

REPUBLIC OF KENYA



REPORT

OF

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 THE AUDITOR-GENERAL THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 JUN 2026	
DAY: Wed ON	
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK-AT THE-TABLE:	Mado Afabo

**CHELILIS GIRLS
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE 2025**

KERICHO COUNTY



Chelilis Girls Secondary School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

Chelilis Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management**(a) Background information**

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

The school was registered in 02/2010 under registration number GP/A/7805/10 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 had 655 number of students as at 30th June 2025. It has 4 streams and 31 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Francis Langat	Chairman	01/04/2022
2	Mrs. Mary Cheplilan	Secretary – Principal	01/04/2022
3	Mrs. Hellen Chelangat	Member	01/04/2022
4	Mr. Simon Kipkoech Siele	Member	01/04/2022
5	Dr. Kibet Ngeno	Member	01/04/2022
6	Mr. Nicholas Rotich Toniok	Member	01/04/2022
7	Mrs Cheronno Linner Koskey	Member	01/04/2022
8	Mr. Geoffrey Kibet Chepkwony	Member	01/04/2022
9	Mr. William Kiplangat Bii	Member – Rep CEB	01/04/2022
10	Mr. Leonard Kimutai Bii	Member – Rep Teachers	01/04/2022
11	Rev. David Kipkoech Tum	Member – Sponsor	01/04/2022
12	Mrs. Florance Chepngeno Kositany	Member – Sponsor	01/04/2022
13	Dr. Ronald Kiprono Rop	Member – Community	01/04/2022
14	Mrs. Damaris Mwikali Kimuyu	Member Special Needs	01/04/2022
15	Susan Njoki	Rep Students	01/04/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Francis Kipkoech Langat Mrs. Mary A. Cheplilan Mr. George Onkundi Mrs. Florance Kositany Mr. William Kiplangat Bii	Chairman Secretary Member Member Member	- - - - -
2	Audit, Finance, procurement and general purposes Committee	Mrs. Hellen Chelangat Mrs. Mary A. Cheplilan Mr. Francis Kipkoech Langat Mr. Simon Kipkoech Siele Mr. Geoffrey Chepkwony Mr. George Onkundi	Chairperson Member Bom Chairman Member Member P.A Chairman	1 out of 1 1 out of 1 1 out of 1 1 out of 1 0 out of 1 0 out of 1
3	Academic, Standards, Quality and Environment Committee	Dr. Ronald Kiprono Rop Mrs. Mary Cheplilan Mr. Nicholas Toniok Mr. Leonard Kimutai Bii Mrs. Cheron Linner Koskey Mr. George Onkundi	Chairperson Secretary Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 2 1 out of 2
4	Development Committee	Mr. George Onkundi Mrs. Lilian Langat Mrs. Mary Cheplilan Mr. Francis K. Langat Mr. Geoffrey Chepkwony SCDE Ministry of Public Works	Chairperson Secretary Member Member Member Member Member	- - - - - - -
5	Discipline and welfare Committee	Dr. Kibet Ngeno Mrs. Mary Cheplilan Mr. George Onkundi Mr. Damaris Mwikali Kimuyu Rev. David Kipkoech Tum Mr. George Onkundi Mrs. Lilian Langat SCDE	Chairperson Secretary Member Member Member Member Member Member	2 out of 3 3 out of 3 2 out of 3 2 out of 3 3 out of 3 3 out of 3 1 out of 3 1 out of 3
7	Adhoc Committee (if any during the year)	Mrs. Lilian Langat Mr. Hillary Chirchir Mr. Philip Tum	Chairperson Member Member	

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mrs. Mary Cheplilan	TSC No. 411421
2	Deputy Principal	Mrs. Lynda Chebet	TSC No. 587528
3	School Bursar	Mr. Hillary Chirchir	ID No. 20095755

(e) Schools contacts

Post Office Box: 888 – 20210, Litein
Telephone: 0717437937
E-mail: chelilisgirlssecondary@gmail.com
Website: www.chelilisgirls.sc.ke
Facebook: facebook.com/ChelilisGirls

(f) School Bankers

- 1. Operations Account**
KCB Bank Kenya Ltd
Litein Branch
Account No. 1105654133
- 2. Tuition Account**
KCB Bank Kenya Ltd
Litein Branch
Account No. 1105650030
- 3. Infrastructure Account**
KCB Bank Kenya Ltd
Litein Branch
Account No. 1257952021
- 4. Boarding Account**
KCB Bank Kenya Ltd
Litein Branch
Account No. 1284218716
- 5. Savings Account**
KCB Bank Kenya Ltd
Litein Branch
Account No. 1105233766
- 6. M-Pesa Paybill [Lipa Karo 522123]**
Account No. 20228K attached to Account No. 1284218716

(g) Independent Auditors

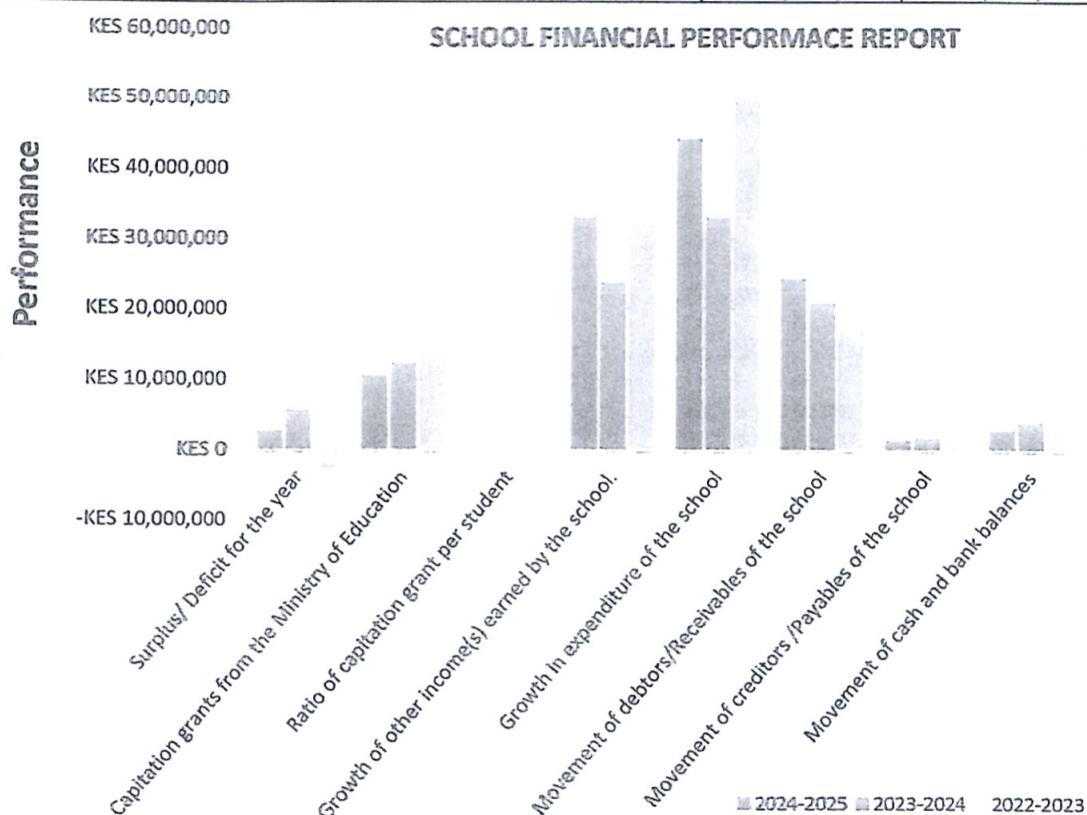
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

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

a) Financial performance:

a) Financial performance:	2024-2025	2023-2024	2022-2023
Surplus/ Deficit for the year	2,617,269	5,546,515	(2,282,525)
Capitation grants from the Ministry of Education	10,452,001	12,295,025	13,420,584
Ratio of capitation grant per student	15,957	14,380.15	16,902.50
Growth of other income(s) earned by the school.	32,923,454	23,721,268	31,987,672
Growth in expenditure of the school	44,132,336	32,925,953	49,716,781
Movement of debtors/Receivables of the school	24,327,218	20,729,316	16,871,813
Movement of creditors /Payables of the school	1,287,399	1,570,234	868,829
Movement of cash and bank balances	2,679,223	3,942,691	1,552,274



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:

	2024-2025	2023-2024	2022-2023
b) Teacher Student ratio:			
The teacher to student ratio	1:27	1:27	1:33
Number of teachers recruited and posted to the school within the year	2	2	1
Number of teachers that were transferred/ retired during the period	0	0	1
Number of teachers employed by TSC	2	2	1
Number of teachers employed by BOM.	4	4	7
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS	No. of Teachers	No. of Teachers	No. of Teachers
MATHS	7	7	7
ENGLISH	4	4	3
KISWAHILI	6	6	5
CHEMISTRY	6	6	6
PHYSICS	3	3	3
BIOLOGY	5	5	5
HISTORY	3	3	2
CRE	7	7	7
AGRICULTURE	2	2	2
BUSINESS STUDIES	2	2	2
GEOGRAPHY	2	2	2
HOME SCIENCE	1	1	2
SHORTAGE /ALLOCATION OF RESOURCES	14	14	14
c) Mean score in the 2022 KCSE:			
Performance of the school for each over the last three years	6.21	6.3869	5.8258
No. of students that have since transitioned to institutions of higher learning.	80	81	53
Set Score	C+	C+	C+
comment on improvement or otherwise as compared to the school's set score.	- 0.1769	0.5611	-0.0983
Set Score of C and above	134	128	89
d) Number of Candidates in the 2022 KCSE:			
Number of candidates sitting for KCSE over the last three years.	201	169	146
e) Capacity of the school:			
Number of students in the school	655	855	794
Dormitories	4	4	4
Dining hall	1	1	1
Laboratories	3	3	3
Toilets	46	46	42
Land with legal ownership	7.5 Acres	7.5 Acres	7.5 Acres
Other amenities. (see schedules on fixed assets attached)			

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2 Storeyed Tuition Block	MOEST	Ground Floor	5,036,100/=	5,036,100/=	Ground Floor Complete
Flush Toilets	MOEST	Ongoing	1,377,000/=	654,730/=	December 2025

.....
School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of *Chelilis 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).

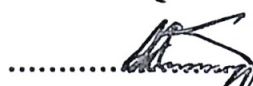
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....
Name: Johnstone Ronoh

Designation: Chairman, School Board of Management

Date: 30/8/2025



.....
Name: Mary Cheplilan

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: Hillary Chirchir

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

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HEADQUARTERS
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Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CHELILIS GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - KERICHO COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Chelilis Girls Secondary School set out on pages 1 to 20, which comprise the statement of assets and

Report of the Auditor-General on Chelilis Girls Secondary School for the year ended 30 June, 2025 - Kericho County

liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Chelilis Girls Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies;

- i. The statement of financial performance and as disclosed in Note 5 to the financial statements reflects nil Miscellaneous income. A review of the School's housing inventory revealed that the School has eight (8) staff houses, all of which were occupied during the period under review with rental income amounting to Kshs.109,300 having been collected during the year. However, this income was neither recorded in the accounting records nor disclosed in the financial statements, resulting in an understatement of miscellaneous income for the period. Tenancy agreements relating to the occupancy of the houses were also not provided for audit review.
- ii. The statement of receipts and payments reflects payments for operations amounting to Kshs.11,399,286 as disclosed in Note 7 to the financial statements. Review of the ledger revealed a balance of Kshs.14,308,437 resulting in unexplained variance of Kshs.2,909,151.
- iii. The statement of assets and liabilities reflects bank balances totalling of Kshs.2,572,453. However, the amount includes school fund account balance of Kshs.91,317 as disclosed in Note 10 to the financial statements which differed with the cash book balance of Kshs.3,386,260 resulting in unexplained variance of Kshs.3,294,943.
- iv. The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects account's receivables balance of Kshs.24,327,218. However, the amount differs with the ledger balance of Kshs.5,141,674 resulting in unexplained variance of Kshs.19,185,544. Further, supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

- v. The statement of assets and liabilities reflects accounts payables amounting totalling Kshs.1,287,399. However, the amount differs with the ledger balance of Kshs.417,305 resulting in unexplained variance of Kshs.870,094.

Further, the statement reflects accounts payables comparative figure of Kshs.1,570,234. However, the figure differs with the corresponding amount of Kshs.1,228,075 reflected in Note 14 to the financial statements resulting in unexplained variance of Kshs.342,159.

- vi. The statement of cash flows reflects balances which differs with the corresponding balances reflected in the statement of financial performance resulting in unexplained variances as shown below:

S/No.	Item	Amount Reflected in the Statement of Cashflows (Kshs)	Amount Reflected in the Statement of Financial Performance (Kshs)	Variance (Kshs)
1	Government Grants for Operations	8,498,641	8,718,641	220,000
2	School Fund Income – Parents Contribution	30,195,646	32,923,454	2,727,808
3	Boarding and School Fund Payments	30,138,833	29,205,904	932,929

- vii. The statement of budget versus actual amounts reflects various budget items. However, the sub total and totals for these items were not reflected in the statement contrary to Public Sector Accounting Standards Board's reporting template which requires that total incomes and expenditures be included in the statement.

Further, the statement reflects final income budget and actuals on comparable basis of Kshs.49,117,959 and Kshs.44,119,896 respectively. However, the balances differ with the recomputed final income budget and actuals on comparable basis amounting to balances of Kshs.45,987,167 and Kshs.42,118,536 respectively resulting in unreconciled variances of Kshs.3,130,792 and Kshs.2,001,360.

- viii. The summary report of performance of the School reflects capitation grants amounting to Kshs.10,452,001 which is materially inconsistent with capitation grants in the statement of financial performance totalling Kshs.10,720,001 which comprise of tuition and operations grants amounting to Kshs.2,001,360 and Kshs.8,718,641 respectively.

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

2. Unsupported School Fund income – Parents’ Contributions

The statement of financial performance and as disclosed in Note 4 to the financial statements reflects school fund income - parents’ contribution amounting to Kshs.32,923,454 in respect of fees paid by students. However, amount was not supported by student individual statements or a comprehensive fee register indicating details such as names of students, admission number and the amounts of fees paid. In addition, analysis of the approved fee structure and student population as per the students registers for the year under review indicates that the total expected school fees amounted to Kshs.30,177,200 resulting in an unexplained variance of Kshs.2,746,254.

Further, the amount includes bursaries and scholarships awarded to students by various entities, including the Constituency Development Fund (CDF), County Governments, National Government agencies, and private institutions. However, the School does not maintain records of bursaries and scholarships received from each source. A detailed list of beneficiaries indicating names, admission numbers and amounts awarded, official receipts, bank deposit slips evidencing receipt of the funds, and schedules confirming that the funds were credited to the beneficiaries’ fee accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of the school fund income - parents’ contribution balance of Kshs.32,923,454 could not be confirmed.

3. Unsupported Payments for Boarding and School Fund

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and School fund payments amounting to Kshs.29,205,904. The amount includes expenditure totalling Kshs.8,173,427 which was not supported by requisitions from user departments, local purchase orders/local service orders, quotations, evaluation minutes, professional opinions, inspection and acceptance reports, goods received notes, contract agreements, and interim or completion certificates for works done.

In the circumstances, the accuracy and propriety of boarding and school fund payments amounting to Kshs.8,173,427 could not be confirmed.

4. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,572,453. Included in the balance are five (5) bank accounts with account balances of Kshs.466,702, Kshs.33,379, Kshs.91,925, Kshs.96,925 and Kshs.1,884,130 as disclosed in Note 10 to the financial statements . However, the bank balances were not supported by bank reconciliation statements.

In the circumstances, the accuracy and completeness of bank balances totalling Kshs.2,572,453 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

Management is responsible for the Other Information set out on page iii to ix which comprise of Key School Information and Management, Summary Report of Performance of the School, and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 27 October, 2025 instead of the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No. AG.3/88 Vol. VII (41) of 4 December, 2024, in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Unconfirmed Student Enrolment Data

The statement of financial performance reflects capitation grants for tuition totalling Kshs.2,001,360. However, 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 2024/2025, NEMIS reflected two thousand two hundred and thirteen (2,213) students while records from the County Director of Education had two thousand two hundred and eighty-four (2,284) students, resulting in an underfunding of the School by an amount of Kshs.312,681. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 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, under-funding of the School may have affected service delivery to the students.

3. Irregular Banking of Government Grants for Operations

The statement of financial performance and as disclosed in Note 2 to the financial statements reflects capitation grants for operations amounting to Kshs.8,718,641. However, review of the operations bank account statements revealed that Government capitation grants and school fund income collected from parents were banked in this bank account. This was contrary to Ministry of Education Circular Ref. No: MOE.MOE/CONF/GS) of 26 November, 2019 which requires Government subsidies for operations to be banked in the operations account while school fund income be deposited in the designated school fund account.

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

4. Failure to Deduct Capacity Building Levy

The statement of financial performance reflects total expenditure of Kshs.44,132,336. The amount includes procurement contracts signed with the school's suppliers. However, review of payments for goods and services revealed that public procurement capacity building levy of 0.03% was not deducted from payments made to the suppliers contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

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

5. Late Transfer of Infrastructure Funds from the Operations Bank Account

The statement of financial performance reflects government grants for operations amounting to Kshs.8,718,641 as disclosed in Note 2 to the financial statements. Included in this balance was an amount of Kshs.2,452,250 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, the amount was not transferred within fifteen (15) days of receipt. This was contrary to The Ministry of Education Circular Ref. No.: MOE/HQS/3/13/3 of 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

6. Failure to Prepare School Improvement Plan

During the year 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 Ministry of Education guidelines.

7. Non-Compliance with Ethnic Diversity Requirements

Review of the payroll records revealed that the School had twenty-four (24) staff members all of whom were from one ethnic community. This is contrary to Section 7 (2) of the National Cohesion and Integration Act, 2008 which provides that not more than one-third of employees should come from one ethnic community.

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

8. Non-Compliance with 30% Procurement Reservation

Review of the approved procurement plan for the financial year 2024/2025 revealed that the School did not reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups. This was contrary to Section 53(6) of the Public Procurement and Assets Disposal Act, 2015 which requires all procurement and asset disposal planning to reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.24,327,218 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables balance of Kshs.19,185,545 which had been outstanding for more than one (1) year. However, there was no age analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

2. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by a qualified procurement professional. This was contrary to Section 47(2) of the Public Procurement and Asset Disposal Act, 2015. Instead, procurement activities were undertaken by officers who lacked the requisite procurement qualifications.

The absence of a functional procurement unit may lead to non-compliance with procurement laws and regulations, increased risk of irregular procurement practices, lack of transparency and accountability, and failure to achieve value for money in the acquisition of goods and services.

3. Lack of Internal Audit Function

During the year under review, the School had not constituted an internal audit unit as required by Regulation 166 (1) of the Public Finance Management (National Government), 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 existence of an effective oversight mechanisms could not be confirmed.

4. Lack of Risk Management Policy

Review of the documents and records revealed that the Management had not established a Risk Management Policy. This is contrary to Regulation 165 (1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that a national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations. Further, the School did not maintain a risk register which implies the school might not be effectively tracking and addressing its risk profile.

In the circumstances, the effectiveness of Management identification and management of risk exposures could not be confirmed.

5. Lack of Information Technology Controls

Review of records revealed that the School had not established Information Technology (IT) control measures which included; approved Information Communication Technology (ICT) Policy, IT Continuity or Disaster Recovery Plan, Strategic Plan, Steering or Strategic Committee; and Information Security Policy to safeguard information assets. In the absence of strong IT internal controls, security policies and retention strategy, the School is at risk of losing essential data and information.

In the circumstances, the effectiveness of Management Information Technology Mechanisms could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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.

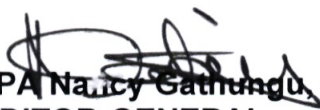
Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 April, 2026

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

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	2,001,360	2,003,263
Government grants for operations	2	8,718,641	10,291,762
Government Grants for infrastructure	3	3,106,150	2,456,175
School fund income- parents' contributions	4	32,923,454	23,721,268
Miscellaneous incomes	5	-	0
Total Revenue		46,749,605	38,472,468
Expenditure			
Tuition	6	1,887,165	1,755,652
Operations	7	11,399,286	8,732,883
Infrastructure	8	1,639,981	1,934,100
Boarding and school fund	9	29,205,904	20,503,318
Total Expenditure		44,132,336	32,925,953
Surplus/Deficit		2,617,269	5,546,515

The school financial statements were approved on 18/7/ 2025 and signed by:


.....

Name: Johnstone Ronoh

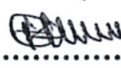
Chair BOM

Date: 30/8/2025


.....

Name: Mary Cheplilan
School Principal/ Secretary to
BOM

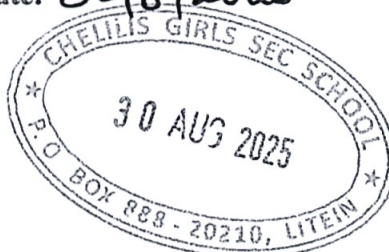
Date: 30/8/2025


.....

Name: Hillary Chirchir

Bursar/ Finance Officer

Date: 30/8/2025



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

Description	Note	2024/2025	2024/2025
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,572,453	3,864,887
Cash balances	11	106,770	77,804
Short term investments	12	-	-
Total cash and cash equivalent		2,679,223	3,942,691
Account's receivables	13	24,327,218	20,729,316
Total financial assets (a)		27,006,441	24,672,007
Financial liabilities			
Accounts payables	14	1,287,399	1,570,234
Total Financial Liabilities (b)		1,287,399	1,570,234
Net financial assets (a-b)		25,719,042	23,101,773
Represented by			
Accumulated fund b/fwd	15	23,101,773	17,555,258
Surplus/deficit for the year		2,617,269	5,546,515
Net Assets		25,719,042	23,101,773

The school's financial statements were approved on 18/7/ 2025 and signed by:


 Name: Johnstone Ronoh

Chair BOM

Date: 30/8/2025


 Name: Mary Cheplilan
 School Principal/ Secretary to
 BOM

Date: 30/8/2025


 Name: Hillary Chirchir

Bursar/ Finance Officer

Date: 30/8/2025



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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,001,360	2,003,263
Government grants for operations		8,498,641	10,291,762
Government grants for infrastructure		3,106,150	2,456,175
School fund income- parents contributions/ fees		30,195,646	19,863,765
Other income		0	0
Total receipts		43,801,797	34,614,965
Payments			
Cash outflows for tuition		1,887,165	1,755,652
Cash outflows for operations		11,399,811	8,732,883
Cash outflows Boarding/lunch and school fund payments		30,138,833	19,529,593
Total payments		(43,425,809)	(30,018,128)
Net cash inflow/outflow from operating activities		375,988	4,596,837
Cash flow from investing activities			
Acquisition of assets		(1,639,456)	(1,934,100)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(1,639,456)	(1,934,100)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,263,468)	2,390,217
Cash and cash equivalent at beginning of the FY		3,942,691	1,552,474
Cash and cash equivalent at end of the FY		2,679,223	3,942,691

The school's financial statements were approved on 18/7/ 2025 and signed by:



Name: Johnstone Ronoh

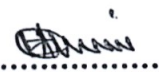
Chair BOM

Date: 30/8/2025



Name: Mary Cheplilan
School Principal/ Secretary to
BOM

Date: 30/8/2025



Name: Hillary Chirchir

Bursar/ Finance Officer

Date: 30/8/2025



Chelilis Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,130,792	-	3,130,792	2,001,360	63.9%
Exams And Assessment	-	-	-	-	-
(2) Capitation Grant on Operations					
Personnel Emoluments	2,840,680	-	2,840,680	1,919,858	67.6%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	781,187	-	781,187	527,963	67.6%
Electricity And Water	2,414,578	-	2,414,578	1,631,881	67.6%
Medical	1,511,000	-	1,511,000	712,100	47.1%
Administration Costs	1,065,255	-	1,065,255	719,949	67.6%
Activity	1,133,250	-	1,133,250	486,640	42.9%
Gratuity	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,777,500	-	3,777,500	3,106,150	82.2%
M&I parents' contribution	1,350,200	-	1,350,200	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	3,484,320	-	3,484,320	4,566,666	131.1%
Repairs And Maintenance	1,350,200	-	1,350,200	1,806,629	133.8%
Local Transport / Travelling	958,188	-	958,188	1,251,373	130.6%
Electricity And Water	2,961,672	-	2,961,672	3,636,536	122.8%
Medical	-	-	-	-	-
Administration Costs	1,306,620	-	1,306,620	1,673,502	128.1%
Activity	163,750	-	163,750	248,806	151.9%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	16,727,675	-	16,727,675	17,829,123	106.6%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	120,000	-	120,000	-	-
Income From Farming Activities	199,160	-	199,160	-	-
Insurance Compensation	-	-	-	-	-

Chelilis Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill	522,140	-	522,140	-	-
Income From Bus Hire	189,000	-	189,000	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	49,117,959	-	49,117,959	44,119,896	89.8%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,130,792	-	3,130,792	1,884,647	60.2%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	2,518	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	2,840,680	-	2,840,680	3,875,102	136.4%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	781,187	-	781,187	1,123,206	143.8%
Electricity, Water and Conservancy	2,414,578	-	2,414,578	1,612,943	66.8%
Medical	1,511,000	-	1,511,000	103,635	6.9%
Administration Costs	1,065,255	-	1,065,255	691,025	64.9%
Activity Expenses	1,133,250	-	1,133,250	836,850	73.8%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of Ablution Block	As per BQ	-	-	654,730	-
Construction of Tuition Block Phase1	As per BQ	-	-	984726	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	3,484,320	-	3,484,320	2,905,104	83.4%
Repairs, Maintenance and Improvements	1,350,200	-	1,350,200	938,738	69.5%
Local Transport / Travelling	958,188	-	958,188	2,232,237	233.0%
Electricity, Water and Conservancy	2,961,672	-	2,961,672	3,158,672	106.7%
Medical Expenses	-	-	-	-	-
Administration Costs	1,306,620	-	1,306,620	1,535,804	117.5%
Activity	163,750	-	163,750	701,980	428.7%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	16,727,675	-	16,727,675	16,014,179	95.7%
Expenditure For Income Generating Activity	627,720	-	627,720	109,100	17.4%
Individualized Learner Programme	-	-	-	369,000	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	4,890	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	40,456,887	-	40,456,887	39,739,086	98.2%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024/2025	2023/2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,001,360	2,003,263
Total	2,001,360	2,003,263

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	1,919,858	-
Repairs And Maintenance	2,452,250	2,890,590
Local Transport / Travelling	527,963	-
Electricity And Water	1,631,881	-
Medical	712,100	-
Administration Costs	719,949	-
Activity	486,640	-
Practicals	48,000	-
Infrastructure	-	2,709,241
NSSF	-	2,650
Boarding A/C	220,000	-
Other Vote Heads (specify)*	-	4,689,281
Total	8,718,641	10,291,762

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement	3,106,150	2,456,175
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Total	3,106,150	2,456,175

4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel emoluments	4,566,666	-
Repairs and maintenance	1,806,629	1,573,778
Local transport / travelling	1,251,373	-
Electricity and water	3,636,536	-
Medical	-	-
Administration costs	1,673,502	-
Activity	248,806	483,445
Fee on Boarding Equipment and stores	17,829,123	12,749,528
Computer Lab Project	1,725,310	-
M & I	51,000	-
Donations for Elders Day	14,400	-
Teaching/ Learning Materials	41,320	-
Savings	78,789	-
Others Voteheads	-	8,914,517
Total	32,923,454	23,721,268

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (<i>specify</i>)*	-	-
Total	0	0

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	1,884,647	1,755,652
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2,518	-
Others (<i>specify</i>)	-	-
Total	1,887,165	1,755,652

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	3,875,102	-
Service Gratuity	-	-
Administration Cost	691,025	-
Repairs And Maintenance & Improvements	3,106,150	825,161
Local Transport / Travelling	1,123,206	-
Electricity And Water	1,612,943	-
NSSF	-	337,860
Medical	103,635	15,180
Activity Expenses	836,850	-
Insurance Cost	-	-
Practicals	48,000	-
Bank Charges	2,375	-
Individualised Learner Programme	-	51,000
Infrastructure	-	1,867,430
Others Voteheads	-	5,626,252
Total	11,399,286	8,722,883

8 Infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Construction of Flush Toilets	654,730	-
Construction of Tuition Block Phase 1	984,726	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank Charges	525	-
RMI	-	1,934,100
Total	1,639,981	1,934,100

9 Boarding And School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	2,905,104	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	938,738	923,375
Local Transport / Travelling	2,232,237	-
Electricity And Water	3,158,672	-
Medical Expenses	-	-
Administration Costs	1,535,804	-
Lunch Programme	-	-
Bank Charges	4,890	42,001
Expenses On Income Generating Activities**	109,100	63,800
Fee On Boarding Equipment and Stores	16,014,179	10,967,769
Fees Refunds	-	44,902
Bus	156,300	315,137
Individualised Learner Programme	369,000	382,780
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Activity	701,980	
Under Arrears Received	588,800	
M & I	45,000	
Teaching/ Learning Materials	41,320	
Practicals	170,380	
Donations for Elders Day	14,400	
Operations A/C	220,000	
Others Voteheads	-	7,763,554
Total	29,205,904	20,503,318

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1105650030	466,702	352,507
Operations Account	Active	1105654133	33,379	2,711,995
School Fund Account/Boarding	Active	1284218716	91,317	335,348
Savings Account	Active	1105233766	96,925	18,136
Infrastructural Account	Active	1257952021	1,884,130	446,901
Total			2,572,453	3,864,887

11 Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins	106,770	77,804
Total	106,770	77,804

12 Short Term Investments

Description	2024/2025	2023/2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	24,327,218	20,729,316
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	24,327,218	20,729,316

13 b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	5,141,673	21%	5,661,728	27.3 %
Between 1- 2 years	4,161,728	17%	4,381,953	21.2 %
Between 2-3 years	4,338,182	18%	1,108,764	5.3 %
Over 3 years	10,685,635	44%	9,576,871	46.2 %
Total (should tie to note 13 a)	24,327,218	100%	20,729,316	100 %

14 Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	417,305	1,228,075
Prepaid Fees	870,094	
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	1,287,399	1,228,075

14a. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	1,287,399	100%	1,228,075	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	1,287,399	100%	1,228,075	100%

15 Fund Balance Brought Forward

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Balances	3,864,887	1,551,746
Cash Balances	77,804	528
Short Term Investments	-	-
Receivables	20,729,316	16,871,813
Payables	(1,570,234)	(868,829)
Total	23,101,773	17,555,258

Chelilis Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	981,458	-
Total	981,458	-

17 Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Cattle	6	300,000	300,000
Goats	-	-	-
Trees	130	390,000	405,000
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Total		690,000	705,000

18 Borrowings

Description	2024/2025	2023/2024
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes

19 Stock/ Inventory

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	194,000	1,525,392
Lab consumables	123,000	150,000
Farm produce	500	0
Medication	4,300	5,000
Construction Materials	449,900	449,900
Firewood	26,500	-
Others (specify)	-	-
	798,200	2,130,292

20 Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Senior Principal

30/8/2025



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024/2025	Outstanding Balance 2023/2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Litematt Enterprises	417,305	2025	-	417,305	0	
Grand Total				417,305	0	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	21,000,000	-	-	21,000,000
Buildings And Structures	67,455,000	-	-	67,455,000
Motor Vehicles	7,100,000	-	-	7,100,000
Office Equipment, Furniture and Fittings	15,661,950	-	-	15,661,950
Textbooks	-	-	-	-
ICT Equipment	1,644,040	-	-	1,644,040
Tools And Apparatus	7,325,300	-	-	7,325,300
Other Machinery and Equipment	1,708,000	380,000	-	2,088,000
Heritage And Cultural Assets	44,000	-	-	44,000
Intangible Assets- Soft Ware	268,352	-	-	268,352
Total	122,206,642	380,000	-	122,586,642

CHELILIS GIRLS' SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2025

ANNEX 4 – CASH SURVEY CERTIFICATE

CASH BALANCES :

1. SCHOOL FUND ACCOUNT	20,809
2. OPERATION ACCOUNT	57,021
3. INFRASTRUCTURE ACCOUNT	28,940
4. TUITION ACCOUNT	
TOTAL	106,770

PHYSICAL CASH SURVEY :

NOTES :	1000 X 106	-	106,000
	500 X 1	-	500
	200 X 1	-	200
	100 X	-	-
	50 X 1	-	50
COINS :	20 X 1	-	20
	10 X	-	
	5 X	-	
	1 X	-	
	0.5 X	-	

TOTAL : 106,770

PREPARED BY

NAME..... MILBERT EMBRECH

SIGNATURE..... [Signature]

DATE..... 30/8/2025

APPROVED BY

NAME..... MARI CHEPLAN

SIGNATURE..... [Signature]

DATE..... 30/8/2025





CHELILIS GIRLS' SECONDARY SCHOOL
CUMMULATIVE TRIAL BALANCE AS AT 30TH JUNE 2025
TUITION ACCOUNT

Code	Description	Budgeted	Debits (Payments)	Credits (Receipts)	Commitment	Balan
10021001	CASH BALANCE BF			0.00		
10021001	BANK BALANCE BF			352,507.00		
10021006	TEACHING & LEARNING MATERIALS	3,130,792.00	1,884,647.00	2,001,360.00		
10021010	FREE SECONDARY EDUCATION FUNDS		2,001,360.00	2,001,360.00		
10021012	BANK CHARGES		2,518.00			
10029998	CASH AT HAND		0.00			
10029999	BANK BALANCE CF		466,702.00			
	TOTALS		4,355,227.00	4,355,227.00		

Prepared By: HILARY CHIRCHIR Sign: [Signature]

Approved By: MARY CHEPILAN Sign: [Signature]





CHELILIS GIRLS' SECONDARY SCHOOL
CUMMULATIVE TRIAL BALANCE AS AT 30TH JUNE 2025
INFRASTRUCTURE ACCOUNT

Code	Description	Budgeted	Debits (Payments)	Credits (Receipts)	Commitment	Balance
0	CASH BALANCE BF			-		
0	BANK BALANCE BF			446,901.00		
10071002	M & I FUNDS	5,127,700.00		3,106,150.00		
10071004	OPERATIONS A/C		242,000.00	242,000.00		
10071005	BANK CHARGES		525.00			
10071006	BOARDING A/C		110,000.00	110,000.00		
10071007	FLUSH TOILETS		654,730.00			
10071008	TUITION BLOCK PHASE 1		984,726.00			
10071003	CASH AT HAND		28,940.00			
0	BANK BALANCE CF		1,884,130.00			
	TOTALS		3,905,051.00	3,905,051.00		

Prepared By: ITILARA CHIRIIR Sign: [Signature]

Approved By: MARY OHEPULU Sign: [Signature]





CHELILIS GIRLS' SECONDARY SCHOOL
CUMMULATIVE TRIAL BALANCE AS AT 30TH JUNE 2025
OPERATIONS ACCOUNT

Code	Description	Budgeted	Debits (Payments)	Credits (Receipts)	Commitment	Balance
0	CASH BALANCE BF			59,050.00		
0	BANK BALANCE BF			2,711,995.00		
10081001	REPAIRS, MAINTAINANCE & IMPROVEMENT		3,106,150.00	2,452,250.00		
10081003	ACTIVITY	1,133,250.00	836,850.00	486,640.00		
10081004	MEDICAL & INSURANCE	1,511,000.00	103,635.00	712,100.00		
10081005	NHIF		37,950.00	37,950.00		
10081006	NSSF		360,846.00	360,846.00		
10081007	CIC		56,000.00	56,000.00		
10081008	SACCO		689,337.00	689,337.00		
10081009	ADMINISTRATION COST	1,065,255.00	691,025.00	719,949.00		
10081010	LOCAL TRAVEL AND TRANSPORT	781,187.00	1,123,206.00	527,963.00		
10081011	ELECTRICITY, WATER & CONSERVANCY	2,414,578.00	1,612,943.00	1,631,881.00		
10081012	PERSONAL EMOLUMENTS	2,840,680.00	3,875,102.00	1,919,858.00		
10081014	PAYE		2,606.00	2,606.00		
10081015	AFFORDABLE HOUSING LEVY		26,411.00	26,411.00		
10081018	SHIF		38,461.00	38,461.00		
10081019	INFRASTRUCTURE A/C		242,000.00	242,000.00		
10081020	FREE DAY SECONDARY EDUCATION FUNDS-FDSE		8,450,641.00	8,450,641.00		
10081021	BANK CHARGES		2,375.00			
10081022	NITA LEVY		100.00	100.00		
10081023	BOARDING A/C			220,000.00		
10081024	PRACTICALS		48,000.00	48,000.00		
10081017	CASH AT HAND		57,021.00			
0	BANK BALANCE CF		33,379.00			
	TOTALS		21,394,038.00	21,394,038.00		

Prepared By: HILARY SITHI

Sign: [Signature]

Approved By: MARY CHEPILAN

Sign: [Signature]





CHELILIS GIRLS' SECONDARY SCHOOL
ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025
BOARDING ACCOUNT

Code	Description	Budgeted	Original Trial Balance		Adjustments		Final Trial Balance	
			Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)
10011001	CASH BALANCE BF			18,754.00			-	18,754.00
10011001	BANK BALANCE BF			335,348.00			-	335,348.00
10011001	BANK BALANCE BF - SAVINGS A/C					18,136.00	-	18,136.00
10011002	SUNDRY DEBTOR			1,543,771.00	5,141,673.00		-	1,543,771.00
10011003	BOARDING EQUIPMENT AND STORES	16,727,675	16,014,179.00	16,167,980.00		1,661,143.00	16,014,179.00	17,829,123.00
10011005	PERSONAL EMOLUMENTS	3,484,320	2,905,104.00	3,454,548.00		1,112,118.00	2,905,104.00	4,566,666.00
10011007	REPAIRS MAINTENANCE AND INSTALLATIONS	1,350,200	938,738.00	1,164,897.00		641,732.00	938,738.00	1,806,629.00
10011009	ADMINISTRATION COST	1,306,620	1,535,804.00	1,256,457.00		417,045.00	1,535,804.00	1,673,502.00
10011010	ELECTRICITY, WATER AND CONSERVANCY	2,961,672	2,741,367.00	2,691,236.00	417,305.00	945,300.00	3,158,672.00	3,636,536.00
10011011	LOCAL TRAVEL AND TRANSPORT	958,188	2,232,237.00	945,538.00		305,835.00	2,232,237.00	1,251,373.00
10011020	ADVANCES		15,000.00	15,000.00			15,000.00	15,000.00
10011021	SACCO		896,672.00	896,672.00			896,672.00	896,672.00
10011022	NHIF		18,600.00	18,600.00			18,600.00	18,600.00
10011023	NSSF		330,388.00	330,388.00			330,388.00	330,388.00
10011026	DONATIONS FOR ELDERS DAY		14,400.00	14,400.00			14,400.00	14,400.00
10011027	INFRASTRUCTURE A/C		110,000.00	110,000.00			110,000.00	110,000.00
10011035	PAYE		15,036.00	15,036.00			15,036.00	15,036.00
10011044	ACTIVITY	163,750	701,980.00	190,306.00		58,500.00	701,980.00	248,806.00
10011045	COMPUTER LAB PROJECT			1,725,310.00			-	1,725,310.00
10011046	FARM		109,100.00				109,100.00	0.00
10011049	BUS		156,300.00				156,300.00	0.00
10011052	UNDER ARREARS RECEIVED		588,800.00				588,800.00	0.00
10011059	CIC		66,000.00	66,000.00			66,000.00	66,000.00
10011066	INDIVIDUALISED LEARNER PROGRAMME		369,000.00				369,000.00	0.00
10011068	AFFORDABLE HOUSING LEVY		146,416.00	146,416.00			146,416.00	146,416.00
10011069	OPERATIONS A/C		220,000.00				220,000.00	0.00
10011070	M & I		45,000.00	51,000.00			45,000.00	51,000.00
10011071	SHIF		75,878.00	75,878.00			75,878.00	75,878.00
10011072	NITA LEVY		800.00	800.00			800.00	800.00
10011073	BANK CHARGES		4,890.00				4,890.00	0.00
10011074	TEACHING & LEARNING MATERIALS		41,320.00	41,320.00			41,320.00	41,320.00
10011075	PRACTICALS		170,380.00				170,380.00	0.00
10019997	SUNDRY CREDITOR		1,570,234.00	870,094.00		417,305.00	1,570,234.00	1,287,399.00
	SAVINGS A/C					78,789.00	-	78,789.00
10019998	CASH AT HAND		20,809.00				20,809.00	0.00
10019999	BANK BALANCE CF		91,317.00				91,317.00	0.00
10019999	BANK BALANCE CF - SAVINGS A/C				96,925.00		96,925.00	0.00
	TOTALS		32,145,749.00	32,145,749.00	5,655,903.00	5,655,903.00	37,801,652.00	37,801,652.00

Prepared By: HILARY RIMREKOR

Sign: [Signature]

Approved By: MARY CHEPILAN

Sign: [Signature]



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 JUN 2026	DAY,
TABLED BY:	
CLERK-AT THE-TABLE:	