

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL


ON

BUTERE GIRLS HIGH SCHOOL

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

KAKAMEGA COUNTY

PARLIAMENT
OF KENYA
LIBRARY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025 DAY.	
TABLED BY:	Hon. Boga Tsism Deputy Leader of majority party
CLERK-AT THE-TABLE:	Halima Ahmed





BUTERE 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)

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

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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
CBEC	Curriculum Based Establishment

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in June-2023 under registration number 37S300001692 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 3,304 number of students as at 30th June 2024. It has 53 streams and 103 teachers of which 41 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	Justice Hellen Wasilwa	Chairperson	24 April, 2022
2	Ms. Jenipher Omondi	Secretary - Principal	24 April, 2022
3	Dr. Lawrence Omuhaka	Member	24 April, 2022
4	Dr. Joyce Obwoyo	Member	24 April, 2022
5	Mr. William Adhoch	Member	24 April, 2022
6	Ms. Grace Nyongesa	Member	24 April, 2022
7	Mr. Myron Mukuna	Member- Sponsor	24 April, 2022
8	Ms. Grace Amira	Member – Sponsor	24 April, 2022
9	Ms. Roselyne Muleshe	Member - Sponsor	24 April, 2022
10	Prof. O M J Nandi	Members – Rep CEB	24 April, 2022
11	Mr. Manuel Opiyo	Member - Rep Teachers	24 April, 2022
12	Dr. Edwins Baraza	Member	24 April, 2022
13	Mr. Christopher Shiundu	Member	24 April, 2022
14	Mr.Charles Chweya	P A Chairman	24 April, 2022
15	Ms. Gladys Were	Member-Special Needs	24 April, 2022
16	Ms. Sharon Odoyo	Students Representative	24 April, 2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
		Justice Hellen Wasilwa	Chairperson	2 out of 2
		Dr. Edwins Baraza	Member	1 out of 2
		Ms. Jenipher Omondi	Member	2 out of 2
		Ms. Grace Nyongesa	Member	2 out of 2
		Dr. Lawrence Omuhaka	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2
2	Audit Committee			
		Dr. Joyce Obuoyo	Chairperson	1 out of 1
		Mr. William Adhoch	Member	1 out of 1
		Mr. Myron Mukuna	Member	1 out of 1
		Ms. Gladys Were	Member	1 out of 1
		Ms. Jenipher Omondi	Member	1 out of 1
3	Finance, procurement and general purposes Committee			
		Dr. Edwins Baraza	Chairperson	1 out of 1

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
		Ms. Grace Amira	Member	1 out of 1
		Ms. Grace Nyongesa	Member	1 out of 1
		Mr. Myron Mukuna	Member	1 out of 1
		Dr. Lawrence Omuhaka	Member	1 out of 1
		Ms. Jenipher Omondi	Member	1 out of 1
4	Academic Committee			
		Prof. O M J Nandi	Chairperson	2 out of 2
		Ms. Roselyne Muleshe	Member	2 out of 2
		Mr. William Adhoch	Member	2 out of 2
		Dr. Joyce Obuoyo	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2
		Ms. Jenipher Omondi	Member	2 out of 2
5	Development (SIC) Committee			
		Dr. Lawrence Omuhaka	Chairperson	1 out of 1
		Justice Hellen Wasilwa	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1
		Ms. Jenipher Omondi	Member	1 out of 1
		Ms. Grace Nyongesa	Member	1 out of 1
		CDE/Sub-County Director	Member	1 out of 1
6	Discipline Ethics and welfare Committee			
		Ms. Grace Nyongesa	Chairperson	2 out of 2
		Justice Hellen Wasilwa	Member	0 out of 2
		Ms. Grace Amira	Member	2 out of 2
		Mr. Myron Mukuna	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2
		Ms. Jenipher Omondi	Member	2 out of 2
7	Spiritual Human Rights And Students Welfare			
		Ms. Roselyne Muleshe	Chairperson	1 out of 1
		Dr. Edwins Baraza	Member	1 out of 1
		Mr. Christopher Shiundu	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1
		Ms. Jenipher Omondi	Member	1 out of 1
8	KUDHEIHA Committee			

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
		Ms. Grace Nyongesa	Chairperson	1 out of 2
		Dr. Edwins Baraza	Member	2 out of 2
		Dr. Lawrence Omuhaka	Member	1 out of 2
		Mr. William Adhoch	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2
		Ms. Jenipher Omondi	Member	2 out of 2
9	Environment & Income Generating Activity Committee			
		Dr. Edwins Baraza	Chairperson	1 out of 1
		Ms. Jenipher Omondi	Member	1 out of 1
		Mr. William Adhoch	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1

(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	Mrs. Jennipher Omondi	TSC No. 347156
2	Deputy Principal	Ms. Pamela Nambande	TSC No.434526
3	School Bursar	CPA. Alison Owino	ICPAK No. 30325

(e) Schools contacts

Post Office Box: Private Bag Butere
 Telephone: 0722494716
 E-mail: buteregirlshighschool@yahoo.com
 Website: buteregirlshighschool.sc.ke
 Facebook:
 Twitter:

(f) School Bankers

The school operated 7 number of bank accounts in the following banks:

- Name of Bank:** Kenya Commercial Bank
Branch: Mumias Branch
Account Numbers: (a). 1105851346- Boarding Account
 (b). 1105088464- Operations Account
 (c). 1105083667- Tuition Account
 (d). 1216561966_ Infrastructure Account
- Name of Bank:** Equity Bank
Branch: Mumias Branch
Account Number: (a) 0680297070835- Equity school fund Account
 (b) 0680267487051- Parents Association Welfare Account
- Name of Bank:** Co-operative Bank
Branch: Mumias Branch
Account Number: 01141799424600 – NG-CDF Account.
- MPESA Pay Bill No. 522123, code 57180k, attached to KCB bank account
 MPESA Pay Bill No. 247247, code 812349#, attached to equity bank parents' association account.

(g) Independent Auditors

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

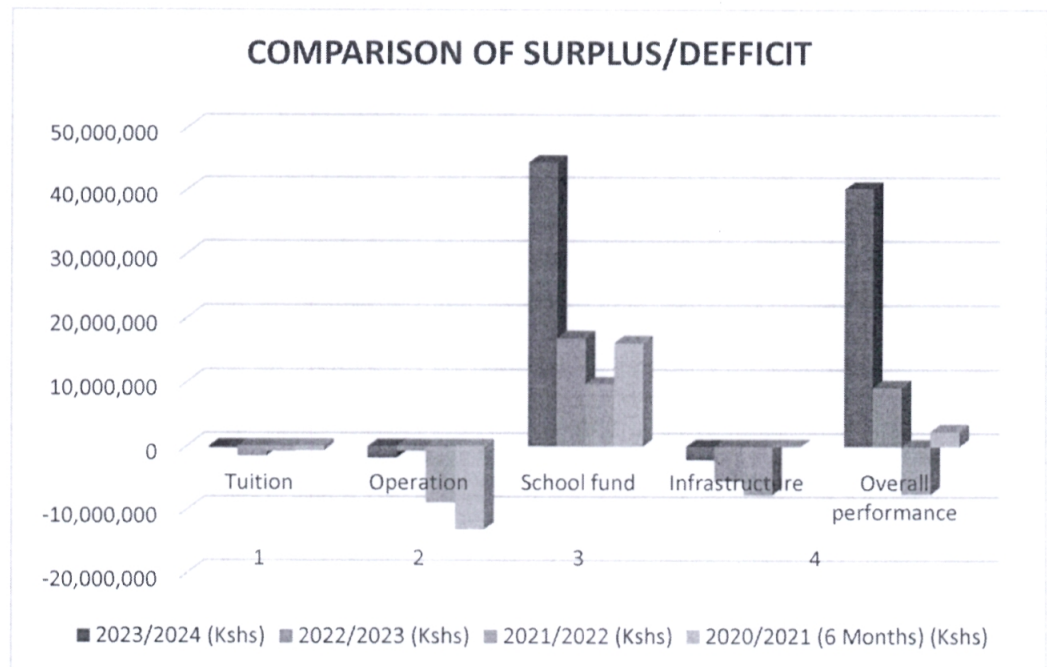
3. Summary Report of Performance of The School

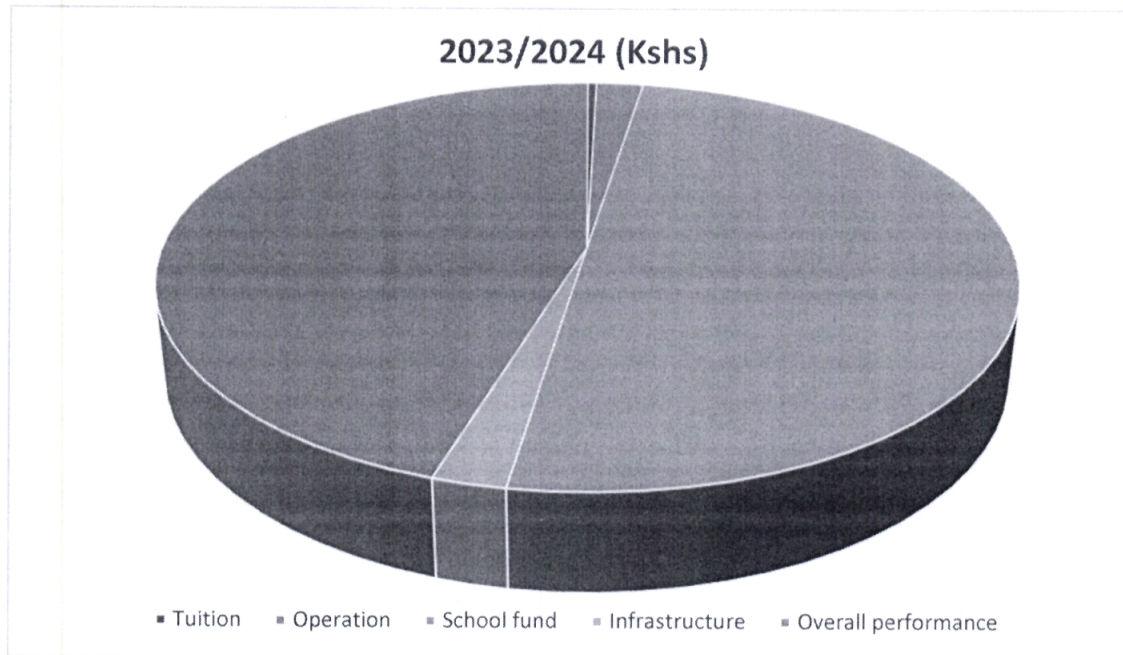
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

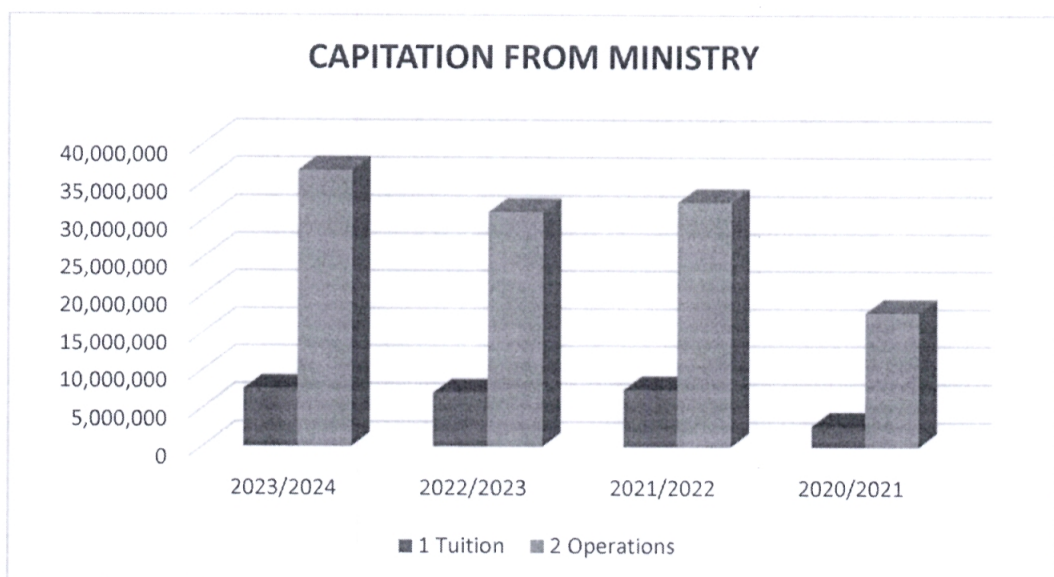
S/ No	Accounts	2023/2024 (Kshs)	2022/2023 (Kshs)	2021/2022 (Kshs)	2020/2021 (6 Months) (Kshs)
1	Tuition	(343,629)	(1,550,709)	(775,633)	(694,844)
2	Operation	(1,825,720)	(720,189)	(8,875,821)	(13,119,506)
3	School fund	44,508,885	16,941,256	9,744,200	16,196,383
4	Infrastructure	(2,104,745)	(5,440,220)	(7,601,568)	0
	Overall performance	40,234,791	9,230,138	(7,508,823)	2,382,033





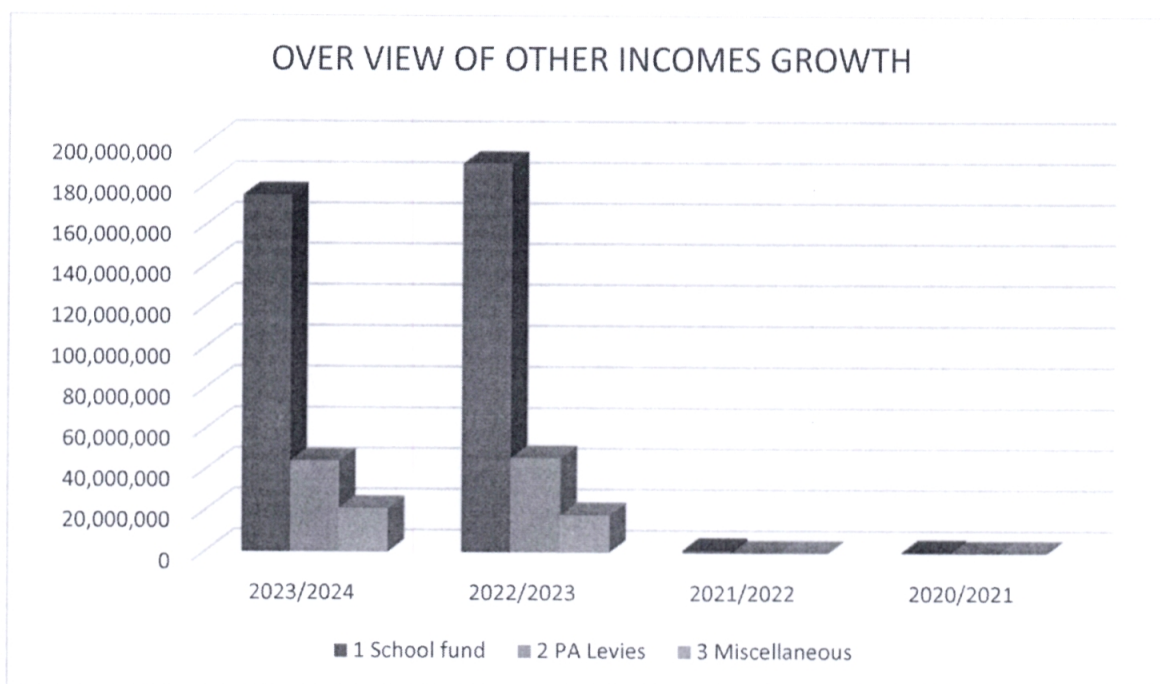
- Capitation grants from the Ministry of Education for the last three years

S. No	Account	2023/2024	2022/2023	2021/2022	2020/2021
1	Tuition	7,514,292	6,991,438	7,426,282	2,748,967
2	Operations	36,541,706	31,048,066	32,370,032	17,713,530
	Total	44,055,998	38,039,504	39,796,314	20,462,497



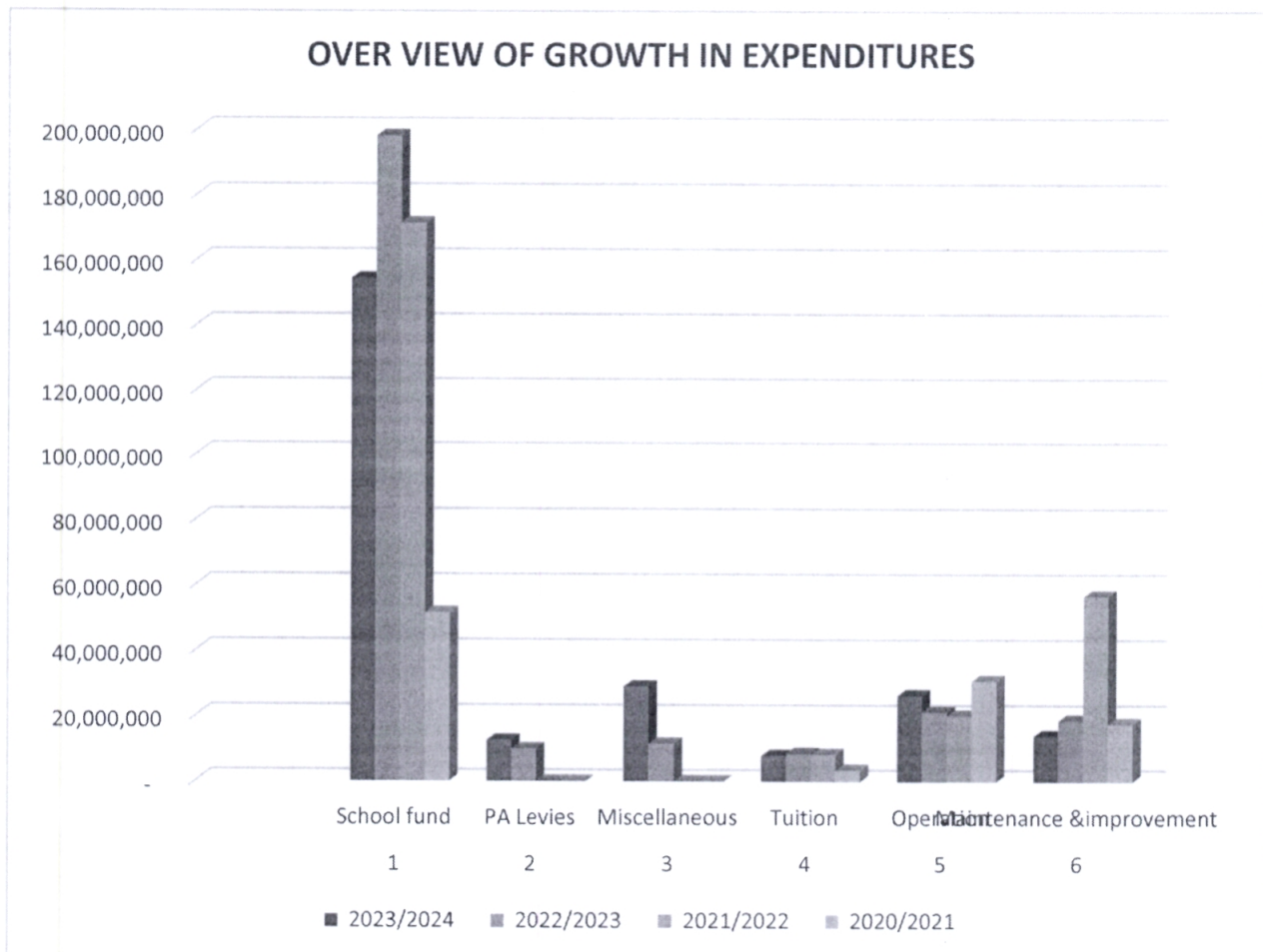
- A three-year overview of growth of other income(s) earned by the school.

	Account	2023/2024	2022/2023	2021/2022	2020/2021
1	School fund	174,779,500	190,278,178	1,303,710	521,365
2	PA Levies	44,406,909	46,185,307	0	0
3	Miscellaneous	21,252,889	18,208,224	0	0
	Total	240,439,298	254,671,709	1,303,710	521,365

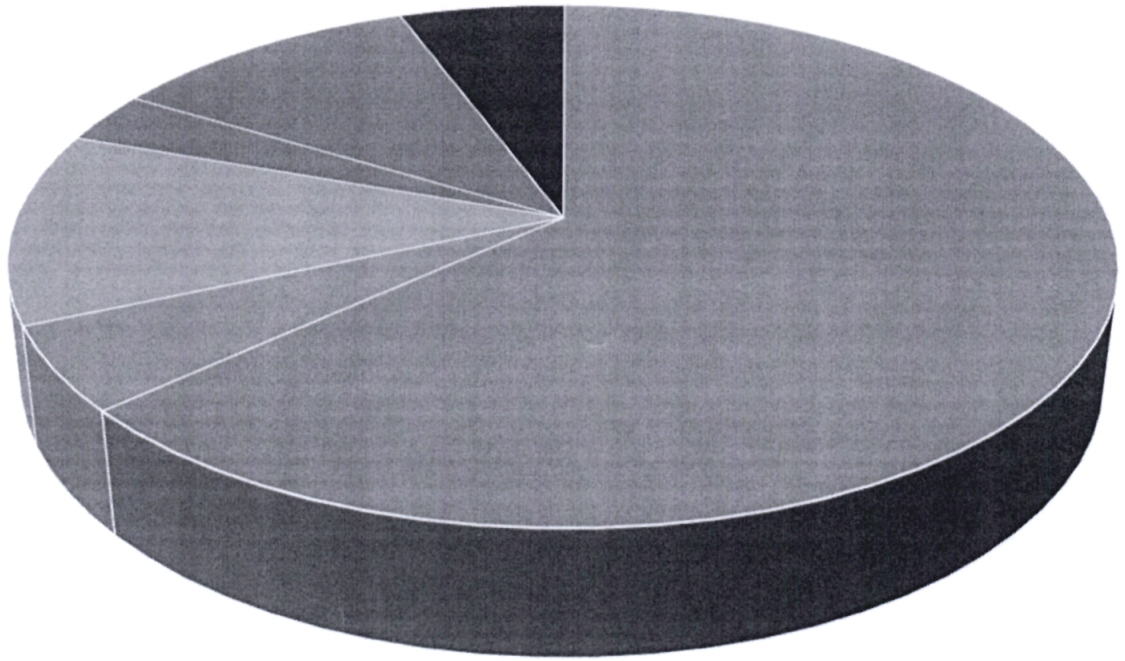


- A three-year overview of growth in expenditure of the school

S/NO	Account	2023/2024	2022/2023	2021/2022	2020/2021
1	School fund	154,348,865	198,111,224	171,315,926	51,521,793
2	PA Levies	12,542,240	9,899,760		
3	Miscellaneous	29,039,308	11,511,245		
4	Tuition	7,857,921	8,542,147	8,201,916	3,443,811
5	Operation	26,467,826	21,401,256	20,231,060	30,833,036
6	Maintenance & improvement	14,004,345	18,807,220	56,719,568	17,743,834
	Total	244,260,505	268,272,851	256,468,470	103,542,474



2023/2024 -OVERVIEW OF GROWTH IN EXPENDITURE

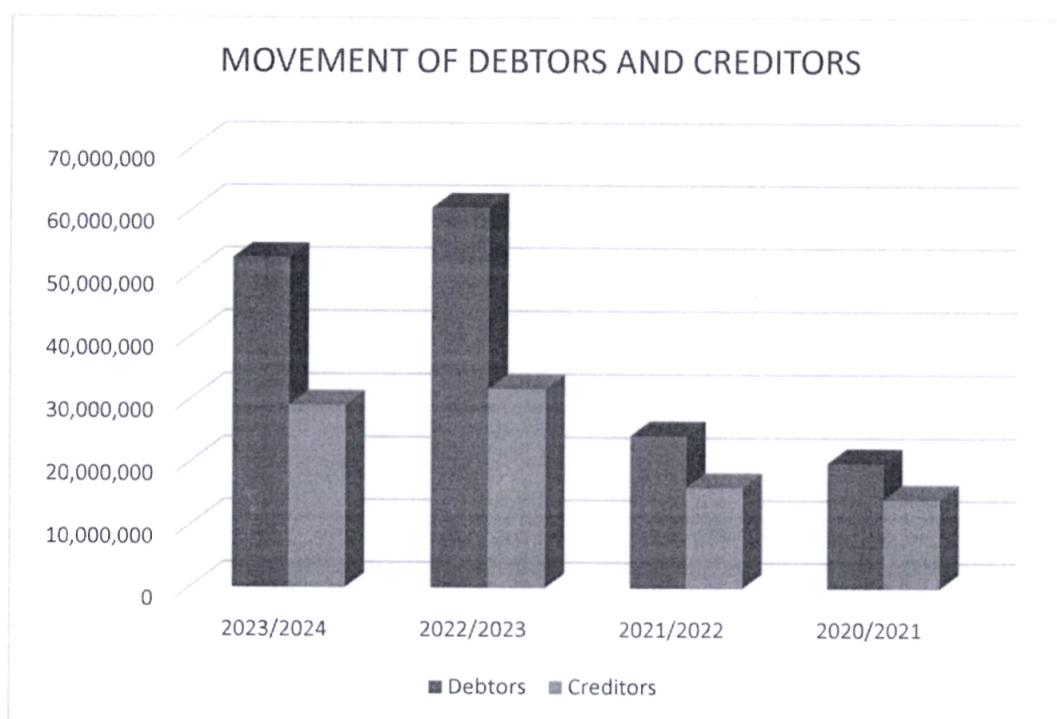


- 1 School fund
- 2 PA Levies
- 3 Miscellaneous
- 4 Tuition
- 5 Operation
- 6 Maintenance & improvement

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

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

	2023/2024	2022/2023	2021/2022	2020/2021
Debtors	52,551,290	60,566,588	24,374,234	20,089,293
Creditors	29,172,125	31,789,573	16,147,363	14,337,105
Current ratio	1.80:1	1.90:1	1.50:1	1.40:1



- **Movement of cash and bank balances over the last three years**

Accounts	2023/2024		2022/2023		2021/2022	
	Cash	Bank	Cash	Bank	Cash	bank
Tuition	-	742,332	-	76,771	-	716,480
Operation	-	9,064,166	-	3,356,254	-	296,433
School fund 1	43,500	1,649,890	94,892	337,277	4,355	1,983,236
Infrastructure	-	12,993	-	2,575,478	-	127,532
PA account	-	13,697,378	-	5,222,498	-	438,178
School fund 2	-	1,579,915	-	2,110,487	-	2,042,388
NG-CDF Account	-	4,708	-	5,763	-	-
Totals	43,500	26,751,383	94,892	13,684,527	4,355	5,604,247

b) Teacher Student ratio:

S/No.	Subject	No. of Teachers			CBE
		BOM	TSC	TOTAL	
1	Mathematics	5	8	13	13
2	English	4	9	13	14
3	Kiswahili	4	7	11	11
4	Biology	4	5	9	9
5	Chemistry	4	6	10	9
6	Physics	5	3	8	8
7	Geography	1	4	5	5
8	History	2	4	6	5
9	CRE	2	5	7	8
10	Business studies	4	3	7	4
11	Agriculture	2	1	3	4
12	Home science	1	1	2	3
13	Germany	1	0	1	2
14	French	0	2	2	2
15	Music	0	2	2	2
16	Art and design	1	1	2	1
17	Computer studies	1	1	2	6
	Total	41	62	103	104

In this year, the school had 103 teachers out of which the board employed 41 teachers and 62 TSC employed teachers while the number of students were 3,304 translating to teacher student ratio of 1:32.

In the same year, there were changes in teaching staff establishment as follows:

a. Teachers transferred to other schools

1. **Name:** Mutingu Musimbi **TSC No:** 640784 **.Subject:** English/Literature
2. **Name:** Esther Jepkemboi **TSC No:** 351657 **Subject:** History/CRE
3. **Name:** Ashene Jenipher **TSC No:** 335364 **Subject:** Kiswahili/CRE

b. Teachers transferred to schools from other schools

1. **Name:** Anne Nyambura **TSC No:** 697843 **.Subject:** English/Literature
2. **Name:** Pamela Nambande **TSC No:** 434526 **.Subject:** English/Literature

c) The mean score in the 2023 KCSE:

Year	2023	2022	2021	2020
No. of candidates	558	473	551	475
C+ and above	554	419	456	447
Technical and vocational trainings	4	53	87	27
Mean score	9.170	8.727	8.34	9
Deviation	+0.443	+0.423	-0.696	+1.544

d) Number of Candidates in the 2023 KCSE:

Year	2023	2022	2021	2020
No. of candidates	558	473	551	475

e) The capacity of the school:

SNO	ITEM	NUMBER	Capacity	Expected	Shortfall
1	Students	3,304	3,058		
2	Toilets (boarding)	98 Doors	98	128	30
3	Computer Lab	1	60	4	3
4	Science Lab	5	60	10	5
5	Dining Hall	1	2,558	2	1
6	Home science	1	100	2	1

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

SNO	ITEM	NUMBER	Capacity	Expected	Shortfall
7	Art room	1	65	1	0
8	Library	1	250	1	0
9	Kitchen	1	2,000	1	0
10	Administration Block	1	20	2	1
11	Staff room	1	150	1	0
12	Classrooms	49	60	68	19
13	Dormitories	36	2,400	38	2

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

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Perimeter wall Phase -2 (550 metres)	Parents & M&I FUNDS	Completed	10,839,115.40	10,888,858	Completed
Multipurpose Hall	GOK-M&I Funds	Completed	11,175,653.55	10,954,845	July 2022
Students Ablution Block	M&I Funds	Completed	2,226,225.60	1,800,000	April-2024
Bio-Digester System	M&I Funds	Completed	3,274,500	2,700,671	June-2024
Dormitory	M&I Funds & Parents	Completed	3,931,520	2,000,000	Feb-2024
Multipurpose Hall Kitchen	M&I Funds & Parents	Completed	2,559,350	2,428,611	Feb-2024

[Handwritten Signature]

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 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 Butere 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: Justice Hellen Wasilwa

Designation: Chairman, School Board of Management

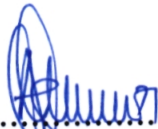
Date: 19/5/2025



.....
Name: Ms. Jenipher Omondi.

Designation: School Principal & Secretary to Board of Management

Date: 19/5/2025



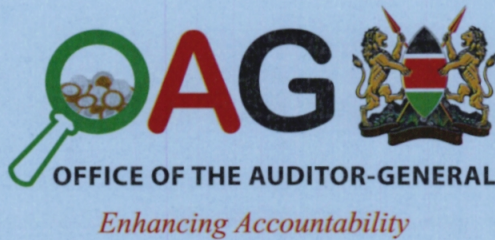
.....
Name: CPA. Alison Owino

Designation: Bursar/ Finance Officer

Date: 19/5/2025

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 BUTERE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KAKAMEGA 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 Butere Girls set out on pages 1 to 28, which comprise of the statement of assets and liabilities as at 30 June, 2024 and

Report of the Auditor-General on Butere Girls High School for the year ended 30 June, 2024 - Kakamega County

the statement of receipts and payments, statement of cash flows and statement of comparison 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Butere 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.151,778,369 as disclosed in Note 13 to the financial statements. The balance includes school fees arrears of Kshs.151,260,419 which differ from the ledger balance of Kshs.53,261,200, resulting in unexplained variance of Kshs.97,999,219. Further, review of the ageing analysis for the fee arrears indicates that an amount of Kshs.98,709,129, representing 65% of the total arrears has been outstanding for more than one (1) year. However, there was no policy on the impairment of the long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the completeness, accuracy and recoverability of the outstanding receivables balance of Kshs.151,778,369 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Butere 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.273,450,900 and Kshs.223,577,292 respectively, resulting to an under-funding of Kshs.49,873,608 or 18% of the budget. However, the School spent a balance of Kshs.206,916,570 against actual receipts of Kshs.206,916,570, resulting to an under-utilization of Kshs.16,660,722 of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the 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. However, Management had not resolved the issues as at 30 June, 2024.

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 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. Improper Accounting for Income Generating Activities

The statement of receipts and payments reflect miscellaneous incomes of Kshs.21,252,889 as disclosed in Note 5 to the financial statements. Included in the balance is income from farming activities of Kshs.4,331,055. However, a separate bank account was not maintained as required by the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021. The funds were banked and expended from the school's main account.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects operations payments of Kshs.26,467,826 as further disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.826,870 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in

Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.826,870 could not be confirmed.

3. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects grants for infrastructure from Ministry of Education, of Kshs.11,899,600 as further disclosed in Note 3 to the financial statements. However, an amount of Kshs.4,000,000 and Kshs.1,403,600 were transferred to the infrastructure account on 24 January, 2024 and 15 February, 2024 respectively. This was one hundred and twenty five (125) and thirty six (36) days respectively, from the day of receipt in the operations account contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

4. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflect school fund income – parents contribution/fees of Kshs.219,186,409 which include Parents Association (PA) levies of Kshs.44,406,909. However, there was no evidence of written approval from the Cabinet Secretary to charge the additional fees contrary to Regulations 44 and 45 of the Basic Education Regulations, 2015, which prohibit public schools from issuing alternative fee structures or increasing fees without such authorization. Although Management indicated that the authority was sought, no formal response had been received from the Ministry as at the time of audit in April, 2025.

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

5. Underfunding of Capitation Grants

The statement of receipts and payments reflects Government grants for tuition, Government grants for operations and Government Grants for infrastructure of Kshs.7,514,292, Kshs.24,642,106 and Kshs.11,899,600 respectively as further disclosed in Notes 1, 2 and 3 to the financial statements. During the financial year, NEMIS reported a total number of three thousand and forty-two students (3,042) students while the enrolment records provided by the School indicated a total number of three thousand two hundred and eighty five (3,285) students, resulting to an unreconciled variance of 243 students. As a result of the variances, the School was underfunded by an amount of Kshs.Kshs.2,673,181.

In the circumstances, the under-funding of the School may have affected service delivery by the School.

6. Excess Supply of Books

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed two hundred and sixty two (262) excess textbooks to the school.

In the circumstances, value for money on the excess two hundred and sixty two (262) text books could not be confirmed.

7. Under disbursement of Free Day Secondary Education (FDSE) Capitation Funds

The statement of receipts and payments reflects Government grants for tuition, Government grants for operations and Government Grants for infrastructure of Kshs.7,514,292, Kshs.24,642,106 and Kshs.11,899,600 respectively as further disclosed in Notes 1, 2 and 3 to the financial statements. However, review of capitation disbursements against enrolment data revealed that the School received Kshs.14,423 per learner during the financial year against an expected annual allocation of Kshs.22,244 per learner in line with Ministry of Education (MoE) guidelines resulting to the unremitted balance estimated at Kshs.26,630,335

In the circumstances, the school's ability to meet its operational and development obligations may have been adversely affected.

8. Lack of School Improvement Plan

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weaknesses in Governance of the School

During the year under review, the School had not established an Internal Audit Unit. Although Management indicated that internal audits were conducted by auditors from the Ministry of Education, no evidence was provided to confirm that an audit took place during the year. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which requires every national government entity to ensure compliance with the Act and to establish appropriate arrangements for conducting internal audits in accordance with guidelines issued by the Public Sector Accounting Standards Board. Further, School Board of Management met twice during the period under review contrary to provisions of section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013 which stipulates that the Board should meet at least once every four months.

In the circumstances, the School did not benefit from the oversight and advisory role of internal audit and the school Board of Management.

2. Weakness in Management of Inventory

Note 20 to the financial statements on other important disclosure reflects inventory balance of Kshs.10,808,065. However, stock take instructions, stock take counts/certificates and reconciliation between physical count and stores records were not provided for audit review.

In the circumstances, the effectiveness of School's management of inventory could not be confirmed.

3. Incomplete Fixed Assets Register

Annex 2 to the financial statements reflect summary of fixed assets balance of Kshs.492,298,145. However, the asset register provided did not include details such as unique identifier, cost, year of purchase and date of delivery or installation as required by Asset and Liability Management in the Public Sector, 2020 guideline issued by The National Treasury. Further, other important disclosure Note 18 reflects biological assets balance of Kshs.4,322,400. However, the assets were not supported with a complete

asset register indicating details such as asset description, unit of measurement, quantity, fair value unit cost, total value and any remarks as provided by Appendix 6 of the National Treasury Guidelines on Asset and Liability Management in The Public Sector, 2020.

In the circumstances, the School's effectiveness in asset management could not be confirmed.

4. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.492,298,145 in respect of fixed assets which includes land valued at Kshs.34,000,000. However, the title deed for one parcel of land was not provided for audit review.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

5. Lack of a Risk Management Policy

During the financial year under review, the Management had not developed a risk management policy and no formal risk assessments were done. This was contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

In the circumstances, the absence of a risk management policy and formal risk assessments, the School was exposed to potential operational, financial and compliance risks.

6. Lack of Adequate Facilities in the Institution

Inspection of the School revealed that the School lacked basic facilities required in an institution to match the School's population. Further, the classrooms were accommodating an average of 65 students each instead of the recommended 45. In addition, the spacing between beds in dormitories did not meet the required 1.2 meters and pathways between them are less than the prescribed two meters. As a result, the facilities are exceeding their intended capacities, contrary to regulatory requirements.

In the circumstances, the effectiveness of Management to provide suitable learning environment, student safety and overall well-being could not be confirmed.

7. Inadequate Need Assessment Guiding Distribution of Textbooks to Schools

Review of records revealed that the School Instructional Materials Selection Committee (SIMSC) was not established as required by Part E of the General Information of the

Orange Book Published in 2017. Consequently, no formal instructional needs assessment was conducted to evaluate the quantity and subject areas of instructional materials required by the School.

In the circumstances, effective resource planning is affected, resulting in gaps in curriculum delivery and inefficiencies in the procurement and distribution of essential learning materials.

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

Responsibilities of the Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards 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 IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 May, 2025

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			
Government grants for tuition	1	7,514,292	6,991,438
Government grants for operations	2	24,642,106	20,681,066
Government Grants for infrastructure	3	11,899,600	13,367,000
School fund income- parents' contributions	4	219,186,409	236,463,485
Miscellaneous incomes	5	21,252,889	18,208,224
Total Receipts		284,495,296	295,711,213
Payments			
Tuition	6	7,857,921	8,542,147
Operations	7	26,467,826	21,401,256
Infrastructure	8	14,004,345	18,807,220
Boarding and school fund	9	195,930,413	219,522,229
Total Payments		244,260,505	268,272,852
Surplus/Deficit		40,234,791	27,438,362

The school financial statements were approved on _____ 20..... and signed by:

.....   

Name: Justice Hellen Wasilwa

Name: Ms. Jenipher Omondi

Name: CPA. Alison Owino

Chair BOM

School Principal/ Secretary

Bursar/ Finance Officer

Date:..... 19/5/2025

to BOM

Date:..... 19/5/2025

Date:..... 19/5/2025




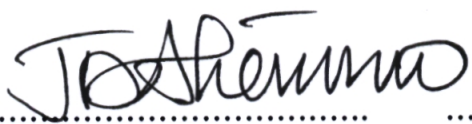
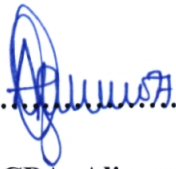
Butere Girls High School

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	26,751,383	13,684,527
Cash balances	11	43,500	94,892
Short term investments	12	-	-
Total cash and cash equivalent		<u>26,794,883</u>	<u>13,779,419</u>
Account's receivables	13	151,778,369	134,756,059
Total financial assets (a)		178,573,252	148,535,478
Financial liabilities			
Accounts payables	14	40,405,879	50,602,896
Total Financial Liabilities (b)		40,405,879	50,602,896
Net financial assets (a-b)		138,167,373	97,932,582
Represented by			
Accumulated fund b/fwd	15	97,932,582	70,494,219
Surplus/deficit for the year		40,234,791	27,438,362
Net Assets		138,167,373	97,932,582

The school's financial statements were approved on _____ 20.....and signed by:

Name: Justice Hellen Wasilwa Name: Ms. Jenipher Omondi Name: CPA. Alison Owino

Chair BOM School Principal/ Sec. to BOM Bursar/ Finance Officer
 Date: 19/5/2025 Date: 19/5/2025 Date: 19/5/2025



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

Description	Note	2023/2024 Kshs	2022/2023 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	7,514,292	6,991,438
Government grants for operations	2	24,642,106	20,681,066
Government grants for infrastructure	3	11,899,600	13,367,000
School fund income- parents contributions/ fees	16	264,894,079	249,107,556
Miscellaneous incomes	16	21,668,689	18,208,224
Total receipts		330,618,766	308,355,284
Payments			
Cash outflows for tuition	6	7,857,921	8,542,147
Cash outflows for operations	7	26,467,826	21,401,256
Cash outflows Boarding/lunch and school fund payments	16	263,452,768	251,433,844
Total payments		297,778,515	(281,377,247)
Net cash inflow/outflow from operating activities		32,840,251	26,978,037
Cash flow from investing activities			
Acquisition of assets	8	(14,004,345)	(18,807,220)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(14,004,345)	(18,807,220)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		(5,820,442)	-
Net cash inflow/outflow from financing activities		(5,820,441)	-
Net increase/decrease in cash and cash equivalents		13,015,464	8,170,818
Cash and cash equivalent at beginning of the year		13,779,419	5,608,601
Cash and cash equivalent at end of the year	10,11&12	26,794,883	13,779,419

The school's financial statements were approved on _____ 20.....and signed by:


.....

Name: Justice Heller Wasilwa


Chair BOM

Date: 19/5/2025


.....

Name: Ms. Jennipher Omondi
School Principal/ Secretary to

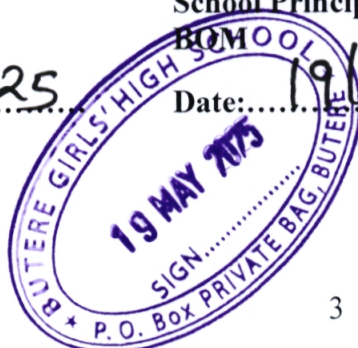
Date: 19/5/2025


.....

Name: CPA. Alison Owino

Bursar/ Finance Officer

Date: 19/5/2025





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Butere 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					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	12,846,400	-	12,846,400	7,514,292	58%
(2) Capitation Grant on Operations					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical/Insurance	6,200,000	-	6,200,000	2,517,000	41%
Administration Costs	-	-	-	-	-
Activity	4,650,000	-	4,650,000	2,435,169	52%
Other vote heads (LT&T, ADM,EW&C,P/E)	29,903,900	-	29,903,900	19,689,938	66%
		-			-
3) FDSE for infrastructure					
Maintenance &Improvement MoE	15,500,000	-	15,500,000	11,899,600	77%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	6,200,000	-	6,200,000	7,031,113	113%

Butere 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
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Other vote heads(LT&T,ADM,EW&C,P/E)	63,150,100	-	63,150,100	55,150,482	87%
P A levies	32,053,000	-	32,053,000	19,301,541	60%
Activity	2,473,000	-	2,473,000	3,124,342	126%
SMASSE	620,000	5,661,000	6,281,000	5,661,000	90%
Fee On Boarding Equipment and Stores	94,193,500	-	94,193,500	82,027,641	87%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	562,120	-
Income From Farming Activities	-	-	-	4,331,055	-
Tender fees	-	-	-	64,000	-
Jet joint Exam	-	-	-	2,268,000	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
TOTAL INCOME	267,789,900	5,661,000	273,450,900	223,577,292	
EXPENDITURES					
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	12,846,400	-	12,846,400	7,855,168	61%
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-

Butere 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
Bank Charges	-	-	-	2,753	-
(7) Expenditure For Operations					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical/Insurance	6,200,000	-	6,200,000	1,129,761	18%
Administration Costs	-	-	-	-	-
Activity Expenses	4,695,800	-	4,695,800	1,734,590	37%
Other vote heads(LT&T, Adm, EW&C,P/E)	29,369,190	-	29,369,190	23,596,914	80%
Bank charges	-	-	-	6,562	-
(8) Expenditure For infrastructure(all projects in M&I listed below)	15,500,000	-	15,500,000	14,008,085	90%
Classroom tilling	-	-	-	515,700	-
Laboratory renovation	-	-	-	88,260	-
Construction of Dormitory	-	-	-	2,000,000	-
Purchase of furniture (beds, lockers & desks)	-	-	-	1,500,000	-
Bio-Digester	-	-	-	2,700,671	-
Multy-purpose hall kitchen	-	-	-	2,428,611	-
Kitchen shade	-	-	-	1,429,000	-
Students Ablution	-	-	-	1,800,000	-
Water storage tanks	-	-	-	1,000,000	-
Networking system	-	-	-	383,100	-
Perimeter Wall Phase 2	-	-	-	159,003	-
Bank Charges	-	-	-	3,740	100%

Butere 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
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	6,200,000	-	6,200,000	8,087,518	130%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	2,444,500	-	2,444,500	5,586,441	228%
PA Levies	32,053,000	-	32,053,000	12,542,240	39%
Other vote heads (It&t,ew&c,adm,p/e)	58,967,413	-	58,967,413	48,415,491	82%
Boarding Equipment and Stores	98,893,597	-	98,893,597	63,087,290	64%
Expenditure For Income Generating Activity(farm)	-	-	-	4,096,315	-
Tender expenses	-	-	-	100,000	-
SMASSE	620,000	5,661,000	6,281,000	5,343,492	85%
Rent Expenses	-	-	-	424,260	-
Bank Charges	-	-	-	95,191	-
Loan Interest Repayment	-	-	-	2,464,058	-
Loan Principal Repayment	-	-	-	5,820,442	-
Jet joint exam	-	-	-	2,520,000	-
TOTAL EXPENDITURE	267,789,900	-	273,450,900	206,916,570	-

Notes on Budget Utilization:

1. Underutilization in Government-Funded Vote Heads

The underutilization observed in government-funded vote heads was primarily due to the school receiving less funding than initially budgeted. This shortfall was largely attributed to a lower number of students being captured on the National Education Management Information System (NEMIS) portal, which is used by the Ministry of Education to determine capitation

disbursements. Specifically, for the *Teaching and Learning Materials* vote head, only 59% of the allocated budget was received. This was because the Ministry retained a portion of the funds to centrally procure textbooks and set books on behalf of schools, rather than disbursing the full amount to individual institutions.

2. Underfunding in Operations Account Vote Heads

A similar funding discrepancy was noted in the operations account vote heads. Due to the reduced number of students reflected on the NEMIS portal, the capitation disbursed under these vote heads was below the budgeted projections. Consequently, the shortfall in these areas had to be covered by internally generated funds, primarily from parental contributions.

3. Unutilized Funds in Parents Association (PA) Vote Head

The remaining balance under the PA vote head was earmarked for the construction of a new dormitory project initiated by the Parents Association. However, the funds had not yet been spent as the project was still under review and awaiting formal approval from the Ministry of Education. The school is committed to ensuring that the funds are used strictly for their intended purpose once the necessary authorizations are granted.

4. Overexpenditure in Activity Fees Vote Head

The activity fees vote head experienced an overexpenditure due to the high number of school teams that advanced through multiple levels of co-curricular competitions. These included participation at sub-county, county, regional, national, and East African levels. Notably, three school teams progressed all the way to the East Africa finals, significantly increasing associated travel, accommodation, and participation costs beyond the original budget estimates.

5. Overexpenditure in Repairs, Maintenance, and Improvement (RMI) Vote Head

The RMI vote head was exceeded due to the urgent and unplanned construction of a 10-door modern ablution block. This necessity arose after the existing student latrines collapsed following prolonged heavy rains. The deteriorating condition of the latrines posed a serious health and safety risk, compelling the school to act swiftly to demolish the compromised structures and construct safe, modern sanitation facilities for students.

6. Underutilization in Boarding Vote Head

The boarding vote head registered underutilization mainly due to deliberate cost-cutting measures. The school prioritized essential expenditures and deferred non-urgent items to optimize resource allocation. The funds that were spent focused on areas of immediate need that directly impacted the welfare and safety of boarding students.

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	7,514,292	6,991,438
Others	-	-
Total	7,514,292	6,991,438

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	2,517,000	511,800
Administration Costs	-	-
Activity	2,435,169	1,479,088
Other Vote Heads (P/emoll, L.T&T, E.W&C,ADM)	19,689,938	18,690,179
Total	24,642,106	20,681,066

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	11,899,600	10,367,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other-NGCDF and County govt.	-	3,000,000
Total	11,899,600	13,367,000

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	7,031,113	7,655,686
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	3,124,342	3,373,066
Fee on Boarding Equipment and stores	98,899,745	109,322,204
PA Levies*	44,406,909	46,185,307
Other voteheads (LTT,EWC,ADM &PE)	65,724,300	69,927,222
Total	219,186,409	236,463,485

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	676,520	475,600
Income From Farming Activities	4,331,055	3,248,920
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Jet Joint Exam	2,268,000	-
Tender fees	64,000	83,000
Uniforms	8,252,314	6,445,449
Furniture	-	56,590
Liturgy books/Students ID	-	6,450
SMASSE Trainings	5,661,000	7,892,215
Total	21,252,889	18,208,224

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	7,855,168	8,537,521
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2,753.25	4,626
Others (<i>specify</i>)	-	-
Total	7,857,921	8,542,147

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Administration Cost	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical/Insurance	1,129,761	367,950
Activity Expenses	1,734,590	2,008,260
Others (P/E, LT&T, EW&C, ADM)	23,596,914	19,025,046
Bank Charges	6,561	-
Total	26,467,826	21,401,256

Butere Girls High School**Annual Report and Financial Statements For the year ended 30th June 2024****8 Infrastructure**

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of classrooms	-	1,165,151
Laboratory renovation	88,260	-
Construction of dormitory	2,000,000	5,492,912
Purchase of furniture (lockers, chairs & beds)	1,500,000	8,206,900
Construction of Multy-purpose Hall	-	2,400,257
Perimeter wall PHASE-2	159,003	800,000
Kitchen Shade and pavements	1,429,000	742,000
Biodigester System	2,700,671	-
Networking connectivity	383,100	-
Multipurpose hall kitchen	2,428,611	-
Students Ablution Block	1,800,000	-
Water tanks	1,000,000	-
Classroom Tilling	515,700	-
Total	14,004,345	18,807,220

9 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Other vote heads (LT&T, ADM, EW&C, P/E)	52,004,588	65,026,615.70
Activity	5,586,441	3,578,866
Repairs And Maintenance & Improvements	8,087,518	14,525,540
Bank charges (School fund, PA, Infra & CDF acc)	95,191	12,371
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	-	-
Tender Expenses	100,000	32,000
Expenses On Income Generating Activities(farm)	4,096,315	2,938,576
Fee On Boarding Equipment and Stores	88,670,318	103,744,755.20
Rent Expenses	424,260	-
SMASSE Training Expenses	5,343,492	7,650,597
Loan Principal Repayment	5,820,442	5,127,995.25
Loan Interest Repayment	2,464,057	3,156,504.45

Butere Girls High School

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Uniform expenses	8,175,550	3,828,648
PA expenses	12,542,240	9,899,760
Jet Joint Exam	2,520,000	-
Total	195,930,413	219,522,229

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
			Kshs	Kshs
Tuition Account	Active	1105083667	742,332	76,771
Operations Account	Active	1105088464	9,064,166	3,356,254
School Fund Account1 (KCB BANK)	Active	1105851346	1,649,890	337,277
School Fund Account2 (EQUITY BANK)	Active	680297070835	1,579,915	2,110,487
Parent Association Development Account	Active	680267487051	13,697,378	5,222,498
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1216561966	12,993	2,575,478
NG-CDF Account	Active	1141799424700	4,708	5,763
Total			26,751,383	13,684,527

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	43,500	94,892
Total	43,500	94,892

12 Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Butere Girls High School

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

13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	151,260,419	134,517,309
Other Non-Fees Receivables		-
Salary Advances	211,800	47,000
Imprest	-	-
Rent arrears	306,150	191,750
Total	151,778,369	134,756,059

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	52,551,290	35%	60,566,588	45%
Between 1- 2 years	24,758,409	16%	3,324,146	2%
Between 2-3 years	3,324,146	2%	986,471	1%
Over 3 years	70,626,574	47%	69,640,104	52%
Total	151,260,419	100%	134,517,309	100%

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Annex1)	29,172,125	38,863,589
Prepaid Fees	10,724,512	11,095,913
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Direct Deposits	509,243	643,394
Total	40,405,879	50,602,896

14a. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	29,172,125	100%	31,789,573	82%
Between 1- 2 years	-	%	2,230,269	6%
Between 2-3 years	-	%	4,843,747	12%
Over 3 years	-	%	-	%
Total	29,172,125	100%	38,863,589	100%

15 Fund Balance Brought Forward

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Bank Balances	13,684,527		5,604,247	
Cash Balances	94,892		4,355	
Short Term Investments	-		-	
Receivables	134,756,059		97,057,669	
Payables	(50,602,896)		(32,172,051)	
Total	97,932,582		70,494,219	

Butere Girls High School

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

16 Reconciliation between statement of receipts and payments and statement of cashflows

School Fund Income - Parents' contribution, fees

Description	<i>Amount as per statement of receipts and payments</i>	<i>Adjustments</i>	<i>Amount as per statement of cashflows</i>
	Kshs	Kshs	Kshs
Repairs and maintenance	7,031,113		7,031,113
Activity	3,124,342		3,124,342
Fee on Boarding Equipment and stores	98,899,745	16,872,104	82,027,641
PA Levies	44,406,909	25,105,368	19,301,541
Other vote heads (LTT,EWC,ADM &PE)	65,724,300	10,573,818	55,150,482
Prior year fees arrears received		35,808,179	35,808,179
Prepaid fees		21,242,010	21,242,010
Direct Deposits		41,208,771	41,208,771
Total	219,186,409	150,810,250	264,894,079

Miscellaneous Incomes

Description	<i>Amount as per statement of receipts and payments</i>	<i>Adjustments</i>	<i>Amount as per statement of cashflows</i>
	Kshs	Kshs	Kshs
Rent Income	676,520	(114,400)	562,120
Income From Farming Activities	4,331,055		4,331,055
Jet Joint Exam	2,268,000		2,268,000
Tender fees	64,000		64,000
Uniforms	8,252,314		8,252,314
SMASSE Trainings	5,661,000		5,661,000
Salary advance recoveries			530,200
Total	21,252,889	(114,400)	21,668,689

Boarding And School Fund Payments

Description	<i>Amount as per statement of receipts and payments</i>	<i>Adjustments</i>	<i>Amount as per statement of cashflows</i>
	Kshs	Kshs	Kshs
Other vote heads (LT&T, ADM, EW&C, P/E)	52,004,588	(3,589,097)	48,415,491
Activity	5,586,441		5,586,441
Repairs And Maintenance & Improvements	8,087,518		8,087,518
Bank charges (School fund, PA, Infra & CDF acc)	95,191		95,191
Electricity And Water			-
Medical Expenses			-

Butere Girls High School

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Description	<i>Amount as per statement of receipts and payments</i>	<i>Adjustments</i>	<i>Amount as per statement of cashflows</i>
	Kshs	Kshs	
Administration Costs			-
Lunch Programme			-
Tender Expenses	100,000		100,000
Expenses On Income Generating Activities(farm)	4,096,315		4,096,315
Fee On Boarding Equipment and Stores	88,670,318	(25,583,028)	63,087,290
Rent Expenses	424,260		424,260
SMASSE Training Expenses	5,343,492		5,343,492
Loan Principal Repayment	5,820,442	(5,820,442)	-
Loan Interest Repayment	2,464,058		2,464,058
Uniform expenses	8,175,550		8,175,550
PA expenses	12,542,240		12,542,240
Jet Joint Exam	2,520,000		2,520,000
Prior year creditors paid in the current year		38,863,589	38,863,589
Prepaid fees		21,613,411	21,613,411
Salary advances to staff		695,000	695,000
Direct Deposits		41,342,922	41,342,922
Total	195,930,413	67,522,355	263,452,768

Butere 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.

17 Non-current Liabilities Summary

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Loans	30,000,000	30,000,000
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	30,000,000	30,000,000

18 Biological assets

Description	Numbers	2023/2024	Numbers	2022/2023
		Kshs		Kshs
CATTLE				
Bulls	2	90,000	4	140,000
Cows	10	550,000	12	780,000
Heifers	8	360,000	6	270,000
Calves	4	80,000	6	75,000
Poultry - Layers	816	530,400	350	227,500
Trees			500	2,125,000
Assorted Mature Trees	280	1,120,000		
Assorted Middle trees	475	950,000		
Assorted Young Trees	500	100,000		
PIGS				
Sow(female)	10	150,000	8	104,000
Boar(Male)	1	20,000	1	16,000
Piglets	93	372,000	81	243,000
Total		4,322,400		3,980,500

19 Borrowings

Description	2023/2024(Kshs)	2022/2023(Kshs)
Borrowings at beginning of the year	20,791,711	25,919,706
Borrowings during the year	0	0
Repayments during the year	5,820,442	5,127,995.25
Balance at the end of the year	14,971,269	20,791,711

Other important disclosure notes

20 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs	6,530,800	3,773,400
Lab consumables	1,568,073	-
Farm produce	105,390	-
Medication	74,027	-
Electrical Materials	334,850	-
Stationary	2,194,925	-
	10,808,065	3,773,400

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

21 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 / Observation	Management Comments	Status	Timeframe
REPORT ON THE FINANCIAL STATEMENTS				
	<p>1. Misstatement of School Fund Income-Parents' Contribution</p> <p>The statement of financial performance reflects school fund income-parents' contribution of Kshs. 236,463,485 as disclosed in Note 3 to the financial statements while the supporting schedules reflect Kshs.240,655,282 resulting in an unexplained variance of Kshs.4,191,797.</p> <p>In the circumstances, the accuracy and completeness of the school fund income-parents' contribution of Kshs.236,463,485 could not be confirmed.</p>	The financial statement of receipts and payment was done on accrual basis with incorporation of the school fee arrears and creditors <i>Appendix 2</i> . Trial Balances and working schedules for the workings has been attached for reference.	Not Resolved	31st December 2025
	<p>2 Emphasis of Matter</p> <p>Budgetary Control and Performance</p> <p>The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable</p>	Underutilization arises as a result of less capitation received from the government funded accounts, while over utilization arises as a result of more students joining the school in form 1 as a result of 100% transition by the government leading to more students in the school than the	Not Resolved	31st December 2025

Butere Girls High School

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

Ref No.	Issue / Observation	Management Comments	Status	Timeframe
	<p>basis of Kshs.128,773,704 and Kshs.146,052,660 respectively, resulting to an over-funding of Kshs. 17,278,956 or 120% of the budget. Similarly, the school spent Kshs.135,724,126 against actual receipts of Kshs. 146,052,660 resulting to an under-utilization of Kshs. 10,328,534 or 93% of actual receipts.</p> <p>The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>budgeted number. Hence more income from parents funded account.</p>		
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1	<p>Late Submission of Financial Statements</p> <p>Financial statements were submitted to the Auditor-General on 15th March 2024, instead of the statutory deadline of 30th September 2023, contrary to Section 47(1) of the Public Audit Act, 2015.</p>	<p>Management acknowledges the delay and commits to timely preparation and submission of future statements.</p>	Not Resolved	31st December 2025
2	<p>Non-compliance with PSASB Reporting Requirements</p> <p>Financials had formatting issues: (i) use of decimals instead of rounding to whole</p>	<p>Figures were rounded off, variances explained, and different accounting bases clarified. Under/overutilization explained as capitation shortfalls and increased Form 1 enrollments due to 100% transition policy.</p>	Not Resolved	31st December 2025

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

Ref No.	Issue / Observation	Management Comments	Status	Timeframe
	numbers, (ii) errors in Summary Report figures, and (iii) lack of explanations for under/overutilization of budget.			
3	Failure to Transfer Infrastructure Funds On 3rd October 2022, out of Kshs.7,972,454 disbursed to the operations account (including Kshs.2,560,000 meant for infrastructure), only Kshs.5,006,000 was transferred, resulting in a deficit of Kshs.2,446,000.	Management recognizes the shortfall and commits to making correct transfers as per guidelines moving forward.	Not Resolved	31st December 2025
4	Long Outstanding Trade Payables As of 30th June 2023, the payables balance was Kshs.50,602,896, with Kshs.7,074,016 owed to trade creditors for over a year, contravening Section 53(8) of the Public Procurement and Asset Disposal Act, 2015.	Management plans to prioritize clearing the overdue balances and ensure procurement aligns with approved budgets.	Not Resolved	31st December 2025
5	Irregular Transfer to Kenya Secondary School Heads Association (KESSHA) Out of total school expenditures of Kshs.219,522,229, a total of Kshs.1,219,130 was paid to KESSHA, a non-government welfare association, without assurance on fund management.	Management acknowledges the irregularity and is engaging Education Officers for guidance.	Not Resolved	31st December 2025
6	Partial Payment for School Uniforms Out of Kshs.6,445,449 received for uniforms, only Kshs.3,828,648 was paid to suppliers, leaving a balance of Kshs.2,616,801 unpaid, constituting a breach of financial obligations.	Management recognizes the issue and plans to clear all outstanding balances and not retain uniform funds.	Not Resolved	31st December 2025

Butere Girls High School

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

Ref No.	Issue / Observation	Management Comments	Status	Timeframe
7	<p>Inadequate Facilities</p> <p>Classrooms accommodate an average of 55 students, and girls' dormitory houses 280 students. Bed spacing and pathways fall below required 1.2 meters and 2 meters, respectively.</p>	Management is working with parents and NG-CDF to construct more dormitories, classrooms, and has requested additional infrastructure funds from the Ministry.	Not Resolved	31st December 2025
REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1	<p>Ineffective Board Committees</p> <p>Despite being established, board committees failed to meet at least once every four months, undermining governance.</p>	Management plans to sensitize and empower Board of Management (BOM) members to hold regular meetings.	Not Resolved	31st December 2025
2	<p>Excess Supply of Textbooks</p> <p>The school received 976 more textbooks than required, without explanation or supporting needs analysis.</p>	The excess was reported to the Ministry via the sub-county office during textbook returns.	Not Resolved	31st December 2025
3	<p>Incomplete Fixed Asset Register</p> <p>The register omitted certain assets like the generator and biological assets. Most items lacked unique asset tags.</p>	The asset register is being updated, assets have been recognized, and tagging using unique identifiers is underway.	Not Resolved	31st December 2025
4	<p>Unvalued Assets & Lack of Ownership Documents</p> <p>No asset valuation done. The school could not provide the title deed for parcel Marama/Shirotsa/500 (14.4 hectares). Parcel 600 (8.8 hectares) also in use. The school van lacked a government blue number plate.</p>	A professional valuer has been engaged, NTSA is processing number plate change, and title deed issues have been escalated to the Ministry and National Land Commission.	Not Resolved	31st December 2025

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

Ref No.	Issue / Observation	Management Comments	Status	Timeframe
5	<p>Weak Internal Controls – Manual Systems</p> <p>Reliance on manual systems (ledgers, payroll, library, stores) hindered accuracy and audit support.</p>	Automation has begun for library records and accounts receipting, with a plan to digitize all school operations.	Not Resolved	31st December 2025

[Handwritten Signature]

Sign and Date
Principal





Butere 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 2023/2024	Outstanding Balance 2022/2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Eunice Mukoya	5,358,000	20 th September, 2023	2,871,500	2,486,500	1,371,500	Cleared
2. Benotis S Agencies	2,720,000	20 th September, 2023	2,320,000	400,000	1,720,000	Cleared
3. Kisumu Modern Electricals	950,710	20 th September, 2023	545,605	405,105	245,605	Cleared
4. Vicky Pluss Enterprises (Food Stuff)	4,637,840	20 th September, 2023	3,999,400	638,440	1,954,140	Cleared
5. Purve Sales	6,974,230	20 th September, 2023	4,895,025	2,079,205	4,267,006	Cleared
6. Charlotte Iravaya	1,376,080	20 th September, 2023	966,860	409,220	466,860	Cleared
7. Stephen Kalasia	3,266,984	20 th September, 2023	3,000,671	266,313	0	-
8. Hawi Enterprises	1,141,000	20 th September, 2023	702,000	439,000	702,000	Cleared
9. Valerie Adema	3,761,730	20 th September, 2023	2,819,550	942,180	919,550	Cleared
10. Wycliffe Chemengu Naibei	577,500	20 th September, 2023	500,000	77,500	0	-
11. Vicky Plus Enterprises (hardware materials)	1,326,200	20 th September, 2023	1,000,000	326,200	0	-
12. Awendo Ebenezer Lab Chems	2,304,900	20 th September, 2023	1,788,000	516,900	588,000	Cleared
13. Joel Munala	8,694,130	20 th September, 2023	6,505,000	2,189,130	4,405,000	Cleared
14. Humphreys Were	584,000	20 th September, 2023	430,000	154,000	0	
15. Achando Enterprises	400,000	20 th September, 2023	325,000	75,000	125,000	Cleared
16. Patrick Okanga Oparanya	3,427,000	20 th September, 2023	976,000	2,451,000	476,000	Cleared
17. Haron Chepkonga	1,160,000	20 th September, 2023	900,000	260,000	0	-
18. Agnes Maloba	2,300,000	20 th September, 2023	1,300,000	1,000,000	0	-
19. Talaigaa limited	1,500,000	20 th September, 2023	1,100,000	400,000	0	-
20. Oracle Engineering	2,863,000	20 th September, 2023	300,000	2,563,000	0	-

Butere Girls High School
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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
21. Omollo Awuor Janet	250,000	20 th September, 2023	0	250,000	0	-
22. New Opunde Bags Enterprises	2,045,000	20 th September, 2023	1,200,000	845,000	0	-
23. Scolla Nyambeki	1,553,000	20 th September, 2023	1,450,000	103,000	600,000	Cleared
24. Pinaz Suppliers	1,944,000	20 th September, 2023	1,100,000	844,000	0	-
25. Elians Limited	362,270	20 th September, 2023	200,000	162,270	0	-
26. Ekero Jiko Sales	462,000	20 th September, 2023	400,000	62,400	400,000	Cleared
27. Jemitah Shiyenzi Induli	1,540,000	20 th September, 2023	1,300,000	240,000	0	-
28. Copy Cat Limited	488,250	20 th September, 2023	0	488,250	0	-
29. Merceline Awuor Oduor	250,000	20 th September, 2023	0	250,000	0	-
30. Selina Nangila	1,200,000	20 th September, 2023	600,000	600,000	0	-
31. Venician Technical Services	2,439,440	20 th September, 2023	0	2,439,440	0	-
32. Peter Ambuche Munyiri	360,000	20 th September, 2023	0	360,000	0	-
33. Perad K Limited	4,121,000	20 th September, 2023	2,929,500	1,191,500	2,929,500	Cleared
34. Butere Kilimo Promotions Company Limited	540,000	20 th September, 2023	0	540,000	0	-
35. Woseliz Link	1,200,000	20 th September, 2023	800,000	400,000	0	-
36. Somuelac General Supplies	240,000	22 nd August 2022	240,000	0	240,000	Cleared
37. Florence Owuor	1,186,000	22 nd August 2022	1,186,000	0	1,186,000	Cleared
38. Vuma Bio Fuels	600,000	22 nd August 2022	600,000	0	600,000	Cleared
39. Kiscen Enterprises	1,462,523	22 nd August 2022	1,462,523	0	1,462,023	Cleared
40. Edkolla Investment	100,240	22 nd August 2022	100,240	0	100,240	Cleared
41. Linnet Suppliers	150,000	22 nd August 2022	150,000	0	150,000	Cleared
42. Royal Iris	770,000	22 nd August 2022	770,000	0	770,000	Cleared
43. Lexide Technologies	1,291,000	22 nd August 2022	1,291,000	0	1,291,000	Cleared
44. Anindo Wholesales	1,967,200	22 nd August 2022	1,967,200	0	1,967,200	Cleared
45. Wedaya Enterprises	439,000	22 nd August 2022	439,000	0	439,000	Cleared
46. Rich Vein Limited	225,000	22 nd August 2022	225,000	0	225,000	Cleared

Butere Girls High School
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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
47. Skull Lab Enterprises	230,028	22 nd August 2022	230,028	0	230,028	Cleared
48. Edkola Investment	381,438	12 th January 2022	381,438	0	381,438	Cleared
49. Vuma Biofuels	600,000	12 January 2022	600,000	0	600,000	Cleared
50. J-Store Enterprise	495,000	12 January 2022	495,000	0	495,000	Cleared
51. Skylab Enterprises	1,826,850	7 th Jan 2021	1,826,850	0	1,826,850	Cleared
52. Samwel Abulwa Ndekwa	357,000	7 th Jan 2021	357,000	0	357,000	Cleared
53. Chrispus Mukanda	670,000	7 th Jan 2021	670,000	0	670,000	Cleared
54. Homstol Limited	657,410	7 th Jan 2021	657,410	0	657,410	Cleared
55. Pamati Ventures	361,500	7 th Jan 2021	361,500	0	361,500	Cleared
Sub-Total	88,088,453	20 th September, 2023	61,234,300	26,854,553	34,129,463	
Supply Of Services						
56. Sunshine Limited Automobiles	2,930,574	20 th September, 2023	2,158,002	772,572	2,158,002	Cleared
57. Cyber School Technologies	133,400	2 nd August 2022	133,400	0	133,400	Cleared
58. Boarder Cleaning Services	3,105,000	20 th September, 2023	1,560,000	1,545,000	1,010,000	Cleared
59. Smart Schools Technologies	300,000	2 nd August 2022	300,000	0	300,000	Cleared
60. Kisumu ICT solution teknoligies	1,132,724	7 th Jan 2021	1,132,724	0	1,132,724	Cleared
Sub-Total	7,601,698		5,284,126	2,317,572	4,734,126	
Grand Total	95,690,151		66,518,426	29,172,125	38,863,589	

Butere Girls High School
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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	34,000,000	0	0	34,000,000
Buildings And Structures	368,781,200	11,121,245	0	379,902,445
Motor Vehicles	10,600,000	0	0	10,600,000
Office Equipment, Furniture and Fittings	48,874,000	1,500,000	0	50,374,000
Textbooks	-	-	-	-
Computer and ICT Equipment	2,765,000	383,100	0	3,148,100
Electrical and Electronics Equipment	85,950	-	-	85,950
Kitchenware	4,235,250	-	-	4,235,250
Mechanical Equipment	4,329,000	1,000,000	-	5,329,000
Entertainment Equipment	301,000	-	-	301,000
Biological Assets	3,748,000	574,400	-	4,322,400
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	477,719,400	14,578,745	-	492,298,145

NOTE: The opening balances are from the valuation certificate report after valuation of school assets was done.