


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2025	DAY: Wednesday
TABLED BY:	Hon. Owen Bayart MP Deputy Majority Leader
CLERK AT THE TABLE:	Womale

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OF

THE AUDITOR-GENERAL

ON

ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

SIAYA COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
16 MAY 2025
RECEIVED



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

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1. ACRONYMS AND DEFINITION OF KEY TERMS

A. ACRONYMS

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

B DEFINITION OF KEY TERMS

COMPARATIVE YEAR	Means the prior period.
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CECILIA ALUOR GIRLS' SECONDARY SCHOOL
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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 **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 boarding school and has **1425** students as at **30th June 2024**. It has **23** streams and **52** teachers of which **28** is employed by the School Board of Management.

(b). School Board of Management - Board Members

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

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

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 1 Promote the best interest of the school and ensure its development
- 2 Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- 3 Ensure and assure the provision of proper and adequate facilities of the school
- 4 Manage the school's affairs in accordance with the rules and regulations governing occupational safety and health.
- 5 Advise the County Education Board on the staffing needs of th school
- 6 Determine cases of pupils discipline and make reports to the CEB
- 7 Prepare comprehensive termly report on all arears on its mandate and submit the report to the CEB
- 8 Administer and manage the resources of the school
- 9 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 years
1	Executive Committee	Dr. Lilian Odero	Chairman	1 out of 3
		Ms. Vicky Onyango	Secretary	
		Mrs. Priscilla Nyakombo	Member	
		Mr. Paul Nyajure	Member	
2	Audit Committee	Mr. Jacob Okal	Chairman	0 out of 2
		Ms. Vicky Onyango	Secretary	
		Dr. Stella Juma	Membr	
		Dr. Lilian Odero	Member	
		Eng. Adrian Ouma	Member	
3	Finance, Procurement and gneral purposes committee	Mr. Jacob Okal	Membr	1 out of 3
		Ms. Vicky Onyango	Secretary	
		Dr. Stella Juma	Chairperson	
		Dr. Lilian Odero	Membr	
		Eng. Adrian Ouma	Membr	

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Academic Committee	Mr. Linus Sijenji	Chairman	0 out of 3
		Ms. Vicky Onyango	Secretary	0 out of 3
		Dr. Lilian Odera	Membr	0 out of 3
		Mr. Julius Kolwa	Membr	0 out of 3
		Mr. Joseph Kidenda	Membr	0 out of 3
5	Development Committee	Eng. Adrian Ouma	Chairman	1 out of 3
		Ms. Vicky Onyango	Secretary	1 out of 3
		Mrs. Priscilla Nyakombo	Membr	1 out of 3
		Adv. Felix Orege	Membr	1 out of 3
		Mr. Paul Nyajure	Membr	1 out of 3
6	Discipline and Welfare Committee	Mrs. Priscilla Nyakombo	Chairman	0 out of 3
		Ms. Vicky Onyango	Secretary	0 out of 3
		Ms. Rosila Waringa	Member	0 out of 3
		Mr. Julius Kolwa	Member	0 out of 3
		Mrs. Caroline Odhiambo	Member	0 out of 3
		Mr. Paul Nyajure	Member	0 out of 3
7	Human Rights & Students Welfare	Mrs. Elizabeth Kagombe	Chairman	0 out of 3
		Ms. Vicky Onyango	Secretary	0 out of 3
		Adv. Felix Orege	Member	0 out of 3
		Justice Joyce Aluoch	Member	0 out of 3
		Dr. Samwel Okanda	Member	0 out of 3
		Mrs. Rosenelle Odondi	Member	0 out of 3

(d) School Operation Management

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

Ref.	Designation	Name	TSC Number
1	Principal	Ms. Vicky Onyango	353329
	Deputy Principal (Academics)	Mr. Timothy Adede	430608
2	Deputy Principal (Admin)	Mrs. Esther Ogolla	416267
3	Finance Officer	Mrs. Miriam Okothe	22473641

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
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2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

e School contacts 0792961597

Post Office Box : 1981 - 40100, Kisumu
Telephone : 0792961597
E-mail : aluorseco@yahoo.com
Website : www.aluorgirlshighschool.com
Facebook : St. Cecilia Aluor Girls' High School.
Twitter : N/A

(f) School Bankers

- 1 Name of Bank : Kenya Commercial Bank (Tuition)
Branch : Kisumu
Account Number: 1103774824
- 2 Name of Bank : Kenya Commercial Bank (Operations)
Branch : Kisumu
Account Number: 1103777513
- 3 Name of Bank : Kenya Commercial Bank (School fund)
Branch : Kisumu
Account Number: 1103756109
- 4 Name of Bank : Kenya Commercial Bank (Infrastructure)
Branch : Kisumu
Account Number: 1274935709
- 5 Name of Bank : Equity Bank (Savings)
Branch : Siaya
Account Number : 0970270315274
- 6 Name of Bank : Kenya Commercial Bank (Savings)
Branch : Kisumu
Account Number : 1127493531
- 7 Name of Bank : KCB Bank
Branch : Mpesa Paybill
Account Number : 522123

(g) **Independent Auditors**
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084,
GPO 00100,
Nairobi, Kenya.

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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For the year ended 30th June 2024

3 SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

(a) Financial Performance

	FY 2023-2024	FY 2022-2023	FY 2021-2022
Surplus/Deficit	11,693,555.00	8,206,735.00	(191,839.00)
Capitation grants from MOE			
Tuition	3,162,105.00	3,179,866.00	2,996,891.00
Operations	16,111,664.00	9,366,654.00	12,220,204.00
Infrastructure	4,000,000.00	6,520,308.00	10,132,297.00
Total Capitation Grants received	23,273,769.00	19,066,828.00	25,349,392.00
Other Funds Received			
School Fund & Miscellaneous	69,239,785.00	61,937,531.00	39,841,676.00
Total Other Funds Received	69,239,785.00	61,937,531.00	39,841,676.00
Total Funds received	92,513,554.00	81,004,359.00	65,191,068.00
Ratio of Capitation grants/student			
Sudent enrolment	1425	1158	1058
Tuition	2,219.02	2,746.00	2,832.60
Operations	11,306.43	8,088.65	11,550.29
Infrastructure	2,807.02	5,630.66	9,576.84
School Fund	48,589.32	53,486.64	37,657.54
School Expenditure			
Payments for Tuition	1,059,338.00	3,337,959.00	3,737,927.00
Payments for Operation	10,353,848.00	7,507,308.00	10,121,197.00
Boarding and School Fund Payments	65,982,360.00	57,505,439.00	47,064,604.00
Payments for Infrastructure	3,424,453.00	4,446,918.00	6,240,298.00
Total Expenditure	80,819,999.00	72,797,624.00	67,164,026.00
Movement of Debtors	35,068,023.00	21,116,334.00	3,571,461.00
Movement of Creditors	25,916,932.00	16,874,191.00	9,126,494.00
Movement of Cash Balances	19,289.00	24,752.00	3,128.00
Movement of Bank Balances	8,581,789.00	1,791,719.00	3,403,784.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(d) Number of candidates in the 2023 KCSE

Year	No. of candidates
2021	263
2022	271
2023	266

€ Capacity of the school

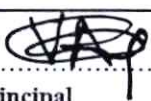
	Number	Shortage	Total Required
Student population	1425	-	-
Dormitories	13	4	17
Classrooms	21	12	33
Toilets	49	14	63
Bathrooms	6	3	9
Library	1	1	2
Computer Lab	1	1	2
Dining Hall	1	1	2
Laboratories	3	1	3

(f) Development projects carried out by the school

The following development projects were undertaken in year 2023-2024

Project	Source of funds	Status	Initial Cost	Amount Spent
Modern Sanitation Block - 22 doors	MIF/Parents	Complete	3,300,000.00	2,887,420.00

Sign.....
 School Principal



ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
 P. O. Box 1981 - 40100,
 KISUMU
 Date:..... Sign:.....

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
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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, 2024 and of the school's financial position as at that date.

Name : DR. LILIAN ODORO
Designation: Chairman, School Board of Management

Sign : 
Date : 15/5/2025

Name : VICKY ONTANG'D
Designation: School Principal & Secretary to Board of Management

Sign : 
Date : 15/5/2025

Name : OKOTHE MIRIAM
Designation: Finance Officer

Sign : 
Date : 15/5/2025

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
P. O. Box 1981 - 40100,
KISUMU
Date.....Sign.....

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - SIAYA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Cecilia Aluor Girls' Secondary School - Siaya County set out on pages 1 to 16, which comprise of the

Report of the Auditor-General on St. Cecilia Aluor Girls' Secondary School for the year ended 30 June, 2024 – Siaya County

statement of financial assets and financial liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the annual report and financial statements revealed the following presentation and disclosure errors and misstatements;

- i. Comparison between the opening balances and prior year audited financial statements revealed variances as detailed below;

Item	2023/2024 Financial Statements (Kshs)	Prior Year Financial Statements (Kshs)	Variance (Kshs)
Accumulated fund balance brought forward	(2,148,121)	9,612,628	11,760,749
Decrease/ (increase) in receivables	(17,544,873)	(5,784,125)	11,760,748
Proceeds from borrowings/loans	-	2,422,444	2,422,444
Repayment of principal borrowings	-	(2,422,444)	(2,422,444)

- ii. Further, the statement of cash flows reflects adjustments for increase in receivables balance of Kshs.13,951,689 and increase in payables balance of and Kshs.9,042,741. However, this was contrary to the presentation of the statement of cash flows under direct method which recognizes actual receivables and payables received or paid during the year;

- iii. Note 15 to the financial statements reflects negative accumulated fund brought forward balance of Kshs.2,148,121 which varies with prior year audited financial statements amount of Kshs.9,612,628 by an amount of Kshs.7,464,507. Further, the Note reflects receivables comparative balance of Kshs.3,571,461 against a balance of Kshs.15,332,209 presented in the prior year financial statements, resulting in a variance of Kshs.11,760,748. In addition, the note reflects accounts payables prior balance of Kshs.9,126,494 instead of negative balance of Kshs.9,126,494;
- iv. Note 13 (a) reflects accounts receivables balance of Kshs.35,068,023 which includes prepayments brought forward amounting to Kshs.4,595,600 that is a payable and not a receivable.
- v. Note 14 to the financial statements reflects aging of creditors negative(decrease) comparative balance of Kshs.129,493 in respect of unpaid salaries and statutory deductions, instead of positive(increase) in creditors balance. As a result, the comparative payables balance of Kshs.16,874,191 is understated by Kshs.129,493;
- vi. Note 4 to the financial statements reflects other receipts - school fund account amount of Kshs.7,793,441 which includes NG-CDF account balance of Kshs.281,121 that was not received during the year, hence not recognized as income for the year under review;
- vii. The statement of financial assets and financial liabilities reflects Notes for bank and cash balances as Notes 11 and 12 instead of Notes 10 and 11 respectively;
- viii. The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.25,916,932 as disclosed in Note 14 to the financial statements which differs with annex I balance of Kshs.7,513,746, resulting to an unexplained variance of Kshs.18,403,186;
- ix. Progress on follow up on auditor recommendations section is blank;

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

2. Unsupported Cash in Hand

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.8,601,078 which includes cash in hand balance of Kshs.19,289 as disclosed in Note 11 to the financial statements. However, the cash in hand balance was not supported by petty cashbook or board of survey report.

In the circumstances the accuracy, completeness and existence of cash in hand balance of Kshs.19,289 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.35,068,023 as disclosed in Note 13 to the financial statements which includes fees arrears balance of Kshs.29,881,623. However, debtors' schedule and ageing analysis showing students' details, amount outstanding per student and period outstanding were not provided for audit review.

In the circumstances, the accuracy, existence and completeness of accounts receivables balance of Kshs.35,068,023 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters above, provide the basis for my audit opinion on the accompanying financial statements.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

Other Information

The Management is responsible for the other information set out on page iii to x which

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unapproved Fees Payment- School Fund Income - Parents contribution

The statement of receipts and payments reflects school fund income - parents' contributions and other receipts amounts of Kshs.61,446,344 and Kshs.7,793,441, respectively as disclosed in Notes 3 and 4 to the financial statements. Included in the receipts are BOM teachers and development receipts amounts of Kshs.6,030,000 and Kshs.3,350,000, respectively. However, the School Management charged extra fees amounts of Kshs.1,500 and Kshs.2,500 per student per term on BOM teachers' subsidy and development without evidence of approval of the Ministry of Education.

This is contrary to Section 3.3.2 of the Guidelines on Implementation of Free Day Secondary Education Circular referenced MOE.HQS/3/10/18 Vol.IV(33) of 7 March, 2024.

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

2. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects grants for operations amount of Kshs.16,111,663 as disclosed in Note 2 to the financial statements which includes an amount of Kshs.6,340,700 in respect of maintenance and improvement funds. However, review of the operations account statements revealed that only an amount of Kshs.3,200,000 in respect of infrastructure funds were transferred to the School Infrastructure account, leaving un-transferred amount of Kshs.3,400,000. This was contrary to the Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

The statement of receipts and payments reflects boarding and school fund expenditure of Kshs.65,982,360 as disclosed in Note 8 to the financial statements which includes activity expenditure of Kshs.1,320,790. Included in the activity expenditure is an amount of Kshs.411,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the 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.411,000 could not be confirmed.

4. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.25,916,932 as disclosed in Note 14 to the financial statements which includes payables balances of Kshs.8,026,997 and Kshs.5,345,034 which had remained outstanding between 1-2 years and for over two (2) years respectively. 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 proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates'. Further, failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budgetary provision.

5. Inconsistencies in Students Enrollment Data

The statement of receipts and payments reflects Government grants for tuition and operations amounts of Kshs.3,162,105 and Kshs.16,111,664, respectively as disclosed in Notes 1 and Note 2 to the financial statements respectively. However, inconsistencies between the enrolled number of students in NEMIS and the School's student registers were noted, resulting to underfunding amounting to Kshs.2,489,7656 between total grants disbursed and expected disbursement as per actual number of enrolled students as summarized below;

Month of disbursement	NEMIS enrollment data	Capitation Rate per student (Kshs.)	Grants disbursed (Operations and Tuition) (Kshs.)	School register enrollment data	Expected grants Amount (Kshs.)
Dec 2023	1221	2512.87	3,068,214	1228	3,085,804
May 2024	1225	7754.68	9,499,483	1502	11,647,529
June 2024	1424	4155.50	5,917,432	1502	6,241,561
	Total		18,485,129		20,974,894
	Variance				2,489,765

In the circumstances, under-funding of the School may have affected service delivery to the students.

6. Inadequate Number of Teachers Service Commission Teachers

Review of the teaching staff composition, revealed that the School had a total of fifty-one (51) teachers, comprising twenty-three (23) Teachers Service Commission (TSC) teachers and twenty-eight (28) Board of Management (BOM) teachers, representing fifty-five per cent (55%) of the teachers, thus posing a risk to the continuity and sustainability of delivery of quality teaching and learning due to the significant reliance on BOM teachers. Further, given that BOM teachers are paid from parents' fees, any delays in collection of the same may predispose the school to financial constraints due to risk of failure to meet its wage obligations, thereby compromising effective staffing levels. In addition, BOM teachers are meant to provide temporary support, not to serve as a long-term staffing solution. The School also faces the risk of high BOM teachers' turnover.

In circumstances, the School's ability in providing sustainable quality education could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Incomplete Fixed Assets Register

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.509,949,179 which includes land, buildings and structures, office equipment, other machinery equipment, intangible assets, motor vehicles, furniture and fittings, ICT equipment, tools and apparatus and textbooks. However, the fixed assets register provided for review, reflected office equipment only. Further, Management did not maintain fixed assets register as required by Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015. In addition, the assets were not coded or tagged for ease of identification nor were the unit cost and total cost per category of the assets listed were indicated.

In the circumstances, it was not possible to confirm proper custody, control and use of the School's fixed assets.

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

Responsibilities of the Management and Board of Directors

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2025

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements
For the year ended 30th June 2024

6 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

DESCRIPTION OF VOTE HEADS	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	3,162,105.00	3,179,866.00
Capitation grants for operations	2	16,111,664.00	9,366,654.00
School Fund Income - Parents' contributions	3	61,446,344.00	58,585,357.00
Miscellaneous Income	4	7,793,441.00	3,352,174.00
Infrastructure - Other Receipts	5	4,000,000.00	6,520,308.00
TOTAL RECEIPTS		92,513,554.00	81,004,359.00
PAYMENTS			
Payments for Tuition	6	1,059,338.00	3,337,959.00
Payment for Operation	7	10,353,848.00	7,507,308.00
Boarding and School Fund Payments	8	65,982,360.00	57,505,439.00
Payments for Infrastructure	9	3,424,453.00	4,446,918.00
TOTAL PAYMENTS		80,819,999.00	72,797,624.00
SURPLUS		11,693,555.00	8,206,735.00

The school financial statements were approved on _____ 2024 and signed by:

Name: DR. LILIAN ODEAO
 Chairman BOM
 Sign: [Signature]
 Date: 15/5/25

Name: VICKY ONYANGO
 Principal/Secretary BOM
 Sign: [Signature]
 Date: 15/05/25

Name: OKOTHE MIRIAM
 Finance Officer
 Sign: [Signature]
 Date: 15/5/2025

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
 P. O. Box 1981 - 40100,
 KISUMU
 Date: Sign:


ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements
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7 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

DESCRIPTION OF VOTE HEADS	Note	FY 2023-2024	FY 2022-2023
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	11	8,581,789.00	1,791,719.00
Cash Balances	12	19,289.00	24,752.00
Total Cash and Cash Equivalents		8,601,078.00	1,816,471.00
Accounts Receivables	13	35,068,023.00	21,116,334.00
TOTAL FINANCIAL ASSETS		43,669,101.00	22,932,805.00
FINANCIAL LIABILITIES			
Accounts Payables	14	25,916,932.00	16,874,191.00
NET FINANCIAL ASSETS		17,752,169.00	6,058,614.00
REPRESENTED BY			
Accumulated Fund b/f	15	6,058,614.00	(2,148,121.00)
Surplus for the year		11,693,555.00	8,206,735.00
NET FINANCIAL POSITION		17,752,169.00	6,058,614.00

The school financial statements were approved on _____ 2024 and signed by:

Name..... **DR. LILIAN ODERO**
Chairman BOM
 Sign..... 
 Date..... **15/5/25**

Name..... **VICKY ONYANGO**
Principal/Secretary BOM
 Sign..... 
 Date..... **15/5/25**

Name..... **OKOICHE MIRIAM**
Finance Officer
 Sign..... 
 Date..... **15/5/2025**

ST. CECILIA ALUOR GIRLS SEC. SCHOOL
P. O. Box 1981 - 40100,
KISUMU
 Date..... Sign.....

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements
For the year ended 30th June 2024

8 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for tuition	1	3,162,105.00	3,179,866.00
Capitation grants for operations	2	16,111,664.00	9,366,654.00
School fund income - Parents' contributions/fees	3	61,446,344.00	58,585,357.00
Miscellaneous Incomes	4	7,793,441.00	3,352,174.00
Infrastructure - Other Receipts	5	4,000,000.00	6,520,308.00
Total Receipts		92,513,554.00	81,004,359.00
Payments			
Payments for tuition	6	1,059,338.00	3,337,959.00
Payments for operations	7	10,353,848.00	7,507,308.00
Payments for boarding and school fund	8	65,982,360.00	57,505,439.00
Total Payments		77,395,546.00	68,350,706.00
Cashflow from Operating Activities		15,118,008.00	12,653,653.00
Adjustments			
Decrease/(Increase) in receivables	13	(13,951,689.00)	(17,544,873.00)
(Decrease)/Increase in payables	14	9,042,741.00	7,747,697.00
Total Adjustments		(4,908,948.00)	(9,797,176.00)
Net Cashflow from Operating Activities		10,209,060.00	2,856,477.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of assets	9	(3,424,453.00)	(4,446,918.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cashflow from Investing Activities		(3,424,453.00)	(4,446,918.00)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cashflow from Financing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		6,784,607.00	(1,590,441.00)
Cash and Cash Equivalents at the beginning of the year		1,816,471.00	3,406,912.00
Cash and Cash Equivalents at the end of the year		8,601,078.00	1,816,471.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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9 STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilization	% of
	a	b	c	d	Difference	Utilization
	Kshs	Kshs	Kshs	Kshs	e = c - d	f = d/c %
					Kshs	
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text Books	-		-	-	-	-
Exercise Books	2,172,160.00		2,172,160.00	-	2,172,160.00	-
Laboratory equipment	1,001,900.00		1,001,900.00	-	1,001,900.00	-
Internal Exams	731,000.00		731,000.00	-	731,000.00	-
Teaching/Learning materials	348,700.00		348,700.00	3,162,105.00	(2,813,405.00)	906.83
Library & Reference Materials	120,000.00		120,000.00	-	120,000.00	-
Chalk & Dusters	-		-	-	-	-
SMASSE						
(2) CAPITATION ON OPERATIONS						
Personal emoluments	4,786,480.00		4,786,480.00	-	4,786,480.00	-
Maintenance & Improvements	6,700,000.00		6,700,000.00	6,340,700.00	359,300.00	94.64
Local transport & traveling	2,456,220.00		2,456,220.00	-	2,456,220.00	-
Electricity and water	3,246,820.00		3,246,820.00	600.00	3,246,220.00	0.02
Medical & Insurance	703,500.00		703,500.00	188,775.00	514,725.00	26.83
Administration costs	2,106,480.00		2,106,480.00	-	2,106,480.00	-
Activity	1,283,720.00		1,283,720.00	1,263,974.00	1,283,720.00	98.46
CBC Classrooms	-		-	788,040.00	(788,040.00)	-
School Farm	-		-	-	-	-
Other Voteheads	-		-	7,529,575.00	(7,529,575.00)	-
Contingencies	-		-	-	-	-
Sub totals c/f	25,656,980.00		25,656,980.00	19,273,769.00	7,647,185.00	1,126.78

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024(continued)

(3) FEES CHARGED ON PARENTS	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	25,656,980.00	-	25,656,980.00	19,273,769.00	6,383,211.00	75
Personal Emoluments	8,710,000.00		8,710,000.00	8,710,000.00	0.00	100
Maintenance & Improvements	2,680,000.00		2,680,000.00	3,559,984.00	-879,984.00	-
Local transport & traveling	871,000.00		871,000.00	878,400.00	-7,400.00	-
Electricity and water	5,226,000.00		5,226,000.00	5,226,000.00	0.00	100
Medical & Insurance	-		-	-	0.00	-
Administration costs	2,479,000.00		2,479,000.00	2,059,300.00	419,700.00	83
Activity	335,000.00		335,000.00	966,760.00	-631,760.00	-
Boarding equipment and Stores/Lunch	34,015,909.45		34,015,909.45	34,015,900.00	9.45	100
BOM Teachers	6,030,000.00	-	6,030,000.00	6,030,000.00	0.00	100
Other Income	-		-	7,793,441.00	0.00	-
(4) OTHER INCOME - INFRASTRUCTURE						
Infrastructure - Other Receipts	-		-	4,000,000.00	-4,000,000.00	-
TOTAL INCOME	86,003,889.45		86,003,889.45	92,513,554.00	-6,509,664.55	-
(1) EXPENDITURE FOR TUITION						
Text books and reference materials	0		0	0	0.00	-
Exercise books	2,172,160.00		2,172,160.00	0	2,172,160.00	-
Laboratory equipment	1,001,900.00		1,001,900.00	0	1,001,900.00	-
Exams and Assessments	731,000.00		731,000.00	0	731,000.00	-
Teaching/Learning materials	348,700.00		348,700.00	1,056,903.00	-708,203.00	-
Library & Reference Materials	120,000.00		120,000.00	0	120,000.00	-
SMASSE	-		0	0	0.00	-
Bank charges	-		0	0.00	0.00	-
(2) EXPENDITURE FOR OPERATION						
Personal Emoluments	4,786,480.00		4,786,480.00	1,647,046.00	3,139,434.00	34
Repairs and Maintenance	6,700,000.00		6,700,000.00	3,200,000.00	3,500,000.00	48
Sub totals c/f	15,860,240.00		15,860,240.00	5,906,384.00	9,956,291.00	37

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2024

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024(continued)

(2) EXPENDITURE FOR OPERATION ACTIVITIES						
	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	15,860,240.00		15,860,240.00	5,906,384.00	9,956,291.00	37
Local transport & traveling	2,456,220.00		2,456,220.00	621,663.00	1,834,557.00	25
Electricity and water	3,246,820.00		3,246,820.00	1,289,933.00	1,956,887.00	40
Medical & Insurance	703,500.00		703,500.00	165,722.00	537,778.00	24
Administration costs	2,106,480.00		2,106,480.00	1,887,466.00	219,014.00	90
Activity	1,283,720.00		1,283,720.00	783,296.00	500,424.00	61
CBC Classrooms	-		-	753,887.00	-753,887.00	-
Bank Charges	-		-	4,835.00	-4,835.00	-
MI	-		-	-	0.00	-
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment & Stores	34,015,909.45		34,015,909.45	35,236,680.00	-1,220,770.55	-
Personal emoluments	8,710,000.00		8,710,000.00	11,297,720.00	-2,587,720.00	-
Repairs and maintenance	2,680,000.00		2,680,000.00	800,000.00	1,880,000.00	30
Local Transport and traveling	871,000.00		871,000.00	3,907,241.00	-3,036,241.00	-
Electricity and water	5,226,000.00		5,226,000.00	5,286,289.00	-60,289.00	-
Medical and Insurance	-		-	68,691.00	-68,691.00	-
Administration costs	2,479,000.00		2,479,000.00	2,698,712.00	-219,712.00	-
Activity	335,000.00		335,000.00	1,320,790.00	-985,790.00	-
BOM Teachers	6,030,000.00		6,030,000.00	4,784,735.00	1,245,265.00	79
Uniform	-		-	300,000.00	-300,000.00	-
Farm	-		-	203,300.00	-203,300.00	-
Bank Charges	-		-	75,832.00	-75,832.00	-
Bank Charges (Savings)	-		-	2,370.00	-2,370.00	-
(4) OTHER EXPENDITURE - INFRASTRUCTURE						
Other Payments	-		-	3,424,453.00	-3,424,453.00	-
TOTAL EXPENDITURE	86,003,889.45	-	86,003,889.45	80,819,999.00	5,186,325.45	94

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

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 advances includes imprest, salary, and other receivables, and (b) payables that includes 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 recognises all receipts from various sources when the event occurs and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs and the related cash has actually been paid out by the school

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

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5 Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the receivables 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 retention held on behalf of third parties have been recognized as accounts payable. 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. This is an enhancement to the cash accounting policy adopted by national government ministries and agencies. Other liabilities including pending bills are included in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from the contracted goods or services during the year or in past years.

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's 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 of 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 2024.

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

11. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Exercise books	-	-
Laboratory equipment	-	-
Library/Reference materials	-	-
Internal exams	-	-
Teaching/learning materials	3,162,105.00	3,179,866.00
Chalk & Dusters	-	-
Total	3,162,105.00	3,179,866.00

2 CAPITATION GRANT FOR OPERATIONS

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Personal emoluments	-	-
Maintenance & Improvements	6,340,700.00	-
Local transport and traveling	-	-
Electricity and water	600.00	-
Administration costs	-	-
Medical & Insurance	188,775.00	234,300.00
Activity	1,263,974.00	468,600.00
Other Voteheads	7,529,575.00	8,663,754.00
CBC Classroom	788,040.00	-
Total	16,111,664.00	9,366,654.00

3 PARENTS' CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Boarding Equipment & Stores	34,015,900.00	28,741,722.00
Personal emoluments	8,710,000.00	6,653,747.00
Maintenance & Improvements	3,559,984.00	1,830,318.00
Local transport and traveling	878,400.00	1,249,565.00
Electricity and water	5,226,000.00	5,135,388.00
Administration costs	2,059,300.00	2,328,783.00
Activity	966,760.00	901,563.00
Medical & Insurance	-	138,319.00
BOM Teachers	6,030,000.00	6,405,307.00
Other Boarding items/Transfers/Arrears/Prepayments	-	5,200,645.00
Total	61,446,344.00	58,585,357.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT (MISCELLANEOUS INCOMES)

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Rent & Service charge	670,670.00	121,850.00
Loan facility/borrowing	-	2,423,444.00
Uniforms	605,650.00	806,880.00
Development	3,350,000.00	-
Remedial	2,680,000.00	-
Farm	180,000.00	-
Bus Hire	26,000.00	-
CDF A/c 1127593531	281,121.00	-
Total	7,793,441.00	3,352,174.00

5 OTHER RECEIPTS - INFRASTRUCTURE ACCOUNT

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Maintainance & Improvements (MOE/GOK)	-	4,648,000.00
Maintainance & Improvements (Parents - MIF)	-	1,872,308.00
Operations Account	3,200,000.00	-
School Fund	800,000.00	-
Total	4,000,000.00	6,520,308.00

6 PAYMENTS FOR TUITION

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Exercise books	-	-
Laboratory equipment	-	-
Teaching/Learning materials	1,056,903.00	3,334,788.00
Internal Examinations	-	-
Reference & Library	-	-
Dusters & Chalk	-	-
Administration costs/Bank Charges	2,435.00	3,171.00
Total	1,059,338.00	3,337,959.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Personal emoluments	1,647,046.00	437,455.00
Local transport and traveling	621,663.00	1,001,199.00
Electricity and water	1,289,933.00	1,372,170.00
Administration costs	1,887,466.00	3,615,233.00
Medical & Insurance	165,722.00	-
Activity	783,296.00	1,081,251.00
Maintenance & Improvements	3,200,000.00	-
CBC Classroom	753,887.00	-
Bank Charges	4,835.00	-
Total	10,353,848.00	7,507,308.00

8 BOARDING AND SCHOOL FUND PAYMENTS

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Lunch programme/ BES	35,236,680.00	30,198,723.00
P.Emoluments	11,297,720.00	12,863,376.00
Electricity Water & Conservancy	5,286,289.00	5,135,388.00
Local Travelling & Transport	3,907,241.00	3,380,564.00
Manitenance & Improvements	800,000.00	-
Administration Costs	2,698,712.00	1,287,503.00
Activity	1,320,790.00	749,969.00
BOM Teachers	4,784,735.00	3,867,916.00
Refunds	68,691.00	22,000.00
Uniform	300,000.00	-
Farm	203,300.00	-
Bank Charges	75,832.00	-
Bank Charges (Savings)	2,370.00	-
Total	65,982,360.00	57,505,439.00

9 OTHER PAYMENTS - INFRASTRUCTURE ACCOUNT

Name of Bank Account	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Storey Dormitory	-	4,444,700.00
Maintenance & Improvements	3,422,663.00	-
Bank Charges	1,790.00	2,218.00
Total	3,424,453.00	4,446,918.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BANK ACCOUNTS

Name of Bank Account	Bank Account Number	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Tuition Account (KCB),Kisumu	1103774824	1,141,897.00	137,267.00
Operations Account (KCB),Kisumu	1103777513	4,807,628.00	73,930.00
Infrastructure Account (KCB),Kisumu	1274935709	166,684.00	145,243.00
Boarding Account (KCB),Kisumu	1103756109	437,761.00	599,934.00
Savings Account (Equity),Siaya	0970270315274	312,572.00	(164,655.00)
Savings Account (KCB),Kisumu	1107739543	1,434,126.00	1,000,000.00
NG-CDF Account(KCB),Kisumu	1127493531	281,121.00	-
KCB Paybill account	522123	-	-
Total		8,581,789.00	1,791,719.00

11 CASH IN HAND

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Tuition Account (KCB), Kisumu	-	-
Operation Account (KCB), Kisumu	420.00	-
Infrastructure Account (KCB),Kisumu	18,869.00	24,752.00
Boarding Account (KCB),Kisumu	-	-
Savings Account (Equity),Siaya	-	-
Total	19,289.00	24,752.00

12 SHORT TERM INVESTMENTS

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Co-operative Shares	-	-
Treasury Bills	-	-
Fixed Deposit Accounts	-	-
Others(Specify)	-	-
Total	-	-

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 a) Accounts Receivable

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Fees arrears (See Ageing below)	29,881,623.00	21,085,134.00
	-	-
Other non-fees receivables		
Salary advance	25,200.00	25,200.00
Imprest	6,000.00	6,000.00
Prepayments 2024 b/f	4,595,600.00	-
Rent Arrears 2024 b/f	559,600.00	-
Total	35,068,023.00	21,116,334.00

b) Ageing Analysis of Accounts Receivables

Description	FY 2023-2024	% of the total	FY 2022 - 2023	% of the total
Less than 1 year	10,924,104.00	40%	7,819,426.00	34%
Between 1- 2 years	7,819,426.00	10%	11,220,915.00	49%
Between 2-3 years	11,220,915.00	45%	1,326,855.00	6%
Over 3 years	2,044,793.00	5%	2,762,239.00	11%
Arrears Recovered	(2,127,615.00)	0%	(2,044,301.00)	0%
Total (Tied to note 13 a)	29,881,623.00	100%	21,085,134.00	100%

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 Accounts Payables

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing below & Annex 1)	16,273,949.00	13,372,031.00
	-	-
Other Creditors		
Prepayments	9,642,983.00	3,631,653.00
Unpaid salaries & Statutory deductions	-	(129,493.00)
Total	25,916,932.00	16,874,191.00

b) Ageing Analysis of Accounts Payables

Description	FY 2023-2024	% of the total	FY 2022 - 2023	% of the total
Less than 1 year	7,513,746.00	32%	8,026,997.00	54%
Between 1- 2 years	8,026,997.00	48%	7,396,065.00	50%
Between 2-3 years	5,345,034.00	20%	(605,531.00)	-4%
Over 3 years	-	0%	-	0%
Creditors paid off	(4,611,828.00)	0%	(1,445,500.00)	0%
Total (Tied to note 14 a)	16,273,949.00	100%	13,372,031.00	100%

15 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Bank balances	1,791,719.00	3,403,784.00
Cash balances	24,752.00	3,128.00
Short Term Investments	-	-
Receivables	21,116,334.00	3,571,461.00
Payables	16,874,191.00	9,126,494.00
Total	6,058,614.00	(2,148,121.00)

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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OTHER IMPORTANT DISCLOSURES

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non-financial assets and liabilities.

16 Non- current Liabilities Summary

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Gratuity and leave provisions	-	-
	-	-
Total	-	-

17 Biological Assets

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Dairy Cattle	-	-
Pigs	-	-
Poultry	-	-
Trees	-	-
Total	-	-

18 Borrowings

Description	FY 2023-2024	FY 2022-2023
	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 2023-2024	FY 2022-2023
	Kshs	Kshs
Stock/inventory at the beginning of the year	-	-
Stock/inventory purchased during the year	-	-
Stock/inventory at the end of the year	-	-
Total	-	-

20 Creditors

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Creditors	7,513,746.00	-
Creditors b/f	-	-
Total	7,513,746.00	-

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
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OTHER IMPORTANT DISCLOSURES (Continued)

21 DEBTORS 2024

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Fee arrears (See Annex 3)	10,924,104.00	-
Prepayments (See Annex 3)	4,595,600.00	-
Rent Arrears	559,600.00	-
Total	16,079,304.00	-

22 PROGRESS ON FOLLOW UP ON AUDITOR RECOMMENDATIONS

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

ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL
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12. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount paid to date c Kshs	Outstanding Balance 2024 d=a-c Kshs	Outstanding Balance 2023 Kshs	Comments
Supply of Goods						
1 Kadunga Construction Ltd		Jun-24		535,243.00	MIF	ABLUTION BLOCK
2 Screen print agencies		Jun-24		300,000.00	Boarding	E.W.C
3 Institutional Gas Kenya Ltd		Jun-24		204,299.00	Boarding	BOARDING
4 Screen Print Agency		Jun-24		332,500.00	Boarding	ADM COST
5 Lakeside Product Agencies Ltd		Jun-24		769,000.00	Boarding	BOARDING
6 Bama office solutions		Jun-24		206,970.00	Boarding	ADM COST
7 Screen Print		Jun-24		1,220,000.00	Boarding	E.W.C
8 Man Pass Investments		Jun-24		450,000.00	Boarding	BOARDING
9 Kandunga Constructions		Jun-24		159,820.00	Boarding	BOARDING
10 Oyro General Construction		Jun-24		201,600.00	Boarding	BOARDING
11 Kiscen Enterprises		Jun-24		151,863.00	Tuition	TUITION
12 Lavijack Enterprises		Jun-24		112,000.00	Operations	ADM COST
13 Sunshine Auto Mobiles		Jun-24		291,721.00	Boarding	L.T.T
14 Asam hardware		Jun-24		65,500.00	Operations	E.W.C
15 Lawrence kiplagat		Jun-24		715,000.00	Boarding	BOARDING
16 Webuye Electro Works		Jun-24		48,850.00	Operations	E.W.C
17 Hot sport investments		Jun-24		84,000.00	Boarding	BOARDING
18 Asam hardware		Jun-24		115,030.00	Operations	E.W.C
19 Kiscen Enterprises		Jun-24		49,900.00	Operations	ACTIVITY
20 Gitech Fabricators Ltd		Jun-24		34,800.00	Boarding	BOARDING
21 Centrifugal Technologies Ltd		Jun-24		132,300.00	Operations	ADM COST
22 Wise Women Groceries		Jun-24		55,825.00	Boarding	BOARDING
23 Chris Engineering		Jun-24		26,500.00	Operations	E.W.C
24 JorypHEMA investments		Jun-24		66,400.00	Operations	ADM COST
25 Total ICT Solutions Enterprises		Jun-24		103,000.00	Operations	ADM COST
26 Screen print agency		Jun-24		116,000.00	Operations	ADM COST
27 Kevin nabwire ingatia		Jun-24		40,000.00	Boarding	BOARDING
28 Teaching and Non teaching Staff		Jun-24		925,625.00	Boarding	BOARDING
Total				7,513,746.00		

ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2024

ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER

Asset Class	Date Purchased	Location	Historical cost b/f Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f Kshs
Land	Historical purchase	St. Cecilia Aluor Girls	13,500,000.00	-	-	13,500,000.00
Buildings and Structures	Historical Establishment	St. Cecilia Aluor Girls	435,000,000.00	3,424,453.00	-	438,424,453.00
Office quipment, furniture and fittings		St. Cecilia Aluor Girls	23,500,000.00	-	-	23,500,000.00
ICT equipment and other ICT assets	Historical purchase	St. Cecilia Aluor Girls	1,342,500.00	-	-	1,342,500.00
Tools and apparatus	Historical purchase	St. Cecilia Aluor Girls	85,500.00	-	-	85,500.00
Other machinery and equipment						
School Bus KCH 778Q	April,2017	St. Cecilia Aluor Girls	20,157,921.90	-	-	20,157,921.90
School Bus KBJ 239 U	Nov, 2009	St. Cecilia Aluor Girls	6,159,564.00	-	-	6,159,564.00
School Van KBW 722V	March, 2014	St. Cecilia Aluor Girls	2,341,560.00	-	-	2,341,560.00
Poshomill	2008	St. Cecilia Aluor Girls	180,000.00	-	-	180,000.00
Green Energy LPG (Gas Systems)	May,2022	St. Cecilia Aluor Girls	3,027,680.00	-	-	3,027,680.00
Lawn Mower	January,2024	St. Cecilia Aluor Girls	35,000.00			35,000.00
CCTV	2015	St. Cecilia Aluor Girls	475,000.00			475,000.00
Generator	2015	St. Cecilia Aluor Girls	470,000.00	-	-	470,000.00
Heritage and cultural assets						
Intangible assets - software	2017	St. Cecilia Aluor Girls	250,000.00	-	-	250,000.00
Total			506,524,725.90	3,424,453.00	-	509,949,178.90

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements
For the year ended 30th June 2024

ANNEX 3 - SUMMARY OF FEE ARREARS

Ref	Vote Head	Total
1	Boarding Equipment & Stores	1,861,322.00
2	Personal Emoluments	1,216,084.00
3	Electricity, Water & Conservancy	1,363,781.00
4	Administration Costs	421,926.00
5	BOM Teachers	983,281.00
6	Development fund	2,559,651.00
7	Remedial Charges	2,518,059.00
	Total	10,924,104.00

ANNEX 3 - SUMMARY OF PREPAYMENTS.

Ref	Vote Head	Total
1	Form 1	769,694.00
2	Form 2	549,715.00
3	Form 3	465,309.00
4	Form 4	2,810,882.00
	Total	4,595,600.00

ANNEX 3 - SUMMARY OF RENT ARREARS

Ref	Vote Head	Total
1	Domnic Warinda	6,000.00
2	Violet Evojo	13,200.00
3	Peter Okoth	33,600.00
4	Dorothy Kere	7,200.00
5	Pauline Adhiambo	21,600.00
6	Ann Omeno	28,800.00
7	Paul Owuor	24,000.00
8	Collins Ouma	58,000.00
9	George Oloo	57,600.00
10	Lameck Adede	90,000.00
11	Julia Maende	90,000.00
12	Julias Kolwa	57,600.00
13	Joseph Omondi	60,000.00
14	Elmelda Ouma	12,000.00
	Total	559,600.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
 TRIAL BALANCE AS AT 30TH JUNE 2024

TUITION ACCOUNT		CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01					-	-
BANK	CB01	-	137,266.50			-	137,266.50
Teaching/Learning materials	1	905,040.00	3,162,105.40	151,863.00		1,056,903.00	3,162,105.40
Sundry Creditors	2	1,250,000.00	-			1,250,000.00	-
Bank Charges	3	2,435.25				2,435.25	-
Creditors 2024	4				151,863.00	-	151,863.00
BALANCE B/DWN - CASH	CB12	-				-	-
BANK	CB12	1,141,896.65				1,141,896.65	
		3,299,371.90	3,299,371.90	151,863.00	151,863.00	3,451,234.90	3,451,234.90

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

Balance as per bank statement	KSHS.	KSHS.
		1,141,896.65
Balance as per Bank Statement		<u>1,141,896.65</u>

PREPARED BY: NAME OF BURSAR OKOTHE MIRIAM

SIGN  DATE 15/6/2025

APPROVED BY: NAME OF PRINCIPAL VICKY ONYANG'

SIGN  DATE 15/05/25

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
 P. O. Box 1981 - 40100,
 KISUMU
 Date: Sign:

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
 OPERATION ACCOUNT TRIAL BALANCE
 AS AT 30/06/2024

VOTE HEAD	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB		
	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01						
BANK	CB01		73,930.30				73,930.30
MI	1	3,200,000.00	6,340,700.00			3,200,000.00	6,340,700.00
PERSONAL EMOLUMENT	2	1,647,046.00				1,647,046.00	
EW&C	3	1,034,053.00	600.00	255,880.00		1,289,933.00	600.00
ACTIVITY	4	733,396.00	1,263,973.51	49,900.00		783,296.00	1,263,973.51
ADMN. COSTS	5	1,357,766.00		529,700.00		1,887,466.00	
L.T & T	6	621,663.00				621,663.00	
MEDICAL & INSURANCE	7	165,722.00	188,775.00			165,722.00	188,775.00
OTHER VOTEHEADS	8		7,529,575.34				7,529,575.34
CBC CLASSROOM	9	753,887.00	788,040.00			753,887.00	788,040.00
SUNDRY CREDITORS	10	774,178.00				774,178.00	
NIHIF	11	75,800.00	75,800.00				75,800.00
NSSF	12	240,028.00	240,028.00				240,028.00
SAVINGS ACCOUNT	13	810,000.00				810,000.00	
SALARY ADVANCE	14	25,000.00	25,000.00				25,000.00
SCHOOL FUND	15	275,000.00				275,000.00	
BANK CHARGES	16	4,835.00				4,835.00	
WELFARE	17	111,584.00	111,584.00				111,584.00
PAYE	18	9,030.00	9,030.00				9,030.00
KUDHEIHAHA	19	1,124.00	1,124.00				1,124.00
RENT	20	8,890.00	8,890.00				8,890.00
CREDITORS 2024	21				835,480.00		835,480.00
BALANCE-B/DWN- CASH	CB12	420.00				420.00	
BANK	CB12	4,807,628.15				4,807,628.15	
		16,657,050.15	16,657,050.15	835,480.00	835,480.00	17,492,530.15	17,492,530.15

BANK RECONCILIATION STATEMENT AS AT 30/06/2023

Balance as per bank statement

Balance as per cash book

KSHS. 4,807,628.15
 KSHS. 4,807,628.15

PREPARED BY: NAME OF BURSAR OKOTHE MIRIAM
 SIGN [Signature] DATE 15/6/2025
 APPROVED BY: NAME OF PRINCIPAL VICKY DWYANGO
 SIGN [Signature] DATE 15/5/2025


ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
 P. O. Box 1981 - 40100,
 KISUMU
 Date: Sign:

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
 BOARDING & SCHOOL FUND ACCOUNT TRIAL BALANCE
 AS AT 30/06/2023

VOTE HEAD	F/N	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
CASH - KCB	CB01		24,752.00				24,752.00
CASH - EQUITY	CB01		-				-
BANK- KCB	CB01		599,934.13				599,934.13
BANK- EQUITY	CB01		(164,654.50)				(164,654.50)
BOARDING	1	31,596,711.15	32,154,578.25	3,639,969.00	1,861,322.00	35,236,680.15	34,015,900.25
P.EMOLUMENTS	2	11,297,723.00	7,493,916.00	-	1,216,084.00	11,297,723.00	8,710,000.00
L.T.T	3	3,615,520.00	878,400.00	291,721.00	-	3,907,241.00	878,400.00
ACTIVITY	4	1,320,790.00	966,760.00	-	-	1,320,790.00	966,760.00
ADMN. COSTS	5	2,159,241.75	1,637,374.00	539,470.00	421,926.00	2,698,711.75	2,059,300.00
E.W.C	6	3,766,289.00	3,862,219.00	1,520,000.00	1,363,781.00	5,286,289.00	5,226,000.00
MIF	7	800,000.00	3,559,984.00		-	800,000.00	3,559,984.00
BOM TEACHERS	8	4,784,735.00	5,046,719.00		983,281.00	4,784,735.00	6,030,000.00
ARREARS	9	-	2,127,615.00		-	-	2,127,615.00
BURSARY	12	7,836,130.00	7,836,130.00		-	7,836,130.00	7,836,130.00
DEVELOPMENT	13	-	790,349.00		2,559,651.00	-	3,350,000.00
REMEDIAL	14	-	161,941.00		2,518,059.00	-	2,680,000.00
UNIFORM	15	300,000.00	605,650.00			300,000.00	605,650.00
FARM	16	203,300.00	180,000.00			203,300.00	180,000.00
RENT	17	-	111,070.00		559,600.00	-	670,670.00
OPERATIONS ACCOUNT	18	-	275,000.00			-	275,000.00
REFUND	19	68,691.00	-			68,691.00	-
SAVINGS A/C	20	2,800,000.00	2,011,000.00	-		2,800,000.00	2,011,000.00
PREPAYMENTS	21	-	1,545,223.00		4,595,600.00	-	6,140,823.00
BANK CHARGES	22	75,831.60	-			75,831.60	-
NSSF	23	854,818.00	854,818.00	-		854,818.00	854,818.00
NHIF	24	358,898.00	358,898.00			358,898.00	358,898.00
WELFARE	25	337,950.00	337,950.00			337,950.00	337,950.00
SUNDRY CREDITORS	26	1,918,000.00	-			1,918,000.00	-
ADVANCE	27	97,600.00	97,600.00			97,600.00	97,600.00

SCHOOL FUND EQUITY	28	609,000.00	609,000.00			609,000.00	609,000.00
BUS HIRE	29	-	26,000.00			-	26,000.00
KUDHEIAHA	30	20,298.00	20,298.00	-		20,298.00	20,298.00
PAYE	31	76,214.00	76,214.00	-		76,214.00	76,214.00
CREDITORS 2024	32	-	-	-	5,991,160.00	-	5,991,160.00
ARREARS 2024	33	-	-	10,924,104.00	-	10,924,104.00	-
PREPAYMENTS 2024	34	-	-	4,595,600.00	-	4,595,600.00	-
RENT ARREARS 2024	35	-	-	559,600.00	-	559,600.00	-
SAVINGS A/C	36	2,926,495.75	4,089,000.00	-	-	2,926,495.75	4,089,000.00
INFRASTRUCTURE	37	-	419,700.00	-	-	-	419,700.00
CASH - KCB	CB12	18,869.00		-	-	18,869.00	-
CASH - EQUITY	CB12	-				-	-
BANK - KCB	CB12	437,760.53				437,760.53	
BANK - EQUITY	CB12	312,572.10				312,572.10	
		78,593,437.88	78,593,437.88	22,070,464.00	22,070,464.00	100,663,901.88	100,663,901.88

PREPARED BY: NAME OF BURSAR OKOTH MIRIAM

SIGN  DATE 15/5/2025

APPROVED BY: NAME OF PRINCIPAL VICKY ENYANG'D

SIGN  DATE 15/5/2025

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
P. O. Box 1981 - 40100.
KISUMU
Date: Sign:

**ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
INFRASTRUCTURE ACCOUNT**

AS AT 30/06/2024

VOTE HEAD	F/N.	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01					-	-
BANK	CB01	-	145,243.00			-	145,243.00
MIF	1	2,887,420.00	-	535,243.00		3,422,663.00	-
OPERATIONS ACCOUNT	2	-	3,200,000.00			-	3,200,000.00
SCHOOL FUND	3	419,700.00	800,000.00			419,700.00	800,000.00
BANK CHARGES	3	1,789.50	-			1,789.50	-
SUNDRY CREDITORS	4	669,650.00	-			669,650.00	-
SUNDRY CREDITORS 2024	5	-	-	-	535,243.00	-	535,243.00
BALANCE-C/FWD - CASH	CB12	-	-			-	-
BANK	CB12	166,683.50				166,683.50	
		4,145,243.00	4,145,243.00	535,243.00	535,243.00	4,680,486.00	4,680,486.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

	KSHS.	KSHS.
Balance as per bank statement		166,683.50
BALANCE AS PER CASH BOOK		166,683.50

PREPARED BY: NAME OF BURSAR OKOTHE MIRIAM

SIGN [Signature] DATE 15/5/2025

APPROVED BY: NAME OF PRINCIPAL VICKY ONYANGO

SIGN [Signature] DATE 15/5/2025



**ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
SAVINGS ACCOUNT- 1107739543
AS AT 30/06/2024**

VOTE HEAD	F/N.	EST	DEBIT	CREDIT	COMM.	BALANCE
BALANCE-B/FWD - CASH	CB01		-	-		
BANK	CB01		-	1,000,000.00		
SCHOOL FUND	1		4,089,000.00	2,926,495.75		
SAVINGS	2		2,011,000.00	2,800,000.00		
OPERATIONS	3			810,000.00		
BANK CHARGES	4		2,369.50			
BALANCE-C/FWD - CASH	CB12		-	-		
BANK	CB12		1,434,126.25			
			7,536,495.75	7,536,495.75		

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS. KSHS.

Balance as per bank statement **1,434,126.25**

BALANCE AS PER CASH BOOK **1,434,126.25**

PREPARED BY: NAME OF BURSAR **OKOTHE MIRIAM**

SIGN  DATE **15/5/2025**

APPROVED BY: NAME OF PRINCIPAL **VICKY ONYANGO**

SIGN  DATE **15/5/2025**

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
P. O. Box 1981 - 40100,
KISUMU
Date: Sign:

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
CDF ACCOUNT - 1127493531
AS AT 30/06/2024

VOTE HEAD	F/N.	EST	DEBIT	CREDIT	COMM.	BALANCE
BALANCE-B/FWD - CASH	CB01		-	-		
BANK	CB01		-	-		
CDF A/c	1		-	281,121.00		
BANK CHARGES	2		-	-		
BALANCE-C/FWD - CASH	CB12		-	-		
BANK	CB12		281,121.00			
			281,121.00	281,121.00		

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS. KSHS.

Balance as per bank statement **281,121.00**

BALANCE AS PER CASH BOOK **281,121.00**

PREPARED BY: NAME OF BURSAR OKOTHE MIRIAM

SIGN [Signature] DATE 15/5/2025

APPROVED BY: NAME OF PRINCIPAL VICKY DNYANGID

SIGN [Signature] DATE 15/5/25

ST. CECILIA ALUOR GIRLS' SEC. SCHOOL
P. O. Box 1981 - 40100.
KISUMU
Sign:

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2503100055

KCB KISUMU 31 JAN 2025

Certified that the balance at the CREDIT Of ALUOR GIRLS SECONDARY SCH (CDF)
.....

A/C 1127493531
.....

at the close of business on 30 JUN 2024 Was KES
.....

TWO HUNDRED AND EIGHTY ONE THOUSAND ONE HUNDRED AND TWENTY ONE
.....

KES 281,121.00
.....

Examined by

Manager Service Quality & Compliance Branch Manager

For: KCB BANK KENYA LTD
Universal Banker LUANDA
For: KCB BANK KENYA LTD
Branch Manager LUANDA



CERTIFICATE OF BALANCE

31ST January 2025

Ref: EBKL/097/54310594462

ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL

P.O.BOX 1981-40100

KISUMU.

RE: CERTIFICATE OF BALANCE

We refer to your dated 31ST JANUARY 2025 on the subject above and do hereby advice on the balance as of 30TH JUNE 2024 as below.

0970270315274- 312,572.10CR.

Thank you for your continued support and we look forward to greater engagements in future.

If you need further clarification, please do not hesitate to contact us.

This information is given in confidence and for the intended purpose by our client and neither the bank nor its officers shall be liable for its misappropriation.

Yours Faithfully,

FOR EQUITY BANK (K) LTD

David Misango

Authorised Signatory



FOR EQUITY BANK (K) LTD

Daniel Otieno

Authorised Signatory

Equity Bank (Kenya) Limited: Britam Towers 26th Floor, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, + 254 763 026 000,
Contact Centre: + 254 763 000 000, info@equitybank.co.ke, www.equitygroup Holdings.com/ke, #KeEquitybank, @KeEquitybank

Directors: Amb. Erastus J.O Mwencha - Non-Executive Chairman, Mr. Moses Nyabanda - Ag. Managing Director, Mr. Fredrick Muchoki,
Ms. Adema Sangale, Prof. Timothy Waema, Mr. Samuel Onyango, Prof. Gideon J.K. Maina, Dr. Julius Muia.

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2503100053

KCB KISUMU 31 JAN 2025
.....

Certified that the balance at the CREDIT Of ST CECILIA ALUOR GIRLS HIGH SCHOOL
.....

A/C 1103756109
.....

at the close of business on 30 JUN 2024 Was KES
.....

FOUR HUNDRED AND THIRTY SEVEN THOUSAND SEVEN HUNDRED AND SIXTY CENTS FIFTY THREE
.....

KES 437,760.53
.....

Examined by

For: KCB BANK KENYA LTD
Universal Banker
LUANDA
.....
Manager Service Quality & Compliance

For: KCB BANK KENYA LTD
Branch Manager
LUANDA
.....
Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2503100050

KCB KISUMU 31 JAN 2025
.....

Certified that the balance at the CREDIT Of ST CECILIA ALUOR GIRLS HIGH SCHOOL
.....

A/C 1107739543
.....

at the close of business on 30 JUN 2024 Was KES
.....

ONE MILLION FOUR HUNDRED AND THIRTY FOUR THOUSAND ONE HUNDRED AND TWENTY SIX CENTS TWENTY FIVE
.....

KES 1,434,126.25
.....

Examined by

.....
Manager Service Quality & Compliance

For: KCB BANK KENYA LTD.
[Signature]
Universal Banker
LUANDA

.....
Branch Manager

For: KCB BANK KENYA LTD.
[Signature]
Branch Manager
LUANDA

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2503100054

KCB SIAYA 31 JAN 2025
.....

Certified that the balance at the CREDIT Of ALUOR GIRLS SECONDARY SCH INFRASTRU
.....

A/C 1274935709
.....

at the close of business on 30 JUN 2024 Was KES
.....

ONE HUNDRED AND SIXTY SIX THOUSAND SIX HUNDRED AND EIGHTY THREE CENTS FIFTY
.....

KES 166,683.50
.....

Examined by

For: KCB BANK KENYA LTD
Universal Banker
LUANDA

Manager Service Quality & Compliance

For: KCB BANK KENYA LTD
Branch Manager
LUANDA