

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 JUN 2025	DAY: Wednesday
TABLED BY:	Hon. Owen Bayart MP Deputy leader of majority
CLERK-AT THE-TABLE:	Wanjau

PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

ALLIANCE HIGH SCHOOL

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

KIAMBU COUNTY





ALLIANCE HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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

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1. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 located in Kikuyu Sub-County, Kiambu County.

The school was registered in **09/01/2017** under registration number **22S00300277** and is currently categorized as a National public school established, owned and operated by the Government. The school is a boarding school and had **1994** number of students as at **30th June 2024**. It has **9** streams and **86** teachers of which **12** 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	Mr. Sam Ncheeri	BOM Chairman	09/03/2022
2	Mr. Kamau D. Chomba	Secretary - Principal	03/06/2022
3	Prof. James Gideon Maina	Member-PA chair	09/03/2022
4	Ms Mercy Ngethe	Member	09/03/2022
5	Mr. Maurice Nduranu	Member - Community	09/03/2022
6	Mr. Peter Njioka	Member	09/03/2022
7	Mr. Chris Chege	Member	09/03/2022
8	Prof. Gidraph Wairire	3 Members - Sponsor	09/03/2022
9	Dr. John Muhoho	3 Members - Sponsor	09/03/2022
10	Mr. Andrew Wakahiu	Member	09/03/2022
11	Eng. Benjamin Njenga Kahura	Member – Rep CEB	09/03/2022
12	Mr. Henry Wanyoike	Member Special Needs	09/03/2022
13	Mr. Paul Lilan	Member – Special interest	09/03/2022
14	Ms. Clara Mureithi	Member	09/03/2022
15	Ms. Patricia Githu	Member - Community	09/03/2022
16	Mr. Philip Wachira	Member - Community	09/03/2022
17	Ms. Everlyn Kibisu	Member Rep Teachers	09/03/2022
18	Student leader	Rep Students	09/03/2022

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	Mr. Sam Ncheeri	Chairman	6 out of 6
		Prof. James Gideon Maina	Member	4 out of 6
		Mr. Kamau D. Chomba	Secretary	6 out of 6
		Ms Mercy Ngethe	Member	5 out of 6
		Mr. Maurice Nduranu	Member	4 out of 6
2	Audit, Finance, procurement and general purposes Committee	Ms. Mercy Ngethe	Chairperson	5 out of 5
		Mr. Sam Ncheeri	Member	5 out of 5
		Mr. Maurice Nduranu	Member	4 out of 5
		Prof. Gideon Maina	Member	4 out of 5
		Mr. Peter Njioka	Member	3 out of 5
		Mr. Chris Chege	Member	2 out of 5
3	Academic Committee	Mr. Kamau D. Chomba	Secretary	5 out of 5
		Prof. James Gideon Maina	Chairman	3 out of 3
		Prof. Gidraph Wairire	Member	3 out of 3
		Dr. John Muhoho	Member	3 out of 3
		Mr. Andrew Wakahiu	Member	3 out of 3
4	Development Committee	Mr. Kamau D. Chomba	Secretary	3 out of 3
		Eng Benjamin Njenga	Member	3 out of 3
		Mr. Sam Ncheeri	Member	3 out of 3
		Prof. James Gideon Maina	Member	3 out of 3

Alliance High School

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

		Mr. Kamau D. Chomba	Member	3 out of 3
		Ms. Mercy Ngethe	Member	3 out of 3
		Ms. Everlyn Kibisu	Member	3 out of 3
		Ms. Patricia Githu	Member	3 out of 3
5	Discipline and welfare Committee	Mr. Philip Wachira	Chairman	2 out of 3
		Mr. Paul Lilan	Member	2 out of 3
		Ms. Clara Mureithi	Member	3 out of 3
		Ms. Patricia Githu	Member	3 out of 3
		Mr. Peter Njioka	Member	2 out of 3
		Ms. Evelyn Kibisu	Member	3 out of 3
6	Adhoc Committee – New Chapel Construction	Mr. Sam Ncheeri	Chair man	6 out of 6
		Prof. James Gideon Maina	Member	5 out of 6
		Mr. Kamau D. Chomba	Member	6 out of 6
		Ms Mercy Ngethe	Member	4 out of 6
		Mr. Maurice Nduranu	Member	5 out of 6
		Ms. Patricia Ngina	Member	5 out of 6
		Mr. Andrew Wakahiu	Member	3 out of 6
		Ms. Clara Mureithi	Member	5 out of 6
		Mr. Martin Mbaya - OBC	Member	2 out of 6
		Mr. Francis Muema - OBC	Member	6 out of 6
		Arch Aggrey Maganga-OBC	Member	6 out of 6
		Prof. Gidraph Wairire	Member	5 out of 6
		Dr. John Muhoho	Member	5 out of 6

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(d) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	David Chomba Kamau	TSC No.313101
2	Deputy Principal-Administration	John Karimi	TSC No.377149
3	Deputy principal -Academics	Nicholas Ndwiga	TSC No.396480
4	School Finance officer	Heli Kiptoo Komugor	ICPAK No.9305

(e) Schools contacts

Post Office Box: 7-00902 Kikuyu
 Telephone: 020-2015026
 E-mail: info@alliancehighschool.ac.ke
 Website: www.alliancehighschool.ac.ke
 Facebook: @allianhighschool
 Twitter: @alliancehighschool

(f) School Bankers

The following school operated 13 bank accounts in the following banks:

S/no	Name of Bank	Branch	Bank Account Number
1	KCB Bank	Kikuyu	1102909017
2	Equity Bank (K)Ltd	Kikuyu	05702917400900
3	KCB Bank	Moi avenue	1107133726
4	KCB Bank	Moi Avenue	1102475165
5	KCB Bank	Kikuyu	1316196283
6	KCB Bank	Moi Avenue	1107544688
7	ECO Bank K Ltd	Westminster	0043025030992601
8	KCB Bank	Moi Avenue	1101722509
9	KCB Bank	Moi Avenue	1107134021
10	Equity Bank	Kikuyu	0570280958157
11	Safaricom Mpesa (Kes)-Linked to KCB 1107133726	Safaricom	997390
12	K-Unity-	Kikuyu	0700-03
13	Equity Bank (K) ltd	Kikuyu	0570263361967

(g) Independent Auditors

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

3. Summary Report of the Performance of the School.

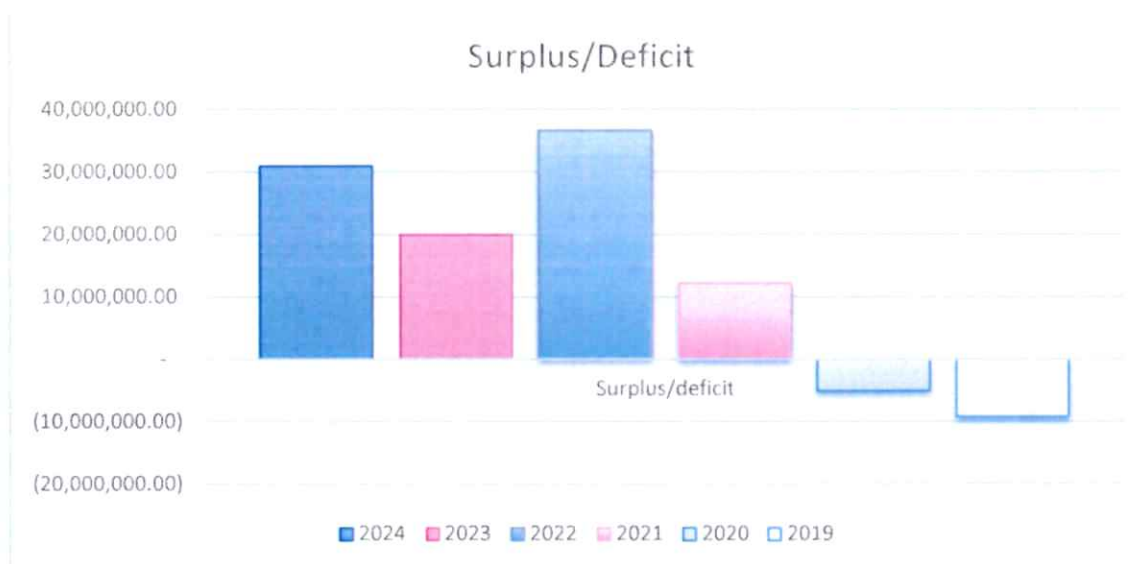
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

i) Deficit/Surplus movement

The total deficit/surplus trend for the last three years is as shown in the chart below:

Chart 1: Total deficit/Surplus trend for last three years

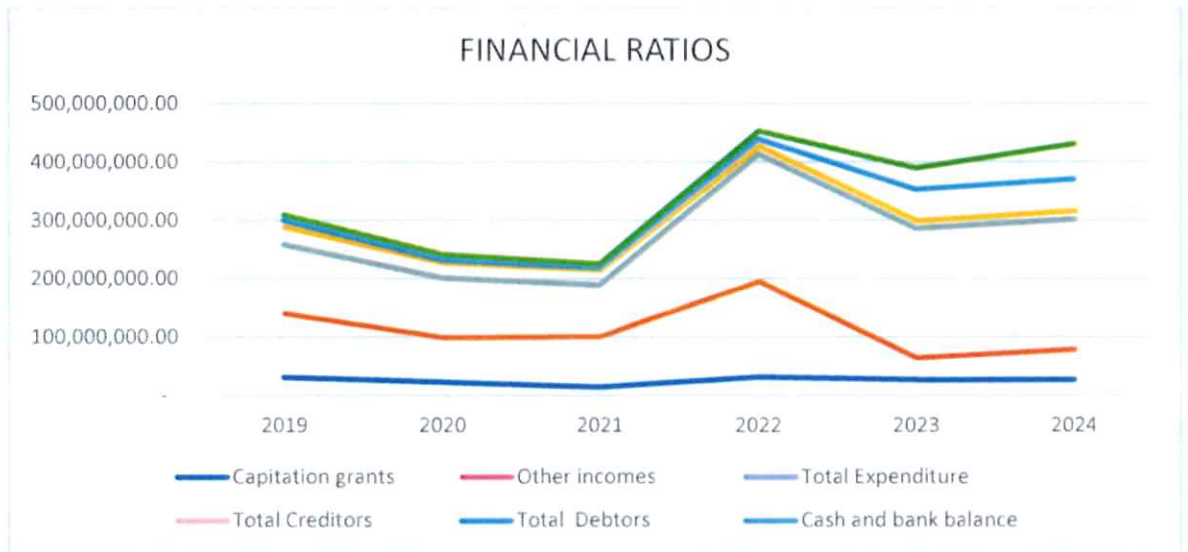


From the chart 1 above, it can clearly be seen that the school total deficit has declined over the years and resulted in a net surplus in the year 2021/2022 and 2022/2023. However there is a significant drop in the Surplus for the FY 2022/2023 which is attributed to increase in food prices. The year 2023/2024 recorded an increase in the Surplus.

ii) Key financial trends

The key financial trends over the last three years shows that Cash balance declined in the FY 2022/2023 as compared to FY 2021/2022. The total expenditure remained steady despite the upsurge in the cost of food items and other teaching/Learning items. The Creditors were managed at the same level as previous financial year. Fees arrears significantly decreased in the FY 2023-2024 due to efficient collection measures employed by the school management.

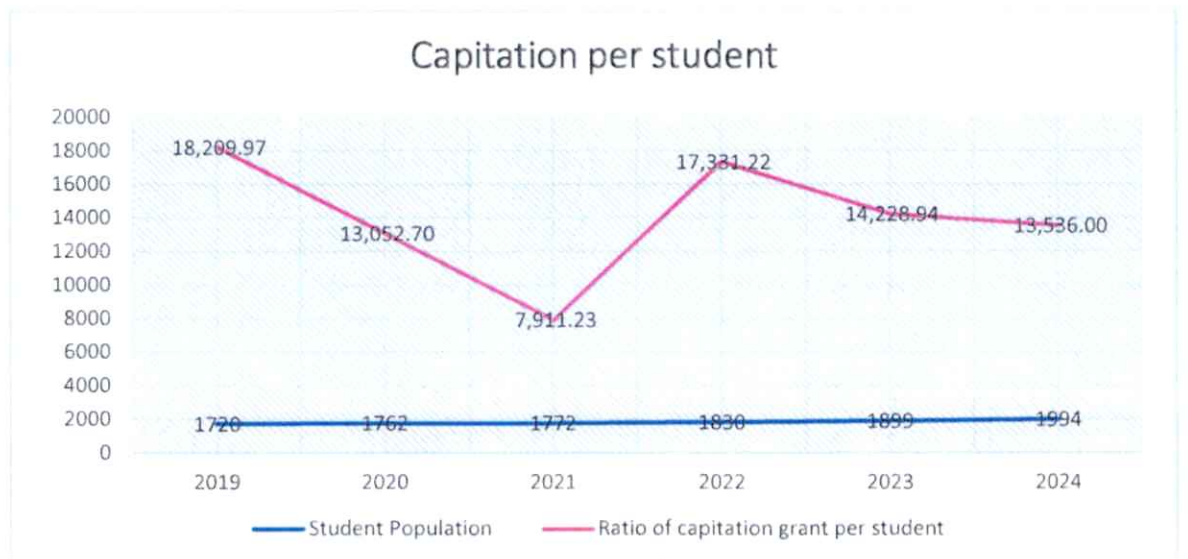
Chart 2: Financial indicators five year movement



iii) Ratio of capitation per student

The ratio of capitation grant per student declined in the FY 2023/2024 as compared to FY 2022/2023. This trend could reverse in future should the government increase its disbursement to the school.

Chart 3: Capitation per student



b) (i)Teacher Student ratio:

The school has 9 streams in each of class making a total of 36 streams. A total of 74 teachers have been posted by the TSC. The Board of Management has employed 12 teachers to mitigate the shortage. The table below shows the curriculum based establishment data on subject allocation per week of teachers

Table 1: CBE

Subject	Form 1	Form 2	Form 3	Form 4	Total periods	Teachers required
English	60	54	72	72	258	10.00
Kiswahili	50	45	54	54	203	8.00
Mathematics	60	54	72	72	258	11.00
Chemistry	50	36	45	45	176	8.00
Physics	50	36	54	54	194	8.00
Biology	50	36	54	54	194	8.00
Geography	40	36	45	45	166	7.00
History and Government	40	36	45	45	166	7.00
C.R.E.	40	36	45	45	166	7.00
Agriculture	8	8	5	5	26	2.00
Art & Design	4	4	5	5	18	1.00
Electricity	4	4	5	5	18	0.67
Computer Studies	40	36	25	25	126	5.00
Music	4	4	5	5	18	1.00
French	4	4	5	5	18	1.00
German	4	4	5	5	18	1.00
P.E.	9	9	9	9	36	2.00
LIFE SKILLS	1	1	1	1	4	1.00
GRAND TOTAL	518	443	551	551	2063	87

From the above table the total number of teachers required is 87 taking a minimum of 27 lessons a week. However due to teaching load allocation as per Job group, all teachers are not taking the same load and hence there is a shortfall as depicted in the table below:

Table 2: Lessons shortfall

Title	No of teachers	Maximum lesson per week	Total shortfall periods per week
Principal	1	6	27-6= 21 periods
Deputy principal- academic	1	12	27-12=15 periods
Deputy Principal –Administration	1	12	27-12=15periods
HOD Job Gr N	4	18	(27-18)x4=36 Periods
HOD Job Gr M	8	18	(27-18)x 8=72periods
HOD Job Gr L	13	20	(27-20)x13=91 periods
House teachers Job Gr L	6	20	(27-20)x6=42 periods
Total Shortfall in period/lessons			292 Periods

ii) Number of teachers Required:

From the table above, the total shortage in terms of periods is 292. The maximum period per teacher per week is 27 lessons. Therefore the shortage $292/27=10.8$ equivalent to 11 teachers. This is distributed in the following subjects;

Table 3: Teachers required

	Subject	Teachers required
1	Computer	2
2	Electricity	1
3	Maths/Business	2
4	Geo /History	2
5	Bio/Chem	2
6	Physics /Chem	2

c) Mean score in the 2023 KCSE:

The school has continually improved in academic performance in the recent past despite the challenges that were brought about by the COVID 19 pandemic. The candidature and mean score for the last three year is as shown in the table below

Table 4: School KCSE Mean score

Item/Description	2018	2019	2020	2021	2022	2023
Number of candidates	399	422	397	428	443	467
Means core in KCSE	9.60	10.019	10.179	10.191	10.192	9.591

d) Capacity of the school:

The school currently has a population of 1994 students. The facilities required to comfortably run the school and the current prevailing shortages are as shown in the table below

Table 5: School Capacity

S no	Facility name	Number	Total Capacity	Shortage	
1	Classrooms	36	1800	3classrooms	
2	Dormitories	13	1780	1 dormitory	
3	Dining Hall	1	1200	1	

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

4	Halls	2	1200	2	
5	Sanatorium	1	800	1	
6	Science laboratories	4	1600	2	
7	Computer labs	4	160	1	
8	Playing field	4	800	4	
9	Music centre	1	50	1	
10	Toilets	226	1800	50	
11	School chapel	1	800	1	
12	Lecture theatre	1	400	1	
14	School buses	3	150	2	
15	School van	1	12	1	

e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
New Beds	Maintenance Fund	complete	456,960.00	556,960.00	completed
New Lab stools	Maintenance Fund	complete	128,680.00	328,680.00	completed
CCTV installation	Maintenance Fund	Complete	1,292,200.00	1,292,200.00	Completed
Hot water Boilers	Maintenance Fund	complete	595,000.00	595,000.00	Completed
New Desks and chairs	Maintenance Fund	complete	842,175.00	842,175.00	Completed
New chapel construction	Parents/Well wishers	Ongoing	222,000,000.00	66,130,780.00	31/08/2025

Sign: 
Kamau D chomba
School Principal



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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Alliance 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, 2024, and of the school's financial position as at that date.

Name: Mr Samuel Nteere Ncheeri
Designation: Chairman, School Board of Management

Sign: 
Date: 11/04/2025

Name: Kamau D Chomba
Designation: School Principal & Secretary to Board of Management

Sign: 
Date: 11/04/2025

Name: CPA Heli Kiptoo Komugor
Designation: Finance Officer

Sign: 
Date: 11/04/2025



REPUBLIC OF KENYA

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Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON ALLIANCE HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Alliance High School - Kiambu County set out on pages 1 to 19, which comprise of the statement of assets and liabilities

Report of the Auditor-General on Alliance High School for the year ended 30 June, 2024 - Kiambu County

as at 30 June, 2024, and the statement of receipts and payments for the year ended 30 June, 2024, the statement of cash flows and the 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Alliance High School - Kiambu County as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Long Outstanding Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.55,307,156 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.30,976,070 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.55,307,156 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Alliance 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 comparable basis of Kshs.228,008,590 and Kshs.212,411,491 respectively, resulting to an under-funding of Kshs.15,597,099 or 7% of the budget. However, the School spent a balance of Kshs.223,694,770 against actual receipts of Kshs.212,411,491 resulting to over utilization of Kshs.11,283,279 or 5 % of actual receipts.

The under-funding 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. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, five (5) issues were raised on the Report on Financial Statements, three (3) issues on Lawfulness and Effectiveness in the Use of Public Resources and three (3) on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

Conclusion

The Management is responsible for the other information set out on page iii to xii which comprise of Key School Information and Management, Summary Report of the performance of the School and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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 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. Failure to Transfer Capitation Infrastructure Funds from Operations Bank Account

The statement of receipts and payments and Note 3 to the financial statements reflects Government grants for Infrastructure amount of Kshs.33,086,440 which further includes Kshs.7,298,400 for maintenance and improvement and Kshs.25,788,040 for transition infrastructure grants respectively. This was contrary to the Ministry of Education Circular Ref No. MOE. HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account. Management transferred an amount of Kshs.3,738,000 to the School infrastructure account leaving a balance of Kshs.3,560,400.

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

2. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.39,158,222. However, included in the balance are trade payables balance of Kshs.611,001 which had been outstanding for more than one to two years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.'

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

3. Under- Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.4,605,879 and Kshs.15,086,515 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year under review, NEMIS reported a total of one thousand eight hundred and seventy one (1871) for September, 2023, one thousand eight hundred and sixty nine(1869) for January, 2024 disbursement and one thousand eight hundred and seventy six (1876) students for April/June,2024 disbursement while student records provided by the School indicated a total one thousand eight hundred and ninety seven(1897) for September and January and one thousand nine hundred and ninety seven(1997) for April and June, 2024 disbursement. As a result of the variances, the School was under funded by an amount of Kshs.864,641.

In the circumstances, the over-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.202,802,450 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.2,330,250 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 transferred to KESSHA amounting to Kshs.2,330,250 could not be confirmed.

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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register with assets value of Kshs.950,369,556. Included in the amount is freehold land balance of Kshs.360,000,000 which pertains to the parcel of land where the School is built as well as the farm. However, the title deed for the land is not registered in the name of the School and there exists an expired lease agreement between the School and Presbyterian Church of East Africa. Further, Management has not instituted any measures to secure the title deed or renew the expired lease agreement.

In the circumstances, the ownership of the land 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 those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


16 May, 2025

**Alliance High School
Annual Report and Financial Statements For the year ended 30th June 2024**


6. Statement of Receipts and Payments For the Year Ended 30th June 2024

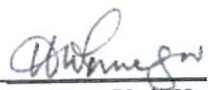
Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	4,605,879.00	5,001,747.25
Government grants for operations	2	15,086,515.00	14,665,012.00
Government Grants for infrastructure	3	33,086,440.00	7,354,000.00
School fund income- parents' contributions	4	151,385,139.00	177,867,037.00
Miscellaneous incomes	5	50,993,061.00	36,964,797.00
Total Receipts		255,157,034.00	241,852,593.25
Payments			
Tuition	6	3,027,799.25	7,073,266.00
Operations	7	13,824,286.00	13,327,809.00
Infrastructure	8	4,503,235.00	1,994,551.00
Boarding and school fund	9	202,802,450.00	199,523,025.00
Total Payments		224,157,770.25	221,918,651.00
Surplus		30,999,263.75	19,933,942.25

The school financial statements were approved on 11/04/2025 and signed by:

Sign: 
Name..Samuel Nteere Ncheeri
Chair BOM

Date 11/04/2025

Sign: 
Name.Kamau D Chomba
**School Principal/
Secretary to BOM**
Date 11/04/2025

Sign: 
Name Heli Komugor.
Finance officer
Date.11/04/2025




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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	60,218,110.00	36,792,166.25
Cash balances	11	166,015.00	48,687.00
Short term investments	12	-	-
Total cash and cash equivalent		60,384,125.00	36,840,853.25
Account's receivables	13	55,307,156.00	54,361,169.00
Total financial assets (a)		115,691,281.00	91,202,022.25
Financial liabilities			
Accounts payables	14	39,158,222.50	45,668,227.50
Total Financial Liabilities (b)		39,158,222.50	45,668,227.50
Net financial assets (a-b)		76,533,058.50	45,533,794.75
Represented by			
Accumulated fund b/fwd	15	45,533,794.75	25,599,852.50
Surplus/deficit for the year		30,999,263.75	19,933,942.25
Net Assets		76,533,058.50	45,533,794.75

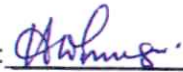
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Sign: 
 Name..Samuel Nteere Ncheeri
 Chair BOM

Date 11/04/2025

Sign: 
 Name.Kamau D Chomba
 School Principal/
 Secretary to BOM

Date 11/04/2025

Sign: 
 Name Heli Komugor.
 Finance officer

Date. 11/04/2025


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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	4,605,879.00	5,001,747.25
Government grants for operations	2	15,086,515.00	14,665,012.00
Government grants for infrastructure	3	33,086,440.00	7,354,000.00
School fund income- parents contributions/ fees	4	151,385,139.00	177,867,037.00
Other income	5	50,993,061.00	36,964,797.00
Increase in accounts payable			16,272,654.00
Total receipts		255,157,034.00	258,125,247.25
Payments			
Cash outflows for tuition	6	3,027,799.25	7,073,266.00
Cash outflows for operations	7	13,824,286.00	13,327,809.00
Cash outflows for infrastructure	8	4,503,235.00	1,994,551.00
Cash outflows Boarding/lunch and school fund payments		184,839,595.00	199,523,025.00
Increase in accounts receivable		945,987.00	13,059,623.00
Decrease in accounts payable		6,510,005.00	
Total payments		213,650,907.25	234,978,274.00
Net cash inflow/outflow from operating activities		41,506,126.75	23,146,973.25
Cash flow from investing activities			
Acquisition of assets		17,962,855.00	
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		17,962,855.00	-
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		23,543,271.75	23,146,973.25
Cash and cash equivalent at beginning of the FY		36,840,853.25	13,693,880.00
Cash and cash equivalent at end of the FY		60,384,125.00	36,840,853.25

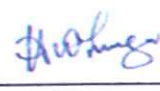
The school financial statements were approved on 11/04/2025 and signed by:

Sign: 
Name..Samuel Nteere Ncheeri
Chair BOM

Date 11/04/2025

Sign: 
Name.Kamau D Chomba
School Principal/
Secretary to BOM

Date 11/04/2025

Sign: 
Name Heli Komugor.
Finance officer

Date. 11/04/2025

**Alliance High School
Annual Report and Financial Statements For the year ended 30th June 2024**

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	e=a+b Kshs	d Kshs	e=d/c % Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	1,140,000.00	-	1,140,000.00		0%
Exercise Books	2,280,000.00	-	2,280,000.00		0%
Laboratory Equipment	2,280,000.00	-	2,280,000.00	948,971.20	42%
Internal Exams	1,330,000.00	-	1,330,000.00	-	0%
Teaching / Learning Materials	4,623,000.00	-	4,623,000.00	3,656,907.80	79%
Exams And Assessment	3,828,600.00	-	3,828,600.00	-	0%
Sub Total	15,481,600.00	-	15,481,600.00	4,605,879.00	30%
(2) Capitation Grant on Operations					
Personnel Emoluments	6,695,600.00	-	6,695,600.00	5,613,500.00	84%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	3,079,900.00	-	3,079,900.00	563,594.00	18%
Electricity And Water	6,370,700.00	-	6,370,700.00	2,956,786.00	46%
Medical	3,093,200.00	-	3,093,200.00	1,542,450.00	50%
Administration Costs	4,134,400.00	-	4,134,400.00	1,886,403.00	46%
Activity	1,516,200.00	-	1,516,200.00	1,122,782.00	74%
Insurance	-	-	-	1,401,000.00	-
Sub Total	24,890,000.00	-	24,890,000.00	15,086,515.00	61%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	7,600,000.00	-	7,600,000.00	7,298,400.00	96%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	150,000,000.00	-	150,000,000.00	25,788,040.00	17%
Administration Block	-	-	-	-	-
Sub Total	157,600,000.00	-	157,600,000.00	33,086,440.00	21%
(4) Fees Charged on Parents					
Personnel emoluments	19,386,800.00	-	19,386,800.00	19,362,910.00	100%
Repairs and maintenance	4,524,000.00	-	4,524,000.00	4,462,737.00	99%

**Alliance High School
Annual Report and Financial Statements For the year ended 30th June 2024**

Local transport / travelling	5,159,000.00	-	5,159,000.00	4,377,105.00	85%
Electricity and water	15,311,950.00	-	15,311,950.00	15,064,063.00	98%
Medical	1,571,100.00	-	1,571,100.00	1,463,898.00	93%
Administration costs	7,206,200.00	-	7,206,200.00	6,959,211.00	97%
Activity	2,536,600.00	-	2,536,600.00	2,497,496.00	98%
Fee on Boarding Equipment and stores	48,150,750.00	-	48,150,750.00	47,098,223.00	98%
PA Levies*	44,702,396.00	-	44,702,396.00	41,845,543.00	94%
Insurance	2,836,350.00	-	2,836,350.00	2,639,716.00	93%
Sub Total	151,385,146.00	-	148,548,796.00	143,131,186.00	96%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	
Rent income	925,640.00	-	925,640.00	599,000.00	65%
Income From Farming Activities	17,662,554.00	-	17,662,554.00	16,590,566.00	94%
Insurance Compensation	-	-	-	-	
Income From Posho Mill	-	-	-	-	
Income From Bus Hire	-	-	-	-	
Fee For Hire of Ground and Equipment	20,500,000.00	-	20,500,000.00	31,851,516.00	155%
Interest Income	-	-	-	-	
Income From Any Other Investment	-	-	-	546,829.00	
Sub Total	39,088,194.00	-	39,088,194.00	49,587,911.00	127%
Total Income	230,844,940.00	-	228,008,590.00	212,411,491.00	93%
(6) Expenditure For Tuition					
Exercise Books	-	-	-	-	
Textbooks	1,540,000.00	-	1,540,000.00	-	0%
Reference materials	2,280,000.00	-	2,280,000.00	-	0%
Laboratory Equipment	2,980,000.00	-	2,980,000.00	2,186,277.00	73%
Teaching / Learning Materials	1,630,000.00	-	1,630,000.00	1,461,602.25	90%
Exams And Assessment	1,463,000.00	-	1,463,000.00	-	0%
Teachers Guides	380,600.00	-	380,600.00	-	0%
Bank Charges	1,500,000.00	-	1,500,000.00	-	0%
Others (specify)	896,300.00	-	896,300.00	-	0%
Sub Total	12,669,900.00	-	12,669,900.00	3,647,879.25	29%
(7) Expenditure For Operations					
Personnel Emoluments	6,695,600.00	-	6,695,600.00	3,771,920.00	56%

**Alliance High School
Annual Report and Financial Statements For the year ended 30th June 2024**

Service Gratuity	-	-	-	-	-	-	-	-	-
Administration Cost	3,079,900.00	-	3,079,900.00	-	-	1,288,561.00	-	42%	-
Repairs And Maintenance & Improvements	6,370,700.00	-	6,370,700.00	-	-	-	-	0%	-
Local Transport / Travelling	3,093,200.00	-	3,093,200.00	-	-	776,098.00	-	25%	-
Electricity And Water	4,134,400.00	-	4,134,400.00	-	-	5,720,516.00	-	138%	-
Medical	1,516,200.00	-	1,516,200.00	-	-	-	-	0%	-
Activity Expenses	-	-	-	-	-	552,560.00	-	-	-
Insurance Cost	-	-	-	-	-	1,714,631.00	-	-	-
Others (specify)	-	-	-	-	-	-	-	-	-
Sub Total	24,890,000.00	-	24,890,000.00	-	24,890,000.00	13,824,286.00	-	56%	-
(8) Expenditure For infrastructure									
Construction of classrooms	411,771.00	-	411,771.00	-	-	788,220.00	-	191%	-
Construction of laboratory	-	-	-	-	-	-	-	-	-
Construction of dormitory	-	-	-	-	-	-	-	-	-
Purchase of furniture	700,000.00	-	700,000.00	-	-	1,727,815.00	-	247%	-
Purchase of equipment	1,700,000.00	-	1,700,000.00	-	-	595,000.00	-	35%	-
Purchase of apparatus	-	-	-	-	-	-	-	-	-
Repairs and renovations	7,000,000.00	-	7,000,000.00	-	-	1,392,200.00	-	20%	-
Sub Total	9,811,771.00	-	9,811,771.00	-	9,811,771.00	4,503,235.00	-	46%	-
(9) Expenditure For school fund/lunch/boarding									
Personnel Emoluments	19,386,800.00	-	19,386,800.00	-	-	28,262,054.00	-	146%	-
Service Gratuity	-	-	-	-	-	-	-	-	-
Repairs And Maintenance & Improvements	4,524,000.00	-	4,524,000.00	-	-	6,290,947.00	-	139%	-
Local Transport / Travelling	5,159,000.00	-	5,159,000.00	-	-	4,844,985.00	-	94%	-
Electricity And Water	15,311,950.00	-	15,311,950.00	-	-	14,922,492.00	-	97%	-
Medical Expenses	1,571,100.00	-	1,571,100.00	-	-	774,490.00	-	49%	-
Administration Costs	12,206,200.00	-	12,206,200.00	-	-	13,751,883.00	-	113%	-
Activity	4,536,600.00	-	4,536,600.00	-	-	5,256,780.00	-	116%	-
Lunch Programme	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-	-
Expenses On Income Generating Activities**	41,981,277.00	-	41,981,277.00	-	-	42,147,087.00	-	100%	-

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

Fee On Boarding Equipment and Stores	78,196,342.00	-	78,196,342.00	75,196,347.00	96%
Rent Expenses		-	-		
Insurance Cost (Life Property)	600,000.00	-	600,000.00	568,839.00	95%
Loan Principal Repayment	-	-	-		
Loan Interest Repayment	-	-	-		
Acquisition Of Assets	-	-	-		
PA expenses	-	-	-	9,069,174.00	
Other Income				634,292.00	
Sub Total	183,473,269.00	-	183,473,269.00	201,719,370.00	110%
Grant Totals	230,844,940.00	-	230,844,940.00	223,694,770.25	97%

Comments on over/under utilization

Vote Head	% of Utilization	Comments
Receipts		
Tuition account receipts	30%	The MOE did not remit all the expected capitation for tuition account. The capitation circulars allocated all the monies received to Teaching and learning materials
Operations account receipts	61%	The MOE did not remit all the expected capitation for Operations account resulting in underutilization in majority of the vote heads
Expenditure for Tuition	29%	Due to under capitation the school ended up with deficits in majority of the vote heads in this account
Expenditure for Operations	56%	Due to under capitation the school ended up with deficits in majority of the vote heads in this account

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, imprest 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 2024.

11. Notes to the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment	948,971.20	
Internal Exams		
Teaching / Learning Materials	3,656,907.80	5,001,747.25
Others (<i>specify</i>)*		
Total	4,605,879.00	5,001,747.25

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,613,500.00	5,312,080.00
Repairs And Maintenance		-
Local Transport / Travelling	563,594.00	1,330,168.00
Electricity And Water	2,956,786.00	3,673,400.00
Medical	1,542,450.00	365,300.00
Administration Costs	1,886,403.00	2,575,699.50
Activity	1,122,782.00	1,406,364.50
Insurance	1,401,000.00	2,000.00
Total	15,086,515.00	14,665,012.00

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	7,298,400.00	7,354,000.00
Transition infrastructure grants	25,788,040.00	
Administration Block		
Economic stimulus grants		
Other (<i>specify</i>)(NGCDF and County govt.		
Total	33,086,440.00	7,354,000.00

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

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	19,386,800.00	13,411,926.00
Repairs and maintenance	4,523,999.00	4,251,150.00
Local transport / travelling	5,158,999.00	3,693,978.00
Electricity and water	15,311,950.00	15,456,096.00
Medical	1,571,099.00	1,099,872.00
Administration costs	7,206,199.00	5,484,888.00
Activity	2,536,599.00	1,624,482.00
Fee on Boarding Equipment and stores	48,150,750.00	80,292,465.00
PA Levies*	44,702,395.00	50,707,000.00
Insurance	2,836,349.00	1,845,180.00
Total	151,385,139.00	177,867,037.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	1,541,150.00	925,640.00
Income From Farming Activities	16,590,566.00	16,931,653.00
Insurance Compensation		-
Income From Posho Mill		-
Income From Bus Hire		-
Fee For Hire of Ground and Equipment	31,851,516.00	18,406,210.00
Income From Grants and Donations*	463,000.00	
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income Breakages ,Tenders,ID,Magazines ,SES recoveries	546,829.00	701,294.00
Total	50,993,061.00	36,964,797.00

Notes to the Financial Statements (continued)

6 Payments for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		977,500.00
Textbooks		-
Reference materials		
Laboratory Equipment	1,566,197.00	3,330,182.00
Teaching / Learning Materials	1,461,602.25	73,009.00
Exams And Assessment		2,692,575.00
Teachers Guides		
Bank Charges		
Others (<i>specify</i>)		
Total	3,027,799.25	7,073,266.00

7 Payments for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,771,920.00	2,352,663.00
Service Gratuity		
Administration Cost	1,288,561.00	5,044,920.00
Repairs And Maintenance & Improvements		
Local Transport / Travelling	776,098.00	300,000.00
Electricity And Water	5,720,516.00	4,945,651.00
Medical		
Activity Expenses	552,560.00	457,920.00
Insurance Cost	1,714,631.00	226,655.00
Others (<i>specify</i>)		
Total	13,824,286.00	13,327,809.00

Notes to the Financial Statements (continued)

8 Payments for Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	788,220.00	411,771.00
Construction of laboratory		
Construction of dormitory		
Purchase of furniture	1,727,815.00	
Purchase of equipment	595,000.00	
Purchase of apparatus		
Repairs and renovations	1,392,200.00	
Renovation of washrooms -Admin offices		1,582,780.00
Total	4,503,235.00	1,994,551.00

9 Payments for Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	28,262,054.00	27,120,131.00
Service Gratuity		
Repairs And Maintenance & Improvements	6,290,947.00	12,033,204.00
Local Transport / Travelling	4,844,985.00	4,865,408.00
Electricity And Water	14,922,492.00	16,631,568.00
Medical Expenses	774,490.00	595,998.00
Administration Costs	14,214,883.00	5,262,916.00
Activity	5,256,780.00	6,672,245.00
Lunch Programme		
Bank Charges		
Expenses On Income Generating Activities**	42,147,087.00	30,921,091.00
Fee On Boarding Equipment and Stores	75,196,347.00	75,053,821.00
Rent Expenses		
Insurance Cost (<i>Life Property</i>)	568,839.00	213,206.00
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses	9,069,174.00	19,067,636.00
Other Income Breakages ,Tenders,ID,Magazines ,SES recoveries	1,254,372.00	1,085,801.00
Total	202,802,450.00	199,523,025.00

Alliance High School
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Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/ Dormant		Kshs	Kshs
Tuition Account,KCB(Kes)	Active	1102909017	1,795,521.00	837,521.25
Operations Account,Equity (Kes)	Active	05702917400900	33,227,318.00	1,534,689.00
School Fund Account/Boarding,KCB(Kes)	Active	1107133726	9,448,055.00	5,945,379.00
Equity Bank -Kikuyu -Collection account	Active	0570263361967	3,398,353.00	8,231,829.00
Savings Account,KCB (Kes)	Active	1102475165	1,081,748.00	6,279,986.00
KCB Goal account -Chapel Fundraising	Active	1316196283	429,758.00	-
Income generating activities Account,KCB(Kes)	Active	1107544688	278,632.00	347,941.00
Infrastructural Account,Eco bank,(Kes) (Special Projects)	Dormant	004302503099260 1	829.00	225,829.00
Dollar savings account(Usd)Rate 1=100	Active	1101722509	10,355.00	5,231,600.00
Farm account,KCB (Kes)	Active	1107134021	522,606.00	1,326,836.00
K-Unity-Farm savings	Active	0700-03	404,017.00	404,017.00
Infrastructural Account,Equity -MOE	Active	0570280958157	4,104,402.00	5,951,597.00
Safaricom Mpesa (Kes)	Active	997390	5,516,516.00	474,942.00
Total			60,218,110.00	36,792,166.25

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	166,015.00	48,687.00
Total	166,015.00	48,687.00

12 Short Term Investments

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

Notes to the Financial Statements (continued)

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

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	54,292,006.00	54,104,669.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	73,000.00	
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)	942,150.00	256,500.00
Total	55,307,156.00	54,361,169.00

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,533,994.00	14%	21,745,488.00	40%
Between 1- 2 years	14,650,285.00	28%	13,930,964.00	26%
Between 2-3 years	2,146,807.00	4%	1,265,820.00	2%
Over 3 years	30,976,070.00	59%	17,418,897.00	32%
Total (should tie to note 13 a)	55,307,156.00		54,361,169.00	

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	13,758,134.00	12,286,105.00
Prepaid Fees	14,200,187.00	7,778,060.00
Students pocket monies	1,244,061.00	939,380.00
Endowment funds	180,633.00	180,633.00
New Bus donation	-	13,941,878.00
Deferred Income	1,134,470.00	-
New Chapel Funds	3,458,618.00	5,280,984.00
Clubs & societies	786,418.50	4,364,062.50
Other payables (-Uniform)	4,395,701.00	897,125.00
Total	39,158,222.50	45,668,227.50

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	38,977,589.50	116%	40,407,040.50	88%
Between 1- 2 years	180,633.00	1%	5,261,187.00	12%
Between 2-3 years		0%		0%
Over 3 years		0%		0%
Total (should tie to note 14)	39,158,222.50		45,668,227.50	

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	60,218,110.00	36,792,166.25
Cash Balances	166,015.00	48,687.00
Short Term Investments		-
Receivables	55,307,156.00	54,361,169.00
Payables	(39,158,222.50)	(45,668,227.50)
Total	76,533,058.50	45,533,794.75

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

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	20 cows (including calves)	6,980,000.00	7,354,000.00
Nursery beds	4beds @ 18ft	44,500.00	44,500.00
Tree Nursery	24beds (assorted trees)	268,000.00	250,000.00
Un-harvested crops	Mixed vegetables 0.3acre	95,000.00	120,000.00
Pigs	84pigs	680,000.00	700,000.00
Eggs	28trays	11,200.00	19,350.00
Poultry	1328birds	664,000.00	675,000.00
Total		8,742,700.00	9,162,850.00

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		

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

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	654,200.00	3,658,300.00
Lab consumables	358,400.00	656,860.00
Farm produce	12,486.00	25,000.00
Medication	8,630.00	14,500.00
Construction Materials	465,820.00	289,800.00
Others (specify)	-	0
	1,499,536.00	4,644,260.00

20. Contingent Liability

The school is currently in negotiations with the workers trade union regarding the salary increments and payment of salary arrears to casual employees. It's more likely that the school will have to pay these expenses though the estimates of which cannot be reliably measured as at the date of this report

Alliance High School**Annual Report and Financial Statements For the year ended 30th June 2024****21 Progress On Follow Up Of Auditor Recommendations**

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Non Submission of Financial statements to OAG	The FS were submitted through CDE office as per circulars ref MOE/DSAS/FIN/17/1/17	Not Resolved	
2	Capitation grants and NEMIS	Students have been registered on NEMIS except few due to system failure.	Not Resolved	In consultation with MOE
3	Transfer to Infrastructure	Delay in issuance of circulars for various capitations . All MIF funds have been transferred	Not Resolved	
4	Extra levies	Parents made a resolution in their AGM to cater for the budget deficit	Resolved	
5	Outstanding Receivables	The long outstanding receivables relate to students who left the school in prior years	Not resolved	No definite date
6	Outstanding accounts payable	The suppliers were all paid in the subsequent FY	Resolved	
7	Asset Register	There was difficulty in ascertain the historical cost of some of the old assets	Not Resolved Resolved	


 Kamau D Chomba
 Principal

Date : 11/04/2025

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2023-2024	2022-2023	
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supplier Of Goods Or Services						
UTOPIA MEDICAL SUPPLIES LTD	311,700.00	01-06-23	273,660.00	38,040.00	-	
GOLDWISE VENTURES	2,900,000.00	01-06-23	1,100,000.00	1,800,000.00	608,000.00	
GLOBAL LANE LTD	415,350.00	01-06-23	194,090.00	221,260.00	-	
NAIROBI SPORTS HOUSE LIMITED	827,500.00	01-06-23	786,500.00	41,000.00	-	
SUJACK ENTERPRISES	5,959,635.00	01-06-23	4,087,135.00	1,872,500.00	832,000.00	
SKYLIM GREEN TRADERS	3,392,500.00	01-06-23	3,088,910.00	303,590.00	727,370.00	
MELAN VEG ENTERPRISES	1,562,300.00	01-06-23	1,123,523.00	438,777.00	-	
CARLIUS ENTERPRISES	2,465,280.00	01-06-23	2,427,280.00	38,000.00	415,350.00	
KOLU GENERAL MERCHANTS	2,872,945.00	01-06-23	1,172,945.00	1,700,000.00	1,720,510.00	
BAWEK VENTURES LTD	2,285,670.00	01-06-23	634,870.00	1,650,800.00	-	
P.K.K MEAT SUPPLIES	2,512,000.00	01-06-23	1,174,940.00	1,337,060.00	1,355,370.00	
EUNY PRECIOUS ENTERPRISES	1,578,500.00	01-06-23	59,900.00	1,518,600.00	204,000.00	
PINPOINT HYGIENE SERVICES LTD	160,815.00	01-06-23	104,787.00	56,028.00	6,496.00	
GUACA STATIONERS LIMITED	1,935,570.00	01-06-23	727,650.00	1,207,920.00	-	
FAIRMART SUPERMAKET	6,242,843.00	01-06-23	4,708,284.00	1,534,559.00	-	
Total	35,422,608.00		21,664,474.00	13,758,134.00	5,869,096.00	

**Alliance High School
Annual Report and Financial Statements For the year ended 30th June 2024**

Annex 2 – Summary of Fixed Assets Register

Asset class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	360,000,000.00	-	-	360,000,000.00
Buildings and structures	500,000,000.00	-	-	500,000,000.00
Motor vehicles	14,500,000.00	15,700,000.00	-	30,200,000.00
Office equipment, furniture and fittings	28,265,380.00	970,855.00	-	29,236,235.00
ICT Equipment, and Other ICT Assets	10,480,365.00	1,292,000.00	-	11,772,365.00
Tools and apparatus	4,000,650.00	595,000.00	-	4,595,650.00
Textbooks	5,650,000.00	-	-	5,650,000.00
Other Machinery and Equipment	8,915,306.00	-	-	8,915,306.00
Total	931,811,701.00	18,557,855.00	-	950,369,556.00