

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 20 NOV 2024

DAY.

TABLED
BY:

Deputy Leader of
Majority Party

OF
THE-TABLE:

WILLIS OBIERO

THE AUDITOR-GENERAL

ON

**ST. CECILIA ALUOR GIRLS'
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2022**

SIAYA COUNTY



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

Prepared in accordance with Cash Basis of Accounting
Sector Accounting Standards (IPSAS)



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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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	Free Day Secondary Education
PA	Parents' Association

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

2 Key School Information and Management

(a). Background information

St. Cecilia Aluor Girls' Secondary School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Siaya County, Gem Wagai Sub-County.

The school was registered on 1st February, 2019 under registration number 41S30000644 and is currently categorized as an Extra County Public school established, owned or operated by the Government.

The school is a girls' boarding school and has 1158 number of students as at 30th June 2022. It has 22 streams and 47 teachers out of which 20 are employed by the TSC while 27 teachers are employed by the BOM.

(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	Dr. Lilian Odero	Chairperson/Sponsor Rep.	29th October, 2021
2	Ms. Vicky Onyango	Secretary/Principal	"
3	Mr. Linus Okeyo Sijenyi	Member - Community Rep.	"
4	Mrs. Priscilla P.A Nyakombo	Member - Community Rep.	"
5	Mr. Jacob Henry Okal	Member - Community Rep.	"
6	Mrs. Elizabeth Achieng' Kagombe	Member - Community Rep.	"
7	Mr. Samwel Oduor Okanda	Member - Community Rep.	"
8	Eng. Adrian Ouma	Member - Community Rep.	"
9	Mr. Julius Kolwa	Member - Teacher Rep.	"
10	Dr. Stella Atieno Juma	Member - Sponsor Rep.	"
11	Adv. Felix Orege	Member - Sponsor Rep.	"
12	Lady Justice Joyce Aluoch	Member - Spec. Int. Rep.	"
13	Ms. Rosila Wasonga Waringa	Member - Special Needs Rep.	"
14	Mrs. Rosenell Odondi	Member - CEB Rep.	"
15	Mr. Paul Nyajure	Member - PA Chair/Co-opted	14 th December 2021
16	Mr. Joseph Odundo Kidenda	Member - PA Rep.	14 th December 2021
17	Mrs. Caroline Odhiambo	Member - PA Rep.	14 th December 2021

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

The functions of the School Board of Management are to:

- Promote the best interest 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 of 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 the 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 paragraph 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 (X out of XX)
1	Executive Committee	Dr. Lilian Odera	Chairperson	02
		Ms. Vicky Onyango	Secretary	03
		Mrs. Priscilla Nyakombo	Member	03
		Mr. Paul Nyajure	Member	03
2	Audit Committee	Mr. Jacob Okal	Chairperson	0
		Ms. Vicky Onyango	Secretary	0
		Dr. Stella Juma	Member	0
		Dr. Lilian Odera	Member	0
		Eng. Adrian Ouma	Member	0
3	Finance, Procurement and General-purpose Committee	Mr. Jacob Okal	Member	02
		Ms. Vicky Onyango	Secretary	02
		Dr. Stella Juma	Chairperson	02
		Dr. Lilian Odera	Member	02
		Eng. Adrian Ouma	Member	02

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

(e) School contacts

Post Office Box : 1981 - Code 40100, Kisumu.
Telephone : 0722729271
E-mail : aluorseco@yahoo.com
Website : N/A

(f) School Bankers

1. Name of Bank : Kenya Commercial Bank
Branch : Kisumu
1103756109
: BOARDING ACCOUNT
2. Name of Bank : Kenya Commercial Bank
Branch : Kisumu
1103774824:
TUITION ACCOUNT
3. Name of Bank : Kenya Commercial Bank
Branch : Kisumu & Siaya
1103774824
: OPERATION ACCOUNT
4. Name of Bank : Kenya Commercial Bank
Branch : Siaya
1274935709
INFRASTRUCTURE ACCOUNT
5. Name of Bank : Equity Bank
Branch : Siaya
: 0970270315274
BOARDING ACCOUNT
6. Name of Bank : Kenya Commercial Bank
Branch : Kisumu
1107739543
: SAVINGS ACCOUNT
7. Name of Bank : Kenya Commercial Bank Bank
Branch : Siaya
1127493531
: CDF ACCOUNT

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

Committees of the Board (Continued)

4	Academic Committee	Mr. Linus Sijenyi	Chairman	03
		Ms. Vicky Onyango	Secretary	03
		Dr. Lilian Odero	Member	03
		Mr. Julius Kolwa	Member	03
		Mr. Joseph Kidenda	Member	03
5	Development Committee	Eng. Adrian Ouma	Chairman	03
		Ms. Vicky Onyango	Secretary	03
		Mrs. Priscilla Nyakombo	Member	03
		Adv. Felix Orege	Member	03
		Mr. Paul Nyajure	Member	03
6	Discipline, Ethics & Integrity Comm	Mrs. Priscilla Nyakombo	Chairman	01
		Ms. Vicky Onyango	Secretary	01
		Ms. Rosila Waringa	Member	01
		Mr. Julius Kolwa	Member	01
		Mrs. Caroline Odhiambo	Member	01
		Mr. Paul Nyajure	Member	01
7	Human Rights & Students Welfare C	Mrs. Elizabeth Kagombe	Chairman	None
		Ms. Vicky Onyango	Secretary	"
		Adv. Felix Orege	Member	"
		Justice Joyce Aluoch	Member	"
		Dr. Samwel Okanda	Member	"
		Mrs. Rosenelle Odondi	Member	"

(d) School Operation Management

For the financial year ended 30th June 2022 the school day-to-day management was under the following persons:

Ref.	Designation	Name	Identification
1	Principal	Ms. Vicky Onyango	TSC No.353329
2	Deputy Principal	Mrs. Mary Omollo	TSC No. 264721
3	Bursar/Finance Officer	Mrs. Miriam Okothe	ID No. 22473641

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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:

	FY 2021/2022	FY 2019	FY 2018
Surplus/Deficit	(191,839.30)	(1,083,132.37)	(35,558.60)
Capitation grants from MOE:			
Tuition account	2,996,891.00	3,258,776.00	4,534,718.40
Operations account	12,220,203.75	8,486,263.20	10,707,338.90
Infrastructure account	10,132,297.00	10,141,424.00	-
Total Capitation Grants received	25,349,391.75	21,886,463.20	15,242,057.30
Other Funds Received:			
School Fund & Other Monies account	38,318,562.55	38,318,318.50	38,506,522.25
Miscellaneous incomes	1,523,113.00	404,450.00	-
Total Other Funds Received	39,841,675.55	38,318,318.50	38,506,522.25
Total Funds Received	65,191,067.30	60,204,781.70	53,748,579.55
Ratio of Capitation Grants/Student:			
Student Enrolment:	1085	969	926
Tuition account	2,762.1	3,363.0	4,897.1
Operations account	11,262.9	8,757.8	11,563.0
Infrastructure account	9,338.5	10,465.9	-
School Fund & Other Monies account	35,316.6	39,544.2	41,583.7
Movement of Debtors	6,425,594.35	6,409,464.85	5,707,359.45
Movement of Creditors	(2,733,195.00)	(4,636,533.00)	(3,112,853.00)
Movement of Cash Balances	34,580.00	5,400.00	2,650.00
Movement of Bank Balances	2,704,284.33	4,844,771.13	5,109,078.90

Independent Auditors

(g)

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

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

(b) Teacher-Student Ratio:

	No. of Teachers	Shortage
Teacher student ratio	20:-1158	-
No. of teachers posted to the school during the year	01	
No. of teachers transferred/retired during the year	0	
No. of teachers employed by TSC during the year	20	
No. of teachers employed by BOM during the year	27	
Teachers per Subject:		
English	03	06
Kiswahili	02	06
Mathematics	04	02
Biology	03	02
Physics	02	01
Chemistry	03	03
History	03	02
CRE	04	02
Geography	01	01
Agriculture	02	01
Business Studies	01	02
Computer Studies	00	01

Mean Score in the 2022 KCSE:

[c]

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN GRADE
2022	271	0	0	0	5	21	62	92	74	15	1	1	0	0	0	6.0295
2021	263	0	0	0	5	8	34	88	81	42	5	0	0	0	0	5.5627
2020	224	0	2	2	6	17	42	61	66	21	6	1	0	0	0	5.9196
2019	215	0	0	1	11	10	20	51	71	38	11	2	0	0	0	5.4837

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

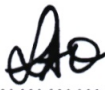
4 Statement of School Management Responsibility


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 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.**

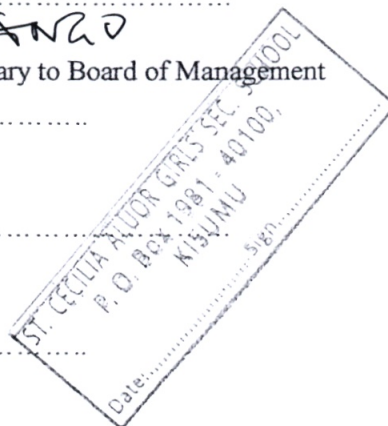
The Board of Management of **St. Cecilia Aluor Girls' Secondary School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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 school's transactions during the financial year ended **30th June, 2022** and of the school's financial position as at that date.

Signature: 
Name : DR LILIAN ODERO
Designation: Chairperson, School Board of Management
Date : 22/8/24

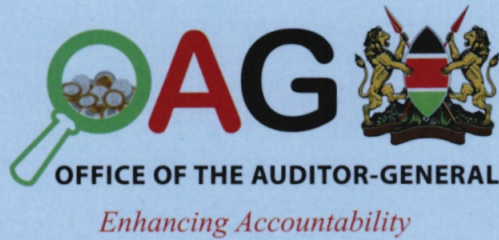
Signature: 
Name : VICKY OTHMAN
Designation: School Principal & Secretary to Board of Management
Date : 22/8/24

Signature: 
Name :
Designation: Bursar/Finance Officer
Date : 22/8/2024



REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – SIAYA 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 funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and overall governance systems are properly designed and were working effectively in the financial year under review.

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

Adverse Opinion

I have audited the accompanying financial statements of St. Cecilia Aluor Girls' Secondary School – Siaya County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts

Report of the Auditor-General on St. Cecilia Aluor Girls' Secondary School for the year ended 30 June, 2022 – Siaya County

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of St. Cecilia Aluor Girls' Secondary School – Siaya County as at 30 June, 2022 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 do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Lack of a Trial Balance

The financial statements presented for audit were not accompanied by a trial balance. This is contrary to Regulations 57(2) of the Public Finance Management (National Government) Regulations, 2015 which states that before embarking on accounting entries and other adjustments to reflect the changes in paragraph (1), it shall be necessary to agree on the actual status of the vote in respect of the following aspects of the affected functions and services based on the ledger balances of a trial balance.

In the circumstances, the validity, accuracy and completeness of the balances presented in the financial statements and notes to the financial statements could not be confirmed.

2. Accounts Receivables

2.1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.15,332,209 which includes balances of Kshs.15,310,009, Kshs.16,200 and Kshs.6,000 in respect of fee arrears, salary advances and imprest respectively and as disclosed in Note 13 to the financial statements. However, the supporting schedule with students details and dates the fees arrears were incurred were not provided for audit. Further, non-fees receivables in respect of salary advances and imprest balances of Kshs.32,000 and Kshs.6,000 were not supported with salary advance statements and imprest register details. The Management did not prepare an ageing analysis to assess the status of outstanding fees owed to the School by students and the length of time they had remained outstanding. In addition, significant accounting policies on accounts receivables as disclosed in Note 5 to the financial statements is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.15,332,209 could not be confirmed.

2.2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.15,310,009 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.2,351,776 and Kshs.2,708,963 which had been outstanding for more two (2) and three (3) years respectively. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statements of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balances of Kshs.2,351,776 and Kshs.2,708,963 could not be confirmed.

3. Accounts Payables

3.1. Variances in Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.9,126,494 which includes balance of Kshs.6,790,534 in respect of trade creditors as disclosed in Note 14 to the financial statements. However, the balance varies with Kshs.7,396,065 reflected in Annex 1 to the financial statements resulting to an unexplained or an unreconciled variance of Kshs.605,531.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.6,790,534 could not be confirmed.

3.2 Unsupported Accounts Payable

The statements of financial assets and liabilities reflects accounts payable balance of Kshs.9,126,494 which includes balances of Kshs.6,790,534 and Kshs.2,336,960 in respect of trade creditors and other creditors respectively and as disclosed in Note 14 to the financial statements. However, the supporting documents including ledger schedule with detailed list of the suppliers, invoices, delivery notes, local service or local purchase order numbers, interim or completion certificates for the works done, issues and receipts vouchers and the dates when the bills were incurred to confirm the validity of the payables were not provided for audit review. Further, other creditors included prepaid fees of an amount of Kshs.2,336,960 which were not supported with student details. The Management did not prepare an ageing analysis to assess the status of outstanding balances due to the creditors and the length of time they had remained outstanding.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.9,126,494 could not be confirmed.

4. Cash and Cash Equivalents

4.1. Unsupported Opening Cash Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.3,406,913 which includes balances of Kshs.3,403,784 and Kshs.3,128 in respect of bank balance and cash in hand respectively and as disclosed in

Note 10 and Note 11 to the financial statements. The bank balance of Kshs.3,403,784 was in respect of five (5) bank accounts, three (3) bank accounts with Nil balances and an M-pesa Pay bill account. However, review of Notes 1,2,3, and 4 to the financial statements revealed opening cash balances and undercast totalling to Kshs.4,440,852 that were neither disclosed nor supported with cash books and bank reconciliation statements as detailed below;

Note	Statement of Receipts	Details	Amount Kshs
	Government Grants for tuition	Opening bank balance	99,389
2	Government Grants for Operations	Opening bank balance	837,752
3	Government Grants for Infrastructure	Opening bank balance	23,913
4	School Fund Income-Parents Contributions	Opening bank balance-undercast	3,467,658
5	School Fund Income-Parents Contributions	Opening bank balance-undercast	12,140
	Total		4,440,852

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,406,912 could not be confirmed.

4.2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.3,406,913 which includes balances of Kshs.3,403,784 and Kshs.3,128 in respect of bank balance and cash in hand respectively and as disclosed in Notes 10 and 11 to the financial statements. Further, the bank balance of Kshs.3,403,784 in respect of five (5) bank accounts, three (3) bank accounts with Nil balance and M-pesa pay bill account. However, the bank balances of Kshs.3,403,784 were not supported with certificate of bank balance, cash books, bank statements and bank reconciliation statements. In addition, the cash in hand balance of Kshs.3,128 was not supported with board of cash survey report.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,406,913 could not be confirmed.

5. Unsupported Capitation Grants

The statement of receipts and payments reflects an amount of Kshs.3,872,854 and Kshs.8,704,167 and Kshs.7,748,000 in respect of capitation grants for tuition, operations and infrastructure as disclosed in Note 1, 2 and 3 to the financial statements. However, supporting documents including NEMIS student data and acknowledgment receipts, School student enrolment registers and bank statements were not provided for audit review. Further review of Notes 1, 2 and 3 revealed amounts of Kshs.3,972,242, Kshs.9,541,919 and Kshs.7,771,913 in respect of government grants for tuition, operations and infrastructure resulting to an unexplained and an unreconciled variance of Kshs.99,388, Kshs.837,752 and Kshs.23,913 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of amounts of Kshs.3,872,854, Kshs.8,704,167 and Kshs.7,748,000 could not be confirmed.

6. Unsupported School Fund Income-Parents Contribution

The statement of receipts and payments reflects an amount of Kshs.51,470,053 in respect of school fund income-parent's contributions/fees and as disclosed in Note 4 to the financial statements. However, supporting schedules including student fee receipts statements and bank statements were not provided for audit review. Further, corresponding Note 4 to the financial statements revealed an amount of Kshs.50,548,523 resulting to an unexplained and an unreconciled variance of Kshs.921,529.

In the circumstances, the accuracy and completeness of parent's contributions/fees-school fund account of an amount of Kshs.51,470,053 could not be confirmed.

7. Unsupported Miscellaneous Income

The statement of receipts and payments reflects an amount of Kshs.430,065 in respect of miscellaneous income and as disclosed in Note 5 to the financial statements. However, supporting schedules including official receipts statements and bank statements were not provided for audit review. Further, corresponding Note 5 to the financial statements revealed an amount of Kshs.346,465 resulting to unexplained and unreconciled variance of Kshs.83,600.

In the circumstances, the accuracy and completeness of miscellaneous income of an amount of Kshs.430,065 could not be confirmed.

8. Unsupported Payments for Tuition

The statement of receipts and payments reflects an amount of Kshs.337,925 in respect of payments for tuition and as disclosed in Note 6 to the financial statements. However, supporting documents including expenditure schedules were not provided for audit review. Further corresponding Note 6 to the financial statements revealed an amount of Kshs.3,737,926 resulting to unexplained and unreconciled variance of Kshs.3,400,000.

In the circumstances, the accuracy and completeness of payments for tuition of an amount of Kshs.337,925 could not be confirmed.

9. Unsupported Payments for Operations

The statement of receipts and payments reflects an amount of Kshs.11,093,442 in respect of payments for operations and as disclosed in Note 7 to the financial statements. However, supporting documents including expenditure schedules were not provided for audit review. Further, review of Note 7 revealed an amount of Kshs.10,121,196 resulting to unexplained and unreconciled variance of Kshs.972,246.

In the circumstances, the accuracy and completeness of payments of an amount of Kshs.11,093,442 could not be confirmed.

10. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects an amount of Kshs.54,409,188 in respect of boarding and school fund payments and as disclosed in Note 9 to the financial statements. However, supporting documents including expenditure schedules and bank statements were not provided for audit review. Further, corresponding Note 7 revealed an amount of Kshs.47,064,604 resulting to unexplained and unreconciled variance of Kshs.7,344,583.

In the circumstances, the accuracy and completeness of payment for boarding and school fund payments of an amount of Kshs.54,409,188 could not be confirmed.

11. Unsupported Payments for Infrastructure

The statement of receipts and payments reflects an amount of Kshs.6,240,298 in respect of payments for infrastructure and as disclosed in Note 8 to the financial statements. However, supporting documents including bills of quantities of works done, payment vouchers, procurement records, certificate of inspection and acceptance and certificates of works completed were not provided for audit review.

In the circumstances, the accuracy and completeness of payments for infrastructure of an amount of Kshs.6,240,298 could not be confirmed.

12. Unsupported Personnel Emoluments Expenditure

The statement of receipts and payments reflects payments for operations and payments for school fund and boarding account amount of Kshs.11,093,442 and Kshs.54,409,188 which include amounts of Kshs.3,790,017 and Kshs.6,490,413 in respect of personnel emoluments respectively totalling Kshs.10,280,430 and as disclosed in Note 7 and 9 to the financial statements. However, supporting documents including payrolls, approved staff establishment were not provided for audit.

In the circumstances, the accuracy and completeness of personnel emoluments payments totalling Kshs.10,280,430 could not be confirmed.

13. Unsupported Transfers of Funds

The statement of receipts and payments reflects payments for boarding account an amount of Kshs.54,409,188 which includes an amount of Kshs.1,546,000 in respect of internal transfers-payments and as disclosed in Note 9 to the financial statements. However, supporting documents including bank statements and authorities from the County Education Boards (CEBs) were not provided for audit review. This was contrary to the Ministry of Education Circulars dated 9 January, 2008 and 16 June, 2021 which state that 'under the operations accounts schools may seek authority from the County Education Boards (CEBs) to vire savings or surplus funds from one item to another where it is absolutely necessary but no 'Virement from the Tuition Account will be allowed'.

In the circumstances, the accuracy and completeness of internal transfer-payments of an amount of Kshs.1,546,000 could not be confirmed and the Management was in breach of the law.

14. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies in the amounts and balances;

14.1. Variance Between the Financial Statements and Comparative Balances

The financial statements reflect fourteen (14) comparative balances which varies with the prior year 2020/2021 audited statements comparative balances as shown below:

Component Description	Notes	Financial Statements for 2021/2022 (Kshs.)	Audit Financial Statements 2020/2021(Kshs.)	Variance (Kshs.)
Statement of Receipts and Payments				
Schools Fund Income-Parents Contributions	4	38,318,562	35,364,600	2,953,962
Total Receipts		65,191,067	62,237,105	2,953,962
Payments for Tuition	6	2,381,962	3,057,586	(675,624)
Payments for Operations	7	11,284,428	15,759,244	(4,474,816)
Payments for Infrastructure	8	9,568,486	7,085,347	2,483,139
Payments for Boarding and School Fund	9	42,148,030	36,012,490	6,135,540
Total Payments		65,382,907	61,914,667	3,468,240
Statement of Cash Flow				
Schools Fund Income-Parents Contributions	4	38,318,562	35,364,600	2,953,962
Total Receipts		65,191,067	62,237,105	2,953,962
Payments for Tuition	6	2,381,962	3,057,586	(675,624)
Payments for Operations	7	11,284,428	15,759,244	(4,474,816)
Payments for Infrastructure	8	9,568,486	7,085,347	2,483,139
Payments for Boarding and School Fund	9	42,148,030	36,012,490	6,135,540
Total Payments		65,382,907	61,914,667	3,468,240

In the circumstances, the accuracy and completeness of the comparative balances in the financial statements could not be confirmed.

14.2. Variance Between the Comparative Balances in the Financial Statements and Notes to the Financial Statements

The statement of receipts and payments reflect five (5) comparative balances in the corresponding Notes to the financial statements which varies with the prior year 2020/2021 audited financial statements comparative balances as shown below;

Components	Notes	Financial Statements for 2021/2022 (Kshs.)	Audit Financial Statements 2020/2021 (Kshs.)	Variance (Kshs.)
School Fund Income - Parents Contributions	4	38,318,563	35,364,600	2,953,962
Payments for Tuition	6	2,381,962	3,057,586	(675,624)
Payments for Operations	7	11,284,428	15,759,244	(4,474,816)
Payments for Infrastructure	8	9,568,486	7,085,347	2,483,139
Payments for Boarding and School Fund	9	42,148,030	36,012,490	6,135,540

In the circumstances, the accuracy and completeness of the comparative balances in the financial statements could not be confirmed.

14.3. Variances Between Financial Statements and Supporting Schedules

The audit revealed four (4) items with variances between the financial statements and supporting schedules as detailed below:

Item Description	Note	Financial Statements Amount (Kshs.)	Supporting Schedule Amount (Kshs.)	Variance (Kshs.)
School Fund Income-Parents Contribution	4	51,470,052	46,659,307	4,810,745
School Fund Income-Other Receipts	5	430,065	382,415	47,650
Payments Infrastructure	8	6,240,298	7,530,067	(1,289,769)
Boarding and School Fund payments	9	54,409,188	43,240,968	11,168,220

The resultant variances have not been explained or reconciled.

In the circumstances, the accuracy and completeness of the financial statements as presented could not be confirmed.

14.4. Inaccurate Statement of Receipts and Payments

The statement of receipts and payments reflects an amount of Kshs.72,655,203 and Kshs.74,480,853 in respect of total receipts and payments respectively resulting to surplus of an amount of Kshs.3,473,715. However, re-casting for the accuracy of the

statement revealed total receipts and payments of Kshs.72,225,140 and Kshs.72,080,854 respectively resulting to a surplus of Kshs.144,286 which was at variance with the reported amount of Kshs.3,473,715 by an unexplained and unreconciled difference of Kshs.3,328,429.

In the circumstances, the accuracy and completeness of the amounts of statement of receipts and payments could not be confirmed.

14.5. Unbalanced Statement of Assets and Liabilities

The statement of assets and liabilities reflects net financial position balance of Kshs.9,612,627 which includes balance of Kshs.6,431,264 and Kshs.3,181,363 in respect of accumulated funds and surplus respectively. However, re-casting for the accuracy of the statement of receipts and payments revealed a surplus of Kshs.144,286 resulting to recomputed net financial position balance of Kshs.6,431,408 which is at variance with the balance of Kshs.9,612,627 in respect of net financial assets by an unexplained and unreconciled difference of Kshs.3,181,219.

In the circumstances, the accuracy and completeness of balances in the statement of assets and liabilities could not be confirmed.

14.6. Anomalies in the Statement of Cash Flows

The statement of cash flows reflects balance of Kshs.3,406,912 in respect of cash and cash equivalents at the end of the year. The statement was prepared through indirect method of presentation of the cash flow statements. However, the Management did not present a reconciliation from profit to cashflows by adjusting surplus or deficit from non-operating and non-cash transactions and for changes in working capital. This was contrary to Section 4.3.3 of the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021. Further, re-casting the accuracy of the statement revealed cash and cash equivalents of Kshs.454,424 resulting to unexplained and unreconciled variance of Kshs.2,952,488.

In the circumstances, the accuracy and completeness of the amounts in the statement of cash flows could not be confirm.

14.7. Anomalies in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects final income budget and actual on a comparable basis of Kshs.79,203,045 and Kshs.46,742,907 respectively. The statement also reflects final expenditure budget and actual on a comparable basis of Kshs.80,370,070 and Kshs.62,734,710 respectively. However, re-casting for the accuracy of the statement revealed actual income and expenditure of Kshs.59,259,943, Kshs.62,724,710 resulting to unexplained and unreconciled variance of Kshs.12,517,036 and Kshs.10,000 respectively. Further, re-casting the accuracy of the statement revealed underfunding and under expenditure of Kshs.19,9432,102 and Kshs.17,635,360 respectively. In addition, review of the statement revealed that the actual receipts and expenditure on a comparable basis of Kshs.46,742,907 and Kshs.62,734,710

respectively which were at variance with amounts in the statements of receipts and payments amounts of Kshs.72,655,203 and Kshs.74,480,853 resulting to unexplained and unreconciled variance of Kshs.25,912,296 and Kshs.11,746,143 respectively.

In the circumstances, the accuracy and completeness of the amounts in the statement of budgeted versus actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Cecilia Aluor Girls' Secondary School Management in accordance with ISSAI 130 on 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 adverse 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.79,203,045 and Kshs.46,742,907 respectively, resulting to re-computed under-funding of Kshs.26,926,833 or 34 % of the budget. However, the School spent an amount of Kshs.62,734,710 against actual receipts of Kshs.46,742,907 resulting to an over expenditure of Kshs.15,991,803 or 34 % of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public and over spending above the approved budget results to unauthorized expenditure.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm 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 receipts and payments reflects payments for school fund and boarding of an amount of Kshs.54,409,188 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.550,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.550,000 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure of amounts of Kshs.3,872,853, Kshs.8,704,167 and Kshs.7,748,000 respectively as disclosed in Notes 1, 2 and 3 to the financial statements. During the financial year, National Education Management and Information System (NEMIS) reported a total number of one thousand and forty (1,040) students while the enrolment records provided by the School indicated a total number of one hundred and fifty-eight (1,158) students, resulting to an unexplained variance of one hundred and eighteen (118) students. As a result of the variances, the School was under-funded by an amount of Kshs.414,888.

In the circumstances, the under-funding of the School may have affected service delivery to the School and value for money could not be confirmed.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.20,325,022 and as disclosed in Note 1, 2 and 3 to the financial statements. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2021/2022, NEMIS reflected one thousand and forty (1,040) students while records from the County Director of Education had one thousand one hundred and fifty eight (1,158) students, resulting to an under-funding of the School by amount totalling Kshs.414,888. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

4. Excess Supply of Books

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed one thousand and thirteen (1,013) books to the School while only four hundred and thirty-two (432) books were issued to the students, resulting to an unexplained excess text books of five hundred and eighty one (581) books in the School store.

In the circumstances, value for money on the excess five hundred and eighty-one (581) text books could not be confirmed.

5. Long Outstanding Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.6,790,534 and as disclosed in Note 13 to the financial statements. However, included in the balance are trade payables balance of Kshs.2,987,767 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

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

6. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

7. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects grants for infrastructure of an amount of Kshs.7,748,000 which includes an amount of Kshs.4,500,000 and Kshs.3,248,000 in respect of maintenance improvement funds from MOE/GOK and PTA Development respectively and as disclosed in Notes 2 and 3 to the financial statements. However, review of the operations bank accounts details revealed that only a total amount of Kshs.3,000,000 in respect of infrastructure funds were transferred to the school infrastructure account resulting to an amount of Kshs.4,748,000 not transferred. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which states that that 'infrastructure grants as well as maintenance and

improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account’.

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

8. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.72,655,203 and Kshs.74,480,853 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that ‘a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process’.

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

9. Irregular Procurement from Non-Prequalified Suppliers

The statement of receipts and payments reflects payments for tuition of an amount of Kshs.3,737,926 and as disclosed in Note 6 to the financial statements. However, review of the supporting documents including payment vouchers revealed that payments totalling Kshs.2,812,130 in respect of tuition were sourced from fifteen(15) local suppliers who were not prequalified. This was contrary to Section 3 of the Public Procurement and Assets Disposal Act, 2015 which states that states that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified.

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

10. Unapproved Budget

The budget amounts presented in the statement of budgeted versus actual amounts were not supported by an approved budget. This was contrary to Regulation 31(1)(2) of the Public Finance Management (National Government) Regulations, 2015 which states that ‘an Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and these Regulations. Further, the Accounting Officer is responsible, in particular for ensuring that all services which can be reasonably foreseen are included in the estimates and that they are within the capacity of her or his national government entity during the financial year and the estimates are submitted to The National Treasury in the manner and format to be issued by the Cabinet Secretary’.

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

11. Unbalanced Budget

The statement of comparison of budget and actual amounts for the year ended 30 June, 2022 reflects a final income budget of Kshs.79,203,045 and an expenditure final budget of Kshs.80,370,070 resulting in a variance of Kshs.1,167,025 and was therefore

unbalanced. This was contrary to the provisions of Section 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that 'budget revenue and expenditure appropriation shall be balanced'.

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

12. Failure to Maintain an Imprest Register

The statement of receipts and payments reflects payments for operations and payments for school fund and boarding account amount of Kshs.10,121,197 and Kshs.47,064,604 respectively which include amounts of Kshs.1,248,927 and Kshs.1,802,848 in respect of local transport and travel respectively totalling to Kshs.3,051,775 and as disclosed in Notes 7 and 9 to the financial statements. However, review of the payments revealed that they were made through issuance of imprest but an imprests register was not maintained. This was contrary to Regulation 93(4c) and (5) of the Public Finance Management (National Government) Act, 2015 which provides that before issuing temporary imprests under paragraph (2) the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for. The holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station'.

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

13. Failure to Maintain a Fixed Asset Register

The financial statements presented for audit did not include a summary of the fixed assets register as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board(PSASB) and fixed assets register was not maintained. Further, land ownership documents and motor vehicle log books were not provided for audit

In the circumstances, the existence of an effective assets management mechanism and the ownership of the School land could not be confirmed.

14. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

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

- i. The headers from pages 1-25 reflect the words "for the period ended 30 June, 2022" instead of the words "for the year ended 30 June, 2022".
- ii. The header of page v reflects annual report and financial statements for the year ended 30 June, 2021 instead of year 2022.
- iii. The functions of the School's Board of Management report under the preamble information on page iv wrongly indicated the number of meetings attended during the year as (X out of XX).

- iv. The summary report on performance of the school presented total funds received totalling Kshs.65,191,067 on page vii which is at variance with amounts in the statement of receipts and payments of Kshs.72,655,204 resulting to unexplained and unreconciled variance of Kshs.7,464,137.
- v. The date on when the financial statements were approved are not indicated.
- vi. The statement of budgeted versus actual amounts did not present budget utilization differences and percentage utilization as required by the approved financial reporting template.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

15. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 13 June, 2024 instead of the statutory deadline of 30 September, 2021/2022. 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 of the fiscal year in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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 because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee (Internal Controls, Risk Management and Governance)

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of Risk Management Policy and IT Policy

Review of the documents provided for audit revealed that the School Management had not established a Risk Management Policy to guide on the development of risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations'. In addition, the School did not approve Information Technology Policy for governance and management of its ICT resources.

In the circumstances, the effectiveness of risk management could not be confirmed.

3. Lack of Insurance Cover for Assets

Review of the financial statements and assets records revealed that the School Management did not have insurance cover for its assets and equipments.

In the circumstances, the School is exposed to losses without compensation in case of fire, theft or any other unforeseen calamities.

4. Weak Human Resource Management Practices

Review of personnel records show that the School does not have in place a human resource policy, an approved salary structure, an approved scheme of service for its staff, defined job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to ascertain how recruitments, promotion and rewards of staff were determined. This has the effect of creating unfair human resource practices affecting employee's morale negatively.

In addition, the payrolls were maintained in excel format which can be altered without a trail. The payrolls do not include Personal numbers, date of employment, date of retirement and job grade of the employees.

In the circumstances, the regularity of personnel emoluments could not be confirmed.

5. Management of Scholarship and Bursaries

During the year under review, the School Management did not maintain a complete list of students issued with bursaries/scholarships indicating the admission numbers and financiers/donors. Further, School's manual enrolment register for the period under review revealed inconsistencies between the number of students captured in the two registers with the number of students captured in NEMIS being less than the number in the School's manual register.

In the circumstances, effectiveness of controls over management of student enrolment could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 November, 2024


ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL


Annual Report and Financial Statements For the Period ended 30th June 2022


6 Statement of Receipts and Payments For The Year Ended 30th June 2022

Description of Vote heads	Note	FY 2021-2022	FY 2020-2021
Receipts:		Kshs	Kshs
Government grants for tuition	1	3,872,854.50	2,996,891.00
Government grants for operations	2	8,704,167.00	12,220,203.75
Grants for infrastructure	3	7,748,000.00	10,132,297.00
School Fund income - Parents' contributions	4	51,470,052.65	38,318,562.55
Miscellaneous income	5	430,065.00	1,523,113.00
Total Receipts		72,655,203.65	65,191,067.30
Payments:			
Tuition	6	3,37,925.50	2,381,962.00
Operation	7	11,093,442.00	11,284,428.40
Infrastructure	8	6,240,298.00	9,568,486.50
Boarding and School Fund	9	54,409,187.67	42,148,029.70
Total Payments		74,480,853.77	65,382,906.60
Surplus/Deficit		3,473,715.12	(191,839.30)

The school financial statements were approved on _____ 2022 and signed by:

Sign: 
 Name: DR. LILIAN ODERO
 Chair BOM
 Date: 22/8/24

Sign: 
 Name: VICKY ONYANGO
 Principal/Secretary BOM
 Date: 22/8/24

Sign: 
 Name: CHRISTINE MIRIAM
 Bursar/Finance Officer
 Date: 22/8/2024




ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL


Annual Report and Financial Statements For the Period ended 30th June 2022


7 Statement of Assets and Liabilities As At 30th June 2022

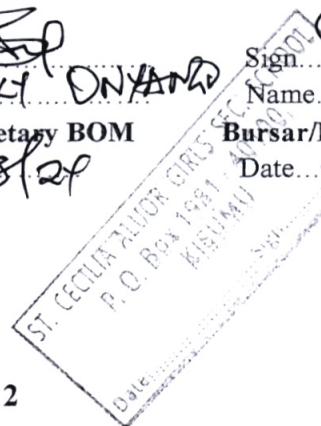
Description	Note	FY 2021-2022	FY 2020-2021
Financial Assets:		Kshs	Kshs
Cash and Cash Equivalents			
Bank balances	10	3,403,784.18	2,704,284.33
Cash balances	11	3,128.00	34,580.00
Short term investments	12	-	-
Total Cash and Cash Equivalents		3,406,912.18	2,738,864.33
Accounts Receivables	13	15,332,209.40	6,425,594.35
Total Financial Assets		18,739,121.58	9,164,458.68
Financial Liabilities:			
Accounts Payables	14	(9,126,494.00)	(2,733,195.00)
NET FINANCIAL ASSETS		9,612,627.58	6,431,263.68
Represented By:			
Accumulated Fund b/f	15	6,431,263.68	6,623,102.98
Surplus/deficit for the year		3,181,363.90	(191,839.30)
NET FINANCIAL POSITION		9,612,627.58	6,431,263.68

The school financial statements were approved on _____ 2022 and signed by:

Sign: 
 Name: DR. LILIAN ODGRO
 Chair BOM
 Date: 22/8/24

Sign: 
 Name: VICKY ONYANGO
 Principal/Secretary BOM
 Date: 22/8/24

Sign: 
 Name: OKOTH M. R. M.
 Bursar/Finance Officer
 Date: 22/8/2024






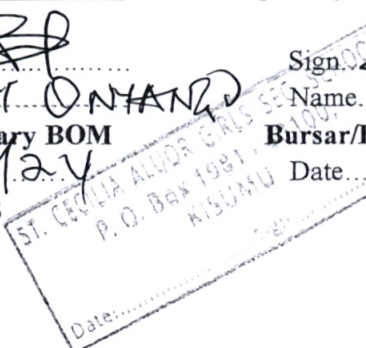
ST. CECILIA GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements for the Period ended 30th June
2022

8 **Statement of Cash Flows for the Period Ended 30th June 2022**

Description	Note	FY 2021-2022	FY 2020-2021
		Kshs	Kshs
Cashflows from Operating Activities:			
Receipts:			
Government grants for Tuition	1	3,872,854.50	2,996,891.00
Government grants for Operations	2	8,704,167.00	12,220,203.75
Government grants for Infrastructure	3	7,748,000.00	10,132,297.00
School fund income - Parents' contributions/fees	4	51,900,117.65	38,318,562.55
Miscellaneous income	5	430,065.00	1,523,113.00
Total Receipts		72,655,203.65	65,191,067.30
Payments:			
Cash outflows for Tuition	6	3,737,925.50	2,381,962.00
Cash outflows for Operations	7	10,109,344.60	11,284,428.40
Government grants for Infrastructure	8	6,240,298.00	9,568,486.50
Cash outflows for Boarding and School fund	9	51,354,660.70	42,148,029.70
Total Payments		74,480,853.77	65,382,906.60
Adjustments:			
Increase (Decrease) in Accounts Recievable		(8,906,615.05)	(16,129.50)
Increase (Decrease) in Accounts Payable		6,393,299.00	(1,903,338.00)
Repayment of principal borrowings		-	-
Acquisition of assets under MIF		8,040,424.00	9,568,486.50
Total Adjustments		5,527,107.95	7,649,019.00
Net Cash inflow/outflow from Operating Activities		8,708,471.85	7,457,179.70
Cash flow from Investing Activities:			
Acquisition of assets under MIF		(8,040,424.00)	(9,568,486.50)
Proceeds from sale of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cash inflow/outflow from Investing Activities		(8,040,424.00)	(9,568,486.50)
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		668,047.85	(2,111,306.80)
Cash and cash equivalents at the beginning of the FY		2,738,864.33	4,850,171.13
Cash and cash equivalents at the end of the FY		3,406,912.18	2,738,864.33

The school financial statements were approved on _____ 2022 and signed by:

Sign:  Name: **DR. LILIAN ODERA** Chair BOM
 Sign:  Name: **VICKY ONYANGO** Principal/Secretary BOM
 Sign:  Name: **Okeme Minam** Bursar/Finance Officer
 Date: **22/8/2024** Date: **22/8/2024** Date: **22/8/2024**



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the Period ended 30th June 2022

9 Statement of Budgeted versus Actual Amounts for the The Period Ended 30th June 2022

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c = a+b	d	e = d/c %
RECEIPTS	Kshs	Kshs	Kshs	Kshs	
(1) Capitation Grant on Tuition					
Text books	-	-	-	-	#DIV/0!
Exercise Books	-	-	-	-	#DIV/0!
Laboratory equipment	-	-	-	-	#DIV/0!
Internal Exams	-	-	-	-	-
Teaching/Learning materials	3,737,925.50	-	4,119,080.00	3,872,844.00	94.02
Sub totals	3,737,925.50	-	4,119,080.00	3,872,844.00	94.02
(2) Capitation Grant for Operation					
Personal emoluments	10,199,664.50	-	10,199,664.50	-	-
Local transport & traveling	3,132,853.00	-	3,132,853.00	-	-
Electricity, water & conservancies	5,995,860.50	-	5,995,860.50	-	-
Medical & Insurance	3,046,000.00	-	3,046,000.00	-	-
Administration costs	3,568,822.00	-	3,568,822.00	-	-
Activity	2,413,000.00	-	2,413,000.00	-	-
Sub totals	28,356,200.00	-	28,356,200.00	-	-
Sub totals (1 & 2)c/f	32,475,280.00	-	32,475,280.00	3,872,844.00	11.93

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the Period ended 30th June 2022

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021 (Continued)

	a	b	c	d	e = d/c %
Sub totals (1 & 2) b/f	32,475,280.00	-	32,475,280.00	3,872,844.00	11.93
(3) Grants for Infrastructure					
Maintenance & Improvement - MOE	4,970,000.00	-	4,970,000.00	5,115,000.00	102.92
Maintenance & Improvement - Parents' MIF	2,716,000.00	-	2,716,000.00	3,529,192.00	129.94
Maintenance & Improvement - Parents' PTA Dev	-	-	-	-	#DIV/0!
Sub totals	7,686,000.00		7,686,000.00	8,644,192.00	
(4) Contribution from Parents/School Fund					
Boarding	31,139,390.00	-	31,139,390.00	31,151,339.65	100.04
Local transport & traveling	682,500.00	-	682,500.00	870,186.50	127.50
Personal Emolument				6,938,930.00	
Electricity, water & conservancies	4,613,375.00	-	4,613,375.00	4,382,883.00	95.00
Medical & Insurance	-	-	-	-	#DIV/0!
Administration costs	2,349,500.00	-	2,349,500.00	2,265,391.00	96.42
Activity	257,000.00	-	257,000.00	1,050,576.00	408.78
Sub totals	39,041,765.00	-	39,041,765.00	46,659,306.95	101.74
(5) Miscellaneous Income					
Loans/Borrowings	-	-	-	-	#DIV/0!
Rent income	-	-	-	83,600.00	#DIV/0!
Income from Farming activities	-	-	-	-	#DIV/0!
Insurance compensation	-	-	-	-	#DIV/0!
Income from Bus hire	-	-	-	-	#DIV/0!
Sub totals	-		-	83,600.00	-
TOTAL INCOME	79,203,045.00	-	79,203,045.00	46,742,906.95	66.00

(6) Expenditure for Tuition					
Text books	-	-	-	-	#DIV/0!
Reference materials	-	-	-	-	-
Exercise Books	-	-	-	-	#DIV/0!
Laboratory equipment	-	-	-	-	#DIV/0!
Internal Exams	-	-	-	-	-
Teaching/Learning materials	4,119,080.00	-	4,119,080.00	3,732,516.00	86.97
Chalk & dusters	-	-	-	-	-
Sub totals	4,119,080.00	-	4,119,080.00	3,732,516.00	130.55
(7) Expenditure for Operation					
Personal emoluments	3,550,960.00	-	3,550,960.00	3,793,017.60	131.20
Local transport & traveling	1,821,890.00	-	1,821,890.00	1,248,927.00	68.55
Electricity, water & conservancies	2,408,350.00	-	2,408,350.00	1,396,632.00	57.99
Medical & Insurance	1,988,000.00	-	1,988,000.00	696,000.00	35.01
Administration costs	1,562,400.00	-	1,562,400.00	2,950,620.00	188.85
Activity	1,491,000.00	-	1,491,000.00	36,000.00	2.41
Sub totals	12,822,600.00	-	12,822,600.00	10,121,196.60	85.68
(8) Expenditure for School Fund					
Personal emoluments	9,518,625.00	-	9,518,625.00	6,490,413.00	68.19
Boarding	31,139,390.00	-	31,139,390.00	27,770,736.67	99.39
Local transport & traveling	682,500.00	-	682,500.00	1,802,848.00	264.15
Electricity, water & conservancies	4,613,375.00	-	4,613,375.00	3,941,171.00	77.63
Medical & Insurance	-	-	-	-	#DIV/0!
Administration costs	2,349,500.00	-	2,349,500.00	2,278,100.00	123.39
Activity	257,000.00	-	257,000.00	350,000.00	
Sub totals	48,560,390.00	-	48,560,390.00	42,633,268.67	94.88
Sub Totals c/f	65,502,070.00	-	65,502,070.00	56,486,980.67	95.32

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the Period ended 30th June 2022

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE PERIOD ENDED 30TH JUNE 2022 (Continued)

(2) EXPENDITURE FOR INFRASTRUCTURE					
	a	b	c	d	f = d/c %
Sub Totals c/f	65,502,070.00	-	65,502,070.00	56,486,980.67	
(9) EXPENDITURE FOR INFRASTRUCTURE					
Construction of Stored Dormitory	14,868,000.00	-	14,868,000.00	6,237,730.00	41.95
Purchase of Furniture (Chairs & Lockers)	-	-	-	-	#DIV/0!
Construction of 3 Additional Classes	-	-	-	-	#DIV/0!
Construction of 4 Classes (Tuition Block)	-	-	-	#REF!	#REF!
Sub Totals	14,868,000.00	-	14,868,000.00	6,237,730.00	
TOTAL EXPENDITURE	80,370,070.00	-	80,370,070.00	62,734,710.67	#REF!

Commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%:

10 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out here 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 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 accounting has been supplemented with accounting for; (a) receivables and 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 off 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 recognizes all receipts from various sources when the event occurs and the related cash has actually been received by the school. In addition, the school recognizes all expenses when the event occurs and the related cash has actually been paid out by the school. Income arising from school fees is recognized when the event occurs whether cash is received or not. Expenditure arising from operations is recognized 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 form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personal services. Where the financial value received for in-kind can be reliably determined, the school includes such values 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 subjected to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5 Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders.

This is an enhancement of 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 other 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 includes 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 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 year have been amended or reconfigured to conform to the required changes in presentation.

10 Subsequent events

There have been no event subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June 2022

11 NOTES TO THE FINANCIAL STATEMENTS

1 Government Grant for Tuition

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Text books	-	-
Reference materials	-	-
Exercise books	-	-
Lab. equipment & chemicals	-	-
Internal exams	-	-
Teaching & learning resources	3,872,854.00	2,996,891.00
Chalk & dusters	-	-
Teachers' guides	-	-
Opening bank balance	99,388.50	-
Total	3,972,242.50	2,996,891.00

2 Government Grant for Operations

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Personal emoluments	-	-
Local transport & travel	-	-
Electricity, water & conservation	-	-
Medical & insurance	-	191,000.00
Administrative costs	-	-
Activity	-	382,000.00
Other vote heads	8,704,167.00	11,647,203.75
Opening bank balance	837,752.40	-
Total	9,541,919.40	12,220,203.75

3 Grants for Infrastructure

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Maintenance & Improvement Fund (MOE/GOK)	4,500,000.00	7,600,000.00
Maintenance & Improvement Fund (Parents-MIF)	3,248,000.00	2,532,297.00
Opening cash balance - under cast	23,913.00	-
Total	7,771,913.00	10,132,297.00

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June 2022

4 School Fund Income - Parents' Contribution/Fees

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Other vote heads	-	-
Boarding	31,151,339.65	24,903,771.60
Personal emoluments	6,938,930.80	7,435,477.95
Local transport & travel	870,186.50	620,916.00
Electricity, water & conservation	4,382,883.00	3,255,698.00
Medical	-	-
Insurance (Life/Property)	-	-
Administrative costs	2,265,391.00	1,874,350.00
Activity	1,050,576.00	228,109.00
BOM teachers	409,509.00	-
PA Levies	-	-
Opening bank balance	3,467,658.33	-
Opening cash balance - Under cast	12,140.00	-
Bank commission	-	240.00
Total	50,548,523.63	38,318,562.55

5 Miscellaneous Incomes

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Rent & Service Charge	83,600.00	38,300.00
Farm unit	-	186,000.00
Insurance compensation	-	-
Bus hire	-	-
Canteen	-	-
Loan Facility/Borrowing	-	-
Replacements/Losses/Breakages	-	-
KCSE Exams	-	-
Uniforms	346,465.00	1,298,813.00
Tender fees	-	-
Refunds	-	-
Total	346,465.00	1,523,113.00

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June 2022

6 Payments for Tuition

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Reference materials	-	-
Text books	-	-
Exercise books	-	531,940.00
Lab. equipment & chemicals	-	-
Internal exams	-	-
Teaching & learning resources	3,732,516.50	1,847,802.00
Chalk & dusters	-	-
Teachers' guides	-	-
Bank charges	5,409.50	2,220.00
Total	3,737,926.50	2,381,962.00

7 Payments for Operations

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Other vote heads	-	-
Personal emoluments	3,790,017.60	4,301,365.00
Local transport & travel	1,248,927.00	1,260,126.00
Electricity, water & conservation	1,396,632.00	2,627,911.00
Medical & insurance	696,000.00	73,900.00
Administrative costs	2,950,620.00	2,947,226.40
Activity	36,000.00	73,900.00
Bank charges	-	-
Total	10,121,196.60	11,284,428.40

8 Payments for Infrastructure

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Classroom Project	-	1,050,606.00
Stored Dormitory	6,237,730.00	8,322,700.00
Modern Bathroom Project	-	-
Chairs & Lockers Project	-	-
General repairs	-	-
Tuition Block Project	-	-
Toilets Project	-	-
Others: General repairs & Covid 19 protocols	-	194,550.50
Bank charges	2,568.00	630.00
Total	6,240,298.00	9,568,486.50

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 Payments for School Fund & Boarding

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Other vote heads	-	-
Boarding	27,770,739.50	23,520,096.73
Personal emoluments	6,490,413.00	8,688,024.00
Local transport & travel	1,802,848.00	1,425,200.00
Electricity, water & conservation	3,941,171.83	5,033,404.00
Medical	-	-
Insurance (Life/Property)	-	-
Administrative costs	2,278,100.00	2,243,681.00
Activity	350,000.00	195,250.00
Bank charges	35,388.00	21,373.97
PA Levies	-	-
Refunds	6,800.00	29,100.00
BOM teachers	80,900.00	-
Uniforms	300,000.00	750,000.00
Tender fees	-	-
KCSE Exams	-	-
Canteen	-	-
Rent & Service Charge	-	-
Insurance compensation	-	-
Farm unit	-	241,900.00
Service gratuity	-	-
Bus hire	-	-
Acquisition of Assets	-	-
Loan Insurance/Costs	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Replacements/Losses/Breakages	-	-
Internal transfers - payments	1,546,000.00	-
Boarding expenses	2,462,243.20	-
Total	47,064,603.50	42,148,029.70

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June

2022NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 Bank Accounts

Name of Bank Account	Bank Account Number	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Tuition A/C - KCB Bank, Kisumu	A/C: 1103774824	169,971.50	99,388.50
Operations A/C - KCB Bank, Kisumu	A/C: 1103777513	27,343.40	837,853.40
Infrastructure A/C - KCB Bank, Kisumu	A/C: 1274935709	231,961.00	23,913.00
School Fund A/C - KCB Bank., Kisumu	A/C: 1103756109	2,799,162.78	1,467,783.93
Savings A/C - Equity Bank, Siaya	A/C: 0970270315274	175,345.50	275,345.50
Savings A/C - KCB Bank, Kisumu	A/C: 1107739543	-	-
Savings A/C	A/C:	-	-
NG-CDF A/C - KCB Bank, Kisumu	A/C: 1127493531	-	-
M-pesa Paybill	Paybill No. 522123	-	-
Total		3,403,784.18	2,704,284.33

11 Cash in Hand

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Notes & Coins	3,128.00	34,580.00
Total	3,128.00	34,580.00

12 Short Term Investments

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit Accounts	-	-
Others (Specify)	-	-
Total	-	-

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June 2022

a) Accounts Receivable

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Fees Arrears (See Ageing below)	15,310,009.40	6,387,594.35
Other Non-Fees Receivables:		
Salary Advances (list/schedule attached)	16,200.00	32,000.00
Imprest (list/schedule attached)	6,000.00	6,000.00
R/D Cheques (list/schedule attached) B/F	-	-
Total	15,332,209.40	6,425,594.35

b) Ageing Analysis of Accounts Receivable

Description	FY 2021-2022	% of the total	FY 2020-2021	% of the total
Fees Arrears Receivables:	Kshs		Kshs	
Less than 1 year	11,220,914.75	64%	1,326,855.00	17%
Between 1 - 2 years	1,326,855.00	8%	2,351,776.50	30%
Between 2 - 3 years	2,351,776.50	13%	4,057,688.35	52%
Over 3 years	2,708,962.85	15%	-	0%
Arrears recovered	(2,298,499.70)	0%	(1,348,725.50)	0%
Total (Tied to 13a above)	15,310,009.40	100%	6,387,594.35	100%

14 a) Accounts Payable

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Trade creditors (See Ageing Below & Appendix 1)	6,790,534.00	1,903,516.00
Other non-trade creditors:		
Prepaid Fees	2,336,960.00	829,679.00
Retention Monies	-	-
Unpaid Salaries & Statutory deductions	(1,000.00)	-
Total	9,126,494.00	2,733,195.00

b) Ageing Analysis of Accounts Payables

Description	FY 2021-2022	% of the total	FY 2020-2021	% of the total
	Kshs		Kshs	
Less than 1 year	7,396,065.00	80%	2,987,767.00	50%
Between 1 - 2 years	2,987,767.00	32%	2,964,767.00	50%
Between 2 - 3 years	(1,084,251.00)	-12%	-	0%
Over 3 years	-	0%	-	0%
Creditors paid off	(2,509,047.00)	0%	(4,049,018.00)	0%
Total (Tied to 14 above)	6,790,534.00	100%	1,903,516.00	100%

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period Ended 30th June

15 Fund Balance Brought Forward

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Bank balances	2,704,284.33	4,844,771.13
Cash balances	34,580.00	5,400.00
Short Term Investments	-	-
Receivables	6,425,594.35	6,409,464.85
Payables	(2,733,195.00)	(4,636,533.00)
Total	6,431,263.68	6,623,102.98

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2022

Other Important Disclosure Notes:

16 Non- current Liabilities Summary

Description	FY 2021-2022	FY 2020-2021
Kshs	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity and leave provisions	-	-
Others (specify)	-	-
Total	-	-

17 Biological Assets

Description	Number	FY 2021-2022	FY 2020-2021
		Kshs	Kshs
Cattle	0	-	-
Goats	0	-	-
Trees	0	-	-
Poultry	0	-	-
Total		-	-

18 Borrowings

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Borrowings at the beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

19 Stock/Inventory

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Foodstuffs	-	-
Lab consumable	-	-
Farm produce	-	-
Construction materials	-	-
Others (specify)	-	-
Total	-	-

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2022

20 Progress on Follow Up Of Auditor Recommendations

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

Ref. No.	Issue/Observation from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: Date to be Resolved
1				
2				
3				
4				
5				

Name Vicky Omtano
 Sign [Signature]
Principal.

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
 P. O. Box 1981 - 40100,
 KISUMU
 Date: 22/8/24

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the year ended 30th June 2022

12. Annexes

Annex 1 - Analysis of Pending Accounts Payables

	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	
Supplier of Goods or Services	a Kshs	b Kshs	c Kshs	d=a-c Kshs	Kshs	Comments
Infrastructure/MIF Account:						
a) Project expenses						
1. Screen Print Agencies	1,100,000.00		-	1,100,000.00	-	Lockers & Chairs
2. Screen Print Agencies	700,000.00		-	700,000.00	-	Lockers & Chairs
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
Sub Total c/f	1,800,000.00		-	1,800,000.00	-	
School Fund/Boarding Account:						
b) Supply of Goods						
1. Danico Intertech	180,000.00		-	180,000.00	-	Fumigation of Dormitories
2. Michael Obonyo	390,000.00		-	390,000.00	-	Firewood
3. Kanyamalo Enterprises	530,000.00		-	530,000.00	-	Maize (100 bags @ 90kgs)
4. Kajamalanga Enterprises	450,000.00		-	450,000.00	-	Beans (50 bags @ 90kgs)
5. Siaya Traders	670,000.00		-	670,000.00	-	Rice (100 bags @ 50kgs)
6. Lakeside Product Agencies	960,000.00		-	960,000.00	-	Double Decker Beds
7. Bama Office	336,490.00		-	336,490.00	-	Bus service & repairs
8. Lakeside Technology	284,500.00		-	284,500.00	-	Ink & Tonners
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
Sub Total c/f	3,800,990.00		-	3,800,990.00	-	

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2022

12. Annexes

Annex 1 - Analysis of Pending Accounts Payables

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount paid to date c Kshs	Outstanding Balance 2021-2022 d=a-c Kshs	Outstanding Balance 2020-2021 Kshs	Comments
c) Supply of Goods						
Tuition Account:						
1. Lavijack Enterprises	505,440.00		-	505,440.00	-	Exercise books
2. Monsan Agency	617,100.00		-	617,100.00	-	Exercise books
3. Johvipa Enterprises	347,000.00		-	347,000.00	-	Exercise books
4. Kiscen Enterprises	325,535.00		-	325,535.00	-	Lab chem. & Equip
Sub Total c/f	1,795,075.00			1,795,075.00		
Operation Account:						
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
Sub Total c/f	-		-	-	-	

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2022

12. Annexes

Annex 1 - Analysis of Pending Accounts Payables

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount paid to date c Kshs	Outstanding Balance 2021-2022 d=a-c Kshs	Outstanding Balance 2020-2021 Kshs	Comments
Sub-total (Infrastructure Projects - SFA) b/f	1,800,000.00		-	1,800,000.00	-	
Sub-total (Supply of Goods - School Fund) b/	3,800,990.00		-	3,800,990.00	-	
Sub-total (Supply of Goods - Tuition) b/f	1,795,075.00		-	1,795,075.00	-	
Sub-total (Supply of Goods - Operation) b/f	-		-	-	-	
c) Supply of Services						
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
Sub Total c/f	-		-	-	-	
Grand Total	7,396,065.00		-	7,396,065.00	-	

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2022

ANNEX 2 - Summary of Fixed Assed Register

Asset Class	Historical cost b/f 1st July, 2021 Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f 30th June, 2022 Kshs
Land 1	-	-	-	-
Buildings and Structures	-	-	-	-
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	-	-	-	-
Textbooks	-	-	-	-
ICT Equipment	-	-	-	-
Tools and Apparatus	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and Cultural Assets	-	-	-	-
Intangible Assets - Software	-	-	-	-
Total	-	-	-	-

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Internal exams	-	-
Teaching & learning resources	-	-
Chalk & dusters	-	-
Teachers' guides	-	-
Sub-Total c/f	1,795,075.00	-
d) MIF Account:		
Classroom Project	-	-
Storey Dormitory	-	-
Modern Bathroom Project	-	-
Chairs & Lockers Project	1,800,000.00	-
Sub-Total c/f	1,800,000.00	-
Grand Total (a-c)	7,396,065.00	-

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

TUITION ACCOUNT

TRIAL BALANCE STATEMENT FOR (1ST JAN 2021 - 30TH JUNE 2022)

VOTEHEADS	L/F	APPROVED ESTIMATES	INITIAL TRIAL BALANCE		ADJUSTMENTS		FINAL TRIAL BALANCE	
			DEBITS	CREDITS	DR - COMTS	CR - ARRS	DEBITS	CREDITS
CASH B/F	CB1	-	-	700.00	-	-	-	700.00
BANK B/F	CB1	-	-	99,388.50	-	-	-	99,388.50
Text books		-	-	-	-	-	-	-
Reference materials		-	-	-	-	-	-	-
Exercise books		-	-	-	-	-	-	-
Lab. equipment & chemicals		-	-	-	-	-	-	-
Internal exams		-	-	-	-	-	-	-
Teaching & learning resources		4,119,080.00	3,737,925.50	3,872,854	-	-	-	-
Chalk & dusters		-	-	-	-	-	3,737,925.50	3,872,854
Teachers' guides		-	-	-	-	-	-	-
Bank charges		-	5,409.00	-	-	-	-	-
Sundry creditors		-	-	-	-	-	5,409.00	-
OPERATION A/C		-	-	-	-	-	-	-
SCHOOL FUND A/C		-	161,000.00	101,362.00	-	-	-	-
							161,000.00	101,362.00
CASH C/D	CB12	-	-	-	-	-	-	-
BANK C/D	CB12	-	169,971.00	-	-	-	-	-
TOTALS		6,314,284.00	4,074,305.50	4,074,305.50	531,940.00	531,940.00	4,074,305.50	3,696,410.50

PREPARED BY: OKOTH MIRIAM
 BURSAR/ACCOUNT'S CLERK

DATE: 22/8/2024

APPROVED BY: VICKY G. N. N. N. N. N.

DATE: 22/8/2024

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

OPERATION ACCOUNT

TRIAL BALANCE STATEMENT FOR (1ST JAN 2021- 30TH JUNE 2021)

VOTEHEADS	L/F	APPROVED ESTIMATES	INITIAL TRIAL BALANCE		ADJUSTMENTS		FINAL TRIAL BALANCE	
			DEBITS	CREDITS	DR - COMTS	CR - ARRS	DEBITS	CREDITS
CASH B/F	CB1	-	-	920.00	-	-	-	920.00
BANK B/F	CB1	-	-	837,752.40	-	-	-	837,752.40
Other voteheads		-	-	8,704,167.00	-	-	-	8,704,167.00
Personal emoluments	5	3,550,960.00	3,793,017.60	-	-	-	3,793,017.60	-
MIF fund	1	4,970,000.00	4,500,000.00	5,115,000.00	-	-	4,500,000.00	5,115,000.00
Local transport & travel	9	1,821,890.00	1,248,927.00	-	-	-	1,248,927.00	-
Electricity, water & conser	3	2,408,350.00	1,396,632.00	-	-	-	1,396,632.00	-
Medical & insurance		1,988,000.00	696,000.00	-	-	-	696,000.00	-
Administrative costs	11	1,562,400.00	2,950,620.00	-	-	-	2,950,620.00	-
Activity	7	1,491,000.00	36,000.00	382,000.00	-	-	36,000.00	382,000.00
Sundry Creditors	11	-	364,277.00	-	-	-	364,277.00	-
Advances		-	18,000.00	18,000.00	-	-	18,000.00	18,000.00
Bank charges		-	-	-	-	-	-	-
Service Gratuity		-	-	-	-	-	-	-
NHIF		-	102,300.00	102,300.00	-	-	102,300.00	102,300.00
NSSF		-	406,546.00	406,546.00	-	-	406,546.00	406,546.00
PAYE		-	7,398.00	7,398.00	-	-	7,398.00	7,398.00
Rent		-	-	35,950.00	-	-	-	35,950.00
NTS WELFARE		-	72,200.00	72,200.00	-	-	72,200.00	72,200.00
SCHOOL FUND A/C		-	150,000.00	87,027.60	-	-	150,000.00	87,027.60
CASH C/D	CB12	-	-	-	-	-	-	-
BANK C/D	CB12	-	27,343.40	-	-	-	27,343.40	-
TOTALS		37,329,200.00	15,769,261.00	15,769,261.00	-	-	15,769,261.00	15,769,261.00

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

MIF ACCOUNT

TRIAL BALANCE STATEMENT (1ST JAN 2020 - 30TH JUNE 2021)

VOTEHEADS	L/F	APPROVED ESTIMATES	INITIAL TRIAL BALANCE		ADJUSTMENTS		FINAL TRIAL BALANCE	
			DEBITS	CREDITS	DR - COMTS	CR - ARRS	DEBITS	CREDITS
CASH B/F	CB1	-	-	-	-	-	-	-
BANK B/F	CB1	-	-	23,913.00	-	-	-	23,913.00
MIF FUNDS - MOE		7,686,000.00	-	4,200,000.00	-	-	-	4,200,000.00
MIF FUNDS - PARENTS		2,716,000.00	-	3,548,000.00	-	-	-	3,548,000.00
Storey Dormitory		-	6,237,730.00	-	-	-	6,237,730.00	-
Modern Bathroom Project		-	-	-	-	-	-	-
Chairs & Lockers Project		-	-	-	-	-	-	-
General repairs		-	-	-	-	-	-	-
Tuition Block Project		-	-	-	-	-	-	-
Toilets Project		-	-	-	-	-	-	-
Bank charges		-	2,568.00	-	-	-	2,568.00	-
Others: Repairs/Covid 19		-	-	-	-	-	-	-
SUNDRY CREDITORS		-	-	-	-	-	-	-
SCH FUND - BORROW		-	1,149,000.00	-	-	-	1,149,000.00	-
OPERATION - BORROW		-	150,000.00	-	-	-	150,000.00	-
CASH C/D	CB12	-	654.00	-	-	-	654.00	-
BANK C/D	CB12	-	231,961.00	-	-	-	231,961.00	-
TOTALS		-	7,771,913.00	7,771,913.00	-	-	7,771,913.00	7,771,913.00

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

STATUTORY (NHIF etc)		-	76,900.00	76,900.00	-	-	1,020,577.00	1,020,627.00
Acquisition of Assets		-	-	-	-	-	-	-
Loan Facility/Borrowing		-	-	-	-	-	-	-
Loan Insurance/Costs		-	-	-	-	-	-	-
Loan Principal Repayment		-	-	-	-	-	-	-
Loan Interest Repayment		-	-	-	-	-	-	-
Replacements/Losses/Breakages		-	-	-	-	-	-	-
R/D cheques		-	-	-	-	-	-	-
SAVINGS (Eqty) - 5274		-	-	-+	-	-	-	700,000.00
SAVINGS (EQTY)-xxx		-	1,300,000.00	1,400,000.00	-	-	-	-
SAVINGS (KCB)- xxx		-	-	-	-	-	-	-
MIF A/C - N/L		-	-	1,149,000.00	-	-	-	-
TUTION A/C - N/L		-	101,362.00	160,000.00	-	-	-	-
OPERATION A/C - N/L		-	87,027.00	150,000.00	-	-	186,000.00	795,000.00
SFA A/C - N/L		-	-	-	-	-	-	-
CASH C/D	CB12	-	2,600.00	-	-	-	26,200.00	-
BANK (1) C/D	CB12	-	2,799,162.00	-	-	-	1,467,783.93	-
TOTALS		51,276,390.00	55,356,984.88	55,356,984.88	3,772,282.00	3,772,282.00	55,356,984.88	55,356,984.88

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

SCHOOL FUND ACCOUNT

TRIAL BALANCE STATEMENT FOR (1ST JAN 2021- 30TH JUNE 2022)

VOTEHEADS	L/F	1015950		INITIAL TRIAL BALANCE		ADJUSTMENTS		FINAL TRIAL BALANCE	
		KSHS	DR	CR	DR	C R	D R	C R	
CASH B/F	CB1	-	-	26,200.00	-	-	-	-	-
BANK (1) B/F	CB1	-	-	1,467,783.93	-	-	-	-	2,723,435.58
Other voteheads		-	-	-	-	-	-	-	-
Boarding		31,139,390.00	27,770,736.67	31,151,339.65	2,081,150.00	1,326,855.00	23,520,096.73	24,903,771.60	
Personal emoluments		9,518,625.00	6,490,413.00	6,938,930.00	-	-	8,688,024.00	7,435,477.95	
MIF Fund		2,716,000.00	3,548,000.00	2,480,192.00	-	-	1,300,000.00	1,812,297.00	
Local transport & travel		682,500.00	1,802,848.00	682,500.00	364,277.00	-	1,425,200.00	620,916.00	
Electricity, water & conser		4,613,375.00	3,941,171.00	4,382,883.00	-	-	5,033,404.00	3,255,698.00	
Medical		-	-	-	-	-	-	-	
Insurance (Life/Property)		-	-	-	-	-	-	-	
Administrative costs		2,349,500.00	2,278,100.00	2,265,391.00	-	-	2,243,681.00	1,874,350.00	
Activity		257,000.00	350,000.00	228,109.00	-	-	195,250.00	228,109.00	
Bank charges		-	66,246.00	-	-	-	21,373.97	240.00	
Fees Arrears		-	-	1,298,498.00	1,326,855.00	-	1,326,855.00	1,348,725.50	
Prepayments		-	-	1,507,281.00	-	-	1,791,232.00	949,145.00	
Bursaries		-	5,761,127.00	5,761,127.00	-	-	3,721,052.25	3,721,052.25	
Sundry Creditors		-	2,144,770.00	-	-	2,445,427.00	2,322,255.00	2,445,427.00	
PA Levies		-	-	-	-	-	-	-	
Refunds		-	132,978.00	-	-	-	29,100.00	-	
BOM teachers		-	4,833,801.00	2,088,707.00	-	-	-	-	
Uniforms		-	750,000.00	1,298,813.00	-	-	750,000.00	1,298,813.00	
Tender fees		-	-	-	-	-	-	-	
KCSE Exams		-	-	-	-	-	-	-	
Canteen		-	-	-	-	-	-	-	
Rent & Service Charge		-	-	38,800.00	-	-	-	15,900.00	
Insurance compensation		-	-	-	-	-	-	-	
Farm unit		-	-	-	-	-	241,900.00	186,000.00	
Service gratuity		-	-	-	-	-	-	-	
Bus hire		-	-	-	-	-	-	-	
Advances		-	111,000.00	86,500.00	-	-	47,000.00	22,000.00	