

REPUBLIC OF KENYA



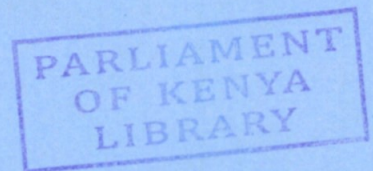
REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	
DAY: Wednesday	
TABLED BY:	Hon. Owen Baya (Deputy Leader of the Majority Party)
CLERK-AT-THE-TABLE:	Anastacia

OF

THE AUDITOR-GENERAL

ON



**ST. CECILIA ALUOR GIRLS SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2025**

SIAYA COUNTY



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional Financial Statements Prepared under 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 2025

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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 year
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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 **1502** 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		Date of appointment
1	Dr. Lilian Ochieng Ondago	Chairman	20th January, 2025
2	Ms. Vicky Onyango	Secretary/Principal	20th January, 2025
3	Mrs. Elizabeth Achieng Kagombe	Member - Community Rep	20th January, 2025
4	Mr. Linus Okeyo Sijenyi	Member - Community Rep	20th January, 2025
5	Mr. Samwel Oduor Okanda	Member - Community Rep	20th January, 2025
6	Mr. Felix Ochieng	Member - Community Rep	20th January, 2025
7	Eng. Washington Orwa Chiaji	Member - Community Rep	20th January, 2025
8	Mr. Paul Otieno Nyajure	Member - Community Rep	20th January, 2025
9	Mr. Alex O Dunga	Member - Rep CEB	20th January, 2025
10	Mr. Peter Okoth Ondago	Member - Rep Teachers	20th January, 2025
11	Dr. Stella Atieno Juma	Member - Sponsor	20th January, 2025
12	Mr. Daniel Oduor Otieno	Member - Sponsor	20th January, 2025
13	Lady Justice Joyce Aluoch	Member – Spec Int. Rep	20th January, 2025
14	Dr. Agnes Salome Owuor	Member - Special Needs	20th January, 2025

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The functions of the School Board of Management are to:

- 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) Commitees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the years
1	Executive Committee	Dr. Lilian Ochieng Ondago	Chairman	3 out of 4
		Ms. Vicky Onyango	Secretary	3 out of 4
		Mr. Paul Otieno Nyajure	Member	3 out of 4
		Mr. Tobias Muhando	Member	3 out of 4
		Mr. Linus Oduor Okando	Member	3 out of 4
2	Audit Committee	Mr. Alex Dunga	Chairman	1 out of 4
		Mr. Felix Ochieng	Secretary	1 out of 4
		Mr. Elizabeth Ochieng	Membr	1 out of 4
		Dr. Lilian Ochieng Ondago	Member	1 out of 4
		Ms. Vicky Onyango	Member	1 out of 4
3	Finance, Procurement and general purposes committee	Dr. Samuel Okanda	Chairman	2 out of 4
		Ms. Vicky Onyango	Secretary	2 out of 4
		Dr. Stella Juma	Member	2 out of 4
		Dr. Lilian Ochieng Ondago	Member	2 out of 4
		Mr. Daniel Oduor Otieno	Member	2 out of 4
		Mr. Okoth Peter	Member	2 out of 4
		Mr. Felix Ochieng	Member	2 out of 4

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4	Academic Committee	Mr. Linus Sijenji	Chairman	2 out of 4
		Ms. Vicky Onyango	Secretary	2 out of 4
		Dr. Lilian Ochieng Ondago	Member	2 out of 4
		Mr. Okoth Peter	Member	2 out of 4
		Mr. Alex Dunga	Member	2 out of 4
		Dr. Samuel Okanda	Member	2 out of 4
		Mr Tobias Mhando	Member	2 out of 4
5	Development Committee	Dr. Lilian Ochieng Ondago	Chairman	2 out of 4
		Eng. Washington Chiaji	Secretary	2 out of 4
		Dr. Lilian Ochieng Ondago	Member	2 out of 4
		Mr. Paul Nyajure	Member	2 out of 4
		Mr. Tobias Mhando	Member	2 out of 4
6	Discipline and Welfare Committee	Mr. Paul Nyajure	Chairman	3 out of 4
		Ms. Margaret Ohieng	Secretary	3 out of 4
		Dr. Stella Juma	Member	3 out of 4
		Mr. Okoth Peter	Member	3 out of 4
		Mr. Daniel Oduor	Member	3 out of 4

(d) School Operation Management

For the financial year ended 30th June 2025 the school day-to-day management was under the following persons:

Ref.	Designation	Name	TSC Number
1	Principal	Ms. Vicky Onyango	353329
2	Deputy Principal (Academics)	Mr. Timothy Adede	430608
3	Deputy Principal (Admin)	Mrs. Esther Ogolla	416267
4	Finance Officer	Mrs. Miriam Okothe	22473641(ID NO)

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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

The school operated the following 6 bank accounts:

- 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.

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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 2024-2025	FY 2023-2024	FY 2022-2023
Surplus/Deficit	15,379,621.00	11,693,555.00	8,206,735.00
Capitation grants from MOE			
Tuition	3,474,375.00	3,162,105.00	3,179,866.00
Operations	11,500,849.00	16,111,664.00	9,366,654.00
Infrastructure	7,877,750.00	4,000,000.00	6,520,308.00
Total Capitation Grants received	22,852,974.00	23,273,769.00	19,066,828.00
Other Funds Received			
School Fund	55,240,743.00	61,446,344.00	61,937,531.00
Miscellaneous	6,577,040.00	7,793,441.00	-
Total Other Funds Received	61,817,783.00	69,239,785.00	61,937,531.00
Total Funds received	84,670,757.00	92,513,554.00	81,004,359.00
Ratio of Capitation grants/student			
Sudent enrolment	1502	1425	1158
Tuition	2,313.17	2,219.02	2,746.00
Operations	7,657.02	11,306.43	8,088.65
Infrastructure	5,244.84	2,807.02	5,630.66
School Fund	36,778.12	43,120.24	53,486.64
School Expenditure			
Payments for Tuition	2,704,183.00	1,059,338.00	3,337,959.00
Payments for Operation	16,977,413.00	10,353,848.00	7,507,308.00
Boarding and School Fund Payments	46,306,629.00	65,982,360.00	57,505,439.00
Payments for Infrastructure	3,302,911.00	3,424,453.00	4,446,918.00
Total Expenditure	69,291,136.00	80,819,999.00	72,797,624.00
Movement of Debtors	47,770,698.00	35,068,023.00	21,116,334.00
Movement of Creditors	27,733,413.00	25,916,932.00	16,874,191.00
Movement of Cash Balances	2,908.00	19,289.00	24,752.00
Movement of Bank Balances	13,091,597.00	8,581,789.00	1,791,719.00

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(b) Teacher Student Ratio

	No. of Teachers
Teacher student ratio	24 : 1502
No. of teachers posted to the school during the year	02
No. of teachers transferred/retired during the year	01
No. of teachers employed by TSC during the year	01
No. of teachers employed by BOM during the year	02
Teachers per Subject:	
English/Literature	03
Kiswahili	02
Mathematics	04
Biology	03
Physics	02
Chemistry	03
History	03
CRE	04
Geography	01
Agriculture	02
Business Studies	01
Computer Studies	00
Homescience	01
French	01

c) Mean Score in the 2024 KCSE

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	U	MEAN GRADE
2022	271	0	0	0	5	21	62	92	74	15	1	1	0	0	0	0	6.029
2023	266	0	0	3	8	39	60	79	54	16	7	0	0	0	0	0	6.252
2024	284	0	2	3	11	33	62	94	59	16	4	0	0	0	0	0	6.282

UNIVERSITY TRANSITION DATA

YEAR	NO. OF STUDENTS THAT MET UNIVERSITY REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2022	88	271	32.47%
2023	110	266	41.35%
2024	111	284	39.08%

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(d) Number of candidates in the 2024 KCSE

Year	No. of candidates
2024	284
2023	266
2022	271

(e) Capacity of the school

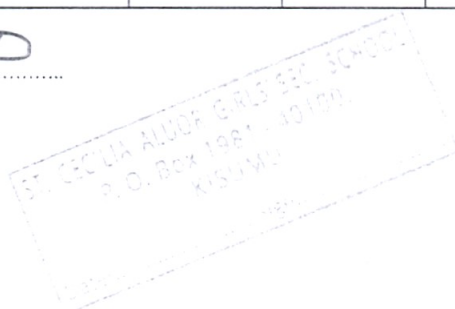
	Number	Shortage	Total Required
Student population	1502		
Dormitories	13	4	17
Classrooms	21	12	33
Toilets	49	14	63
Bathrooms	6	3	9
Library	1	1	2
Computer Lab	1	1	2
Dining Hall	1	2	3
Laboratories	3	1	4

(f) Development projects carried out by the school

The following development projects were undertaken in year 2024-2025

Project	Source of funds	Status	Initial Cost	Amount Spent	Expected Completion Time
General Repair, Painting & Plumbing	MIF	On going	1,082,000.00	800,000.00	2025
Store Computer Lab (Phase I)	MIF/Parents	On going	5,680,000.00	-	2025
Renovation of Administration Block	MIF	On going	1,600,000.00	-	2025
			-	-	

Sign.....
 School Principal



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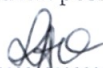
4 Statement of School Management Responsibility.

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.

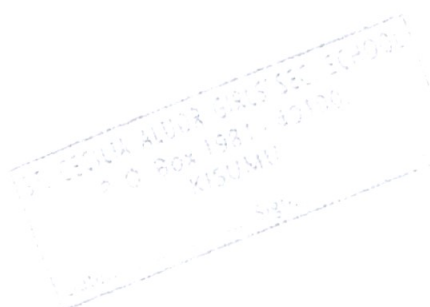
The Board of Management of **St. Cecilia Aluor Girls Secondary School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2025 and of the school's financial position as at that date.


.....
Name : **LILIAN A. ODERO**
Designation: Chairman, School Board of Management
Date : **31/3/26**


.....
Name : **VICKY ONYANGO**
Designation: School Principal & Secretary to Board of Management
Date : **31/3/2026**


.....
Name : **MIRIAM OKOTH**
Designation: Bursar/Finance Officer
Date : **31/3/2026**



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – SIAYA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of St. Cecilia Aluor Girls' Secondary School set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of St. Cecilia Aluor Girls' Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

As disclosed in Note 10 to the financial statements under significant accounting policies on statement of compliance and basis of preparation of the financial statements, the school has taken advantage of the transitional provisions under IPSAS 33. However, Management has not indicated the elements of the financial statements that have not been fully recognized as per the respective IPSAS and the steps being taken towards full compliance with IPSAS Accrual. Further, the financial statement has been prepared on cash basis instead of accrual basis as directed by Public Sector Accounting Standards Boards.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

2. Unsupported Personal Emoluments Expenses

The statement of financial performance reflect an amount of Kshs.16,977,413 and Kshs.46,306,629 in respect of payments for operations and boarding & school fund payments and as disclosed in Note 7 and 8 to the financial statements respectively which includes an amount of Kshs.12,049,903 in respect of personal emoluments. However, review of the payroll records revealed that the School did not have an approved salary structure to guide on the amounts to be paid and staff establishment which govern non-teaching and teaching staff employed by the board of management therefore determination of salaries and other benefits of the staff is not known or defined.

In the circumstances, the accuracy and completeness of the personal emoluments amounting to Kshs.12,049,903 could not be confirmed.

3. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflect a balance of Kshs.47,770,698 in respect of accounts receivable and as disclosed in Note 13 to the financial statements. However, included in this amount is fees arrears of Kshs.29,881,623 which had been

outstanding for more than one (1) year. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance. In addition, Management included prepayments of Kshs.4,595,600 which have not been explained reasons for their inclusion as accounts receivables.

Further, the supporting schedule provided for audit reflect a balance of Kshs.32,806,426. However, the statement of assets and liabilities reflect a balance of Kshs.47,770,698 resulting in unreconciled variance of Kshs.14,964,272.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.47,770,698 could not be confirmed.

4. Unsupported Accounts Payables Balance

The statement of assets and liabilities reflect a balance of Kshs.27,733,413 in respect of account payables and as disclosed in Note 14 to the financial statements comprising of trade creditors balance of Kshs.16,640,813 and prepayments balance of Kshs.11,092,600. However, review of trade creditors ledger reflects a balance of Kshs.5,858,361 while Note 14 to the financial statements reflect a balance of Kshs.16,640,813 resulting in unexplained and unreconciled variance of Kshs.10,782,452. Further, the prepayment ledger was not provided for audit review.

In the circumstances, the accuracy and completeness of the trade payables of Kshs.27,733,413 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.88,087,769 and Kshs.84,669,557 respectively, resulting in an under-funding of Kshs.3,418,212 or 4% of the budget. Similarly, the School spent an amount of Kshs.69,291,136 against actual receipts amounting to Kshs.84,669,557, resulting in under-utilization of Kshs.15,378,421 or 18% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

2. Underfunding of Capitation Grants for Tuition and Operations

The statement of financial performance reflects an amount of Kshs.3,474,375 and Kshs.11,500,849 in respect of capitation grants for tuition and capitation grants for operations respectively. Review, of student enrolment during the financial year revealed that the school had a total enrolment of 1,502 students. However, computation of the expected total capitation of Kshs.33,410,488 and the capitation received of Kshs.14,975,224 revealed a total underfunding of Kshs.18,435,264.

In the circumstances, the underfunding of capitation funds might have adversely affected school's operations.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the 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.

Other Matters

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the school.

2. Unresolved Prior Year Matters

The Auditor-General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes as per **Appendix 1**.

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, School Report of performance of the school and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function and Review

During the year under review, the School had no internal audit function and no internal audit review was carried out on the School's activities in addition no evidence or report was provided to confirm that Management relied on the Internal Audit Department of the State Department of Basic Education. This is contrary to Regulation 166 (2) of the Public Finance Management (National Government), 2015 each year the Audit Committee shall carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report.

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

2. Use of Asbestos

Physical verification of the School's infrastructure conducted on 26 March, 2026 revealed that the administrative block had asbestos roofing. This is contrary to Ministry of Environment, Climate Change and Forestry circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on the removal of asbestos roofing by Government agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the roofing.

3. Unapproved Fee Payment

The statement of financial performance reflects an amount of Kshs.6,577,040 in respect of miscellaneous income as disclosed in Note 4 to the financial statements. However, the amount includes remedial programme income amounting to Kshs.2,464,656 which was charged to parents without approval of fee/subsidy/levy by the Ministry of Education through the County Education Board. Further, review of the fee structure revealed that the school charged Kshs.1,500 per student to support the BOM subsidy. This is contrary to Regulation 45 of the Basic Education Regulations, 2015, which prohibits the alteration or increase of fees without prior written approval from the Cabinet Secretary.

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

4. Long Outstanding Trade Payables

The statement of assets and liabilities reflects a balance of Kshs.27,733,413 in respect of trade and other payables as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables amounting to Kshs.10,782,452 which have been outstanding for more than one year and therefore there exist a risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

In the circumstances, Management was in breach of law.

5. Lack of a Substantive Procurement Unit

Review of the procurement records revealed that the school does not have a procurement unit in place to carry out the procurement functions. This is contrary to Section 33 of the Public Procurement and Assets Disposal Act, 2015 that requires an entity to establish a procurement function in accordance to section 47 of the Act.

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

6. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects Boarding and School Fund Payment and payment for infrastructure of Kshs.46,306,629 and Kshs.3,302,911 as disclosed in Note 8 and 9 to the financial statement respectively. This amount includes an amount of Kshs.19,117,149 in respect of procurement contracts signed with the School's suppliers. However, review of payments for goods and services revealed that the school did not deduct, remit and file return contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of 0.03% of the value of the signed contract, exclusive of applicable taxes.

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

7. Non-Adherence to Ethnicity Balance

An analysis of staff complements for the year under review revealed that the school had 24 non-teaching staff and 27 teaching staff members out of which 46 or 90% of the staff members are from the dominant community in the County. This is contrary to Article 232(h) of the Constitution of Kenya, 2010 which require representation of Kenya's diverse communities and affording adequate and equal opportunities for appointment, training and advancement, at all levels of the public service, of men and women; and the members of all ethnic groups and persons with disabilities.

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

8. Failure to Transfer Infrastructure Funds

The statement of financial performance reflects grants for operations amount of Kshs.11,500,849 as disclosed in Note 2 to the financial statement which includes an amount of Kshs.2,306,000 in respect of maintenance and improvement funds. However, review of the operations account statements revealed that only Kshs.1,500,000 in respect of infrastructure funds were transferred to the school infrastructure account resulting to untransferred amount of Kshs.806,000 contrary to 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 law.

9. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of financial performance reflects amounts of Kshs.16,977,413 and Kshs.46,306,629 in respect of payment for operations and boarding and school fund payments, and as disclosed in Notes 7 and 8 to the financial statements. Included in the expenditure is an amount of Kshs.989,980 transferred to Kenya Secondary School Heads Association (KESSHA) However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools. This is contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 requires that an Accounting Officer shall, before transferring any funds to an entity within or outside Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

1. Non-Collection of Rent Revenue from School Houses

The statement of financial performance reflects an amount of Kshs.6,577,040 in respect of miscellaneous income which, as disclosed in Note 4 to the financial statements, includes Kshs.83,150 in respect of rent and service charge. Audit verification and review of the School's housing inventory revealed that the School has fourteen (14) staff houses with expected subsidized monthly rental income of Kshs.15,400 or an annual rent potential of Kshs.184,800 at full occupancy level. However, despite the full occupancy, only Kshs.83,150 was collected during the year under review depicting an under collection by Kshs.101,650. There was no evidence of any concerted efforts having been made by Management to enforce the collections or recover the outstanding amount from the respective tenants as provided for under Regulation 64(1)(b) of Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer and a Receiver of Revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all national government revenue and other public moneys relating to their Ministries, Departments or Agencies. Further, the tenancy agreements relating to the occupancy of the houses were not provided for audit verification.

In the circumstances, effectiveness of internal controls implemented in the collection and accountability of rent revenues to safeguard against possible losses and recoverability of the outstanding rent could not be confirmed.

2. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects a balance of Kshs.513,252,090 in respect of fixed assets. However, Management provided an incomplete fixed assets register which lacked critical details relating to nature or type of asset, date of acquisition, cost,

accumulated depreciation and net book values. Further, physical verification revealed that the assets were not tagged for ease of identification and movement.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

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

Responsibilities of the 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 (Accrual 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 Schools 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 financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or

error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



FCRA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 May, 2026

Appendix 1

Unresolved Prior Years Issued

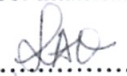
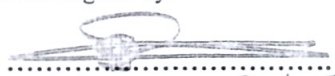
No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in Financial Statements
2	2023/2024	Unsupported Cash in Hand
4	2023/2024	Unsupported Accounts Receivables
5	2023/2024	Unsupported Fees Payment -School Fund Income Parents Contribution
6	2023/2024	Failure to Transfer Infrastructure Funds
7	2023/2024	Irregular Transfer of Funds to Kenya Secondary Schools Heads Association
10	2023/2024	Long Outstanding Accounts Payables
11	2023/2024	Inconsistencies in Students Enrollment Data
12	2023/2024	Inadequate Number of Teachers Service Commission Teachers
13	2023/2024	Incomplete Fixed Assets Register

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements For the Year Ended 30th June 2025

6 Statement of Financial Performance for the Year Ended 30th June 2025

Description of Vote Head	Note	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Revenue			
Government Grants for Tuition	1	3,474,375.00	3,162,105.00
Government Grants for Operations	2	11,500,849.00	16,111,664.00
School Fund Income - Parents' contributions	3	55,240,743.00	61,446,344.00
Miscellaneous Incomes	4	6,577,040.00	7,793,441.00
Government Grants for Infrastructure	5	7,877,750.00	4,000,000.00
Total Revenue		84,670,757.00	92,513,554.00
Expenditure			
Payments for Tuition	6	2,704,183.00	1,059,338.00
Payment for Operation	7	16,977,413.00	10,353,848.00
Boarding and School Fund Payments	8	46,306,629.00	65,982,360.00
Payments for Infrastructure	9	3,302,911.00	3,424,453.00
Total Expenditure		69,291,136.00	80,819,999.00
Surplus/Deficit		15,379,621.00	11,693,555.00

The school financial statements were approved on 31/3/2026 2025 and signed by:

 Name: <u>LILIAN A. ODOKO</u> Chairman BOM Date: <u>31/3/26</u>	 Name: <u>VICKY ONYIAH</u> Principal/Secretary BOM Date: <u>31/3/2026</u>	 Name: <u>MIRIAM OKOTH</u> Bursar/ Finance Officer Date: <u>31/3/2026</u>
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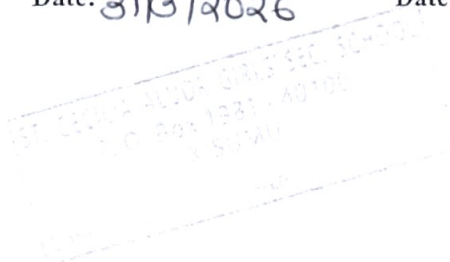
ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements For the Year Ended 30th June 2025

7 Statement of Assets and Liabilities As At 30th June 2025

Description	Note	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	10	13,091,597.00	8,581,789.00
Cash Balances	11	2,908.00	19,289.00
Short Term Investments	12	-	-
Total Cash and Cash Equivalents		13,094,505.00	8,601,078.00
Accounts Receivables	13	47,770,698.00	35,068,023.00
Total Financial Assets (a)		60,865,203.00	43,669,101.00
Financial Liabilities			
Accounts Payables	14	27,733,413.00	25,916,932.00
Total Financial Liabilities (b)		27,733,413.00	25,916,932.00
Net Financial Assets (a-b)		33,131,790.00	17,752,169.00
Represented by			
Accumulated Fund b/f	15	17,752,169.00	6,058,614.00
Surplus/deficit for the year		15,379,621.00	11,693,555.00
Net Assets		33,131,790.00	17,752,169.00

The school financial statements were approved on 31/3/2026 2025 and signed by:

		
Name: <u>LILIAN A. ODERO</u>	Name: <u>VICKY ONYANGO</u>	Name: <u>OKOTHE MIRIAM</u>
Chairman BOM	Principal/Secretary BOM	Bursar/ Finance Officer
Date: <u>31/3/26</u>	Date: <u>31/3/2026</u>	Date: <u>31/3/2026</u>



ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL.
Annual Report and Financial Statements For the Year Ended 30th June 2025

8 Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Cashflow from Operating Activities			
Receipts for operating income			
Government Grants for Tuition	1	3,474,375.00	3,162,105.00
Government Grants for Operations	2	11,500,849.00	16,111,664.00
School fund income - Parents' contributions/fees	3	55,240,743.00	61,446,344.00
Miscellaneous Income	4	6,577,040.00	7,793,441.00
Government Grants for Infrastructure	5	7,877,750.00	4,000,000.00
Total Receipts		84,670,757.00	92,513,554.00
Payments			
Cash outflows for tuition	6	2,704,183.00	1,059,338.00
Cash outflows for operations	7	16,977,413.00	10,353,848.00
Cash outflows for Boarding/Lunch and school fund	8	46,306,629.00	65,982,360.00
Total Payments		65,988,225.00	77,395,546.00
Cashflow from Operating Activities		18,682,532.00	15,118,008.00
Adjustments			
Decrease/(Increase) in receivables	14	(12,702,675.00)	(13,951,689.00)
(Decrease)/Increase in payables	15	1,816,481.00	9,042,741.00
Total Adjustments		(10,886,194.00)	(4,908,948.00)
Net Cash inflow/outflow from Operating Activities		7,796,338.00	10,209,060.00
Cash flow from Investing Activities			
Proceeds from sale of assets		-	-
Acquisition of assets	9	(3,302,911.00)	(3,424,453.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cash inflow/outflow from Investing Activities		(3,302,911.00)	(3,424,453.00)
Cash flow from Financing activities			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from Financing Activities		-	-
Net increase/decrease in cash and cash equivalents		4,493,427.00	6,784,607.00
Cash and Cash Equivalents at the beginning of the financial year		8,601,078.00	1,816,471.00
Cash and Cash Equivalents at the end of the financial year		13,094,505.00	8,601,078.00

The school financial statements were approved on 31/3/2026 2025 and signed by:

Name: LILIAN A. ODERO

Chairman BOM

Date: 31/3/26

Name: VICKY ONYANGO

Principal/Secretary BOM

Date: 31/3/2026

Name: MIRIAM OKOTH

Bursar/ Finance Officer

Date: 31/3/2026

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

9 Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2025

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilization Difference e = c - d	% of Utilization f = d/e %
	a	b	c	d	e = c - d	f = d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Exercise Books	-		-	-	-	-
Laboratory equipment	-		-	-	-	-
Exams & Assessment	-		-	-	-	-
Teaching/Learning materials	4,205,338.00		4,205,338.00	3,474,375.00	730,963.00	82.62
Library & Reference Materials	-		-	-	-	-
Chalk & Dusters	-		-	-	-	-
<i>(2) Capitation Grant on Operations</i>						
Personal emoluments	4,450,500.00		4,450,500.00	4,394,624.00	55,876.00	98.74
Maintenance & Improvements	-		-	-	-	-
Local transport & traveling	2,461,089.00		2,461,089.00	2,342,000.00	119,089.00	95.16
Electricity and water	1,750,450.00		1,750,450.00	1,745,380.00	5,070.00	99.71
Medical & Insurance	676,410.00		676,410.00	879,000.00	(202,590.00)	129.95
Administration costs	1,636,900.00		1,636,900.00	1,635,380.00	1,520.00	99.91
Activity	525,500.00		525,500.00	503,265.00	525,500.00	95.77
<i>(3) FDSE for Infrastructure</i>						
Maintenance & Improvements	5,312,000.00		5,312,000.00	4,700,000.00	612,000.00	88.48
M&I Parents' contribution	-		-	-	-	-
M&I Operations' contribution	3,600,000.00		3,600,000.00	3,177,750.00	422,250.00	88.27
Transition Infrastructure Grants	-		-	-	-	-
Administration Block	-		-	-	-	-
Sub totals c/f	24,618,187.00		24,618,187.00	22,851,774.00	2,269,678.00	878.61

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	24,618,187.00	-	24,618,187.00	22,851,774.00	2,269,678.00	878.61
(4) Fees Charged on Parents						
Personal Emoluments	8,450,450.00		8,450,450.00	8,374,600.00	75,850.00	99.10
Maintenance & Improvements	2,480,230.00		2,480,230.00	2,470,000.00	10,230.00	99.59
Local transport & traveling	955,400.00		955,400.00	950,416.00	4,984.00	99.48
Electricity and water	4,489,510.00		4,489,510.00	5,010,075.00	(520,565.00)	111.60
Medical & Insurance	-		-	-	-	-
Administration costs	2,022,081.00		2,022,081.00	2,383,540.00	(361,459.00)	117.88
Activity	1,044,344.00		1,044,344.00	1,174,879.00	1,044,344.00	112.50
BOM Teachers	7,460,000.00		7,460,000.00	5,958,000.00	7,460,000.00	79.87
Development	3,755,000.00		3,755,000.00	-	3,755,000.00	-
Fee on Boarding Equipment & Stores	32,812,567.00		32,812,567.00	28,919,233.00	32,812,567.00	88.13
(5) Miscellaneous Income						
Loans/Borrowing	-		-	-	-	-
Miscellaneous Incomes	-		-	6,577,040.00	(6,577,040.00)	-
Income from Farming Activities	-		-	-	-	-
Income from Tender	-		-	-	-	-
Income from Posho Mill	-		-	-	-	-
Income From Bus Hire	-		-	-	-	-
Fee For Hire of Ground and Equipment	-		-	-	-	-
Total Income	88,087,769.00	-	88,087,769.00	84,669,557.00	39,973,589.00	1,686.75
(6) Expenditure for Tuition						
Text books	-		-	-	-	-
Exercise books	-		-	-	-	-
Laboratory equipment	-		-	-	-	-
Exams and Assessments	-		-	-	-	-
Teaching/Learning materials	4,205,338.00		4,205,338.00	2,700,555.00	1,504,783.00	64.22
Library & Reference Materials	-		-	-	-	-
Dusters & Chalk	-		-	-	-	-
Bank charges	-		-	3,628.00	(3,628.00)	-
(7) Expenditure for Operations						
Personal Emoluments	4,450,500.00		4,450,500.00	4,173,773.00	276,727.00	93.78
Repairs and Maintenance	-		-	-	-	-
Sub totals c/f	8,655,838.00	5	8,655,838.00	6,877,956.00	1,777,882.00	158.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	8,655,838.00		8,655,838.00	6,877,956.00	1,777,882.00	158.00
Local transport & traveling	2,461,089.00		2,461,089.00	2,304,366.00	156,723.00	93.63
Electricity and water	1,750,450.00		1,750,450.00	3,514,745.00	(1,764,295.00)	200.79
Medical & Insurance	676,410.00		676,410.00	-	676,410.00	0.00
Administration costs	1,636,900.00		1,636,900.00	5,185,110.00	(3,548,210.00)	316.76
Acitivity	525,500.00		525,500.00	1,792,963.00	(1,267,463.00)	341.19
Bank Charges	-		-	6,456.00	(6,456.00)	0.00
(8) Expenditure For infrastructure						
Construction of classrooms	-		-	-	-	-
Construction of Lab & Dorms	-		-	-	-	-
Purchase of furniture & Equipment	-		-	-	-	-
Maintenance & Improvements	5,312,000.00		5,312,000.00	800,000.00	4,512,000.00	15.06
M&I Parents' contribution	-		-	-	-	0.00
M&I Operations' contribution	3,600,000.00		3,600,000.00	2,500,000.00	1,100,000.00	69.44
Bank Charges	-		-	2,911.00	(2,911.00)	0.00
(9) Expenditure for School fund/ Boarding						
Personal Emoluments	8,450,450.00		8,450,450.00	7,876,130.00	8,450,450.00	93.20
Maintenance & Improvements	2,480,230.00		2,480,230.00	2,200,000.00	280,230.00	0.00
Local transport & traveling	955,400.00		955,400.00	1,431,916.00	(476,516.00)	149.88
Electricity and water	4,489,510.00		4,489,510.00	2,580,590.00	4,489,510.00	57.48
Medical & Insurance	-		-	-	-	0.00
Administration costs	2,022,081.00		2,022,081.00	1,260,296.00	761,785.00	62.33
Activity	1,044,344.00		1,044,344.00	534,302.00	510,042.00	51.16
BOM Teachers	7,460,000.00		7,460,000.00	2,160,244.00	5,299,756.00	28.96
Development	3,755,000.00		3,755,000.00	-	3,755,000.00	0.00
Fee on Boarding Equipment & Stores	32,812,567.00		32,812,567.00	26,791,910.00	6,020,657.00	81.65
Other Expenditure for Boarding	-		-	1,471,241.00	(1,471,241.00)	0.00
Tender	-		-	-	-	0.00
Total Expenditure	88,087,769.00		88,087,769.00	69,291,136.00	29,253,353.00	1,719.54

ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

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

Statement of Compliance.

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third year financial statements are transitional financial statements

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cashflow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2 Recognition of revenue and expenditure.

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognized as revenue upon fulfilment of the set conditions.

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 contributions can be reliably determined, the school includes such values in the statement of financial performance both as a revenue and as expenditure 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 2025

5 Accounts Receivable

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

6 Accounts Payable

For the purposes of these financial statements deposits and other retentions 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. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7 Non Current Assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school'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 events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

11. Notes to the Financial Statements.

1 Government Grants for Tuition

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Exercise books	-	-
Laboratory equipment	-	-
Library/Reference materials	-	-
Exams & Assessment	-	-
Teaching/Learning materials	3,474,375.00	3,162,105.00
Total	3,474,375.00	3,162,105.00

2 Government Grants for Operations

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Personal emoluments	-	-
Maintenance & Improvements	-	6,340,700.00
Local Travelling & Transport	-	-
Electricity and water	1,200.00	600.00
Administration costs	-	-
Medical & Insurance	879,000.00	188,775.00
Activity	503,265.00	1,263,974.00
Other Voteheads	10,117,384.00	7,529,575.00
CBC Classroom	-	788,040.00
Total	11,500,849.00	16,111,664.00

3 School Fund Income - Parents Contribution/ Fees

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Boarding/Lunch Programme	28,919,233.00	34,015,900.00
P.Emoluments	8,374,600.00	8,710,000.00
Maintenance & Improvements	2,470,000.00	3,559,984.00
Local transport and traveling	950,416.00	878,400.00
Electricity and water	5,010,075.00	5,226,000.00
Administration Costs	2,383,540.00	2,059,300.00
Activity	1,174,879.00	966,760.00
BOM Teachers	5,958,000.00	6,030,000.00
Total	55,240,743.00	61,446,344.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

4 Miscellaneous Incomes.

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Rent & Service charge	83,150.00	670,670.00
Uniforms	-	605,650.00
Development	3,113,934.00	3,350,000.00
Remedial	2,464,656.00	2,680,000.00
Farm	-	180,000.00
Bus Hire	93,000.00	26,000.00
CDF a/c 1127593531	-	281,121.00
Rent (Operations)	15,300.00	-
Savings	800,000.00	-
Advance	7,000.00	-
Total	6,577,040.00	7,793,441.00

5 Government Grants for Infrastructure

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Maintenance & Improvements	4,700,000.00	-
Operations Account	3,177,750.00	3,200,000.00
School Fund	-	800,000.00
Total	7,877,750.00	4,000,000.00

6 Payment for Tuition

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Exercise books	-	-
Laboratory equipment	-	-
Teaching/Learning materials	2,700,555.00	1,056,903.00
Exams & Assessments	-	-
Reference & Library	-	-
Bank Charges	3,628.00	2,435.00
Total	2,704,183.00	1,059,338.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

7 Payment for Operations

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Personal emoluments	4,173,773.00	1,647,046.00
Local transport and traveling	2,304,366.00	621,663.00
Electricity and water	3,514,745.00	1,289,933.00
Administration costs	5,185,110.00	1,887,466.00
Maintenance & Improvements	-	3,200,000.00
Medical & Insurance	-	165,722.00
Activity	1,792,963.00	783,296.00
CBC Classroom	-	753,887.00
Bank Charges	6,456.00	4,835.00
Total	16,977,413.00	10,353,848.00

8 Boarding and School Fund Payments

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Boarding/Lunch programme	26,791,910.00	35,236,680.00
P.Emoluments	7,876,130.00	11,297,720.00
Electricity Water & Conservancy	2,580,590.00	5,286,289.00
Local Transport & Travelling	1,431,916.00	3,907,241.00
Maintenance & Improvements	2,200,000.00	800,000.00
Administration Costs	1,260,296.00	2,698,712.00
Activity	534,302.00	1,320,790.00
BOM Teachers	2,160,244.00	4,784,735.00
Refunds	100,965.00	68,691.00
Uniforms	-	300,000.00
Fatm	46,000.00	203,300.00
Bank Charges	105,714.00	75,832.00
Bank Charges (Savings)	-	2,370.00
Remedial	934,000.00	-
Savings	203,562.00	-
Advance	20,000.00	-
Bus Hire	61,000.00	-
Total	46,306,629.00	65,982,360.00

9 Payment for Infrastructure

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Operations Account	2,500,000.00	-
Maintainance & Improvements	800,000.00	3,422,663.00
Bank Charges	2,911.00	1,790.00
Total	3,302,911.00	3,424,453.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

10 Bank Accounts

Name of Bank Account	Bank Account	FY 2024-2025	FY 2023-2024
	Number	Kshs	Kshs
Tuition Account (KCB),Kisumu	1103774824	1,744,219.00	1,141,897.00
Operations Account (KCB),Kisumu	1103777513	2,628,412.00	4,807,628.00
Infrastructure Account (KCB),Kisumu	1274935709	3,008,299.00	166,684.00
Boarding Account (KCB),Kisumu	1103756109	1,788,728.00	437,761.00
Savings Account (Equity),Siaya	0970270315274	660,254.00	312,572.00
Savings Account (KCB),Kisumu	1107739543	2,980,564.00	1,434,126.00
NG-CDF Account(KCB),Kisumu	1127493531	281,121.00	281,121.00
KCB Paybill account	522123	-	-
Total		13,091,597.00	8,581,789.00

11 Cash in Hand

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Tuition Account	-	-
Operation Account (Notes & Coins)	124.00	420.00
School Fund Account (Notes & Coins)	2,784.00	18,869.00
Infrastructure Account (Notes & Coins)	-	-
Total	2,908.00	19,289.00

12 Short Term Investments

Description	FY 2024-2025	FY 2023-2024
	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 2025

13 a) Accounts Receivable

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Fees arrears (See Ageing below)	42,584,298.00	29,881,623.00
	-	-
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	4,595,600.00
Rent Arrears 2024 b/f	559,600.00	559,600.00
Total	47,770,698.00	35,068,023.00

b) Ageing Analysis of Accounts Receivables

Description	FY 2024-2025	% of the total	FY 2023-2024	% of the total
Less than 1 year	13,503,296.00	32%	10,924,104.00	40%
Between 1- 2 years	10,924,104.00	25%	7,819,426.00	10%
Between 2-3 years	7,819,426.00	18%	11,220,915.00	45%
Over 3 years	11,138,093.00	25%	2,044,793.00	5%
Arrears Recovered	(800,621.00)	0%	(2,127,615.00)	0%
Total (Tied to note 13 a)	42,584,298.00	100%	29,881,623.00	100%

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

14 a) Accounts Payables

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing below & Annex 1)	16,640,813.00	16,273,949.00
	-	-
Other Creditors		
Prepayments	11,092,600.00	9,642,983.00
Refund	-	-
Total	27,733,413.00	25,916,932.00

b) Ageing Analysis of Accounts Payables

Description	FY 2024-2025	% of the total	FY 2023-2024	% of the total
Less than 1 year	5,858,361.00	26%	7,513,746.00	32%
Between 1- 2 years	7,513,746.00	35%	8,026,997.00	48%
Between 2-3 years	8,026,997.00	35%	5,345,034.00	20%
Over 3 years	733,206.00	4%	-	0%
Creditors paid	(5,491,497.00)	0%	(4,611,828.00)	0%
Total (Tied to note 14 a)	16,640,813.00	100%	16,273,949.00	100%

15 Fund Balance Brought Forward.

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Bank balances	8,581,789.00	1,791,719.00
Cash balances	19,289.00	24,752.00
Receivables	35,068,023.00	21,116,334.00
Short Term Investments	-	-
Payables	25,916,932.00	16,874,191.00
Total	17,752,169.00	6,058,614.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025
Other Important Disclosure Notes

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

16 Non- current Liabilities Summary

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity and Leave Provision	-	-
Total	-	-

17 Biological Assets

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Cattle	-	-
Goats	-	-
Trees	-	-
Coffee or Tea Plantation	-	-
Poultry	-	-
Total	-	-

18 Borrowings

Description	FY 2024-2025	FY 2023-2024
	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 2024-2025	FY 2023-2024
	Kshs	Kshs
Food stuffs	666,080.00	-
Lab consumables	234,875.00	-
Medication	14,821.00	-
Construction Materials	-	-
Total	915,776.00	-

20 Creditors

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Creditors	5,858,361.00	-
Creditors b/f	-	-
Total	5,858,361.00	-

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

21 Debtors 2025

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Fee arrears	13,503,296.00	-
Rent arrears	-	-
		-
Total	13,503,296.00	-

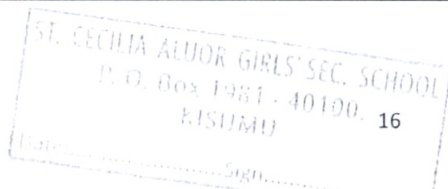
22 Progress on Follow Up of Audit Recommendations.

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

Ref. No.	Issue/Observation from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: Date to be Resolved
1	Inaccuracies in the Financial Statements	The management has made amendment to the financial statements	Resolved	
2	Unsupported Cash in Hand	Management has provided cashbook board of survey reports	Resolved	
3	Unsupported Accounts Receivables	Management has supported all the fees arrears including debtors schedules and all the schedules of ageing analysis.	Resolved	
4	Long outstanding Accounts Payables	Management has updated the long outstanding list of payables& developing creditor mngt.policy	Not Resolved	01-May-26
5	Unapproved fees payments - school fund income- parents contributions	Management has approved excess fees payments for BOM Teachers	Resolved	
6	Inconsistencies in Students Enrolment Data	Management is in consultation with the Ministry to update all students in NEMIS	Not Resolved	15-May-26
7	Irregular Transfers of Funds to Kenya Secondary Schools Heads Association	Management is in consultation with the Ministry & other stakeholder to get a lasting solution	Not Resolved	Ongoing
8	Inadequate number of Teachers Service Commission Teachers	Management has engaged the county director of education TSC & other stakeholder to solve the gap	Resolved	
9	Failure to transfer Infrastructure funds	Management has transferred Infrastructure funds which were still pending in operations account	Resolved	
10	Incomplete Fixed Assets Register	Management has developed a comprehensive Fixed assets Register to include relevant assets.	Resolved	

.....
 Sign and Date
 Principal

31/03/26



ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

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 2025 d=a-c Kshs	Outstanding Balance 2024 Kshs	Comments
Supply of Goods						
1 Lake Side Products Agencies Ltd		Jun-25		269,000.00		Boarding
2 Screen Print		Jun-25		1,220,000.00		Operations
3 Sylvester Ochieng Mulase		Jun-25		400,000.00		Boarding
4 Kiscen Enterprises		Jun-25		226,800.00		Tuition
5 Sunshine Auto Mobiles		Jun-25		144,796.00		Operations
6 Kiscen Enterprises		Jun-25		75,000.00		Operations
7 Teaching & Non Teaching Staff		Jun-25		744,395.00		Boarding
8 Jackline Adanga		Jun-25		105,330.00		Tuition
9 Multy Energy		Jun-25		215,740.00		Boarding
10 Nelson Achieng Nyosro		Jun-25		391,500.00		Boarding
11 Danico Intertech Services		Jun-25		320,000.00		Boarding
12 Visual Cleaning Services		Jun-25		336,000.00		Boarding
13 Screen Print		Jun-25		1,409,800.00		Operations
GRAND TOTAL				5,858,361.00		

ST.CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the Year Ended 30th June 2025

Annex 2 - Summary of Fixed Assets 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	438,424,453.00	3,302,911.00	-	441,727,364.00
Office equipment, 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	20,157,922.00	-	-	20,157,922.00
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			509,949,179.00	3,302,911.00	-	513,252,090.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 3 - Summary of Sundry Debtors

Ref	Vote Head	Total
1	Form One	-
2	Form Two	6,142,698.00
3	Form Three	3,672,346.00
4	Form Four	3,688,252.00
	Total	13,503,296.00

ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
TUITION ACCOUNT TRIAL BALANCE AS AT 30TH JUNE 2025

CASH BOOK TB				ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01		-		-		-
BANK	CB01	-	1,141,897.00	-	-	-	1,141,897.00
Teaching & Learning Mat.	1	2,368,425.00	3,474,375.00	332,130.00	-	2,700,555.00	3,474,375.00
Bank Charges	2	3,628.00	-	-	-	3,628.00	-
Trade Creditors	3	500,000.00				500,000.00	
Sundry Creditors 2024-2025	3	-	-	-	332,130.00	-	332,130.00
BALANCE B/DWN - CASH	CB12	-	-	-	-	-	-
BANK	CB12	1,744,219.00			-	1,744,219.00	-
		4,616,272.00	4,616,272.00	332,130.00	332,130.00	4,948,402.00	4,948,402.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

	KSHS.	KSHS.
Balance as per Cash Book		1,744,219.00
Balance as per Bank Statement		<u>1,744,219.00</u>

PREPARED BY: NAME OF BURSAR MIRIAM OKOTHE

SIGN [Signature] DATE 21/8/2026

APPROVED BY: NAME OF PRINCIPAL VICKY DNYANGO

SIGN [Signature] DATE 31/03/26



ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
OPERATION ACCOUNT TRIAL BALANCE AS AT 30.06.2025

CASH BOOK TB			ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	CREDIT
BALANCE-B/FWD -CASH	CB01	-	420.00	-	-	420.00
BANK	CB01	-	4,807,628.00	-	-	4,807,628.00
OTHER VOTEHEADS	1	-	10,117,384.00	-	-	10,117,384.00
P.EMOLUMENTS	2	4,173,773.00	-	-	4,173,773.00	-
LOCAL TRANSPORT & TRAVELING	3	2,159,570.00	-	144,796.00	2,304,366.00	-
ADMINISTRATION COSTS	4	3,775,310.00	-	1,409,800.00	5,185,110.00	-
E W & C	5	2,294,745.00	1,200.00	1,220,000.00	3,514,745.00	1,200.00
ACTIVITY	6	1,717,963.00	503,265.00	75,000.00	1,792,963.00	503,265.00
MIF	7	2,500,000.00	3,177,750.00	-	2,500,000.00	3,177,750.00
MEDICAL & INSURANCE	8	-	879,000.00	-	-	879,000.00
RENT	9	-	15,300.00	-	-	15,300.00
SUNDRY CREDITORS	10	407,594.00	-	-	407,594.00	-
WELFARE	11	355,072.00	355,072.00	-	355,072.00	355,072.00
SCHOOL FUND	12	-	162,000.00	-	-	162,000.00
BANK CHARGES	13	6,456.00	-	-	6,456.00	-
NSSF	14	281,466.00	281,466.00	-	281,466.00	281,466.00
NHIF	15	99,994.00	99,994.00	-	99,994.00	99,994.00
KUDHEIAHA	16	2,248.00	2,248.00	-	2,248.00	2,248.00
PAYE	17	35,748.00	35,748.00	-	35,748.00	35,748.00
SUNDRY CREDITORS 2024-2025	16	-	-	-	2,849,596.00	2,849,596.00
BALANCE-B/DWN-CASH	CB12	124.00	-	-	124.00	-
BANK	CB12	2,628,412.00	-	-	2,628,412.00	-
		20,438,475.00	20,438,475.00	2,849,596.00	2,849,596.00	23,288,071.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

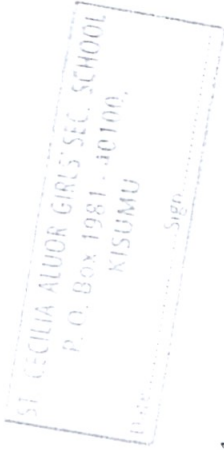
Balance as per Cash Book

KSHS. KSHS.
2,628,412.00 2,628,412.00

Balance as per bank statement

PREPARED BY: NAME OF BURSAR
SIGN  DATE 31/03/2026

APPROVED BY: NAME OF PRINCIPAL
SIGN  DATE 31/03/26



ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
BOARDING ACCOUNT TRIAL BALANCE AS AT 30.06.2025

VOTE HEAD	F/N	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE B/FWD - CASH - KCB	CB01		18,869.00	-	-		18,869.00
CASH - EQUITY	CB01		0.00	-	-		
BANK - KCB	CB01		437,761.00	-	-		437,761.00
BANK - EQUITY	CB01		312,572.00	-	-		312,572.00
B.E.S	1	25,195,670.00	21,662,642.00	1,596,240.00	7,256,591.00	26,791,910.00	28,919,233.00
P.EMOLUMENTS	2	7,131,735.00	5,990,643.00	744,395.00	2,383,957.00	7,876,130.00	8,374,600.00
E.W & C	3	2,244,590.00	2,833,453.00	336,000.00	2,176,622.00	2,580,590.00	5,010,075.00
L.T & T	4	1,431,916.00	950,416.00	-	-	1,431,916.00	950,416.00
ACTIVITY	5	534,302.00	1,174,879.00	-	-	534,302.00	1,174,879.00
ADMN. COSTS	6	1,260,296.00	2,078,031.00	-	305,509.00	1,260,296.00	2,383,540.00
MIIF	7	2,200,000.00	2,419,998.00	-	50,002.00	2,200,000.00	2,470,000.00
BOM TEACHERS	8	2,160,244.00	4,627,385.00	-	1,330,615.00	2,160,244.00	5,958,000.00
DEVELOPMENT	9	0.00	3,113,934.00	-	-	-	3,113,934.00
REMEDIAL	10	934,000.00	2,464,656.00	-	-	934,000.00	2,464,656.00
FARM	11	46,000.00	0.00	-	-	46,000.00	-
RENT	12	0.00	83,150.00	-	-	-	83,150.00
ARREARS	13		800,621.00	-	-	-	800,621.00
PREPAYMENTS	14		1,449,617.00	-	-	-	1,449,617.00
OPERATIONS ACCOUNT	15	162,000.00	0.00	-	-	162,000.00	-
REFUND	16	100,965.00	0.00	-	-	100,965.00	-
SAVINGS A/C	17	203,562.00	800,000.00	-	-	203,562.00	800,000.00
SAVINGS TO BOARDING	18	1,546,438.00		-	-	1,546,438.00	
BANK CHARGES	19	105,714.00	0.00	-	-	105,714.00	-
BURSARY	20	6,499,928.00	6,499,928.00	-	-	6,499,928.00	6,499,928.00
NSSF	21	727,838.00	727,838.00	-	-	727,838.00	727,838.00
NIIF/SHIF	22	199,159.00	199,159.00	-	-	199,159.00	199,159.00
WELFARE	23	639,304.00	639,304.00	-	-	639,304.00	639,304.00
SUNDRY CREDITORS	24	3,528,429.00	0.00	-	-	3,528,429.00	-
ADVANCE	25	20,000.00	7,000.00	-	-	20,000.00	7,000.00
BUS HIRE	26	61,000.00	93,000.00	-	-	61,000.00	93,000.00
KUDHIEIAHA	27	7,965.00	7,965.00	-	-	7,965.00	7,965.00
PAYE	28	64,005.00	64,005.00	-	-	64,005.00	64,005.00
SUNDRY DEBTORS 2025	29	0.00	0.00	13,503,296.00	-	13,503,296.00	-
SUNDRY CREDITORS 2025	30	0.00	0.00	-	2,676,635.00	-	2,676,635.00
BALANCE B/DWN - CASH - KCB	CB12	2,784.00	0.00	-	-	2,784.00	-
CASH - EQUITY	CB12	0.00		-	-	-	-
BANK - KCB	CB12	1,788,728.00	-	-	-	1,788,728.00	
BANK - EQUITY	CB12	660,254.00	-	-	-	660,254.00	-
		59,456,826.00	59,456,826.00	16,179,931.00	16,179,931.00	75,636,757.00	75,636,757.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

Balance as per Cash Book

KSHS.

KSHS.

660,254.00

Balance as per Bank statement

660,254.00

PREPARED BY: NAME OF BURSAR

MIRIAM OKOTHE

SIGN

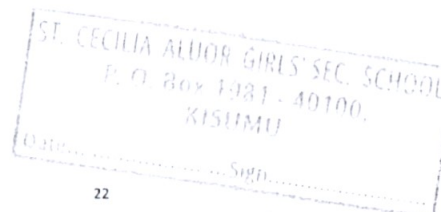
31/3/2026

APPROVED BY: NAME OF PRINCIPAL

VICKY ONYANGO

SIGN

31/03/26



**ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
INFRASTRUCTURE ACCOUNT AS AT 30.06.2025**

CASH BOOK TB				ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01	-	-				-
BANK	CB01	-	166,684.00	-	-	-	166,684.00
MIF	1	800,000.00	4,700,000.00	-	-	800,000.00	4,700,000.00
BANK CHARGES	2	2,911.00	-	-	-	2,911.00	-
SUNDRY CREDITORS 2023-2024	3	1,055,474.00	-	-	-	1,055,474.00	-
BALANCE-B/DWN - CASH	CB12	-	-	-	-	-	-
BANK	CB12	3,008,299.00	-	-	-	3,008,299.00	
		4,866,684.00	4,866,684.00	-	-	4,866,684.00	4,866,684.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

Balance as per Cash Book

KSHS.

KSHS.

3,008,299.00

Balance as per Bank Statement

3,008,299.00

PREPARED BY: NAME OF BURSAR

Miriam OROTHI

SIGN

[Signature]

DATE

31/3/2026

APPROVED BY: NAME OF PRINCIPAL

VICKY OUYA-ROD

SIGN

[Signature]

DATE

31/03/26



ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
SAVINGS ACCOUNT NO.1107739543 AS AT 30.06.2025

CASH BOOK TB				ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01	-	-				-
BANK	CB01	-	1,434,126.00	-	-	-	1,434,126.00
SCHOOL FUND	1	-	1,546,438.00	-	-	-	1,546,438.00
BANK CHARGES	2	-	-	-	-	-	-
BALANCE-B/DWN - CASH	CB12	-	-	-	-	-	-
BANK	CB12	2,980,564.00	-	-	-	2,980,564.00	-
		2,980,564.00	2,980,564.00	-	-	2,980,564.00	2,980,564.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

Balance as per Cash Book

KSHS. KSHS.
2,980,564.00 2,980,564.00

Balance as per Bank Statement

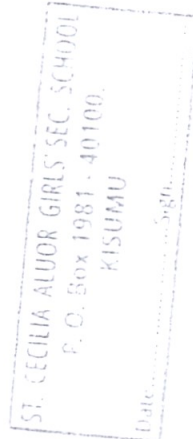
2,980,564.00

PREPARED BY: NAME OF BURSAR MIRIAM OKOTHIE

SIGN [Signature] DATE 31/3/2026

APPROVED BY: NAME OF PRINCIPAL VICKY OBIANJO

SIGN [Signature] DATE 31/03/26



ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL
NG- CDF ACCOUNT NO.1127493531 AS AT 30.06.2025

CASH BOOK TB				ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
BALANCE-B/FWD - CASH	CB01	-	-				
BANK	CB01	-	281,121.00	-	-	-	281,121.00
CDF A/C	1	-	-	-	-	-	-
BANK CHARGES	2	-	-	-	-	-	-
BALANCE-B/DWN - CASH	CB12	-	-	-	-	-	-
BANK	CB12	281,121.00	-	-	-	281,121.00	
		281,121.00	281,121.00	-	-	281,121.00	281,121.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2025

Balance as per Cash Book

KSHS. 281,121.00

Balance as per Bank Statement

281,121.00

PREPARED BY: NAME OF BURSAR MIRIAM OROTHI

SIGN DATE 31/3/2026

APPROVED BY: NAME OF PRINCIPAL VICKY OMANA

SIGN DATE 31/03/26

