

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

REPORT DATE: 20 NOV 2024

DAY.



OF

TABLED  
BY:

Deputy Leader of  
Majority Party

CLERK-AT  
THE-TABLE:

WILLIS OBIERO

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**SIAYA COUNTY**





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

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

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

## **Annual Report and Financial Statements For the Period ended 30th June 2023**

### **1. Acronyms and Glossary of Terms**

|       |                                                  |
|-------|--------------------------------------------------|
| BOM   | Board of Management                              |
| CEB   | County Education Board                           |
| IPSAS | International Public Sector Accounting Standards |
| KCSE  | Kenya Certificate of Secondary Education         |
| PFM   | Public Finance Management                        |
| PSASB | Public Sector Accounting Standards Board         |
| FY    | Financial Year                                   |
| FDSE  | Free Day Secondary Education                     |
| PA    | Parents' Association                             |

# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### 2 Key School Information and Management

#### (a). Background information

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

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

The school is a girls' boarding school and has 1185 number of students as at 30th June 2023. It has 22 streams and 48 teachers out of which 21 are employed by the TSC while 27 teachers are employed by the BOM.

#### (b). School Board of Management - Board Members

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

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



# ST. ECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### The functions of the School Board of Management are to:

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

### c Committees of the Board

| Ref. | Name of Committee                                  | Names of Members        | Designation | Number of meetings attended during the year (X out of XX) |
|------|----------------------------------------------------|-------------------------|-------------|-----------------------------------------------------------|
| 1    | Executive Committee                                | Dr. Lilian Odero        | Chairperson | 02                                                        |
|      |                                                    | Ms. Vicky Onyango       | Secretary   | 02                                                        |
|      |                                                    | Mrs. Priscilla Nyakombo | Member      | 02                                                        |
|      |                                                    | Mr. Paul Nyajure        | Member      | 02                                                        |
|      |                                                    |                         |             |                                                           |
|      |                                                    |                         |             |                                                           |
| 2    | Audit Committee                                    | Mr. Jacob Okal          | Chairperson | None                                                      |
|      |                                                    | Ms. Vicky Onyango       | Secretary   | "                                                         |
|      |                                                    | Dr. Stella Juma         | Member      | "                                                         |
|      |                                                    | Dr. Lilian Odero        | Member      | "                                                         |
|      |                                                    | Eng. Adrian Ouma        | Member      | "                                                         |
|      |                                                    |                         |             |                                                           |
|      |                                                    |                         |             |                                                           |
| 3    | Finance, Procurement and General-purpose Committee |                         |             |                                                           |
|      |                                                    | Mr. Jacob Okal          | Member      | 02                                                        |
|      |                                                    | Ms. Vicky Onyango       | Secretary   | 02                                                        |
|      |                                                    | Dr. Stella Juma         | Chairperson | 02                                                        |
|      |                                                    | Dr. Lilian Odero        | Member      | 02                                                        |
|      |                                                    | Eng. Adrian Ouma        | Member      | 02                                                        |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

## Committees of the Board (Continued)

|   |                                     |                         |           |      |
|---|-------------------------------------|-------------------------|-----------|------|
| 4 | Academic Committee                  | Mr. Linus Sijenye       | Chairman  | 04   |
|   |                                     | Ms. Vicky Onyango       | Secretary | 04   |
|   |                                     | Dr. Lilian Otero        | Member    | 04   |
|   |                                     | Mr. Julius Kolwa        | Member    | 04   |
|   |                                     | Mr. Joseph Kidenda      | Member    | 04   |
| 5 | Development Committee               | Eng. Adrian Ouma        | Chairman  | 03   |
|   |                                     | Ms. Vicky Onyango       | Secretary | 03   |
|   |                                     | Mrs. Priscilla Nyakombo | Member    | 03   |
|   |                                     | Adv. Felix Orege        | Member    | 03   |
|   |                                     | Mr. Paul Nyajure        | Member    | 03   |
| 6 | Discipline, Ethics & Integrity Comm | Mrs. Priscilla Nyakombo | Chairman  | 02   |
|   |                                     | Ms. Vicky Onyango       | Secretary | 02   |
|   |                                     | Ms. Rosila Waringa      | Member    | 02   |
|   |                                     | Mr. Julius Kolwa        | Member    | 02   |
|   |                                     | Mrs. Caroline Odhiambo  | Member    | 02   |
| 7 | Human Rights & Students Welfare C   | Mr. Paul Nyajure        | Member    | 02   |
|   |                                     | Mrs. Elizabeth Kagombe  | Chairman  | None |
|   |                                     | Ms. Vicky Onyango       | Secretary | "    |
|   |                                     | Adv. Felix Orege        | Member    | "    |
|   |                                     | Justice Joyce Aluoch    | Member    | "    |
|   |                                     | Dr. Samwel Okanda       | Member    | "    |
|   |                                     | Mrs. Rosenelle Odondi   | Member    | "    |

## (d) School Operation Management

For the financial year ended 30th June 2021 the school day-to-day management was under the following persons:

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





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

**Annual Report and Financial Statements for the Period ended 30th June 2023**

**(e) School contacts**

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

**(f) School Bankers**

1. Name of Bank : Kenya Commercial Bank Bank  
Branches : Kisumu & Siaya  
Equity Bank  
Branch : Siaya

**(g) Independent Auditors**

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

# CECILIA ALUOR GIRLS' SECONDARY SCHOOL

## Annual Report and Financial Statements for the Period ended 30th June 2023

### 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/202/2023           | FY 2021/2022          |
|--------------------------------------------|-----------------------|-----------------------|
| <b>Surplus/Deficit</b>                     | <b>332,437.60</b>     | <b>(191,839.30)</b>   |
| <b>Capitation grants from MOE:</b>         |                       |                       |
| Tuition account                            | 3,179,866.00          | 2,996,891.00          |
| Operations account                         | 9,323,653.00          | 12,220,203.75         |
| Infrastructure account                     | 6,520,308.00          | 10,132,297.00         |
| <b>Total Capitation Grants received</b>    | <b>19,023,827.00</b>  | <b>25,349,391.75</b>  |
| <b>Other Funds Received:</b>               |                       |                       |
| School Fund & Other Monies account         | 58,447,038.40         | 35,364,600.25         |
| Miscellaneous incomes                      | 3,351,174.00          | 1,523,113.00          |
| <b>Total Other Funds Received</b>          | <b>61,798,212.40</b>  | <b>36,887,713.25</b>  |
| <b>Total Funds Received</b>                | <b>80,822,040.30</b>  | <b>62,237,105.00</b>  |
| <b>Ratio of Capitation Grants/Student:</b> |                       |                       |
| <b>Student Enrolment:</b>                  | <b>1158</b>           | <b>1085</b>           |
| Tuition account                            | 2745.9                | 2,762.1               |
| Operations account                         | 8051.5                | 11,262.9              |
| Infrastructure account                     | 5630.6                | 9,338.5               |
| School Fund & Other Monies account         | <b>53,366.3</b>       | 35,316.6              |
| <b>Movement of Debtors</b>                 | <b>15,332,209.40</b>  | <b>6,425,594.35</b>   |
| <b>Movement of Creditors</b>               | <b>(9,126,494.00)</b> | <b>(2,733,195.00)</b> |
| <b>Movement of Cash Balances</b>           | <b>3,128.00</b>       | <b>34,580.00</b>      |
| <b>Movement of Bank Balances</b>           | <b>3,403,784.18</b>   | <b>2,704,284.33</b>   |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### (b) Teacher-Student Ratio:

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

### Mean Score in the 2022 KCSE:

[c]

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

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

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

**(d). Number of Candidates in the 2021 KCSE:**

| Year | No. of candidates |
|------|-------------------|
| 2022 | 271               |
| 2021 | 263               |
| 2020 | 224               |
| 2019 | 215               |

**(c). Capacity of the School:**

| Details           | Actual Number | Shortage | Total Required |
|-------------------|---------------|----------|----------------|
| Student Enrolment | 1158          | -        | -              |
| Dormitories       | 13            | 04       | 17             |
| Classrooms        | 21            | 12       | 33             |
| Toilets           | 49            | 14       | 63             |
| Bathrooms         | 6             | 03       | 09             |
| Library           | 01            | 01       | 02             |
| Computer Lab      | 01            | 01       | 02             |
| Dining Hall       | 01            | 01       | 02             |
| Laboratories      | 03            | 01       | 03             |

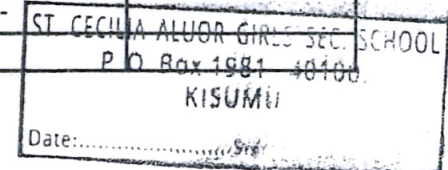
**(d) Development projects carried out by the school:**

The following development projects were undertaken in year 2023:

| No. | Project(s)          | Source of funds | Status    | Initial Cost      | Amount Spent    | Expected Completion Time |
|-----|---------------------|-----------------|-----------|-------------------|-----------------|--------------------------|
| 1   | Stroyed Classroom   | MOE/MIF         | Completed | Kshs.4,299,000.00 | Ksh3,075,050.00 | On going                 |
| 2   | Mordern sanitation  | Parents' Funds  | On-going  | Ksh. 3,300,000.00 | --              |                          |
| 3   | Emergency provision |                 |           | Ksh. 563,000.00   | -               |                          |

Signature.....  
School Principal

Date: 8/7/24





# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### 4 Statement of School Management Responsibility

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

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

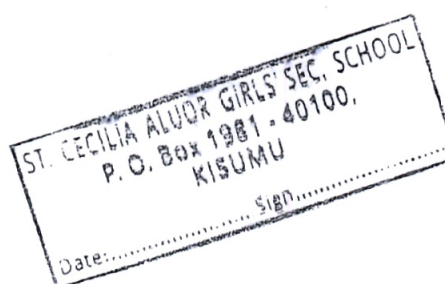
The Board of Management of St. Cecilia Aluor Girls' Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of school's transactions during the financial year ended 30th June, 2022 and of the school's financial position as at that date.

Signature.....  
Name : DR. LILIAN ODERO  
Designation: Chairperson, School Board of Management  
Date : 08/07/24

Signature.....  
Name : VICKY ONYANGO  
Designation: School Principal & Secretary to Board of Management  
Date : 8/7/24

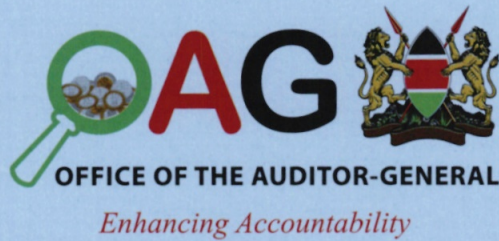
Signature.....  
Name : OKOTHE MIRIAM AKINTI  
Designation: Bursar/Finance Officer  
Date : 8/7/2024





# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – SIAYA COUNTY**

---

### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Adverse Opinion**

I have audited the accompanying financial statements of St. Cecilia Aluor Girls' Secondary School – Siaya County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts



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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of St. Cecilia Aluor Girls' Secondary School – Siaya County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Adverse Opinion**

### **1. Lack of a Trial Balance**

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

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

### **2. Accounts Receivables**

#### **2.1. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.21,116,334 which includes balances of Kshs.21,085,134, Kshs.25,200 and Kshs.6,000 in respect of fee arrears, salary advances and imprest respectively and as disclosed in Note 13 to the financial statements. However, the supporting schedule with students details and dates the fees arrears were incurred were not provided for audit review. Further, non-fees receivables in respect of salary advances and imprest balances of Kshs.25,200,000 and Kshs.6,000 were not supported with salary advance statements and imprest register details. The Management did not prepare an ageing analysis to assess the status of outstanding fees owed to the School by students and the length of time they had remained outstanding. In addition, significant accounting policies on accounts receivables as disclosed in Note 5 to the financial statements is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.21,116,334 could not be confirmed.



## **2.2. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.21,085,134 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.1,326,855 and Kshs.2,762,240 which had been outstanding for more two (2) and three (3) years respectively. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statements of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balances of Kshs.1,326,855 and Kshs.2,762,240 could not be confirmed.

## **3. Accounts Payables**

### **3.1. Variances in Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.16,874,191 which includes balance of Kshs.13,372,031 in respect of trade creditors as disclosed in Note 14 to the financial statements. However, the balance varies with balance of Kshs.8,026,997 and as disclosed in Annex 1 and Annex 6 to the financial statements resulting to an unexplained or an unreconciled variance of Kshs.5,345,034.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.13,372,031 could not be confirmed.

### **3.2. Unsupported Accounts Payable**

The statements of financial assets and liabilities reflects accounts payable balance of Kshs.16,874,191 which includes balances of Kshs.13,372,031 and Kshs.3,631,653 in respect of trade creditors and other creditors respectively and as disclosed in Note 14 to the financial statements. However, the supporting documents including ledger schedule with detailed list of the suppliers, invoices, delivery notes, local service or local purchase order numbers, interim or completion certificates for the works done, issues and receipts vouchers and the dates when the bills were incurred to confirm the validity of the payables were not provided for audit review. Further, other creditors included prepaid fees of an amount of Kshs.3,631,5653 which were not supported with student details. The Management did not prepare an ageing analysis to assess the status of outstanding balances due to the creditors and the length of time they had remained outstanding.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.16,874,191 could not be confirmed.

## **4. Cash and Cash Equivalents**

### **4.1. Unsupported Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,816,471 which includes balances of Kshs.1,791,719 and Kshs.24,752 in respect of bank balance and cash in hand respectively and as disclosed in Note 10 and Note 11 to the financial statements. The bank balance of Kshs.1,791,719



was in respect of six (6) bank accounts, two (2) bank accounts with Nil balances and an M-pesa Pay bill account. However, the bank balances were not supported with certificates of bank balances, cash books, bank statements and bank reconciliation statements. In addition, the cash in hand balance of Kshs.24,752 was not supported with Board of Survey report.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.1,816,471 could not be confirmed.

#### **4.2. Overdrawn Account and Netting off of Bank Balance**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,816,471 which includes balances of Kshs.1,791,719 and Kshs.24,752 in respect of bank balance and cash in hand respectively and as disclosed in Note 10 and Note 11 to the financial statements. Included in the bank balance is one bank accounts with an overdrawn balance of Kshs.164,655 which has been netted off bank balances of Kshs.1,791,719 contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.1,791,719 could not be confirmed.

#### **5. Unsupported Bank Loan**

The statement of receipts and payments reflects miscellaneous income of an amount of Kshs.3,335,174 which includes an amount of Kshs.2,423,44 in respect of loan facility/borrowing and as disclosed in Note 5 to the financial statements. However, review of the statement of cash flow revealed loan repayments which was not disclosed as payment in respect to payment for school fund and boarding. Further, supporting documents including approval authorities from Ministry of Education, Board of Management approval minutes, loan contract agreement, bank statement and loan repayment schedules were not provided for audit review.

In the circumstances, the accuracy, completeness and existence of the bank loan could not be confirmed.

#### **6. Unsupported Capitation Grants**

The statement of receipts and payments reflects an amount of Kshs.3,179,866, Kshs.9,323,653 and Kshs.6,520,308 in respect of capitation grants for tuition, operations and infrastructure and as disclosed in Note 1, 2 and 3 to the financial statements. However, supporting documents including National Education Management and Information System (NEMIS) student data and acknowledgment receipts, school student enrolment registers and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of capitation grants for tuition, operations and infrastructure of amounts of Kshs.3,179,866, Kshs.9,323,653 and Kshs.6,520,308 respectively could not be confirmed.



## **7. Unsupported School Fund Income-Parents Contribution**

The statement of receipts and payments reflects an amount of Kshs.58,447,038 in respect of school fund income-parent's contributions/fees and as disclosed in Note 4 to the financial statements. However, supporting schedules including student fee receipts statements and bank statements were not provided for audit review. Further, corresponding Note 4 to the financial statements revealed an amount of Kshs.58,585,357 resulting to unexplained and unreconciled variance of Kshs.138,319.

In the circumstances, the accuracy and completeness of parent's contributions/fees-school fund account of an amount of Kshs.58,447,038 could not be confirmed.

## **8. Unsupported Miscellaneous Income**

The statement of receipts and payments reflects an amount of Kshs.3,351,174 in respect of miscellaneous income and as disclosed in Note 5 to the financial statements. However, supporting schedules including official receipts statements and bank statements were not provided for audit review. Further, corresponding Note 5 to the financial statements revealed an amount of Kshs.3,335,174 resulting to unexplained and unreconciled variance of Kshs.16,000.

In the circumstances, the accuracy and completeness of miscellaneous income of an amount of Kshs.3,351,174 could not be confirmed.

## **9. Unsupported Payments for Tuition**

The statement of receipts and payments reflects an amount of Kshs.3,337,959 in respect of payments for operations and as disclosed in Note 6 to the financial statements. However, supporting documents including expenditure schedules were not provided for audit review.

In the circumstances, the accuracy and completeness of payments for tuition of an amount of Kshs.3,337,959 could not be confirmed.

## **10. Unsupported Payments for Operations**

The statement of receipts and payments reflects an amount of Kshs.7,507,308 in respect of payments for operations and as disclosed in Note 7 to the financial statements. However, supporting documents including expenditure schedules were not provided for audit review.

In the circumstances, the accuracy and completeness of payments for operations of an amount of Kshs.7,507,308 could not be confirmed.

## **11. Unsupported Boarding and School Fund Payments**

The statement of receipts and payments reflects an amount of Kshs.54,025,696 in respect of boarding and school fund payments and as disclosed in Note 9 to the financial statements. However, supporting documents including expenditure schedules and cash



book details were not provided for audit review. Further, corresponding Note 9 to the financial statements revealed an amount of Kshs.57,505,439 resulting to unexplained and unreconciled variance of Kshs.3,479,743.

In the circumstances, the accuracy and completeness of boarding and school fund payments of an amount of Kshs.54,025,696 could not be confirmed.

## **12. Unsupported Payments for Infrastructure**

The statement of receipts and payments reflects an amount of Kshs.4,446,700 in respect of payments for infrastructure and as disclosed in Note 8 to the financial statements. However, supporting documents including bills of quantities of works done, payment vouchers, procurement records, certificate of inspection and acceptance and certificates of works completed were not provided for audit review. Further, corresponding Note 8 to the financial statements revealed an amount of Kshs.4,446,918 resulting to unexplained and unreconciled variance of Kshs.218.

In the circumstances, the accuracy and completeness of payments for infrastructure of an amount of Kshs.4,446,700 could not be confirmed.

## **13. Unsupported Personnel Emoluments Expenditure**

The statement of receipts and payments reflects payments for operations and payments for school fund and boarding account amount of Kshs.7,507,308 and Kshs.54,025,696 respectively which include amounts of Kshs.437,455 and Kshs.12,863,376 and Kshs.3,867,916 in respect of personnel emoluments and Board of Management (BOM) teachers respectively all totalling to Kshs.17,168,747 and as disclosed in Notes 7 and 9 to the financial statements. However, supporting documents including payrolls, approved staff establishment and BOM recruitment minutes for were not provided for audit.

In the circumstances, the accuracy and completeness of personnel emoluments payments totalling to Kshs.17,168,747 could not be confirmed.

## **14. Inaccuracies in the Financial Statements**

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

### **14.1. Variance Between the Financial Statements and Comparative Balances**

The financial statements reflect twenty-three (23) comparative balances which varies with the prior year 2021/2022 audited statements comparative balances as shown below;

| <b>Component Description</b>              | <b>Notes</b> | <b>Financial Statements for 2022/2023 (Kshs.)</b> | <b>Audit Financial Statements 2021/2022 (Kshs.)</b> | <b>Variance (Kshs.)</b> |
|-------------------------------------------|--------------|---------------------------------------------------|-----------------------------------------------------|-------------------------|
| <b>Statement of Receipts and Payments</b> |              |                                                   |                                                     |                         |
| Government Grants for Tuition             | 1            | 3,948,320                                         | 3,872,855                                           | 75,465                  |



| <b>Component Description</b>                | <b>Notes</b> | <b>Financial Statements for 2022/2023 (Kshs.)</b> | <b>Audit Financial Statements 2021/2022 (Kshs.)</b> | <b>Variance (Kshs.)</b> |
|---------------------------------------------|--------------|---------------------------------------------------|-----------------------------------------------------|-------------------------|
| Governments Grants for Operations           | 2            | 8,704,268                                         | 8,704,167                                           | 101                     |
| Grants for Infrastructure                   | 3            | 8,650,952                                         | 7,748,000                                           | 902,952                 |
| Schools Fund Income - Parents Contributions | 4            | 56,266,834                                        | 51,470,053                                          | 4,796,781               |
| Miscellaneous Income                        | 5            | 1,375,945                                         | 430,065                                             | 945,880                 |
| <b>Total Receipts</b>                       |              | <b>78,946,318</b>                                 | <b>72,655,204</b>                                   | <b>6,291,114</b>        |
| Payments for Tuition                        | 6            | 5,383,000                                         | 337,926                                             | 5,045,074               |
| Payments for Operations                     | 7            | 10,986,869                                        | 11,093,442                                          | (106,573)               |
| Payments for Infrastructure                 | 8            | 8,040,424                                         | 6,240,298                                           | 1,800,126               |
| Payments for Boarding and School Fund       | 9            | 51,354,660                                        | 54,409,187                                          | (3,054,527)             |
| <b>Total Payments</b>                       |              | <b>75,764,954</b>                                 | <b>74,480,854</b>                                   | <b>1,284,100</b>        |
| <b>Surplus/Deficit</b>                      |              | <b>3,181,364</b>                                  | <b>3,473,715</b>                                    | <b>(292,351)</b>        |
| <b>Statement of Cash Flow</b>               |              |                                                   |                                                     |                         |
| Government Grants for Tuition               | 1            | 3,948,320                                         | 3,872,855                                           | 75,465                  |
| Governments Grants for Operations           | 2            | 8,704,268                                         | 8,704,167                                           | 101                     |
| Grants for Infrastructure                   | 3            | 8,650,952                                         | 7,748,000                                           | 902,952                 |
| Schools Fund Income - Parents Contributions | 4            | 56,266,834                                        | 51,470,053                                          | 4,796,781               |
| Miscellaneous Income                        | 5            | 1,375,945                                         | 430,065                                             | 945,880                 |
| <b>Total Receipts</b>                       |              | <b>78,946,318</b>                                 | <b>72,655,204</b>                                   | <b>6,291,114</b>        |
| Payments for Tuition                        | 6            | 5,383,000                                         | 337,926                                             | 5,045,074               |
| Payments for Operations                     | 7            | 10,986,869                                        | 11,093,442                                          | (106,573)               |
| Payments for Infrastructure                 | 8            | 8,040,424                                         | 6,240,298                                           | 1,800,126               |
| Payments for Boarding and School Fund       | 9            | 51,354,660                                        | 54,409,187                                          | (3,054,527)             |
| <b>Total Payments</b>                       |              | <b>75,764,954</b>                                 | <b>74,480,854</b>                                   | <b>1,284,100</b>        |

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

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

The financial statements reflect nine (9) comparative balances in the Notes to the financial statements which varies with the prior year 2021/2022 audited financial statements as shown below;



| <b>Components</b>                         | <b>Notes</b> | <b>Financial Statements for 2022/2023 (Kshs.)</b> | <b>Audit Financial Statements 2021/2022 (Kshs.)</b> | <b>Variance (Kshs.)</b> |
|-------------------------------------------|--------------|---------------------------------------------------|-----------------------------------------------------|-------------------------|
| Government Grants for Tuition             | 1            | 3,948,320                                         | 3,972,243                                           | (23,923)                |
| Governments Grants for Operations         | 2            | 8,704,268                                         | 9,541,919                                           | (837,651)               |
| Grants for Infrastructure                 | 3            | 8,650,952                                         | 7,771,913                                           | 879,039                 |
| Schools Fund Income-Parents Contributions | 4            | 56,266,834                                        | 50,548,524                                          | 5,718,310               |
| Miscellaneous Income                      | 5            | 1,375,945                                         | 346,465                                             | 1,029,480               |
| Payments for Tuition                      | 6            | 5,383,000                                         | 3,737,927                                           | 1,645,073               |
| Payments for Operations                   | 7            | 10,986,869                                        | 10,121,197                                          | 865,672                 |
| Payments for Infrastructure               | 8            | 8,040,424                                         | 6,240,298                                           | 1,800,126               |
| Payments for Boarding and School Fund     | 9            | 51,354,660                                        | 47,064,603                                          | 4,290,057               |

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

#### **14.3. Variances Between Financial Statements and Supporting Schedules**

The audit revealed five (5) items with variances between the financial statements and supporting schedules as detailed below;

| <b>Item Description</b>                 | <b>Note</b> | <b>Financial Statements Amount (Kshs.)</b> | <b>Supporting Schedule Amount (Kshs.)</b> | <b>Variance (Kshs.)</b> |
|-----------------------------------------|-------------|--------------------------------------------|-------------------------------------------|-------------------------|
| Government Grants for Infrastructure    | 3           | 6,520,308                                  | 4,675,000                                 | 1,845,308               |
| School Fund Income-Parents contribution | 4           | 58,447,038                                 | 53,442,880                                | 5,004,158               |
| School Fund Income-Other Receipts       | 5           | 3,351,174                                  | 3,338,024                                 | 13,150                  |
| Payments Infrastructure                 | 8           | 4,446,700                                  | 4,446,918                                 | (218)                   |
| Boarding and School Fund Payments       | 9           | 54,025,696                                 | 69,627,717                                | (15,602,021)            |

The resultant variances have not been explained or reconciled.

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



#### **14.4. Inaccurate Statement of Receipts and Payments**

The statement of receipts and payments reflects an amount of Kshs.80,822,040 and Kshs.69,317,663 in respect of total receipts and payments respectively resulting to deficit of an amount of Kshs.11,504,377. However, re-casting the accuracy of the statement revealed surplus of an amount of Kshs.11,504,377.

In the circumstances, the accuracy and completeness of the amounts of Kshs.11,504,377 in respect of deficit in the statement could not be confirmed.

#### **14.5. Unbalance Statement of Assets and Liabilities**

The statement of assets and liabilities reflects net financial position balance of Kshs.6,058,615 which includes balance of Kshs.9,612,627 and Kshs.3,554,013 in respect of accumulated funds and deficit respectively. However, re-casting the accuracy of the statement of receipts and payments revealed a surplus of Kshs.11,504,377 resulting to re-computed net financial position balance of Kshs.21,117,004 which is at variance with the balance of Kshs.6,058,615 in respect of net financial assets by an unexplained and unreconciled difference of Kshs.15,058,389.

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

#### **14.6. Anomalies in the Statement of Cash Flows**

The statement of cash flows reflects balance of Kshs.1,816,417 in respect of cash and cash equivalents prepared through indirect method of presentation of the cash flow statements. However, the Management did not present a reconciliation from profit to cashflows by adjusting surplus or deficit from non-operating and non-cash transactions and for changes in working capital. This was contrary to Section 4.3.3 of the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021. Further, re-casting the accuracy of the statement revealed cash and cash equivalents of Kshs.16,874,861 resulting to unexplained and unreconciled variance of Kshs.15,058,444.

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

#### **14.7. Anomalies in the Statement of Budgeted Versus Actual Amounts**

The statement of budgeted versus actual amounts reflects final income budget and actual on a comparable basis of Kshs.88,663,677 and Kshs.52,344,152 respectively. The statement also reflects final expenditure budget and actual on a comparable basis of Kshs.122,634,731 and un-tabulated total expenditure of Kshs.69,316,451 respectively. However, re-casting the accuracy of the statement revealed expenditure budget, actual income and expenditure of Kshs.89,934,731, Kshs.54,149,798 and Kshs.69,316,451 resulting to unexplained and unreconciled variance of Kshs.32,700,000, Kshs.1,805,646 and Kshs.3,334,788 respectively. Further, re-casting for the accuracy of the statement



revealed underfunding and under expenditure of Kshs.34,513,879 and Kshs.20,618,280 respectively. In addition, review of the statement revealed that the actual receipts and expenditure on a comparable basis of Kshs.52,344,152 and re-calculated expenditure of Kshs.69,316,451 respectively which were at variance with amounts in the statements of receipts and payments amounts of Kshs.80,822,040 and Kshs.69,317,663 resulting to unexplained and unreconciled variances of Kshs.28,477,888 and Kshs.1,212 respectively.

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

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.88,663,677 and re-computed amount of Kshs.54,149,798 respectively, resulting to re-computed under-funding of Kshs.34,513,879 or 39 % of the budget. However, the School spent re-computed amount of Kshs.69,316,451 against actual receipts of Kshs.54,149,798 resulting to an over expenditure of Kshs.15,166,653 or 28 % of actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based



on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.54,025,696 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.140,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the value for money transferred to KESSHA amounting to Kshs.140,000 could not be confirmed.

### **2. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.19,023,827 and as disclosed in Notes 1, 2 and 3 to the financial statements. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2022/2023, NEMIS reflected one thousand one hundred and seventy-four (1,174) students while records from the County Director of Education had one thousand one hundred and eighty five (1,185) students, resulting to an under-funding of the School by amount totalling Kshs.32,450. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

### **3. Excess Supply of Books**

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed five thousand two hundred and eighty-six (5,286) books to the School while only three thousand one hundred and seventy-six (3,176) books were issued to the students, resulting to an unexplained excess text books of two thousand one hundred and ten (2,110) books in the School store.

In the circumstances, value for money on the excess two thousand one hundred and ten (2,110) text books could not be confirmed.



#### **4. Long Outstanding Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.16,874,191 and as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables balance of Kshs.7,396,065 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

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

#### **5. Failure to Prepare School Improvement Plan**

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

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

#### **6. Failure to Transfer Infrastructure Funds**

The statement of receipts and payments reflects grants for infrastructure of an amount of Kshs.6,520,308 which includes an amount of Kshs.4,648,000 and Kshs.1,872,308 in respect of maintenance improvement funds from MOE/GOK and PTA Dev respectively and as disclosed in Note 3 to the financial statements. However, review of the operations bank accounts details revealed that only a total amount of Kshs.4,500,000 in respect of infrastructure funds were transferred to the school infrastructure account resulting to an amount of Kshs.2,020,308 not transferred. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which states that that 'infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account'.

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

#### **7. Lack of a Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.80,822,040 and Kshs.69,317,663 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.



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

#### **8. Irregular Procurement from Non-Prequalified Suppliers**

The statement of receipts and payments reflects payments for tuition of an amount of Kshs.3,337,959 and as disclosed in Note 6 to the financial statements. However, review of the supporting documents including payment vouchers revealed that payments totalling to Kshs.2,461,000 in respect of tuition were sourced from thirteen (13) local suppliers who were not prequalified. This was contrary to Section 3 of the Public Procurement and Asset Disposal Act, 2015 which states that states that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified.

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

#### **9. Unapproved Budget**

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

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

#### **10. Unbalanced Budget**

The statement of comparison of budget and actual amounts for the year ended 30 June, 2023 reflects a final income budget of Kshs.88,663,677 and an expenditure final budget of Kshs.122,634,731 resulting in a variance of Kshs.33,971,054 and was therefore unbalanced. This was contrary to the provisions of Section 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that 'budget revenue and expenditure appropriation shall be balanced'.

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

#### **11. Failure to Maintain an Imprest Register**

The statement of receipts and payments reflects payments for operations and payments for school fund and boarding account amount of Kshs.7,507,308 and Kshs.54,025,696 respectively which include amounts of Kshs.1,001,199 and Kshs.3,380,564 in respect of local transport and travel totalling to Kshs.4,381,763 and as disclosed in Notes 7 and 9 to the financial statements. However, review of the payments revealed that they were made through issuance of imprest but an imprests register was not maintained. This was contrary to Regulation 93(4c) and (5) of the Public Finance Management (National



Government) Act, 2015 which provides that before issuing temporary imprests under paragraph (2) the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for. The holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

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

## **12. Failure to Maintain a Fixed Asset Register**

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

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

## **13. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

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

- i. The headers on the financial statements reflect the words “for the period ended 30 June, 2023” instead of the words “for the year ended 30 June, 2023”
- ii. The page on the report of the Auditor-General is indicated as “for the year 2022” instead of “for the year 2023”.
- iii. The functions of the School’s Board of Management report under the preamble information on page iv wrongly indicated the number of meetings attended during the year as (X out of XX).
- iv. Key School information and Management report indicated student enrolment at one thousand one hundred and eighty-five (1,185) on page iii which is at variance with student enrolment at one thousand one hundred and fifty-eight (1,158) on page ix resulting to unexplained and unreconciled variance of twenty-seven (27).
- v. The date on when the financial statements were approved are not indicated.
- vi. The statement of budgeted versus actual amounts did not present budget utilization differences and percentage utilization as required by the approved financial reporting template.

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



#### **14. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 13 June, 2024 instead of the statutory deadline of 30 September, 2022/2023. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September of the fiscal year in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

##### **Basis for Conclusion**

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

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

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

##### **2. Lack of Risk Management Policy and IT Policy**

Review of the documents provided for audit revealed that the School Management had not established a Risk Management Policy to guide on the development of risk management strategies, which include fraud prevention mechanism and a system of risk



management and internal control that builds robust business operations'. In addition, the School did not approve Information Technology Policy for governance and management of its ICT resources.

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

### **3. Lack of Insurance Cover for Assets**

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

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

### **4. Weak Human Resource Management Practices**

Review of personnel records show that the school does not have in place a human resource policy, an approved salary structure, an approved scheme of service for its staff, defined job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to ascertain how recruitments, promotion and rewards of staff were determined. This has the effect of creating unfair human resource practices affecting employee's morale negatively. In addition, the payrolls were maintained in excel format which can be altered without a trail. The payrolls do not include personal numbers, date of employment, date of retirement and job grade of the employees.

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

### **7. Management of Scholarship and Bursaries**

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

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

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash



Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing and as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in



accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.



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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 November, 2024



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

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

| Description                            | Note | FY 2022-2023         | FY 2021-2022         |
|----------------------------------------|------|----------------------|----------------------|
|                                        |      | Kshs                 | Kshs                 |
| <b>Financial Assets:</b>               |      |                      |                      |
| <b>Cash and Cash Equivalents</b>       |      |                      |                      |
| Bank balances                          | 10   | 1,791,719.43         | 3,403,784.18         |
| Cash balances                          | 11   | 24,752.00            | 3,128.00             |
| Short term investments                 | 12   | -                    | -                    |
| <b>Total Cash and Cash Equivalents</b> |      | <b>1,816,471.43</b>  | <b>3,406,912.18</b>  |
| Accounts Receivables                   | 13   | 21,116,334.40        | 15,332,209.40        |
| <b>Total Financial Assets</b>          |      | <b>22,932,805.83</b> | <b>18,739,121.58</b> |
| <b>Financial Liabilities:</b>          |      |                      |                      |
| Accounts Payables                      | 14   | (16,874,191.00)      | (9,126,494.00)       |
| <b>NET FINANCIAL ASSETS</b>            |      | <b>6,058,614.83</b>  | <b>9,612,627.58</b>  |
| <b>Represented By:</b>                 |      |                      |                      |
| Accumulated Fund b/f                   | 15   | 9,612,627.58         | 6,431,263.68         |
| Surplus/deficit for the year           |      | (3,554,012.75)       | 3,181,363.90         |
| <b>NET FINANCIAL POSITION</b>          |      | <b>6,058,614.83</b>  | <b>9,612,627.58</b>  |

The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Sign:   
 Name: **DR. LILIAN ODERO**  
 Chair BOM  
 Date: **08/07/24**

Sign:   
 Name: **VICKY ONYANGO**  
 Principal/Secretary BOM  
 Date: **8/7/24**

Sign:   
 Name: **OTHMAN MWANGI**  
 Bursar/Finance Officer  
 Date: **8/7/2024**

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



**ST. CECILIA GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements for the Period ended 30th June 2023**

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

| Description                                               | Note | FY 2022-2023          | FY 2021-2022          |
|-----------------------------------------------------------|------|-----------------------|-----------------------|
| <b>Cashflows from Operating Activities:</b>               |      | <b>Kshs</b>           | <b>Kshs</b>           |
| <b>Receipts:</b>                                          |      |                       |                       |
| Government grants for Tuition                             | 1    | 3,179,866.00          | 3,948,319.50          |
| Government grants for Operations                          | 2    | 9,323,653.90          | 8,704,268.00          |
| Government grants for Infrastructure                      | 3    | 6,520,308.00          | 8,650,952.00          |
| School fund income - Parents' contributions/fees          | 4    | 58,447,038.40         | 56,266,833.60         |
| Miscellaneous income                                      | 5    | 3,351,174.00          | 1,375,945.00          |
| <b>Total Receipts</b>                                     |      | <b>80,822,040.30</b>  | <b>78,946,318.10</b>  |
| <b>Payments:</b>                                          |      |                       |                       |
| Cash outflows for Tuition                                 | 6    | 3,337,959.00          | 5,383,000.50          |
| Cash outflows for Operations                              | 7    | 7,507,308.00          | 10,986,869.00         |
| Government grants for Infrastructure                      | 8    | 4,446,700.00          | 8,040,424.00          |
| Cash outflows for Boarding and School fund                | 9    | 54,025,696.00         | 51,354,660.70         |
| <b>Total Payments</b>                                     |      | <b>69,317,663.00</b>  | <b>75,764,954.20</b>  |
| <b>Adjustments:</b>                                       |      |                       |                       |
| Increase (Decrease) in Accounts Receivable                |      | (5,784,125.00)        | (8,906,615.05)        |
| Increase (Decrease) in Accounts Payable                   |      | 7,747,697.00          | 6,393,299.00          |
| Repayment of principal borrowings                         |      | -                     | -                     |
| Acquisition of assets under MIF                           |      | 4,446,700.00          | 8,040,424.00          |
| <b>Total Adjustments</b>                                  |      | <b>6,410,272.00</b>   | <b>5,527,107.95</b>   |
| <b>Net Cash inflow/outflow from Operating Activities</b>  |      | <b>2,856,477.25</b>   | <b>8,708,471.85</b>   |
| <b>Cash flow from Investing Activities:</b>               |      |                       |                       |
| Acquisition of assets under MIF                           |      | (4,446,700.00)        | (8,040,424.00)        |
| Proceeds from sale of assets                              |      | -                     | -                     |
| Proceeds from investments                                 |      | -                     | -                     |
| Purchase of investments                                   |      | -                     | -                     |
| <b>Net Cash inflow/outflow from Investing Activities</b>  |      | <b>(4,446,700.00)</b> | <b>(8,040,424.00)</b> |
| <b>Cash flow from Financing Activities:</b>               |      |                       |                       |
| Proceeds from borrowings/loans                            |      | 2,422,444.00          | -                     |
| Repayment of principal borrowings                         |      | (2,422,444.00)        | -                     |
| <b>Net cash inflow/outflow from Financing Activities</b>  |      | <b>-</b>              | <b>-</b>              |
| <b>Net increase/decrease in cash and cash equivalents</b> |      | <b>(1,590,440.75)</b> | <b>668,047.85</b>     |
| Cash and cash equivalents at the beginning of the FY      |      | 3,406,912.18          | 2,738,864.33          |
| <b>Cash and cash equivalents at the end of the FY</b>     |      | <b>1,816,471.43</b>   | <b>3,406,912.18</b>   |

The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Sign:   
Name: **DR. WILIAN ODERO**  
Chair BOM  
Date: **08/07/24**

Sign:   
Name: **VICKY NYANG'ORO**  
Principal/Secretary BOM  
Date: **8/7/24**

Sign:   
Name: **DORETHE MIRIAM AKINT**  
Bursar/Finance Officer  
Date: **8/7/2024**

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 Period ended 30th June 2023

### 9 Statement of Budgeted versus Actual Amounts for the Year Ended 30th June 2023

| Receipts/Expenses Item                    | Original Budget      | Adjustments | Final Budget         | Actual on Comparable Basis | % of Utilization |
|-------------------------------------------|----------------------|-------------|----------------------|----------------------------|------------------|
|                                           | a                    | b           | c = a+b              | d                          | e = d/c %        |
|                                           | Kshs                 | Kshs        | Kshs                 | Kshs                       |                  |
| <b>RECEIPTS</b>                           |                      |             |                      |                            |                  |
| <b>(1) Capitation Grant on Tuition</b>    |                      |             |                      |                            |                  |
| Text books                                | -                    | -           | -                    | -                          | #DIV/0!          |
| Exercise Books                            | -                    | -           | -                    | -                          | #DIV/0!          |
| Laboratory equipment                      | -                    | -           | -                    | -                          | #DIV/0!          |
| Internal Exams                            | -                    | -           | -                    | -                          | -                |
| Teaching/Learning materials               | 6,698,763.00         | -           | 6,698,763.00         | 3,179,866.00               | 47.47            |
| <b>Sub totals</b>                         | <b>6,698,763.00</b>  | <b>-</b>    | <b>6,698,763.00</b>  | <b>3,179,866.00</b>        | <b>47.47</b>     |
|                                           |                      |             |                      |                            |                  |
| <b>(2) Capitation Grant for Operation</b> |                      |             |                      |                            |                  |
| Personal emoluments                       | 10,199,664.50        | -           | 10,199,664.50        | -                          | -                |
| Local transport & traveling               | 3,132,853.00         | -           | 3,132,853.00         | -                          | -                |
| Electricity, water & conservancies        | 5,995,860.50         | -           | 5,995,860.50         | -                          | -                |
| Medical & Insurance                       | 3,046,000.00         | -           | 3,046,000.00         | 234,300.00                 | 7.69             |
| Administration costs                      | 3,568,822.00         | -           | 3,568,822.00         | -                          | -                |
| Activity                                  | 2,413,000.00         | -           | 2,413,000.00         | 901,563.00                 | 27.33            |
| <b>Sub totals</b>                         | <b>28,356,200.00</b> | <b>-</b>    | <b>28,356,200.00</b> | <b>1,135,863.00</b>        | <b>3.15</b>      |
| <b>Sub totals (1 &amp; 2)c/f</b>          | <b>35,054,963.00</b> | <b>-</b>    | <b>35,054,963.00</b> | <b>4,315,729.00</b>        | <b>11.62</b>     |



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023 (Continued)

|                                                  | a                    | b        | c                    | d                    | e = d/c %    |
|--------------------------------------------------|----------------------|----------|----------------------|----------------------|--------------|
| Sub totals (1 & 2) b/f                           | 35,054,963.00        | -        | 35,054,963.00        | 4,315,729.00         | 11.62        |
| <b>(3) Grants for Infrastructure</b>             |                      |          |                      |                      |              |
| Maintenance & Improvement - MOE                  | 6,405,000.00         | -        | 6,405,000.00         | 4,675,000.00         | 72.99        |
| Maintenance & Improvement - Parents' MIF         | 2,562,000.00         | -        | 2,562,000.00         | 2,739,768.00         | 106.94       |
| Maintenance & Improvement - Parents' PTA Dev     | -                    | -        | -                    | -                    | #DIV/0!      |
| Sub totals                                       | 8,967,000.00         |          | 8,967,000.00         | 7,389,768.00         |              |
|                                                  |                      |          |                      |                      |              |
|                                                  |                      |          |                      |                      |              |
| <b>(4) Contribution from Parents/School Fund</b> |                      |          |                      |                      |              |
| Boarding                                         | 33,677,944.00        | -        | 33,677,944.00        | 28,741,722.00        | 85.34        |
| Local transport & traveling                      | 1,050,920.00         | -        | 1,050,920.00         | 1,249,565.00         | 115.93       |
| Electricity, water & conservancies               | 6,305,520.00         | -        | 6,305,520.00         | 6,653,374.00         | 81.22        |
| Medical & Insurance                              | -                    | -        | -                    | -                    | #DIV/0!      |
| Administration costs                             | 2,991,080.00         | -        | 2,991,080.00         | 2,328,783.00         | 77.86        |
| Activity                                         | 616,250.00           | -        | 616,250.00           | 901,563.00           | 146.30       |
| Sub totals                                       | 44,641,714.00        | -        | 44,641,714.00        | 39,875,007.00        | 85.82        |
|                                                  |                      |          |                      |                      |              |
|                                                  |                      |          |                      |                      |              |
| <b>(5) Miscellaneous Income</b>                  |                      |          |                      |                      |              |
| Loans/Borrowings                                 | -                    | -        | -                    | 2,422,444.00         | #DIV/0!      |
| Rent income                                      | -                    | -        | -                    | 121,850.00           | #DIV/0!      |
| Income from Farming activities                   | -                    | -        | -                    | -                    | #DIV/0!      |
| Insurance compensation                           | -                    | -        | -                    | -                    | #DIV/0!      |
| Income from Bus hire                             | -                    | -        | -                    | -                    | #DIV/0!      |
| Sub totals                                       | -                    |          | -                    | 2,544,294.00         | -            |
| <b>TOTAL INCOME</b>                              | <b>88,663,677.00</b> | <b>-</b> | <b>88,663,677.00</b> | <b>52,344,152.00</b> | <b>59.04</b> |



|                                        |                       |          |                       |                      |               |
|----------------------------------------|-----------------------|----------|-----------------------|----------------------|---------------|
| <b>(6) Expenditure for Tuition</b>     |                       |          |                       |                      |               |
| Text books                             | -                     | -        | -                     | -                    | #DIV/0!       |
| Reference materials                    | -                     | -        | -                     | -                    | -             |
| Exercise Books                         | -                     | -        | -                     | -                    | #DIV/0!       |
| Laboratory equipment                   | -                     | -        | -                     | -                    | #DIV/0!       |
| Internal Exams                         | -                     | -        | -                     | -                    | -             |
| Teaching/Learning materials            | 6,698,763.00          | -        | 6,698,763.00          | 3,334,788.00         | 50.90         |
| Chalk & dusters                        | -                     | -        | -                     | -                    | -             |
| <b>Sub totals</b>                      | <b>6,698,763.00</b>   | <b>-</b> | <b>6,698,763.00</b>   | <b>3,334,788.00</b>  | <b>76.58</b>  |
|                                        |                       |          |                       |                      |               |
|                                        |                       |          |                       |                      |               |
| <b>(7) Expenditure for Operation</b>   |                       |          |                       |                      |               |
| Personal emoluments                    | 5,729,606.00          | -        | 5,729,606.00          | 437,455.00           | 9.74          |
| Local transport & traveling            | 3,600,080.00          | -        | 3,600,080.00          | 1,001,199.00         | 3.31          |
| Electricity, water & conservancies     | 3,858,842.00          | -        | 3,858,842.00          | 1,372,170.00         | 45.05         |
| Medical & Insurance                    | 3,233,600.00          | -        | 3,233,600.00          | -                    | -             |
| Administration costs                   | 2,438,390.00          | -        | 2,438,390.00          | 3,615,233.00         | 126.12        |
| Activity                               | 2,246,200.00          | -        | 2,246,200.00          | 1,081,251.00         | 20.55         |
| <b>Sub totals</b>                      | <b>53,806,718.00</b>  | <b>-</b> | <b>53,806,718.00</b>  | <b>7,507,308.00</b>  | <b>13.07</b>  |
|                                        |                       |          |                       |                      |               |
|                                        |                       |          |                       |                      |               |
|                                        |                       |          |                       |                      |               |
|                                        |                       |          |                       |                      |               |
| <b>(8) Expenditure for School Fund</b> |                       |          |                       |                      |               |
| Personal emoluments                    | 8,520,536.00          | -        | 8,520,536.00          | 12,863,376.00        | 153.53        |
| Boarding                               | 33,677,944.00         | -        | 33,677,944.00         | 30,198,873.00        | 102.35        |
| Local transport & traveling            | 1,050,920.00          | -        | 1,050,920.00          | 3,380,564.00         | 372.73        |
| Electricity, water & conservancies     | 6,305,520.00          | -        | 6,305,520.00          | 5,121,140.00         | 92.90         |
| Medical & Insurance                    | -                     | -        | -                     | 138,319.00           | #DIV/0!       |
| Administration costs                   | 2,991,080.00          | -        | 2,991,080.00          | 1,287,503.00         | 66.11         |
| Activity                               | 616,250.00            | -        | 616,250.00            | 1,039,880.00         |               |
| <b>Sub totals</b>                      | <b>53,162,250.00</b>  | <b>-</b> | <b>53,162,250.00</b>  | <b>54,029,655.00</b> | <b>113.76</b> |
| <b>Sub Totals c/f</b>                  | <b>113,667,731.00</b> | <b>-</b> | <b>113,667,731.00</b> | <b>61,536,963.00</b> | <b>63.91</b>  |



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

**Annual Report and Financial Statements for the Period ended 30th June 2023**

**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023 (Continued)**

| <b>(2) EXPENDITURE FOR INFRASTRUCTURE</b> |                       |          |                       |                      |                  |
|-------------------------------------------|-----------------------|----------|-----------------------|----------------------|------------------|
|                                           | <b>a</b>              | <b>b</b> | <b>c</b>              | <b>d</b>             | <b>f = d/c %</b> |
| <b>Sub Totals c/f</b>                     | <b>113,667,731.00</b> | <b>-</b> | <b>113,667,731.00</b> | <b>61,536,96..00</b> |                  |
| <b>(9) EXPENDITURE FOR INFRASTRUCTURE</b> |                       |          |                       |                      |                  |
| Construction of Storey Dormintory         | 8,967,000.00          | -        | 8,967,000.00          | 4,444,700.00         | 49.57            |
| Purchase of Furniture (Chairs & Lockers)  | -                     | -        | -                     | -                    | #DIV/0!          |
| Construction of 3 Additional Classes      | -                     | -        | -                     | -                    | #DIV/0!          |
| Construction of 4 Classes (Tuition Block) | -                     | -        | -                     | #REF!                | #REF!            |
| <b>Sub Totals</b>                         | <b>8,967,000.00</b>   | <b>-</b> | <b>8,967,000.00</b>   | <b>#REF!</b>         |                  |
|                                           |                       |          |                       |                      |                  |
| <b>TOTAL EXPENDITURE</b>                  | <b>122,634,731.00</b> | <b>-</b> | <b>122,634,731.00</b> | <b>#REF!</b>         | <b>#REF!</b>     |



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



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

**10 SIGNIFICANT ACCOUNTING POLICIES**

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

**1 Statement of compliance and basis of preparation**

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

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

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

**2 Recognition of receipts and payments**

The school 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 recognizes all expenses when the event occurs and the related cash has actually been paid out by the school. Income arising from school fees is recognized when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

**3 In-kind contributions**

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

**4 Cash and cash equivalents**

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



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5 Accounts Receivable**

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

**6 Accounts Payable**

For the purposes of these financial statements deposits and other retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties.

Payables also includes expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**7 Non-Current Assets**

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

**8 Budget**

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

**9 Comparative figures**

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

**10 Subsequent events**

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



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### 11 NOTES TO THE FINANCIAL STATEMENTS

#### 1 Government Grant for Tuition

| Description                      | FY 2022-2023        | FY 2021-2022        |
|----------------------------------|---------------------|---------------------|
|                                  | Kshs                | Kshs                |
| Text books                       | -                   | -                   |
| Reference materials              | -                   | -                   |
| Exercise books                   | -                   | -                   |
| Lab. equipment & chemicals       | -                   | -                   |
| Internal exams                   | -                   | -                   |
| Teaching & learning resources    | 3,179,866.00        | 3,872,844.00        |
| Chalk & dusters                  | -                   | -                   |
| Teachers' guides                 | -                   | -                   |
| Opening bank balance - undercast | -                   | 75,475.50           |
| <b>Total</b>                     | <b>3,179,866.00</b> | <b>3,948,319.50</b> |

#### 2 Government Grant for Operations

| Description                      | FY 2022-2023        | FY 2021-2022        |
|----------------------------------|---------------------|---------------------|
|                                  | Kshs                | Kshs                |
| Personal emoluments              | -                   | -                   |
| Local transport & travel         | -                   | -                   |
| Electricity, water & conservancy | -                   | -                   |
| Medical & insurance              | 234,300.00          | -                   |
| Administrative costs             | -                   | -                   |
| Activity                         | 468,600.00          | -                   |
| Other vote heads                 | 8,663,753.90        | 8,704,167.00        |
| Opening bank balance - undercast | -                   | 101.00              |
| <b>Total</b>                     | <b>9,366,653.90</b> | <b>8,704,268.00</b> |

#### 3 Grants for Infrastructure

| Description                                  | FY 2022-2023        | FY 2021-2022        |
|----------------------------------------------|---------------------|---------------------|
|                                              | Kshs                | Kshs                |
| Maintenance & Improvement Fund (MOE/GOK)     | 4,648,000.00        | 5,115,000.00        |
| Maintenance & Improvement Fund (Parents-MIF) | 1,872,308.00        | 3,529,192.00        |
| Opening cash balance - undercast             | -                   | 6,760.00            |
| <b>Total</b>                                 | <b>6,520,308.00</b> | <b>8,650,952.00</b> |



**T. CECILIA ALUOR GIRLS' SECONDARY SCHOOL**

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

**4 School Fund Income - Parents' Contribution/Fees**

| Description                                       | FY 2022-2023         | FY 2021-2022         |
|---------------------------------------------------|----------------------|----------------------|
|                                                   | Kshs                 | Kshs                 |
| Other voteheads                                   | -                    | -                    |
| Boarding                                          | 28,741,722.40        | 37,538,373.40        |
| Personal emoluments                               | 6,653,747.00         | 6,938,930.80         |
| Local transport & travel                          | 1,249,565.00         | 870,186.50           |
| Electricity, water & conser                       | 5,135,388.00         | 4,382,883.00         |
| Medical                                           | 138,319.00           | -                    |
| Insurance (Life/Property)                         | -                    | -                    |
| Administrative costs                              | 2,328,783.00         | 2,265,391.00         |
| Activity                                          | 901,563.00           | 1,050,576.00         |
| BOM teachers                                      | 6,405,307.00         | 2,088,707.80         |
| PA Levies                                         | -                    | -                    |
| RMI/MIF                                           | 1,830,318.00         | -                    |
| Opening bank balance - Undercast                  | -                    | 1,120,125.10         |
| Other boarding items/transfers/Arears/Prepayments | 5,200,645.00         | 11,660.00            |
| Bank commission                                   | -                    | -                    |
| <b>Total</b>                                      | <b>58,585,357.40</b> | <b>56,266,833.60</b> |

**5 Miscellaneous Incomes**

| Description                   | FY 2022-2023        | FY 2021-2022        |
|-------------------------------|---------------------|---------------------|
|                               | Kshs                | Kshs                |
| Rent & Service Charge         | 121,850.00          | 74,750.00           |
| Farm unit                     | -                   | -                   |
| Insurance compensation        | -                   | -                   |
| Bus hire                      | -                   | -                   |
| Canteen                       | -                   | -                   |
| Loan Facility/Borrowing       | 2,423,444.00        | -                   |
| Replacements/Losses/Breakages | -                   | -                   |
| KCSE Exams                    | -                   | -                   |
| Uniforms                      | 806,880.00          | 1,301,195.00        |
| Tender fees                   | -                   | -                   |
| Refunds                       | -                   | -                   |
| <b>Total</b>                  | <b>3,335,174.00</b> | <b>1,375,945.00</b> |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

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

### 6 Payments for Tuition

| Description                   | FY 2022-2023        | FY 2021-2022        |
|-------------------------------|---------------------|---------------------|
|                               | Kshs                | Kshs                |
| Reference materials           | -                   | -                   |
| Text books                    | -                   | -                   |
| Exercise books                | 0.00                | 1,469,540.00        |
| Lab. equipment & chemicals    | 0.00                | 325,535.00          |
| Internal exams                | -                   | -                   |
| Teaching & learning resources | 3,334,788.00        | 3,582,516.00        |
| Chalk & dusters               | -                   | -                   |
| Teachers' guides              | -                   | -                   |
| Bank charges                  | 3,171.00            | 5,409.50            |
| <b>Total</b>                  | <b>3,337,959.00</b> | <b>5,383,000.50</b> |

### 7 Payments for Operations

| Description                 | FY 2022-2023        | FY 2021-2022         |
|-----------------------------|---------------------|----------------------|
|                             | Kshs                | Kshs                 |
| Other vote heads            | -                   | -                    |
| Personal emoluments         | 437,455.00          | 4,658,690.00         |
| Local transport & travel    | 1,001,199.00        | 1,248,927.00         |
| Electricity, water & conser | 1,372,170.00        | 1,396,632.00         |
| Medical & insurance         | -                   | 696,000.00           |
| Administrative costs        | 3,615,233.00        | 2,950,620.00         |
| Activity                    | 1,081,251.00        | 36,000.00            |
| Bank charges                | -                   | -                    |
| <b>Total</b>                | <b>7,507,308.00</b> | <b>10,986,869.00</b> |

### 8 Payments for Infrastructure

| Description                                  | FY 2022-2023        | FY 2021-2022        |
|----------------------------------------------|---------------------|---------------------|
|                                              | Kshs                | Kshs                |
| Classroom Project                            | -                   | -                   |
| Storey Dormitory                             | 4,444,700.00        | 6,237,730.00        |
| Modern Bathroom Project                      | -                   | -                   |
| Chairs & Lockers Project                     | -                   | 1,800,000.00        |
| General repairs                              | -                   | -                   |
| Tuition Block Project                        | -                   | -                   |
| Toilets Project                              | -                   | -                   |
| Others: General repairs & Covid 19 protocols | -                   | -                   |
| Bank charges                                 | 2,218.00            | 2,694.00            |
| <b>Total</b>                                 | <b>4,446,918.00</b> | <b>8,040,424.00</b> |



# CECILIA ALUOR GIRLS' SECONDARY SCHOOL

## Annual Report and Financial Statements for the Period Ended 30th June 2023

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 9 Payments for School Fund & Boarding

| Description                       | FY 2022-2023         | FY 2021-2022         |
|-----------------------------------|----------------------|----------------------|
|                                   | Kshs                 | Kshs                 |
| Other vote heads                  | -                    | -                    |
| Boarding                          | 30,198,723.00        | 30,950,736.67        |
| Personal emoluments               | 12,863,376.00        | 6,490,413.00         |
| Local transport & travel          | 3,380,564.00         | 1,802,848.00         |
| Electricity, water & conservancy. | 5,135,388.00         | 3,581,387.00         |
| Medical                           | 0.00                 | -                    |
| Insurance (Life/Property)         | -                    | -                    |
| Administrative costs              | 1,287,503.00         | 2,898,990.00         |
| Activity                          | 749,969.00           | 350,000.00           |
| Bank charges                      | 0.00                 | 66,246.83            |
| PA Levies                         | -                    | -                    |
| Refunds                           | 22,000.00            | 132,978.00           |
| BOM teachers                      | 3,867,916.00         | 440,698.00           |
| Uniforms                          | 0.00                 | 300,000.00           |
| Tender fees                       | -                    | -                    |
| KCSE Exams                        | -                    | -                    |
| Canteen                           | -                    | -                    |
| Rent & Service Charge             | -                    | -                    |
| Insurance compensation            | -                    | -                    |
| Farm unit                         | -                    | -                    |
| Service gratuity                  | -                    | -                    |
| Bus hire                          | -                    | -                    |
| Acquisition of Assets             | -                    | -                    |
| Loan Insurance/Costs              | -                    | -                    |
| Loan Principal Repayment          | -                    | -                    |
| Loan Interest Repayment           | -                    | -                    |
| Replacements/Losses/Breakages     | -                    | -                    |
| Internal transfers - payments     | -                    | 1,878,120.00         |
| Boarding expenses                 | -                    | 2,462,243.20         |
| <b>Total</b>                      | <b>57,505,439.00</b> | <b>51,354,660.70</b> |



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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10 Bank Accounts**

| Name of Bank Account                  | Bank Account Number | FY 2022-2023<br>Kshs | FY 2021-2022<br>Kshs |
|---------------------------------------|---------------------|----------------------|----------------------|
| Tuition A/C - KCB Bank, Kisumu        | A/C: 1103774824     | 137,266.50           | 169,971.50           |
| Operations A/C - KCB Bank, Kisumu     | A/C: 1103777513     | 73,930.30            | 27,343.40            |
| Infrastructure A/C - KCB Bank, Kisumu | A/C: 1274935709     | 145,243.00           | 231,961.00           |
| School Fund A/C - KCB Bank, Kisumu    | A/C: 1103756109     | 599,934.13           | 2,799,162.78         |
| Savings A/C - Equity Bank, Siaya      | A/C: 0970270315274  | (164,654.50)         | 175,345.50           |
| Savings A/C - KCB Bank, Kisumu        | A/C: 1107739543     | 1,000,000.00         | -                    |
| Savings A/C                           | A/C:                | -                    | -                    |
| NG-CDF A/C - KCB Bank, Kisumu         | A/C: 1127493531     | -                    | -                    |
| M-pesa Paybill                        | Paybill No. 522123  | -                    | -                    |
| <b>Total</b>                          |                     | <b>1,791,719.43</b>  | <b>3,403,784.18</b>  |

**11 Cash in Hand**

| Description   | FY 2022-2023<br>Kshs | FY 2021-2022<br>Kshs |
|---------------|----------------------|----------------------|
| Notes & Coins | 24,752.00            | 3,128.00             |
| <b>Total</b>  | <b>24,752.00</b>     | <b>3,128.00</b>      |

**12 Short Term Investments**

| Description            | FY 2022-2023<br>Kshs | FY 2021-2022<br>Kshs |
|------------------------|----------------------|----------------------|
| Cooperative Shares     | -                    | -                    |
| Treasury Bills         | -                    | -                    |
| Fixed Deposit Accounts | -                    | -                    |
| Others (Specify)       | -                    | -                    |
| <b>Total</b>           | <b>-</b>             | <b>-</b>             |



**G. CTCILIA ALUOR GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements for the Period Ended 30th June 2023**

**13 a) Accounts Receivable**

| Description                              | FY 2022-2023         | FY 2021-2022         |
|------------------------------------------|----------------------|----------------------|
|                                          | Kshs                 | Kshs                 |
| Fees Arrears (See Ageing below)          | 21,085,134.40        | 15,310,009.40        |
| <b>Other Non-Fees Receivables:</b>       |                      |                      |
| Salary Advances (list/schedule attached) | 25,200.00            | 16,200.00            |
| Imprest (list/schedule attached)         | 6,000.00             | 6,000.00             |
| R/D Cheques (list/schedule attached) B/F | -                    | -                    |
| <b>Total</b>                             | <b>21,116,334.40</b> | <b>15,332,209.40</b> |

**b) Ageing Analysis of Accounts Receivable**

| Description                      | FY 2021-2022         | % of the total | FY 2020-2021         | % of the total |
|----------------------------------|----------------------|----------------|----------------------|----------------|
|                                  | Kshs                 |                | Kshs                 |                |
| <b>Fees Arrears Receivables:</b> |                      |                |                      |                |
| Less than 1 year                 | 7,819,426.00         | 34%            | 11,220,914.75        | 64%            |
| Between 1 - 2 years              | 11,220,914.75        | 49%            | 1,326,855.00         | 8%             |
| Between 2 - 3 years              | 1,326,855.00         | 6%             | 2,351,776.50         | 13%            |
| Over 3 years                     | 2,762,239.65         | 12%            | 2,708,962.85         | 15%            |
| Arrears recovered                | (2,044,301.00)       | 0%             | (2,298,499.70)       | 0%             |
| <b>Total (Tied to 13a above)</b> | <b>21,085,134.40</b> | <b>100%</b>    | <b>15,310,009.40</b> | <b>100%</b>    |

**14 a) Accounts Payable**

| Description                                     | FY 2022-2023         | FY 2021-2022        |
|-------------------------------------------------|----------------------|---------------------|
|                                                 | Kshs                 | Kshs                |
| Trade creditors (See Ageing Below & Appendix 1) | 13,372,031.00        | 6,790,534.00        |
| <b>Other non-trade creditors:</b>               |                      |                     |
| Prepaid Fees                                    | 3,631,653.00         | 2,336,960.00        |
| Retention Monies                                | -                    | -                   |
| Unpaid Salaries & Statutory deductions          | (129,493.00)         | (1,000.00)          |
| <b>Total</b>                                    | <b>16,874,191.00</b> | <b>9,126,494.00</b> |

**b) Ageing Analysis of Accounts Payables**

| Description                     | FY 2021-2022         | % of the total | FY 2020-2021        | % of the total |
|---------------------------------|----------------------|----------------|---------------------|----------------|
|                                 | Kshs                 |                | Kshs                |                |
| Less than 1 year                | 8,026,997.00         | 54%            | 7,396,065.00        | 80%            |
| Between 1 - 2 years             | 7,396,065.00         | 50%            | 2,987,767.00        | 32%            |
| Between 2 - 3 years             | (605,531.00)         | -4%            | (1,084,251.00)      | -12%           |
| Over 3 years                    | -                    | 0%             | -                   | 0%             |
| Creditors paid off              | (1,445,500.00)       | 0%             | (2,509,047.00)      | 0%             |
| <b>Total (Tied to 14 above)</b> | <b>13,372,031.00</b> | <b>100%</b>    | <b>6,790,534.00</b> | <b>100%</b>    |



**CECILIA ALUOR GIRLS' SECONDARY SCHOOL**

**Annual Report and Financial Statements for the Period Ended 30th June 23**

**5 Fund Balance Brought Forward**

| <b>Description</b>     | <b>FY 2022-2023</b> | <b>FY 2021-2022</b> |
|------------------------|---------------------|---------------------|
|                        | <b>Kshs</b>         | <b>Kshs</b>         |
| Bank balances          | 3,403,784.18        | 2,704,284.33        |
| Cash balances          | 3,128.00            | 34,580.00           |
| Short Term Investments | -                   | -                   |
| Receivables            | 15,332,209.40       | 6,425,594.35        |
| Payables               | (9,126,494.00)      | (2,733,195.00)      |
| <b>Total</b>           | <b>9,612,627.58</b> | <b>6,431,263.68</b> |



# **T. CECILIA ALUOR GIRLS' SECONDARY SCHOOL**

## **Annual Report and Financial Statements for the Period ended 30th June 2023**

### **Other Important Disclosure Notes:**

#### **16 Non- current Liabilities Summary**

| Description                   | FY 2022-2023 | FY 2021-2022 |
|-------------------------------|--------------|--------------|
| Kshs                          | Kshs         | Kshs         |
| Bank Loans                    | -            | -            |
| Outstanding Leases            | -            | -            |
| Hire Purchase                 | -            | -            |
| Gratuity and leave provisions | -            | -            |
| Others (specify)              | -            | -            |
| <b>Total</b>                  | -            | -            |

#### **17 Biological Assets**

| Description  | Number | FY 2022-2023 | FY 2021-2022 |
|--------------|--------|--------------|--------------|
|              |        | Kshs         | Kshs         |
| Cattle       | 0      | -            | -            |
| Goats        | 0      | -            | -            |
| Trees        | 0      | -            | -            |
| Poultry      | 0      | -            | -            |
| <b>Total</b> |        | -            | -            |

#### **18 Borrowings**

| Description                             | FY 2022-2023 | FY 2021-2022 |
|-----------------------------------------|--------------|--------------|
|                                         | Kshs         | Kshs         |
| Borrowings at the beginning of the year | -            | -            |
| Borrowings during the year              | -            | -            |
| Repayments during the year              | -            | -            |
| <b>Balance at the end of the year</b>   | -            | -            |

#### **19 Stock/Inventory**

| Description            | FY 2022-2023 | FY 2021-2022 |
|------------------------|--------------|--------------|
|                        | Kshs         | Kshs         |
| Foodstuffs             | -            | -            |
| Lab consumable         | -            | -            |
| Farm produce           |              |              |
| Construction materials |              |              |
| Others (specify)       |              |              |
| <b>Total</b>           | -            | -            |



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2023

**20 Progress on Follow Up Of Auditor Recommendations**

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

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

Name .....

Sign.....

Date.....

**Principal,**



**ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL**  
**Annual Report and Financial Statements for the Period ended 30th June 2023**

**12. Annexes**

**Annex 1 - Analysis of Pending Accounts Payables**

| Supplier of Goods or Services        | Original Amount<br>a<br>Kshs | Date Contracted<br>b<br>Kshs | Amount paid to date<br>c<br>Kshs | Outstanding Balance 2022-2023<br>d=a-c<br>Kshs | Outstanding Balance 2021-2022<br>Kshs | Comments                  |
|--------------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------------------------|---------------------------------------|---------------------------|
| <b>Infrastructure/MIF Account:</b>   |                              |                              |                                  |                                                |                                       |                           |
| <b>a) Project expenses</b>           |                              |                              |                                  |                                                |                                       |                           |
| 1. Oyiro General Construction Co.    | 469,650.00                   |                              | -                                | 469,650.00                                     | -                                     | Labour cost - Dormitory   |
| -                                    | -                            |                              | -                                | -                                              | -                                     | -                         |
| -                                    | -                            |                              | -                                | -                                              | -                                     | -                         |
| -                                    | -                            |                              | -                                | -                                              | -                                     | -                         |
| <b>Sub Total c/f</b>                 | <b>469,650.00</b>            |                              | <b>-</b>                         | <b>469,650.00</b>                              | <b>-</b>                              |                           |
| <b>School Fund/Boarding Account:</b> |                              |                              |                                  |                                                |                                       |                           |
| <b>b) Supply of Goods</b>            |                              |                              |                                  |                                                |                                       |                           |
| 1. Danico Intertech                  | 326,550.00                   |                              | -                                | 326,550.00                                     | -                                     | Fumigation of Dormitories |
| 2. Michael Obonyo                    | 310,000.00                   |                              | -                                | 310,000.00                                     | -                                     | Maize (50 bags @ 90kgs)   |
| 3. Kanyamalo Enterprises             | 578,000.00                   |                              | -                                | 578,000.00                                     | -                                     | Beans (34 bags @ 90kgs)   |
| 4. Kanyamalo Enterprises             | 450,000.00                   |                              | -                                | 450,000.00                                     | -                                     | Maize (50 bags @ 90kgs)   |
| 5. Agnes Achieng'                    | 440,000.00                   |                              | -                                | 440,000.00                                     | -                                     | Maize (55 bags @ 90kgs)   |
| 6. Lakeside Product Agencies         | 400,000.00                   |                              | -                                | 400,000.00                                     | -                                     | Double Decker Beds        |
| 7. Screen Print Agencies             | 900,000.00                   |                              | -                                | 900,000.00                                     | -                                     | Lockers & Chairs          |
| 8. Screen Print Agencies             | 700,000.00                   |                              | -                                | 700,000.00                                     | -                                     | Lockers & Chairs          |
| 9. Bama Office                       | 336,490.00                   |                              | -                                | 336,490.00                                     | -                                     | Stationery                |
| 10. Bama Office Solutions            | 174,340.00                   |                              | -                                | 174,340.00                                     | -                                     | Stationery                |
| 10. Lexide Technologies              | 179,690.00                   |                              | -                                | 179,690.00                                     | -                                     | Service of Copier machine |
| 11. Institutional Gas Kenya Ltd      | 354,299.00                   |                              | -                                | 354,299.00                                     | -                                     | Gas refilling             |
| 12. Sunshine Automobiles Ksm         | 363,104.00                   |                              | -                                | 363,104.00                                     | -                                     | Bus service & repair      |
| <b>Sub Total c/f</b>                 | <b>5,512,473.00</b>          |                              | <b>-</b>                         | <b>5,512,473.00</b>                            | <b>-</b>                              |                           |



Cont'd:

|                                      |                     |  |   |                     |   |   |
|--------------------------------------|---------------------|--|---|---------------------|---|---|
| <b>School Fund/Boarding Account:</b> |                     |  |   |                     |   |   |
| <b>Balance b/d:</b>                  | <b>5,512,473.00</b> |  | - | <b>5,512,473.00</b> | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| -                                    | -                   |  | - | -                   | - | - |
| <b>Sub Total c/f</b>                 | <b>5,512,473.00</b> |  | - | <b>5,512,473.00</b> | - |   |



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2023

12. Annexes

Annex 1 - Analysis of Pending Accounts Payables

| Supplier of Goods or Services | Original Amount<br>a<br>Kshs | Date Contracted<br>b<br>Kshs | Amount paid to date<br>c<br>Kshs | Outstanding Balance 2022-2023<br>d=a-c<br>Kshs | Outstanding Balance 2021-2022<br>Kshs | Comments          |
|-------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------------------------|---------------------------------------|-------------------|
| <b>c) Supply of Goods</b>     |                              |                              |                                  |                                                |                                       |                   |
| <b>Tuition Account:</b>       |                              |                              |                                  |                                                |                                       |                   |
| 1. Lavijack Enterprises       | 507,360.00                   |                              | -                                | 507,360.00                                     | -                                     | Exercise books    |
| 2. Monsan Agency              | 343,300.00                   |                              | -                                | 343,300.00                                     | -                                     | Exercise books    |
| 3. Johvipa Enterprises        | 426,000.00                   |                              | -                                | 426,000.00                                     | -                                     | Exercise books    |
| 4. Screen Print               | 325,000.00                   |                              | -                                | 325,000.00                                     | -                                     | Library bookshelf |
| 5. Kiscen Enterprises         | 443,214.00                   |                              | -                                | 443,214.00                                     | -                                     | Lab chem. & Equip |
| <b>Sub Total c/f</b>          | <b>2,044,874.00</b>          |                              |                                  | <b>2,044,874.00</b>                            |                                       |                   |
| <b>Operation Account:</b>     |                              |                              |                                  |                                                |                                       |                   |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| -                             | -                            |                              | -                                | -                                              | -                                     | -                 |
| <b>Sub Total c/f</b>          | <b>-</b>                     |                              | <b>-</b>                         | <b>-</b>                                       | <b>-</b>                              |                   |



ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements for the Period ended 30th June 2023

12. Annexes

Annex 1 - Analysis of Pending Accounts Payables

| Supplier of Goods or Services                 | Original Amount<br>a<br>Kshs | Date Contracted<br>b<br>Kshs | Amount paid to date<br>c<br>Kshs | Outstanding Balance 2022-2023<br>d=a-c<br>Kshs | Outstanding Balance 2021-2022<br>Kshs | Comments |
|-----------------------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------------------------|---------------------------------------|----------|
| Sub-total (Infrastructure Projects - SFA) b/f | 469,650.00                   |                              | -                                | 469,650.00                                     | -                                     |          |
| Sub-total (Supply of Goods - School Fund) b/  | 5,512,473.00                 |                              | -                                | 5,512,473.00                                   | -                                     |          |
| Sub-total (Supply of Goods - Tuition) b/f     | 2,044,874.00                 |                              | -                                | 2,044,874.00                                   | -                                     |          |
| Sub-total (Supply of Goods - Operation) b/f   | -                            |                              | -                                | -                                              | -                                     |          |
|                                               |                              |                              |                                  |                                                |                                       |          |
|                                               |                              |                              |                                  |                                                |                                       |          |
| c) Supply of Services                         |                              |                              |                                  |                                                |                                       |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| -                                             | -                            |                              | -                                | -                                              | -                                     |          |
| Sub Total c/f                                 | -                            |                              | -                                | -                                              | -                                     |          |
| Grand Total                                   | 8,026,997.00                 |                              | -                                | 8,026,997.00                                   | -                                     |          |



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

**Annual Report and Financial Statements for the Period ended 30th June 2023**

**ANNEX 2 - Summary of Fixed Assed Register**

| <b>Asset Class</b>                       | <b>Historical cost b/f<br/>1st July, 2022 Kshs</b> | <b>Additions<br/>in the year<br/>Kshs</b> | <b>Disposals during<br/>the year<br/>Kshs</b> | <b>Historical cost c/f<br/>30th June, 2023<br/>Kshs</b> |
|------------------------------------------|----------------------------------------------------|-------------------------------------------|-----------------------------------------------|---------------------------------------------------------|
| Land 1                                   | -                                                  | -                                         | -                                             | -                                                       |
| Buildings and Structures                 | -                                                  | -                                         | -                                             | -                                                       |
| Motor Vehicles                           | -                                                  | -                                         | -                                             | -                                                       |
| Office Equipment, Furniture and Fittings | -                                                  | -                                         | -                                             | -                                                       |
| Textbooks                                | -                                                  | -                                         | -                                             | -                                                       |
| ICT Equipment                            | -                                                  | -                                         | -                                             | -                                                       |
| Tools and Apparatus                      | -                                                  | -                                         | -                                             | -                                                       |
| Other Machinery and Equipment            | -                                                  | -                                         | -                                             | -                                                       |
| Heritage and Cultural Assets             | -                                                  | -                                         | -                                             | -                                                       |
| Intangible Assets - Software             | -                                                  | -                                         | -                                             | -                                                       |
| <b>Total</b>                             | -                                                  | -                                         | -                                             | -                                                       |



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

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

**Annex 3 - Summary of Fees Arrears Per Class As At 30th June 2023**

| <b>CLASS</b> | <b>FY 2022-2023</b> | <b>FY 2021-2022</b> |
|--------------|---------------------|---------------------|
| FORM ONE     | 1,342,333.00        | 1,232,934.00        |
| FORM TWO     | 2,015,780.00        | 1,747,003.00        |
| FORM THREE   | 2,135,219.00        | 1,663,489.00        |
| FORM FOUR    | 2,326,094.00        | 1,743,607.75        |
| <b>TOTAL</b> | <b>7,819,426.00</b> | <b>6,387,033.75</b> |

**Annex 4 - Summary of Fees Arrears Per Votehead as at 30th June 2022**

| <b>Voteheads</b>            | <b>FY 2022-2023</b> | <b>FY 2021-2022</b> |
|-----------------------------|---------------------|---------------------|
| Boarding                    | 7,819,426.00        | 6,387,033.75        |
| Personal emoluments         | -                   | -                   |
| MIF/RMI Fund                | -                   | -                   |
| PA Development Fund         | -                   | -                   |
| Local transport & travel    | -                   | -                   |
| Electricity, water & conser | -                   | -                   |
| Administrative costs        | -                   | -                   |
| Medical                     | -                   | -                   |
| Insurance (Life/Property)   | -                   | -                   |
| Activity                    | -                   | -                   |
| PA Levies                   | -                   | -                   |
| Other voteheads             | -                   | -                   |
| <b>TOTAL</b>                | <b>7,819,426.00</b> | <b>6,387,033.75</b> |

**Annex 5 - Summary of Prepaid Fees as at 30th June 2021**

|              | <b>NAME</b> | <b>FORM</b> | <b>RECEIPT NO.</b> | <b>FY 2022-2023</b> | <b>FY 2021-2022</b> |
|--------------|-------------|-------------|--------------------|---------------------|---------------------|
| Prepayments  |             |             |                    | 1,294,693.00        | 1,671,766.00        |
|              |             |             |                    |                     |                     |
|              |             |             |                    |                     |                     |
|              |             |             |                    |                     |                     |
| <b>TOTAL</b> |             |             |                    | <b>1,294,693.00</b> | <b>1,671,766.00</b> |



**T. CECILIA ALUOR GIRLS' SECONDARY SCHOOL**

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

**Annex 6 - Summary of Sundry Creditors Per Account Per Vo ahead As At 30th June 2023**

| Description                                   | FY 2022-2023        | FY 2021-2022 |
|-----------------------------------------------|---------------------|--------------|
| <b>a) School Fund &amp; Boarding Account:</b> | <b>KSHS</b>         | <b>KSHS</b>  |
| Boarding                                      | 2,858,849.00        | -            |
| Personal emoluments                           | -                   | -            |
| MIF/RMI Fund                                  | -                   | -            |
| PA Development Fund                           | -                   | -            |
| Local transport & travel                      | 363,104.00          | -            |
| Electricity, water & conser                   | 1,600,000.00        | -            |
| Medical                                       | -                   | -            |
| Insurance (Life/Property)                     | -                   | -            |
| Administrative costs                          | 690,520.00          | -            |
| Activity                                      | -                   | -            |
| <b>Sub-Total c/f</b>                          | <b>5,512,473.00</b> | <b>-</b>     |
| <b>b) Operations Account:</b>                 |                     |              |
| Personal emoluments                           | -                   | -            |
| MIF fund                                      | -                   | -            |
| Local transport & travel                      | -                   | -            |
| Electricity, water & conser                   | -                   | -            |
| Medical & insurance                           | -                   | -            |
| Administrative costs                          | -                   | -            |
| Activity                                      | -                   | -            |
| <b>Sub-Total c/f</b>                          | <b>-</b>            | <b>-</b>     |
| <b>c) Tuition Account:</b>                    |                     |              |
| Reference materials                           | -                   | -            |
| Text books                                    | -                   | -            |
| Exercise books                                | 1,276,660.00        | -            |
| Lab. equipment & chemicals                    | 443,214.00          | -            |
| Internal exams                                | -                   | -            |
| Teaching & learning resources                 | 325,000.00          | -            |
| Chalk & dusters                               | -                   | -            |
| Teachers' guides                              | -                   | -            |
| <b>Sub-Total c/f</b>                          | <b>2,044,874.00</b> | <b>-</b>     |
| <b>d) MIF Account:</b>                        |                     |              |
| Classroom Project                             | -                   | -            |
| Storey Dormitory                              | 469,650.00          | -            |
| Modern Bathroom Project                       | -                   | -            |
| Chairs & Lockers Project                      | -                   | -            |
| <b>Sub-Total c/f</b>                          | <b>469,650.00</b>   | <b>-</b>     |
| <b>Grand Total (a-c)</b>                      | <b>8,026,997.00</b> | <b>-</b>     |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

## TUITION ACCOUNT

### TRIAL BALANCE STATEMENT FOR YEAR ENDED 30<sup>TH</sup> JUNE 2023

| VOTEHEADS                     | L/F  | APPROVED ESTIMATES | INITIAL TRIAL BALANCE |              | ADJUSTMENTS |           | FINAL TRIAL BALANCE |              |
|-------------------------------|------|--------------------|-----------------------|--------------|-------------|-----------|---------------------|--------------|
|                               |      |                    | DEBITS                | CREDITS      | DR - COMTS  | CR - ARRS | DEBITS              | CREDITS      |
| CASH B/F                      | CB1  | -                  | -                     | -            | -           | -         | -                   | -            |
| BANK B/F                      | CB1  | -                  | -                     | 19,971.50    | -           | -         | -                   | 19,971.50    |
| Text books                    |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Reference materials           |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Exercise books                |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Lab. equipment & chemicals    |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Internal exams                |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Teaching & learning resources |      | 6,698,763.00       | 3,334,788.00          | 3,179,866.00 | -           | -         | 3,334,788.00        | 3,179,866.00 |
| Chalk & dusters               |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Teachers' guides              |      | -                  | -                     | -            | -           | -         | -                   | -            |
| Bank charges                  |      | -                  | 3,717.00              | -            | -           | -         | 3,717.00            | -            |
| Sundry creditors              |      | -                  | -                     | -            | -           | -         | -                   | -            |
| OPERATION A/C                 |      | -                  | -                     | -            | -           | -         | -                   | -            |
| SCHOOL FUND A/C               |      | -                  | 49,706.00             | 325,000.00   | -           | -         | -                   | -            |
| CASH C/D                      | CB12 | -                  | -                     | -            | -           | -         | -                   | -            |
| BANK C/D                      | CB12 | -                  | 137,226.50            | -            | -           | -         | 137,226.50          | -            |
| TOTAL                         |      | 6,314,284.00       | 3,525,437.50          | 3,525,437.50 |             |           | 3,525,437.50        | 3,525,437.50 |
| LS                            |      |                    |                       |              |             |           |                     |              |

PREPARED BY: OKOTHE MIRIAM  
 DATE: 8/7/2024  
 BURSAR/ACCOUNT'S CLERK

APPROVED BY: VICKY ONYANGO  
 DATE: 8/7/24  
 PRINCIPAL

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



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

## OPERATION ACCOUNT

TRIAL BALANCE STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

| VOTEHEADS                   | L/F  | APPROVED<br>ESTIMATES | INITIAL TRIAL BALANCE |                      | ADJUSTMENTS |           | FINAL TRIAL BALANCE  |                      |
|-----------------------------|------|-----------------------|-----------------------|----------------------|-------------|-----------|----------------------|----------------------|
|                             |      |                       | DEBITS                | CREDITS              | DR - COMTS  | CR - ARRS | DEBITS               | CREDITS              |
| CASH B/F                    | CB1  | -                     | -                     | -                    | -           | -         | -                    | -                    |
| BANK B/F                    | CB1  | -                     | -                     | 27,469.00            | -           | -         | -                    | 27,469.00            |
| Other voteheads             |      | -                     | -                     | 8,663,753.90         | -           | -         | -                    | 8,663,753.90         |
| Personal emoluments         | 5    | 5,729,606.00          | 437,455.00            | -                    | -           | -         | 437,455.00           | -                    |
| MIF fund                    | 1    | 6,405,000.00          | 4,500,000.00          | 4,675,000.00         | -           | -         | 4,500,000.00         | 4,675,000.00         |
| Local transport & travel    | 9    | 3,633,080.00          | 1,001,199.00          | -                    | -           | -         | 1,001,199.00         | -                    |
| Electricity, water & conser | 3    | 3,858,842.00          | 1,372,170.00          | -                    | -           | -         | 1,372,170.00         | -                    |
| Medical & insurance         |      | 3,233,600.00          | -                     | 234,300.00           | -           | -         | -                    | 234,300.00           |
| Administrative costs        | 11   | 2,438,390.00          | 3,615,233.00          | -                    | -           | -         | 3,615,233.00         | -                    |
| Activity                    | 7    |                       | 1,081,251.00          | 468,600.00           | -           | -         | 1,081,251.00         | 468,600.00           |
| Sundry Creditors            | 11   | -                     | 695,500.00            | -                    | -           | -         | 695,500.00           | -                    |
| Advances                    |      | -                     | 18,000.00             | -                    | -           | -         | 18,000.00            | -                    |
| Bank charges                |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| Service Gratuity            |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| NHIF                        |      | -                     | 85,300.00             | 85,300.00            | -           | -         | 85,300.00            | 85,300.00            |
| NSSF                        |      | -                     | 247,120.00            | 247,120.00           | -           | -         | 247,120.00           | 247,120.00           |
| PAYE                        |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| KUDHEIYA                    |      | -                     | 880.00                | 880.00               | -           | -         | 880.00               | 880.00               |
| Rent                        |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| NTS WELFARE                 |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| TUITION A/C                 |      | -                     | -                     | -                    | -           | -         | -                    | -                    |
| INFRASTRUCTURE A/C          |      | -                     | 903,284.00            | -                    | -           | -         | 903,284.00           | -                    |
| SCHOOL FUND A/C             |      | -                     | 446,000.00            | 75,000.00            | -           | -         | 446,000.00           | 75,000.00            |
| CASH C/D                    | CB12 | -                     | 80.00                 | -                    | -           | -         | 80.00                | -                    |
| BANK C/D                    | CB12 | -                     | 73,930.00             | -                    | -           | -         | 73,930.00            | -                    |
| <b>TOTALS</b>               |      | <b>25,298,518.00</b>  | <b>14,477,422.90</b>  | <b>14,477,422.90</b> | <b>-</b>    | <b>-</b>  | <b>14,477,422.90</b> | <b>14,477,422.90</b> |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

MIF ACCOUNT

TRIAL BALANCE STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

| VOTEHEADS                | L/F  | APPROVED<br>ESTIMATES | INITIAL TRIAL BALANCE |              | ADJUSTMENTS |           | FINAL TRIAL BALANCE |              |
|--------------------------|------|-----------------------|-----------------------|--------------|-------------|-----------|---------------------|--------------|
|                          |      |                       | DEBITS                | CREDITS      | DR - COMTS  | CR - ARRS | DEBITS              | CREDITS      |
| CASH B/F                 | CB1  | -                     | -                     | -            | -           | -         | -                   | 231,961.00   |
| BANK B/F                 | CB1  | -                     | -                     | 231,961.00   | -           | -         | -                   | 4,648,000.00 |
| MIF FUNDS - MOE          |      | -                     | -                     | 4,648,000.00 | -           | -         | -                   | -            |
| MIF FUNDS - PARENTS      |      | -                     | -                     | -            | -           | -         | -                   | -            |
| Classroom Project        |      | -                     | -                     | -            | -           | -         | 4,444,700.00        | -            |
| Storey Dormitory         |      | -                     | 4,444,700.00          | -            | -           | -         | -                   | -            |
| Modern Bathroom Project  |      | -                     | -                     | -            | -           | -         | -                   | -            |
| Chairs & Lockers Project |      | -                     | -                     | -            | -           | -         | -                   | -            |
| General repairs          |      | -                     | -                     | -            | -           | -         | -                   | -            |
| Tuition Block Project    |      | -                     | -                     | -            | -           | -         | 2,218.00            | -            |
| Toilets Project          |      | -                     | -                     | -            | -           | -         | -                   | -            |
| Bank charges             |      | -                     | 2,218.00              | -            | -           | -         | -                   | -            |
| Others: Repairs/Covid 19 |      | -                     | -                     | -            | -           | -         | 909,450.00          | 621,650.00   |
| SUNDRY CREDITORS         |      | -                     | -                     | -            | -           | -         | -                   | -            |
| SCH FUND - BORROW        |      | -                     | 909,450.00            | 621,650.00   | -           | -         | -                   | -            |
| OPERATION - BORROW       |      | -                     | -                     | -            | -           | -         | -                   | -            |
| CASH C/D                 | CB12 | -                     | -                     | -            | -           | -         | 145,243.00          | -            |
| BANK C/D                 | CB12 | -                     | 145,243.00            | -            | -           | -         | -                   | -            |
| TOTALS                   |      | -                     | 5,501,611.00          | 5,501,611.00 | -           | -         | 5,501,611.00        | 5,501,611.00 |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

## SCHOOL FUND ACCOUNT

### TRIAL BALANCE STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup>

| VOTEHEADS                   | L/F | 1015950<br>KSHS | INITIAL TRIAL BALANCE |               | ADJUSTMENTS |    | FINAL TRIAL BALANCE |               |
|-----------------------------|-----|-----------------|-----------------------|---------------|-------------|----|---------------------|---------------|
|                             |     |                 | DR                    | CR            | DR          | CR | DR                  | CR            |
| CASH B/F                    | CB1 |                 |                       | 2,600.00      |             |    |                     | 2,723,435.58  |
| BANK (1) B/F                | CB1 |                 |                       | 2,799,162.78  |             |    |                     |               |
| Other voteheads             |     |                 |                       |               |             |    |                     |               |
| Boarding                    |     | 33,677,944.00   | 30,198,723.00         | 28,741,722.40 |             |    | 30,198,723.00       | 28,741,722.40 |
| Personal emoluments         |     | 8,520,536.00    | 12,863,376.00         | 6,653,747.00  |             |    | 12,863,376.00       | 6,653,747.00  |
| MIF Fund                    |     | 2,562,000.00    | 300,000.00            | 1,830,318.00  |             |    | 300,000.00          | 1,830,318.00  |
| PA Development Fund         |     |                 |                       |               |             |    |                     |               |
| Local transport & travel    |     | 1,050,920.00    | 3,380,564.00          | 1,249,565.00  |             |    | 3,380,564.00        | 1,249,565.00  |
| Electricity, water & conser |     | 6,305,520.00    | 5,135,388.00          | 5,135,388.00  |             |    | 5,135,388.00        | 5,135,388.00  |
| Medical                     |     |                 |                       |               |             |    |                     |               |
| Insurance (Life/Property)   |     |                 |                       |               |             |    |                     |               |
| Administrative costs        |     | 2,991,080.00    | 1,287,503.00          | 2,328,783.00  |             |    | 1,287,503.00        | 2,328,783.00  |
| Activity                    |     | 616,250.00      | 749,969.00            | 901,563.00    |             |    | 749,969.00          | 901,563.00    |
| Bank charges                |     |                 | 81,904.00             |               |             |    | 81,904.00           |               |
| Fees Arrears                |     |                 |                       | 2,044,444.00  |             |    |                     | 2,044,444.00  |
| Prepayments                 |     |                 |                       | 1,294,693.00  |             |    |                     | 1,294,693.00  |
| Bursaries                   |     |                 |                       |               |             |    |                     |               |
| Sundry Creditors            |     |                 | 750,000.00            |               |             |    | 750,000.00          |               |
| PA Levies                   |     |                 |                       | 42,000.00     |             |    |                     | 42,000.00     |
| Refunds                     |     |                 |                       |               |             |    |                     |               |
| BOIM Teachers               |     | 7,395,000.00    |                       |               |             |    |                     |               |
| Uniforms                    |     |                 | 671,800.00            | 806,880.00    |             |    | 671,800.00          | 806,880.00    |
| Tender fees                 |     |                 |                       |               |             |    |                     |               |
| KCSE Exams                  |     |                 |                       |               |             |    |                     |               |
| Canteen                     |     |                 |                       | 121,850.00    |             |    |                     | 121,850.00    |
| Rent & Service Charge       |     |                 |                       |               |             |    |                     |               |
| Insurance compensation      |     |                 |                       |               |             |    |                     |               |
| Farm unit                   |     |                 |                       |               |             |    |                     |               |
| Service gratuity            |     |                 |                       |               |             |    |                     |               |
| Bus hire                    |     |                 |                       |               |             |    |                     |               |
| Advances                    |     |                 | 303,000.00            | 330,000.00    |             |    | 303,000.00          | 330,000.00    |



# ST. CECILIA ALUOR GIRLS' SECONDARY SCHOOL

|                               |      |                      |                      |                      |   |   |                      |                      |
|-------------------------------|------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|
| STATUTORY (NHIF etc)          |      | -                    | 803,230.00           | 803,230.00           | - | - | 803,230.00           | 803,230.00           |
| Acquisition of Assets         |      | -                    | -                    | -                    | - | - | -                    | -                    |
| Loan Facility/Borrowing       |      | -                    | -                    | -                    | - | - | -                    | -                    |
| Loan Insurance/Costs          |      | -                    | -                    | -                    | - | - | -                    | -                    |
| Loan Principal Repayment      |      | -                    | -                    | -                    | - | - | -                    | -                    |
| Loan Interest Repayment       |      | -                    | -                    | -                    | - | - | -                    | -                    |
| Replacements/Losses/Breakages |      | -                    | -                    | -                    | - | - | -                    | -                    |
| R/D cheques                   |      | -                    | -                    | -                    | - | - | -                    | -                    |
| SAVINGS (Eqty) - 5274         |      | -                    | 450,000.00           | 800,000.00           | - | - | 450,000.00           | 800,000.00           |
| SAVINGS (EQTY)-xxx            |      | -                    | -                    | -                    | - | - | -                    | -                    |
| SAVINGS (NBK)- xxx            |      | -                    | -                    | -                    | - | - | -                    | -                    |
| MIF A/C - N/L                 |      | -                    | -                    | -                    | - | - | -                    | -                    |
| TUTION A/C - N/L              |      | -                    | -                    | -                    | - | - | -                    | -                    |
| OPERATION A/C - N/L           |      | -                    | 75,000.00            | 446,000.00           | - | - | 75,000.00            | 446,000.00           |
| SFA A/C - N/L                 |      | -                    | -                    | -                    | - | - | -                    | -                    |
| CASH C/D                      | CB12 | -                    | 24,672.00            | -                    | - | - | 24,672.00            | -                    |
| BANK (1) C/D                  | CB12 | -                    | 599,934.13           | -                    | - | - | 599,934.13           | -                    |
| <b>TOTALS</b>                 |      | <b>63,119,250.00</b> | <b>57,717,063.13</b> | <b>57,717,063.13</b> |   |   | <b>57,717,063.13</b> | <b>57,717,063.13</b> |