

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUN 2026

DAY.

Thurs

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED
BY:

Hon. Owen Baya, MP
Dep. leader of the majority party

CLERK-AT
THE-TABLE:

M. Chumbe

THE AUDITOR-GENERAL

ON

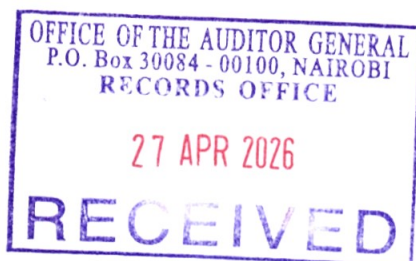
PARLIAMENT
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ST. ALBERTINA KIONGWANI GIRLS
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

MAKUENI COUNTY

Revised 30th June 2025.



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 2025**

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



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 2025

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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 ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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 **Mukaa Sub-County, Makueni County**.

The school was registered in **30th October 2020** under registration number **17S30000327** and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day/boarding school and had **563** number of students as at **30th June 2025**. It has **4** streams of **10** classes and **24** teachers of which **4** 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	Sebastian Kyoni	Chairman-Sponsor	27th july 2022
2	Jackline Mukonyo Muli	Secretary - Principal	27th july 2022
3	Simon Kiminza	Member -Community	27th july 2022
4	James Mbevi	Member-Community	27th july 2022
5	Mary Katumbi	Member -Community	27th july 2022
6	Philip Kilonzo	Member-Community	27th july 2022
7	Onesmus David	Member-Sponsor	27th july 2022
8	Sarah Mbilo	Member – Rep CEB	27th july 2022
9	Joseph Kyalo Kimilu	Member Rep Teachers	27th july 2022
10	Janet Mutwiwa	Members - Sponsor	27th july 2022
11	James Kitaka	Member - Community	27th july 2022
12	Raphael Kongu	Member -Special Needs	27th july 2022
13	Mourine katumi	Rep Students	January 2025



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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	1. Sebastian Kyoni 2. Jackline Muli 3. Stephen Kigutu 4. Philip Kilonzo 5. Janet Mutwiwa	B.O.M Chairman Principal Member Member Member	none 2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Finance, procurement and general purposes Committee	1. Raphael Kongu 2. Sebastian Kyoni 3. Onesmus Muema 4. Stephen Kigutu	Chairman Member Member Member	1 out of 1 0 1 out of 1 1 out of 1
3	Academic Committee	1. Sarah Mbilo 2. James Kimuyu 3. Rose Orwa 4. Philip Kilonzo 5. Joseph Kyalo 6. Simon Muinda	Chairman Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

5	Development Committee	1. James Kitaka	Chairman	1 out of 1
		2. Janet Mutwiwa	Member	1 out of 1
		3. Stephen Kigutu	Member	1 out of 1
		4. Sebastian Kyoni	Member	1 out of 1
		5. Rosina Muthiani	Member	1 out of 1
6	Discipline and welfare Committee	1. Mary Muli	Chairman	1 out of 1
		2. James Kimuyu	Member	1 out of 1
		3. Catherine Veke	Member	1 out of 1
		4. Sarah Maundu	Member	1 out of 1



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Jackline Mukonyo Muli	TSC No.387689
2	Deputy Principal	Wavinya Nganda Muia	TSC No.396292
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

The following school operated 6 bank accounts in the following banks.

1. Account Name: Tution Account
Account Number: 1131649478
Name of the Bank: Kenya Commercial Bank
Branch: Emali
2. Account Name: Operation Account
Account Number: 1131649370
Name of the Bank: Kenya Commercial Bank
Branch: Emali
3. Account Name: Infrastructure Account
Account Number: 1216342407
Name of the Bank: Kenya Commercial Bank
Branch: Emali
4. Account Name: Boarding Account
Account Number: 1102253863
Name of the Bank: Kenya Commercial Bank
Branch: Emali
5. Account Name: C.D.F.Account
Account Number: 1116310481
Name of the Bank: Kenya Commercial Bank
Branch: Kibwezi

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

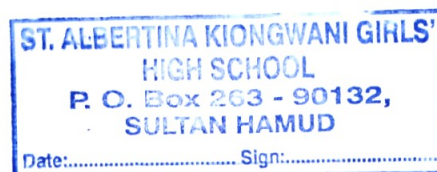
6. Account Name: Non Teaching Staff Service Gratuity Account
Account Number: 1216342024
Name of the Bank: Kenya Commercial Bank
Branch: Emali



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(g) Independent Auditors

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



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

3. Summary Report of Performance of The School

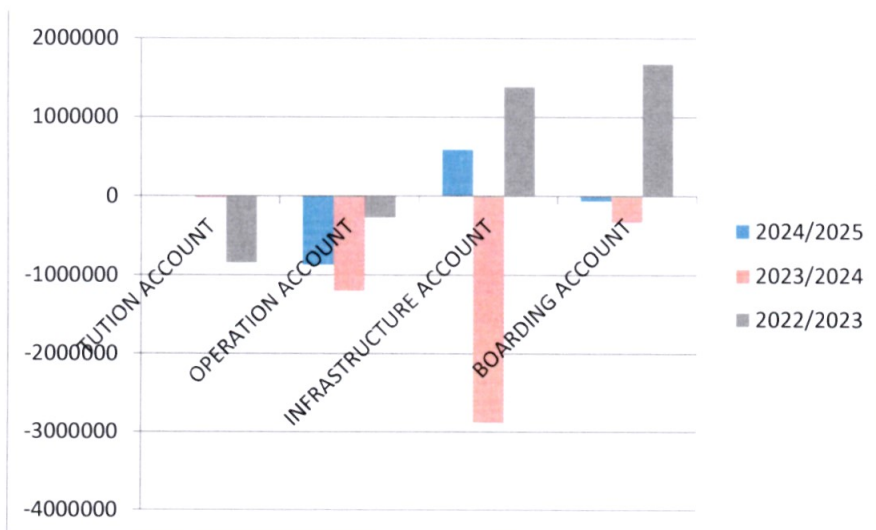
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

FINANCIAL YEAR	TUTION ACCOUNT	OPERATION ACCOUNT	INFRASTRUCTURE ACCOUNT	BOARDING ACCOUNT
2024/2025	(374,804.00)	(1,225,807.00)	589,066.00	(2,904,815.00)
2023/2024	401,935.00	(628,513.00)	(1,408,700.00)	(1,752,258.00)
2022/2023	(6,462.00)	190,059.00	1,387,000.00	(192,870).00

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



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Date:..... Sign:.....

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

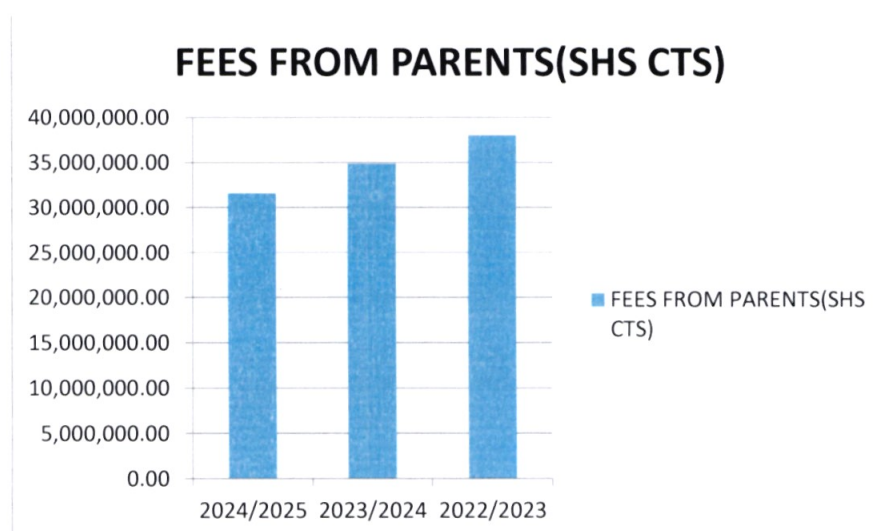
- *Capitation grants from the Ministry of Education for the last three years*

FINANCIAL YEAR	TUTION ACCOUNT	OPERATION ACCOUNT	INFRASTRUCTURE ACCOUNT
2024/2025	1,682,906.00	5,044,762.00	2,063,000.00
2023/2024	1,584,367.00	5,177,294.00	2,504,300.00
2022/2023	1,777,285.00	5,159,723.00	2,587,000.00

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

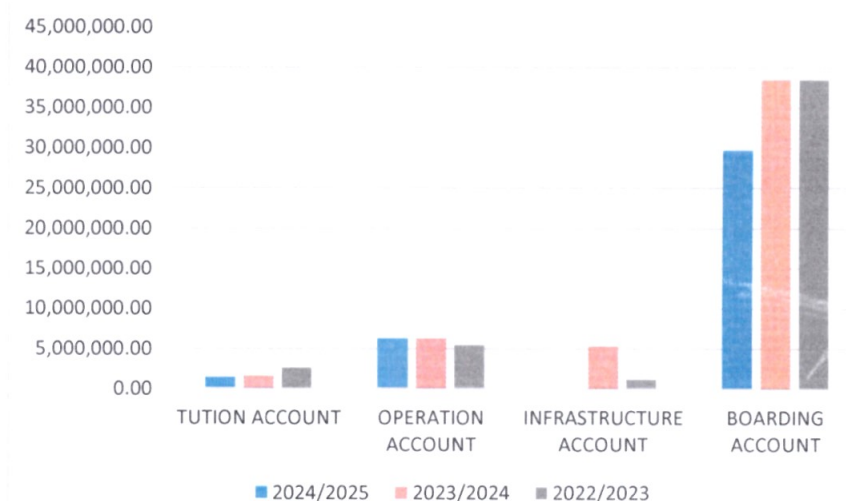
FINANCIAL YEAR	FEES FROM PARENTS(SHS CTS)
2024/2025	31,645,802.00
2023/2024	34,898,969.00
2022/2023	38,058,655.00

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



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****- A three-year overview of growth in expenditure of the school**

FINANCIAL YEAR	TUTION ACCOUNT	OPERATION ACCOUNT	INFRASTRUCTURE ACCOUNT	BOARDING ACCOUNT
2024/2025	1,682,160.00	5,919,219.00	1,472,365.00	31,708,595.00
2023/2024	1,182,432.00	5,805,807.00	3,913,000.00	32,609,850.00
2022/2023	1,783,747.00	6,586,736.00	1,200,000.00	37,865,785.00

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

FINANCIAL YEAR	DEBTORS (SHS CTS)	CREDITORS (SHS CTS)
2024/2025	1,859,000.00	5,427,922.00
2023/2024	6,222,601.00	6,950,096.00
2022/2023	6,981,858.00	6,350,529.00

b) Teacher Student ratio:

Teacher to student ratio	Recruited and posted teachers	Transferred teachers	Retired teachers	T.S.C Teachers	B.O.M Teachers
No of Students=563	0	1	0	20	4
No of Teachers=24					
Ratio=563/25=1:24					

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Teachers per subject and shortage

<i>S/N</i>	<i>SUBJECT</i>	<i>NUMBER OF TEACHERS</i>	<i>SHORTAGE</i>
<i>1.</i>	<i>ENGLISH</i>	<i>4</i>	<i>-</i>
<i>2.</i>	<i>KISWAHILI</i>	<i>3</i>	<i>2</i>
<i>3.</i>	<i>MATHEMATICS</i>	<i>5</i>	<i>1</i>
<i>4.</i>	<i>CHEMISTRY</i>	<i>3</i>	<i>2</i>
<i>5.</i>	<i>BIOLOGY</i>	<i>3</i>	<i>2</i>
<i>6.</i>	<i>PHYSICS</i>	<i>4</i>	<i>-</i>
<i>7.</i>	<i>HISTORY</i>	<i>6</i>	<i>-</i>
<i>8.</i>	<i>GEOGRAPHY</i>	<i>2</i>	<i>2</i>
<i>9.</i>	<i>C.R.E</i>	<i>3</i>	<i>2</i>
<i>10.</i>	<i>BUSINESS STUDIES</i>	<i>1</i>	<i>2</i>
<i>11.</i>	<i>AGRICULTURE</i>	<i>2</i>	<i>1</i>
<i>12.</i>	<i>HOME SCIENCE</i>	<i>0</i>	<i>2</i>

c) The mean score in the 2024 KCSE:

<i>YEAR</i>	<i>MEAN GRADE</i>	<i>No of Students Transitioned to higher learning institutions</i>	<i>Comment on Improvement</i>
<i>2022/2023</i>	<i>4.980</i>	<i>13</i>	<i>Below expectations</i>
<i>2023/2024</i>	<i>5.118</i>	<i>26</i>	<i>There is a potential to perform even better.</i>
<i>2024/2025</i>	<i>5.109</i>	<i>25</i>	<i>The school can do better</i>

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****d) Number of Candidates in the 2024 KCSE:**

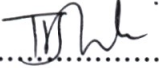
<i>YEAR</i>	<i>NO. OF CANDIDATES</i>
<i>2022/2023</i>	<i>124</i>
<i>2023/2024</i>	<i>151</i>
<i>2024/2025</i>	<i>166</i>

e) The capacity of the school:

<i>N0 of student s</i>	<i>Dormitorie s</i>	<i>Dinnin g hall</i>	<i>Scienc e labs</i>	<i>Toilet s</i>	<i>Class room s</i>	<i>office s</i>	<i>kitche n</i>	<i>Staff roo m</i>	<i>Home scienc e room</i>
<i>563</i>	<i>8</i>	<i>0</i>	<i>2</i>	<i>32</i>	<i>12</i>	<i>9</i>	<i>1</i>	<i>1</i>	<i>1</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction of a pit Latrine.	- Development funds from parents.	Completed	835,170.00	435,170.00 Balance kshs 400,000.00	1/7/2025

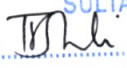
Sign: 

Name: Jackline M Muli

School Principal

Date: 23/4/2026

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

Sign:  Date: 26/4/2026

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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* 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, 20XX, and of the school's financial position as at that date.

Sign: 

Name: Sebastian Kyoni

Designation: Chairman, School Board of Management

Date: 23/4/2026

Sign: 

Name: Jackline M Muli

Designation: School Principal & Secretary to Board of Management

Date: 23/4/2026

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

Sign: 

Name: Susan N Mesya

Designation: Bursar/ Finance Officer

Date: 23/4/2026



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. ALBERTINA KIONGWANI GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - 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 transitional IPSAS financial statements of St. Albertina Kiongwani Girls High School - Makueni County set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2025 and the statement of financial

performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of St. Albertina Kiongwani Girls High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

Review of the financial statements revealed misstatements affecting the following;

- i. Note 17 to the financial statements reflects biological assets opening balance amount of Kshs.35,000 which is at variance with prior year closing balance of Kshs.70,000 resulting in an unexplained variance of Kshs.35,000;
- ii. Annex I to the financial statements reflects analysis of pending accounts payable amounts paid to-date totals of Kshs.12,528,481. Recast of the amount reflects an amount of Kshs.13,555,735 resulting in unexplained variance of Kshs.1,027,254;
- iii. The statement of cash flows reflects prior year cash and cash equivalent at beginning and end of the financial year balance of Kshs.2,505,221 and Kshs.882,315 resulting in net decrease in cash and equivalents balance of Kshs.1,622,906. However, the statement reflects a balance of Kshs.3,387,536 in net decrease in cash and equivalents balance resulting in an unexplained variance of Kshs.1,764,630;
- iv. Note 5 to 9 to the financial statements are inconsistent with notes reflected in the statement of receipts and payments;
- v. Annex 2 - summary of fixed asset register reflects historical cost brought forward as at 1 July, 2024, additions during the year and historical costs carried forward as at 30 June 2025 balances of Kshs.102,766,065, Kshs.656,000 and Kshs.103,422,065, respectively. Recast reflects balances of Kshs.165,966,065, Kshs.2,737,340 and Kshs.166,757,235 resulting in unexplained variances of Kshs.63,200,000 Kshs.2,081,340 and Kshs.63,335,170;
- vi. Comparison of current year and previous years summary report of performance of the School revealed an unreconciled variances as detailed below;

Component	Year	2022/23 Summary Report of Performance of the School Amount (Kshs)	2023/2024 Summary Report of Performance of the School Amount (Kshs)	Variance (Kshs)
Growth in expenditure -Operation account	2022/2023	6,586,736	4,969,664	1,617,072
Growth in expenditure -Boarding account	2023/2024	32,609,850	36,651,227	(4,041,377)

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

2. Unsupported Cash and Cash Equivalents Balances

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.534,878 as disclosed in Notes 10 and 11 to the financial statements. However, there was no board of survey conducted at the end of the year to confirm the balances.

In the circumstances, the completeness, accuracy and existence of cash and cash equivalents balance of Kshs.534,878 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of

these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects boarding and school fund payments amount of Kshs.36,409,617. Included in the expenditure is an amount of Kshs.405,474 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money of funds transferred to KESSHA amounting to Kshs.405,474 could not be confirmed.

2. Long Outstanding Accounts Payable

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payable balance of Kshs.6,155,418. However, included in the balance are trade payables balance of Kshs.1,027,254 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.

3. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects payments amount of Kshs.46,211,830 as disclosed in Notes 5, 6, 7 and 8 to the financial statements. However, the School did not deduct the public procurement capacity building levy on procured goods, works and services. This was contrary to Section 3(1) of the Levy Order, 2023 which provides that, a levy by a supplier to be paid on all procurement contracts signed between the supplier and a procuring entity, at the rate of 0.03% of the value of the signed contract, exclusive of applicable taxes.

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

4. 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.

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. Non-Compliance with Board of Management and Committees' Terms of Services and Entitlement

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

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

In the circumstances, the Board of Management is in breach of the law.

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

During the year, the Board of Management and its Committees held various committees' meetings. However, the Finance, Procurement and General Purpose, Academic, Discipline and Welfare and Development Committees each held one (1) meeting; while the Executive Committee had only two(2) meeting. This was 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 shall establish an audit committee.

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

3. Lack of Terms of Reference for Employees of Board of Management

Review of personnel records revealed that during the year the School had eleven (11) teachers under Board of Management and twelve (12) non-teaching staff paid a total an amount of Kshs.5,798,822. However, the School does not have any terms of reference

of service for employees of the Board of Management. Further, there is no clear guidelines on the terms of employment of the Board employees.

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

4. Lack of Asset Ownership Document

Annex 2 - summary of fixed assets register reflects a balance of Kshs.103,422,065 which includes one (1) parcel of land 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

15 May, 2026

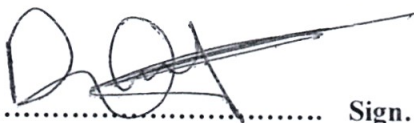
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description Of Vote Head	Note	2024-2025	2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,682,906.00	1,584,367.00
Government grants for operations	2	5,044,762.00	5,177,294.00
Government grants for Infrastructure	3	2,063,000.00	2,504,300.00
School fund income- parents' contributions	4	33,504,802.00	34,898,969.00
Total Revenue		42,295,470.00	44,164,930.00
Expenditure			
Tuition	5	2,057,710.00	1,182,432.00
Operations	6	6,270,569.00	5,805,807.00
Infrastructure	7	1,473,934.00	3,913,000.00
Boarding and school fund	8	36,409,617.00	36,651,227.00
Total Expenditure		46,211,830.00	47,552,466.00
Surplus/Deficit		(3,916,360.00)	(3,387,536.00)

Note: Increase in expenditure was due to account payables at the end of the financial year 2024/2025

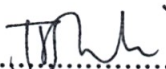
The school financial statements were approved on 23/4/2026 and signed by:

Sign: 

Name: Sebastian Kyoni

Chair BOM

Date: 23/4/2026

Sign: 

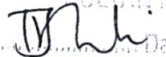
Name: Jackline M Muli
School Principal/ Secretary
to BOM

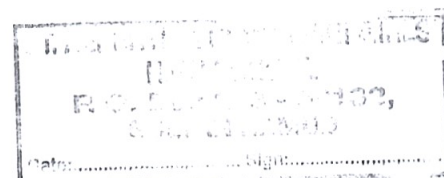
Date: 23/4/2026

Sign: 

Name: Susan N Mesya
Bursar/ Finance Officer

Date: 23/4/2026

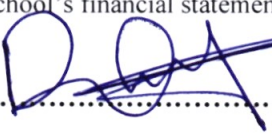
Sign:  Date: 26/4/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	533,647.00	881,195.00
Cash balances	11	1,231.00	1,120.00
Short term investments	12	-	-
Total cash and cash equivalent		534,878.00	882,315.00
Account's receivables	13	1,859,000.00	6,222,601.00
Total financial assets (a)		2,393,878.00	7,104,916.00
Financial liabilities			
Accounts payables	14	6,155,418.00.00	6,950,096.00
Total Financial Labilities (b)		(3,761,540.00)	154,820.00
Net financial assets (a-b)			
Represented by			
Accumulated fund b/fwd	15	154,820.00	3,542,356.00
Surplus/deficit for the year		(3,916,360.00)	(3,387,536.00)
Net Assets		(3,761,540.00)	154,820.00

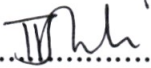
The school's financial statements were approved on 23/4/2026 and signed by:

Sign: 

Name: Sebastian Kyoni

Chair BOM

Date: 23/4/2026

Sign: 

Name: Jackline M Muli
School Principal/ Secretary
to BOM

Date: 23/4/2026

Sign: 

Name: Susan N Mesya

Bursar/ Finance Officer

Date: 23/4/2026

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

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 2025

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,682,906.00	1,584,367.00
Government grants for operations		5,044,762.00	5,177,294.00
Government grants for Infrastructure		2,063,000.00	2,504,300.00
School fund income- parents contributions/ fees		31,645,802.00	34,898,969.00
Total receipts		40,436,470.00	44,164,930.00
Payments			
Cash outflows for tuition		1,682,160.00	1,182,432.00
Cash outflows for operations		5,919,219.00	5,805,807.00
Cash outflow for Infrastructure		1,473,934.00	3,913,000.00
Cash outflows Boarding/lunch and school fund payments		31,708,595.00	36,651,227.00
Total payments		40,783,908.00	47,552,466.00
Net cash inflow/outflow from operating activities		(347,438.00)	(3,387,536.00)
Cash flow from investing activities			
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(347,438.00)	(3,387,536.00)
Cash and cash equivalent at beginning of the FY 2024/2025		882,315.00	2,505,221.00
Cash and cash equivalent at end of the FY 2024/2025		534,877.00	882,315.00

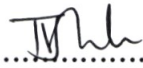
The school's financial statements were approved on 23/4/2026 and signed by:

Sign: 

Name: Sebastian Kyoni

Chair BOM

Date: 23/4/2026

Sign: 

Name: Jackline M Muli
School Principal/ Secretary to BOM

Date: 23/4/2026

Sign: 

Name: Susan N Mesya

Bursar/ Finance Officer

Date: 23/4/2026

THE B.O.M SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'
P. O. Box 283 - 90132,
SULTAN HAMUD
Sign:  Date: 26/4/2026

ST. ALBERTINA KIONGWANI GIRLS'
HIGH SCHOOL
P. O. Box 283 - 90132,
SULTAN HAMUD
Date: Sign:

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,403,520.00		2,403,520.00	1,682,906.00	98%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,111,200.00		2,111,200.00	2,201,346.00	104%
Electricity And Water	904,800.00		904,800.00	958,437.00	106%
Medical & Insurance	1,160,000.00		1,160,000.00	613,780.00	53%
Administration Costs	1,508,000.00		1,508,000.00	864,104.00	57%
C0-curriculum Activities	825,000.00		825,000.00	407,095.00	49%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	2,320,000.00		2,320,000.00	2,063,000.00	89%
(4) Fees Charged on Parents					
Personnel Emoluments	1,855,000.00		1,855,000.00	1,660,027.00	89%
Repairs And Maintenance	1,440,000.00		1,440,000.00	1,230,088.00	85%
Local Transport / Travelling	372,500.00		372,500.00	330,390.00	89%
Electricity And Water	2,755,000.00		2,755,000.00	2,371,610.00	86%
Administration Costs	1,092,500.00		1,092,500.00	914,895.00	84%
Activity	82,500.000		82,500.00	75,350.00	91%
Fee On Boarding Equipment and Stores	16,127,000.00		16,127,000.00	20,106,577.00	125%
Students Identity Cards	15,500.00		15,500.00	15,500.00	100%
Uniform Branding	1,000.00		1,000.00	1,000.00	100%
Development Account	3,600,000.00		3,600,000.00	3,051,988.00	85%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustment s	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Uniform Account	632,436.00		632,436.00	632,436.00	100%
Tender	76,000.00		76,000.00	76,000.00	100%
Textbook Recoveries	10,700.00		10,700.00	10,700.00	100%
School Magazine	162,353.00		162,353.00	162,353.00	100%
Hymnal Books	12,080.00		12,080.00	12,080.00	100%
K.n.e.c examination	14,400.00		14,400.00	14,400.00	100%
Technical subjects	39,400.00		39,400.00	39,000.00	100%
Prize giving day	941,408.00		941,408.00	941,408.00	100%
Total Income	40,462,297.00		40,462,279.00	40,436,470.00	100%%
(5) MISCELLANEOUS INCOMES					
(6) Expenditure For Tuition					
Teaching / Learning Materials	2,403,520.00		2,403,520.00	1,679,395.00	70%
Bank Charges	2,765.00		2,765.00	2,765.00	100%
(7) Expenditure For Operations					
Personnel Emoluments	2,111,200.00		2,111,200.00	4,045,302.00	192%
Electricity, Water and Conservancy	904,800.00		904,800.00	566,860.00	63%
Local travelling and transport	1,508,000.00		1,508,000.00	170,000.00	11%
Medical	1,160,000.00		1,160,000.00	-	0.00%
Administration Costs	1,508,000.00		1,508,000.00	1,132,929.00	75%
Co-curriculum Activity Expenses	825,000.00		825,000.00	-	0.00%
Bank charges	4,128.00		4,128.00	4,128.00	100%
(8) Expenditure For infrastructure					
Final payment for construction of a Dorm	2,320,000.00		2,320,000.00	1,472,365.00	63%
Bank charges	1,569.00		1,569.00	1,569.00	100%
(9) Expenditure					

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>For school fund/lunch/boardin g</i>					
Personnel Emoluments	1,855,000.00		1,855,000.00	942,232.00	51%
Repairs, Maintenance and Improvements	1,440,000.00		1,440,000.00	503,068.00	35%
Local Transport / Travelling	372,500.00		372,500.00	882,935.00	237%
Electricity, Water and Conservancy	2,755,000.00		2,755,000.00	2,466,884.00	90%
Development Account	3,600,000.00		3,600,000.00	465,479.00	13%
Administration Costs	1,092,500.00		1,092,500.00	1,404,562.00	129%
Activity	82,500.00		82,500.00	133,280.00	162%
School Magazine	245,000.00		245,000.00	245,000.00	100%
Prize giving day	1,141,350.00		1,141,350.00	1,141,350.00	100%
Boarding Equipment and Stores	16,127,000.00		16,127,000.00	22,781,166.00	141%
Textbook Recoveries	16,152.00		16,152.00	16,152.00	100%
Uniform Account	637,950.00		637,950.00	637,950.00	100%
Students Identity Cards	12,000.00		12,000.00	12,000.00	100%
k.n.e.c Examination	21,600.00		21,600.00	21,600.00	100%
Bank Charges	54,937.00		54,937.00	54,937.00	100%
Totals	42,202,471.00		42,202,471.00	40,783,908.00	97%

- i. Over utilization of voteheads above 100% was due to lack of enough allocation of funds.
- ii. Under utilization of some voteheads below 90% was due to less expenditure of some voteheads.

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

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

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

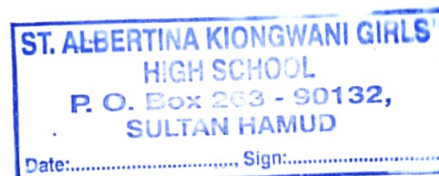
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,682,906.00	1,584,367.00
Total	1,682,906.00	1,584,367.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,201,346.00	1,609,293.00
Electricity And Water	958,437.00	1,259,339.00
Medical and Insurance	613,780.00	517,725.00
Administration Costs	864,104.00	1,278,944.00
Co-Curriculum Activities	407,095.00	511,993.00
Total	5,044,762.00	5,177,294.00

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	2,063,000.00	2,504,300.00
Total	2,063,000.00	2,504,300.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,660,027.00	1,994,937.00
Repairs and maintenance	1,230,088.00	1,418,720.00
Local transport / travelling	330,390.00	389,725.00
Electricity and water	2,371,610.00	2,913,195.00
Administration costs	914,895.00	967,305.00
Activity	75,350.00	97,965.00
Fee on Boarding Equipment and stores	20,106,577.00	19,606,209.42
Pa project	3,051,988.00	3,212,106.00
Students id cards	15,500.00	129,500.00
tender	76,000.00	62,000.00
uniform	632,436.00	3,669,720.00
Knec exam	14,400.00	11,800.00
School magazine	162,353.00	73,217.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Description	2024-2025	2023-2024
	Kshs	Kshs
Uniform branding	1,000.00	248,150.00
Hymnal books	12,080.00	95,520.00
kuccps		5,000.00
Prize giving day	941,408.00	
Technical subjects	39,000.00	
Textbook recoveries	10,700.00	3,900.00
Total	31,645,802.00	34,898,969.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Total		

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SULTAN HAMUD
Date:..... Sign:.....

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6 Tuition payments

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	1,679,395.00	1,179,820.00
Bank Charges	2,765.00	2,612.00
Total	1,682,160.00	1,182,432.00

7 Operations payments

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,045,302.00	4,093,401.00
Local transport travelling	170,000.00	
Co-Curriculum Activities	7	177,710.00
Administration Cost	1,132,929.00	1,017,800.00
Electricity And Water	566,860.00	444,300.00
Medical and insurance	-	68,450.00
Bank charges	4,128.00	4,145.00
Total	5,919,219.00	5,805,806.00

8 Infrastructure payments

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of dormitory	1,472,365.00	3,913,000.00
Bank charges	1,569.00	
Total	1,473,934.00	3,913,000.00

9 Boarding And School Fund Payments

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	942,232.00	1,592,976.00
Activity	133,280.00	269,800.00
Repairs And Maintenance & Improvements	503,068.00	549,736.00
Local Transport / Travelling	882,935.00	799,825.00
Electricity And Water	2,466,884.00	1,958,220.00
School Magazine	245,000.00	240,400.00
Administration Costs	1,404,562.00	1,828,165.00
Tender	-	-
Bank Charges	54,936.50	32,759.42
Text book Recoveries	16,152.00	3,700.00
Fee On Boarding Equipment and Stores	22,781,166.00	24,643,131.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Development Account	465,479.00	814,665.00
Uniform Account	637,950.00	3,454,100.00
Uniform Branding	-	229,950.00
Students Identity Cards	12,000.00	132,000.00
Hymnal Books	-	80,000.00
K.u.c.c.p.s	-	10,000.00
Kn.e.c Examination	21,600.00	11,800.00
Prize giving Day	1,141,350.00	-
Total	31,708,595.00	36,651,227.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1131649478	9,396.00	8,650.00
Operations Account	Active	1131649370	46,330.00	517,788.00
School Fund Account/Boarding	Active	1102253863	194,217.00	257,120.00
Infrastructural Account	Active	1216342407	235,006.00	48,940.00
C.D.F Account	Dormant	1116310481		-
Non Teaching Staff Service Gratuity Account	Active	1216342024	48,698.00	48,698.00
Total			533,647.00	881,195.00

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	1,231.00	1,120.00
Total	1,231.00	1,120.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Total	-	-

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs

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Fees Arrears	1,859,000.00	6,222,601.00
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Total	1,859,000.00	6,222,601.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	1,859,000.00	100%	3,104,380.00	50%
Between 1- 2 years			3,118,221.00	50%
Between 2-3 years				
Over 3 years				
Total (should tie to note 13 a)	1,859,000.00	100%	6,222,601.00	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,128,164.00	6,658,518.00
Prepaid Fees	1,027,254.00	291,578.00
Total	6,155,418.00	6,950,096.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****14a. Ageing Analysis of Accounts Payable**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	5,427,922.00	88%	6,275,551.00	90%
Between 1- 2 years	727,496.00	12%	674,545.00	10%
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	6,155,418.00	100%	6,950,096.00	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	881,195.00	2,465,915.00
Cash Balances	1,120.00	39,305.00
Short Term Investments	-	-
Receivables	6,222,601.00	7,387,665.00
Payables	(6,950,096.00)	(6,350,529.00)
Total	154,820.00	3,542,356.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Sheep	7		35,000.00
sheep	14	70,000.00	
Total		70,000.00	35,000.00

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	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	964,294.00	1,101,330.00
Lab consumables	229,975.00	100,000.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
	1,194,269.00	1,201,330.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
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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)

Sign and Date
Principal

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

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

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance Comparative 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. MARY CAILY LIMITED	835,170.00	1/4/2024	435,170.00	400,000.00	-	
2. JEMILIAN TRADING COMPANY					1,472,365.00	
Sub-Total				400,000.00	1,472,365.00	
Supply Of Goods						
1. ASPET SCHOOL SUPPLIES	751,750.00	1/7/2024	471,200.00	280,550.00	161,585.00	
3. LEWITE SOLUTIONS	280,000.00	1/7/2024	185,000.00	95,000.00		
4. STARLEX INVESTMENT LTD	1,934,700.00	1/7/2024	1,765,900.00	168,800.00	45,000.00	
5. CHACYM ENTERPRISES	739,700.00	1/7/2024	683,700.00	56,000.00	64,500.00	
6. DYNASCOPE SUPPLIES	254,400.00	1/7/2024	168,400.00	86,000.00	60,000.00	
7. NAMNYAK SUPPLIERS	973,360.00	1/7/2024	533,790.00	439,570.00	227,840.00	
8. DPL FESTIVE	1,743,698.00	1/7/2024	900,000.00	843,698.00	531,568.00	
9. JUPARTY BREEZE INVESTMENT	612,940.00	1/7/2024	413,780.00	199,160.00	215,460.00	
10. A BERRIOPLANO WELDERS	641,100.00	1/7/2024	378,860.00	262,240.00		
11. SHASHABED ENTERPRISES	1,600,220.00	1/7/2024	1,180,220.00	420,000.00	592,817.00	
12. AGREED INVESTMENTS	4,073,265.00	1/7/2024	3,437,265.00	636,000.00	610,450.00	
13. BLAZE AGENCIES	674,240.00	1/7/2024	546,490.00	127,750.00	203,020.00	
14. STACHIAN ENTERPRISE	270,000.00	1/7/2024	175,500.00	94,500.00		
15. PRILLY INVESTMENT	3,038,760.00	1/7/2024	2,129,360.00	909,346.00	469,610.00	
16. LIMITRY MERCHANTS					545,000.00	
17. MACCOS COLLECTIONS					243,650.00	

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance Comparative 2023-2024	Comments
18. TRAVELLERS BUTCHERY					176,850.00	
19. COSMUS MUTINDA					6,680.00	
20. SYROPENTHY LTD					100,000.00	
21. MATEE TRANSPORTERS					121,500.00	
22. TERMITES BUILDING CONTRACTORS					87,600.00	
23. BRIGHTFAME ELECTRICALS					155,600.00	
24. KELTECH SERVICES					81,200.00	
25. TOP GRADE PROMOTIONS					265,000.00	
26. PRINLOS INVESTMENTS					67,400.00	
27. BRIGCO ENTERPRISES					51,473.00	
28. WISEBLOOM LOGISTICS					27,450.00	
Sub-Total				4,618,614.00	5,111,253.00	
Supply Of Services						
1. MARIA SALUS INFIRMORUM	140,150.00	1/7/2024	99,600.00	40,550.00	31,400.00	
2. FAME MERCHANTS	47,500.00	1/7/2024	-	47,500.00		
3. LUDATEC ELECTRONIC SERVICES	73,000.00	1/7/2024	51,500.00	21,500.00	43,500.00	
4. PRE PAID FEES				1,027,254.00	291,578.00	
Sub Total				1,136,804.00	366,478.00	
Grand Total	18,683,899.00		12,528,481.00	6,155,418.00	6,950,096.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	3,200,000.00	-	-	3,200,000.00
Buildings And Structures	60,000,000.00	835,170.00	-	60,135,170.00
Motor Vehicles	-	-	-	-



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Office Equipment, Furniture and Fittings	20,160,000.00	270,000.00	-	20,430,000.00
ICT Equipments	2,500,000.00	125,000.00	-	2,625,000.00
Textbooks	5,003,700.00	16,000.00	-	5,019,700.00
land	3,200,000.00			3,200,000.00
Buildings and Structures	66,572,365.00	1,246,170.00		66,572,365.00
Tools And Apparatus	5,000,000.00	-	-	5,000,000.00
Intangible Assets- Soft Ware	330,000.00	-	-	330,000.00
Generator	-	245,000.00	-	245,000.00
Total	102,766,065.00	656,000.00	-	103,422,065.00

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