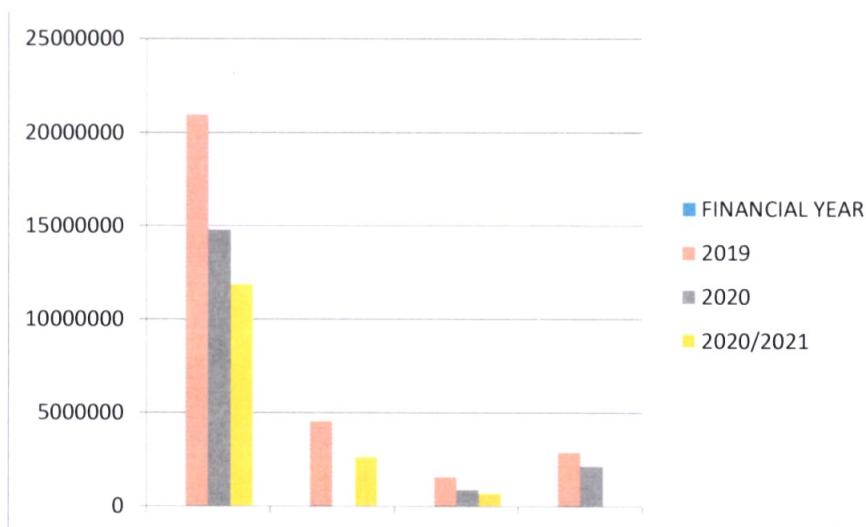
FINANCIAL YEAR	FEE FROM PARENTS AMOUNT(SHS CTS)
2019	20,043,091.00
2020	15,894,258.00
2020/2021	11,759,399.00

FEE FROM PARENTS AMOUNT(SHS CTS)



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

FINANCIAL YEAR	BOARDING ACCOUNT(SHS CTS)	OPERATION ACCOUNT(SHS CTS)	TUTION ACCOUNT(SHS CTS)	INFRASTRUCTURE ACCOUNT
2019	20,961,059.00	4,539,907.00	1,579,417	2,910,000.00
2020	15,159,397.00	3,605,670.00	890,136.00	2,142,918.00
2020/2021	11,372,630.00	2,629,076.00	705,157.00	



IX

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

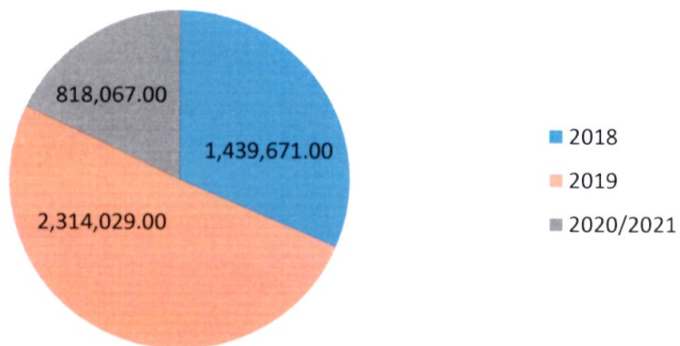
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

-Movement of debtors and creditors of the school over the last 3 years.

CREDITORS

FINANCIAL YEAR	AMOUNT(SHS CTS)
2019	1,439,671.00
2020	2,314,029.00
2020/2021	800,669.00

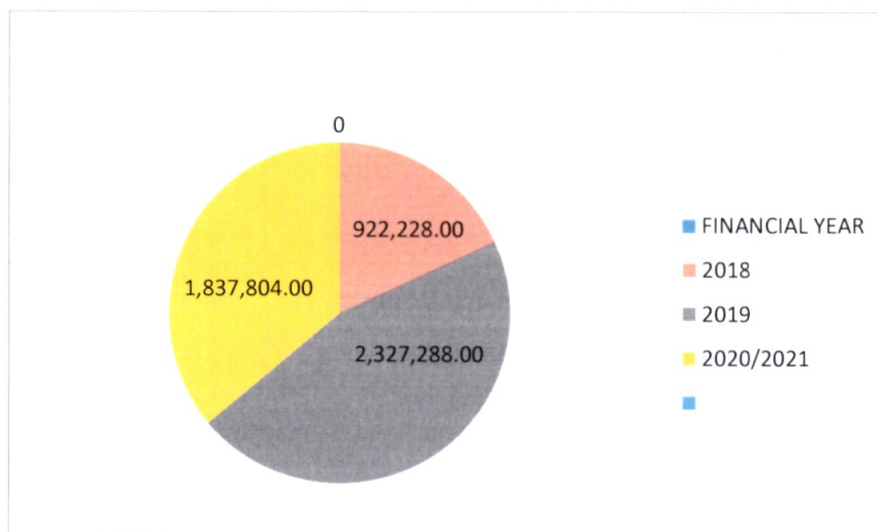
AMOUNT(SHS CTS)



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

DEBTORS

<i>FINANCIAL YEAR</i>	<i>AMOUNT(SHS CTS)</i>
2019	922,228.00
2020	2,327,288.00
2020/2021	1,837,804.00



-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>
2019	2,848.00	55,714.00
2020	4,654.00	(105,410.00))
2020/2021	189,592.00	2,528,055.00

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>T.s.c teachers</i>	<i>B.o.m teachers</i>
1:22	1	none	none	17	8

Teachers per subject and shortage

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

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

3.	<i>MATHEMATICS</i>	6
4.	<i>CHEMISTRY</i>	3
5.	<i>BIOLOGY</i>	3
6.	<i>PHYSICS</i>	2
7.	<i>HISTORY</i>	5
8.	<i>GEOGRAPHY</i>	2
9.	<i>C.R.E</i>	3
10.	<i>BUSINESS STUDIES</i>	2
11.	<i>AGRICULTURE</i>	2

c) Mean score in the 2020 KCSE

<i>YEAR</i>	<i>MEAN GRADE</i>	<i>No of students transitioned to higher learning institutions</i>	<i>Comment on improvement</i>
<i>2018</i>	<i>5.2419</i>	<i>21</i>	<i>-have done averagely well</i>
<i>2019</i>	<i>5.2280</i>	<i>17</i>	<i>-promising improve on performance.</i>
<i>2020/2021</i>	<i>5.1</i>	<i>19</i>	<i>-can still do well.</i>

d) Number of Candidates in the 2020 KCSE:

<i>YEAR</i>	<i>NO. OF CANDIDATES</i>
<i>2018</i>	<i>124</i>
<i>2019</i>	<i>114</i>
<i>2020/2021</i>	<i>134</i>

e) Capacity of the school:

No of students	Dormitories	Dinning hall	Science labs	toilets
650	6	none	2	32

f) Development projects carried out by the school:

-No project was carried out in the year 2020/2021

Name: JACKLINE M MULI

School Principal

Sign:.....**THE D.O.M SECRETARY**
ST. ALBERTINA KIONGWANI GIRLS'

P. O. Box 263 - 90132,
SULTAN HAMUD

Date:.....**Sign: [Signature] Date: 26/4/2026**

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

4. Statement of School Management Responsibility

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

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

The Board of Management of *St 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, 2021, and of the school's financial position as at that date.

Name: GABRIEL MUSYOKA YULU

Designation: Chairman, School Board of Management

Sign: 

Date: 26/04/2026

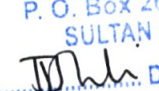
Name: JACKLINE M MULI

Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 26/04/2026

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

Sign: 

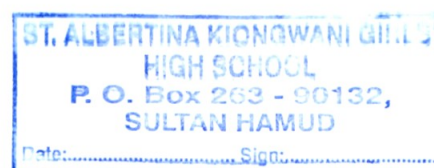
Date: 26/4/2026

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 SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - 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 18, which comprise of the statement of

assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six (6) months period 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, 2021 and of its financial performance and its cash flows for the six (6) months period 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 Financial Statements

Review of the financial statements revealed misstatements and errors affecting the following components;

- i. The statement of budgeted versus actual amount reflects budget utilization difference amount of Kshs.30,003,529 while the recast amount is Kshs.29,530,684, resulting in a variance of Kshs.472,845;
- ii. Note 15 to the financial statements reflects fund balance brought forward balance of Kshs.936,379. The balance is net of negative bank balance of Kshs.100,756 which differs with negative bank balance of Kshs.105,410 disclosed in Note 10 to the financial statements resulting in a variance of Kshs.4,654;
- iii. Comparison between the summary report of performance of the School and the financial statements revealed variances as detailed below;

Component	Financial Statements Amount (Kshs)	Summary Report Amount (Kshs)	Variance (Kshs)
Surplus	2,818,403	2,214,313	604,090
Capitation Grants from the Ministry	5,765,867	2,767,760	2,998,107
Growth in Expenditure of the School	14,706,863	11,372,630	3,334,233
2020 Movement of debtors	3,346,510	2,327,288	1,019,222

The variances were not explained nor reconciled.

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

2. Unsupported Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.1,837,804 in respect of fees arrears. However, Note 13 to the financial statements reflects a balance of Kshs.1,362,714, resulting in an unexplained variance of Kshs.475,090. Further, the supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.1,837,804 could not be confirmed.

3. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.800,669 as disclosed in Note 14 to the financial statements. However, Management did not provide the 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.

Emphasis Of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.47,055,950 and Kshs.17,525,266 respectively, resulting in an under-funding of Kshs.29,530,684 or 63% of the budget. Further, the School spent an amount of Kshs.14,706,863 against actual receipts of Kshs.17,525,266, resulting in an under-utilization of Kshs.2,818,403 or 16% of actual receipts.

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

My opinion is not modified in respect of this matter

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) - Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information.

My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

The School Management is responsible for Other Information set out on pages iii to xiv which comprise of Key School Information and Management, the Summary Report of Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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. Late Submission of Financial Statements

Management submitted the financial statements to the Auditor-General on 31 May, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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.800,669 as disclosed in Note 14 to the financial statements. However, included in the balance are trade creditors balance of Kshs.474,337 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.

4. Non-compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. The Page Numbering in the table of contents is misaligned with the page numbers in the financial Statement.
- ii. The Management presented the annual report and financial statement covering six months from January, 2021 to June, 2021 contrary to paragraph 5.3 of the guidelines on the implementation of International Public Sector Accounting Standards (IPSAS) for public secondary schools in Kenya dated 20th August 2021 which recommended that the reporting period presented before eighteen months (18) months period

In the Circumstances, Management did not comply with implementation of PSASB guidelines.

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 the School had eight (8) teachers employed by Board of Management and nine (9) non-teaching staff who were paid a total of Kshs.2,242,136. However, the School did not have terms of reference of service for employees of the Board of Management. Further, there were no clear guidelines on the terms of employment of 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 period, the Board of Management and its Committees held various committee meetings. However, apart from Discipline and Welfare Committees which met four (4) times, all the other Committees did not meet at least once every four months as detailed below;

Committee	Number of Meetings
Executive Committee	2
Finance, Procurement and General-Purpose	2
Academic Committee	3
Development Committee	2

This was 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 mechanisms 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 (BOM) revealed the following unsatisfactory matters;

- i. The School's BoM did not constitute a Human Rights and Students Welfare Committee as required under Section 61(2) of the Basic Education Act, 2013;
- ii. The Board did not prepare Annual Work plan or schedule of activities for the six (6) months period under review;
- iii. The personal files for the Board of Management did not contain the requirements of Chapter Six of the Constitution of Kenya, 2010.

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 the School's resources.

4. Lack of Asset Ownership Document

Annex 2 - summary of fixed assets register reflects a balance of Kshs.94,000,000 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

11 May, 2026

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

6. Statement Of Receipts and Payments For the Year Ended 30th June 2021

Description Of Vote Head	Note	2020-2021
		Kshs
Receipts		
Government grants for tuition	1	740,107.00
Government grants for operations	2	2,767,760.00
Government grants for infrastructure	3	2,258,000.00
School fund income- parents' contributions	4	11,759,399.00
Miscellaneous incomes	5	
Total Receipts		17,525,266.00
Payments		
Tuition	6	705,157.00
Operations	7	2,629,076.00
Infrastructure	8	-
Boarding and school fund	9	11,372,630.00
Total Payments		14,706,863.00
Surplus/Deficit		2,818,403.00

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

Name: GABRIEL YULU

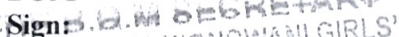
Chair BOM

Sign: 

Date: 26/4/2026

Name: JACKLINE MULI

School Principal/ Secretary to BOM

Sign: 

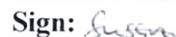
Date: 26/4/2026

SULTAN HAMUD

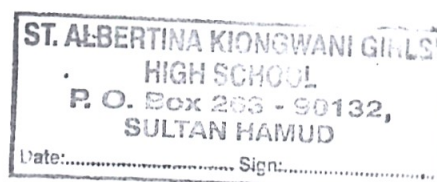
Sign:  Date: 26/4/2026

Name: SUSAN MESYA

Bursar/ Finance Officer

Sign: 

Date: 26/4/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

7. Statement of Assets and Liabilities As At 30th June 2021

Description	Note	2020-2021	2020-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,528,055.00	(105,410)
Cash balances	11	189,592.00	4,654.00
Short term investments	12		
Total cash and cash equivalent		<u>2,717,647.00</u>	<u>(100,756.00)</u>
Account's receivables	13	1,837,804.00	3,346,510.00
Total financial assets (a)		4,555,451.00	3,245,754.00
Financial liabilities			
Accounts payables	14	800,669.00	2,314,029.00
Total Financial Liabilities (b)		800,669.00	931,725.00
Net financial assets (a-b)		3,754,782.00	931,725.00
Represented by			
Accumulated fund b/fwd 1 st July	15	936,379.00	240,982.00
Surplus/deficit for the year		2,818,403.00	690,743.00
Net financial position		3,754,782.00	931,725.00

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

Name: GABRIEL YULU

Chair BOM

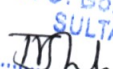
Sign: 

Date: 26/4/2026

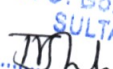
Name: JACKLINE MULI

School Principal/ Secretary to

BOM

Sign: 

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

Sign:  Date: 26/4/2026

Name: SUSAN MESYA

Bursar/ Finance Officer

Sign: 

Date: 26/4/2026

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

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

8. Statement of Cash Flows for the Year Ended 30th June 2021

Description	Note	2020-2021 Kshs
Cash from Operating Activities		
Receipts		
Government grants for tuition	1	740,107.00
Government grants for operations	2	2,767,760.00
Government grants for infrastructure	3	2,258,000.00
School fund income- parents contributions/ fees	4	11,759,399.00
Other income	5	
Total receipts		17,525,266.00
Payments		
Cash outflows for tuition	6	705,157.00
Cash outflows for operations	7	2,629,076.00
Cash outflows for infrastucture	8	-
Cash outflows Boarding/lunch and school fund payments	9	11,372,630.00
Total payments		14,706,863.00
Net cash inflow/outflow from operating activities		2,818,403.00
Cash flow from investing activities		
Acquisition of assets		
Purchase of investments		
Net cash inflow/outflows from investing activities		
Cash flow from Financing activities		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
Net cash inflow/outflow from financing activities		
Net increase/decrease in cash and cash equivalents		2,818,403.00
Cash and cash equivalent at beginning of the FY 2020/2021		(100,756.00)
Cash and cash equivalent at end of the FY 2020/2021		2,717,647.00

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

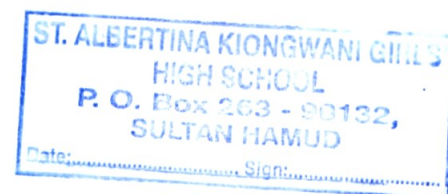
Bursar/ Finance Officer

Sign:

Date:

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

Sign: [Signature] Date: 26/4/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

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	e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Receipts						
(1) Capitation Grant on Tuition						
Teaching / Learning Materials	2,786,400.00		2,786,400.00	740,107.00	2,046,293.00	27%
(2) Capitation Grant on Operations						
Personnel Emoluments	1,185,000.00		1,185,000.00	1,039,647.00	145,353.00	88%
Local Transport / Travelling	1,185,000.00		1,185,000.00	462,019.00	722,981.00	39%
Electricity And Water	1,185,000.00		1,185,000.00	633,047.00	551,953.00	53%
Medical	1,200,000.00		1,200,000.00	0	1,200,000.00	0%
Administration Costs	1,185,000.00		1,185,000.00	633,047.00	551,953.00	53%
Activity	900,000.00		900,000.00	0	900,000.00	0%
3) FDSE for infrastructure						
Maintenance & Improvement MoE	3,600,000.00		3,600,000.00	2,258,000.00	1,342,000.00	63%
(4) Fees Charged on Parents						
Personnel Emoluments	2,216,000.00		2,216,000.00	774,535.00	1,441,465.00	35%
Repairs And Maintenance	1,726,400.00		1,726,400.00	504,552.00	1,221,848.00	29%
Local Transport / Travelling	420,900.00		420,900.00	77,302.00	343,598.00	18%
Electricity And Water	3,729,000.00		3,729,000.00	983,554.00	2,745,446.00	26%
Administration Costs	1,284,100.00		1,284,100.00	359,698.00	924,402.00	28%

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	e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Activity	87,800.00		87,800.00	10,850.00	76,950.00	12%
Fee On Boarding Equipment and Stores	20,049,350.00		20,049,350.00	7,436,649.00	12,612,701.00	37%
id cards			0	3,000.00	-3,000.00	0%
Textbook recoveries			0	1,000.00	-1,000.00	0%
Uniform account			0	446,845.00	-446,845.00	0%
tender			0	22,000.00	-22,000.00	0%
p.a project	4,316,000.00		4,316,000.00	1,139,414.00	3,176,586.00	26%
5) Miscellaneous Income						
Grand total income	47,055,950.00		47,055,950.00	17,525,266.00	30,003,529.00	37%
(6) Expenditure For Tuition						
Teaching / Learning Materials	2,786,400.00		2,786,400.00	703,795.00	2,082,605.00	25%
Bank Charges	-	-	0	1,362.00	-1,362.00	0%
(7) Expenditure For Operations						
Personnel Emoluments	1,185,000.00		1,185,000.00	1,545,544.00	-360,544.00	130%
Local Transport / Travelling	1,185,000.00		1,185,000.00	-	1,185,000.00	0%
Electricity, Water and Conservancy	1,185,000.00		1,185,000.00	274,090.00	910,910.00	23%
Administration Costs	1,185,000.00		1,185,000.00	805,070.00	379,930.00	68%
Medical	1,200,000.00		1,200,000.00	-	1,200,000.00	0%
Activity	900,000.00		900,000.00	-	900,000.00	0%
Bank charges			0	4,372.00	-4,372.00	0%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
(8) Expenditure For infrastructure	3,600,000.00		3,600,000.00	-	3,600,000.00	0.0%
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	2,216,000.00		2,216,600.00	696,592.00	1,519,408.00	31%
Repairs, Maintenance and Improvements	1,726,400.00		1,726,400.00	860,920.00	865,480.00	50%
Local Transport / Travelling	420,900.00		420,900.00	828,830.00	-407,930.00	197%
Electricity, Water and Conservancy	3,729,000.00		3,729,000.00	952,245.00	2,776,755.00	26%
Administration Costs	1,284,100.00		1,284,100.00	1,049,156.00	234,944.00	82%
Activity	87,800.00		87,900.00	0	87,900.00	0.00%
Boarding Equipment and Stores	20,049,350.00		20,049,350.00	5,096,417.00	14,952,933.00	25%
tender			0	10,000.00	-10,000.00	0%
School i.d			0	46,750.00	-46,750.00	0%
Uniform account			0	455,800.00	-455,800.00	0%
p.a expenses	4,316,000.00		4,316,000.00	1,354,542.00	2,961,458.00	31%
Bank Charges			0	21,378.00	-21,378.00	0%
Sub totals	47,055,950.00		47,055,950.00	14,706,863.00	32,349,087.00	31%

- Over utilization of voteheads above 100% was because of lack of enough allocation of Funds.
- Under utilization of some voteheads below 90% was due to over utilization of some voteheads and less expenditure on some voteheads.



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 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*. 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 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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 2021.



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2020/2021
	Kshs
Teaching / Learning Materials	740,107.00
Total	740,107.00

2 Government Grants for Operations

Description	2020/2021
	Kshs
Personnel Emoluments	1,039,647.35
Local Transport / Travelling	462,019.00
Electricity And Water	633,047.00
Medical	-
Administration Costs	633,047.00
b.o.m Teachers	-
Activity	-
Total	2,767,760.00

3 Government Grants for infrastructure

Description	2020/2021
	Kshs
Maintenance & Improvement	2,258,000.00
Total	2,258,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2020/2021
	Kshs
Personnel emoluments	774,535.00
Repairs and maintenance	504,552.00
Local transport / travelling	77,302.00
Electricity and water	983,554.00
Administration costs	359,698.00
Activity	10,850.00
Fee on Boarding Equipment and stores	7,436,649.00
PA Levies	1,139,414.00
Students identity cards	3,000.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Description	2020/2021
	Kshs
Uniform branding	-
Tender	22,000.00
Textbook Recoveries	1,000.00
uniform	446,845.00
Total	11,759,399.00

5 Miscellaneous Incomes

Description	2020/2021
	Kshs
Rent Income	
Total	



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

6 Tuition payments

Description	2020/2021
	Kshs
Teaching /Learning materials	703,795.00
Bank Charges	1,362.00
Total	705,157.00

7 Operations payments

Description	2020/2021
	Kshs
Personnel Emoluments	1,545,544.00
Administration Cost	805,070.00
Repairs And Maintenance & Improvements	
Local Transport / Travelling	
Electricity And Water	274,090.00
Medical	
Activity Expenses	
b.o.m teachers	-
Bank charges	4,372.00
Total	2,629,076.00



Notes to the Financial Statements (continued)

8 Infrastructure payments

Description	2020/2021
	Kshs
Construction of a kitchen	
Total	-

9 Boarding And School Fund payments

Description	2020/2021
	Kshs
Personnel Emoluments	696,592.00
Repairs And Maintenance & Improvements	860,920.00
Local Transport / Travelling	828,830.00
Electricity And Water	952,245.00
Tender	10,000.00
Administration Costs	1,049,156.00
Activity fee	
School id	46,750.00
Bank Charges	21,378.00
Fee On Boarding Equipment and Stores	5,096,417.00
Uniform account	455,800.00
Uniform branding	
c.i.c insurance	
p.a expenses	1,354,542.00
Total	11,372,630.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2020/2021	2020/2020
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1131649478	35,846.30	896.30
Operations Account	Active	1131649370	446,194.85	(1,619.50)
School Fund Account/Boarding	Active	1102253863	76,167.81	(138,408.2)
Non teaching staff account	Active	1216342024	15,501.00	28,245.00
Infrastructural Account	Active	1216342407	1,954,346.00	5,476.00
Total			2,528,055.00	(105,410.00)

11 Cash In Hand

Description	2020/2021	2020/2021
	Kshs	Kshs
Notes and Coins	189,592.00	4,654.00
Total	189,592.00	4,654.00

12 Short Term Investments

Description	2020/2021	2020/2020
	Kshs	Kshs
Treasury Bills		
Fixed Deposit accounts		
Total	-	-



Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2020/2021	2020/2020
	Kshs	Kshs
Fees Arrears	1,362,714.00	3,346,510.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	1,362,714.00	3,346,510.00

13 b Ageing Analysis of Accounts Receivable

Description	2020/2021		2020/2020	
	Kshs		Kshs	
	2020/2021	% of the total	2020/2020	% of the total
Less than 1 year	1,362,714.00	100%	2,327,288.00	70%
Between 1- 2 years			522,228.00	15%
Between 2-3 years			196,900.00	6%
Over 3 years			300,094.00	9%
Total (should tie to note 13 a)	1,362,714.00	100%	3,346,510.00	100%

14 Accounts Payable

Description	2020/2021	2020/2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	474,337.00	1,650,744.00
Prepaid Fees	326,332.00	663,285.00
Total	800,669.00	2,314,029.00



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Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2020/2021		2020/2020	
	Kshs		Kshs	
	2020/2021	% of the total	2020/2020	% of the total
Less than 1 year	326,332.00	41%	2,314,029.00	100%
Between 1- 2 years	474,337.05	59%		
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	800,669.00%	100%	2,314,029.00	100%

15 Fund Balance Brought Forward

Description	2020/2021	2020/2020
	Kshs	Kshs
Bank Balances	(100,756.00)	86,808.00
Cash Balances	4,654.00	-
Receivables	3,346,510.00	1,593,845.00
Payables	2,314,029.00	1,439,671.00
Total	936,379.00	240,982.00



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Other important disclosure notes

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

16 Non-current Liabilities Summary

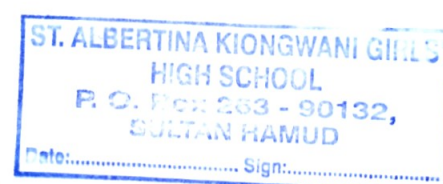
Description	2020/2021	2020/2020
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2020/2021	2020/2020
		Kshs	Kshs

18 Borrowings

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



Other important disclosure notes

19 Stock/ Inventory

Description	2020/2021	2020/2020
	Kshs	Kshs
Food stuffs	500,000.00	300,000.00
Lab consumables	900,000.00	600,000.00
	1,400,000.00	900,000.00



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20 Progress On Follow Up Of Auditor Recommendations

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

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

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

Sign and Date
Principal

Sign: *[Signature]* Date: 26/4/2026

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

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2020/2020	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
Sub-Total						
Pre paid fees				326,332.00		
Sub-Total				326,332.00		
Supply Of Services						
Dpl Festive				474,337.00		
Grand Total				800,669.00	2,314,029.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land l	3,200,000.00	-	-	3,200,000.00
Buildings and structures	60,000,000.00	-	-	60,000,000.00
Office Equipment,Furniture and Fittings	20,000,000.00	-	-	20,000,000.00
ICT Equipment, and other ICT Assets	2,500,000.00	-	-	2,500,000.00
Tools and Apparatus	3,000,000.00	-	-	3,000,000.00
Text books	5,000,000.00	-	-	5,000,000.00

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Asset Class	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Intangible Assets Software	300,000.00	-	-	300,000.00
Total	94,000,000.00			94,000,000.00

