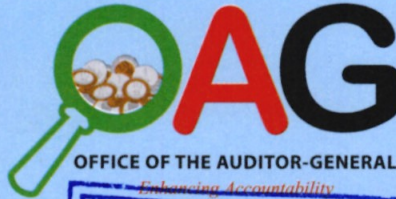


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 17 JUN 2026

DAY.
Wednesday

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED
BY:

Deputy Majority Whip

CLERK-AT
THE-TABLE:

Hon. Naomi Wager, MP

Irene Nduku

THE AUDITOR-GENERAL

ON

BISHOP SULUMETI CHELELEMUK
GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

BUSIA COUNTY



BISHOP SULUMETI CHELELEMUK GIRLS
HIGH 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)

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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.

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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 Busia County, Teso North Sub-County.

The school was registered in 19/3/1981 under registration number H//131/81 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 220 students as at 30th December 2024 and 154 as at 30th June 2025; due to lack of form ones and 84 candidates having completed their KCSE (8-4-4 system is getting phased out). It has two (2) streams and 17 teachers of which 4 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	JOSEPHINE CHESSETO	Chairperson	14/03/2022 AND 8-5-2025
2	EVELYN V. MALENYA	Secretary- Principal	14/03/2022 AND 8-5-2025
3	JOHN WANDABWA	P.A chair	14/03/2022 AND 8-5-2025
4	EVANS MAJUNE	Vice chair	14/03/2022 AND 8-5-2025
5	SUSAN EMUKULE	Member	14/03/2022
6	MARY EKUDAM OPIRI	Member	14/03/2022
7	LIVINGSTONE EMEDELE	Teacher Rep	14/03/2022
8	ZERUYA ONAPA	Member	14/03/2022
9	FR BERNARD FWAMBA	Sponsor	14/03/2022 AND 8 -5-2025
10	ZACHARIA OLEKET	Member	14/03/2022 AND 8-5-2025
11	MONICA TOTO	Member	14/03/2022 AND 8-5-2025
12	DINA OMALA	Member	14/03/2022
13	JUDITH AMOJONG	Member	14/03/2022
14	GIDEON WANYAMA	Member	14/03/2022
15	DAVID OSANGIR	Member	14/03/2022
16	GLORIA BUSAKA	Student's Rep	14/03/2022
17	DR ZEBEDEE OTTE	Member	8- 5- 2025
18	ISAAC MASAKE	Member	8 -5- 2025
19	EDWARD EBUSURU	member	8- 5- 2025
20	KELVIN MOLAH	Teacher Rep	8 -5- 2025
22	CAREN TEMKO	member	8 - 5 -2025

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

23	MIRRIAM AJAKAA OSIYA	Member	8 – 5 -2025
24	NAOMI ICHAMI	Member	8 – 5 -2025
25	ALEX JUMA	Co-Opted Member	8-5-2025
26	LINET ODERA	Co-Opted Member	8-5-2025
27	STEPHEN ODEKE	Co-Opted Member	8-5-2025

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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, of 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 term 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 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
1	Executive Committee	Evans Majune John Wandabwa Fr Benard Fwamba Evelyn V Malenya Josephine Chesseto	Member P.A Chair Member Secretary Chairperson	2
2	Audit Committee	Fr Benard Fwamba Dr Evans manjune Dr Namdala Emukule Judith Amojong Zacharia Olekete	Member Chairperson Member Member Member	1
3	Finance, procurement and general purposes Committee	Evelyn V. Malenya Josephine Chesseto John wandabwa Dr Evans majune Ekisa Godric Odu Susan Emukule Fr Bernard Fwamba	Member Member Member Member Chairperson Member Member	1
4	Academic Committee	Evelyn V Malenya Dorice Amunga	Member Member	2

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

		Livingstong Emedele John Wandambwa Dina Omala Josephine Chesseto	Member Chairperson Member Member	
5	Development Committee	Dorice Amunga Evelyn Malenye Josephine Chesseto Godrick Ekisa Zacharia Oleket SCDE	Member Secretary Member Member Chairperson Member Education Rep	2
6	Discipline and welfare Committee	Evelyn V Malenya Dorice Amunga John Wandambwa Josephine Chesseto Fr Benard Fwamba Susan Emukule	Secretary Member Chairperson Member Member Member	1

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	EVELYN V. MALENYA	357074
2	Deputy Principal	DORIS AMUNGA PAPA	277643
3	School Bursar	WILLIMINA KARANI	23665726

(e) Schools contact

Post Office Box: 129-50209-MALAKISI
Telephone: 0714177677
E-mail: bishopsulumetichelelemuk@gmail.com
Face book: N/A

(f) School Bankers

- 1 Name of Bank: KENYA COMMERCIAL BANK-TUITION A/C
Branch MALABA
Account Number 1102004308
- 2 Name of Bank: KENYA COMMERCIAL BANK-OPERATION A/C
Branch MALABA
Account Number 110200459
- 3 Name of Bank: KENYA COMMERCIAL BANK-SCHOOL FUND A/C
Branch MALABA
Account Number 1101997028
- 4 Name of Bank: KENYA COMMERCIAL BANK-INFRASTRUCTURE A/C
Branch MALABA
Account Number 1210984814
- 5 M-PESA Paybill No 522123
Bank KENYA COMMERCIAL BANK
Account Number 50059K

(g) Independent Auditors

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

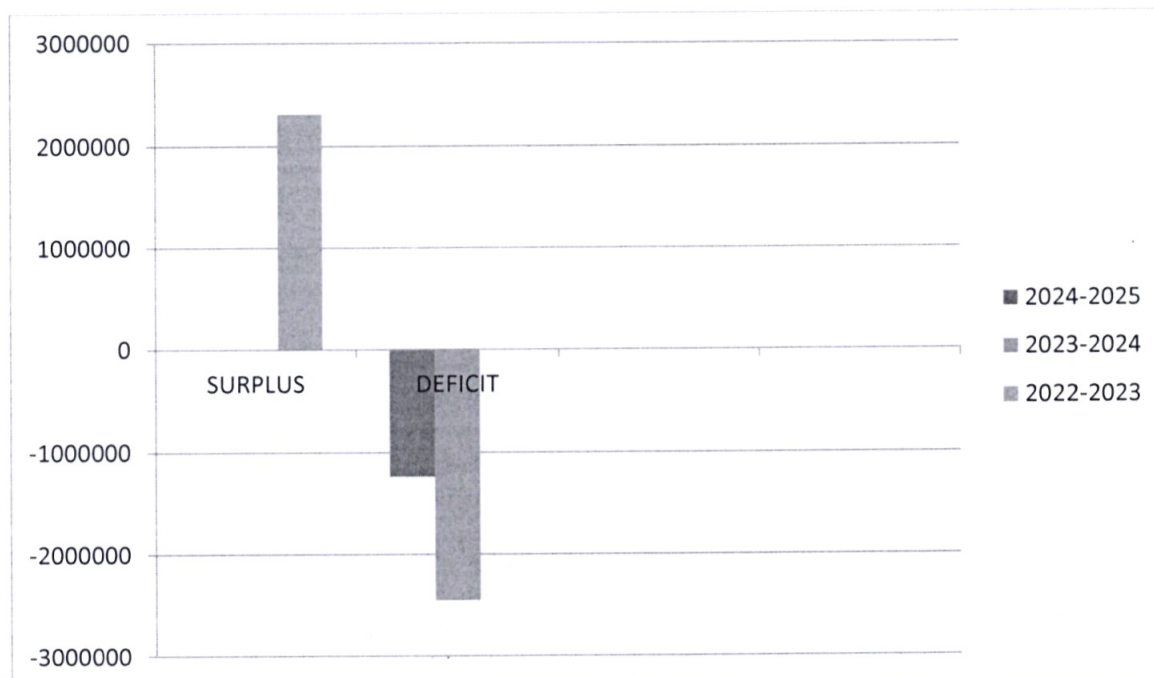
3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

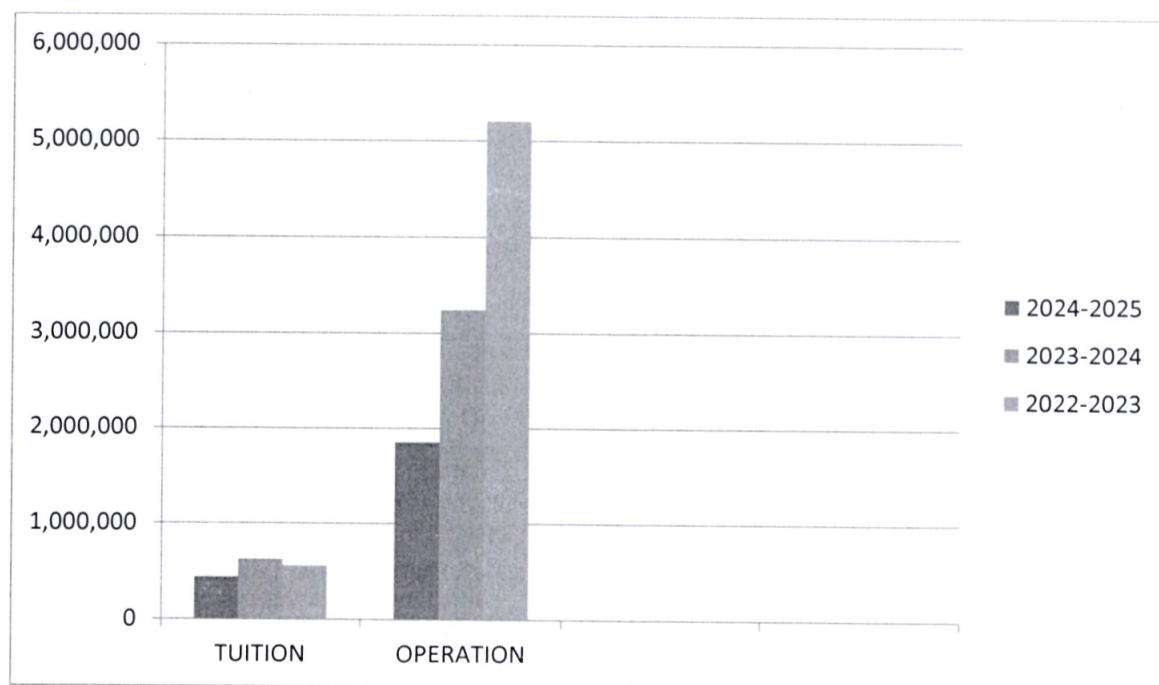
<i>YEAR</i>	<i>2024-2025</i>	<i>2023-2024</i>	<i>2022-2023</i>
<i>SURPLUS</i>			2,308,918
<i>DEFICIT</i>	(1,233,005)	(2,448,962)	



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

- *Capitation grants from the Ministry of Education for the last three years*

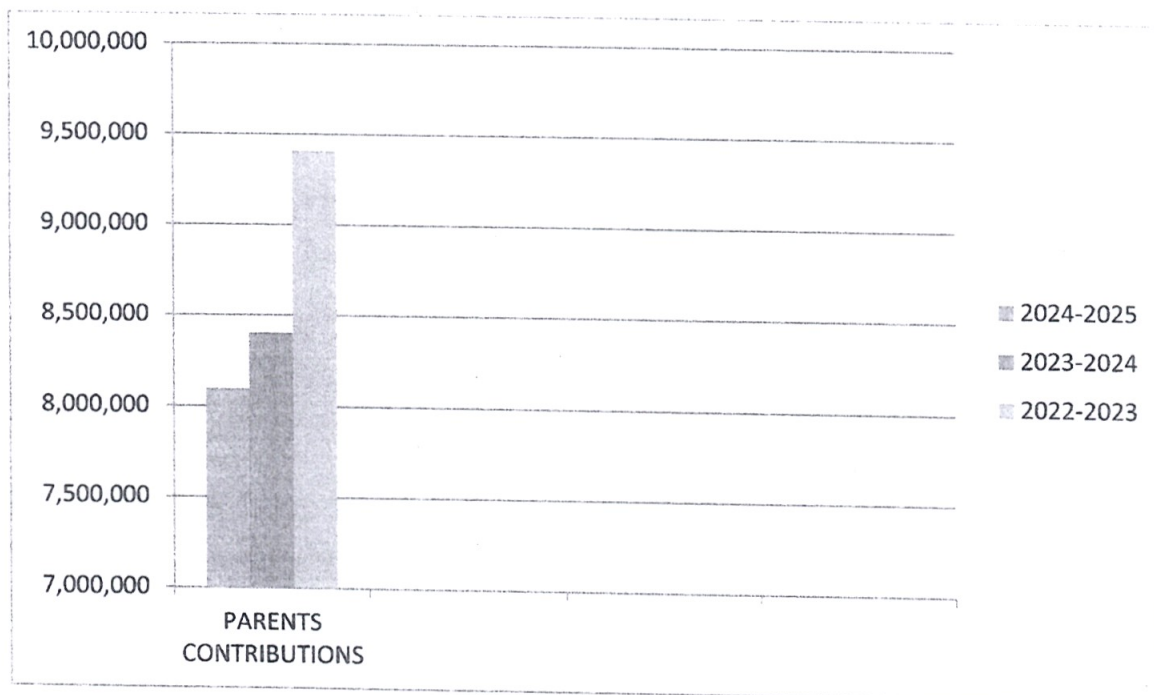
YEAR	2024-2025	2023-2024	2022-2023	TOTALS
TUITION	436,974	626,495	557,810	1,621,279
OPERATION	1,851,669	3,241,005	5,203,548	9,859,222
TOTALS	2,288,643	3,867,500	5,761,358	11,917,501



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

- A three-year overview of growth of other income(s) earned by the school.

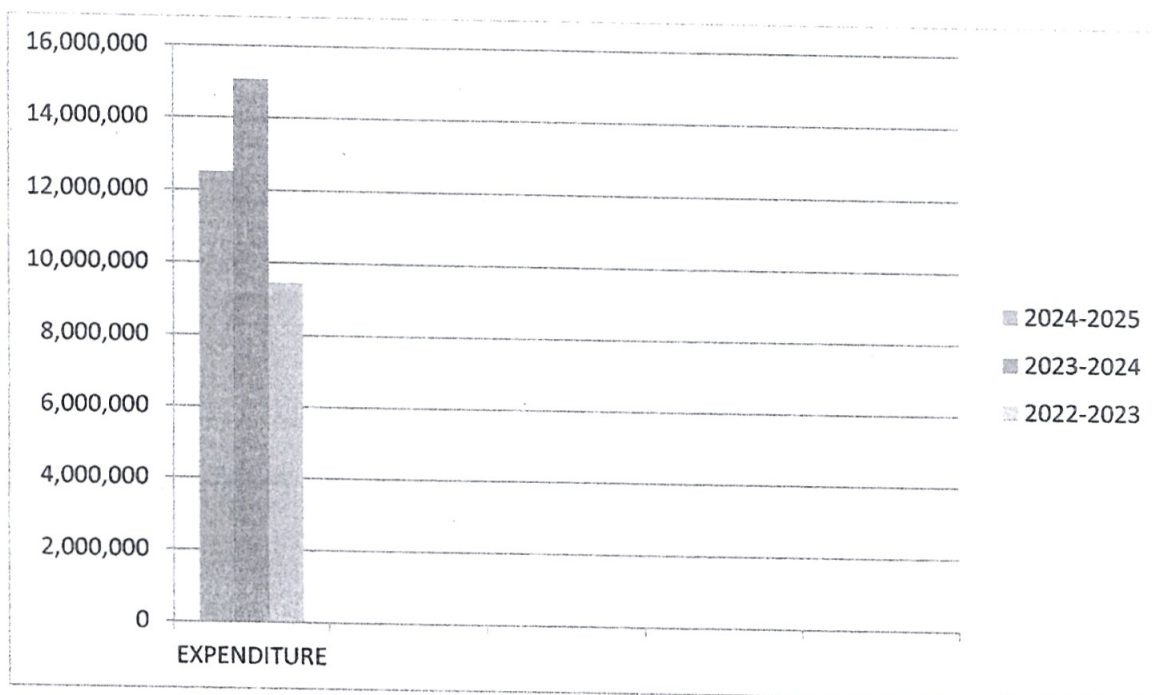
YEARS	2024-2025	2023-2024	2022-2023
PARENTS CONTRIBUTIONS	8,096,626	8,401,588	9,407,548



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

- *A three-year overview of growth in expenditure of the school*

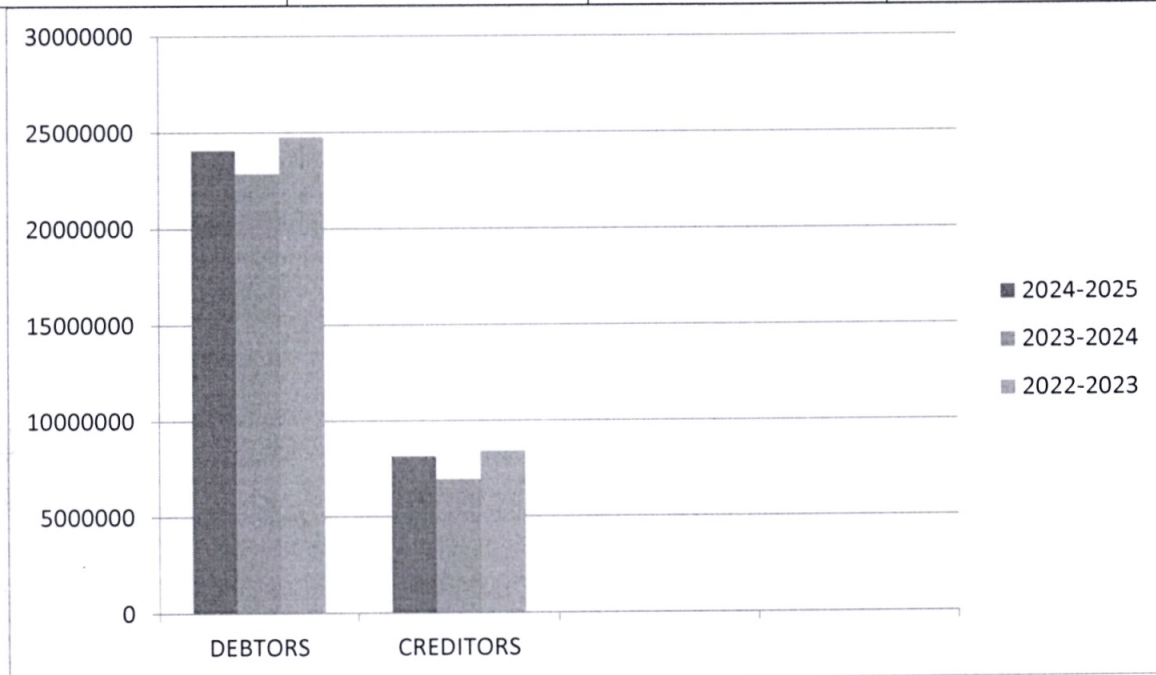
YEAR	2024-2025	2023-2024	2022-2023
EXPENDITURE	12,414,874	15,056,049	9,464,484



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

- *Movement of debtors and creditors of the school over the last three years*

YEAR	2024-2025	2023-2024	2022-2023
DEBTOR	24,092,475	22,854,357	24,771,553
CREDITORS	8,146,062	6,951,154	8,403,447



b) Teacher Student ratio:

Teachers employed by TSC	13
Teachers employed by BOM	3
Teachers retired	00
Teachers posted	1
Teachers transfered	1
Teacher to student ratio	1: 17

c) The mean score in the 2025 KCSE:

YEAR	ENTRY	MEANS CORE	MEAN D GRADE
2024		D+	4.48
2023		C-	5.24
2022		D+	4.00

d) Number of Candidates in the 2025 KCSE:

YEAR	CANDIDATES
2024	84
2023	62
2022	62

e) The capacity of the school:

TYPE OF FACILITY	NO OF FACILITIES	GAP	REMARKS
Dining Hall	1	0	Adequate
Laboratories	2	1	Inadequate
Classrooms	11	0	Adequate
Dormitories	6	0	Adequate
Toilets	24	0	Adequate
Kitchen	2	1	Inadequate
Library	1	0	Adequate
Staffroom	1	0	Adequate
Administration block	1	1	Inadequate
Water tanks	6	3	Inadequate
Field	1	2	Inadequate
Land	6	0	Inadequate

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Security	4	2	Adequate
School Bus	1	0	Adequate
Staff Housing	12	8	Adequate
Posho Mill	1	0	Adequate
Generator	1	0	adequate

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
RENOVATION OF 4 CLASSROOMS AND FENCE REPAIR	MOE	ONGOING		674,384	30/6/2025
ELECTRIFICATION	MOE	COMPLETE		116,044	30/6/25
GENRAL REPAIRS	MOE	COMPLETE		54,690	30/6/25

Signed by


Evelyn V Malenya
 School Principal

(Circular stamp: BISHOP SULUMETI CHELELEMUK GIRLS' HIGH SCHOOL, 30 MAR 2026, MALAKISI)

4. Statement of School Management Responsibility

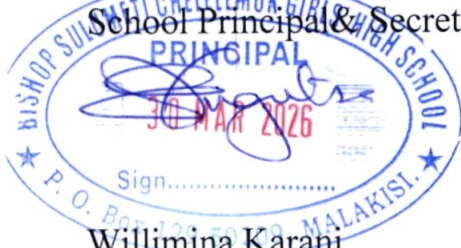
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 Bishop Sulumeti Chelelemuk Girls 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 Josephine Chesseto
Designation: Chairman, School Board of Management
Date: 30/3/2026
Sign 

Name: Evelyn V Malenya
Designation: School Principal & Secretary to Board of Management
Date:
Sign 


Name: Willimina Karani
Designation: Bursar/ Finance Officer
Date: 30/3/2026
Sign 

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – BUSIA 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.
- 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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

Opinion

I have audited the accompanying transitional IPSAS financial statements of Bishop Sulumeti Chelelemuk Girls High School set out on pages 1 to 21, which comprise the statement of assets and liabilities as at 30 June, 2025 and the statement of financial

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Bishop Sulumeti Chelelemuk Girls High 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) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bishop Sulumeti Chelelemuk Girls High 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 opinion.

Key Audit Matters

Key audit matters are those matters which, 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.

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

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

2. Unresolved Prior Year Audit Issues

The Auditor-General's report for the year ended 30 June, 2024 raised several audit issues which remain unresolved as at 30 June, 2025 as follows:

No	Issue
1	Long Outstanding Accounts Receivables
2	Inaccuracies in the Statement of Budgeted versus Actual Amounts
3	Budgetary Control and Performance
4	Land Occupied by Busia County Government
5	Unconfirmed Student Enrolment Data
6	Long Outstanding Accounts Payable

Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported to emphasis of matter purposes.

Other Information

The Management is responsible for the Other Information set out on page iii to xvi 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. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts payables balance of Kshs.8,146,062. However, included in

the balance are trade payables balance of Kshs.3,088,784 which had been outstanding for more than three years (3) years, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42 (1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

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

2. Stalled Construction of a Dormitory Project

Review of records revealed that the School entered into contract with a Contractor on 6 September, 2021 for labour works, the construction for 2nd floor of storeyed dormitory project valued at Kshs.7,155,778. Review of project documents and audit inspection revealed that the contractor abandoned the site in December 2022, resulting in the project being stalled and abandoned for over four years. Structural works had been completed up roofing level. Minutes of the School Board meeting dated 18 March, 2025 indicated that the members unanimously agreed to terminate the contract due to breach of contract and abandonment of the site for more than two years without justification. However, tiling, plumbing, electrical works and painting had not been done at the time of audit. The public works team evaluated the works done so far by contractor and valued the works at Kshs.3,661,000. At the time of audit, the contractor had been paid Kshs.3,020,000 leaving a balance of Kshs.641,000.

In the circumstances, the value for money amounting Kshs.3,020,000 spent on project could not be confirmed.

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

The statement of financial performance reflects operations payments amount of Kshs.1,965,481 as disclosed in Note 7 to the financial statements. Review of vouchers relating to this expenditure reveals that an amount of Kshs.85,900 in respect to an amount transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the value for money transferred to KESSHA amounting to Kshs.85,900 could not be confirmed.

4. Unconfirmed Students Enrolment Data

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations and infrastructure amount of Kshs.436,974, Kshs.1,414,669 and Kshs.646,000 respectively as disclosed in Notes 1, 2 and 3 to the financial statements.

During the financial year, National Education Management Information System (NEMIS) reported a total number of four hundred and ninety five (495) students while the enrolment records provided by the School indicated a total number of five hundred and twenty two (522) students, resulting in an unexplained variance of twenty seven (27) students. As a result, the school was under funded by an amount of Kshs.101,537. This was contrary to the Ministry of Education Circular No. 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, Management was in breach of the law.

5. Failure to Develop 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 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 THE 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 Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.24,092,475 relating to fees arrears as disclosed in Note 12 to the financial statements. Included in the balance is accounts receivable balance of Kshs.18,878,672

which had been outstanding for more than three (3) years. However, there was no 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 Internal Audit Function and Audit Committee

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 counting 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.

3. Declining in Students Enrolment

Review of student enrolment records for the year revealed a declining trend in the number of students enrolled in the School from two hundred and twenty five (225) in 2023-2024 to one hundred and fifty two (152) in 2024-2025. The Ministry of Education emphasizes efficient utilization of resources in public schools and encourages institutions to maintain viable student enrolment levels to support effective learning environments and optimal use of infrastructure, teaching staff, and capitation funds. However, the analysis shows a consistent reduction in student numbers, which may affect the effective utilization of Government resources and the long-term sustainability of the school.

Further, the Government's 100% transition policy from Primary to Secondary Education aims to ensure that schools maintain adequate student intake to support access and retention objectives within the education sector. However, the declining enrolment suggests that the school may not be attracting or retaining sufficient learners within its catchment area.

In the circumstances, effective learning environments and optimal use of infrastructure, teaching staff, and capitation funds 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 control 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 control, risk management and overall 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 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 overall 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 for Supreme Audit Institutions (ISSAIs). The ISSAIs requires 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

14 May, 2026

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	436,974	626,495
Government grants for operations	2	1,414,669	3,241,005
Government Grants for infrastructure	3	646,000	
School fund income- parents' contributions	4	8,096,626	8,401,588
Miscellaneous incomes	5	587,600	338,000
Total Revenue (a)		11,181,869	12,607,088
Expenditure			
Tuition	6	761,297	475,804
Operations	7	1,965,481	5,081,182
Infrastructure	8	1,125,926	410,785
Boarding and school fund	9	8,562,170	9,088,279
Total Expenditure (b)		12,414,874	15,056,049
Surplus/Deficit (a-b)		(1,233,005)	(2,448,961)

The school financial statements were approved on 30 September 2025 and signed by:

Name: Josephine Chesseto

Name: Evelyn V. Malenya

Name: Willimina Karani

BOM Chair

School Principal/Secretary BOM

Bursar/Finance office

Date 30/3/2026

Date

Date 30/3/2026

Sign Chesseto

Sign

Sign tit

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025 Kshs	2023-2024 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	146,794	1,402,829
Cash balances	11		20,180
Total cash and cash equivalent		146,794	1,423,009
Accounts receivables	12	24,092,475	22,854,357
Total financial assets (a)		24,239,269	24,277,366
Financial liabilities			
Accounts payables	13	8,146,062	6,951,154
Total Financial Liabilities (b)			
Net financial assets (a-b)		16,093,207	17,326,212
Represented by			
Accumulated fund b/fwd	14	17,326,212	19,775,173
Surplus/deficit for the year		(1,233,005)	(2,448,961)
Net Assets		16,093,207	17,326,212

The school's financial statements were approved on 30 September 2025 and signed by:

Name: Josephine Chesseto

Chair BOM

Date: 30/3/2026
Chesseto

Name: Evelyn V Malenya
School Principal/ Secretary to
BOM

Date:



Name: Willimina Karani

Bursar/ Finance Officer

Date: 30/3/2026

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BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025 Kshs	2023-2024 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		436,974	626,495
Government grants for operations		1,414,469	3,241,005
Government grants for infrastructure		646,000	
School fund income- parents contributions/ fees		6,848,986	8,401,588
Other income		587,600	338,000
Total receipts		9,934,029	12,607,088
Payments			
Cash outflows for tuition		592,814	475,804
Cash outflows for operations		1,785,219	5,081,182
Cash flow for Infrastructure		957,176	410,785
Cash outflows Boarding/lunch and school fund payments		7,875,035	8,623,377
Total payments		(11,210,244)	14,591,147
Net cash inflow/outflow from operating activities		1,276,215	1,984,059
Cash flow from investing activities			
Acquisition of assets			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		00	
Net increase/decrease in cash and cash equivalents		(1,276,215)	1,984,059
Cash and cash equivalent at beginning of the 2024-2025		1,423,009	3,401,068
Cash and cash equivalent at end of the 2024-2025		146,794	1,423,009

The school's financial statements were approved on 30 September 2025 and signed by:

Name: Josephine Chesseto

Chair BOM

Date: 30/3/2026
Chesseto

Name: Evelyn V Malenya

School Principal/Secretary to BOM

Date: *Signature*

 Sign.....

Name: Willimina Karani

Bursar/ Finance Officer

Date: 30/3/2026
Signature

BISHOP SULUMETI CHELELEMUK GIRLS HIGH 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	754,489		754,489		
Laboratory Equipment				255,000	
Internal Exams				25,416	
Teaching / Learning Materials				156,558	
Sub totals	754,489		754,489	436,974	58%
(2) Capitation Grant on Operations					
Personnel Emoluments	1,430,000	(376,650)	1,053,350	627,360	60%
Local Transport / Travelling	308,000	3,550	311,550	89,000	29%
Electricity And Water	220,000	6,550	226,550	110,000	49%
Medical	440,000	(75,000)	365,000	157,520	43%
Administration Costs	330,000	(13,450)	316,550	222,619	70%
Activity	330,000	(50,000)	280,000	109,120	39%
Repair maintenance & improvement				99,250	
Sub totals	3,058,000	(505,000)	2,553,000	1,414,669	55%
3) FDSE for infrastructure					
Maintenance &Improvement MoE	880,000	(370,000)	510,000	646,000	127%
Sub totals	880,000	(370,000)	510,000	646,000	127%
(4) Fees Charged on Parents					

BISHOP SULUMETI CHELELEMUK GIRLS HIGH 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
Personnel Emoluments	1,254,000	(399,000)	855,000	812,263	95%
Repairs And Maintenance	440,000	(80,000)	360,000	331,175	92%
Local Transport / Travelling	506,000	(219,000)	287,000	120,005	49%
Electricity And Water	462,000	35,000	497,000	714,890	144%
Administration Costs	616,000	(113,000)	503,000	292,035	58%
Activity	55,000	159,000	214,000	54,885	25%
Fee On Boarding Equipment and Stores	5,584,700	(1,015,400)	4,569,300	5,771,373	126%
Sub total	8,917,700	(1,632,400)	7,285,300	8,096,626	111%
<i>5) Miscellaneous Income</i>					
Income From Bus Hire	600,000		600,000	566,600	94%
Tenders				21,000	
Sub total	600,000		600,000	587,600	98%
Total Income	14,210,189	(2,507,400)	11,702,789	11,181,669	96%
<i>(6) Expenditure For Tuition</i>	754,489		754,489		
Laboratory Equipment				491,308	
Internal Exams				18,568	
Teaching / Learning Materials				247,308	
Bank Charges				3,746	
Sub totals	754,489		754,489	761,297	101%
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	1,430,000	(376,650)	1,053,350	1,255,873	119%
Local Transport / Travelling	308,000	3,550	311,550	88,100	28%

BISHOP SULUMETI CHELELEMUK GIRLS HIGH 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
Electricity And Water	220,000	6,550	226,550	62,800	28%
Medical	440,000	(75,000)	365,000	20,000	5%
Administration Costs	330,000	(13,450)	316,550	399,662	126%
Activity	330,000	(50,000)	280,000	133,900	37%
Bank charges				5,146	
Sub totals	3,058,000	(505,000)	2,553,000	1,965,481	77%
(8) Expenditure For infrastructure	880,000	(370,000)	510,000		
Renovation				674,384	
Electrification				116,044	
Administrative cost				109,100	
General repairs				223,440	
Bank charges				2,958	
Sub totals	880,000	(370,000)	510,000	1,125,926	221%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,254,000	(399,000)	855,000	852,215	100%
Repairs And Maintenance	440,000	(80,000)	360,000	80,350	23%
Local Transport / Travelling	506,000	(219,000)	287,000	408,690	142%
Electricity And Water	462,000	35,000	497,000	426,246	86%
Administration Costs	616,000	(113,000)	503,000	580,770	115%
Activity	55,000	159,000	214,000	101,440	47%
Fee On Boarding Equipment and Stores	5,584,700	(1,015,400)	4,569,300	5,828,038	128%

BISHOP SULUMETI CHELELEMUK GIRLS HIGH 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
Bank charges				11,708	
Sub total	8,917,700	(1,632,400)	7,285,300	8,289,457	116%
Totals	13,610,189	(2,507,400)	11,102,789	12,321,434	111%

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 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, imprest 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 accrual 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 accrual 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.

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Laboratory Equipment	255,000	
Internal Exams	25,416	
Teaching / Learning Materials	156,558	626,495
Total	436,974	626,495

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	627,360	
Local Transport / Travelling	89,000	
Electricity And Water	110,000	
Medical	157,520	
Administration Costs	222,619	
Activity	109,120	
Repair maintenance and improvement	99,250	824,000
Other Vote head		2,417,005
Total	1,414,469	3,241,005

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	646,000	
Total	646,000	

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

4 School Fund Income -Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	812,263	916,510
Repairs and maintenance	331,175	265,325
Local transport / travelling	120,005	235,240
Electricity and water	714,890	393,145
Administration costs	292,035	350,558
Activity	54,885	59,558
Boarding Equipment and store	5,771,373	4,301,482
Arrears Recovered		1,880,203
Total	8,096,626	8,401,588

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Income From Bus Hire	566,600	338,000
Tenders	21,000	
Total	587,600	338,000

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6 Payment Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Laboratory Equipment	491,308	250,000
Internal Exams	18,568	19,000
Teaching / Learning Materials	247,675	200,500
Bank Charges	3,746	6,304
Total	761,297	475,804

7 Payments Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,255,873	1,787,628
Local Transport / Travelling	88,100	357,000
Insurance		104,276
Electricity And Water	62,800	258,250
Medical	20,000	
Administration Costs	399,662	947,386
Activity	133,900	13,000
Other Vote head		833,850
Payables		770,000
Bank charges	5,146	9,792
Total	1,965,481	5,081,182

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
General repairs	223,440	
Renovations	674,384	
Labour cost		410,785
Electrification	116,044	
Administrative cost	109,100	
Bank charges	2,958	
Total	1,125,926	410,785

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	852,215	494,942
Repairs and maintenance	80,350	243,375
Local transport / travelling	408,690	540,293
Electricity and water	426,246	382,062
Administration costs	580,770	611,407
Activity	101,440	235,670
Boarding Equipment and store	5,828,038	5,232,297
Payables		625,535
Bus Maintenance	179,273	486,110
Prepayment	93,440	218,995
Bank charges	11,708	17,593
Total	8,562,170	9,088,279

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102004308	1,333	154,117
Operations Account	Active	1102004596	11,127	613,280
School Fund Account/Boarding	Active	1101997028	128,578	238,499
Infrastructural Account	Active	1210984814	5,757	396,933
Total			146,794	1,402,829

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins		20,180
Total		20,180

12(a) Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	24,092,475	22,854,357
Total	24,092,475	22,854,357

12 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,444,976	10%	3,975,685	17%
Between 2-3 years	2,768,827	11%	1,789,193	8%
Over 3 years	18,878,672	79%	17,089,479	75%
Total (should tie to note 13 a)	24,092,475	100%	22,854,357	100%

13a) Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,052,622	6,714,850
Prepaid Fees	93,440	236,304
Total	8,146,062	6,951,154

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

13b). Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,042,103	37%	1,697,707	25%
Between 2-3 years	1,921,734	23%	1,928,359	29%
Over 3 years	3,088,785	40%	3,088,784	46%
Total (should tie to note 14)	8,052,622	100%	6,714,850	100%

14. Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	1,402,829	3,406,643
Cash Balances	20,180	424
Receivables	22,854,357	24,771,553
Payables	(6,951,154)	(8,403,447)
Total	17,326,212	19,775,173

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.

15. Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Trees		800,000	800,000
Total		800,000	800,000

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

16. Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	215,232	
	215,232	

17. 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:	Timeframe:
1.Long Outstanding Accounts Receivable	The statement of assets and liabilities reflects accounts receivable balance of Kshs 22,884,357 in respects of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs 18,878,672 which had been outstanding for more than two (2) years. The school fees arrears of Kshs 18,878,672 were from students who had completed their studies.	The management has noted the audit reports observation. A clear record of fees arrears amounting to the said total above has been provided and covers fees balances up to 2018. Regular meetings will be held with parents to encourage clearance of outstanding arrears while working with local administration to recover the arrears of the students who had left the school	CORRECTION OF RECORDS DONE. FEES RECOVERY IN PROGRESS	06/05/2025 CONTINOUS
2. Inaccuracies in the statement of Budgeted versus Actual amounts	The statement of budgeted versus actual amounts reflects total actual expenditure of kshs 10,234,888 which differ with the amount of Kshs 15,056,049 as indicated in the statement of receipts and payments resulting in an unexplained variance of kshs 4,821,161. Further, the statement reflects an amount of Kshs 12,682,707 in respect of total income which however differs with the amount of Kshs 12,607,088 in respect of total receipts reflected in the statement of receipts and payments by an unexplained and unreconciled variances of Kshs 75,618	The management noted the observations above and made the necessary corrections on errors of omission as seen in the revised financial statements and hence compiled with the standard reporting of 2023/2024. The report on the progress on follow-up of auditor recommendations for the previous year was also been correctly reflected.	RESOLVED	06/05/2025
3.Land Occupied by Busia County Government	Physical inspection of land owned by the School revealed that a certain portion of land within the school compound was fenced and used by the County Government of Busia. The land is being used as the	The management will follow up with the County Government to confirm the terms and conditions of using part of the school land for	IN PROGRESS	BY DEC 2025

BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	County's weather station to gather information for Teso North Sub-County and weather equipment had also been installed therein. There were no documents provided by indicate if the land is on lease or any other agreement showing how the County occupied this piece of land and the terms of occupation. This is contrary to Regulation 139(1)(a) of the Public Finance Management(National Government) Regulations 2015 which states that the Accounting Officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventive mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.	their meteorological department and seek further guidance from the Ministry of Education as advised.		

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4. Unconfirmed Student Enrolment Data	The statement of receipt and payment reflects data capitation grants for tuition and capitation grants for operations totalling Kshs 3,867,500. Comparison of data from the (NEMIS) with records from the County Director of Education revealed that during the financial year 2023/2024, NEMIS reflected two hundred and twenty(220), two hundred and four (204) and two hundred and twenty(220) students in first, second and third term respectively, while records from the county Director of Education had two hundred and twenty-four(224) students for the three terms, resulting to an under-funding of the school by an amount of Kshs 174,532.	The school management will endeavour to update the NEMIS data frequently and on admission of new cases promptly despite the challenges of occasional interference by ICT system at the Ministry of Education.	RESOLVED AND IN PROGRESS AS ADMISSIO N IS DONE	
5. Long Outstanding Accounts Payables	The statement of assets and liabilities reflects accounts payables totalling Kshs 6,951,154 as disclosed in Note 14 to the financial statement. However, included in the balances and trade payables balance of Kshs 5,017,143 which had been outstanding for more than two(2) years. This was contrary to section 53(8) of Public Procurement and Assets Disposal Act, 2025, which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligation of the resulting contracts are reflected in approved budget estimates	The management noted the observation of the audit. Due to a constraint in budget and the school fees arrears, the school finds a challenge in clearing the pending bills. The amount stated above was in respect of the installed construction of a storeyed dormitory by Skullab Enterprise who abandoned the project and has a pending issue of contract termination to be sorted out.	RESOLVED	JULY 2025


 Sign and Date
 Principal

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Renovations						
1. Peter Ekaset	160,000	1 st July 2024		160,000		
2. Zakofa Investiments	8,750	2024		8,750		
Sub-Total	168,750			168,750		
Supply Of Goods						
3 Mega Bookshop	74,675	2024		74,675		
4 Noahtech Lab	247,309	2024		247,309		
Sub Total	321,984			321,984		
Supply Of Goods		2024				
5 Remilys	27,710	2024		27,710		
6 Odida Tech	54000	2024		54000		
7 Elohim Computers	10,000	2024		10,000		
8 Kinya Fire	34,000	2024		34,000		
9 Renals	54552	2024		54552		
Sub Total	180,262			180,262		

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
5 Beatrice Okumu	54,880	2024		54,880		
6 Resla Etyang	25,134	2024		25,134		
7 Zakofa Invest	156,000	2024		156,000		
8 Dallas Shop	57,990	2024		57,990		
9 Peter Imoo	837,755	2024		837,755		
10 Zakofa Invest	130,000	2024		130,000		
11 Quinton Invest	293,989	2024		293,989		
12 Mengo Paradise	306,450	2024		306,450		
13 Sunshine Automobiles	508,910	2024		508,910		
Sub Totals	2,371,108			2,371,108		
GRAND TOTALS	3,042,104			3,042,104		
CREDITORS BETWEEN 2-3 YEARS						
1 Geca Printers	64,376	2023		64,376		
2 Nicha plus	45,100	2023		45,100		
3 Abeit Enter	30,500	2023		30,500		
4 Cyber School	38,000	2023		38,000		
5 Classque	91,000	2023		91,000		
6 Jackmont	119,808	2023		119,808		
7 Ditec Electro	31,950	2023		31,950		

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
8 Sinedet	25,650	2023		25,650		
9 Ecotec soln	130,000	2022		130,000		
10 Zakofa Invest	56,400	2022		56,400		
11 Neues Times	36,000	2022		36,000		
12 Skullab	641,000	2022		641,000		
13 Bestgrade	5,000	2022		5,000		
14 Skullab	362,321	2022		362,321		
15 Pavement	5,000	2022		5,000		
16 Ogago	56,453	2022		56,453		
17 Tophic	23,400	2022		23,,400		
18 Joy Printers	42,318	2022		42,318		
19 Ajaa Olubayi	74,500	2022		74,500		
20 Kenidia	42,958	2022		42,958		
Total	1,921,734			1,921,734		
SUMMARY OF CREDITORS OVER 3 YEARS	3,088,784			3,088,784		
GRAND TOTAL	8,052,622			8,052,622		

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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	200,000			200,000
Buildings And Structures	15,750,000	674,384		16,424,384
Motor Vehicles	6,090,000			6,090,000
Office Equipment, Furniture and Fittings	1,800,000			1,800,000
Textbooks	1,668,470			1,668,470
ICT Equipment	1000,000			1000,000
Tools And Apparatus	10,000			10,000
Other Machinery and Equipment	1,618,000			1,618,000
Heritage And Cultural Assets	20,000			20,000
Total	28,156,470	674,384		28,830,854