

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
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REPORT

DATE: 19 JUN 2025

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BY:

Hon. Stephen O'Leary
(Majority Party Whip)

OF

CLERK-AT
THE-TABLE:

Anastacia

THE AUDITOR-GENERAL

ON

**BISHOP SULUMETI CHELELEMUK GIRLS
HIGH SCHOOL**

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

BUSIA COUNTY



12 MAY 2025



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

**Prepared in accordance with the Cash Basis of Accounting Method 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
BES	Boarding Equipment and Supplies

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 2024

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 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

Below are the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Josephine Cheseto Evans Majune John Wandabwa Evelyne Malenya Fr. Benard Fwamba	Chairperson V/Chair PA Chair Secretary Sponsor	3/3
2	Audit Committee	Fr. Benard Fwamba Evans Majune Dr. Amudala Emukule Judith Amojong Zacharia Olekete	Member Chairperson Member Member Member	1/3
3	Finance, procurement and general purposes Committee	Evelyne Malenya Josephine Cheseto John Wandabwa Evans Majune Ekisa Godrick Susan Emukule	Member Member Member Member Chairperson Member	1/3
4	Academic Committee	Evelyne Malenya Doris Amunga Livingtone Emedele John Wandabwa Dina Omala	Member Member Member Chairperson Member	1/3

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 03/1981 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 boarding school and had 220 number of students as at 30th June 2024. It has 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	Chair	14th March 2022
2	EVELYNE MALENYA	Secretary - Principal	11th July 2023
3	JOHN WANDABWA	Member	14th March 2022
4	EVANS MAJUNE	Member	14th March 2022
5	SUSAN EMUKULE	Member	14th March 2022
6	MARY EKUDAM OPIRI	Member	14th March 2022
7	GIDEON WANYAMA	Member	14th March 2022
8	ZERUIYA ONAPA	Member – Rep CEB	14th March 2022
9	LIVINGSTONE EMEDELE	Member Rep Teachers	14th March 2022
10	FR. BENARD FWAMBA	Sponsor	14th March 2022
11	ZACHARIA OLEKETE	Member - Community	14th March 2022
12	DINA OMALA	Member Special Needs	14th March 2022
13	SELINA KISIANG'ANI	Rep Students	14th March 2022

Bishop Sulumeti Chelelemuk Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
5	Development Committee	Doris Amunga Evelyne Malenya Josephine Cheseto Godrick Ekisa Zacharia Olekete SCDE - Marangach	Secretary Member Member Member Chairperson Member	2/3
6	Discipline and welfare Committee	Evelyne Malenya Doris Amunga John Wandabwa Josephine Cheseto Fr. Benard Fwamba Susan Emukule	Member Member Chairperson Member Member Member	1/3
7	Adhoc Committee	N/A	N/A	None

(d) School Operation Management

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

Ref:	Designation	Name	Identification
1	Principal	EVELYN VUGUTSA MALENYA	TSC No. 357074
2	Deputy Principal	DORIS AMUNGA PAPA	TSC No. 277643
3	School Bursar	WILLIMINA KARANI	ICPAK No. N/A
4	Other (specify)		

(e) Schools contacts

Post Office Box: 129-50209, MALAKISI
 Telephone: 0714 177 677
 E-mail: bishopsulumetichelelemuk@gmail.com
 Website: N/A
 Face book: Bishop Sulumeti Chelelemuk
 Twitter: N/A

(f) School Bankers

Below are the details of the school bankers.

Name of Bank: KENYA COMMERCIAL BANK – TUITION
 Branch: MALABA
 Account Number: 1102004308
 Postal Address: 211- 50408, KAMURIAI

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

Name of Bank: KENYA COMMERCIAL BANK – OPERATIONS
Branch: MALABA
Account Number: 1102004596
Postal Address: 211- 50408, KAMURIAI

Name of Bank: KENYA COMMERCIAL BANK – BES
Branch: MALABA
Account Number: 1101997028
Postal Address: 211- 50408, KAMURIAI

Name of Bank: KENYA COMMERCIAL BANK - INFRASTRUCTURE
Branch: MALABA
Account Number: 1210984814
Postal Address: 211- 50408, KAMURIAI

(g) Independent Auditors

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

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

3. Summary Report of Performance of the School

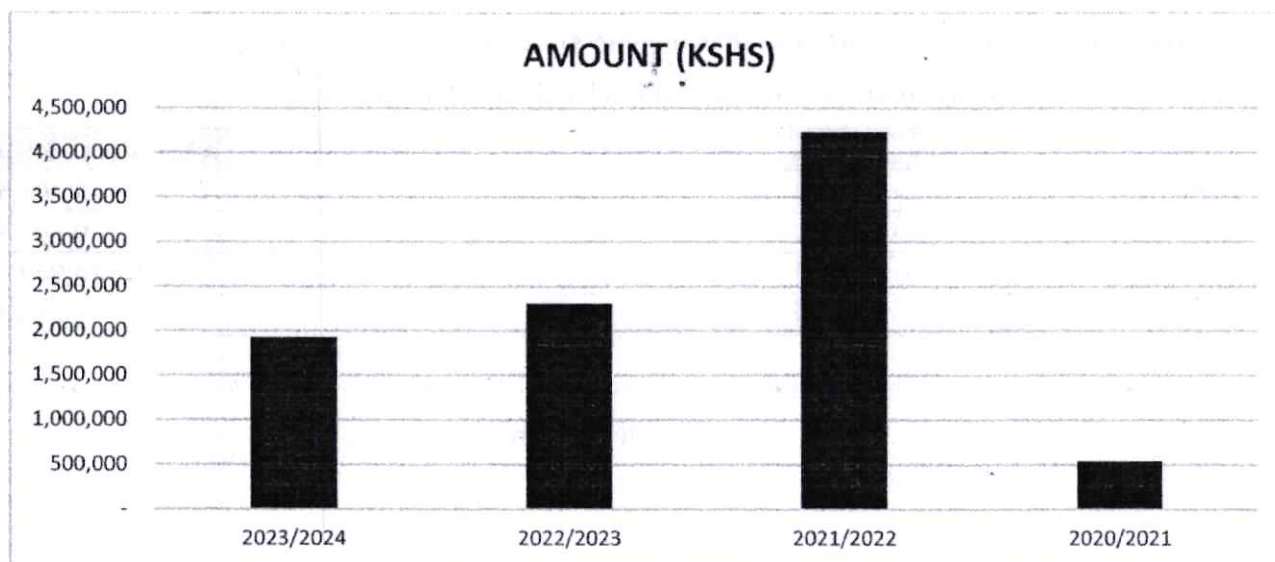
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

Surplus/deficit analysis

YEAR	AMOUNT (KSHS)
2023/2024	1,926,319
2022/2023	2,308,917
2021/2022	4,235,341
2020/2021	537,403



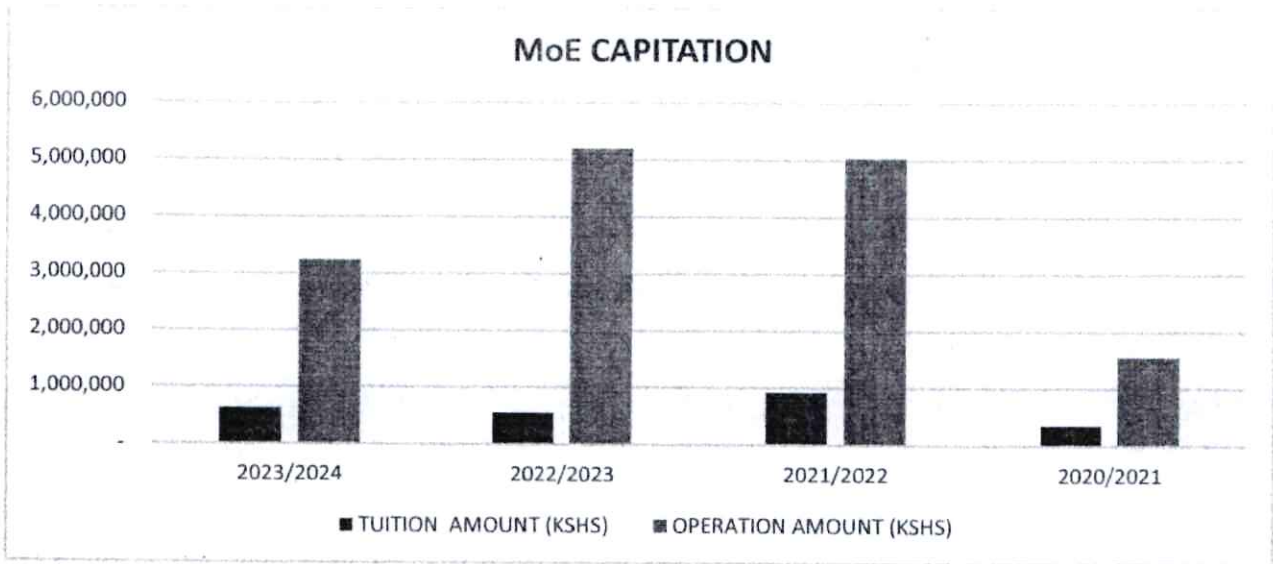
Capitation grant from the Ministry of Education for the last three years

Below is a comparison of capitation grants for the last three years

CAPITATION	TUITION	OPERATION
YEAR	AMOUNT (KSHS)	AMOUNT (KSHS)
2023/2024	626,495	3,241,005
2022/2023	557,810	5,203,895
2021/2022	926,013	5,045,762
2020/2021	357,160	1,558,534

Bishop Sulumeti Chelelemuk Girls High School

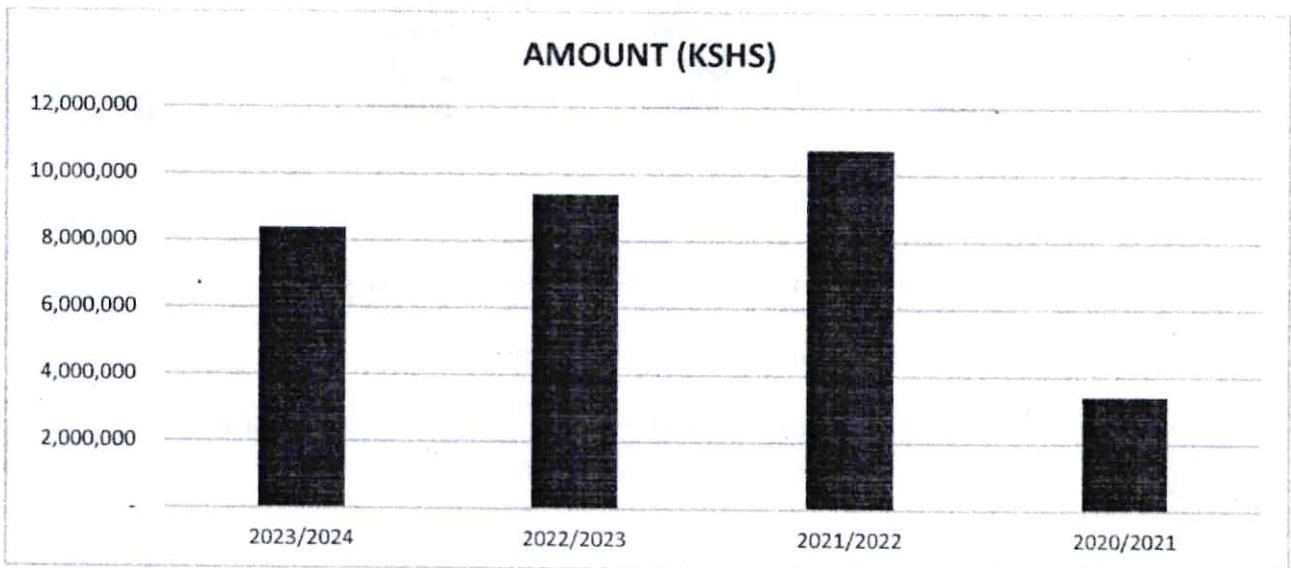
Annual Report and Financial Statements For the year ended 30th June 2024



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

Below is a three-year comparison of the school fund and other incomes.

YEAR	AMOUNT (KSHS)
2023/2024	8,401,558
2022/2023	9,407,548
2021/2022	10,747,000
2020/2021	3,416,503

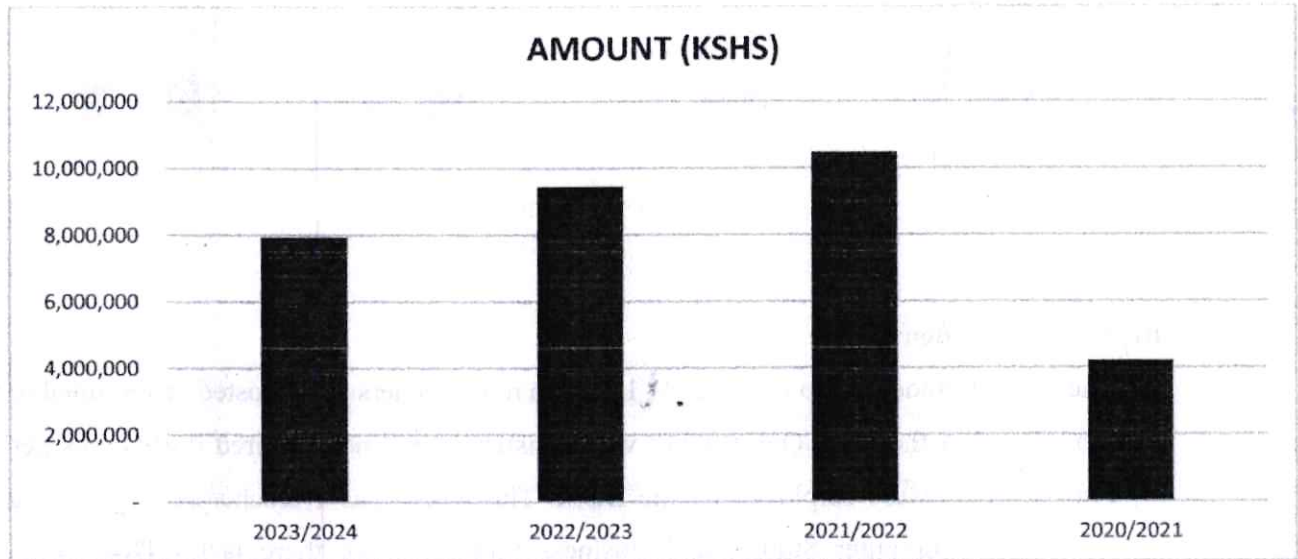


Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

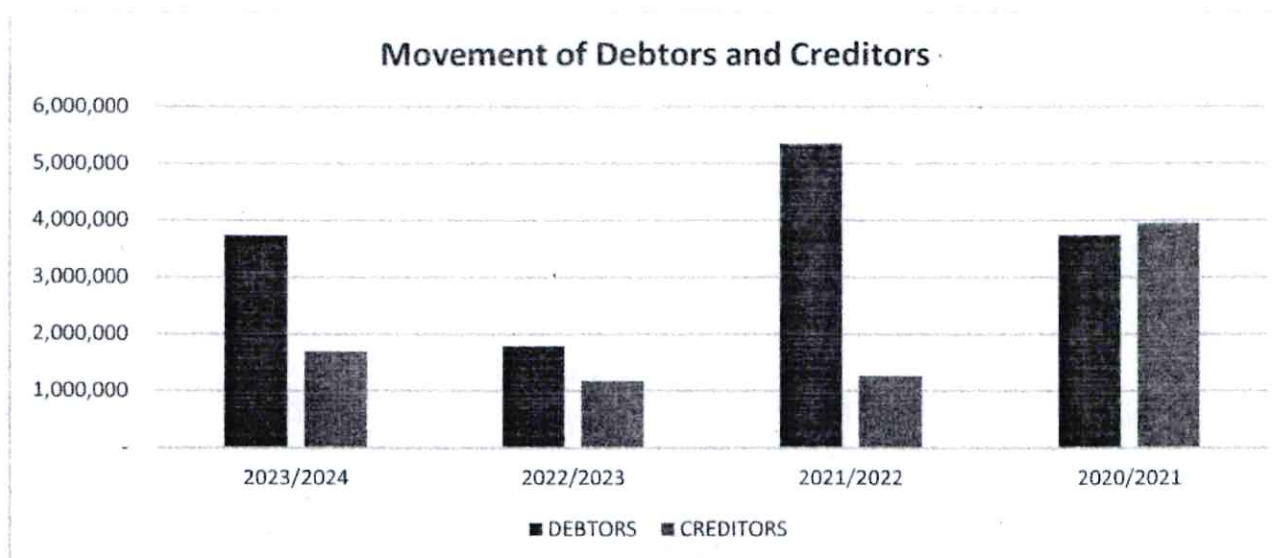
A three-year overview of growth in expenditure of the school

YEAR	AMOUNT (KSHS)
2023/2024	7,942,794
2022/2023	9,464,486
2021/2022	10,481,520
2020/2021	4,216,807



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

YEAR	DEBTORS	CREDITORS
2023/2024	3,739,381	1,697,707
2022/2023	1,789,173	1,174,812
2021/2022	5,348,595	1,268,758
2020/2021	3,744,410	3,950,061



b) Teacher Student ratio:

The teacher-student ratio is 13:224 = 1:17. No new teachers were posted or recruited to the school within the year. One teacher was transferred and none retired during this period. Four teachers were employed by the BOM. The school has 1 teacher per subject except Chemistry, Computer Studies and Business Studies where there is no TSC employed teacher hence causing a shortage.

c) The mean score in the 2023KCSE:

Below is a comparison of the KCSE performance of the school over the last three years

YEAR	2023	2022	2021	2020
KCSE MEAN SCORE	5.242	4.000	4.224	4.824
UNIVERSITY ENTRY	13	2	8	8

The school improved by a deviation of +1.242 as compared to the previous year's performance and increased the number of students gaining direct university entry. The set score was 5.5 which was narrowly missed.

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

d) Number of Candidates in the 2024 KCSE:

Below is the table showing the candidature for KCSE over the last three years.

YEAR	2023	2022	2021	2020
NO. OF CANDIDATES	62	62	82	74

e) The capacity of the school:

Type of Facility	No. of Students	No. of Facilities	Standard capacity of facilities	Actual capacity of facilities	Gaps	Remarks
Classrooms	224	10	450	224	0	Adequate
Administration block	224	2	2	2	0	Adequate
Laboratories	224	4	180	224	-2	Inadequate
Dormitories	224	6	540	224	0	Adequate
Kitchen	224	2	540	285	0	Adequate
Water tanks	224	6	50000ltrs	36000ltrs	0	Inadequate
Students' toilets	224	24	350	14	0	Adequate
Fields	224	1	100	100	-3	Need three
Land	224	6 hectares	600	285	0	Adequate
Security	224	4 personnel	6	4	-2	Inadequate
School bus	224	1	51	51	0	Inadequate
Staff houses	30 staff	12	12	12	-18	Inadequate
Posho mill	224	1	1	1	0	Adequate
Generator	224	1	1	1	0	Adequate

The school currently has adequate classrooms which can accommodate the current enrolment of 224 girls. The administration blocks available serve the school well because there are departmental offices available in the academic square among the classrooms. The dormitories can accommodate up to 540 students with the completion of the storeyed one. The 2 laboratories cannot allow science subjects to be taught simultaneously hence need for 2 more. The school has adequate land for expansion but the rocky terrain does not favour adding of playing fields. Adequate funding, prompt fee payment and ministry employment restrictions can enable hiring of more security.

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

The Development projects carried out in this financial year and the ongoing projects are shown below.

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Storeyed Dormitory and furniture repairs.	FDSE and BES	<ul style="list-style-type: none"> • Dormitory Incomplete • Furniture repairs ongoing 	7,744,503	2,720,000	June 2024


 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 Bishop Sulumeti Chelelemuk Girls High 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, 2024, and of the school's financial position as at that date.



.....

Name: JOSEPHINE CHESETO

Designation: Chair, School Board of Management

Date: 6/5/25




.....

Name: EVELYN MALENYA

Designation: School Principal & Secretary to Board of Management

Date:


.....

Name: WILLIMINA KARANI

Designation: Accounts Clerk

Date: 6/5/25

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, 2024 – 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bishop Sulumeti Chelelemuk Girls High School set out on pages 1 to 22, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of

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

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

Basis for Qualified Opinion

1. Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.22,854,357 in respect 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.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.22,854,357 could not be confirmed.

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 differs 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 variance of Kshs.75,619.

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

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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.14,538,960 and Kshs.12,682,707 respectively resulting to an under-funding of Kshs.1,856,253 or 13% of the budget. However, the School spent a balance of Kshs.15,056,049 against actual receipts of Kshs.12,607,088 resulting to an over-utilization of Kshs.2,448,961 or 19% of actual receipts.

In the circumstances, the under-funding affected the planned activities and may have impacted negatively on service delivery to the public. In addition, the over expenditure may have led to unauthorized re-allocations of funds from other priority areas.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. The issues have not been resolved and they are yet to be deliberated in Parliament.

Other Information

The Management is responsible for the other information set out on page iii to xiii 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.

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. Land Occupied by Busia County Government

Physical inspection of the land owned by the School revealed that a certain portion of the land within the School's compound was fenced and used by the County Government of Busia as the County's Weather Station. There were no documents provided to indicate if the land was on lease or any other agreement showing how the County occupied the piece of land and the terms of occupation. This was 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.

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

2. Unconfirmed Student Enrolment Data

Review of documents provided for audit revealed discrepancies between the data from the National Education Management Information System (NEMIS) with the School's enrolment records. NEMIS reflected two hundred and twenty (220), two hundred and four (204) and two hundred and twenty (220) students for the months of September 2023, January 2024 and April 2024 respectively translating into a total capitation requirement of Kshs.3,056,231, while the School's enrolment records reported two hundred and twenty-four (224) students for the three periods whose calculated total capitation requirement was Kshs.3,230,763, resulting to a variance of Kshs.174,532. 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 Ministry of Education Circular.

3. Long Outstanding Accounts Payable

The statement of assets and liabilities reflects an accounts payable balance of Kshs.6,951,154 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables of Kshs.5,017,143 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Assets Disposal Act, 2015, 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.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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

Responsibilities of the Management and the Board of Management

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

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

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

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

The Board of Management is 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 for 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, SBS
AUDITOR-GENERAL

Nairobi

Date: 29 May, 2025


Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement of Receipts and Payments for the Year Ended 30th June 2024

DESCRIPTION OF VOTE HEAD	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	626,495	557,810
Capitation grants for operations	2	3,241,005	5,203,894
Capitation grants for infrastructure	3	-	-
School Fund Income- Parents' Contributions	4	8,401,588	9,407,548
School Fund Income- Other receipts	5	338,000	126,000
TOTAL RECEIPTS		12,607,088	15,295,252
PAYMENTS			
Payments for Tuition	6	475,804	561,763
Payments for operations	7	5,081,182	1,691,241
Payments for infrastructure	8	410,785	1,268,846
Boarding and school fund payments	9	9,088,279	9,464,484
TOTAL PAYMENTS		15,056,049	12,986,334
SURPLUS/(DEFICIT)		(2,448,961)	2,308,918

The school financial statements were approved on 30/9/ 2024 and signed by:

Cheseto
 Name: Josephine Chesseto
 Chair BOM
 Date: 6/5/25

Malenya
 Name: Evelyn V. Malenya
 School Principal/ Secretary to BOM
 Date: 6/5/25


tb
 Name: Willimina Karani
 Accounts Clerk
 Date: 6/5/25

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	1,402,829	3,406,643
Cash Balances	11	20,180	424
Short term Investment	12	-	-
Total Cash and Cash Equivalents		1,423,009	3,407,067
Accounts receivables	13	22,854,357	24,771,553
TOTAL FINANCIAL ASSETS		24,277,366	28,178,620
FINANCIAL LIABILITIES			
Accounts Payable	14	6,951,154	8,403,447
NET FINANCIAL ASSETS		17,326,212	19,775,173
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	19,775,173	17,466,256
Surplus/Deficit for the year		(2,448,961)	2,308,918
NET FINANCIAL POSITION		17,326,212	19,775,174

The school's financial statements were approved on 30/9/ 2024 and signed by:

Cheseto

Name: Josephine Chesseto

Chair BOM

Date: elsb5

Egutare

Name: Evelyn V. Malenya
 School Principal/ Secretary to BOM

Date: 6/10/24



Karani

Name: Willimina Karani

Accounts Clerk

Date: elslas

8. Statement of Cash Flows for the Year Ended 30th June 2024

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from operating activities		
Capitation grants for tuition	626,495	557,810
Capitation grants for operations	3,241,005	5,203,894
Capitation grants for Infrastructure	-	-
School fund income- Parents contributions/ fees	8,401,588	9,407,548
School fund income- other receipts	338,000	126,000
Total receipts	12,607,088	15,295,252
Payments		-
Payments for Tuition	475,804	561,763
Payments for operations	5,081,182	1,691,241
Payments for infrastructure	410,785	1,268,846
Boarding and school fund payments	8,623,377	9,464,484
Total payment	14,591,147	12,986,334
Net cash flow from operating activities	(1,984,059)	2,308,918
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets	-	-
Proceeds from investments	-	-
Net cash flows from Investing Activities	-	-
NET CASHFLOW FROM BORROWING ACTIVITIES	-	
Repayment of principal borrowings		
Net cash flows from Investing Activities		
NET INCREASE IN CASH AND CASH EQUIVALENT	(1,984,059)	2,308,918
Cash and cash equivalent at Beginning of the year	3,407,068	1,098,150
Cash and cash equivalent at END of the year	1,423,009	3,407,068

Note: Cash and Cash Equivalent is the summation of Notes 10 and 11.

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on 30/9/ 2024 and signed by:

.....Cheseto.....

Name: Josephine Chesseto

Chair BOM

Date: 6/5/25

.....Malenya.....

Name: Evelyn V. Malenya
School Principal/ Secretary to BOM

Date: 6/5/25

.....Karani.....

Name: Willimina Karani

Accounts Clerk

Date: 6/5/25



Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2024

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					
<i>(1) Capitation Grant on Tuition</i>	994,560	-	994,560	626,494	63%
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams and Assessment					
<i>(2) Capitation Grant on Operations</i>	3,816,000		3,816,000	3,241,005	85%
Personnel Emoluments					
Repairs and Maintenance					
Local Transport / Travelling					
Electricity and Water					
Medical					
Administration Costs					
Activity					
Gratuity					
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

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
Administration Block					
(4) Fees Charged on Parents	9,728,400		9,728,400	8,401,558	86%
Personnel Emoluments					
Repairs and Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores					
5) Miscellaneous Income	-		-	413,650	100%
Loans / Borrowing					
Rent income					
Income from Farming Activities					
Insurance Compensation					
Income from Posho Mill					
Income from Bus Hire					
Fee for Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	14,538,960	-	14,538,960	12,682,707	87%
(6) Expenditure For Tuition	994,560		994,560	475,804	48%
Textbooks					
Reference Materials					

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

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
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
(7) Expenditure For Operations	3,816,000*		3,816,000	1,816,290	48%
Personnel Emoluments					
Repairs, Maintenance & Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical					
Administration Costs					
Activity Expenses					
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					
Purchase of furniture					

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding	9,728,400		9,728,400	7,942,794	82%
Personnel Emoluments					
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity					
Gratuity					
Lunch Programme					
Boarding Equipment and Stores					
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses on Investments					
Rent Expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	14,538,960	-	14,538,960	10,234,888	70%

The underutilization seen above results from:

- i. The difference in enrolment at the start of the financial year (as per financial reporting-July 2023 is term one) as compared to the enrolment at the start of the academic year (January 2024 is term one).
- ii. The ministry circular bases its disbursement on a total of Ksh. 22,244 per year per student which is used in budgeting but the money sent to schools (17,804.90 sent in 2023/2024) leading to less money sent to schools hence causing a deficit in the budget hence underutilization.
- iii. Poor fee payment and huge arrears interfere with 100 % utilization of funds.

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

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in 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 receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are 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 2024.

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes to the Financial Statements

1 Government Grants for Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Textbooks and reference materials	626,495	557,810
Exercise books	-	-
SMASSE	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
Cemastea	-	-
Exams and assessment	-	-
Reference/Library	-	-
Miscellaneous	-	-
Total	626,495	557,810

2 Government Grants for Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	-	-
Maintenance and Improvement	824,000	2,203,894
Local transport / travelling	-	-
Electricity and water	-	-
Transition infrastructure grants	-	-
Admin cost	-	-
Medical & Insurance	-	-
Others Vote heads	2,417,005	3,000,000
Activity	-	-
Total	3,241,005	5,203,894

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

3 Government Grants for infrastructure

	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & improvement MOE	-	-
PTA	-	-
Development fee	-	-
Transition infrastructure grants	-	-
Economic stimulus grants		
others		
Total	-	-

4 School Fund Income -Parents Contribution/Fees

	2023-2024	2022-2023
	Kshs	Kshs
P.E	916,510	1,167,970
BES	4,301,482	4,510,784
RMI	265,325	501,043
Local transport / travelling	235,240	164,507
Electricity and water	393,145	1,107,997
Development fee	-	-
Arrears recovered	1,880,203	1,327,791
Endowment Fund	-	-
P.A Levy	-	-
Prepaid	-	-
Administration costs	350,558	534,863
Activity	59,125	92,593
Total	8,401,588	9,407,548

5 School Fund Income-Other receipts

	2023-2024	2022-2023
	Kshs	Kshs
Home science	-	-
Lost books	-	-
Computer fees	-	-
Income from Bus Hire	338,000	96,000

Bishop Sulumeti Chelelemuk Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024**

	2023-2024	2022-2023
	Kshs	Kshs
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Tender fees	-	30,000
Bakery	-	-
Music Fee	-	-
Dividends income	-	-
Total	338,000	126,000

6 Payments for Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	194,374
Smasse	-	-
Internal exams	19,000	80,000
Teaching / learning materials	200,500	69,230
Payables	-	-
Exams and assessment	-	-
Lab	250,000	215,474
Office equipment & stationery	-	-
Bank Charges	6,304	2,685
Total	475,804	561,763

7 Payments for Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	1,787,628	1,242,544
Service Gratuity	-	-
Administration Cost	947,386	220,889
Acquisition of Assets (M & I)	-	-
Local transport / travelling	357,000	2,300
Electricity and water	258,250	129,118

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

	2023-2024	2022-2023
	Kshs	Kshs
Payables	770,000	-
Transition infrastructure grants	-	-
Maintenance & Improvement	833,850	-
NHIF	-	20,600
NSSF	-	59,145
PAYE	-	-
Activity Expenses	13,000	13,240
Laboratory Equipment	-	-
Insurance	104,276	-
Bank Charges	9,792	3,405
Medical	-	-
KESSHA	-	-
TOTAL	5,081,182	1,691,241

8 Payments for Infrastructure

	2023-2024	2022-2023
	Kshs	Kshs
Local Building Materials	-	-
Labour Cost	410,785	1,268,846
Hardware Materials	-	-
Construction of Classrooms	-	-
Borehole	-	-
Septic Tank	-	-
Payables	-	-
Bank charges	-	-
Total	410,785	1,268,846

Bishop Sulumeti Chelelemuk Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024****9 Boarding and School Fund payments**

	2023-2024	2022-2023
	Kshs	Kshs
Bom teachers	-	-
Computer	-	-
Repairs And Maintenance & Improvements	243,375	157,250
Local transport / travelling	540,293	396,926
Electricity and water	382,062	442,235
Payables	625,535	757,505
Home science	-	-
Personnel Emoluments	494,942	1,000,554
Prepayment	218,995	-
Endowment fund	-	-
Medical	-	-
Fee on Boarding Equipment and Stores	5,232,297	5,609,384
Bus Hire	486,110	42,000
Activity Expenses	235,670	223,450
Music	-	-
Bank charges	17,593	-
Admin cost	611,407	835,180
Expenses on Income Generating Activities	-	-
TOTAL	9,088,279	9,464,484

10 Bank Accounts

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs	Kshs
KCB - 1102004308 Kshs	154,117	3,427
KCB - 1102004596 Kshs	613,280	3,005,758
School Fund Account/Boarding (KCB) 1101997028	238,499	393,741
Infrastructure Account (KCB) - 1210984814	396,933	3,717
Total	1,402,829	3,406,643

11 Cash in Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Infrastructure Account	20,000	-
Operation Account	-	47
School Fund account	180	377
Total	20,180	424

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears	22,854,357	24,771,553
Other non-fees receivables	-	-
Refund	-	-
N.S.S.F	-	-
Salary advances	-	-
Imprest	-	-
Total	22,854,357	24,771,553

b) Ageing Analysis of Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Less than 1 year	3,975,685	1,789,193
Fees arrears received during the year	-	(1,611,936)
Between 1- 2 years	1,789,193	3,744,410
Over 2 years	17,089,479	20,849,885
Total	22,854,357	24,771,552

14. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	6,714,850	8,403,447
Prepaid fees	236,304	-
Imprest	-	-
Fees refund	-	-
Direct deposits	-	-
Total	6,951,154	8,403,447

b) Ageing Analysis of Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Less than 1 year	1,697,707	1,174,812
Trade creditors paid during the year	-	(1,807,846)
Between 1- 2 years	1,928,359	6,160,318
Over 2 years	3,088,784	2,876,163
Total	6,714,850	8,403,447

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank balances	3,406,643	3,406,643
Cash balances	424	424
Short Term Investments	-	-
Receivables	24,771,553	24,771,553
Payables	(8,403,447)	(8,403,447)
Surplus/Deficit for the year	-	2,308,917
Total	19,775,173	22,084,090

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

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	2023-2024	2022-2023
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

17 Biological assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Cattle	-	-
Goats	-	-
Trees	800,000	800,000
Coffee or tea plantation	-	-
Poultry	-	-
Total	800,000	800,000

18 Borrowings

Description	2023-2024	2022-2023
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Bishop Sulumeti Chelelemuk Girls High School

Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes (continued)

19 Stock/ Inventory

Description	2023-2024	2022-2023
	KShs	KShs
Stock/Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	559,908	-

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)
1- Unsupported account receivables	The statement of financial assets and liabilities reflects accounts receivables balance amounting to Kshs 24,771,553 as disclosed in Notes 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit	A list of supporting documents were attached in the updated financial statements	Resolved	4 th June 2024
1- Underfunding of Capitation funds	The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs 557,810 and Kshs 5,203,895 respectively as disclosed in Notes 1 and 2 to the financial statements. During the year under review, the school's registers reflected student enrolment of two hundred and forty four (244) for each of the first, second and	The school management will endeavour to follow up with the Ministry of Education to ensure full disbursement.	Not Resolved	By 30 th September 2024

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>third terms, against the National Education Management Information systems (NEMIS) data of two hundred and fifty three (253) students for the first term and two hundred and twenty (220) students for each of the second and third terms respectively, resulting to a variance of nine(9) students for the first term and twenty four(24) students each for the second and third terms respectively. As a result, the school was under-funded by an amount of Kshs 355,952.</p>			
<p>2-Failure to prepare school improvement plan</p>	<p>During the year/period under review, the school did not have an approved School improvement plan, contrary to section 2.2 of the Ministry of Education operation manual for utilization of learner capitation Grant and other school funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.</p>	<p>Audit issues were addressed in the amended financial statements.</p>	<p>Resolved</p>	<p>By 6th June 2024</p>
<p>3-Lack of a</p>	<p>The statement of receipts and</p>	<p>The management</p>	<p>Resolved</p>	<p>On 6th June</p>

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
procurement plan	payments reflects an amount of Kshs 15,295,253 and Kshs 12,986,336 in respect of total receipts and payments respectively. However, during the year management did not prepare an annual procurement plan as part of the annual procurement and Assets Disposal Regulations, 2020, which state that a procuring entity prepares a procurement plan for each financial year as part of the annual budget preparation process.	will ensure compliance of the budget and make frequent follow ups. The approved annual procurement plan is attached as seen in annex 1		2024
4-Late submission of financial statements for audit	During the year under review, Management submitted the financial statements to the Auditor- General on 24 th April 2024 instead of the statutory deadline of 30 th September, 2023. This is contrary to the Ministry of Education circular Ref MOE/DSAS/FIN17/1/17 dated 19 August, 2023 which states that the school's financial statements should be ready by 30 September, 2023 in compliance which section 81 of the Public Finance Management Act,2012 on preparation of the financial statements.	Going forward, the management will ensure that the financial statements are submitted within given timelines.	Resolved	By 30 th September 2024

Sign and Date
Principal




Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

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	Outstanding Balance Comparative 2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Skullab Enterprises	7,744,503		2,720,000	5,024,503	7,744,503	Stalled construction
Sub-Total	7,744,503		2,720,000	5,024,503	7,744,503	Stalled construction
Supply of Goods						
2. Dorcas Etiang	173,700		158,600	15,100	173,700	
3. Mini Bakeries	175,645		133,460	42,185	175,645	
4. Zakofa Investment	305,900		154,500	151,400	305,900	
5. Vincent Juma	131,200		88,655	42,545	131,200	
6. Peter Omoit	747,775		313,500	434,275	747,775	
7. Beatrice Okumu	50,680		34,740	15,940	50,680	
8. Zakofa Investment	200,000			200,000	200,000	
9. Beatrice Okumu	144,960		77,795	67,165	144,960	
10. Noah Techno	355,654		118,560	237,094	355,654	
11. Mega Bookshop	242,140		74,325	167,175	242,140	
Sub-Total	2,527,654		1,154,135	6,714,850	2,527,654	

Bishop Sulumeti Chelelemuk Girls High School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance Comparative 2023	Comments
Supply Of Services						
12. Sunshine Automobiles	580,978		318,702	262,276		
13. Remilys	194,552		140,000	54,552		
Sub-Total	775,530		458,702	316,828		
Grand Total	11,047,687		4,332,837	1,690,347		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	200,000	-	-	200,000
Buildings and Structures	15,750,000			15,750,000
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	1,000,000			1,000,000
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
Intangible Assets- Soft Ware	-			-
Total	28,156,470			28,156,470

13 ○

1. The amount of the loan is

of the sum of one hundred and twenty thousand dollars (\$120,000.00) in the form of a promissory note payable to the order of the

lender.

2. The term of the loan is for a period of 24 months.

3. The interest rate on the loan is fixed at two hundred and seventy five percent (275%) per annum.

4. The loan is secured by

all the assets of the borrower.

FINANCE, SERVICE, QUALITY & CONVENIENCE

Branch Manager

10/10/2024

RE: MATIAS

That I am the holder of the ... of ...

AAI ...

at ...

THREE HUNDRED AND NINE ...

RE:

Examined by **KCB BANK KENYA LTD.**

MANAGER, SERVICE QUALITY & COMPLIANCE

...

No. P. 36/2006

M/S. 14/03/99/012

1. The above account is in the name of M/S. [Name] & Co. Ltd.

2. The account is in the name of M/S. [Name] & Co. Ltd. and is a current account.

3. The account is in the name of M/S. [Name] & Co. Ltd.

4. The account is in the name of M/S. [Name] & Co. Ltd.

MANAGER, SERVICE QUALITY & COMPLIANCE

Branch Manager

Our ref:

Your ref:

BOARD OF CASH SURVEY STATEMENT FOR THE YEAR ENDED JUNE 2024

SCHOOL FUND ACCOUNT ACCOUNT NO 1101997028

DENOMINATION	UNITS	TOTAL (KSH)
NOTES		
KSH 100	1	100
KSH 50	1	50
COINS		
KSH 20	1	20
KSH 10	1	10
GRAND TOTAL		180

THE EXERCISE WAS CONDUCTED ON THIS DAY OF 17/24 BY
NAME Williamina Karani SIGN [Signature] DESIGNATION: ACCOUNTS CLERK
NAME Evelyn V. Malaya SIGN [Signature] DESIGNATION: PRINCIPAL
NAME Josephine Alesse SIGN [Signature] DESIGNATION: BOM MEMBER



Our ref:

Your ref:

BOARD OF CASH SURVEY STATEMENT FOR THE YEAR ENDED JUNE 2024

INFRASTRUCTURE ACCOUNT NO 1210984814

DENOMINATION	UNITS	TOTAL (KSH)
NOTES		
KSH 1000	20	20000
GRAND TOTAL		20,000

THE EXERCISE WAS CONDUCTED ON THIS DAY OF 1/7/24 BY

NAME Williamina Karani SIGN WB DESIGNATION: ACCOUNTS CLERK

NAME Evelyn V. Malanya SIGN [Signature] DESIGNATION: PRINCIPAL

NAME Josephine deareto SIGN [Signature] DESIGNATION: BOM MEMBER



Our ref:

Your ref:

BOARD OF CASH SURVEY STATEMENT FOR THE YEAR ENDED JUNE 2024

OPERATION ACCOUNT NO 1102004596

DENOMINATION	UNITS	TOTAL (KSH)
NOTES		
KSH 100	00	00
KSH 50	00	00
COINS		
KSH 20	00	00
KSH 10		00
GRAND TOTAL	00	00

THE EXERCISE WAS CONDUCTED ON THIS DAY OF 1/7/24 BY
NAME Williamina Karani SIGN 10 DESIGNATION: ACCOUNTS CLERK
NAME Evelyn V. Malaya SIGN [Signature] DESIGNATION: PRINCIPAL
NAME Josephine cheseto SIGN [Signature] DESIGNATION: BOM MEMBER



Our ref:

Your ref:

BOARD OF CASH SURVEY STATEMENT FOR THE YEAR ENDED JUNE 2024

TUITION ACCOUNT NO 1102004308

DENOMINATION	UNITS	TOTAL (KSH)
NOTES		
KSH 100	0	00
KSH 50	0	00
COINS		
KSH 20	0	00
KSH 10	0	00
GRAND TOTAL		00

THE EXERCISE WAS CONDUCTED ON THIS DAY OF 1/7/24 BY
NAME William Kavani SIGN W DESIGNATION: ACCOUNTS CLERK
NAME Evelyn V. Malunga SIGN [Signature] DESIGNATION: PRINCIPAL
NAME Josephine Clesseto SIGN [Signature] DESIGNATION: BOM MEMBER



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
SCHOOL FUND ACCOUNT - ACCOUNT NO. 1101997028

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

AS AT JUNE 2024 SCHOOL FUND A/C BISHOP SULUMETI G.H.S

		Ksh	ksh	ksh
	Balance as per bank statement			426,350
less	Payments in the cashbook not yet recoded in the bank statement		00	00
	Receipts in the bank statement not recorded in the cashbook	187,851		00
				238,499
Add	Payments in bank statement not yet recorded in the cashbook		00	00
	Receipts in the cashbook not yet recorded in the bank statement		00	00
	Balance as per cashbook			238499

I certify that I have verified the bank balance in the cash book with the bank statement and that the bank reconciliation is correct.

PREPARED BY

NAME.....*William Kevani*..... DATE.....*6/5/25*..... SIGN.....*W*.....

ACCOUNTS CLERK

APPROVED BY

NAME.....*Evelyn V. Maluya*..... DATE.....*6/5/25*..... SIGN.....*Evelyn V. Maluya*.....

PRINCIPAL



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
OPERATIONS ACCOUNT - ACCOUNT NO. 1102004596

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT JUNE 2024 OPERATION A/C BISHOP SULUMETI G.H.S

		Ksh	ksh	ksh
	Balance as per bank certificate			613,280
less	Unpresented cheques-payment in the bank not yet in the cashbook		00	00
Add	Uncredited cheques-payment in the cashbook not yet in the bank statement		00	00
	Balance as per cashbook			613,280

I certify that I have verified the bank balance in the cash book with the bank statement and that the bank reconciliation is correct.

PREPARED BY

NAME Williamina Kwarani DATE 6/5/25 SIGN [Signature]

ACCOUNTS CLERK

APPROVED BY

NAME Evelyn V. Malauye DATE 6/5/25 SIGN [Signature]

PRINCIPAL



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
INFRASTRUCTURE ACCOUNT - ACCOUNT NO. 1210984814

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT JUNE 2024 INFRASTRUCTURE A/C BISHOP SULUMETI G.H.S

		Ksh	ksh	ksh
	Balance as per bank certificate			393,933
less	Unpresented cheques-payment in the bank not yet in the cashbook		00	00
Add	Uncredited cheques-payment in the cashbook not yet in the bank statement		00	00
	Balance as per cashbook			393,933

I certify that I have verified the bank balance in the cash book with the bank statement and that the bank reconciliation is correct.

PREPARED BY

NAME..... Williamina Karani DATE..... 6/5/25 SIGN..... [Signature]

ACCOUNTS CLERK

APPROVED BY

NAME..... Evelyn V. Malenje DATE..... 6/5/25 SIGN..... [Signature]

PRINCIPAL



BISHOP SULUMETI CHELELEMUK GIRLS HIGH SCHOOL
TUTUION ACCOUNT - ACCOUNT NO. 1102004308

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT JUNE 2024 TUITION A/C BISHOP SULUMETI G.H.S

		Ksh	ksh	ksh
	Balance as per bank certificate			154,117
less	Unpresented cheques-payment in the bank not yet in the cashbook		00	00
Add	Uncredited cheques-payment in the cashbook not yet in the bank statement		00	00
	Balance as per cashbook			154,117

I certify that I have verified the bank balance in the cash book with the bank statement and that the bank reconciliation is correct.

PREPARED BY

NAME..... *Williamina* DATE..... *6/5/25* SIGN..... *[Signature]*

ACCOUNTS CLERK

APPROVED BY

NAME..... *Evelyn V. Malanya* DATE..... *6/5/25* SIGN..... *[Signature]*

PRINCIPAL



ANNUAL PROCUREMENT PLAN

MINISTRY/PARASTATAL MINISTRY OF EDUCATION

PROCURING ENTITY'S NAME MINISTRY OF EDUCATION

PROJECT NAME IF APPLICABLE N/A

FINANCIAL YEAR 2013/2014

Line	Quantity	Procurement method	Source Of fund	Estimated Cost Kshs	Time process	Invite advertise tender	Bid opening	Tender evaluation	Tender award	Notification (days)	other
1											
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Prepared by: Head of procuring function Sign: [Signature] Date: 21/01/13

Countersigned by: Accounting officer Sign: [Signature] Date: 21/01/13

Approved by: B.O. Memberperson Sign: [Signature] Date: 21/01/13

APPENDIX 2

FEE ARREARS 2024 JUNE

name	amnt
tracy oduory	2,683
francisca nabwile	42,183
lyn kateike	83
leah daisy	32,648
gorety atyang	4,983
merry atwani	8,648
lidia iren	12,183
etyang mildred	3,883
babra taka	1,508
june chebonja	5,383
elizabeth anyaa	39,433
charity iroto	37,583
triza imoo	7,183
mmbone lavender	20,387
blessed pakiro	7,903
zainabu nasambu	12,183
mary aujat	44,683
regin itoo	26,123
dina imunyi	63,183
noor mudundi	13,363
ruth atyng	16,208
stella omenga	648
diana nasimiyu	11,683
martha adeke	46,783
elizabeth aiatenge	41,533
peres echuku	34,183
shein hellen	25,048
esther nanjala	14,648
giogena khaoto	17,648
wema nnikita	7,648
millicent ajuma	10,081
shaivin namalwa	10,831
shaivin nar nabwile	23,148
lina atyang	3,148
linet akajoroit	4,398
adlide okima	6,648
virginia nasimiyu	10,098
stranvens atyang	7,723
leah akinyi	22,648
catherine khatete	13,648
sarah atieno	8,828
shirvine epaa	6,148
gloria imujaro	6,828
wanjala merciline	32,648
oprong gift	9,648
lanah nafula	10,048
claris nabwire	17,648
sarah ajalet	28,648

FEE ARREARS 2024 JUNE

name	amnt
marcy ateno	28,683
ivyne rizki	9,103
faih atege	35,733
mishel anyango	10,283
shalet mary	1,183
enyatta nartha	24,283
shaleen zuma	13,000
shalina adhiambo	28,683
benclaremuyodi	15,483
rhoda wamanya	27,483
amnn glory	50,183
naomi patience	11,748
joy imwen	22,648
vivian mmbone	10,081
ann dicad	10,831
larine stacy	9,183
ajela akinyi	648
sakwa darithy	11,648
munja edy	15,648
dezina nasirumbi	2,828
emusugut moreen	11,183
purity amase	5,119
barnis njeri	15,735
pauline appora	17,648
merab atieno	7,183
cheptoorasma	17,683
graciouslyemma	7,183
tracy mary	73,783
mitchel akinyi	22,733
alungat vivian	5,683
akello purity	22,648
faith akinyi	3,328
jentrix athiambo	30,733
simiyu anoit	26,183
wetibini florence	33,183
sharon akacho	49,183
esther apadet	8,083
anjela munyasia	33,683
selvin atao	88,063
grace akumu	7,333
leila barasa	18,783
cynthia chemeli	15,683
rispa auma	94,783
joyline olongo	5,533
vyona nyongesa	13,183
marytrina nanjala	7,648
josephine wakhungu	11,823
akiru phitelis	60,583

fees arrears 2023	
NAME	AMOUNT
CYNTHIA MOLI	49,968
VIVIAN SIMIYU	20,070
FAITH AKACHO	29,445
CHRISBELL NANYALA	33,035
LIGAGA EUNICE	17,453
SIMIYU WINNIE	38,750
OBWATO CLARE	49,870
DORCUS AMASE	28,385
SHELLA NAFULA	24,585
ODUOR ANN	23,035
CAREN AKIRU	40,535
GRACE ITBA	8,035
TAAKA SHARON	4,570
OGULA DEFINA	44,820
OLOO LARRY	7,535
NEKESA SHANDIRA	81,295
AYUMA ROSELYNE	23,535
CHARITY INYELE	97,170
ILOMI IVON	31,570
GLORIA BARASA	15,095
FAYO ARAFAT	2,235
MARION ESTHER	8,951
VEROL AYIEKO	25,520
EMILLY WANDERA	1,015
CIDY WAMBOI	20
ACHIENG OKELLO	23,920
AMASE ITWAIT	3,535
LIDYA ACHIENG	11,035
EUGINE ASANGIRE	33,820
OMONDI RASHEL	47,535
SHARON OKILIPA	7,070
GLADYS ONYAPIDI	22,235
CATHERINE ACHIENO	18,535
RESPA JUMA	23,770
MEDIATRIX ALUNGATA	40,435
LYDIA MUTENYU	33,035
ANGELINE SALLY	37,535
CAREN CHRISTINE	37,535
JANEROSE NIT	33,035
CATHERINE PETER	14,535
VIRGINIA WANJIKU	3,535
FOSTINE AUMA	10,735
OTOKOMA RAJAB	9,535
TITOO REGINA	16,280
NASIMIYU MARION	2,850

DINA EDNA	30,535
NOOR MUDUNDI	2,715
ESTHER AMASE	84
RUTH ATYANG	21,210
DIANA NASIMIYU	3,035
MATHA ADEKE	29,135
ATENGE ELIZABETH	13,835
ECHUKU PERES	16,535
TAAKA FRANCISCA	2,935
NASIMIYU FAITH	10,535
ABIGAE AMOIT	8,535
DORCUS ATYANG	8,535
PURITY KISAKA	4,735
MARY ATYANG	4,035
IMELDA RESHMA	20,535
OKISEGERE ANN	52,535
AMUSUGUT RAVINE	4,035
ODHIMBO WILBRODA	935
MIRAM CAREN	9,735
RABECAOMERI	3,715
VIELA ALIVIZA	2,885
NASIMIYU CLARZ	20,535
FAITH MUHONJA	61,935
CYNTHIA ADHIONYI	35
SYNTHIA CHEPTUTU	12,500
MERCY IJELO	15,500
MARGARET INGIRA	40,199
WAKASA LAVENTA	25,500
OCHIENG AUMA	4,894
OUMA SHEKILA	6,845
WAIRIMO MARY	24,500
KANI NYADOI	24,800
WAMBOI MARY	15,150
NASIMIYU VERO	25,600
NAOMI PAMELA	33,210
MELVIN TAAKA	24,289
AMONGIN MERCY	15,003
ADHIAMBO MIRELA	16,500
VIVIAN ADIPO	14,155
MBONI SYNTHIA	15,150
CLARE APANA	45,463
ATYANG LOUREEN	12,500
MILCENT NAMAKHALA	20,120
ATYANG NAOMI	28,609
RABECA ATYANG	51,142
DAMARIS MORA	2,525
AKASALA FAITH	7,535

MERCY ATIENO	17,035
FAITH ATENGE	11,085
MATHA AKELLO	22,335
TRIZA ATENGE	19,718
SHALINE AUMA	2,500
SHALINE ADHIAMBO	10,535
BENCLARE	10,535
RODHA AMANYA	5,535
ANN GLORY	62,535
ALUKU STACY	7,887
LAREEN STACY	4,535
AKINYI ANGELINE	2,205
DEZINA OCHEBO	3,300
MARION CHENGAT	16,535
BARNICE NJERE	17,805
PAULINE ZIPPORAH	17,805
NELLY NAFULA	84,535
RASMA CHEPTU	13,035
MARY WEKESA	54,135
ALUNGATA VIVIAN	6,785
FAITH AKINYI	6,035
JENTRIX ADHIAMBO	16,865
MUNYASIA ANGELLA	26,035
BILHA ATOO	54,315
RESPA AUMA	71,635
JOY OKONGO	15,535
IPALET SHANICE	15,535
EMMA OTIENO	65,535
AKIRU PHIDELICE	37,535
VIVIAN ODHIAMBO	13,718
SEMO FLORA	60,635
WANGARE MARGARET	9,440
AKWII FAITH	9,440
AMO ANN	40,536
JOAN NALIKA	40,565
AKINYI JESKA	67,443
AMACHUNDANG PRA	24,535
KATIOLI WARIDA	35,835
AKINYI DEBRA	38,450
WECHULI IMACULATE	68,045
WANYONYI NEKESA	29,087
OKIRING SELINA	24,500
NEKESA LENUS	10,550
AJUMA ANN	15,450
AROYO CLORIA	48,189
BITI A.	4,565
ANYANGO WINNIE	22,758

PRESLIA OSUNDWA	21,453
EMILLYN AMASE	35,845
MDINI MISHHELL	28,100
PENEL EMUU	24,000
EMILY AKINYI	21,800
SHARON IMAI	66,535
VEROL MABALU	15,800
SINDI WAMBOI	19,852
LINDIA AMWATOK	69,000
ACHIENG AKELO	23,880
AMASE ITWAIT	18,500
LIDIA ACHIENG	13,500
EUGINE ASANGIRE	29,780
LOREEN NATASHA	21,478
JUMA RUTH	65,535
SHARON ATENGE	23,535
ONYAPIDI THABITHA	21,800
CLARE JOY	33,640
AMONGIN MERCY	15,003
ADHIAMBO MIRELA	16,500
VIVIAN ADIPO	14,155
MBONI SYNTHIA	15,150
CLARE APANA	45,463
ATYANG LOUREEN	12,500
MILCENT NAMAKHALA	20,120
ATYANG NAOMI	28,609
RABECA ATYANG	51,142
EKISA RODHA	40,515
AJAKA SOGOL	22,625
ACHIENG SYLVIA	32,979
ATIENO CYNTHIA	61,189
OMUSE PURITY	64,598
ONAPA SCOVIA	123,889
KAFWA MANZALA	122,889
ASAMAIT JULIET	135,859
MERCYNEKESA	124,189
SALIMA MONICA	69,079
SEMO FLORA	60,635
WANGARE MARGARET	9,440
AKWII FAITH	9,440
AMO ANN	40,536
JOAN NALIAKA	40,565
SARA NAFULA	19,000
VALLARY AMOLO	43,035
WANYAMA AJOLOT	10,035
JUMA CULLAT	41,535
LINDA ADHIAMBO	3,035

WINNIE CHEROP	200
LAUREEN ATIENO	1,015
BERINE NEKESA	60,455
MKOYA ATIENO	75,535
VEROL MABALU	5,563
MIRIAM NASIMIYU	75,535
ADEKE MARION	7,035
ATECHO SELINA	13,035
VIVIAN KHAWOTO	24,025
BERRL CYNTHIA	64,285
SHARON AKACHO	26,535
ELIZABETH NANDAKO	65,695
OKANGO NELLY	2,335
PHANICE AMBALE	29,035
SUSANA CHEGE	9,535
EUNICE MARIA	47,535
VICTORY NAFULA	28,035
DIANA NAFULA	75,535
SOPHIE OSIROM	54,936
BIYOS CHEBET	8,230
NAOMI WAWERU	30,535
SHELLA CHEBET	18,535
ALUNGATA LUKOL	135
TYRA NAKHUNGU	718
TRACY OWOUR	3,035
NAFULA NABWILE	9,535
LYNN KATEIK	4,035
GORET ETYANG	2,525
JUNE CHEBONJA	9,885
ELIZABETH ANYAA	23,885
IROTO CHARITY	19,935
MARY AUNYAT	22,035
	5,881,725

fees arrears 2022

NAME	AMOUNT{KSHS}
SYNTHIA MOLI	30,780
VIVIAN NEKESA	22,500
CRISTABEL NANJALA	35,000
ANN TATA	58,012
MOUREEN AKISA	35,500
GRACE ITEBA	17,800
OUMA FAITH	53,535
ODEKE IMMACULATE	70,000
WAMBOI AMINA	89,713
NAOMI NEKESA	26,500
EINICE ANYANGO	50,400
SIMIYU WINNIE	43,035
CLARE OBWATO	15,550
DORCUS AMASE	29,500
RABECA NAMBO	76,000
OGULA DEFINA	24,800
SANDRA NEKESA	63,460
SHALET MARY	13,200
TRIZA ATENGE	25,000
ATYANG NAOMI	28,609
RABECA ATYANG	51,142
EKISA RODHA	40,515
AJAKA SOGOL	22,625
ACHIENG SYLVIA	32,979
ATIENO CYNTHIA	61,189
OMUSE PURITY	64,598
SALIMA MONICA	69,079
SEMO FLORA	60,635
ANYANGO WINNIE	22,758
PRESLIA OSUNDWA	21,453
EMILLYN AMASE	35,845
MDINI MISHELL	28,100
PENEL EMUU	24,000
EMILY AKINYI	21,800
SHARON IMAI	66,535
VEROL MABALU	15,800
SINDI WAMBOI	19,852
LINDIA AMWATOK	69,000
ACHIENG AKELO	23,880
AMASE ITWAIT	18,500
LIDIA ACHIENG	13,500
EUGINE ASANGIRE	29,780
LOREEN NATASHA	21,478
ANGELINE SALLY	31,500
APAMA CLARE	89,718
JANEROSE NITE	27,000

ROSE IKASILON	7,000
MUNYALO SHARON	5,000
STELLA AKURE	23,020
KIPROP RUTH	60,570
AMASE MOUREEN	19,735
AKWARE DOREEN	22,439
KAKA ELIZABETH	6,998
AKINYI MAREMA	25,000
AKELLO IMACULATE	95,035
OKEMO MENIA	31,345
AMENYA MSHEL	24,415
OMASET MERCY	70,000
ABARE CYNTHIA	250
EIRIA OLUOCH	23,030
ROSE ATEBAT	68,976
BABRA ATIENO	39,800
PRESILA OLINGA	7,000
EMILLY WANDERA	18,788
	5,348,595

fees arrears 2021

NAME	AMOUNT
SYNTHIA CHEPTUTU	12,500
MERCY IJELO	15,500
MARGARET INGIRA	40,199
WAKASA LAVENTA	25,500
OCHIENG AUMA	4,894
OUMA SHEKILA	6,845
WAIRIMO MARY	24,500
KANI NYADOI	24,800
WAMBOI MARY	15,150
NASIMIYU VERO	25,600
NAOMI PAMELA	33,210
MELVIN TAAKA	24,289
AMONGIN MERCY	15,003
ADHIAMBO MIRELA	16,500
VIVIAN ADIPO	14,155
MBONI SYNTHIA	15,150
CLARE APANA	45,463
ATYANG LOUREEN	12,500
MILCENT NAMAKHALA	20,120
ATYANG NAOMI	28,609
RABECA ATYANG	51,142
EKISA RODHA	40,515
AJAKA SOGOL	22,625
ACHIENG SYLVIA	32,979
ATIENO CYNTHIA	61,189
OMUSE PURITY	64,598
ONAPA SCOVIA	123,889
KAFWA MANZALA	122,889
ASAMAIT JULIET	135,859
MERCYNEKESA	124,189
SALIMA MONICA	69,079
SEMO FLORA	60,635
WANGARE MARGARET	9,440
AKWII FAITH	9,440
AMO ANN	40,536
JOAN NALIKA	40,565
AKINYI JESKA	67,443
AMACHUNDANG PRA	24,535
KATIOLI WARIDA	35,835
AKINYI DEBRA	38,450
WECHULI IMACULATE	68,045
WANYONYI NEKESA	29,087
OKIRING SELINA	24,500
NEKESA LENUS	10,550
AJUMA ANN	15,450

AROYO CLORIA	48,189
BITI A.	4,565
ANYANGO WINNIE	22,758
PRESLIA OSUNDWA	21,453
EMILLYN AMASE	35,845
MDINI MISHHELL	28,100
AMOIT SYLVIA	15,500
NITGHT ESTHER	10,150
MUKOYA VENESA	13,500
MARY NEKESA	14,000
SHARON OMONGO	14,521
RAHAB SELINA	69,544
INYELE CLARE	123,152
AUMA LAUREEN	136,689
AKASI BETHSTELLA	44,189
OLWICHI ROSEMARY	14,580
ONADI CATHERINE	32,269
MELSA METRINE	81,400
OGUTU ELIZABETH	72,579
ABWOGA MARY	65,650
ANYANGO CONSOLATA	131,489
ATERE LIZZ	58,659
EPAA JOICE	60,689
MUDINYU MECHELLE	28,100
AMASE EMILLY	35,845
ATYANG CYLVIA	15,900
OPOLLO IVONI	40,555
OGOLA AKINYI	66,720
PAULINE KARANI	66,070
NANYALA MAYAKU	44,070
LINDA MELON	39,070
CYNTHIA NANYALA	17,520
AMASE ESTHER	7,070
AMUJARO LENE	13,035
AJALET CENTRINE	63,685
AYAKO ISAYA	51,718
NGOTA NORAH	31,115
SHARON OMONGO	12,540
ANYANGO ELIZABETH	72,500
AKINYI NANCY	27,535
EKITENG MERCY	31,200
JUMA ROSE	39,605
ACHIENG SHARON	87,605
IKAILON DIANA	35,605
NANCY BEATRICE	28,605
ATEGE GORETI	19,700
CAREN AKIRU	5,621

	3,744,410
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ARREARS 2020

roseline akello	15236
abwoga christabel	20536
chepkorir Ruth	8835
maureen amase	19768
doreen eseneket	34535
elizabeth nandako	25653
diana nafula	30252
mareen atyang	34563
elizabeth kaka	4563
emmaculate akello	20536
ali zakia	12586
menya giogina	15693
omaset mercy	10263
hellen okundu	11236
namkuru sharon	5869
adhiambo yvonne	15874
marion achola	15269
faith Mutonyi	18535
emanuela chemtai	10515
Emily Wandera	5817
Sharon Imai	26505
Verol Martha	18817
Lydia Amwatok	3667
Achieng Okello	3810
Amase Prisca	12810
Florence Akisa	22000
Saidi Sarah	3817
Simiyu Sharon	1510
Omondi Rachel	17800
Laureen Natasha	5500
Juma Ndunge	5817
Sharon Atenge	10817
Joy Clare Cherotich	10817
Catherin Atieno	8817
Rispa Nasimiyu	10500
Angeline Okwero	20817
Apama Clare	10817
Ogombo Night	5817
Caren Christine	12800
Viola Ichege	10817
Faith Wasike	25000
Cynthia Molly	2465
vivian Nekesa	1817
Nanjala Christabel	7817

Ann Sharon	13817
Maureen Akisa	10000
Elizabeth Asito	20817
Ouma Faith	10817
Shirleen Jerop	14817
Rachel Cheroitich	13317
Odeke ImmaculaTE	25817
Nicole Cheruto	17817
Amina Wamboi	10817
Liogaga Eunice	13817
Simiyu kinoya	2817
Obwato Clare	3817
Sheila Nafula	9817
Atenge Gorretti	10000
Ogula Defina	3317
Caren Akiru	3317
Martha atyang	10500
Sandra Nekesa	15817
Akinyi Jesca	74556
Katioli Warida	10801
Wechuli Immaculate	60158
Ann Njambi	19958
Wanyonyi Nekesa	12202
Okiring Selina	15313
nekesa venus	27671
ajuma ann	12748
aroyo gloria	65302
mbithi forzia	11786
anyango winnie	11861
nangila sheilla	11864
sundwa pricilla	32548
amase emilly	29458
mudinyu michelle	34213
amoit sylvia	11861
esther nighth	15678
mukoya venesa	11861
epaa joice	62802
atere liz	82522
anyango consolata	129102
awonga mary	57748
anyango elizabeth	68692
akello mildred	19302
melisa nambwire	83602
onadi catherine	26382
olwichi rosemayer	18302
akasi beth	52302
auma laureen	144802

inyele clare	119265
nelima centrine	19765
atiemo mary	18301
rahab selina	61657
anyango cynthia	12746
olima damaries	18903
busendich sharon	17443
sharon omongo	24063
mary nekesa	20678
cynhia cheptutyu	26384
ijelo mercy	16784
ngira magret	32252
wakasa lavender	22678
ochieng ann	16748
wairimu mary	26778
kani nyadoi	29048
wambui macy	29829
nasinimu ever	23748
maina naomi	51048
barasa makokha	13012
obwin amoit	31861
amongi mercy	25865
bwire adepio	23968
atiemo cynhtia	119302
omuse purity	54802
onapa scovia	119802
fkafwa marrystella	114302
asamait juliet	127972
ongangi Mercy	136302
Egondi Salma	69192
Flora Semo	42748
Margaret Wangari	47563
Faith Akwii	15513
Crata khadija mulora	23517
Barasa Nabwire Christa	17352
Ngota Norah Sherrydan	11397
Brenda Nabwire	20817
Nancy Akinyi	25817
atiemo mercy opondo	8437
Ivyonne Shantel maluya	5000
Omusula Joseph	88
Nabwire Wyllickista	515
chebet Lyn	3,188
audrey anyango	8,065
ngota nora	13,885
brenda nabwire	85
amojong Maureen	1,315

achieng sharon	22,535
shakila omakada	7,535
shem abigael	63,089
mary atyang	20,035
wanyonyi nekesa	1,989
nekesa Venus	6,088
ajuma ann	350
nekesa mercy	81,099
cynthia molline	2,465
TOTAL	3,898,942

fees arrears 2019	
Omusula Joseph	88
Nabwire Wyllikista	515
chebet Lyn	23,188
cynthia Flavian	33,315
audrey anyango	28,065
ngota nora	23,885
brenda nabwire	18,245
amojong Maurreen	11,315
achieng sharon	22,535
shakila omakada	7,535
amuleng faith	7,253
shannel akello	8,215
Isaya Judith ayako	8,535
nn njambi	14,245
shem abigael	63,089
mary atyang	20,035
wanyonyi nekesa	1,989
nekesa Venus	6,088
ajuma ann	15,535
achoka sara	18,294
Aroyo Gloria	10,589
Fauzia mbithi	10,535
anyango winnie	6,635
arupia yvonne	61,116
osundwa priscilla	20,335
apoma magdalline	535
Atieno Mary Opondo	1,245
emily amase	6,245
mudinyu michelle	19,535
shimata mukhole	26,535
night esther	21,125
epaa joyce	71,589
atiemo liz	72,089
consolata anyango	69,089
atiemo sharon	91,089
abwoga mary	19,535
nanzala mary	65,089
winifred agatha	65,023
anyango elizabeth	65,589
atiemo emma	23,829
akello mildred	39,389
mellisa nabwire	28,589
onadi catherine	35,089
rosemare olwichi	74,089
akasibet stella	88,089

auma loureen	55,552
Inyele clare	18,118
kamau lucy	1,088
atiemo bright	18,844
akodoi rebecca	37,042
akisa rhoda	102,089
sogolim stephanie	11,035
achieng sylvia	21,279
atoo cynthia	74,589
phyllis nafula	40,535
omuse purity	46,089
onapa scovia	82,289
kafwa stella	68,089
everline naomi	88,089
iswana stella	74,089
Flora Semo	42748
Margaret Wangari	47563
Faith Akwii	15513
Crata khadija mulora	23517
Barasa Nabwire Christa	17352
Ngota Norah Sherrydan	11397
Brenda Nabwire	20817
Nancy Akinyi	25817
atiemo mercy opondo	8437
Ivyonne Shantel maluya	5000
asmait juliet	55,759
onyango jedida	68,589
nekesa mercy	88,089
salma monica	43,979
flora semo	18,535
nekesa bright	55,158
nekesa celestine	19,535
atelu Joan	23,289
edna achieng	40,535
ikadikor susan	1,445
akisa nancy	18,643
amoit ann	15,535
simyu nelly	4,743
samboro metrine	76,588
akinyi jenifer	1,535
akinyi Jesca	40,943
Amusugut Linda	7,311
Olima Shery	1,535
Agigy Erina	45,589
Centrine Millicent	50,043
Tawara Faith	88,765
Amelu Charity	71,284

Amoit Jackline	54,256
Atieno Velma	79,143
Cherotich Hamilight	14,235
Nekesa Priscilla	36,743
Amoit Mirriam	99,434
Khisa Centrine	109,928
Khatete Lidya	97,643
Nabwire Mary	43,594
Marion Atieno	19,035
Waswa Delsy	34,589
Amojong Centrine	43,635
Okemo Catherine	40,533
Vivian Bahati	21,445
Ijelo Mercy	15,023
Odhiambo Delvin	15,535
Ngira Margaret	39,413
Hellen Daina	68,089
Ipali Immaculate	67,311
Gorrey Ajalet	84,933
Wanzala Brenda	13,753
Florence Wetindi	46,635
	4,508,813

DEBTORS 2018	
Moli Anyaa	22,465
Vivian Nekesa	18,718
Nanjala Christabel	17,817
Ann Tata	40,817
Akisa Moureen	23,879
Ouma Faith	17,817
Rachael Cheroitich	13,317
Nicole Cheruto	39,817
Winnie Simiyu	3,817
Clare Taabu	10,817
Sheila Nafula	40,817
Caren Okiru	10,817
Dephina Akello	3,317
Sandra Nekesa	15,817
Akinyi Jesca	74,556
Katiolo Warida	10,801
Immaculate Wechuli	60,158
Ann Jambi	9,958
Wanyonyi Nekesa	12,202
Ikiring Selina	5,313
Nekesa Vennas	7,671
Ajuma Ann	12,748
anyango consolata	129102

awonga mary	57748
anyango elizabeth	68692
akello mildred	19302
melisa nambwire	83602
onadi catherine	26382
olwichi rosemayer	18302
akasi beth	52302
auma lauren	144802
inyele clare	119265
Aroyo Gloria	65,302
Mbith Fauzia	11,678
Anyango Winnie	11,861
Nangila Sheila	32,548
Osundwa Priscilla	29,558
Amase Emily	34,213
Mudinyu mitchell	11,861
Amoit silvia	15,678
Night Esther	11,861
Mukoya Venus	62,802
Epa Joyce	32,578
Atere Lizz	102,522
Anyango Consolata	129,102
Abwoga Mary	57,748
Anyango Elizabeth	68,692
Akello Mildred	19,302
Melsa Nabwire	83,602
Onadi Catherine	26,832
Oluchi Rosemeya	48,302
Akasi Beth Stella	52,302
Auma Loreen	44,802
Inyele Clare	119,265
Centrin Melina	1,875
Atieno Bright	18,301
Selina Epaa	61,658
Anyango Cynthia	12,749
Olima Damaris	12,903
Chemjoro Sharon	10,443
Mary Nasasa	4,063
Mary Nekesa	20,678
Panyako Fiona	38,452
Stacy Eunice	20,602
Eunice Bwibo	1,352
Audry Anyango	4,817
Orwacha Adija	17,352
Nabwire Barasa	11,397
Norah Ngota	20,817
Brenda Nabwire	1,237

Kaka Faith	1,067
Emojong Moureen	69,887
Achieng Sharon	57,887
Omakada Shakila	10,387
Amulen Faith	48,817
Akelo Shannel	38,850
Isaiya Judith	45,000
Wekesa Moureen	43,387
Marika Lucy	25,817
Akinyi Nancy	40,817
Otieno Mercy	10,817
Shiela Moraa	10,287
Ajalet Centrine	20,817
Oindi Veronica	26,320
Opolo Yvonne	28,887
emmaculate akello	20,536
ali zakia	102,538
menya giogina	15,693
omaset mercy	10,263
hellen okundu	11,236
namkuru sharon	5,869
adhiambo yvonne	15,874
marion achola	15,269
faith Mutonyi	18,535
emanuela chemtai	10,515
Emily Wandera	35,817
Sharon Imai	26,505
Verol Martha	18,817
Lydia Amwatok	33,667
Achieng Okello	3,810
Juma Rose	53,887
Mirriel Jesse	55,802
Atyang Silvia	61,710
Mutimba Oundo	40,817
Omoding Sharon	37,535
Marygorrety Ikiring	68,535
Abita Christabele	37,545
Barasa Clare	55,817
Akinyi mercy	10,535
Muyangu Feza	12,235
Ayamunda Kalet	24,735
Awino Cendrilla	42,535
Shikhambilu Mmbone	49,285
Oundo Millicent	31,935
total	5,683,644

APPENDIX 3

BISHOP SULUMETI CHELELEMUK GIRLS
HIGH SCHOOL
P.O BOX 129 – MALAKISI.

MINUTES OF THE MEETING OF THE SIC/EXECUTIVE BOM HELD ON 22-10—
2024 IN THE STAFFROOM BEGINNING AT 11.00 A.M

PRESENT

MRS. JOSEPHINE CHESSETTO	(chairperson)
MR. EVANS MAJUNE	(V/chairperson)
MR. ZACHARIA OLEKET	(SIC chairperson)
MRS. DORIS AMUNGA	(D/Principal)
MR CLEMENT BWIRE	(Public works officer)
MRS. EVELYN MALENYA	(Principal)
MRS. ELIZABETH MARANGACH	(SCDE Teso North)

ABSENT WITH APOLOGY

- | | |
|----------------------------|-------------|
| 1. REV. FR. BERNARD FWAMBA | SPONSOR |
| 2. JOHN WANDABWA | PA chairman |

IN ATTENDANCE

BERNARD MUNIAFU WAKHAYA (Director Skullab Enterprises)

AGENDA.

- 1) Prayer and preliminaries
- 2) Reading and confirmation of the previous minutes
- 3) Matters arising
- 4) Review of the MIF project 2023/2024
- 5) MIF 2023/2024 PROPOSAL.
- 6) Adjournment

MIN. 1/10/2024: PRAYER AND PRELIMINARIES.

The chairperson called the meeting to order and asked Madam Doris Papa to say a word of prayer.

He went ahead to welcome members to the meeting. The chairperson presented the apologies of two members mentioned above.

The chairperson invited the Principal to give her remarks. The principal welcomed the members to the meeting. She went ahead to inform the meeting that there was need to prioritize the on-going projects in the school.

The Principal informed the members that the contractor who is building the 2nd floor of the storeyed building, had been pressurizing her to make payment of the same construction works. Last year 2023, she made a payment of Kshs. 320,000 but in the year 2024 no payment has been made so far.

The Principal also informed the members that the BOM felt that because there will be no form one admission and there will be no need of a building with the project and yet the students occupying the ground floor of the building will be affected.

MIN. 2/10/2024: READING AND CONFIRMATION OF THE PREVIOUS MINUTES

The secretary read through the previous minutes and these minutes were agreed unanimously that the minutes were a true reflection of the meeting that was

MIN: 3/10/2024 MATTERS ARISING.

It was confirmed that the timber that was used to build the pavilion was used to make 10 dining hall tables. The tables are there and they are in use

MIN 4/10/2024: REVIEW OF MIF PROJECT 2023/2024.

The contractor who is constructing the 2nd floor of the storeyed building was invited (SKULLAB CONSTRUCTION & MATERIAL LTD). There was a long discussion about the construction works going.

It was noted there was a difference in the documentation of the SIC project since tender evaluation was done in 2021 after award of tender to SKULLAB.

i) Letter of acceptance dated 09/8/2021 shows the contract totaling to

construction material supply	=Kshs 5,504,445
Labour charges at 30%	=Kshs 1,651,778

Total	Kshs 7,155,778
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ii) There was a variance noted in the agreement signed later.

Construction material supply	Kshs 5,957,310
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Labour charges	Kshs 1,787,193
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Total	Kshs 7,744,503
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Since labour payments are made using vouchers prepared by the Public works office, all the amount so far paid totaling to Kshs 3,020,000 was for the cost of materials.

It was also noted that a letter of variation of contract dated 24/08/2022 had been presented to the then Principal but had not been discussed by the school Infrastructure committee of the BOM or even availed to the Public works. This meant no approval of variation was done by any authorizing parties.

There was lack of clarity on total charges since the tender documents only indicated the 5.5m or 5.97m without labour charges quoted in same document. It was noted from the last time work was done on the Dormitory was December 2022 after which the contractor only came to collect some of the construction material that had remained

The contractor on this day also presented another bill of quantities quoting 8.64m as his latest contract charges but it was dismissed because of the length of time taken to continue with the project and no approval of the same had been done

Due to all these discrepancies on contract charges absenteeism from site for almost 2 years without proper explanation and continued demand for payment, it was resolved that

- 1) Public works to do assessment of current works done so far using B.Q's available
- 2) Public works liaise with their directors to start the process of termination of contract through default notice being served
- 3) The contractor stopped from continuing with the project until further notice

- 1) Public works to do assessment of current works done so far
- 2) Public works meet with their directors to start the process of terminating the contract through default notice being served
- 3) The contractor stopped from continuing with the project until further notice
- 4) No further payments being made until full report from Public works is submitted and approval by the sub-county director of education

The Principal reported that it was difficult to obtain a certificate of partial completion for 2 consecutive years, a period over which no works had been done

The schedule of payment had some anomalies. Therefore the SCDE Teso North made a decision that the school should not make any further payment to SKULLAB CONTRACTORS & MATERIALS LTD concerning the construction of the 2nd floor of the dormitory.

MIN 05/22/10/24 MIF PROJECT 2023/24

The committee therefore approved for a review of the projects to include

- i) Renovation of the bathrooms and toilets
- ii) Renovation of the classroom floors
- iii) Renovation of dormitories.

There was to improve the learning environment while taking care of disability mainstreaming.

The public works would be invited to visit the school and prepare cost estimates for the project above on opening of the school.

MIN 06/10/2024 ADJOURNMENT

The meeting was adjourned at 4.00 p.m with a prayer from Mrs Evelyn Isair.

CONFIRMATION

CHAIRPERSON

_____ DATE _____ SIGN _____

SECRETARY

_____ DATE _____ SIGN _____



KENYA GOVERNMENT OF BUREAU
DEPARTMENT OF PUBLIC WORKS, ROADS,
AND TRANSPORT
P.O. BOX PRIVATE BAG - 50400
BUSIA - KENYA



DIRECTORATE OF PUBLIC WORKS

Ref: BSGHS/1/2021

10TH DECEMBER 2024

"DEFAULT NOTICE"

BY REGISTERED POST

M/S: SKULLAB ENTREPRISES

P.O. Box 2359-50200

BUNGOMA

Dear Sir/Madam

RE: NOTICE OF DEFAULT - PROPOSED COMPLETION OF STOREYED DORMITORY (PHASE III) AT BISHOP SULMETI GIRLS HIGH SCHOOL (LABOUR CONTRACT)
CONTRACT NO: BSGHS/1/2021

This letter serves as a formal Notice of Default regarding the above-referenced construction project pursuant to Clause 15 of the Conditions of Contract for Construction Works.

Following our meeting on 22nd October 2024 with the School's Board of Management, and your subsequent failure to propose or agree to acceptable remedial measures, we are compelled to issue this notice based on the following material breaches of contract.

1. Abandonment of Project Site (Clause 15.2.1):

- Unauthorized desertion of the construction site as of 26th February 2024
- Failure to maintain necessary workforce and supervision on site

2. Breach of Contractual Obligations (Clause 15.2):

- Failure to proceed with labor contract obligations as per the contract
- Non-compliance with project schedule and milestones

3. Failure to Cure (Clause 15.2):

- Non-attendance or non-productive participation in progress meetings
- Lack of remedial action plan, despite verbal and written requests

4. Outstanding Payment Claims and Works Appraisal (Clause 15.5)

We acknowledge your assertion regarding outstanding payments for work completed and materials supplied. To address this matter fully:

a) A joint measurement and evaluation exercise of all completed works and supplied materials is scheduled for [date] at [time] at the project site.

b) You are required to submit the following documentation no later than 14 days before the scheduled appraisal:

- Detailed quantum of works executed with supporting measurements
- Inventory of materials supplied and incorporated into the works
- All supporting documentation including delivery notes, test certificates, and quality control records
- Updated payment applications reflecting actual work completed

c) The appraisal will be conducted by:

- The Project Manager
- Client's Representative
- Your authorized representative
- Independent Quantity Surveyor (if deemed necessary)

Pursuant to Clause 15.2, you are hereby given 30 calendar days from receipt of this notice to:

- 1) Return to the project site with adequate workforce
- 2) Present a detailed recovery schedule
- 3) Provide written assurance of your intent and ability to complete both labor and material supply obligations
- 4) Submit a corrective action plan addressing all defaults listed above
- 5) Confirm your participation in the scheduled works appraisal exercise

Should you fail to satisfy these requirements within the specified period, we reserve the right to:

1. Terminate the contract for default (Clause 15.2)
2. Take possession of the site and materials
3. Complete the work by whatever method deemed expedient
4. Charge you additional costs of completion to your account
5. Seek recovery of the cost of completion but not limited to

- Administrative costs
- Legal fees as permitted by contract

6. Proceed with independent assessment of completed works without your participation

Please note that

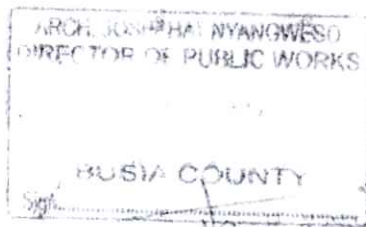
- Your failure to participate in the scheduled appraisal will not prevent its execution
- Any payments due will be subject to deductions for remedial works, completion costs, and damages as permitted by the contract
- The appraisal results will be used to determine final payment settlements and/or recovery of excess payments, if any

Furthermore, we will exercise our rights under the performance bond and notify your surety of this default.

This notice does not constitute a waiver of any other rights or remedies available under the contract or applicable law. All such rights and remedies are expressly reserved.

Should you wish to discuss this matter further, please contact the undersigned immediately at [phone number] or [email address].

Sincerely,



Arch. Joseph Nyangweso
Director- Directorate of Public Works

Project Manager

cc: School Board Chairperson

Sub County Director of Education - Teso North Sub County

CREDITORS 2022-2023

NAME	AMOUNT
QUINTON INVESTMENT	509,989
NICHA PLUS	75,100
MENGO PARADIZE	966,450
BISANSIO IYAITE	5,200
MEGA BOOKSHOP	120,675
NOAH TECH	237,094
DORICAS ATIANG	15,100
SUNSHINE AUTOMOBILES	262,276
MINI BAKERIES	42,185
VINCENT JUMA	42,545
PETER OMOIT	434,275
BEATRICE OKUMU	83,105
ZAKOFA INVET	151,400
ZAKOFA INVET	200,000
MAUA SEWING	5,000
REMILYS	54,552
ABEIT ENTERPRISE	155,500
JACKMOIT	119,808
SINEDET	55,650
CLASSQUE	121,000
NEUES TIMES	36,000
GECA PRINTERS	124,376
DITEC ELECTROWORKS	31,950
CYBER SCHOOL	150,000
OGAGO SUPPLIES	96,850
CARO KAFWA	153,000
ECOTEC SOLN	160,000
JANE ODERO	150,000
KENIDIA	150,000
SKULLAB ENTERPRISE	5,024,503
WESTON ENTERPRISE	726,037
FRED OJIAMBO	150,000
KENIDIA	220,000
CHRISTINE AMOIT	218,067
TOTALS	11,047,687



APPENDIX 3

BISHOP SULUMETI CHELELEMUK GIRLS
HIGH SCHOOL
P.O BOX 129 – MALAKISI.

MINUTES OF THE MEETING OF THE SIC/EXECUTIVE BOM HELD ON 22-10-2024 IN THE STAFFROOM BEGINNING AT 11.00 A.M

PRESENT

MRS. JOSEPHINE CHESSETTO	(chairperson)
MR. EVANS MAJUNE	(V/chairperson)
MR. ZACHARIA OLEKET	(SIC chairperson)
MRS. DORIS AMUNGA	(D/Principal)
MR CLEMENT BWIRE	(Public works officer)
MRS. EVELYN MALENYA	(Principal)
MRS. ELIZABETH MARANGACH	(SCDE Teso North)

ABSENT WITH APOLOGY

- | | |
|----------------------------|-------------|
| 1. REV. FR. BERNARD FWAMBA | SPONSOR |
| 2. JOHN WANDABWA | PA chairman |

IN ATTENDANCE

BERNARD MUNIAFU WAKHAYA (Director Skullab Enterprises)

AGENDA.

- 1) Prayer and preliminaries
- 2) Reading and confirmation of the previous minutes
- 3) Matters arising
- 4) Review of the MIF project 2023/2024
- 5) MIF 2023/2024 PROPOSAL.
- 6) Adjournment

MIN. 1/10/2024: PRAYER AND PRELIMINARIES.

The chairperson called the meeting to order and asked Madam Doris Papa to say a word of prayer.

He went ahead to welcome members to the meeting. The chairperson presented the apologies of two members mentioned above.

The chairperson invited the Principal to give her remarks. The principal welcomed the members to the meeting. She went ahead to inform the meeting that there was need to prioritize the on- going projects in the school.

The Principal informed the members that the contractor who is building the 2nd floor of the storeyed building, had been pressurizing her to make payment of the same construction works. Last year 2023, she made a payment of K-shs 320,000 but in the year 2024 no payment has been made so far.

The Principal also informed the members that the BOM felt that because there will be no form one admission and there will be no need of carrying with the project one of the classrooms occupying the ground and 1st floor of the school building.

MIN. 2/10/2024: READING AND CONFIRMATION OF THE PREVIOUS MINUTES

The secretary read through the previous minutes and these minutes were agreed unanimously that the minutes were a true reflection of the meeting that was

MIN: 3/10/2024 MATTERS ARISING.

It was confirmed that the timber that was used to build the pavilion was used to make 10 dining hall tables. The tables are there and they are in use.

MIN 4/10/2024: REVIEW OF MIF PROJECT 2023/2024.

The contractor who is constructing the 2nd floor of the storeyed building was invited (SKULLAB CONSTRUCTION & MATERIAL LTD). There was a long discussion about the construction works going.

It was noted there was a difference in the documentation of the SIC project since tender evaluation was done in 2021 after award of tender to SKULLAB.

i) Letter of acceptance dated 09/8/2021 shows the contract totaling to

construction material supply	=Kshs 5,504,445
Labour charges at 30%	=Kshs 1,651,778

Total	Kshs 7,155,778
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ii) There was a variance noted in the agreement signed later.

Construction material supply	Kshs 5,957,310
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Labour charges	Kshs 1,787,193
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Total	Kshs 7,744,503
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Since labour payments are made using vouchers prepared by the Public works office, all the amount so far paid totaling to Kshs 3,020,000 was for the cost of materials.

It was also noted that a letter of variation of contract dated 24/08/2022 had been presented to the then Principal but had not been discussed by the school Infrastructure committee of the BOM or even availed to the Public works. This meant no approval of variation was done by any authorizing parties.

There was lack of clarity on total charges since the tender documents only indicated the 5.5m or 5.97m without labour charges quoted in same document. It was noted from the last time work was done on the Dormitory was December 2022 after which the contractor only came to collect some of the construction material that had remained.

The contractor on this day also presented another bill of quantities quoting 8.64m as his latest contract charges but it was dismissed because of the length of time taken to continue with the project and no approval of the same had been done.

Due to all these discrepancies on contract charges absenteeism from site for almost 2 years without proper explanation and continued demand for payment, it was resolved that

- 1) Public works to do assessment of current works done so far using B.Q's available
- 2) Public works liaise with their directors to start the process of termination of contract through default notice being served.
- 3) The contractor stopped from continuing with the project until further notice.

- 1) Public works to do assessment of work done so far
- 2) Public works have with their director to start the process of termination of contract through default notice being served
- 3) The contractor stopped from continuing with the project until further notice
- 4) No further payments being made until final report from Public works is submitted and approval by the sub-county director of education

The Principal reported that it was difficult to obtain a certificate of partial completion for 2 consecutive years, a period over which no works had been done

The schedule of payment had some anomalies. Therefore the SCDE Teso North made a decision that the school should not make any further payment to SKUI LAB CONTRACTORS & MATERIALS LTD concerning the construction of the 2nd floor of the dormitory.

MIN 05/22/10/24 MIF PROJECT 2023/24

The committee therefore approved for a review of the projects to include

- i) Renovation of the bathrooms and toilets
- ii) Renovation of the classroom floors
- iii) Renovation of dormitories.

There was to improve the learning environment while taking care of disability mainstreaming.

The public works would be invited to visit the school and prepare cost estimates for the project above on opening of the school.

MIN 06/10/2024 ADJOURNMENT

The meeting was adjourned at 4.00 p.m with a prayer from Mrs Evelyn Isair.

CONFIRMATION

CHAIRPERSON

_____ DATE _____ SIGN _____

SECRETARY

_____ DATE _____ SIGN _____



COUNTY GOVERNMENT OF BUSIA
DEPARTMENT OF PUBLIC WORKS, ROADS
AND TRANSPORT
P.O. BOX PRIVATE BAG 50400
BUSIA - KENYA



DIRECTORATE OF PUBLIC WORKS

Ref: BSGHS/1/2021

10TH DECEMBER 2024

**“DEFAULT NOTICE”
BY REGISTERED POST**

M/S: SKULLAB ENTREPRISES

P.O. Box 2359-50200

BUNGOMA

Déar Sir/Madam

**RE: NOTICE OF DEFAULT - PROPOSED COMPLETION OF STOREYED DORMITORY
(PHASE III) AT BISHOP SULMETI GIRLS HIGH SCHOOL (LABOUR CONTRACT)
CONTRACT NO: BSGHS/1/2021**

This letter serves as a formal Notice of Default regarding the above-referenced construction project pursuant to Clause 15 of the Conditions of Contract for Construction Works.

Following our meeting on 22nd October 2024 with the School's Board of Management, and your subsequent failure to propose or agree to acceptable remedial measures, we are compelled to issue this notice based on the following material breaches of contract:

1. Abandonment of Project Site (Clause 15.2.1):

- Unauthorized desertion of the construction site as of 26th February 2024
- Failure to maintain necessary workforce and supervision on site

2. Breach of Contractual Obligations (Clause 15.2):

- Failure to proceed with labor contract obligations as per the contract
- Non-compliance with project schedule and milestones

3. Failure to Cure (Clause 15.2):

- Non-attendance or low participation in progress meetings
- Lack of remedial action plan to mitigate and address requests

Outstanding Payment Claims and Works Appraisal (Clause 15.3)

We acknowledge your assertion regarding outstanding payments for work completed and materials supplied. To address this matter fairly:

- a) A joint measurement and evaluation exercise of all completed works and supplied materials is scheduled for [date] at [time] at the project site.
- b) You are required to submit the following documentation no later than 14 days before the scheduled appraisal:

- Detailed quantum of works executed with supporting measurements
- Inventory of materials supplied and incorporated into the works
- All supporting documentation including delivery notes, test certificates, and quality control records
- Updated payment applications reflecting actual work completed

- c) The appraisal will be conducted by:

- The Project Manager
- Client's Representative
- Your authorized representative
- Independent Quantity Surveyor (if deemed necessary)

Pursuant to Clause 15.2, you are hereby given 30 calendar days from receipt of this notice to:

- 1) Return to the project site with adequate workforce
- 2) Present a detailed recovery schedule
- 3) Provide written assurance of your intent and ability to complete both labor and material supply obligations
- 4) Submit a corrective action plan addressing all defaults listed above
- 5) Confirm your participation in the scheduled works appraisal exercise

Should you fail to satisfy these requirements within the specified period, we reserve the right to:

1. Terminate the contract for default (Clause 15.2)
2. Take possession of the site and materials
3. Complete the work by whatever method deemed expedient
4. Charge any additional costs of completion to your account
5. Seek compensation for any damages, not being but not limited to:

- Administrative costs
- Legal fees as permitted by contract

6. Proceed with independent assessment of completed works without your participation

Please note that:

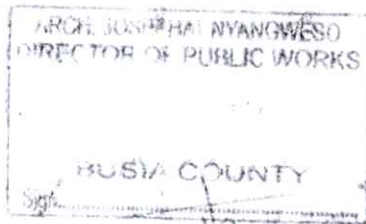
- Your failure to participate in the scheduled appraisal will not prevent its execution
- Any payments due will be subject to deductions for remedial work, completion costs, and damages as permitted by the contract
- The appraisal results will be used to determine final payment settlements and/or recovery of excess payments, if any

Furthermore, we will exercise our rights under the performance bond and notify your surety of this default.

This notice does not constitute a waiver of any other rights or remedies available under the contract or applicable law. All such rights and remedies are expressly reserved.

Should you wish to discuss this matter further, please contact the undersigned immediately at [phone number] or [email address].

Sincerely,



Arch. Joseph Nyangweso
Director- Directorate of Public Works

Project Manager

cc: School Board Chairperson

Sub County Director of Education - Teso North Sub County



CREDITORS 2022-2023

NAME	AMOUNT
QUINTON INVESTMENT	509,989
NICHA PLUS	75,100
MENGO PARADIZE	966,450
BISANSIO IYAITE	5,200
MEGA BOOKSHOP	120,675
NOAH TECH	237,094
DORICAS ATIANG	15,100
SUNSHINE AUTOMOBILES	262,276
MINI BAKERIES	42,185
VINCENT JUMA	42,545
PETER OMOIT	434,275
BEATRICE OKUMU	83,105
ZAKOFA INVET	151,400
ZAKOFA INVET	200,000
MAUA SEWING	5,000
REMILYS	54,552
ABEIT ENTERPRISE	155,500
JACKMOIT	119,808
SINEDET	55,650
CLASSQUE	121,000
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