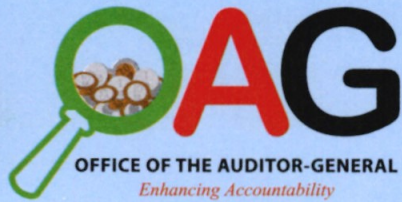


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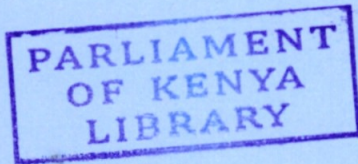
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

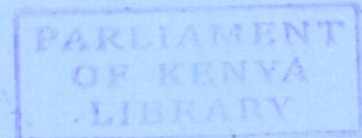
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	
JAY. Chair.	
TABLED BY:	Hon. Owen Baya, MP Dep Leader of the Majority Party
CLERK-AT THE-TABLE:	M. Chumo



OF

THE AUDITOR-GENERAL

ON



ST. ALBERTINA KIONGWANI GIRLS
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

MAKUENI COUNTY

Revised 30th June 2024.



*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 YEAR ENDED

30TH JUNE 2024

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



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ST. ALBERTINA KIONGWANI GIRLS'
HIGH SCHOOL
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 2024

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

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.

Annual Report and Financial Statements For The Year Ended 30th June 2024

2. Key School Information and Management

(a) Background information

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

The school was registered on **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 Girls boarding school and had **700** students as at **30th June 2024**. It has **4** streams of 13 classes and **29** teachers of which **11** 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	Rose Wawunda	Member Special interest	27th july 2022
13	Stephen Kigutu	Member	27th july 2022
14	Raphael Kongu	Member-Special needs	27th july 2022
15	Rachael Panai	Rep Students	January 2024

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Sebastian Kyoni 2. Jackline Muli 3. Stephen Kigutu 4. Philip Kilonzo 5. Janet Mutwiwa	B.O.M Chairman Principal Member Member Member	There was no meeting
2	Audit Committee	-	-	-
3	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 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1. Sarah Mbilo	Chairman	1 out of 1

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

		2.James Kimuyu	Member	1 out of 1
		3.Rose Orwa	Member	1 out of 1
		4.Philip Kilonzo	Member	1 out of 1
		5.Joseph Kyalo	Member	1 out of 1
		6.Simon Mutinda	Member	1 out of 1
5	Development Committee	1.James Kitaka	Chairman	3 out of 3
		2. Janet Mutwiwa	Member	3 out of 3
		3.Stephen Kigutu	Member	3 out of 3
		4.Sebastian Kyoni	Member	3 out of 3
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
7	Adhoc Committee (if any during the year)	-	-	-



Annual Report and Financial Statements For The Year Ended 30th June 2024

(d) School operation Management

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

Ref:	Designation	Name	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.

- Account Name: **Tuition Account**
Account Number: **1131649478**
Name of the Bank: Kenya Commercial Bank
Branch: Emali
- Account Name: **Operation Account**
Account Number: 1131649370
Name of the Bank: Kenya Commercial Bank
Branch: Emali
- Account Name: **Infrastructure Account**
Account Number: **1216342407**
Name of the Bank: Kenya Commercial Bank
Branch: Emali
- Account Name: **Boarding Account**
Account Number: **1102253863**
Name of the Bank: Kenya Commercial Bank
Branch: Emali

MPESA pay Bill 522123 account no 37635K attached to Boarding Account no 1102253863

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

5. Account Name: **C.D.F Account**
Account Number: **1116310481**
Name of the Bank: Kenya Commercial Bank
Branch: Kibwezi
6. Account Name: **Non Teaching Staff Service Gratuity Account**
Account Number: **1216342024**
Name of the Bank: Kenya Commercial Bank
Branch: Emali



(g) Independent Auditors

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



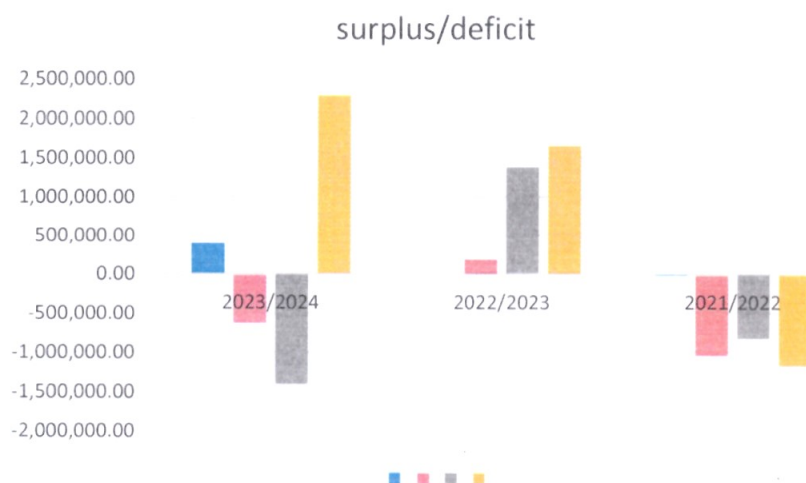
Annual Report and Financial Statements For The Year Ended 30th June 2024**3. Summary Report of Performance of The School**

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

a) Financial performance:

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

<i>FINANCIAL YEAR</i>	<i>TUTION ACCOUNT</i>	<i>OPERATION ACCOUNT</i>	<i>INFRASTRUCTURE ACCOUNT</i>	<i>BOARDING ACCOUNT</i>
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)
2021/2022	(21,620.00)	(1,032,714.00)	(829,211.00)	(92,348.00)



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

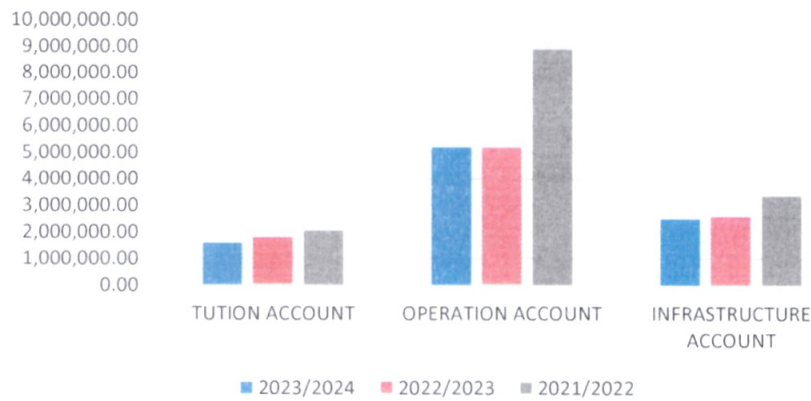
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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

<i>FINANCIAL YEAR</i>	<i>TUTION ACCOUNT</i>	<i>OPERATION ACCOUNT</i>	<i>INFRASTRUCTURE ACCOUNT</i>
<i>2023/2024</i>	<i>1,584,367.00</i>	<i>5,177,294.00</i>	<i>2,504,300.00</i>
<i>2022/2023</i>	<i>1,777,285.00</i>	<i>5,159,723.00</i>	<i>2,587,000.00</i>
<i>2021/2022</i>	<i>2,065,840.00</i>	<i>5,551,611.00</i>	<i>3,378,500.00</i>

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



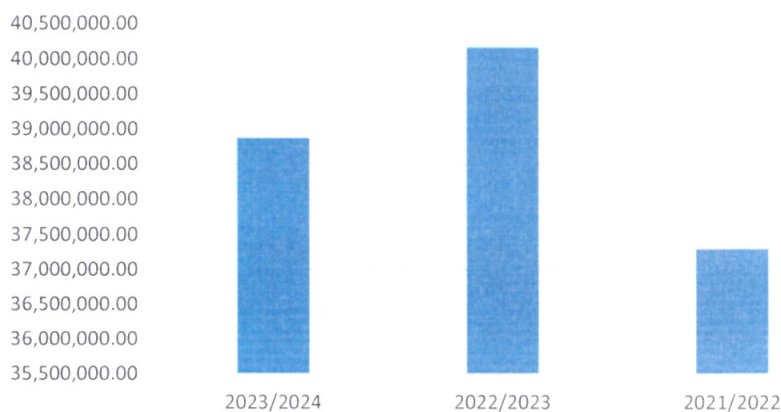
- *A three-year overview of growth of other income(s) earned by the school.*

<i>FINANCIAL YEAR</i>	<i>FEES FROM PARENTS(SHS CTS)</i>
<i>2023/2024</i>	<i>34,898,969.00</i>
<i>2022/2023</i>	<i>38,058,655.00</i>
<i>2021/2022</i>	<i>40,110,961.00</i>

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

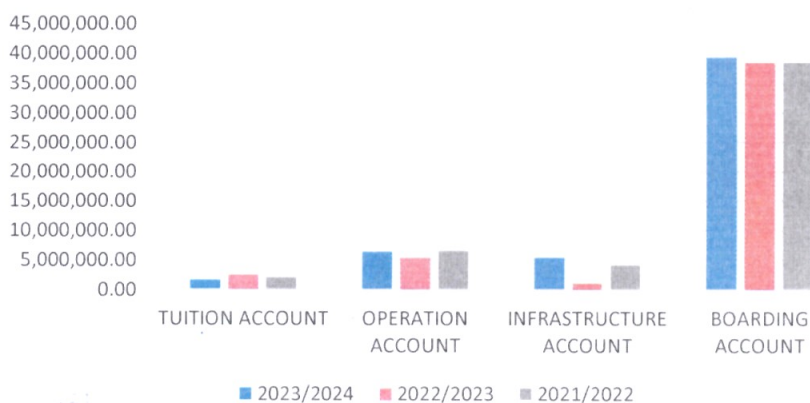
A three-year overview of growth of other income(s) earned by the school.



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

<i>FINANCIAL YEAR</i>	<i>TUITION ACCOUNT</i>	<i>OPERATION ACCOUNT</i>	<i>INFRASTRUCTURE ACCOUNT</i>	<i>BOARDING ACCOUNT</i>
2023/2024	1,182,432.00	5,805,807.00	3,913,000.00	36,651,227.00
2022/2023	1,783,747.00	4,969,664.00	1,200,000.00	37,865,785.00
2021/2022	2,086,461.00	6,586,736.00	4,207,300.00	41,599,570.00

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



Annual Report and Financial Statements For The Year Ended 30th June 2024

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

<i>FINANCIAL YEAR</i>	<i>DEBTORS</i>	<i>CREDITORS</i>
2023/2024	6,222,601.00	6,950,096.00
2022/2023	6,981,858.00	6,350,529.00
2021/2022	2,719,348.00	3,553,564.00

Movement of debtors and creditors of the school over the last three year



b) Teacher Student ratio:

<i>Teacher to student ratio</i>	<i>Recruited and posted teachers</i>	<i>Transferred teachers</i>	<i>Retired teachers</i>	<i>T.S.C teachers</i>	<i>B.O.M teachers</i>
<i>No of Students =700</i>	<i>none</i>	<i>one</i>	<i>none</i>	<i>18</i>	<i>11</i>
<i>No of Teachers =29</i>					
<i>Ratio=700/29 =1:24</i>					

Teachers per subject and shortage

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

c) The mean score in the 2023 KCSE:

<i>YEAR</i>	<i>MEAN GRADE</i>	<i>No of students transitioned to higher learning institutions</i>	<i>Comment on improvement</i>
2021/2022	5.2280	19	Have done averagely well
2022/2023	4.980	13	Below expectations
2023/2024	5.118	26	There is a potential to perform even better.

d) Number of Candidates in the 2023 KCSE:

YEAR	NO. OF CANDIDATES
2021/2022	134
2022/2023	124
2023/2024	151

e) The capacity of the school:

No of students	Dormitories	Dinning hall	Science labs	Toilets	Class rooms	offices	kitchen	Staff room
700	8	none	2	32	13	9	1	1

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 storeyed dormitory(phase one)	-M.O.E Infrastructure funds. -Development funds from parents.	Phase one completed	4,889,750.00	5,100,000.00 Balance kshs 1,472,365.00	07/10/2023

Sign :

Name: Jackline M Muli

School Principal

Date:

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 2024

4. Statement of School Management Responsibility

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

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

The Board of Management of **ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended **30th June, 2024**, and of the school's financial position as at that date.

Sign.....

Name: Sebastian Kyoni

Designation: Chairman, School Board of Management

Date: 26/04/2026

Sign.....

Name: Jackline M Muli

Designation: School Principal & Secretary to Board of Management

Date:

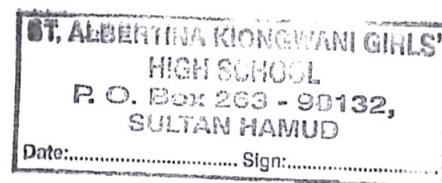
THE SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'
P. O. Box 263 - 90132,
SULTAN HAMUD
Date: 26/4/2026

SIGN.....

Name: Susan N Mesya

Designation: Bursar/ Finance Officer

Date: 26/04/2026



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. ALBERTINA KIONGWANI GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements St. Albertina Kiongwani Girls High School - Makueni County, set out on pages 1 to 18, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Albertina Kiongwani Girls High School, as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

Review of the financial statements revealed misstatements affecting the following;

- i. The statement of receipts and payments reflects operation and boarding and school fund amounts of Kshs.5,805,807 and Kshs.36,651,227, respectively while the statement of budgeted versus actual amounts reflects amounts Kshs.5,805,666 and Kshs.36,522,850 resulting in an unexplained variances of Kshs.141 and Kshs.128,377;
- ii. The statement of cash flows reflects 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;
- iii. The statement of budgeted versus actual amounts reflects final expenditure budget and actual on comparable basis expenditure amounts of Kshs.47,415,656 and Kshs.47,552,466 respectively. However, recast reflects amounts of Kshs.47,405,656 and Kshs.43,510,948 resulting in an unexplained variance amounting to Kshs.10,000 and Kshs.4,041,518 respectively;
- iv. Notes 5 to 13 to the financial statements are inconsistent with notes disclosed in the statement of receipts and payments;
- v. 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)
Surplus/ deficit	2022/2023	1,763,467	1,377,727	385,740
Growth in expenditure-Infrastructure	2021/2022	4,205,300	4,207,300	(2,000)
Movement of debtors of the School	2021/2022	4,590,699	2,719,348	1,871,351
Movement of debtors of the School	2022/2023	7,387,665	6,981,858	405,807

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

2. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.6,222,601. However, the disclosure note to the financial statements is Note 11 instead of Note 13. Further, the supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit review.

In the circumstances, the completeness, accuracy and existence of accounts receivable balance of Kshs.6,222,601 could not be confirmed.

3. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.6,950,096. However, the disclosure note to the financial statements is Note 12 instead of Note 14. Further, Management did not avail supporting ledgers, invoices, LPOs/LSOs, delivery notes, goods received notes to support the payables. In addition, Annex I- analysis of accounts payable balance reflects current and comparative outstanding balance of Kshs.6,950,096 and Kshs.6,350,000, respectively. Recast reflects balances of Kshs.5,477,731 and Kshs.2,660,250 resulting in an unexplained variance of Kshs.1,472,365 and Kshs.3,689,750.

In the circumstances, the accuracy, existence and completeness of payable balance of Kshs.6,350,529 could not be confirmed.

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

Key Audit Matters

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

Other Information

The School Management is responsible for Other Information set out on pages iii to xv which comprise of Key School Information and Management, the Summary Report of

Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects Government grants for operations and Governments grants for infrastructure amounts of Kshs.5,177,294 and Kshs.2,504,300 respectively all totalling Kshs.7,681,594 as disclosed in Notes 2 and 3 to the financial statements from the Ministry of Education. Included in the grants is an amount of Kshs.1,500,000 transferred to infrastructure grants accounts after 30 days contrary to Section 2.0 (1) of the guidelines on implementation of free day secondary school for the year 2024 stating that, M&I funds to be transferred to the School infrastructure account within 30 days upon receipt of the funds as detailed below;

Received Date	Transferred Date	Amount Received (Kshs)	Amount Transferred (Kshs)
21-Sep-23	26-Jan-24	1,253,543	700,000
09-Jan-24	07-Mar-24	2,034,296	800,000

In the circumstances, Management was in breach of the Ministry guidelines.

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

The statement of financial receipts and payments reflects boarding and school fund payments amount of Kshs.36,651,227. During the year under review, the School

transferred co-curricular funds amounting to Kshs.232,484 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.232,484 could not be confirmed.

3. 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. Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.6,222,601 in respect of fees arrears. Included in the balance is accounts receivable balance of Kshs.3,118,221 which had been outstanding for over one (1) year. However, there was no age analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Review of personnel records revealed that the School had eleven (11) teachers under Board of Management and twelve (12) non-teaching staff who were paid 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.

3. 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 and Discipline and Welfare Committees each held one(1) meeting contrary to Section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013 that requires, the Board of Management to meet at least once every four months. Further, the School had not established an Audit Committee contrary to Section 61(2) (d) of the Basic Education Act, 2013 which states that; Without prejudice to the provisions of subsection (1), the board of management to establish an audit committee. In addition, the executive committee did not hold any meeting during the year.

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

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

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

- i. The School BoM did not constitute a Human Rights and Students Welfare Committee as required in Section 61(2) of the Basic Education Act, 2013;
- ii. The Board did not prepare Annual Work plan or schedule of activities for the year under review;
- iii. The personal files for the Board of Management does not contain the requirements of chapter six of the constitution;
- iv. Further two(2) members of the Board of Management were appointed in July, 2019 and have served for more than two terms contrary to Regulation 39(2) of the Basic Education Regulations, 2015 which states that a Board of Management appointed under this regulation shall remain in office for a term of three years, which shall be renewable for one further term.

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

5. Lack of Asset Ownership Document

Annex 2 - summary of fixed assets register reflects a balance of Kshs.102,766,065 which includes one (1) parcel of land for the School with historical costs of Kshs.3,200,000. However, there were no ownership documents for the land, and Management did not provide evidence of any efforts made to obtain the ownership documents.

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

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

Responsibilities of Management and Board of Management

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

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

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

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

The Board of Management is responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and

systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 May, 2026

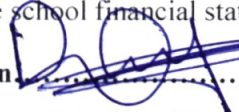
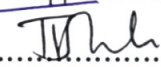
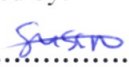
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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

Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,584,367.00	1,777,285.00
Government grants for operations	2	5,177,294.00	5,159,723.00
Governments grants for infrastructure	3	2,504,300.00	2,587,000.00
School fund income- parents' contributions	4	34,898,969.00	38,058,655.00
Total Receipts		44,164,930.00	47,582,663.00
Payments			
Tuition	5	1,182,432.00	1,783,747.00
Operations	6	5,805,807.00	4,969,664.00
Infrastructure	7	3,913,000.00	1,200,000.00
Boarding and school fund	8	36,651,227.00	37,865,785.00
Total Payments		47,552,466.00	45,819,196.00
Surplus/Deficit		(3,387,536.00)	1,763,467.00

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

Sign:  Sign:  Sign: 

Name: Sebastian Kyoni

Name: Jackline M Muli

Name: Susan N Mesya

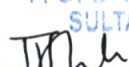
Chair BOM

School Principal/ Secretary to
BOM

Bursar/ Finance Officer

Date: 26/04/2026 THE B.O.M SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'
P. O. Box 263 - 90132,
SULTAN HAMUD

Date: 26/04/2026

Sign:  Date: 26/4/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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

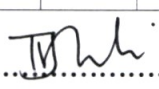
Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	881,195.00	2,465,915.00
Cash balances	10	1,120.00	39,305.00
Total cash and cash equivalent		882,315.00	2,505,220.00
Account's receivables	11	6,222,601.00	7,387,665.00
Total financial assets (a)		7,104,916.00	9,892,885.00
Financial liabilities			
Accounts payables	12	6,950,096.00	6,350,529.00
Total Financial Labilities (b)		154,820.00	3,542,356.00
Net financial assets (a-b)			
Represented by			
Fund balance b/f 1 st July 2023	13	3,542,356.00	1,778,889.00
Surplus/deficit for the year		(3,387,536.00)	1,763,462.00
Net Assets		154,820.00	3,542,356.00

Sign: 

Name: Sebastian Kyoni

Chair BOM

Date: 26/04/2026

Sign: 

Name: Jackline M Muli

School Principal/ Secretary to BOM

Date: 26/04/2026

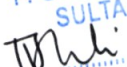
Sign: 

Name: Susan N Mesya

Bursar/ Finance Officer

Date: 26/04/2026

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

Sign:  Date: 26/4/2026



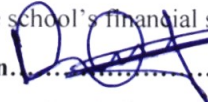
ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

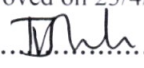
8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,584,367.00	1,777,285.00
Government grants for operations		5,177,294.00	5,159,723.00
Government grants for infrastructure		2,504,300.00	2,587,000.00
School fund income- parents contributions/ fees		34,898,969.00	38,058,655.00
Total receipts		44,164,930.00	47,582,663.00
Payments			
Cash outflows for tuition		1,182,432.00	1,783,747.00
Cash outflows for operations		5,805,807.00	4,969,664.00
Cash outflows for infrastructure		3,913,000.00	1,200,000.00
Cash outflows Boarding/lunch and school fund payments		36,651,227.00	37,865,785.00
Total payments		47,552,466.00	45,819,196.00
Net cash inflow/outflow from operating activities		(3,387,536.00)	1,763,467.00
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		(3,387,536.00)	1,763,467.00
Cash and cash equivalent at beginning of the FY 2023/2024		2,505,221.00	741,754.00
Cash and cash equivalent at end of the FY 2023/2024		882,315.00	2,505,221.00

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

Sign: 

Name: Sebastian Kyoni

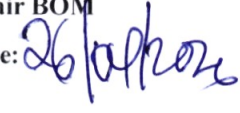
Sign: 

Name: Jackline M Muli

Sign: 

Name: Susan N Mesya

Chair BOM

Date: 

School Principal/ Secretary to

BOM

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

Sign:  Date: 26/4/2026

Bursar/ Finance Officer

Date: 25/04/2026

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 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	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	2,925,720.00	-	2,925,720.00	1,584,367.00	54%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,244,250.00		1,244,250.00	1,609,293.00	129%
Local Transport / Travelling	1,244,250.00	-	1,244,250.00	-	0.00%
Electricity And Water	1,244,250.00		1,244,250.00	1,259,339.00	101%
Medical and insurance	1,260,000.00		1,260,000.00	517,725.00	41%
Administration Costs	1,244,250.00		1,244,250.00	1,278,944.00	102%
Co-curriculum Activities	945,000.00		945,000.00	511,993.00	54%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,780,000.00		3,780,000.00	2,504,300.00	66%
(4) Fees Charged					

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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>on Parents</i>					
Personnel Emoluments	1,953,000.00		1,953,000.00	1,994,937.00	102%
Repairs And Maintenance	1,512,000.00		1,512,000.00	1,418,720.00	94%
Local Transport / Travelling	409,500.00		409,500.00	389,725.00	95%
Electricity And Water	3,087,000.00		3,087,000.00	2,913,195.00	94%
Administration Costs	1,165,500.00		1,165,500.00	967,305.00	83%
Activity	94,500.00		94,500.00	97,965.00	104%
Fee On Boarding Equipment and Stores	17,315,550.00		17,315,550.00	19,606,209.00	113%
Id cards	129,500.00		129,500.00	129,500.00	100%
tender	62,000.00		62,000.00	62,000.00	100%
Textbook recoveries	3,900.00		3,900.00	3,900.00	100%
uniform	3,669,720.00		3,669,720.00	3,669,720.00	100%
Knec exam	11,800.00		11,800.00	11,800.00	100%
School magazine	73,217.00		73,217.00	73,217.00	100%
Uniform branding	248,150.00		248,150.00	248,150.00	100%
Hymnal books	95,520.00		95,520.00	95,520.00	100%
kuccps	5,000.00		5,000.00	5,000.00	100%
Pa levies	3,780,000.00		3,780,000.00	3,212,106.00	85%
5) Miscellaneous					

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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>Income</i>					
Total Income	47,503,577.00		47,503,577.00	44,164,930.00	93%
<i>(6) Expenditure For Tuition</i>					
Teaching / Learning Materials	2,925,280.00		2,925,280.00	1,179,820.00	40%
Bank Charges	2,612.00		2,612.00	2,612.00	100%
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	1,244,250.00		1,244,250.00	4,093,401.00	329%
Local Transport / Travelling	1,244,250.00	-	1,244,250.00	-	0.00%
Electricity, Water and Conservancy	1,244,250.00		1,244,250.00	444,300.00	36%
Medical and insurance	1,260,000.00		1,260,000.00	68,450.00	5%
Administration Costs	1,244,250.00		1,244,250.00	1,017,800.00	82%
Co-curriculum Activities	945,000.00		945,000.00	177,710.00	19%
Bank charges	4,005.00		4,005.00	4,005.00	100%
<i>(8) Expenditure For infrastructure</i>					
Construction of a Dormitory	3,780,000.00		3,780,000.00	3,913,000.00	104%
<i>(9) Expenditure</i>					

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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/boarding</i>					
Personnel Emoluments	1,953,000.00		1,953,000.00	1,592,976.00	82%
Repairs, Maintenance and Improvements	1,512,000.00		1,512,000.00	549,736.00	36%
Local Transport / Travelling	409,500.00		409,500.00	799,825.00	195%
Electricity, Water and Conservancy	3,087,000.00		3,087,000.00	1,958,220.00	63%
Administration Costs	1,165,500.00		1,165,500.00	1,828,165.00	157%
Activity	94,500.00		94,500.00	269,800.00	286%
k.u.c.c.p.s	10,000.00		10,000.00	10,000.00	100%
Boarding Equipment and Stores	17,315,550.00		17,315,550.00	20,601,754.00	119%
Pa expenses	3,780,000.00		3,780,000.00	814,665.00	22%
Bank Charges	32,759.00		32,759.00	32,759.00	100%
tender				-	
School id	132,000.00		132,000.00	132,000.00	100%
uniform	3,454,100.00		3,454,100.00	3,454,100.00	100%
School magazine	240,400.00		240,400.00	240,400.00	100%
Textbook recoveries	3,700.00		3,700.00	3,700.00	100%
Uniform branding	229,950.00		229,950.00	229,950.00	100%
Knec exam	11,800.00		11,800.00	11,800.00	100%
Hymnal books	80,000.00	-	80,000.00	80,000.00	100%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

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
Totals	47,415,656.0 0		47,415,656.0 0	47,552,466.0 0	100%

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

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of

Annual Report and Financial Statements For The Year Ended 30th June 2024

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For The Year Ended 30th June 2024

11. Notes To the Financial Statements

1. Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Teaching / Learning Materials	1,584,367.00	1,777,285.00
Total	1,584,367.00	1,777,285.00

2. Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	1,609,293.05	1,955,516.50
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	1,259,339.03	1,288,777.80
Medical and Insurance	517,725.00	131,900.00
Administration Costs	1,278,944.00	1,288,779.00
Co-curriculum Activities	511,993.07	494,750.00
Total	5,177,294.00	5,159,723.00

3. Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	2,504,300.00	2,587,000.00
Total	2,504,300.00	2,587,000.00

4. School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	1,994,937.00	2,073,305.00
Repairs and maintenance	1,418,720.00	1,768,726.00
Local transport / travelling	389,725.00	508,566.00
Electricity and water	2,913,195.00	3,961,247.00

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Description	2023/2024	2022/2023
	Kshs	Kshs
Medical	-	-
Administration costs	967,305.00	1,301,575.00
Activity	97,965.00	94,965.00
Fee on Boarding Equipment and stores	19,606,209.00	20,264,862.00
PA Levies*	3,212,106.00	4,711,893.00
Id cards	129,500.00	107,150.00
tender	62,000.000	80,000.00
Textbook recoveries	3,900.00	3,350.00
uniforms	3,669,720.00	2,640,240.00
Knec exam	11,800.00	29,700.00
School magazine	73,217.00	325,385.00
Uniform branding	248,150.00	52,600.00
Hymnal books	95,520.00	27,200.00
kuccps	5,000.00	107,891.00
Total	34,898,969.00	38,058,655.00

5. Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Total		

6. Tuition payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Teaching / Learning Materials	1,179,820.00	1,781,629.00
Bank Charges	2,612.00	2,118.00
Total	1,182,432.00	1,783,747.00

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7. Operations payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	4,093,401.00	3,465,151.00
Administration Cost	1,017,800.00	409,820.00
Local Transport / Travelling	-	-
Electricity And Water	444,300.00	425,800.00
Medical and insurance cost	68,450.00	-
Bank charges	4,145.00	7,178.00
Activity Expenses	177,710.00	661,715.00
Total	5,805,806.00	4,969,664.00

8. Infrastructure payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of storey Dormitory	3,913,000.00	1,200,000.00
Total	3,913,000.00	1,200,000.00

9. Boarding And School Fund payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	1,592,976.00	1,887,076.00
Activity	269,800.00	443,225.00
Repairs And Maintenance & Improvements	549,736.00	961,800.00
Local Transport / Travelling	799,825.00	964,400.00
Electricity And Water	1,958,220.00	2,959,060.00
Administration Costs	1,828,165.00	627,300.00
Bank Charges	32,759.42	82,167.34
Fees on boarding equipment and stores	24,643,131.00	25,203,312.00
tender	-	24,000.00
School id	132,000.00	102,000.00
uniform	3,454,100.00	2,640,240.00
Pa expenses	814,665.00	1,573,954.00
School magazine	240,400.00	241,200.00

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Text book recoveries	3,700.00	7,850.00
Uniform branding	229,950.00	33,500.00
Knec exam	11,800.00	29,700.00
kuccps	10,000.00	67,000.00
Hymnal books	80,000.00	18,000.00
Total	36,651,227.00	37,865,785.00

10. Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account		1131649478	8,650.00	7,765.00
Operations Account		1131649370	517,788.00	922,814.00
School Fund Account/Boarding		1102253863	257,120.00	293,537.00
Non teaching staff account		1216342024	48,698.00	48,939.00
Infrastructural Account		1216342407	48,940.00	1,192,861.00
Total			881,195.00	2,465,916.00

11. Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	1,120.00	39,305.00
Total	1,120.00	39,305.00

12. Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares	-	-
Total	-	-

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13. Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	6,222,601.00	7,387,665.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	6,222,601.00	7,387,665.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	3,104,380.00	50%	4,767,866.00	54%
Between 1- 2 years	2,113,000.00	34%	648,382.00	22%
Between 2-3 years	1,005,221.00	16%	1,971,417.00	24%
Over 3 years				
Total (should tie to note 13 a)	6,222,601	100.00%	7,387,665.00	100.00%

14. Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,658,518.00	5,752,089.00
Prepaid Fees	291,578.00	598,440.00
Caution money	-	-
Total	6,950,096.00	6,350,529.00

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14a. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	6,950,096.00	100%	5,718,652.00	90.00%
Between 1- 2 years			631,877.00	10%
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	6,950,096.00	100.00%	6,350,529.00	100.00%

15. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Balances	2,465,915.00	730,935.00
Cash Balances	39,305.45	10,819.00
Short Term Investments	-	-
Receivables	7,387,665.00	4,590,699.00
Payables	(6,350,529.00)	(3,553,564.00)
Total	3,542,356.00	1,778,889.00



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
	-	-
Total	-	-

17. Biological assets

Description	Numbers	2023/2024	2022/2023
		Kshs	Kshs
sheep		70,000.00	80,000.00
Total		70,000.00	80,000.00

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	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs	1,101,330.00	931,630.00
Lab consumables	100,000.00	1,100,000.00
	1,201,330.00	2,031,630.00

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20. Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Principal

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

Sign: JTh Date: 26/4/2026



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023/2024	Outstanding Balance Comparative 2022/2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Jemilian trading Company	4,889,750.00	18 TH April 2023	5,143,000	1,472,365.00	3,689,750.00	There was an extra work valued during Construction of the dormitory.
Sub-Total	4,889,750.00			1,472,365.00	3,689,750.00	
Supply Of Goods						
1.NAMNYAK SUPPLIERS	2,367,140.00	1/7/2023	1,935,790.00	431,350.00	227,840.00	
2 .D.P.L FESTIVE	2,647,765.00	1/7/2023	1,616,197.00	531,568.00	109,938.00	
3.LIMITRY MERCHANTS	1,297,400.00	1/7/2023	752,400.00	545,000.00	32,400.00	
4.MACCOS COLLECTIONS	1,925,100.00	1/7/2023	1,681,450.00	243,650.00		
5.TRAVELLERS BUTCHERY	1,010,605.00	1/7/2023	833,755.00	176,850.00	187,935.00	
6.SHASHABED ENTERPRISES	2,127,267.00	1/7/2023	1,534,450.00	592,817.00		
7.AGREED INVESTMENT	5,491,580.00	1/7/2023	3,881,130.00	610,450.00	49,200.00	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023/2024	Outstanding Balance Comparative 2022/2023	Comments
8.PRILLY INVESTMENTS	4,177,586.00	1/7/2023	3,707,976.00	469,610.00		
9.COSMUS MUTINDA	65,150.00	1/7/2023	58,470.00	6,680.00		
10.SYROPENTHY LTD	520,000.00	1/7/2023	420,000.00	100,000.00	20,000.00	
11.CHACYM ENTERPRISES	1,368,100.00	1/7/2023	1,303,600.00	64,500.00		
12.MATEE TRANSPORTERS	121,000.00	1/7/2023	-	121,500.00		
13.TERMITES BUILDING CONTRACTORS	704,000.00	1/7/2023	616,400.00	87,600.00		
14.BRIGHTFAME ELECTRICALS	265,150.00	1/7/2023	109,550.00	155,600.00	18,190.00	
15.DYNASCOPE MEDICAL SERVICES	252,000.00	1/7/2023	192,000.00	60,000.00		
16.KELTECH SERVICES	81,200.00	1/7/2023	-	81,200.00		
17.ASPET SCHOOL SUPPLIES	930,155.00	1/7/2023	768,570.00	161,585.00	41,820.00	
18.TOP GRADE PROMOTIONS	265,000.00	1/7/2023	-	265,000.00	90,000.00	
19.PRINLOS INVESTMENTS	980,300.00	1/7/2023	912,900.00	67,400.00		
20.JUPARTY BREEZE INVESTMENTS	599,535.00	1/7/2023	384,075.00	215,460.00	130,905.00	
21.KAMAAR ENTERPRISES					126,000.00	
22.ABERRIOPLANO WELDERS					109,000.00	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023/2024	Outstanding Balance Comparative 2022/2023	Comments
23.MARIASALUS INFIRMORUM DISPENSARY					25,420.00	
24.SALMAK MERCHANTS					187,446.00	
25.KIMWA SAFETY SOLUTIONS					30,000.00	
26.MONACA ENTERPRISES					64,400.00	
Sub-Total				4,987,330.00	1,450,494.00	
Supply Of Services						
1.STARLEX INVESTMENT LTD	2,384,010.00	1/7/2023	2,039,010.00	45,000.00	82,700.00	
2.BRIGCO ENTERPRISES	1,791,900.00	1/7/2023	1,202,900.00	51,473.00	261,295.00	
3.WISEBLOOM LOGISTICS	327,450.00	1/7/2023	-	27,450.00		
4.MARIA SALUS INFIRMORUM	149,120.00	1/7/2023	117,720.00	31,400.00		
5.LUDATEC ELECTRICAL SERVICES	101,500.00	1/7/2023	58,000.00	43,500.00	52,500.00	
6.RUBIC ENGINEERING					190,000.00	
7.WEZESHA DIGITAL SOLUTIONS					25,350.00	
8.PREPAID FEES				291,578.00		
Sub-Total				490,401.00	1,209,756.00	
Grand Total				6,950,096.00	6,350,000.00	

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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	3,200,000.00	-	-	3,200,000.00
Buildings And Structures	60,000,000.00	6,572,365.00.00	-	66,572,365.00
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	20,000,000.00	160,000.0000	-	20,160,000.00
Textbooks	5,000,000.00	3,700.00	-	5,003,700.00
ICT Equipment	2,500,000.00	-	-	2,500,000.00
Tools And Apparatus	5,000,000.00	-	-	5,000,000.00
Intangible Assets- Soft Ware	300,000.00	30,000.00	-	330,000.00
Total	96,000,000.00	6,766,065.00		102,766,065.00

