

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

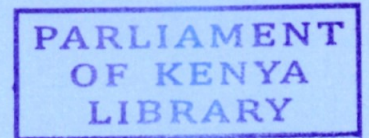
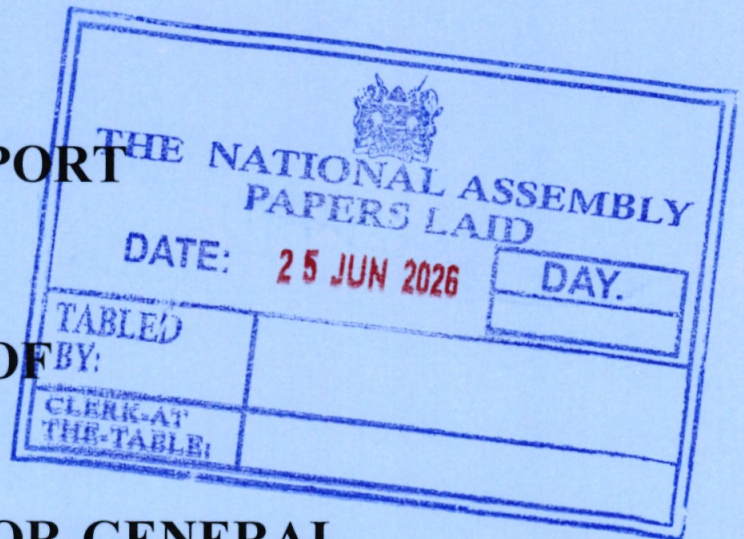
THE AUDITOR-GENERAL

ON

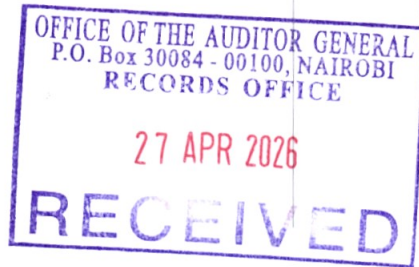
ST. ALBERTINA KIONGWANI GIRLS
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

MAKUENI COUNTY



Revised 30th June 2023.



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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



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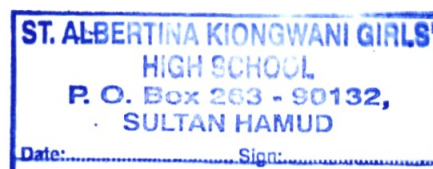
ST. ALBERTINA RONGWANI GIRLS'
HIGH SCHOOL
P. O. Box 263 - 90132,
SULTAN HAMUD
Date:..... Sign:.....

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Table of Contents

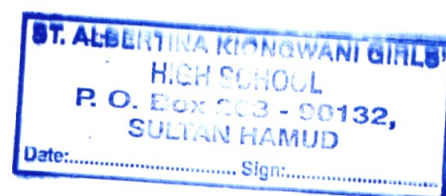
Page

1. Acronyms and Glossary of Terms.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	viii
4. Statement of School Management Responsibility	xiv
5. Report Of The Independent Auditors (<i>To be attached</i>)	xv
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
7. Statement of Assets and Liabilities As At 30 th June 2023	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	4
10. Significant Accounting Policies.....	7
11. Notes To The Financial Statements	9
12. Annexes.....	18



1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	



2. Key School Information and Management

(a) Background information

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

The school was registered in **November 2016** under registration number **17S30000327** and is currently categorized as a County public school established, owned or operated by the Government.

The school is a Girls boarding school and had **630** number of students as at **30th June 2023**. It has 3 streams and **28** teachers of which **10** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	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	Sharley Maccos	Rep Students	27th july 2022



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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.

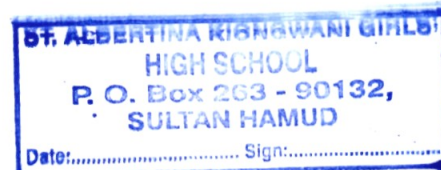
(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Sebastian Kyoni Jackline Muli Stephen Kigutu Philip Kilonzo Janet Mutwiwa	B.O.M Chairman Principal P.A Chairman Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Audit Committee	N/a		
3	Finance, procurement and general purposes Committee	Raphael Kongu Sebastian Kyoni Onesmus Muema Stephen Kigutu	Chairman Member Member P.A Chairman	2 out of 2 2 out of 2 2 out of 2 2 out of 2
4	Academic Committee	Sarah Mbilo James Kimuyu Rose Orwa Philip Kilonzo Joseph Kyalo Simon Mutinda	Chairman Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

5	Development Committee	James Kitaka	Chairman	3 out of 3
		Janet Mutwiwa	Member	3 out of 3
		Stephen Kigutu	Member	3 out of 3
		Sebastian Kyoni	Member	3 out of 3
6	Discipline and welfare Committee	Mary Muli	Chairman	2 out of 2
		James Kimuyu	Member	2 out of 2
		Catherine Veke	Member	2 out of 2
		Sarah Maundu	Member	2 out of 2
7	Adhoc Committee (if any during the year)	-	-	



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Jackline Mukonyo Muli	TSC No. 387689
2	Deputy Principal	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: kiongwanigirlssecondary@gmail.com

(f) School Bankers

Boarding Account

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

Operation Account

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

Tuition Account

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

Infrastructure Account

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

C.D.F Account

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

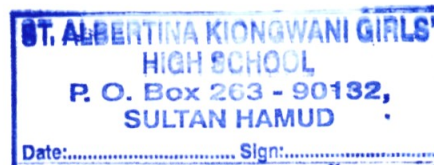
Non teaching Staff Service Gratuity Account

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

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

(g) Independent Auditors

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



3. Summary Report of Performance of The School

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

a) Financial performance:

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

FINANCIAL YEAR	SURPLUS(SHS CTS)	DEFICIT(SHS CTS)
2020/2021	2,835,048.00	-
2021/2022	-	1,975,893.00
2022/2023	1,763,467.00	-

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

FINANCIAL YEAR	OPERATION ACCOUNT	TUITION ACCOUNT	INFRASTRUCTURE ACCOUNT
2020/2021	2,767,760.00	740,107.00	2,258,000.00
2021/2022	5,551,611.00	2,065,840.00	3,378,500.00
2022/2023	5,159,723.00	1,777,285.00	2,587,000.00

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

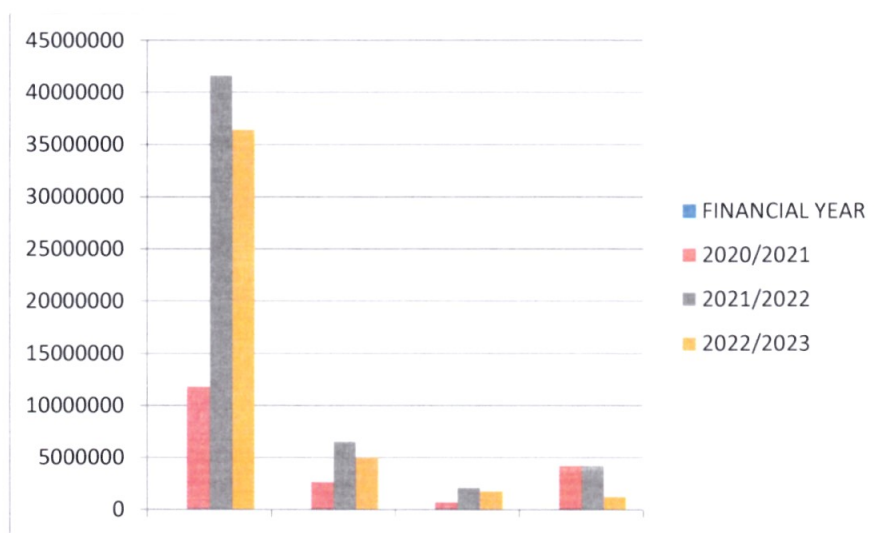
FINANCIAL YEAR	FEES FROM PARENTS(SHS CTS)
2020/2021	11,859,399.00
2021/2022	40,110,961.00
2022/2023	38,058,655.00

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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

<i>FINANCIAL YEAR</i>	<i>BOARDING ACCOUNT</i>	<i>OPERATION ACCOUNT</i>	<i>TUTION ACCOUNT</i>	<i>INFRASTRUCTURE ACCOUNT</i>
2020/2021	11,847,720.00	2,629,076.00	705,157.00	4,207,711.00
2021/2022	41,599,570.00	6,586,736.00	2,086,461.00	4,205,300.00
2022/2023	37,865,785.00	4,969,664.00	1,783,747.00	1,200,000.00



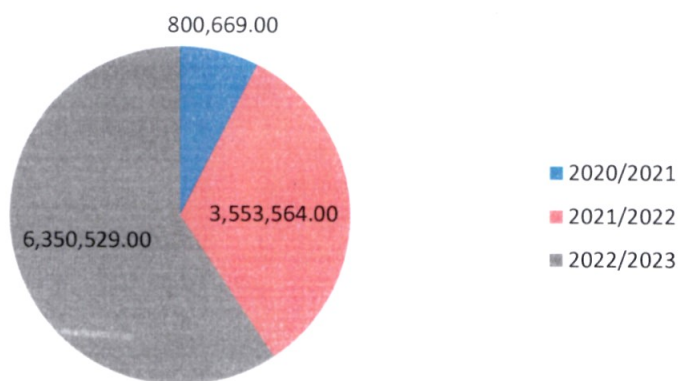
**ST. ALBERTINA KIONGWANI GIRLS'
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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

FINANCIAL YEAR	CREDITORS(SHS CTS)
2020/2021	800,669.00
2021/2022	3,553,564.00
2022/2023	6,350,529.00

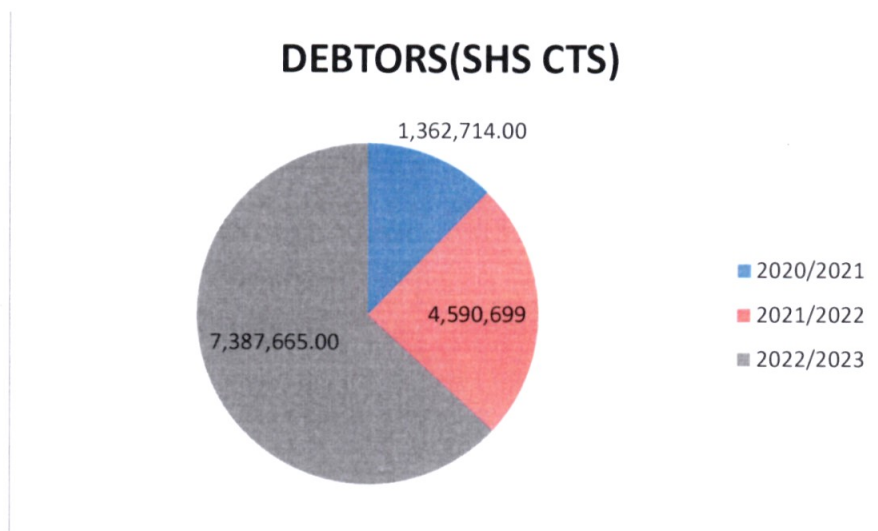
CREDITORS(SHS CTS)



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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

FINANCIAL YEAR	DEBTORS(SHS CTS)
2020/2021	1,362,714.00
2021/2022	4,590,699.00
2022/2023	7,387,665.00



b) Teacher Student ratio:

<i>Teacher to student ratio</i>	<i>Recruited and posted teachers</i>	<i>Transferred teachers</i>	<i>Retired teachers</i>	<i>T.s.c teachers</i>	<i>B.o.m teachers</i>
<i>1:22</i>	<i>1</i>	<i>none</i>	<i>none</i>	<i>18</i>	<i>10</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	6	1
3.	MATHEMATICS	7	-
4.	CHEMISTRY	4	1
5.	BIOLOGY	4	1
6.	PHYSICS	4	1
7.	HISTORY	6	-
8.	GEOGRAPHY	3	1
9.	C.R.E	4	1
10.	BUSINESS STUDIES	2	1

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

11.	AGRICULTURE	4	1
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c) Mean score in the 2022 KCSE

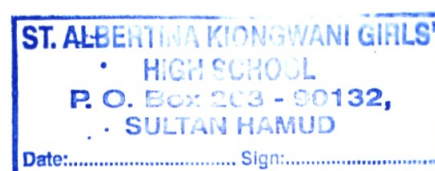
<i>YEAR</i>	<i>MEAN GRADE</i>	<i>No of students transitioned to higher learning institutions</i>	<i>Comment on improvement</i>
2020/2020	5.2419	17	-can still do well in 2021
2021/2022	5.2280	19	-have done averagely well
2022/2023	4.980	13	-below expectations

d) Number of Candidates in the 2022 KCSE:

<i>YEAR</i>	<i>NO. OF CANDIDATES</i>
2020/2020	114
2021/2022	134
2022/2023	124

e) Capacity of the school:

No of students	Dormitories	Dinning hall	Science labs	toilets
630	7	none	2	32



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	Halfway to completion	4,889,750.00	1,200,000	2 years

.....
 School Principal

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

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

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, 2023**, and of the school's financial position as at that date.

Name: Sebastian Kyoni

Designation: Chairman, School Board of Management

Sign: 

Date: 26/04/2026

Name: Jackline Muli

Designation: School Principal & Secretary to Board of Management

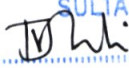
Sign:

Date:

THE B.O.M SECRETARY
ST. ALBERTINA KIONGWANI GIRLS'

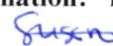
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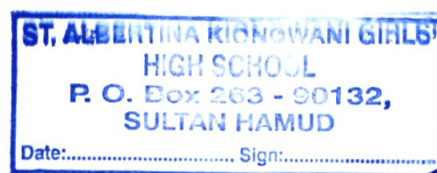
Sign:  Date: 26/4/2026

Name: Susan Mesya

Designation: Bursar/ Finance Officer

Sign: 

Date: 26/4/2026



REPUBLIC OF KENYA

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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, 2023 - 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 17, which comprise of the statement of

assets and liabilities as at 30 June, 2023 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, 2023 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 payment reflect grants for operation amount of Kshs.5,159,723 which varies with the ledger amount of Kshs.5,166,901 resulting in unreconciled variance amounting to Kshs.7,178;
- ii. The statement of budgeted versus actual amounts reflects total income original budget, final budget and actual on comparable basis amounts of Kshs.60,351,886, Kshs.60,351,866 and Kshs.47,582,663 respectively. However, recast reflects amounts as Kshs.60,359,044, Kshs.58,689,844 and Kshs.47,589,841, respectively resulting in an unreconciled variance amounting to Kshs.7,178 Kshs.1,662,022 and Kshs.7,178;
- iii. The statement of budgeted versus the actual amounts reflects totals on final expenditure amount of Kshs.60,644,103. However, recast reflect the amount as Kshs.58,564,103 resulting in an unreconciled variance amounting to Kshs.2,080,000;
- iv. The statement of receipts and payments reflects prior year boarding and school fund payment amount of Kshs.40,203,309 which differs with Note 9 to the financial statements amount of Kshs.41,599,570 resulting in an unreconciled variance amounting to kshs.1,396,261;
- v. Note 15 to the financial statements reflects prior year fund balance of Kshs.3,754,782 which differs with prior year financial statements balance of Kshs.3,279,693 resulting in unexplained variance of Kshs.475,089;
- vi. Notes 5 to 9 to the financial statements were inconsistent with notes reflected in the statement of receipts and payments;
- vii. Comparison between current and previous years financial performance under summary report of performance of the School revealed unreconciled variances as detailed below;

Component	Year	2022/2023 Financial Performance Under Summary Report of Performance Amount (Kshs)	2021/22 Summary Report of Performance of the School Amount (Kshs)	Variance (Kshs)
Surplus/ deficit	2020/2021	2,835,048	2,343,313	491,735
Capitation grant from the ministry of Education Tuition account	2021/2022	2,065,840	2,064,841	999
Growth in expenditure of the School (boarding)	2021/2022	41,599,570	40,203,309	1,396,261

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

2. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,505,220 as disclosed in Note 10 and 11 to the financial statements. However, Management did not provide the bank reconciliation, certificate of bank balance and cash books. Further, there was no Board of Survey conducted at the end of the year to confirm the cash and cash equivalents balance.

In the circumstances, the existence, accuracy and completeness of the cash and cash equivalents balance of Kshs.2,505,220 could not be confirmed.

3. Unsupported Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.7,387,665 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, supporting schedules, detailed aging analysis and students listing indicating individual student balances were not provided for audit.

In the circumstances, the completeness, accuracy and existence of accounts receivable balance of Kshs.7,387,665 could not be confirmed.

4. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.6,350,529 as disclosed in Note 14 to the financial statements. However, Management did not avail supporting ledgers, invoices, LPOs/LSOs, delivery notes, goods received notes to support the payables. Further, annex I- analysis of accounts payable balance reflects original amount and amount paid to date reflects nil balances. Recast reflects amounts of Kshs.30,434,835 and Kshs.21,695,245 for original amount and amount paid to date resulting in an unexplained variance of Kshs.8,739,590. In addition the recasted balance differs with the accounts payable balance of Kshs.6,350,529 resulting in an unexplained variance of Kshs.2,389,061;

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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.60,351,866 and Kshs.47,582,663 respectively, resulting in an under-funding of Kshs.12,769,203 or 21% of the budget.

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. 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 xiv which comprise of Key School Information and Management, the Summary Report of Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of financial receipts and payments reflects boarding and school fund payments amount of Kshs.37,865,785 as disclosed in Note 9 to the financial statements. 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.

2. Long Outstanding Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.6,350,529 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payable balance of Kshs.631,877 which had been outstanding for over one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that, an Accounting Officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

3. Late Submission of Financial Statements

Management submitted the financial statements to the Auditor-General on 27 October, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2023 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

4. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that a procuring entity shall establish a procurement function in accordance with section 47 of the Act. Procurement activities were undertaken by individuals lacking the requisite qualifications. Regulation 33 (1)(2) of Public Procurement and Asset Disposal Regulations, 2020.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.7,387,665 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are accounts receivable balance of Kshs.2,619,799 or 35% which had been outstanding for over one (1) year. Further, 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. 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.

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.

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, all Committees did not meet the required threshold as detailed below;

Committee	Number of Meetings
Executive Committee	2
Finance, Procurement and General-Purpose	2
Academic Committee	1
Development Committee	3
Discipline and Welfare Committee	2

This was contrary to contrary to Section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013 that requires the Board of Management to meet at least once every four months. Further, the School had not established an Audit Committee contrary to Section 61(2) (d) of the Basic Education Act, 2013 which states that, without prejudice to the provisions of subsection(1), the Board of Management to establish an Audit Committee.

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

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

Review of personnel records revealed that the School had ten (10) teachers under Board of Management and thirteen (13) non-teaching staff were paid an amount of Kshs.5,352,227. 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.

5. Lack of Asset Ownership Document

Annex 2 - summary of fixed assets register reflects a balance of Kshs.96,000,000 which includes one (1) parcel of land for the School identified as Land 1 with historical costs of Kshs.3,200,000. However, there were no ownership documents for the land, and Management did not provide evidence of any efforts made to obtain the ownership documents.

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

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

Responsibilities of Management and Board of Management

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

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

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

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

The Board of Management is responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance

and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2026

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,777,285.00	2,064,841.00
Government grants for operations	2	5,159,723.00	5,551,611.00
Government grants for Infrastructure	3	2,587,000.00	3,378,500.00
School fund income- parents' contributions	4	38,058,655.00	40,110,961.00
Total Receipts		47,582,663.00	51,105,913.00
Payments			
Tuition	5	1,783,747.00	2,086,461.00
Operations	6	4,969,664.00	6,586,736.00
Infrastructure	7	1,200,000.00	4,205,300.00
Boarding and school fund	9	37,865,785.00	40,203,309.00
Total Payments		45,819,196.00	53,081,806.00
Surplus/Deficit		1,763,467.00	(1,975,893.00)

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

Name: Sebastian Kyoni

Chair BOM

Sign: 

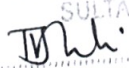
Date: 26/04/2026

Name: Jackline Mukonyo Muli
 School Principal/ Secretary to

BOM

Sign: 

Date: 26/04/2026
 P. O. Box 253 - 00132,
 SULTAN HAMUD

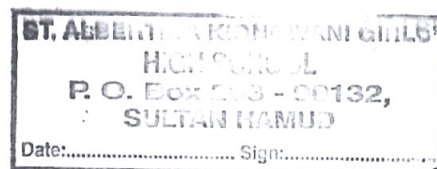
Sign:  Date: 26/4/2026

Name: Susan Nzisa Mesya

Bursar/ Finance Officer

Sign: 

Date: 26/04/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,465,915.00	730,935.00
Cash balances	11	39,305.00	10,819.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>2,505,220.00</u>	<u>741,754.00</u>
Account's receivables	13	7,387,665.00	4,590,699.00
Total financial assets		9,892,885.00	5,332,454.00
Financial liabilities			
Accounts payables	14	6,350,529.00	3,553,564.00
Net financial assets		3,542,356.00	1,778,889.00
Represented by			
Accumulated fund b/fwd	15	1,778,889.00	3,754,782.00
Surplus/deficit for the year		1,763,467.00	(1,975,893.00)
Net financial position		3,542,356.00	1,778,889.00

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

Name: Sebastian Kyoni

Chair BOM

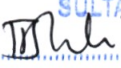
Sign: 

Date: 26/04/2026

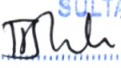
Name: Jackline Muli

School Principal/ Secretary to

BOM

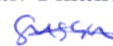
Sign: 

Date: 26/04/2026

Sign:  Date: 26/04/2026

Name: Susan Mesya

Bursar/ Finance Officer

Sign: 

Date: 26/04/2026



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,777,284.00	2,064,841.00
Government grants for operations	2	5,159,723.00	5,551,611.00
Government grants for Infrastructure	3	2,587,000.00	3,378,500.00
School fund income- parents contributions/ fees	4	38,058,655.00	40,110,961.00
Total receipts		47,582,663.00	51,105,913.00
Payments			
Cash outflows for tuition	6	1,783,747.00	2,086,461.00
Cash outflows for operations	7	4,969,664.00	6,586,461.00
Cash outflows for Infrastructure	8	1,200,000.00	4,205,300.00
Cash outflows Boarding/lunch and school fund payments	9	37,865,785.00	40,203,309.00
Total payments		45,819,196.00	53,081,806.00
Net cash inflow/outflow from operating activities		1,763,467.00	(1,975,893.00)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		1,763,467.00	(1,975,893.00)
Cash and cash equivalent at beginning of the FY 2022/2023		741,754.00	2,717,648.00
Cash and cash equivalent at end of the FY 2022/2023		2,505,221.00	741,754.00

The school's financial statements were approved on 7/4/2026 and signed by:

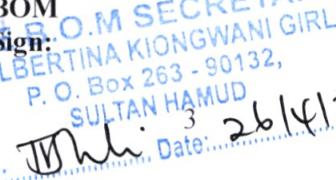
Name: Sebastian Kyoni

Chair BOM
Sign: 

Name: Jackline Muli

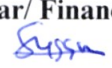
School Principal/ Secretary to

BOM

Sign: 

Name: Susan Mesya

Bursar/ Finance Officer

Sign: 

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

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

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Date:

Date:

Date: 26/04/2026

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

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					
<i>(1) Capitation Grant on Tuition</i>					
Teaching / Learning Materials	3,924,050.00	-	3,924,050.00	1,777,284.75	116%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	1,669,200.00	-	1,669,200.00	1,955,516.50	117%
Local Transport / Travelling	1,669,200.00	-	-	-	0.0%
Electricity And Water	1,669,200.00	-	1,669,200.00	1,288,777.80	77%
Medical	1,690,000.00	-	1,690,000.00	131,900.00	8%
Administration Costs	1,669,200.00	-	1,669,200.00	1,288,778.80	77%
Activity	1,267,500.00	-	1,267,500.00	494,750.00	39%
Bank charges	7,178.00	-	7,178.00	7,178.00	100%
<i>3) FDSE for infrastructure</i>	5,070,000.00	-	5,070,000.00	2,587,000.00	51%
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	2,665,000.00	-	2,665,000.00	2,073,305.00	78%
Repairs And Maintenance	2,080,000.00	-	2,080,000.00	1,768,726.00	85%
Local Transport / Travelling	487,500.00	-	487,500.00	508,566.00	104%
Electricity And Water	4,485,000.00	-	4,485,000.00	3,961,247.00	88%
Medical	-	-	-	-	-
Administration Costs	1,527,500.00	-	1,527,500.00	1,301,575.00	85%
Activity	97,500.00	-	97,500.00	94,965.00	97%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	21,807,500.00	-	21,807,500.00	20,264,862.00	93%
Id cards	107,150.00		107,150.00	107,150.00	100%
tender	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 2023

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
Textbook recoveries	3,350.00		3,350.00	3,350.00	100%
uniform	2,640,240.00		2,640,240.00	2,640,240.00	100%
Knec exam	29,700.00		29,700.00	29,700.00	100%
School magazine	325,385.00		325,385.00	325,385.00	100%
Uniform branding	52,600.00		52,600.00	52,600.00	100%
Hymnal books	27,200.00		27,200.00	27,200.00	100%
kuccps	107,891.00		107,891.00	107,891.00	100%
Pa levies	5,200,000.00		5,200,000.00	4,711,893.00	91.00%
TOTAL INCOME	60,351,866.00		60,351,866.00	47,582,663.00	79.00%
5) Miscellenous Income					
Income From Any Other Investment	-	-	-	-	-
Total Income					
(6) Expenditure For Tuition					
Teaching / Learning Materials	3,924,050.00	-	3,924,050.00	1,781,629.00	45%
Chalks	-	-	-	-	-
Bank Charges	2,118.00	-	2,118.00	2,118.00	100%
(7) Expenditure For Operations					
Personnel Emoluments	1,669,200.00	-	1,669,200.00	3,465,151.00	208%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	2,080,000.00	-	-	-	-
Electricity, Water and Conservancy	1,669,200.00	-	1,669,200.00	425,800.00	26%
Medical	1,690,000.00	-	1,690,000.00	-	0%
Administration Costs	1,669,200.00	-	1,669,200.00	409,820.00	25%
Activity Expenses	1,267,500.00	-	1,267,500.00	661,715.00	52%
Bank charges	7,178.00	-	7,178.00	7,178.00	100%
(8) Expenditure For infrastructure					
Construction of a	5,070,000.00	-	5,070,000.00	1,200,000.00	24%

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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
storey classroom					
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	2,665,000.00	-	2,665,000.00	1,887,076.00	71%
Repairs, Maintenance and Improvements	2,080,000.00	-	2,080,000.00	961,800.00	46%
Local Transport / Travelling	487,500.00	-	487,500.00	964,400.00	198%
Electricity, Water and Conservancy	4,485,000.00	-	4,485,000.00	2,959,060.00	66%
Medical Expenses	-	-	-	-	-
Administration Costs	1,527,500.00	-	1,527,500.00	627,300.00	415%
Activity	97,500.00	-	97,500.00	443,225.00	455%
Boarding Equipment and Stores	21,807,500.00	-	21,807,500.00	25,203,312.00	115%
Expenditure For Income Generating Activity	-	-	-	-	-
p.a expenses	5,200,000.00	-	5,200,000.00	1,573,954.00	30%
Bank Charges	82,167.00	-	82,167.00	82,167.00	100%
Uniform Branding	33,500.00	-	33,500.00	33,500.00	100%
School magazine	241,200.00	-	241,200.00	241,200.00	100%
Hymnal book	18,000.00	-	18,000.00	18,000.00	100%
tender	24,000.00	-	24,000.00	24,000.00	100%
Students id	102,000.00	-	102,000.00	102,000.00	100%
uniform	2,640,240.00	-	2,640,240.00	2,640,240.00	100%
Textbook recoveries	7,850.00	-	7,850.00	7,850.00	100%
K.u.c.c.p.s	67,000.00	-	67,000.00	67,000.00	100%
Knec exam	29,700.00	-	29,700.00	29,700.00	100%
Totals	60,644,103.00	-	60,644,103.00	45,819,195.00	78%

- 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 some voteheads.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams		
Teaching / Learning Materials	1,777,285.00	2,064,841.00
Others (<i>specify</i>)*	-	-
Total	1,777,285.00	2,064,841.00

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	1,955,516.50	1,506,841.625
Local Transport / Travelling	-	976,483.125
Electricity And Water	1,288,777.80	1,471,343.125
Nhif Afya		125,600.00
Medical and Insurance	131,900.00	-
Administration Costs	1,288,779.00	1,471,343.00
Activity	494,750.00	-
Total	5,159,723.00	5,551,611.00

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Transition infrastructure grants	2,587,000.00	3,378,500.00
Total	2,587,000.00	3,378,500.00

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	2,073,305.00	2,403,786.00

*ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2023**

Description	2022/2023	2021/2022
	Kshs	Kshs
Repairs and maintenance	1,768,726.00	1,713,878.00
Local transport / travelling	508,566.00	614,859.00
Electricity and water	3,961,247.00	4,259,969.00
Medical	-	-
Administration costs	1,301,575.00	1,535,456.00
Activity	94,965.00	180,650.00
Fee on Boarding Equipment and stores	20,264,862.00	19,852,306.00
PA Levies*	4,711,893.00	4,082,120.00
Students identity cards	107,150.00	154,850.00
Uniform branding	52,600.00	75,650.00
Tender	80,000.00	122,000.00
Textbook Recoveries	3,350.00	13,452.00
School Magazine	325,385.00	161,825.00
Hymnal Books	27,200.00	45,200.00
Ku.c.c.p.s	107,891.00	73,000.00
Knec exam	29,700.00	70,600.00
Uniforms	2,640,240.00	4,751,360.00
Total	38,058,655.00	40,110,961.00

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Loans/Borrowings*	-	-
Total	-	-



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

6 Tuition payments

Description	2022/2023	2021/2022
	Kshs	Kshs
Teaching / Learning Materials	1,781,629.00	2,083,630.00
Bank Charges	2,118.00	2,831.00
Total	1,783,747.00	2,086,461.00

7 Operations payments

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	3,465,151.00	4,081,359.00
Service Gratuity	-	-
Administration Cost	409,820.00	1,594,720.00
Local Transport / Travelling	-	35,000.00
Electricity And Water	425,800.00	778,840.00
Medical	-	-
Activity Expenses	661,715.00	88,920.00
Insurance Cost	-	-
Bank charges	7,178.00	7,897.00
Total	4,969,664.00	6,586,736.00

8 Infrastructure payments

	Kshs	Kshs
Maintenance and Improvement	1,200,000.00	4,205,300.00
Total	1,200,000.00	4,205,300.00

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SULTAN HAMUD
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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022/2023	2021/2022
Others	-	-
Total	-	-

9 Boarding And School Fund payments

Description	2022/2023	2021/2022
Personnel Emoluments	1,887,076.00	231,609.00
Repairs And Maintenance & Improvements	961,800.00	2,499,075.00
Local Transport / Travelling	964,400.00	1,326,650.00
Electricity And Water	2,959,060.00	2,076,040.00
Administration Costs	627,300.00	2,350,281.00
Activity fee	443,225.00	93,100.00
Bank Charges	82,167.00	48,920.00
Fee On Boarding Equipment and Stores	25,203,312.00	26,053,735.00
School magazine	241,200.00	800.00
Tender	24,000.00	18,000.00
Textbook recoveries	7,850.00	2,400.00
Uniform	2,640,240.00	4,751,360.00
Pa expenses	1,573,954.00	1,688,100.00
Uniform branding	33,500.00	94,250.00
School i.d	102,000.00	201,250.00
Hymnal book	18,000.00	20,400.00
K.u.c.c.p.s	67,000.00	73,000.00
Knec exams	29,700.00	70,600.00
Total	37,865,785.00	41,599,570.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1131649478	7,764.00	14,226.00
Operations Account	Active	1131649370	922,814.00	3,481.00
School Fund Account/Boarding	Active	1102253863	293,537.00	137,499.00
Non teaching staff account	Active	1216342024	48,939.00	40,594.00
Infrastructural Account	Active	1216342407	1,192,861.00	535,135.00
Total			2,465,915.00	730,935.00

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	39,305.00	10,819.00
Total	39,305.00	10,819.00

12 Short Term Investments

Description	2022/2023	2021/2022
	Kshs	Kshs
Other Investments	-	-
Total	-	-

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ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	7,387,665.00	4,590,699.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	7,387,665.00	4,590,699.00

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	4,767,866.00	54%	3,328,999.00	73%
Between 1- 2 years	648,382.00	22%	1,261,700.00	27%
Between 2-3 years	1,971,417.00	24%	-	-
Over 3 years	-	-	-	-
Total (should tie to note 13 a)	7,387,665.00	100%	4,590,699.00	100%

14 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,752,089.00	2,787,613.00
Prepaid Fees	598,440.00	765,951.00
Total	6,350,529.00	3,553,564.00



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	5,718,652.00	90%	2,727,802.00	76%
Between 1- 2 years	631,877.00	10%	825,762.00	24%
Between 2-3 years		-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	6,350,529.00	100%	3,553,564.00	100%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	730,935.00	2,528,056.00
Cash Balances	10,819.00	189,591.95.00
Short Term Investments	-	-
Receivables	4,590,699.00	1,837,804.00
Payables	(3,553,564.00)	(800,669.00)
Total	1,778,889.00)	3,754,782.00

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HIGH SCHOOL
P. O. Box 263 - 90132,
SULTAN HAMUD
 Date:..... Sign:.....

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	2022/2023	2021/2022
	Kshs	Kshs
Bank Loans	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
sheep		80,000.00	-
Total		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	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	931,630.00	-
Lab consumables	1,100,000.00	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
	2,031,630.00	-

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

20 Progress On Follow Up Of Auditor Recommendations

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

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

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

Sign and Date
Principal

Sign: *[Signature]* Date: 26/4/2024

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 2023

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings	4,889,750.00	18 th april 2023	1,200,000.00	3,689,750.00	-	
1. Jemilian trading Company						
Sub-Total	4,889,750.00		1,200,000.00	3,689,750.00	-	
Supply Of Goods						
The following creditors were balances as at 30 th june 2023.						
1. NAMNYAK SUPPLIERS	4,017,050.00	1/7/2022	3,413,890	227,840.00		
2. KAMAAR ENTERPRISES	210,000.00	1/7/2022	129,000.00	126,000.00		
3. DPL FESTIVE	3,021,430.00	1/7/2022	2,628,176.00	109,938.00		
4. JUPARTY BREEZE INVESTMENT	658,570.00	1/7/2022	743,305.00	130,905.00		
5. A BERRIOPLANO WELDERS	606,600.00	1/7/2022	497,600.00	109,000.00		
6. MARIASALUS INFIRMORUM DISPENSARY	59,300.00	1.7/2022	33,880.00	25,420.00		
7. SALMAK MERCHANTS	5,628,780.00	1/7/2022	4,741,334.00	187,446.00		

ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
8. TRAVELLERS BUTCHERY	1,158,235.00	1/7/2022	770,300.00	187,935.00		
9. AGREED INVESTMENTS	3,179,000.00	1/7/2022	3,129,880.00	49,200.00		
10. KIMWA SAFETY SOLUTIONS	322,000.00	1/7/2022	192,000.00	30,000.00		
11. SYROPENTHY LTD	220,000.00	1/7/2022	0	20,000.00		
12. BRIGHTFAME ELECTRICALS	142,500.00	1/7/2022	124,310.00	18,190.00		
13. MONACA ENTERPRISES	337,200.00	1/7/2022	172,800.00	64,400.00		
14. ASPET SCHOOL SUPPLIES	871,150.00	1/7/2022	652,850.00	41,820.00		
15. LIMITRY MERCHANTS	2,199,900.00	1/7/2022	1,417,500.00	32,400.00		
16. TOP GRADE	90,000.00	1/7/2022	0	90,000.00		
17. STARLEX INVESTMENT LTD	333,800.00	1/7/2022	251,100.00	82,700.00		
Sub-Total				1,533,194.00		
Supply Of Services						
18. RUBIC ENGINEERING LTD	579,000.00	1/7/2022	389,000.00	190,000.00		
19. BRIGCO ENTERPRISES	1,651,720.00	1/7/2022	1,027,320.00	261,295.00		
20. WEZESHA DIGITAL SOLUTIONS	151,850.00	1/7/2022	126,500.00	25,350.00		
21. LUDATEC ELECTRONIC SERVICES	107,000.00	1/7/2022	54,500.00	52,500.00		
22. PREPAID FEES				598,440.00		
Sub-total				1,127,585.00		
Grand Total				6,350,529.00	3,553,564.00	



ST ALBERTINA KIONGWANI GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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 2023
Land	3,200,000.00	-	-	3,200,000.00
Buildings And Structures	60,000,000.00	-	-	60,000,000.00
Motor Vehicles	-	-	-	-
Office Equipment, Furniture And Fittings	20,000,000.00	-	-	20,000,000.00
Textbooks	5,000,000.00	-	-	5,000,000.00
ICT Equipment	2,500,000.00	-	-	2,500,000.00
Tools And Apparatus	5,000,000.00	-	-	5,000,000.00
Other Machinery And Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	300,000.00	-	-	300,000.00
Total	96,000,000.00			96,000,000.00

