REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

BUTERE GIRLS' HIGH SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2022

KAKAMEGA COUNTY

Revised 30th June 2022.

BUTERE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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I. 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 located in Kakamega County, Butere Sub-County.

The school was registered in 06/01/2017 under registration number 37S30000351 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 2,558 number of students as at 30th June 2022. It has 43 streams and 92 teachers of which 30 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 who were appointed on 23rd April 2019 and served their term that ended on 22nd April 2022 and a new board appointed in replacement on 24th April 2022.

Ref:	Name of Board Member	Designation	Date of appointment
1	Grace Nyongesa	Chairperson	23/4/2019
2	Jennipher Dammaries Omondi	Secretary - Principal	23/4/2019
3	William Adhoch	Member	23/4/2019
4	Lawrence Omuhaka	Member	23/4/2019
5	Dr. Joyce Obuoyo	Member	23/4/2019
6	Rev, Elizabeth Jemimah	Member	23/4/2019
7	Prof. Peter Odera	Members - Sponsor	23/4/2019
8	Rev. Jane Shikho	Members - Sponsor	23/4/2019
9	Peter Weche	Members - Sponsor	23/4/2019
10	Prof. O. M. J. Nandi	Member – Rep CEB	23/4/2019
11	Mr. David Makokha	Member Rep Teachers	23/4/2019
12	Dr. Edwins Baraza	Members	23/4/2019
13	Pamela Wafula	Member	23/4/2019
14	Charles Chweya	P A - Chairman	23/4/2019
15	Gladys Amukoye Were	Member –Special Needs	23/4/2019
16	Christopher Shihundu	Member Special Needs	23/4/2019
17	Sarah Mongare	Rep Students	23/4/2019

Ref:	Name of Board Member	Designation	Date of appointment
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

Key School Information and Management (Continued)

The function of the School Board of Management include:

- 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**	Dr. Joyce Obuoyo	Chairperson	-
		Mrs. Grace Nyongesa	Member	-
		Prof O M J Nandi	Member	-
		Prof. Peter Odera	Member	-
		Mrs. Jennipher Omondi	Member	-
2	Audit Committee	Dr. Edwin Baraza	Chairman	-
		Grace Nyongesa	Member	-
		Lawrence Omuhaka	Member	-
		Prof. Peter Odera	Member	-
		Jennipher Omondi	Principal	-
3	Finance,procurement and infrustructure Committee	Mr.Lawrence Omuhaka	Chairman	4 out of 4
		Mr. Christopher Shihundu	Member	2 out of 4
		Prof.Peter Odera	Member	1 out of 4
		Grace Nyongesa	Member	4 out of 4
		Jennipher Omondi	Member	4 out of 4
		Charles Chweya	Member	4 out of 4
4	Academic Committee	Prof. O. M. J. Nandi	Chairman	2 out of 2
		Mr. William Adhoch	Member	2 out of 2
		Dr. Joyce Obuoyo	Member	2 out of 2
		Rev. Jemima Maina	Member	2 out of 2
		Mrs. Jennipher Omondi	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2

6	Discipline and welfare Committee	Dr. Joyce Obuoyo	Chairperson	4 out of 4
		Dr. Edwin Baraza	Member	4 out of 4
		Mrs.Grace Nyongesa	Member	4 out of 4
		Rev. Jemima Maina	Member	3 out of 4
		Mrs. Jennipher Omondi	Membe	4 out of 4
7	Adhoc Committee (Strategic Plan Committee)			
		Dr. Edwins baraza	Chairperson	2 out of 2
		Ms. Esther Serem	Member	2 out of 2
		Mr. William Adhoch	Member	2 out of 2
		Mr. Charles Chweya	Member	2 out of 2
		Ms. Joyce Obuoyo	Member	2 out of 2
		Ms. Jennipher Omondi	Member	2 out of 2

(d) School operation Management

For the financial year ended *30th June 2022* 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 6 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. 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

II. 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

S/NO	ACCOUNTS	2021/2022 (kshs)	2020/2021 (6 Months) (kshs)	2020 (kshs)	2019 (kshs)
1	Tuition	(775,633.00)	-694,844.00	-603,127.00	-289,733.00
2	Operation	(8,875,821.00)	-13,119,506.00	-2,779,823.00	4,847,062.00
3	School fund	9,744,200.00	16,196,383.00	11,918,456.00	5,666,996.00
4	Infrastructure	(7,601,568.00)	0.00	-5,284,002.00	7,880,000.00
	Overall performance	(7,508,823.00	2,382033.00	3,251,503.00	18,104,324.00

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

S/NO	ACCOUNTS	2021/2022	2020/2021 (6 Months)	2020	2019
1	Tuition	7,426,282.00	2,748,967.00	3,329,994.00	5,740,261.00
2	Operation	32,370,032.00	17,713,530.00	23,194,620.00	27,745,788.00
	Total	39,796,314.00	20,462,497.00	26,524,614.00	33,486,049.00

Ratio of capitation grant per student over the last three years

S/NO	ACCOUNTS	2021/2022	2020/2021 (6Months)	2020	2019
1	Total capitation	39,796,314.00	20,462,497.00	26,524,614.00	33,486,049.00
2	No. of students	2,558	2,280	2,064	1,955
	Ratio	1: 15,557.60	1:8,974.77	1:12,851.07	1:17,128.41

Summary Report of the Performance of the School (Continued)

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

S/NO	ACCOUNTS	2021/2022	2020/2021 (6Months)	2020	2019
1	Boarding account	1,303,710.00	521,365.00	686,830.00	838,565.00
	Total	1,303,710.00	521,365.00	686,830.00	838,565.00

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

S/NO	ACCOUNTS	2021/2022	2020/2021 (6Months)	2020	2019
1	Tuition	8,201,916.00	3,443,811.00	3,933,121.00	6,029,994.00
2	Operation	20,231,060.00	30,833,03600	26,484,390.00	17,919,327.00
3	School fund	171,315,926.00	51,521,793.00	65,960,788.00	105,823,676.00
4	Infrastructure	56,719,568.00	17,743,834.00	13,402,002.00	120,000.00
	Total	256,468,470.00	103,542,474.00	109,780,301.00	129892997.00

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

S/NO	ACCOUNTS	2021/2022	2020/2021 (6Months)	2020	2019
1	Debtors	24,374,234.00	20,089,293.00	20,849,810.00	20,606,713.00
2	Creditors	16,147,363.00	14,337,105.00	16,184,345.00	18,887,405.00
	Current ratio	1.50:1	1.40:1	1.29:1	1.10:1

Movement of cash and bank balances over the last three years

Accounts	2021/2022		2020/2021(six months)		2020	
	Cash	Bank	Cash	Bank	Cash	bank
Tuition	-	716,479.82	-	398,663.42	-	125,856.42
Operation	-	296,432.98	-	2,177,920.13	-	92,410.13
School fund 1	4,355.0 0	1,983,235.8 8	23,905.7 5	2,221,297.08	61,568.7 5	6,102,099.58
Infrastructur	-	127,532.20	-	4,735,398.40	-	19.479,232.2

e						0
PA account	-	438,177.95	0	904,224.95	-	0
School fund 2	-	2,042,388.20	0	266,651.20	-	0
Totals	**4,355.00**	**5,604,247.00**	**23,905.00**	**10,704,155.00**	**61,569.00**	**25,799,598.00**

b) **Teacher Student ratio**:

S/No.	Subject	No. of Teachers			CBE	Shortfall/surplus
		BOM	TSC	TOTAL		
1	Mathematics	4	8	12	12	
2	English	4	9	13	13	
3	Kiswahili	3	7	10	10	
4	Biology	3	6	9	8	
5	Chemistry	4	5	9	8	
6	Physics	3	3	6	7	
7	Geography	1	4	5	5	
8	History	2	4	6	5	
9	CRE	0	5	5	7	
10	Business studies	2	3	5	4	
11	Agriculture	1	1	2	4	
12	Home science	0	1	1	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	5	
	Total	**30**	**62**	**92**		

In this year, the school had 92 teachers out of which the board employed 30 teachers and 62 TSC employed teachers while the number of students were 2,558 translating to teacher student ratio of 1:28.

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

a. **Retired teachers**

I. **Name:** Josephat Nyongesa. **TSC No:** 273355 **Subject:** History/CRE

II. **Name:** Patrick Okanga. **TSC No:** 214041 **Subject:** Music/History

Summary Report of the Performance of the School (Continued)

b. **Newly recruited teachers**

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

c. **Teachers transferred to other schools**

i. **Name:** Fredrick Keya. **TSC No:** 359576 **Subject:** Eng/Literature.

d. **Teachers transferred to school from other schools.**

i. **Name:** Byatta Michael. **TSC No:** 604733. **Subject.** Eng/Literature.

ii. **Name:** Jennifer Ashene. **TSC No.** 335364. **Subject.** Kiswahili/CRE

c) **Mean score in the *2021* KCSE**:

S/No	Year	2021	2020	2019	2018
	No. of candidates	551	475	441	424
	C+ and above	456	447	298	220
	Technical and vocational trainings	87	27	184	184
	Mean score	8.034	9.00	7.456	6.643
	Deviation	-0.696	+1.544	+0.813	-0.052

d) **Number of Candidates in the 2021 KCSE:**

Year	2021	2020	2019	2018
No. of candidates	551	475	441	424

e) **Capacity of the school**:

SNO	ITEM	NUMBER	Capacity	Expected	Shortfall

1	Students	2,258	2,558		
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	43	60	51	8
13	Dormitories	30	2,400	31	1

f) Development projects carried out by the school:

The school development project undertaken and ongoing were as follows

Projects	Source of fund	Status	Initial cost	Amount spent	Expected completion time
Construction of two-story building of fifteen classrooms and fifteen toilets.	GOK Parents	Completed.	40.5M	32,704,775.70	Completed.
Perimeter Wall phase-1(front Phase of the School)	Parents & M I Funds	Completed	8,192,105.60	1,639,581.50	Completed
Perimeter wall Phase - 2 (550 metres)	Parents& M&I FUNDS	98% Completion	10,839,115.40	10,729,855.00	August-2022
Multipurpose Hall	GOK-M&I Funds	76.54% Completion	11,175,653.55	8,554,588.00	July 2022

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School Principal

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN.................
P.O. Box PRIVATE BAG, BUTERE

III. 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 30th June, 2022, and of the school's financial position as at that date.

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Name: Ms. Hellen Wasilwa
Designation: Chairman, School Board of Management
Date: 20/09/2024

....

Name: Ms. Jenipher 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

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN..............
P.O. Box PRIVATE BAG, BUTERE

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON BUTERE GIRLS' HIGH SCHOOL OR THE YEAR ENDED 30 JUNE, 2022 – KAKAMEGA COUNTY

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 20, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and 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, 2022 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

Long Outstanding Trade Payables

Included in the statement of financial assets and liabilities as of 30 June, 2022 is the account payables balance of Kshs.32,172,051 out of which a total of Kshs.10,300,233 were long-outstanding trade creditors and have been due for over one (1) year.

In the circumstances, the existence, accuracy, completeness and recoverability of the long outstanding accounts payables 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 receipts' final budget and actual on comparable basis of Kshs.245,672,500 and Kshs.176,946,072 respectively, resulting to an under-funding of Kshs.68,726,406 or 72% of the budget. Similarly, the School spent Kshs.213,506,471 against actual receipts of Kshs.245,672,500 resulting to an under-utilization of Kshs.32,166,029 or approximately 87% 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 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. Failure to Prepare an Annual Procurement Plan

During the year under review, the School incurred a total expenditure of Kshs.256,468,470. As disclosed in Note 5 on tuition of Kshs.8,201,916, operations Note 6 Kshs.44,245,852.65 and boarding and school fund payments Note 7 of Kshs.204,020,701.45. However, there was no evidence that the School prepared a Procurement Plan as required by Regulation 40. (1) of the Public Procurement and Asset Disposal Regulations, 2020.

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

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

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

i. Statement of budget versus actual amounts – no explanations for underutilization (below 90%) and overutilization above 100%) in the financial statement.

ii. Figures reported in the financial statements should be rounded off to the whole number.

iii. Budget utilization difference in the statement of budgeted versus actual amounts casted downwards and found to be incorrect.

iv. There is a variance in the figures reported in Note 6 and Note 7 as acquisition of assets.

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

4. 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	Deficit (Kshs)
7/7/2021	5,913,540	1,057,500	5,000,000	-3,942,500
8/3/2021	6,979,500	3,102,000	3,102,000	0
8/10/2021	6,460,626	2,727,000	2,727,000	0
6/1/2022	4,703,151	1,134,000	5,000,000	-3,866,000
20/4/2022	6,763,537	2,289,000	2,289,000	0

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.204,020,701 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.321,100 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.321,100 could not be confirmed.

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

During the year, the School received funds totalling Kshs.6,354,832 for the procurement of uniforms and engaged suppliers to provide these uniforms. However, the School paid Kshs.6,128,763 to the suppliers during the year under review, resulting in an unpaid balance of Kshs.226,069.

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. Failure to Prepare School Improvement Plan

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

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

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 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 Audit Committee

Although the Audit Committee had been established, the Committee have failed to meet at least once every four months as required by the law.

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

2. 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.

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

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

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 October, 2024

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	7,426,282.00	2,748,967.00
Capitation grants for operations	2	35,370,032.00	17,713,530.00
School fund income- parents' contributions	3	162,204,170.00	56,638,429.00
School fund income- other receipts	4	51,560,731.00	11,079,747.00
Proceeds from borrowings			-
Total Receipts		**256,561,215.00**	**88,180,673.00**
Payments			
Payments for tuition	5	8,201,916.00	3,443,811.00
Payments for operations	6(a)	20,224,762.00	11,091,878.00
Payment for operations (Asset acquisition)	6(b)	56,725,867.00	19,741,158.00
Boarding and school fund payments	7	171,315,925.00	51,521,793.00
Total Payments		**256,468,470.00**	**85,798,640.00**
Surplus/Deficit		**92,745.00**	**2,382,033.00**

The school 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

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN..................
P.O. Box PRIVATE BAG, BUTERE

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	5,604,247.00	10,704,155.00
Cash balances	9	4,355.00	23,906.00
Short term investment	10	-	-
Total cash and cash equivalent		**5,608,602.00**	**10,728,061.00**
Account's receivables	11	97,057,669.00	96,466,748.00
Total financial assets		**102,666,271.00**	**107,194,809.00**
Financial liabilities			
Accounts payables	12	(32,172,051.00)	(36,802,729.00)
Net financial assets		**70,494,220.00**	**70,392,080.00**
Represented by			
Accumulated fund b/fwd	13	70,401,475.00	68,010,046.00
Surplus/deficit for the year		92,745.00	2,382,033.00
Net financial position		**70,494,220.00**	**70,392,080.00**

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

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN.....................
P.O. Box PRIVATE BAG, BUTERE

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022 Kshs	2020-2021 Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	7,426,282.00	2,748,967.00
Capitation grants for operations	2	35,370,032.00	17,713,530.00
School fund income- parents contributions/ fees		209,009,801.00	36,549,136.00
School fund income- other receipts	4	51,560,731.00	24,177,721.00
Total receipts		**303,366,846.00**	**81,189,354.00**
Payments			
Payments for tuition	5	8,201,916.00	3,443,811.00
Payments for operations	6(a)	20,224,762.00	11,091,878.00
Boarding and school fund payments		223,343,155.00	62,045,613.00
Total payments		**(251,769,833.00)**	**(76,581,302.00)**
Net cash flow from operating activities		**51,597,013.00**	**4,608,052.00**
Cashflow from investing activities			
Proceeds from sale of assets			-
Acquisition of assets	6(b)	(56,725,867.00)	(19,741,158.00)
Proceeds from investments			-
Purchase of investments			-
Net cash flows from investing activities		**(56,725,867.00)**	**(19,741,158.00)**
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			-
Repayment of principal borrowings			-
Net cash flow from financing activities			-
Net increase in cash and cash equivalents		**(5,128,854.00)**	**(15,133,106.00)**
Cash and cash equivalent at beginning of the year	13	**10,737,455.00**	**25,861,166.00**
Cash and cash equivalent at end of the year	8&9	**5,608,601.00**	**10,728,060.00**

(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).

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	15,540,000.00	-	15,540,000.00	7,426,282.40	8,113,717.60	47%
Chalks						
Exams And Assessment						
Teachers Guides						
(2) Capitation Grant on Operations						
Personnel Emoluments						
Repairs And Maintenance	18,750,000.00	-	18,750,000.00	11,093,000.00	7,657,000.00	59%
Local Transport / Travelling						
Electricity And Water						
Medical	5,000,000.00	-	5,000,000.00	457,800.00	4,542,200.00	9%
Administration Costs						
Activity	5,625,000.00	-	5,625,000.00	-	5,625,000.00	0

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity						
Smasse	500,000.00	-	500,000.00	0	500,000.00	0
Other voteheads(PE,LTT,ADM,EWC)	35,250,000.00	-	35,250,000.00	20,819,232.00	14,430,747.00	59%
(3) Fees Charged on Parents						
Personnel Emoluments						
Repairs And Maintenance	7,500,000.00	-	7,500,000.00	7,319,571.00	180,429.00	97%
Local Transport / Travelling						
Electricity And Water						
Medical						
Administration Costs						
Activity	2,995,000.00	-	2,995,000.00	2,656,331.00	338,669.00	88%
Smasse						
Fee On Boarding Equipment and Stores	93,507,500.00	-	93,507,500.00	72,530,832.15	20,976,667.85	77%
Other voteheads(PE,LTT,ADM,EWC)	61,005,000.00	-	61,005,000.00	60,129,043.00	875,957.00	98%
Other Income						
Rent Income	375,600.00		375,600.00	171,100.00	204,500.00	45%
Income From Farming Activities	0		0	910,260.00	0	
P A funds	15,000,000.00		15,000,000.00	13,826,189.00	1,173,811.00	92%
Tender	0		0	76,000.00	0	
Income From Bus Hire						
Fee For Hire of Ground And						

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Equipment						
Interest Income						
Income From Any Other Investment						
Total Income	**261,048,100.00**	**-**	**261,048,100.00**	**197,415,640.00**	**64,618,698.00**	**75%**
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	15,540,000.00	-	15,540,000.00	8,200,068.00	7,339,932.00	52%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges						
(2) Expenditure For Operations						
Personnel Emoluments						
Repairs, Maintenance & Improvements	18,750,000.00	-	18,750,000.00	16,118,000.00	2,632,000.00	86%
Local Transport / Travelling						
Electricity, Water and						

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Conservancy						
Medical	5,000,000.00	-	5,000,000.00	247,780.00	4,752,220.00	4%
Administration Costs						
Activity Expenses	4,695,800.00	-	4,695,800.00	323,215.00	4,372,585.00	6%
Gratuity						
Smasse	500,000.00	-	500,000.00	0	500,000.00	0
Other voteheads (PE,LTT,ADM,EWC)	31,236,358.00	-	31,236,358.00	19,653,767.15	11,582,590.85	63%
(3) Expenditure For School Fund						
Personnel Emoluments						
Repairs, Maintenance and Improvements	7,500,000.00	-	7,500,000.00	6,615,385.00	884,615.00	88%
Local Transport / Travelling						
Electricity, Water and Conservancy						
Medical Expenses						
Administration Costs						
Activity	2,444,500.00	-	2,444,500.00	1,266,663.00	1,177,837.00	51%
Gratuity						
Lunch Programme						
Boarding Equipment and Stores	98,787,618.00	-	98,787,618.00	65,837,001.00	32,950,617.00	66%
Expenditure For Income Generating Activity						
Other voteheads (PE,LTT,ADM,EWC)	58,731,224.00	-	58,731,224.00	54,643,023.95	4,088,200.05	93%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
P A Funds	15,000,000.00		15,000,000.00	12,998,852.00	2,001,148.00	86%
Tender	0		0	102,000.00	0	0
Rent Expenses	375,600.00		375,600.00	94,370.00	281,230.00	25%
Farm	0		0	879,500.00	0	0
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets	18,750,000.00	-	18,750,000.00	40,607,867.00	(13,954,775.70)	216%
Totals	**277,311,100.00**	**0**	**277,311,100.00**	**227,587,492.00**	**58,608,199.00**	**82%**

IX. 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 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*.

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.

Significant Accounting Policies (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	7,426,282.00	2,748,967.00
Chalks		
Exams And Assessment		
Teachers Guides		
Total	**7,426,282.00**	**2,748,967.00**

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	9,289,530.00
Repairs And Maintenance	11,093,000.00	8,424,000.00
Transition improvement grant	3,000,000.00	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	457,800.00	-
Administration Costs	-	-
Activity	-	-
Other votes	20,819,232.00	-
Total	**35,370,032.00**	**17,713,530.00**

3 Parents Contribution/Fees – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	9,814,341.00
Repairs and maintenance	9,302,971.00	2,921,212.00
Local transport / travelling	-	1,147,416.00
Electricity and water	-	6,061,660.00
Fee On Boarding Equipment and Stores	82,474,902.00	33,759,259.00
Administration costs	-	2,343,392.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Activity	3,692,221.00	591,149.00
Other votes	66,734,076.00	-
Total	**162,204,170.00**	**56,638,429.00**

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Rent Income	393,450.00	110,150.00
Income From Farming Activities	910,260.00	411,215.00
Income From Bus Hire	-	-
Loan from KCB	30,000,000.00	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Refund for school uniforms	6,354,832.00	-
Parents Association fund	13,826,189.00	10,513,382.00
Tender fees	76,000.00	45,000.00
Total	**51,560,731.00**	**11,079,747.00**

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Teaching / Learning Materials	8,200,068.00	3,442,575.00
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	1,848.00	1,236.00
Total	**8,201,916.00**	**3,443,811.00**

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022 Kshs	2020-2021 Kshs
(a)		
Personnel Emoluments	-	10,691,447.00
Service Gratuity	-	-
Administration Cost	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	-	396,255.00
Activity Expenses	323,215.00	1,500.00
Smasse	-	-
Insurance Cost	247,780.00	-
Other votes	19,653,767.15	-
Bank Charges	0	2,676.00
TOTAL OPERATION PAYMENTS	**20,224,762.00**	**11,091,878.00**
(b)		
Bank charges	6,298.00	
Acquisition Of Assets	56,719,569.00	19,741,158.00
TOTAL INFRUSTRUCTURE PAYMENTS	**56,725,867.00**	**19,741,158.99**

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	5,585,390.00
Parents association funds	12,998,852.00	
Other voteheads	58,665,851.95	
Activity	1,266,663.00	
Refund on school uniforms	6,128,763.00	
Service Gratuity	-	
Repairs And Maintenance & Improvements	10,092,060.00	1,910,715.00
Local Transport / Travelling	-	891,860.00
Electricity And Water	-	8,839,538.00
Medical Expenses	-	-
Administration Costs	-	3,199,740.00
Bank Charges	-	-
Tender expenses	102,000.00	-
Expenses On Income Generating Activities	879,500.00	351,165.00
Fee On Boarding Equipment and Stores	74,484,861.00	30,743,385.00
Rent Expenses	94,370.00	
Insurance Cost (*Life Property*)	-	
Loan Principal Repayment	4,080,293.70	
Loan Interest Repayment	2,522,711.10	
Total	**171,315,925.00**	**51,521,793.00**

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1105083667	716,479.82	398,663.42
Operations Account	1105088464	296,432.98	2,177,920.13
School Fund Account/Boarding	1105851346	1,983,235.88	2,221,297.08
Savings Account	0680297070835	2,042,388.20	266,651.20
Parent Association Development Account	0680267487051	438,177.95	904,224.95
Income Generating Activities Account	-	-	-
Infrastructural Account	1216561966	127,532.20	4,735,398.40
Total		**5,604,247.00**	**10,704,155.00**

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	4,355.00	23,906.00
Total	**4,355.00**	**23,906.00**

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	**-**	**-**

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	95,000,809.00	94,312,888.00
Other Non-Fees Receivables	2,024,860.00	2,024,860.00
Salary Advances	1,000.00	-
Imprest	31,000.00	129,000.00
Total	**97,057,669.00**	**96,466,748.00**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	24,374,234.00	
Fees Arrears For The Previous Year	986,471.00	20,089,293.00
Fees Arrears For Prior Periods (Over Two Years)	69,640,103.60	74,223,594.60
Total	**95,000,809.00**	**94,312,888.00**

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	**26,447,596.00**	30,332,796.00
Prepaid Fees	4,296,358.00	3,611,730.00
Direct deposits	1,428,097.00	2,858,203.00
Retention Monies	-	-
Total	**32,172,051.00**	**36,802,729.00**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	16,147,363.00	
Trade Creditors for The Previous Year	4,843,747.00	14,337,105.00
Trade Creditors for Prior Periods (Over Two Years)	5,456,486.00	15,995,691.00
Total	**26,447,596.00**	**30,332,796.00**

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022 Kshs	2020-2021 Kshs
Bank Balances	10,704,155.00	25,799,598.33
Cash Balances	23,906.00	61,568.75
Short Term Investments	9,395.00	9,394.65
Receivables	96,466,748.00	79,909,521.80
Payables	(36,802,729.00)	(37,770,037.04)
Total	**70,401,475.00**	**68,010,046.00**

Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	30,000,000.00	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	**30,000,000.00**	**-**

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
CATTLE		-	-
Buls	5	200,000.00	140,000.00
Cows	6	330,000.00	390,000.00
Heifers	5	225,000.00	180,000.00
Calves	5	125,000.00	50,000.00
Trees	500	2,125,000.00	2,125,000.00
PIGS			
Sow(female)	26	338,000.00	-
Boar (male)	7	112,000.00	-
Piglet	20	60,000.00	-
PAULTRY			
Layers	350	227,000.00	-
Total		**3,742,000.00**	**2,885,000.00**

16 **Borrowings**

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	0.00	-
Borrowings during the year	30,000,000.00	-
Repayments of during the year	4,080,294.00	-
Balance at end of the year	**25,919,706.00**	-

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	1,017.00	7,252.00
Stock/ inventory purchased during the year	36,391,300.00	113,168.00
Stock/ inventory issued during the year	(34,439,617.00)	(119,403)
Balance at end of the year	**1,952,700.00**	**1,017.00**

18 Progress On Follow Up Of Auditor Recommendations

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

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

Sign and Date
Principal

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN..................
P.O. BOX ... BUTERE

Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. SOLAREEN LIMITED	10,839,115.40	10TH JAN 2022	10,729,855.00	109,260.40		
2. ELDO-ROTSA CONSTRACTION CO LTD	11,175,653.55	15TH DEC 2021	8,554,588	2,621,065.55		
Sub-Total	**22,014,768.95**		**19,284,443.00**	**2,730,325.95**		
Supply Of Goods						
3. Charlotte Iravaya	1,786,050.00	12TH JAN 2022	1,161,250.00	624,800.00		
4. Omollo Janet Owuor	450,000.00	12TH JAN 2022	224,500.00	225,500.00		
5. Eunice Mukoya	2,660,000.00	12TH JAN 2022	1,590,000.00	1,070,000.00		
6. Somuelac General Supplies	320,000.00	12TH JAN 2022	0	320,000.00		
7. Merceline Awuor Oduor	250,000.00	12TH JAN 2022	0	250,000.00		
8. Florence Owuor	1,324,000.00	12TH JAN 2022	500,000.00	824,000.00		
9. Purve Sales	6,476,675.00	12TH JAN 2022	3,000,000.00	3,476,675.00		
10. Anne Kataka	1,109,540.00	12TH JAN 2022	609,420.00	500,120.00		
11. Chrispus Mikanda	1,177,100.00	12TH JAN 2022	700,000.00	477,100.00		
12. Joel Munala	2,410,500.00	12TH JAN 2022	1,807,400.00	603,100.00		
13. Valentine Nganyi	57,840.00	12TH JAN 2022	0	57,840.00		
14. Edkolla Investment	1,181,438.00	12TH JAN 2022	600,000.00	581,438.00		

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
15. Vicky Elizabeth Oraro	1,154,740.00	12TH JAN 2022	600,000.00	554,740.00		
16. Royal Iris	735,000.00	12TH JAN 2022	0	735,000.00		
17. Vuma Bio Fuels	1,400,000.00	12TH JAN 2022	500,000	900,000.00		
18. Agness Maloba	1,223,930.00	12TH JAN 2022	710,000.00	513,930.00		
19. George Nasitsi	1,400,000.00	12TH JAN 2022	500,000.00	900,000.00		
20. J-Store Enterprises	495,000.00	12TH JAN 2022	0	495,000.00		
21. Kisumu Modern Electricals	1,205,470.00	12TH JAN 2022	798,500.00	406,970.00		
22. Tabex Construction Engineering	299,800.00	12TH JAN 2022	0	299,800.00		
23. Skylab Enterprises	2,681,850.00	12TH JAN 2022	1,600,000.00	1,081,850.00		
24. Awendo Ebennezzer	1,283,710.00	12TH JAN 2022	650,710.00	633,000.00		
Sub-Total	**31,082,643.00**		**15,551,780.00**	**15,530,863.00**		
Supply Of Services						
25. Kisumu ICT Solution Teknologies	1,893,550.00	12TH JAN 2022	1,659,050.00	234,500.00		
26. Jims Exhauster	778,000.00	12TH JAN 2022	708,000.00	70,000.00		
27. Lexide Technologies	1,942,000.00	12TH JAN 2022	1,630,000.00	312,000.00		
Sub-Total	**4,613,550.00**		**3,997,050.00**	**616,500**		
Grand Total	**57,710,961.95**		**38,833,273.00**	**18,877,688.95**		

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Number/Size	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
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 xiii	368,781,200.00	0	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	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
ICT Equipment, And Other ICT Assets	Internet Wi-fi Device	1,200,000.00	0	0	1,200,000.00
Bakery	1	3,709,000.00	0	0	3,709,000.00
Posho Mil	1	180,000.00	0	0	180,000.00
Heritage And Cultural Assets	0		0	0	0

Asset Class	Number/Size	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Intangible Assets- Soft Ware	0		0	0	0
Total		**420,165,200.00**	0	0	**420,165,200.00**

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

2021-2022 FEES ARREARS ANNALYSIS AS PER VOTE HEAD

SNO	VOTE HEAD	AMOUNT
1	BOARDING	9,944,070.00
2	REPAIR MAINTENANCE AND IMPROVEMENT	1,983,400.00
3	ACTIVITY	1,035,890.00
4	OTHER VOTE HEADS (LT&T,EW&C, ADM, P/EMOL)	6,605,033.00
5	ARREARS 2021 AND BACK	4,583,491.00
	TOTAL	**24,151,884.00**

Prepared By:

Alison Owino
School Bursar

BUTERE GIRLS' HIGH SCHOOL
20 SEP 2024
SIGN.........
P.O. Box PRIVATE BAG, BUTERE

Confirmed by:-

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

BUTERE GIRLS HIGH SCHOOL
WORKING TO FINANCIAL STATEMENTS
AS AT 30TH JUNE 2023
APPENDIX 1

	PAYMENTS				RECEIPTS			
VOTEHEAD AND ACOUNTS	CREDITORS 22/23	PAYMENTS	***NOTE***	**TO F-STATEMENT**	ARREARS 22/23	RECEIPTS	***NOTE***	**TO F-STATEMENT**
TUITION ACCOUNT			*6*				*1*	
Teaching and Learning	-	8,537,521.00		**8,537,521.00**	-	6,991,438.00		**6,991,438.00**
Bank Charges	-	4,626.00		**4,626.00**	-			-
OPERATIONS ACCOUNT			*7*					
Medical	-	367,950.00		**367,950.00**	-	511,800.00	*2*	**511,800.00**
Activity	-	2,008,260.00		**2,008,260.00**	-	1,479,087.50		**1,479,087.50**
Other Vote Heads	-	19,025,045.55		**19,025,045.55**	-	18,690,178.85		**18,690,178.85**
GoverNMENT GRANT			*8*					
FOR INFRUSTRUCTURE							*3*	
Maintenance and improvement	-			-	-	10,367,000.00		**10,367,000.00**
NG-CDF and County	-			-	-	3,000,000.00		**3,000,000.00**
Classrooms	-	1,165,151.00		**1,165,151.00**	-			-
Dormitory	(2,500,000+2,992,912)	5,492,912.00		**5,492,912.00**	-			-
Multi-purpose Hall	-	2,400,257.00		**2,400,257.00**	-			-
Furnitures	-	8,206,900.00		**8,206,900.00**	-			-
perimeter wall (phase 2)	-	800,000.00		**800,000.00**	-			-
kitchen shade & pavements	0	742,000.00		**742,000.00**	-			-
BOARDING & SCHOOL FUND			*9*				*4*	
PARENTS CONTRIBUTIONS								
B E S	20,378,773.00	83,365,982.20		**103,744,755.20**	20,177,404.00	89,144,800.00		**109,322,204.00**
RMI	4,782,527.00	9,743,013.00		**14,525,540.00**	621,481.00	7,034,205.00		**7,655,686.00**
Activity	-	3,578,866.00		**3,578,866.00**		3,373,066.00		**3,373,066.00**
Other voteheads	6,610,744.80	58,415,870.90		**65,026,615.70**	8,596,463.00	61,330,759.00		**69,927,222.00**
P A Expenses	9,899,760.00			**9,899,760.00**		46,185,307.00		**46,185,307.00**
SCHOOL FUND MISCELINEOUS							*5*	
INCOME								
Farm	-	2,938,576.00		**2,938,576.00**		3,248,920.00		**3,248,920.00**
Tender	-	32,000.00		**32,000.00**		83,000.00		**83,000.00**
Rent	-			-	191,750.00	283,850.00		**475,600.00**
Loan principle	-	5,127,995.25		**5,127,995.25**				-
Furnitures	-			-		56,590.00		**56,590.00**
Uniform	-	3,828,648.00		**3,828,648.00**	-	6,445,449.00		**6,445,449.00**
Litergy/Students ID	-			-		6,450.00		**6,450.00**
SMASSE	-	7,650,597.00		**7,650,597.00**		7,892,215.00		**7,892,215.00**
Loan Interest	-	3,156,504.45		**3,156,504.45**				-
Bank Charges	(4,746 + 6,300 + 1,325)			**12,371.00**				-

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
AS AT 30TH JUNE 2023

SCHOOL FUND INCOME-PARENTS CONTRIBUTION/FEES

VOTEHEAD AND ACOUNTS	L/F NO	PAYMENTS	RECEIPTS
B E S	1	83,365,982.00	89,144,800.00
RMI	2	9,743,013.00	7,034,205.00
ACTIVITY	3	3,578,866.00	3,373,066.00
OTHER VOTEHEADS	4	58,415,871.00	61,330,759.00
ARREARS	5		18,685,659.00
PREPAYMNT	6	6,854,839.00	12,925,361.00
DIRECT DEPOSITS	13	34,205,762.00	33,822,523.00
ADVANCE	14	397,000.00	351,000.00
SUNDRY CR-2022& BACK	15	19,373,580.00	
LOAN REPAYMENT	25	8,284,500.00	
IMPREST	32	-	31,000.00
P A FUND		12,758,539.00	19,409,183.00
NG-CDF FUND			3,000,000.00
BANK CHARGES(CDF& INFR A/C)		6,071.00	
FIGURES TO CASHFLOW STATEMENT		**236,984,023.00**	**249,107,556.00**

SCHOOL FUND INCOME-MISCELINEOUS INCOME

RENT	24		475,600.00
FARM	25	2,938,576.00	3,248,920.00
FURNITURE	26		56,590.00
UNIFORM	27	3,828,648.00	6,445,449.00
LITERGY/STUDENTS ID	29		6,450.00
SMASSE	31	7,650,597.00	7,892,215.00
TENDER	32	32,000.00	83,000.00
FIGURES TO CASHFLOW STATEMENT		**14,449,821.00**	**18,208,224.00**

NOTE:

FIGURES TO CASH FLOW STATEMENT SCHOOL FUND RECEIPT.

1) Working table 1 school fund parents contribution	***249,107,556.00***
2) Working table 2 school fund miscelineous income	***18,208,224.00***

FIGURES TO CASHFLOW STATEMENT SCHOOL FUND PAYMENTS

Working table 1-school fund parents contribution add to working table 2 miscelineous income.	***251,433,844.00***

APPENDIX 3.

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
1.	Teaching & Learning Materials	As per attached list of materials or items in the budget document	As per attached list of materials 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	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	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	21,700,0000.00	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	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 Direct procurement	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 Days & Dates of the event /activity	As per set Days & Dates of the event /activity	As per set Days & Date of the event /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	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	1 Year	30/6/2024

		budget document	budget document		Parent Funding		Variance 0								
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 document	Restricted tendering Direct procurement	National Government /FSE Fund Parent Funding	25,238,288.00	Planned Days **48 weeks** Actual Days **48 weeks** Variance -	As per monthly bills/as per occurents of activity	As per monthly bills/as per occurents of activity	As per monthly bills/as per occurents of activity	As per monthly bills/as per occurents of activity	As per monthly bills/as per occurents of activity	As per monthly bills/as per occurents of activity	1 Year	30/6/20:
7.	Activity	As per attached list of items in the budget document	As per attached list of items in the budget document	Restricted tendering Open Tender	National Government /FSE Fund Parent Funding	7,140,300.00	Planned Days **41 weeks** Actual Days **41 weeks** Variance -	27/7/2023 As per the occurrence of co-curriculum activity competitions	18/8/2023 As per the occurrence of co-curriculum activity competitions	20/9/2023 As per the occurrence of co-curriculum activity competitions	20/9/2023 As per the occurrence of co-curriculum activity competitions	20/9/2023 As per the occurrence of co-curriculum activity competitions	20/9/2023 As per the occurrence of co-curriculum activity competitions	1 Year	30/6/2024
8.	Personal Emoluments	As per attached list of items in the budget document	As per attached list of items in the budget document	Restricted tendering Open Tender	National Government/ FSE Fund Parent Funding	35,534,720.00	Planned Days **48 weeks** Actual Days **48 weeks** Variance -	As per the monthly bills and salaries	As per the monthly bills and salaries	As per the monthly bills and salaries	As per the monthly bills and salaries	As per the monthly bills and salaries	As per the monthly bills and salaries	1 year	30/6/2024
9.	Medical Insurance	As per attached list of items in the budget document	As per attached list of items in the budget document	Request for Quotation Direct Procurement Restricted tendering	National Government / FSE Fund Parent Funding	6,200,000.00	Planned Days 41 weeks Actual Days 41 weeks Variance -	27/7/2023	18/8/023	20/9/2023	20/9/2023	20/9/2023	20/9/023	1 Year	30/6/2024
							Planned Days	As per set time of	As per set time of	As per set time of	As per set time of	As per set time of	As per set time of	1 Year	30/6/2024

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

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

Countersigned by: Finance Officer ALISON OWINO **Sign**____ **Date** 16/9/2024.

Approved by: B.O.M SEC/PRINCIPAL Omondi Jennipher **Sign**____ **Date** 16/9/2024

X4

Name of [illegible] Butere Girls' High School Project [illegible] Procurement [illegible] 2025

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 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 s	Open tendering	National Government/ FSE Fund	10,774,400.00	Planned Days **41 Weeks** Actual Days **41 Weeks** Variance **0**	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
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 **41 Weeks** Actual Days **41 Weeks** Variance **0**	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025
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 **As per agreement** Actual Days **As per agreement** Variance -	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year As per agreement Specified time frame	As per specified time frame in the agreement
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 documents	Restricted tendering Direct procurement	National Government/ FSE Fund Parent Funding	9,535,400.00	Planned Days **As per set Days** Actual Days **As per set Dates** Variance **As per set Days & Dates**	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
5.	Administration	As per attached list of	As per attached list of	Open Tender	National Government /FSE Fund	17,631,085.00	Planned days **41 weeks** Actual Days	12/7/2024	2/8/2024	6/8/2024	6/8/2024	6/8/2024	6/8/2024	1 Year	30/6/2025

		items in the budget document	items in the budget documents		Parent Funding		41 weeks Variance 0							
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 Direct procurement	National Government /FSE Fund Parent Funding	22,704,084.00	Planned Days **48 weeks** Actual Days **48 weeks** Variance -	As per monthly bills As per monthly bills/occurents of activity	12/7/024 As per monthly bills/ occurrence of activity	2/8/024	6/8/024	6/8/024	6/8/024	1 Year	30/6/025
7.	Activity	As per attached list of items in the budget document	As per attached list of items in the budget documents	Restricted tendering Open Tender	National Government /FSE Fund Parent Funding	6,067,900.00	Planned Days **41 weeks** Actual Days **41 weeks** Variance -	12/7/2024 As per the occurrence of co-curriculum activity competitions	2/8/2024 As per the occurrence of co-curriculum activity competitions	6/8/2024 As per the occurrence of co-curriculum activity competitions	6/8/2024 As per the occurrence of co-curriculum activity competitions	6/8/2024 As per the occurrence of co-curriculum activity competitions	6/8/2024 As per the occurrence of co-curriculum activity competitions	1 Year	30/6/2025
8.	Personal Emoluments	As per attached list of items in the budget document	As per attached list of items	Restricted tendering Open Tender	National Government/ FSE Fund Parent Funding	24,689,434.00	Planned Days **48 weeks** Actual Days **48 weeks** Variance -	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
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 Direct Procurement	National Government / FSE Fund Parent Funding	5,200,000.00	Planned Days 41 weeks Actual Days 41 weeks Variance -	12/7/024	2/8/024	6/8/024	6/8/024	6/8/024	6/8/024	1 year	30/6/2025

			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 days** Actual Days **As per set days** Variance **N/A**	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
Total						**203,298,500.00**									

Prepared by:

Head of the Procurement Function: COLLINS NASENGO **Sign** ______ **Date** 16/9/2024

Countersigned by: Finance Officer ALISON OWINO **Sign** ______ **Date** 16/9/2024.

Approved by (B.O.M SEC/PRINCIPAL) Omondi Jennipher **Sign** ______ **Date** 16/9/24