

REPUBLIC OF KENYA



*Enhancing Accountability*



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<b>REPORT</b>	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Baya, MP Deputy Majority Leader
CLERK-AT THE-TABLE:	Gebrude Chebet

**THE AUDITOR-GENERAL**

**ON**

**BUTERE GIRLS' HIGH SCHOOL**

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

**KAKAMEGA COUNTY**

Revised 30<sup>th</sup> June 2023.



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

27 SEP 2024.



---

**RECEIVED**

**Butere Girls High School**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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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 Glossary of Terms**

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

**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 3,058 students as at 30<sup>th</sup> June 2023. It has 49 streams and 104 teachers of which 42 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:

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Ms. Hellen Wasilwa	Chairperson	24/4/2022
2	Ms. Jennipher Omondi	Secretary - Principal	24/4/2022
3	Mr. Lawrence Omuhaka	Member	24/4/2022
4	Dr. Joyce Obuoyo	Member	24/4/2022
5	Mr. William Adhoch	Member	24/4/2022
6	Ms. Grace Nyongesa	Member	24/4/2022
7	Mr. Myron Mukuna	Members - Sponsor	24/4/2022
8	Ms. Grace Amira	Members - Sponsor	24/4/2022
9	Ms. Roselyne Muleshe	Members - Sponsor	24/4/2022
10	Prof. O.M.J. Nandi	Member – Rep CEB	24/4/2022
11	Mr. Manuel Opiyo	Member Rep Teachers	24/4/2022
12	Dr. Edwins Baraza	Members	24/4/2022
13	Mr. Christopher Shiundu	Member	24/4/2022
14	Mr. Charles Chweya	P A - Chairman	24/4/2022
15	Ms. Gladys Were	Member –Special Needs	24/4/2022
16	Ms. Faith Kawira	Rep Students	24/4/2022

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

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

**(c) Committees of the Board**

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

		Ms. Grace Amira	Member	2 out of 2
		Ms. Grace Nyongesa	Member	2 out of 2
		Mr. Myron Mukuna	Member	1 out of 2
		Mr. Lawrence Omuhaka	Member	1 out of 2
		Ms. Jennipher Omondi	Member	2 out of 2
4	Academic Committee			
		Prof. O.M.J. Nandi	Chairperson	1 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			
		Mr. Lawrence Omuhaka	Chairperson	1 out of 1
		Justice Hellen Wasilwa	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1
		Ms. Jennipher Omondi	Member	1 out of 1
		Grace Nyongesa	Member	1 out of 1
		CDE/Sub-county Director	Member	1 out of 1
		Ms. Esther Serem	Member	1 out of 1
6	Discipline Ethics and Integrity Committee			
		Ms. Grace Nyongesa	Chairperson	1 out of 1
		Justice Hellen Wasilwa	Member	1 out of 1
		Ms. Grace Amira	Member	1 out of 1
		Mr. Myron Mukuna	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1
		Ms. Jennipher Omondi	Member	1 out of 1
7	Adhoc Committee (Spiritual, Human Rights & Students Welfare)			
		Ms. Roselyne Muleshe	Chairperson	1 out of 1
		Dr. Edwins Baraza	Member	1 out of 1
		Mr. Christopher Shihundu	Member	1 out of 1
		Mr. Charles Chweya	Member	1 out of 1
		Ms. Jennifer	Member	1 out of 1

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/ID NO.
1	Principal	Mrs. Jennipher Omondi	347156
2	Deputy Principal	Mrs. Esther Serem	351657
		Mrs. Jennipher Okutoyi	335364
3	School Bursar	Mr. Alison Owino	27398457

**(e) Schools contacts**

Post Office Box: Private Bag-Butere  
 Telephone: 0722-494-716  
 E-mail: buteregirlshighschool@yahoo.com  
 Website: WWW.buteregirls.co.ke  
 Facebook:  
 Twitter:

**(f) School Bankers**

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

1. 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
  
2. Name of Bank: Equity Bank  
 Branch: Mumias Branch  
 Account Number: (a) 0680297070835- Equity school fund Account  
 (b) 0680267487051- Parents Association Welfare Account
  
3. Name of Bank: Co-operative Bank  
 Branch: Mumias Branch  
 Account Number: 01141799424600
  
4. MPESA Pay Bill No. 522123, code 57180k, attached to KCB bank 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 follows

S/N O	ACCOUNTS	2022/2023 (Kshs)	2021/2022 (Kshs)	2020/2021 (6 Months) (Kshs)	2020 (Kshs)
1	Tuition	(1,550,709.00)	(775,633.00)	-694,844.00	-603,127.00
2	Operation	(720,189.00)	(8,875,821.00)	-13,119,506.00	-2,779,823.00
3	School fund	16,941,256.00	9,744,200.00	16,196,383.00	11,918,456.00
4	Infrastructure	(5,440,220.00)	(7,601,568.00)	0.00	-5,284,002.00
	Overall performance	9,230,138.00	(7,508,823.00)	2,382,033.00	3,251,503.00

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

Account	2022/2023	2021/2022	2020/2021	2020
Tuition	6,991,438.00	7,426,282.00	2,748,967.00	3,329,994.00
Operations	31,048,066.00	32,370,032.00	17,713,530.00	23,194,620.00
Total	38,039,504.00	39,796,314.00	20,462,497.00	26,524,614.00

#### Ratio of capitation grant per student over the last three years

S/NO	ACCOUNTS	2022/2023	2021/2022	2020/2021 (6Months)	2020
1	Total capitation	38,039,504.00	39,796,314.00	20,462,497.00	26,524,614.00
2	No. of students	3,058	2,558	2,280	2,064
	Ratio	1: 12,439.34	1: 15,557.60	1:8,974.77	1:12,851.07

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

Account	2022/2023	2021/2022	2020/2021	2020
School fund	190,278,178.00	1,303,710.00	521,365.00	686,830.00
PA Levies	46,185,307.00	0	0	0
Miscellaneous	18,208,224.00	0	0	0
Total	254,671,709.00	0	0	0

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

Account	2022/2023	2021/2022	2020/2021	2020
School fund	198,111,224.00	171,315,926.00	51,521,793.00	65,960,788.00
PA Levies	9,899,760.00			
Miscellaneous	11,511,245.00			
Tuition	8,542,147.00	8,201,916.00	3,443,811.00	3,933,121.00
Operation	21,401,256.00	20,231,060.00	30,833,036.00	26,484,390.00
Maintenance &improvement	18,807,220.00	56,719,568.00	17,743,834.00	13,402,002.00
Total	268,272,851.00	256,468,470.00	103,542,474.00	109,780,301.00

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

	2022/2023	2021/2022	2020/2021	2020
Debtors	60,566,588.00	24,374,234.00	20,089,293.00	20,849,810.00
Creditors	31,789,573.00	16,147,363.00	14,337,105.00	16,184,345.00
Current ratio	1.90:1	1.50:1	1.40:1	1.29:1

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

Accounts	2022/2023		2021/2022		2020/2021(six months)	
	Cash	Bank	Cash	Bank	Cash	bank
Tuition	-	76,770.82	-	716,479.82	-	398,663.42
Operation	-	3,356,253.78	-	296,432.98	-	2,177,920.13
School fund 1	94,892.00	337,276.53	4,354.65	1,983,235.88	23,905.75	2,221,297.08

Infrastructure	-	2,575,478.20	-	127,532.20	-	4,735,398.40
PA account	-	5,222,497.95	0	438,177.95	-	904,224.95
School fund 2	-	2,110,487.20	0	2,042,388.20	-	266,651.20
NG-CDF Account	-	5,763.00	-	-	-	-
<b>Totals</b>	<b>94,892.00</b>	<b>13,684,527.00</b>	<b>4,355.00</b>	<b>5,604,247.00</b>	<b>23,905.00</b>	<b>10,704,155.00</b>

## b) Teacher Student ratio:

S/No.	Subject	No. of Teachers			CBE	Shortfall/surplus
		BOM	TSC	TOTAL		
1	Mathematics	6	8	14	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	
	<b>Total</b>	<b>42</b>	<b>62</b>	<b>104</b>	<b>104</b>	

In this year, the school had 104 teachers out of which the board employed 42 teachers and 62 TSC employed teachers while the number of students were 3,058 translating to teacher student ratio of 1:29.

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

**a. Newly recruited teachers**

i. **Name:** Vivian Areyo Isaji **TSC No:** 868502 **Subject:** Biology/Chemistry

**a. Teachers transferred to other schools**

i. **Name:** Matine Nyongesa **TSC No:** 628939 **Subject:** Mathematics/ Chemistry

j. **Name:** Victor Omondi **TSC No:** 778357 **Subject:** History/CRE

k. **Name:** Wilberforce Tumaini **TSC No:** 430752 **Subject:** Mathematics/Chemistry

l. **Name:** Etale Fanuel Andrew **TSC No:** 515176 **Subject:** Kiswahili/CRE

**b. Teachers transferred to schools from other schools**

1) **Name:** Hussein Khakhubi **TSC No:** 762435 **Subject:** Mathematics/Chemistry

2) **Name:** Fredrick Oduor **TSC No:** 555624 **Subject:** History/Geography

3) **Name:** Kevin Indeché Tunda **TSC No:** 752056 **Subject:** Biology/Chemistry

4) **Name:** Kowino Nobert Julius **TSC No:** 552176 **Subject:** Mathematics/Geography

5) **Name:** Amukowa Reminous **TSC No:** 517770 **Subject:** Geography/CRE

**c) Mean score in the 2022 KCSE:**

Year	2022	2021	2020	2019
No. of candidates	473	551	475	441
C+ and above	419	456	447	298
Technical and vocational trainings	53	87	27	184
Mean score	8.727	8.034	9.00	7.456
Deviation	+0.423	-0.696	+1.544	+0.813

**d) Number of Candidates in the 2022 KCSE:**

Year	2022	2021	2020	2019
No. of candidates	473	551	475	441

**e) Capacity of the school:**

SNO	ITEM	NUMBER	Capacity	Expected	Shortfall
1	Students	3,058	3,058		
2	Toilets (boarding)	88 Doors	88	128	40
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
7	Art room	1	65	1	0
8	Library	1	250	1	0
9	Kitchen	1	2,000	2	1
10	Administration Block	1	20	2	1
11	Staff room	1	150	2	1
12	Classrooms	49	60	68	19
13	Dormitories	35	2,400	38	3

**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	98% Completion	10,839,115.4 0	10,729,855.00	August-2022
Multipurpose Hall	GOK-M&I Funds	98.02% Completion	11,175,653.5 5	10,954,845.00	July 2022



School Principal



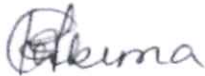
#### **4. Statement of School Management Responsibility**

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 be 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 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.



.....  
**Name: Ms. Hellen Wasilwa**

**Designation:** Chair School Board of Management

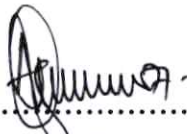
**Date:** 20/09/ 2024



.....  
**Name: Ms. Jennipher Omondi**

**Designation:** School Principal & Secretary to Board of Management

**Date:** 20/09/ 2024



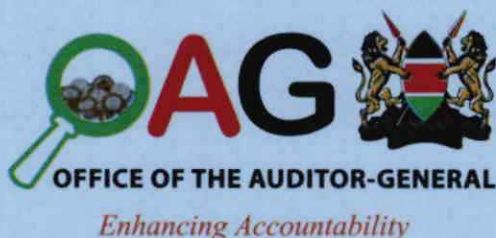
.....  
**Name: Mr. Alison Owino**

**Designation:** Bursar/ Finance Officer

**Date:** 20/09/ 2024

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
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**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, 2023 – KAKAMEGA COUNTY**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the 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' High School – Kakamega County set out on pages 1 to 21, which comprise the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and

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*Report of the Auditor-General on Butere Girls' High School for the year ended 30 June, 2023 – Kakamega County*

payments, statement of cash flows and statement of budgeted verses 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 – Kakamega County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Misstatement of School Fund Income - Parents' Contribution**

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.

In the circumstances, the accuracy and completeness of the school fund income - parents' contribution of Kshs.236,463,485 could not be confirmed.

The audit was conducted in accordance with the 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 comparable 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.

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 of my report, I have determined that there are no other key audit matters to communicate in my report.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Late Submission of Financial Statements to the Auditor-General**

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022 but submitted on the 15 March, 2024. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

In these circumstances, the School Management was therefore in breach of the law.

#### **2. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

The presented financial statements did not include all information required in the format prescribed by the Public Sector Accounting Standards Board (PSASB) as follows:

- i. Figures reported in the notes have decimal points and are not to the nearest whole numbers.
- ii. The figures in the Summary Report on the Performance of the School have been casted downwards and found incorrect.
- iii. Explanations for underutilization (below 90%) and overutilization above 100%) reported on the statement of budget versus actual amounts has not been provided at the end of the statement

In the circumstances, the financial statements have not been prepared as prescribed by the Public Sector Accounting Standards Board (PSASB).

### 3. Failure to Transfer All Infrastructure Funds from the Operations Bank Account

During the period under review, the School received operations capitation grants. However, inconsistencies were identified in the transfers made to the infrastructure account as tabulated below:

Date of Disbursement	Amount disbursed to Operations Capitation Account (Kshs)	Total Infrastructure Funds Included in Operations Capitation Disbursed (Kshs)	Actual Amounts Transferred (Kshs)	Deficit (Kshs)
3/10/2022	7,972,454	2,560,000	5,006,000	-2,446,000

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

### 4. Long Outstanding Trade Payables

Included in the statement of financial assets and liabilities as of 30 June, 2023 is the account payables balance of Kshs.50,602,896 out of which a total of Kshs.7,074,016 were long-outstanding trade creditors and have been due for over one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.219,522,229 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,219,130 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,219,130 could not be confirmed.

### 6. Breach of Financial Obligations in the Supply of School Uniforms

During the year, the School received funds totalling Kshs.6,445,449 for the procurement of uniforms and engaged suppliers to provide these uniforms. However, the School paid Kshs.3,828,648 to the suppliers during the year under review, resulting in an unpaid balance of Kshs.2,616,801.

In the circumstances, the School was in breach of financial obligations for failing to remit the full amount collected for uniforms to the suppliers.

## **7. Lack of Adequate Facilities in the Institution**

The classrooms were observed to be accommodating an average of fifty-five (55) students each, while the dormitories were housing two hundred and eighty (280) girls. The spacing between the beds did not meet the required 1.2 meters, and the pathways between them were less than at least two (2) meters.

In the circumstances, the facilities were exceeding their prescribed capacities, leading to a breach of regulatory requirements.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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. Ineffective Board Committees**

Although the Board and its Committees had been established, there is insufficient evidence to demonstrate that these committees were operational. The committees have failed to meet at least once every four (4) months as required.

In the circumstances, the effectiveness of internal controls, risk management and overall governance of the School could not be confirmed.

#### **2. Excess Supply of Textbooks by the Ministry of Education**

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed an unexplained excess text books of nine hundred and seventy-six (976) books to the School.

In the circumstances, value for money on the excess nine hundred and seventy-six (976) text books could not be confirmed.

### **3. Lack of Complete Fixed Asset Register**

The asset register maintained by the School did not comply with the asset and liability template prescribed by The National Treasury. The School's generator had not been updated in the asset register and biological assets were not disclosed as required in Note 15 to the financial statements. Additionally, the majority of the School's assets had not been tagged with unique identifiers.

In the circumstances, the existence of an effective assets management mechanisms could not be confirmed.

### **4. Lack of Asset Valuation and Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register i.e. pieces of land, buildings and structures, motor vehicles, bakery, posho mill, power generator, computers, printers, among others, whose asset values have not been valued and disclosed. Further, the School occupied land parcel numbers 500 and 600 of 14.4 Hectares and 8.8 Hectares respectively. However, the School did not provide title deed for one of the parcels of land number Marama/Shirotsa/500 allocated to the School while there was noticeable encroachment to the School land, for audit verification, In addition, the School van was identified as not having blue number plates.

In the circumstances, the accuracy, completeness and structures put in place for the management of assets could not be confirmed.

### **5. Internal Control Weaknesses**

The institution relied on manual systems for maintaining general ledgers, cashbooks, payment vouchers, payrolls, library, and stores records. As a result, the School was unable to prepare accurate ledgers to support the figures in the financial statements.

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

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

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

In preparing the financial statements, Management is responsible for assessing the School's ability to as 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 terminate the School or to cease operations.

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathunga, CBS  
AUDITOR-GENERAL

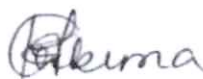
Nairobi

15 October, 2024

6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	6,991,438.00	7,426,282.00
Government grants for operations	2	20,681,066.00	35,370,032.00
Government Grants for infrastructure	3	13,367,000.00	-
School fund income- parents' contributions	4	236,463,485.00	162,204,170.00
Miscellaneous incomes	5	18,208,224.00	51,560,731.00
<b>Total Receipts</b>		<b>295,711,213.00</b>	<b>256,561,215.00</b>
<b>Payments</b>			
Tuition	6	8,542,147.00	8,201,916.00
Operations	7	21,401,256.00	20,224,762.00
Infrastructure	8	18,807,220.00	56,725,867.00
Boarding and school fund	9	219,522,229.00	171,315,925.00
<b>Total Payments</b>		<b>268,272,852.00</b>	<b>256,468,470.00</b>
<b>Surplus/Deficit</b>		<b>27,438,362.00</b>	<b>92,745.00</b>

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



Name: Ms.Hellen Wasilwa

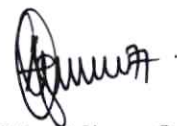
Chair BOM

Date: 20/09/ 2024



Name: Ms. Jennipher Omondi  
School Principal/ Secretary to  
BOM

Date: 20/09/ 2024



Name: Mr. Alison Owino

Bursar/ Finance Officer

Date: 20/09/ 2024



7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	13,684,527.00	5,604,247.00
Cash balances	11	94,892.00	4,355.00
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>13,779,419.00</b>	<b>5,608,602.00</b>
Account's receivables	13	134,756,059.00	97,057,669.00
<b>Total financial assets</b>		<b>148,535,478.00</b>	<b>102,666,271.00</b>
<b>Financial liabilities</b>			
Accounts payables	14	(50,602,896.00)	(32,172,051.00)
<b>Net financial assets</b>		<b>97,932,582.00</b>	<b>70,494,220.00</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	70,494,219.00	70,401,473.99
Surplus/deficit for the year		27,438,362.00	92,745.45
<b>Net financial position</b>		<b>97,932,582.00</b>	<b>70,494,219.44</b>

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

*[Signature]*

Name:

Chair BOM

Date: 20/09/ 2024

Name: *[Signature]*  
School Principal/ Secretary to  
BOM

Date: 20/09/ 2024

Name: *[Signature]*  
Bursar/ Finance Officer

Date: 20/09/2024



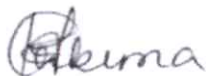
8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	6,991,438.00	7,426,282.00
Government grants for operations	2	20,681,066.00	35,370,032.00
Government grants for infrastructure	3	13,367,000.00	-
School fund income- parents contributions/ fees		249,107,556.00	209,009,801.00
Other income	5	18,208,224.00	51,560,731.00
<b>Total receipts</b>		<b>308,355,284.00</b>	<b>303,366,846.00</b>
<b>Payments</b>			
Cash outflows for tuition	6	8,542,147.00	8,201,916.00
Cash outflows for operations	7	21,401,256.00	20,224,762.00
Cash outflows Boarding/lunch and school fund payments		251,433,844.00	223,343,155.00
<b>Total payments</b>		<b>(281,377,247.00)</b>	<b>251,769,833.00</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>26,978,037.00</b>	<b>51,597,013.00</b>
<b>Cash flow from investing activities</b>			
Payments from infrastructure (Acquisition of assets)	8	(18,807,220.00)	(56,725,867.00)
Proceeds from sale of Assets			
Purchase of investments			
<b>Net cash inflow/outflows from investing activities</b>		<b>(18,807,220.00)</b>	<b>(56,725,867.00)</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash inflow/outflow from financing activities</b>			
<b>Net increase/decrease in cash and cash equivalents</b>		<b>8,170,818.00</b>	<b>(5,128,854.00)</b>
Cash and cash equivalent at beginning of the FY		5,608,601.00	10,737,455.00
<b>Cash and cash equivalent at end of the FY</b>	<b>10&amp; 11</b>	<b>13,779,419.00</b>	<b>5,608,601.00</b>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).

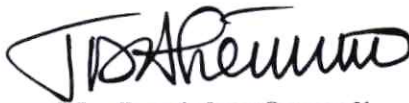
The school's financial statements were approved on \_\_\_\_\_ and signed by:



Name: Ms. Hellen Wasilwa

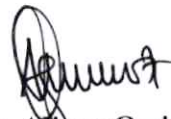
Chair BOM

Date: 20/09/ 2024



Name: Ms. Jennipher Omondi  
School Principal/ Secretary to  
BOM

Date: 20/09/ 2024



Name: Mr. Alison Owino

Bursar/ Finance Officer

Date: 20/09/ 2024



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023

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
<b>Receipts</b>					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	11,912,500.00	-	11,912,500.00	6,991,438.00	58%
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical	5,750,000.00	-	5,750,000.00	511,800.00	8%
Administration Costs	-	-	-	-	-
Activity	4,312,500.00	-	4,312,500.00	1,479,087.50	34%
Gratuity					
Other vote heads (LTT, EWC, ADM & PE )	26,975,000.00	-	26,975,000.00	18,690,178.85	69%

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
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	12,500,000.00	-	12,500,000.00	10,367,000.00	82%
M & I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments					
Repairs And Maintenance	5,750,000.00	-	5,750,000.00	7,034,205.00	122%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity	2,495,000.00	-	2,495,000.00	3,373,066.00	135%
SMASSE					
Other voteheads (LTT, EWC, ADM & PE )	49,623,900.00	-	49,623,900.00	61,330,759.00	127%
Fee On Boarding Equipment and Stores	71,687,500.00	-	71,687,500.00	89,144,800.00	124%
<b>5) Miscellenous Income</b>					
Loans / Borrowing					
Rent income	375,600.00	-	375,600.00	283,850.00	75%
Income From Farming Activities	0		0	3,248,920.00	0
Tender	0		0	83,000.00	0

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
P A fund	15,000,000.00		15,000,000.00	11,767,294.00	78%
Furniture	0		0	56,590.00	0
SMASSE	7,892,215.00		7,892,215.00	7,892,215.00	100%
Interest Income					
Income From Any Other Investment					
<b>Total Income</b>	<b>214,274,215.00</b>	<b>-</b>	<b>214,274,215.00</b>	<b>222,254,203.00</b>	<b>103%</b>
<b>(6) Expenditure For Tuition</b>					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	11,912,500.00	-	11,912,500.00	8,537,521.00	71%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
<b>(7) Expenditure For Operations</b>					
Other vote heads	26,975,000.00	-	26,975,000.00	19,025,045.00	70%
Repairs, Maintenance & Improvements					

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	5,750,000.00	-	5,750,000.00	367,950.00	9%
Administration Costs					
Activity Expenses	4,312,500.00	-	4,312,500.00	2,008,260.00	46%
Gratuity					
SMASSE	7,892,215.00	-	7,892,215.00	7,650,597.00	97%
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms	4,477,404.00	-	4,477,404.00	1,165,151.00	26%
Construction of Multipurpose Hall	3,622,065.00	-	3,622,065.00	2,400,257.00	66%
Construction of perimeter wall (phase 2)	2,153,419.00	-	2,153,419.00	800,000.00	37%
Construction of LAB					
Construction of DORMS					
Purchase of furniture	6,000,000.00	-	6,000,000.00	8,206,900.00	136%
Purchase of equipment					
Purchase of machinery					
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments					
Repairs, Maintenance and Improvements	5,750,000.00	-	5,750,000.00	9,743,013.00	169%

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, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity	2,495,000.00	-	2,495,000.00	3,578,866.00	143%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	84,978,565.00	-	84,978,565.00	83,365,982.20	98%
Expenditure For Income Generating Activity	0	0	0	2,938,576.00	0
Tender	0	0	0	32,000.00	0
Other voteheads (LTT, EWC, ADM & PE )	37,264,435.00	0	37,264,435.00	58,415,870.90	156%
P A fund Expenses	15,000,000.00	0	15,000,000.00	9,899,760.00	66%
Rent Expenses	375,600.00	0	375,600.00	0	0
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
<b>Totals</b>	<b>218,958,703.00</b>	<b>-</b>	<b>218,958,703.00</b>	<b>218,135,749.00</b>	<b>99%</b>

## **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 the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually 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 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**7. Non-current assets**

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

**8. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the 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 30<sup>th</sup> June 2023.

## 11. Notes To The Financial Statements

## 1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	6,991,438.00	7,426,282.00
Others (specify)*	-	-
<b>Total</b>	<b>6,991,438.00</b>	<b>7,426,282.00</b>

## 2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance		11,093,000.00
Transition improvement grant		3,000,000.00
Local Transport / Travelling		-
Electricity And Water		-
Medical	511,800.00	457,800.00
Administration Costs		
Activity	1,479,087.50	
Other Vote Heads (specify)*	18,690,178.85	20,819,232.00
<b>Total</b>	<b>20,681,066.00</b>	<b>35,370,032.00</b>

## 3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	10,367,000.00	
Transition infrastructure grants	-	
Administration Block	-	
Economic stimulus grants	-	
NGCDF and County govt.	3,000,000.00	
<b>Total</b>	<b>13,367,000.00</b>	

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

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	7,655,686.00	9,302,971.00
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity	3,373,066.00	3,692,221.00
Fee on Boarding Equipment and stores	109,322,204.00	82,474,902.15
PA Levies*	46,185,307.00	13,826,189.00
Other vote heads (LTT, EWC, ADM &PE)	69,927,222.00	66,734,076.00
<b>Total</b>	<b>236,463,485.00</b>	<b>176,030,359.00</b>

**5 Miscellaneous Incomes**

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income	475,600.00	393,450.00
Income From Farming Activities	3,248,920.00	910,260.00
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings from KCB*		30,000,000.00
Tender fees	83,000.00	76,000.00
Uniforms	6,445,449.00	6,354,832.00
Furniture	56,590.00	-
Liturgy books/students ID	6,450.00	-
SMASSE trainings	7,892,215.00	-
<b>Total</b>	<b>18,208,224.00</b>	<b>37,734,542.00</b>

## Notes to the Financial Statements (continued)

## 6 Tuition expenses

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	8,537,521.00	8,200,068.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	4,626.00	1,848.00
<b>Total</b>	<b>8,542,147.00</b>	<b>8,201,916.00</b>

## 7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Administration Cost		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical	367,950.00	
Activity Expenses	2,008,260.00	323,215.00
Insurance Cost		247,780.00
Other vote heads (LTT,EWC,ADM &PE)	19,025,045.55	19,653,767.15
Bank charges		
Acquisition of assets		
<b>Total</b>	<b>21,401,256.00</b>	<b>20,224,762.00</b>

## Notes to the Financial Statements (continued)

**8 Infrastructure**

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	1,165,151.00	56,725,867.00
Construction of laboratory	-	-
Construction of dormitory	5,492,912.00	-
Construction of Multi- purpose Hall	2,400,257.00	-
Purchase of furniture (Lockers, chairs & Beds)	8,206,900.00	-
Perimeter wall (phase 2)	800,000.00	--
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Kitchen shade and pavements	742,000.00	-
<b>Total</b>	<b>18,807,220.00</b>	<b>56,725,867.00</b>

**9 Boarding and School Fund**

Description	2022/2023	2021/2022
	Kshs	Kshs
Repairs And Maintenance & Improvements	14,525,540.00	10,092,060.00
Activity expenses	3,578,866.00	1,266,663.00
Other voteheads (LTT,EWC,ADM &PE)	65,026,615.70	58,665,851.95
Bank Charges(PA,Infra & CDF Acc)	12,371.00	
Expenses On Income Generating Activities**	2,938,576.00	879,500.00
Fee On Boarding Equipment and Stores	103,744,755.20	74,484,861.00
Rent Expenses		94,370.00
Insurance Cost ( <i>Life Property</i> )		
Loan Principal Repayment	5,127,995.25	4,080,293.70
Loan Interest Repayment	3,156,504.45	2,522,711.10
Acquisition Of Assets		
PA expenses	9,899,760.00	12,998,852.00
Uniform expenses	3,828,648.00	6,128,763.00
SMASSE Training expenses	7,650,597.00	
Tender expenses	32,000.00	102,000.00
<b>Total</b>	<b>219,522,229.00</b>	<b>171,315,925.00</b>

## Notes to the Financial Statements (continued)

## 10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1105083667	76,770.82	716,479.82
Operations Account	Active	1105088464	3,356,253.78	296,432.98
School Fund Account 1 (KCB BANK)	Active	1105851346	337,276.53	1,983,235.88
School Funnd Account 2 (EQUITY BANK)	Active	0680297070835	2,110,487.20	2,042,388.20
Parent Association Development Account	Active	0680267487051	5,222,497.95	438,177.95
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1216561966	2,575,478.20	127,532.20
NG-CDF Account	Active	01141799424700	5,763.00	-
<b>Total</b>			<b>13,684,527.00</b>	<b>5,604,247.00</b>

## 11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	94,892.00	4,355.00
<b>Total</b>	<b>94,892.00</b>	<b>4,355.00</b>

## 12 Short Term Investments

Description	2022/2023	2021/2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Notes to the Financial Statements (continued)

## 13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	134,517,309.00	95,000,809.00
<b>Other Non-Fees Receivables</b>	-	2,024,860.00
Salary Advances (list/schedule attached)	47,000.00	1,000.00
Imprest (list/schedule attached)	-	31,000.00
Rent arrears (list/schedule attached)	191,750.00	
<b>Total</b>	<b>134,756,059.00</b>	<b>97,057,669.00</b>

## 13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	60,566,588.00	45.03%		
Between 1- 2 years	3,324,146.00	2.47%	24,374,234.00	25.66%
Between 2-3 years	986,471.00	0.73%	986,471.00	1.04%
Over 3 years	69,640,103.60	51.77%	69,640,103.60	73.30%
<b>Total (should tie to note 13 a)</b>	<b>134,517,309.00</b>	<b>100%</b>	<b>95,000,809.00</b>	<b>100%</b>

## 14 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	38,863,589.00	<b>26,447,596.00</b>
Prepaid Fees	11,095,913.00	4,296,358.00
Retention Monies	-	
Unpaid salaries and statutory deductions	-	
Caution money	-	
Direct deposits	643,394.00	1,428,097.00
<b>Total</b>	<b>50,602,896.00</b>	<b>32,172,051.00</b>

## Notes to the Financial Statements (continued)

## 14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	31,789,573.00	81.80%		%
Between 1- 2 years	2,230,269.25	5.74%	16,147,363.00	61.05%
Between 2-3 years	4,843,747.00	12.46%	4,843,747.00	18.32%
Over 3 years	-	%	5,456,486.25	20.63%
<b>Total (should tie to note 14)</b>	<b>38,863,589.00</b>	<b>100%</b>	<b>26,447,596.00</b>	<b>100%</b>

## 15 Fund Balance Brought Forward

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Bank Balances	5,604,247.03		10,704,155.18	
Cash Balances	4,354.65		23,905.75	
Short Term Investments	-		9,394.65	
Receivables	97,057,668.60		96,466,747.60	
Payables	(32,172,050.84)		(36,802,729.19)	
<b>Total</b>	<b>70,494,219.00</b>		<b>70,401,475.00</b>	

**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	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	30,000,000.00	30,000,000.00
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
<b>Total</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>

**17 Biological assets**

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
<b>CATTLE</b>		-	-
Bulls	4	140,000.00	200,000.00
Cows	12	780,000.00	330,000.00
Heifers	6	270,000.00	225,000.00
Calves	6	75,000.00	125,000.00
<b>Poultry - Layers</b>	350	227,500.00	227,000.00
Trees	500	2,125,000.00	2,125,000.00
<b>PIGS</b>			
Sow (female)	8	104,000.00	338,000.00
Boar (male)	1	16,000.00	112,000.00
Piglets	81	243,000.00	60,000.00
<b>Total</b>		<b>3,980,500.00</b>	<b>3,742,000.00</b>

**18 Borrowings**

Description	2022-2023	2021-2022
Borrowings at beginning of the year	25,919,706.30	30,000,000.00
Borrowings during the year	0	0
Repayments during the year	5,127,995.25	4,080,293.30
<b>Balance at the end of the year</b>	<b>20,791,711.00</b>	<b>25,919,706.30</b>

**Other important disclosure notes****19 Stock/ Inventory**

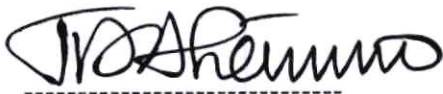
Description	2022/2023	2021/2022
	Kshs	Kshs
Stock/Inventory at the Beginning of the year/	1,952,700.00	1,017.00
Stock/Inventory Purchased During The Year	45,499,600.00	36,391,300.00
Stock/Inventory Issued During The Year	(43,678,900.00)	(34,439,617.00)
<b>Balance At The End Of The Year</b>	<b>3,773,400.00</b>	<b>1,952,700.00</b>

*(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)*

**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.

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



Sign and Date  
Principal



Butere Girls High school  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	Δ	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1. SOLAREEN LIMITED	10,839,115.40	10 <sup>TH</sup> JAN 2022	10,729,855.00	109,260.40		
2. ELDO-RO TSA CONSTRUCTION CO LTD	11,175,653.55	15 <sup>TH</sup> DEC 2021	10,954,845.00	220,808.55		
<b>Sub-Total</b>	<b>22,014,768.95</b>		<b>21,684,700.00</b>	<b>330,068.95</b>		
<b>Supply Of Goods</b>						
3. Benotis S Agencies	3,332,000.00	2 <sup>ND</sup> AUG 2022	1,612,000.00	1,720,000.00		
4. Eunice Mukoya	2,720,000.00	2 <sup>ND</sup> AUG 2022	1,348,500.00	1,371,500.00		
5. Joel Munala	6,405,000.00	2 <sup>ND</sup> AUG 2022	2,000,000.00	4,405,000.00		
6. Somuelac General Supplies	480,000.00	2 <sup>ND</sup> AUG 2022	240,000	240,000.00		
7. Florence Owuor	1,186,000.00	2 <sup>ND</sup> AUG 2022	0	1,186,000.00		
8. Purve Sales	5,592,125.00	2 <sup>ND</sup> AUG 2022	1,697,100.00	3,895,025.00		
9. Vuma Bio Fuels	1,000,000.00	2 <sup>ND</sup> AUG 2022	400,000.00	600,000.00		
10. Vicky Pluss Enterprises	2,683,700.00	2 <sup>ND</sup> AUG 2022	729,560.00	1,954,140.00		
11. Kiscen Enterprises	1,462,023.00	2 <sup>ND</sup> AUG 2022	0	1,462,023.00		
12. Patrick Okanga	1,110,000.00	2 <sup>ND</sup> AUG 2022	634,000.00	476,000.00		

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
13. Valerie Adema	2,910,150.00	2 <sup>ND</sup> AUG 2022	1,990,600.00	919,550.00		
14. Edkolla Investment	1,220,240.00	2 <sup>ND</sup> AUG 2022	1,120,000.00	100,240.00		
15. Linnet Suppliers	150,000.00	2 <sup>ND</sup> AUG 2022	0	150,000.00		
16. Royal Iris	770,000.00	2 <sup>ND</sup> AUG 2022	0	770,000.00		
17. Charlotte Irvaya	654,760.00	2 <sup>ND</sup> AUG 2022	187,900.00	466,860.00		
18. Lexide Technologies	1,866,000.00	2 <sup>ND</sup> AUG 2022	575,000.00	1,291,000.00		
19. Ekero jiko Sales	900,000.00	2 <sup>ND</sup> AUG 2022	500,000.00	400,000.00		
20. Anindo Whole Sales	1,967,200.00	2 <sup>ND</sup> AUG 2022	0	1,967,200.00		
21. Perad k limited	3,929,500.00	2 <sup>ND</sup> AUG 2022	1,000,000.00	2,929,500.00		
22. Wedaya Enterprises	439,000.00	2 <sup>ND</sup> AUG 2022	0	439,000.00		
23. Scollah Nyambeki	1,200,000.00	2 <sup>ND</sup> AUG 2022	600,000.00	600,000.00		
24. Achando Enterprises	125,000.00	2 <sup>ND</sup> AUG 2022		125,000.00		
25. Rich Vein Limited	975,000.00	2 <sup>ND</sup> AUG 2022	750,000.00	225,000.00		
26. Skullab Enterprises	230,028.00	2 <sup>ND</sup> AUG 2022	0	230,028.00		
27. Hawi Enterprises	702,000.00	2 <sup>ND</sup> AUG 2022	0	702,000.00		
28. Awemdo Ebenezer	1,588,000.00	2 <sup>ND</sup> AUG 2022	1,000,000.00	588,000.00		
29. Kisumu Modern Electricals	1,781,195.00	2 <sup>ND</sup> AUG 2022	1,535,590.00	245,605.00		
<b>Sub-Total</b>	<b>47,378,921.00</b>		<b>17,920,250.00</b>	<b>29,458,671.00</b>		
<b>Supply Of Services</b>						

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
30. Cyber School Technologies	133,400.00	2 <sup>ND</sup> AUG 2022	0	133,400.00		
31. Sunshine Automobiles LTD	887,502.00	2 <sup>ND</sup> AUG 2022	0	887,502.00		
32. Smart Schools Technologies	1,200,000.00	2 <sup>ND</sup> AUG 2022	900,000.00	300,000.00		
33. Border Cleaning Services	1,010,000.00	2 <sup>ND</sup> AUG 2022	0	1,010,000.00		
<b>Sub-Total</b>	<b>3,230,902.00</b>		<b>900,000.00</b>	<b>2,330,902.00</b>		
<b>Grand Total</b>	<b>72,624,591.95</b>		<b>40,504,950.00</b>	<b>32,119,641.95</b>		

**Annex 2 – Summary of Fixed Assets Register**

Asset Class	Number/Size	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 <sup>th</sup> June 2023
Land 1 (Parcel No 500&600)	23.2 Hectares	34,000,000.00	0	0	34,000,000.00
Buildings And Structures	Reff- Roman Page xi	368,781,200.00	1 Dormitory	0	368,781,200.00
School Bus (KBG 082 C)	1 (62-Passenger Capacity)	8,000,000.00	0	0	8,000,000.00
School Van (KBT 081 P)	1 (11-Passenger Capacity)	1,200,000.00	0	0	1,200,000.00
Cummins Power Generator	1 (55 KVA)	1,500,000.00	0	0	1,500,000.00
Computers	39	975,000.00	0	0	975,000.00
Copy Printer Machines	2	240,000.00	0	0	240,000.00
Photocopier Machines	2	200,000.00	0	0	200,000.00
Office Printer Machines	12	180,000.00	0	0	180,000.00

Butere Girls High school

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

<b>Asset Class</b>	<b>Number/Size</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost e/f (Kshs) 30<sup>th</sup> June 2023</b>
ICT Equipment	Internet Wi-fi Device	1,200,000.00	0	0	<b>1,200,000.00</b>
Bakery	1	3,709,000.00	0	0	<b>3,709,000.00</b>
Posho Mil	1	180,000.00	0	0	<b>180,000.00</b>
Heritage And Cultural Assets	0		0	0	<b>0</b>
Intangible Assets- Soft Ware	0		0	0	<b>0</b>
<b>Total</b>		420,165,200.00			<b>420,165,200.00</b>



MINISTRY OF EDUCATION

# BUTERE GIRLS' HIGH SCHOOL

P. O. Box Private Bag, BUTERE - 50101, Tel: 0741 712 773 / 0737 413 335

E-mail: buteregirlshighschool@yahoo.com

## BOARDING ACCOUNT


### 2022-2023 FEES ARREARS ANNALYSIS AS PER VOTE HEAD

SNO	VOTE HEAD	AMOUNT
1	BOARDING	20,177,404.00
2	REPAIR MAINTENANCE AND IMPROVEMENT	621,481.00
3	OTHER VOTE HEADS ( LT&T,EW&C, ADM, P/EMOL)	8,596,463.00
4	ARREARS 2021 AND BACK	562,500.00
	TOTAL	<u>29,957,848.00</u>
5	2022-2023 RENT ARREARS	191,750.00
	TOTAL ARREARS	<u>30,149,598.00</u>

### 2022-2023 PARENTS WELFARE ARREARS ANNALYSIS AS PER VOTE HEAD


SNO	VOTE HEAD	AMOUNT
1	DORMITORY PROJECT	11,500,739.00
2	REMEDIALS AND BOM TEACHERS PAYMENTS	19,108,001.00
	TOTAL	<u>30,608,740.00</u>

Prepared By:

  
Alison Owino  
School Bursar



Confirmed by:-

  
Mrs. Omondi Jenipher  
Chief Principal/Sec- BOM/P.A



**BUTERE GIRLS HIGH SCHOOL**  
**WORKINGS TO FINANCIAL STATEMENTS NOTES**  
**AS AT 30TH JUNE 2022**  
**APPENDIX 1**

VOTEHEAD AND ACCOUNTS	PAYMENTS				RECEIPTS			
	CREDITORS 21/22	PAYMENTS	NOTE	TO F-STATEMENT	ARREARS 21/22	RECEIPTS	NOTE	TO F-STATEMENT
<b>TUITION ACCOUNT</b>			5				1	
Teaching and Learning	-	8,200,068.00		8,200,068.00	-	7,426,282.40		7,426,282.40
Bank Charges	-	1,848.00		1,848.00	-			-
<b>OPERATIONS ACCOUNT</b>			6				2	
Repairs and Maintenance	0			-		11,093,000.00		
Transition improvement grant				-		3,000,000.00		
Medical	-	247,780.00		247,780.00	-	457,800.00		457,800.00
Activity	-	323,215.00		323,215.00	-	-		-
Other Vote Heads	-	19,653,767.15		19,653,767.15	-	20,819,232.00		20,819,232.00
Bank charges		6,298.00		6,298.00				
Acquisition of assets		56,719,569.00		56,719,569.00				
<b>BOARDING &amp; SCHOOL FUND</b>			7					
<b>PARENTS CONTRIBUTIONS</b>							3	
B E S	8,647,860.00	65,837,001.00		74,484,861.00	9,944,070.00	72,530,832.15		82,474,902.15
RMI	3,476,675.00	6,615,385.00		10,092,060.00	1,983,400.00	7,319,571.00		9,302,971.00
Activity	-	1,266,663.00		1,266,663.00	1,035,890.00	2,656,331.00		3,692,221.00
Other voteheads	4,022,828.00	54,643,023.95		58,665,851.95	6,605,033.00	60,129,043.00		66,734,076.00
<b>SCHOOL FUND MISCELINEOUS</b>							4	
Farm	-	879,500.00		879,500.00		910,260.00		910,260.00
Tender	-	102,000.00		102,000.00		76,000.00		76,000.00
Rent	-	94,370.00		94,370.00	-	393,450.00		393,450.00
Loan principle	-	4,080,293.70		4,080,293.70		30,000,000.00		30,000,000.00
Uniform	-	6,128,763.00		6,128,763.00	-	6,354,832.00		6,354,832.00
Loan Interest	-	2,522,711.10		2,522,711.10				-
P A Expenses		12,998,852.00		12,998,852.00		13,826,189.00		13,826,189.00

NOTE: Creditor figures are from list of current pending payables while arrears are current fees balances owed to school by students.

**BUTERE GIRLS HIGH SCHOOL**  
**SCHOOL FUND ACCOUNT CASH FLOW WORKINGS**  
**APPENDIX 2 WORKINGS**  
**AS AT 30TH JUNE 2022**

**SHOOL FUND INCOME-PARENTS RECEIPTS/PAYMENTS**

VOTEHEAD AND ACOUNTS	L/F NO	PAYMENTS	RECEIPTS
B E S	1	65,837,001.00	72,530,832.15
RMI	2	6,615,385.00	7,319,571.00
OTHER VOTEHEADS	3	54,643,023.00	60,129,043.00
ACTIVITY	4	1,266,663.00	2,656,331.00
ARREARS	5		19,089,471.90
DIRECT DEPOSITS	7	43,057,315.00	41,627,208.80
PREPAYMNT	10	4,854,715.20	5,539,343.15
ADVANCE	13	210,000.00	-
SUNDRY CREDITORS 2019	20	5,179,205.00	
SUNDRY CREDITORS 2020	21	5,360,000.00	
IMPREST	27	20,000.00	118,000.00
SUNDRY CREDITORS 2021	31	9,493,358.00	
		<b><u>196,536,665.20</u></b>	<b><u>209,009,801.00</u></b>

**SHOOL FUND INCOME-MISCELINEOUS RECEIPTS/PAYMENTS**

P A FUND	24	12,998,852.00	13,826,189.00
TENDER	25	102,000.00	76,000.00
RENT	12	94,370.00	393,450.00
UNIFORM	28	6,128,763.00	6,354,832.00
BANK LOAN	30	6,603,004.80	30,000,000.00
FARM	8	879,500.00	910,260.00
		<b><u>26,806,489.80</u></b>	<b><u>51,560,731.00</u></b>

**NOTE:**

**FIGURES TO CASHFLOW STATEMENT SCHOOL FUND RECEIPT**

1) Working table 1- school fund parents contribution	<b><u>209,009,801.00</u></b>
2) working table 2- school fund miscelineous income	<b><u>51,560,731.00</u></b>

**FIGURES TO CASHFLOW STATEMENT SCHOOL FUND PAYMENTS**

Workings table 1 school fund parents contribution add to workings table 2 miscelineous income	<b><u>223,343,155.00</u></b>
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# ANNUAL PROCUREMENT PLAN

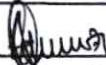
**Name of Institution:** Butere Girls' High School **Project Name:** Annual Procurement Plan **Financial Year:** 2023 - 2024

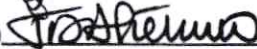
No.	Item Description	unit	Qty	Procurement method	Source of funds	Estimated Cost(kshs)	Time Process		Invite/advertise Tender	Bid Opening	Bid Evaluation	Tender Award	Notification of Award	Contract Signing	Total time to contract signature	Date for completion Contract
							Planned Days	Actual Days								
1.	Teaching & Learning Materials	As per attached list of materials or items in the budget document	As per attached list of material s or items in the budget document	Open tendering	National Government/ FSE Fund	12,846,400.00	Planned Days 41 Weeks Actual Days 41 Weeks Variance 0	27/7/2023	18/8/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	1 Year	30/6/2024
2.	Boarding	As per attached list of items in the budget document	As per attached list of items in the budget document	Open tendering	Parents Funding	98,893,597.00	Planned Days 41 Weeks Actual Days 41 Weeks Variance 0	27/7/2023	18/8/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	1 Year	30/6/2024
3.	Repair maintenance & improvement (RMI)	As per attached list of items in the budget document	As per attached list of items in the budget document	Request for Quotations and Open tender	National Government/ FSE Fund Parents Funding	21,700,000.00	Planned Days As per agreement Actual Days As per agreement Variance	03/1/2023	19/1/2023 20/1/2023	24/1/2023 22/1/2023	24/1/2023 22/1/2023	24/7/2023 22/1/2023	24/7/2023 22/1/2023	24/7/2023 22/1/2023	Specified time frame	25/4/2024 29/4/2024
4.	Local Travel and Tours (L.T & T)	As per attached list of items in the budget document	As per attached list of items in the budget document	Restricted tendering	National Government/ FSE Fund Parent Funding	9,110,000.00	Planned Days As per set Days Actual Days As per set Dates Variance As per set Days & Dates	As per set Dates of the event /activity	As per set Days & Dates of the event /activity	As per set Days & Date of the event s /activity s	As per set Days & Dates of the event /activity	As per set Days & Dates of the event /activity	As per set Days & Dates of the event /activity	As per set Days & Dates of the event /activity	As per set Days & Dates of the event /activity	30/6/2024
5.	Administration	As per attached list of items in the	As per attached list of items in the	Open Tender	National Government /FSE Fund	18,453,595.00	Planned days 41 weeks Actual Days 41 weeks	27/7/2023	18/8/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	1 Year	30/6/2024



Strengthening Mathematics & Sciences in Secondary Education (SMASSE)	As per requirements	As per requirements	Restricted tendering	National Government /	620,000.00	Planned Days	As per set time of conducting SMASSE	As per set time of conducting	As per set time of conducting SMASSE	As per set time of conducting SMASSE	As per set time of conducting SMASSE	As per set time of conducting	1 Year	30/6/2024
		in the budget		FSE Fund		As per set days	Trainings/P programs	SMASSE Trainings/ Programs	Trainings/Pro grams	Trainings/P rograms	Trainings/Pro grams	SMASSE Trainings/ Programs		
		document		Parent Funding		Actual Days								
						As per set days								
						Variance								
total					235,736,900.00	N/A								

Prepared by: Head of the Procurement Function: COLLINS NASENGO Sign  Date 16/9/2024.

Countersigned by: Finance Officer ANISON OWINO Sign  Date 16/9/2024.

Approved by: B.O.M SEC/PRINCIPAL Dmondi Jempher Sign  Date 16/9/2024.

# ANNUAL PROCUREMENT PLAN

APPENDIX 4

Name of Institution: Butere Girls' High School Project Name: Annual Procurement Plan Financial Year: 2024 - 2025

No.	Item Description	unit	Qty	Procure ment method	Source of funds	Estimated Cost(Kshs)	Time Process	Invite/Adv ertise Tender	Bid Opening	Bid Evaluation	Tender Award	Notification of Award	Contract Signing	Total time to contract signature	Date for completio n of Contract	
1.	Teaching & Learning Materials	As per attached list of materials or items in the budget document	As per attached list of materials or item in the budget documents	Open tendering	National Government/ FSE Fund	10,774,400.00	Planned Days	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
							41 Weeks									
							Actual Days									
							41 Weeks									
Variance	0															
2.	Boarding	As per attached list of items in the budget document	As per attached list of items in the budget documents	Open tendering	Parents Funding	90,343,097.00	Planned Days	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
							41 Weeks									
							Actual Days									
							41 Weeks									
Variance	0															
3.	Repair maintenance & improvement (RMI)	As per attached list of items in the budget document	As per attached list of items in the budget documents	Request for Quotations and Open tender	National Government / FSE Fund Parents Funding	15,833,100.00	Planned Days	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year As per agreement	As per specified time frame in the agreement
							As per agreement									
							Actual Days									
							As per agreement									
Variance	-															
4.	Local Travel and Tours (LT & T)	As per attached list of items in the budget document	As per attached list of items in the budget documents	Restricted tendering	National Government/ FSE Fund Parent Funding	9,535,400.00	Planned Days	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity	As per set Days & Dates of the event/ activity
				Direct procure ment												
				As per set Days												
				Actual Days												
As per set Dates																
Variance	-															
As per set Days & Dates																
5.	Administration	As per attached list of	As per attached list of	Open Tender	National Government /FSE Fund	17,631,085.00	Planned days	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
							41 weeks									
							Actual Days									

		Items in the budget document	Items in the budget documents		Parent Funding		41 weeks									
							Variance									
6.	Electricity, Water & Conservancy (E.W & C)	As per attached list of items in the budget document	As per attached list of items in the budget documents	Restricted tendering	National Government /FSE Fund	22,704,084.00	Planned Days	As per monthly bills	12/7/024	2/8/024	6/8/024	6/8/024	6/8/024	1 Year	30/6/025	
							48 weeks									
							Actual Days									
							48 weeks									
							Variance									
-																
7.	Activity	As per attached list of items in the budget document	As per attached list of items in the budget documents	Restricted tendering	National Government /FSE Fund	6,067,900.00	Planned Days	As per the occurrence of co-curriculum activity competitions	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
							41 weeks									
							Actual Days									
							41 weeks									
							Variance									
-																
8.	Personal Emoluments	As per attached list of items in the budget document	As per attached list of items	Restricted tendering	National Government/ FSE Fund	24,689,434.00	Planned Days	As per the monthly bills/salaries	As per the monthly bills/salaries	As per the monthly bills/salaries	As per the monthly bills/salaries	As per the monthly bills/salaries	As per the monthly bills/salaries	1 year	30/6/025	
							48 weeks									
							Actual Days									
							48 weeks									
							Variance									
-																
9.	Medical Insurance	As per attached list of items in the budget document	As per attached list of items in the budget	Request for Quotation	National Government / FSE Fund	5,200,000.00	Planned Days	As per the monthly bills/salaries	12/7/024	2/8/024	6/8/024	6/8/024	6/8/024	6/8/024	1 year	30/6/2025
							41 weeks									
							Actual Days									
							41 weeks									
							Variance									
-																

		documents	Restricted tendering													
10.	Strengthening Mathematics & Sciences in Secondary Education (SMASSE)	As per requirements in the budget documents	As per requirements in the budget documents	Restricted tendering	National Government / FSE Fund  Parent Funding	520,000.00	Planned Days	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	As per set time of conducting SMASSE Trainings/Programmes	1 Year	30/6/2025
						As per set days										
						Actual Days										
						As per set days										
						Variance										
						N/A										
Total						203,298,500.00										

Prepared by:

Head of the Procurement Function: COLLINS NASENGO Sign [Signature] Date 16/9/2024

Countersigned by: Finance Officer ANSON OWINO Sign [Signature] Date 16/9/2024

Approved by (B.O.M SEC/PRINCIPAL) Onenchi Jennifer Sign [Signature] Date 16/9/24



APPLICATION NO:

**RP-Q6JSKDP8K**

BILL REFERENCE NO:

**2YKOZPJ**

DATE:

**12 July 2024**

**316 Upper Hill Chambers, 2nd Ngong Avenue,**

**NATIONAL TRANSPORT AND SAFETY AUTHORITY**

P.O. BOX 3602 - 00506 Nairobi ,Kenya

Tel: : +254 020 6632 000 / +254 709 932 000

Email: info@ntsa.go.ke

Website: http://www.ntsago.ke

**CUSTOMER COPY**



**RECEIPT PAID**

**KRA Pin: P051107986M**

**Name: BUTERE GIRLS HIGH SCHOOL**

Service Code	Service Description	KES
1	Ecitizen Access Fee	50
2	Application for reflective plate	3000
<b>Total KES</b>		<b>3050.00</b>

**NOTE**

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eCitizen



# BUTERE GIRLS' HIGH SCHOOL

P. O. Box Private Bag, BUTERE - 50101, Tel: 0716 377733

E-mail: buteregirlshighschool@yahoo.com

Our Ref: **BGHS/Land Encroachment /23/2/2021**

Your Ref:.....

To  
 The Cabinet Secretary,  
 Ministry of Education,  
 Jogoo House 'B'  
 Harambee Avenue  
 P.O. Box 30040 - 00100  
**NAIROBI.**

Thro'  
 County Director of Education,  
**KAKAMEGA COUNTY**

Dear Sir,

**RE: ENCROACHMENT INTO THE SCHOOL LAND WITH INTENTION TO GRAB.**

The above matter refers.

Butere Girls High School was established in 1957. At the time of its establishment it occupied **MARAMA/SHIRO TSA 500** while Chadwick Teachers College ( Butere Teachers College) occupied **MARAMA /SHIRO TSA 600**. When the college closed down and the students transferred to Eregi Teachers College the College handed over the land and the Buildings to Butere Girls High School which has been in occupation of the Land from the year 1964 (57 years). The school Lawfully owns both properties.

The School has occupied the said parcels of land uninterrupted save for the year 2017 when the then Chairman retired Bishop of Butere Diocese attempted to forcefully entered into the school land and began erecting some buildings on it which action was stopped by the Board and your office notified **see appendix 1.**

The School has expanded in terms of the student population and infrastructure. Many Government funded buildings classrooms, Laboratories, the Administration Block have been built on the land.

Sometime at the beginning of February 2021 on the 1st, 8th, 15th and 22nd February 2021 a group of Cattle Traders from Butere Sub-County Market destroyed the school fence and forcefully made their way into the school land and conducted the sale of cattle from the school ground.

• 02 MAR 2021

We have since intervened by re-fencing the invaded area. However on each of the occasions they have still destroyed the fence and made their way into the school compound. The action of this traders orchestrated by the Butere Sub-County official of allowing strangers to invade the school compound is

- a) Compromising the safety of the learners and is a high security risk.
- b) In breach of the Covid-19 protocols as set out by the Ministry of Health and exposes the learners to imminent the danger due to invasion by strangers.
- c) Exposing the female learners together with the staff to the vagaries of insecurity.
- d) Straining the security personnel and causing unnecessary anxiety among the learners who are engaged in their academic work with the Candidates preparing to sit for their National Examination.
- e) Exposing the school to imminent danger of wanton destruction of school property and insecurity.

The Board of Management has deliberated on this serious issue and requests your intervention in:-

- i.) Assisting in securing the land to ensure the learners are safe and their security is not compromised due to the illegal actions of trespassers.
- ii.) Helping to prevent any possible grabbing of the school land which action if not stopped will greatly interfere with the operation of the school.

It is our humble plea that this issue be addressed with the urgency that it deserves to help secure the school land and get the relevant documentation.

*N/B. Attached please find a copy of School Registration Certificate and School Title Deed*

We look forward to your urgent intervention.

Yours faithfully,

  
Mrs. Omondi J. D.

**PRINCIPAL / SECRETARY - B.O.M/P.A**

**C.C**

1. Cabinet Secretary Ministry of Interior and Co-ordination of National Government
2. Principal Secretary State Department Early Learning & Basic Education
- ✓ 3. Principal Secretary National Treasury and Planning
4. Attorney General's Office - Kakamega
5. Governor Kakamega County
6. Regional Commissioner Western Region
7. Regional Director of Education - Kakamega
8. Kenya Land Commission - Kakamega County
9. Senator Kakamega County
10. Member of Parliament Butere Constituency
11. Sub County Director of Education
12. Deputy County Commissioner Butere Sub-County
13. MCA Marama Central

Standard Asset Register

Office equipment, ICT/Computer equipment, Furniture, fittings & Equipment, plant & machinery, portable and attractive items - (Open a separate sheet for each category of assets e.g. office equipment)

Asset Description	Location	Serial No.	Tag No.	Est. No.	Date of Purchase/Installation	Value	Category	Current Location	Original Location	Original Date	Original Value	Annual Depreciation	Current Depreciation	Net Book Value	Date of Disposal	Disposal Value	Responsible Officer	Asset Condition	Notes
1. SOXVA	Government	1001	1001	1001	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
2. Printer	Government	1002	1002	1002	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
3. Laptop	Government	1003	1003	1003	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
4. Printer	Government	1004	1004	1004	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
5. Printer	Government	1005	1005	1005	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
6. Printer	Government	1006	1006	1006	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
7. Printer	Government	1007	1007	1007	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
8. Printer	Government	1008	1008	1008	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A
9. Printer	Government	1009	1009	1009	1/1/2021	1000	Stationery	Stationery	Stationery	1/1/2021	1000	1000	1000	7000	N/A	N/A	V. Mwangi	Good	N/A

Prepared by: COLLINS MASENGO Designation: STOCKKEEPER 1 Date: 17/9/2024

Checked by: AUSAH OJWUO Designation: BURSAR Date: 17/9/2024

Authorised by: DOROD JEMWIPKOR Designation: PRINCIPAL Date: 17/9/2024

APPENDIX 7

*(Handwritten initials)*

