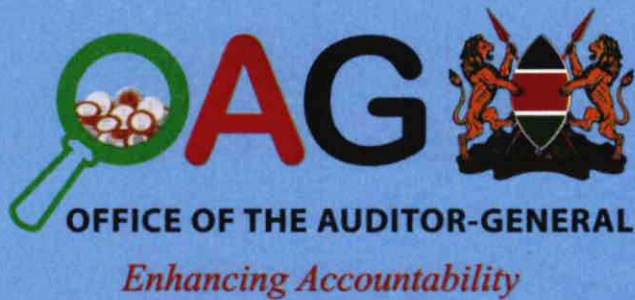


REPUBLIC OF KENYA



REPORT

PARLIAMENT
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LIBRARY

OF

THE AUDITOR-GENERAL

ON

BUTERE GIRLS' HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

KAKAMEGA COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	DAY: Tuesdays
TABLED BY:	Hon. Owen Baya, MP Deputy Majority Leader
CLERK-AT THE-TABLE:	Gertrude Chebet

Revised 30th June 2021



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

27 SEP 2024

RECEIVED

**BUTERE GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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 2,280 number of students as at 30th June 2021. It has 40 streams and 88 teachers of which 26 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Grace Nyongesa	Chairperson	23/4/2019
2	Jennifer 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

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 infrastructure Committee	Mr.Lawrence Omuhaka	Chairman	
		Mr. Christopher Shihundu	Member	1 out of 1
		Prof.Peter Odera	Member	1 out of 1
		Grace Nyongesa	Member	1 out of 1
		Jennipher Omondi	Member	1 out of 1
4	Academic Committee	Charles Chweya	Member	1 out of 1
		Prof. O. M. J. Nandi	Chairman	1 out of 1
		Mr. William Adhoch	Member	1 out of 1
		Dr. Joyce Obuoyo	Member	1 out of 1
		Rev. Jemima Maina	Member	1 out of 1
		Mrs. Jennipher Omondi	Member	1 out of 1

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		Mr. Charles Chweya	Member	1 out of 1
		Dr. Joyce Obuoyo	Chairperson	1 out of 1
		Dr. Edwin Baraza	Member	1 out of 1
		Mrs. Grace Nyongesa	Member	0 out of 1
		Rev. Jemima Maina	Member	1 out of 1
		Mrs. Jennipher Omondi	Membe	1 out of 1
6	Discipline and welfare Committee			
		Dr. Edwins baraza	Chairperson	3 out of 4
		Ms. Grace Nyongesa	Member	2 out of 4
		Mr. William Adhoch	Member	4 out of 4
		Mr. Charles Chweya	Member	4 out of 4
7	Adhoc Committee (C B A COMMITTEE)	Mr. Lawrence Omuhaka	Member	2 out of 4
		Ms. Jennipher Omondi	Member	4 out of 4

(d) School operation Management

For the financial year ended 30th June 2021 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/ID NO.
1	Principal	Mrs. Jennipher Omondi	347156
		Mrs. Esther Serem	351657
2	Deputy Principals	Mrs. Rosemary Kembu	321926
3	School Bursar	Mr. Alison Owino	27398457

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

The following are 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	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Tuition	-694,844.00	-603,127.00	-289,733.00	- 1,002,606.00
2	Operation	-13,119,506.00	-2,779,823.00	4,847,062.00	5,168,998.00
3	School fund	16,196,383.00	11,918,456.00	5,666,996.00	- 5,168,998.00
4	Infrastructure	0.00	-5,284,002.00	7,880,000.00	0.00
	Total	2,382,033.00	3,251,503.00	18,104,324.50	- 3,416,200.00

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

S/NO	ACCOUNTS	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Tuition	2,748,967.00	3,329,994.00	5,740,261.00	9,251,214.00
2	Operation	17,713,530.00	23,194,620.00	27,745,788.00	22,228,607.00
	Total	20,462,497.00	26,524,614.00	33,486,049.00	31,479,821.00

**BUTERE GIRLS' HIGH SCHOOL
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- Ratio of capitation grant per student over the last three years

S/N O	ACCOUNT S	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Total capitation	20,462,497.0 0	26,524,614.0 0	33,486,049.0 0	31,479,821.0 0
2	No. of students	2,280	2,064	1,955	1,893
	Ratio	1: 8,975.00	1: 12,851.00	1: 17,128.00	1: 16,630.00

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

S/NO	ACCOUNTS	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Boarding account	521,365.00	686,830.00	838,565.00	417,645.00
2					
	Total	521,365.00	686,830.00	838,565.00	417,645.00

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

S/NO	ACCOUNTS	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Tuition	3,443,811.00	3,933,121.00	6,029,994.00	
2	Operation	30,833,036.00	26,484,390.00	17,919,327.00	
3	School fund	51,521,793.00	65,960,788.00	105,823,676.00	
4	Infrastructure	17,743,834.00	13,402,002.00	120,000.00	
	Total	103,542,474.00	109,780,301.00	129,892,997.00	

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

S/NO	ACCOUNTS	2020/2021 (6Months)	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	Debtors	20,089,293.00	20,849,810.00	20,606,713.00	18,764,293.00
2	Creditors	14,337,105.00	16,184,345.00	18,887,405.00	19,118,305.00
	Current ratio	1.40 : 1	1.28 : 1	1.09 : 1	0.98 : 1

Movement of cash and bank balances over the last three years

s/no.	Accounts	2020/2021(six months)		2020		2019	
		cash	bank	Cash	bank	Cash	bank
	Tuition	-	398,663.42	-	125,856.42		
	Operation	-	2,177,920.13	-	92,410.13		
	School fund 1	23,906.00	2,221,297.08	61,568.75	6,102,099.58		
	Infrastructure	-	4,735,398.40	-	19,479,232.20		
	PA account	-	904,224.95	0	292,733.95		
	School fund 2	-	266,651.20	0	1,926.20		
	Totals	23,905.00	10,704,155.00	61,569.00	26,094,258.00		

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	9	
5	Chemistry	4	5	9	9	
6	Physics	3	3	6	9	
7	Geography	1	4	5	5	

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8	History	1	4	5	5	
9	CRE	0	5	5	7	
10	Business studies	2	3	5	4	
11	Agriculture	0	1	1	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	0	1	1	1	
17	Computer studies	0	1	1	5	
	Total	26	62	88	98	

In this year, the school had 88 teachers out of which the board employed 26 teachers and 62 TSC employed teachers while the number of students were 2,280 translating to teacher student ratio of 1:26

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

a. Newly recruited teachers

1. **Name:** Marclus Muchiri **.TSC No:** 869764 **Subject:** Kiswahili / CRE
2. **Name:** Valentine Ngobiro **TSC No:** 746594 **Subject:** Kiswahili / CRE
3. **Name:** James Magamu **TSC No:** 566408 **Subject:** Kiswahili / CRE
4. **Name:** Lillian Mbande **TSC No:** 822857 **.Subject:** Mathematics/ Geography
5. **Name:** Mercy Isenye **TSC No:** 706051 **Subject:** French/ English
6. **Name:** Brian Masoso **.TSC No:** 735540 **Subject:** Kiswahili/ CRE.
7. **Name:** Everlyn Musasia **TSC No:** 689193 **Subject:** Kiswahili/ CRE

b. Teachers transferred to other schools

- 1) **Name:** Joseph Ayoti **TSC No:** 389349 **.Subject:** Mathematics/ Physics
- 2) **Name:** Zephaniah Picho **TSC No:** 348618 **Subject:**
Business/Mathematics

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- 3) **Name:** Patrick Makokha **TSC No:** 464674 **Subject:** Mathematics/Physics
- 4) **Name:** Ezekiel Kochwa **TSC No:** 298682 **Subject:** Mathematics/Business
- 5) **Name:** George Okelo **TSC No:** 634756 **Subject:** English/Literature

c. Teachers transferred to schools from other schools

- 1) **Name:** Beatrice Amudavi **TSC No:** 440861 **.Subject:** English/Literature
- 2) **Name:** Wilberforce Tumaini **TSC No:** 430752 **.Subject:** Mathematics/ Chemistry
- 3) **Name:** Collins Otiende **TSC No:** 563890 **.Subject:** English/Literature
- 4) **Name:** Kembu Roselyn **TSC No:** 321926 **.Subject:** Geography/ CRE

NOTE: No teacher retired from school during this financial period.

b) Mean score in the 2020 KCSE:

Year	2020	2019	2018
No. of candidates	475	441	424
C+ and above	447	298	220
Mean score	9.000	7.456	6.643
Deviation	+1.544	+0.813	-0.052

c) Capacity of the school:

SNO	ITEM	NUMBER
1	Students	2,280
2	Toilets	74 doors
3	Computer Lab	1
4	Science Lab	5
5	Dining Hall	1
6	Home science	1
7	Art room	1

**BUTERE GIRLS' HIGH SCHOOL
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8	Library	1
9	Kitchen	1
10	Administration Block	1
11	Staff room	1
12	Classroom	36

d) Development projects carried out by the school:

The school development project undertaken and on going 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	29.80% Completion	40.58M	12,095,600.00	March 2022
Perimeter Wall phase-1(front Phase of the School. 540 metres)	Parents & M I Funds	98.50% Completion	8,192,105.60	8,070,347.50	March 2022

Joachim

Sign

School Principal



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 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.

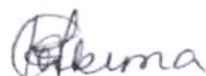
The Board of Management of Butere Girls High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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, 2021, and of the school's financial position as at that date.

Name: Ms. Hellen Wasilwa

Designation: Chairperson, School Board of Management

Sign:

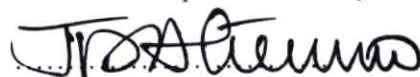


Date: 20/09/2024

Name: Ms. Jennipher Omondi

Designation: School Principal & Secretary to Board of Management

Sign:

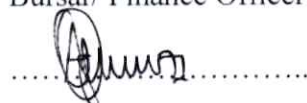


Date: 20/09/2024

Name: Mr. Alison Owino

Designation: Bursar/ Finance Officer

Sign:



Date: 20/09/2024



REPUBLIC OF KENYA

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Enhancing Accountability

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, 2021 – 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 the 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 14 to 31, which comprise the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and

Report of the Auditor-General on Butere Girls' High School for the year ended 30 June, 2021 – 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, 2021 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, 2021 is the account payables balance of Kshs.36,802,729, out of which a total of Kshs.15,995,691 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.

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, 2021 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.85,798,640. As disclosed in Note 5 on tuition of Kshs.3,443,811, operations Note 6 Kshs.30,833,036 and boarding and school fund payments Note 7 of Kshs.51,521,793. 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. 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.74,450 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.74,450 could not be confirmed.

4. Non-Compliance with Guidelines on Board of Management Sitting Allowances

Members of the Board of Management were paid sitting allowances during meetings; however, these rates were not based on any guidelines provided by the Ministry of Education (MOE) or the Salaries and Remuneration Commission (SRC). Additionally, sitting allowances were paid to the secretary of the board and other staff members who, as full-time salaried employees, were not eligible for such payments. Further, the sitting allowances were not supported by signed attendance register for the meetings.

In the circumstances, the School Management was in breach of regulatory requirements.

5. 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 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 Audit Committee had been established, the Executive, Audit and Discipline and Welfare Committees had failed to meet at least once every four (4) months as required by law, in the year under review.

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.

3. Incomplete Employee Bio Data and Weak Payroll Controls

The payroll records lacked essential bio data details for employees, including full names, identification numbers, TSC numbers for BOM teachers, dates of birth, dates of employment, terms of engagement, contract expiration dates, KRA numbers, gender, and ethnicity. These details are critical internal controls to ensure that salaries are paid only to legitimate personnel. Additionally, the personal files of BOM teachers were not updated with important information such as next of kin details, NSSF, NHIF, and bank account information. Further, leave allowances were paid in cash, thereby circumventing the deduction of PAYE.

In the circumstances, the existence of an effective payroll controls mechanism could not be confirmed.

4. Loss of Text Books

Review of School's records revealed that eighty-seven (87) textbooks that had been supplied to the School by the Ministry of Education and had been lent to students had not been returned back to the School library at the time of audit.

In these circumstances, effective internal controls on the management of text books 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 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

11 October, 2024

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,748,967.00	3,329,994.00
Capitation grants for operations	2	17,713,530.00	22,625,167.00
School Fund Income- Parents' Contributions	3	56,638,429.00	73,126,028.00
School Fund Income- Other receipts	4	11,079,747.00	1,358,730.00
Proceeds from borrowings		-	
TOTAL RECEIPTS		88,180,673.00	100,439,919.00
PAYMENTS			
Payments for Tuition	5	3,443,811.00	3,933,121.00
Payments for operations	6(a)	11,091,878.00	17,941,229.00
Payments for operations (Assets acquisition)	6(b)	19,741,158.00	-
Boarding and school fund payments	7	51,521,793.00	63,960,419.00
TOTAL PAYMENTS		85,798,640.00	85,834,769.00
SURPLUS/DEFICIT		2,382,033.00	14,605,150

The school financial statements were approved on _____ 2021 and signed by:

Sign: 

Name: Ms. Hellen Wasilwa

Chair BOM

Date: 20/09/2024

Sign: 

Name: Ms. Jennipher Omondi

School Principal/
Secretary to BOM

Date: 20/09/2024

Sign: 

Name: CPA. Alison Owino

Bursar/Finance Officer

Date: 20/09/2024



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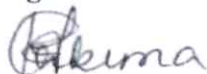
VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	10,704,155.00	
Cash Balances	9	23,906.00	
Short term Investment	10	-	
Total Cash and cash equivalent		10,728,061.00	
Account's receivables	11	96,466,748.00	
TOTAL FINANCIAL ASSETS		107,194,809.00	
FINANCIAL LIABILITIES			
Accounts Payables	12	36,802,729.00	
NET FINANCIAL ASSETS		70,392,080.00	
REPRESENTED BY			
Accumulated Fund b/fwd	13	68,010,047.00	
Surplus for the year		2,382,033.00	
NET FINANCIAL POSITION		70,392,080.00	

The School's financial statements were approved on _____ 2023 and signed by:

Name: Ms. Hellen Wasilwa
Chairperson, BoM

Sign:



Date: 20/09/2024

Name: Ms. Jennipher
 Omondi
*School Principal/Secretary
 to BoM*

Sign: 

Date: 20/09/2024

Name: CPA. Alison Owino
Bursar/Finance

Sign: 

Date: 20.09/2024



BUTERE GIRLS' HIGH SCHOOL
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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,748,967.00	
Capitation grants for operations	2	17,713,530.00	
School fund income- Parents contributions/ fees		49,647,110.00	
School fund income- other receipts	4	11,079,747.00	
Total receipts		81,189,354.00	
Payments			
Payments for Tuition	5	3,443,811.00	
Payments for operations	6(a)	11,091,878.00	
Boarding and school fund payments		62,045,613.00	
Total payments		(76,581,302.00)	
Net cash flow from operating activities		4,608,052.00	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	
Acquisition of Assets	6(b)	(19,741,158.00)	
Proceeds from investments		-	
Purchase of investments		-	
Net cash flows from Investing Activities		(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		(15,133,106.00)	
Cash and cash equivalent at BEGINNING of the year	13	25,861,166.00	
Cash and cash equivalent at END of the year	8&9	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.



VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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		0		0		
Exercise books		0		0		
Laboratory equipment		0		0		
Teaching / learning materials	5,809,250.00	0	5,809,250.00	2,748,967.00	3,060,283.00	47.32%
Chalks		0		0		
Exams and assessment		0		0		
Teachers guides		0		0		
TOTAL						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments		0				
Repairs and maintenance	4,750,000.00	0	4,750,000.00	8,424,000.00	(3,674,000.00)	177.35%
Local transport / travelling		0		0		
Electricity and water		0		0		
Medical	1,900,000.00	0	1,900,000.00	0	1,900,000.00	0%
Administration costs		0		0		
Activity		0		0		
Gratuity		0		0		
SMASSE	190,000.00	0	190,000.00	0	190,000.00	0%

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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
Other voteheads	8,930,000.00	0	8,930,000.00	9,289,530.10	(359,530.10)	104.03%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments						
Repairs and maintenance	2,533,650.00	0	2,533,650.00	1,452,312.00	1,081,338.00	57.32%
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity	1,009,850.00	0	1,009,850.00	355,349.00	654,501.00	35.19%
Other Vote heads	25,734,550.00	0	25,734,550.00	13,261,811.00	12,472,739.00	51.53%
Fee on Boarding				21,479,664.00		
Equipment and Stores	38,487,350.00	0	38,487,350.00		17,007,686.00	55.81%
OTHER INCOME						
Rent income	187,800.00	0	187,800.00	135,950.00	51,850.00	72.40%
Income from farming activities	0	0	0	411,215.00	0	0
P A funds	11,400,000.00	0	11,400,000.00	10,513,382.00	886,618.00	92.20%
Tender	0	0	0	45,000.00	0	0
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	<u>100,932,450.00</u>	0.00	100,932,450.00	68,117,180.10	33,271,484.90	67.48%

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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
<i>(1) EXPENDITURE FOR TUITION</i>						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	5,809,250.00	0	5,809,250.00	3,442,575.00	2,366,675.00	59.26%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges	0	0	0	1,236.00	0	0
<i>(2) EXPENDITURE FOR OPERATIONS</i>						
Personnel emoluments						
Acquisition of Assets	7,283,650.00	0	7,283,650.00	19,741,158.00	12,457,508.00	271.00%
Local transport / travelling						
Electricity, water and conservancy						
Medical	1,900,000.00	0	1,900,000.00	396,255.00	1,503,745.00	20.85%
Administration costs						
Activity Expenses	1,425,000.00	0	1,425,000.00	1,500.00	1,423,500.00	0.11%
Gratuity						
SMASSE	190,000.00	0	190,000.00	0	190,000.00	0%

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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
Other votes (P/EMOL, LT&T, ADM, EW&C)	8,930,000.00	0	8,930,000.00	10,691,447.10	-1,761,447.10	119.72%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	14,968,807.00	0	14,968,807.00	5,585,390.40	9,383,416.60	37.31%
Repairs, maintenance and improvements	2,533,650.00	0	2,533,650.00	640,210.00	1,893,440.00	25.27%
Local transport / travelling	2,136,150.00	0	2,136,150.00	891,860.00	1,244,290.00	
Electricity, water and conservancy	7,925,550.00	0	7,925,550.00	5,033,888.00	2,891,662.00	63.51%
Medical Expenses						
Administration costs	5,105,968.00	0	5,105,968.00	2,203,475.00	2,902,493.00	43.15%
Activity	634,600.00	0	634,600.00	109,540.00	525,060.00	17.26%
Gratuity						
Other Vote Heads						
Boarding Equipment and Stores.	38,487,350.00	0	38,487,350.00	15,574,011.00	22,913,339.00	40.47%
Expenditure for Income Generating(farming)	0	0	0	351,165.00	0	0
Expenses on PA funds	11,400,000.00	0	11,400,000.00	6,864,689.00	4,535,311.00	60.21%
Tender	0	0	0	40,000.00	0	0
Reffunds	0	0	0	969,252.00	0	0
Farm Expenses						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets	-					

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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
TOTALS	108,729,975.00	0	108,729,975.00	72,537,651.50	62,468,992.50	66.70%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Xxx
- ii. Xxx

VIII. 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 2021.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	2,748,967.00	3,329,994.00
Chalks		
Exams and assessment		
Teachers guides		
Total	2,748,967.00	3,329,994.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	9,289,530.10	14,507,167.20
Repairs and maintenance	8,424,000.00	8,118,000.00
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Total	17,713,530.00	22,625,167.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	9,814,341.00	14,843,605.00
Repairs and maintenance	2,921,212.00	3,998,043.00
Local transport / travelling	1,147,416.00	3,148,507.00
Electricity and water	6,061,660.00	8,145,345.00
Fees on Boarding Equipment and Stores	33,759,259.00	37,641,143.00
Administration costs	2,343,392.00	3,732,994.00
Activity	591,149.00	1,616,391.00
Total	56,638,429.00	73,126,028.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
P A funds	10,513,382.00	-
Rent income	110,150.00	671,900.00
Income from farming activities	411,215.00	686,830.00
Tender	45,000.00	
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total	11,079,747.00	1,358,730.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	3,442,575.00	3,930,159.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	1,236.00	2,962.00
Total	3,443,811.00	3,933,121.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
(a)		
Other Vote heads	10,691,447.00	17,031,923.00
Administration Cost	-	-
Electricity and water	-	-
Medical	396,255.00	166,475.00
Activity Expenses	1,500.00	741,595.00
SMASSE	-	-
Bank Charges	2,676.00	1,236.00
TOTAL OPERATIONS PAYMENTS	11,091,878.00	17,941,229.00
(b)		
Acquisition of Assets	19,741,158.00	-
TOTAL INFRASTRUCTURE PAYMENTS	19,741,158.00	-

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	5,585,390.40	12,903,632.70
Service Gratuity	-	-
Repairs and maintenance & Improvements	1,910,715.00	3,060,145.00
Local transport / travelling	891,860.00	1,557,900.00
Electricity and water	8,839,538.00	5,471,877.00
Medical Expenses	-	-
Administration costs	3,199,740.00	7,024,753.00
Lunch Programme	-	-
Bank Charges	-	-
Expenses on Income Generating Activities	351,165.00	702,455.00
Fee on Boarding Equipment and Stores	23,838,696.00	33,239,657.80
P A fund Expenses	6,864,689.00	-
Tender	40,000.00	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
TOTAL	51,521,793.00	63,960,419.00

*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	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		398,663.42	125,856.42
Operations Account		2,177,920.13	92,410.13
School Fund Account/Boarding		2,221,297.08	6,102,099.58
Savings Account		266,651.20	1,926.20
Parent Association Development Account		904,224.95	292,733.95
Income generating activities Account		-	-
Infrastructural Account		4,735,398.40	19,479,232.20
Total		10,704,155.00	26,094,258.00

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	23,906.00	61,569.00
Total	23,906.00	61,569.00

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	0	0
Treasury Bills	0	0
Fixed deposit	0	0
Equity stock	0	0
Other investments	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	94,312,887.60	
Other non-fees receivables	2,024,860.00	2,135,010.00
Salary advances	-	-
Imprest	129,000.00	
Total	96,466,748.00	

[Include an ageing of the fees / non fees arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	20,089,293.00	-
Fees arrears for the previous year	17,980,017.80	20,256,960.00
Fees arrears for prior periods (over two years)	56,243,576.80	56,243,576.80
Total	94,312,888.00	

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	30,332,796.25	
Prepaid fees	3,611,730.00	1,253,368.00
Direct deposits	2,858,202.94	9,535,228.00
Retention monies	-	
Total	36,802,729.00	

[Include an ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	14,337,105.00	
Trade creditors for the previous year	10,703,416.00	16,184,345.00
Trade creditors for prior periods (over two years)	5,292,275.25	8,241,212.00
Total	30,332,796.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	25,799,598.33	0
Cash balances	61,568.75	0
Short Term Investments	9,394.65	0
Receivables	79,909,521.80	0
Payables	(37,770,037.04)	0
Total	68,010,047.00	0

**BUTERE GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle (Bulls)	4	140,000.00	0
Cows	6	390,000.00	0
Heifers	4	180,000.00	0
Calf	2	50,000.00	0
Trees	500	2,125,000.00	0
Total		2,885,000.00	0

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	7,252	0
Stock/ inventory purchased during the year	113,168	0
Stock/ inventory issued during the year	(119,403)	0
Balance at end of the year	1,017	0

**BUTERE GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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)

PUBLIC SECONDARY SCHOOLS –BUTERE GIRLS HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d = a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						Classroom Construction
1. LIVERTECH LIMITED	40,374,595.00	30 TH OCT 2020	12,095,600.00	28,278,995.00		Perimeter Wall construction
2. SOLAREEN LIMITED	8,192,105.60	30 TH OCT 2020	8,070,347.50	121,758.10		
Sub-Total	48,566,700.60			28,400,753.10		
Supply of goods						
3. Benotis Agencies	650,000.00	7 TH JAN 2021	500,000.00	150,000.00		
4. Abinyetu Enterprises	383,800.00	7 TH JAN 2021	252,400.00	131,400.00		
5. Perad (K) LTD	1,622,500.00	7 TH JAN 2021	772,500.00	850,000		
6. Anne Kataka	600,520.00	7 TH JAN 2021	300,000.00	300,520.00		
7. Apic Enterprises	833,770.00	7 TH JAN 2021	700,000.00	133,770.00		
8. Somuelac Gen Enterprises	640,000.00	7 TH JAN 2021	240,000.00	400,000.00		
9. Elians Limited	141,750.00	7 TH JAN 2021	0	141,750.00		
10. Edward Odera	375,000.00	7 TH JAN 2021	200,000.00	175,000.00		
11. Charlotte Iravaya	914,050.00	7 TH JAN 2021	524,750.00	389,300.00		
12. John Munyendo	325,000.00	7 TH JAN 2021	150,000.00	175,000.00		
13. Techstar Office Solutions	156,500.00	7 TH JAN 2021	0	156,500.00		
14. Eunice Mukoya	650,000.00	7 TH JAN 2021	420,000.00	230,000.00		
15. Vicky Elizabeth Oraro	1,200,000.00	7 TH JAN 2021	685,000.00	515,000.00		
16. Sharon Akatsa Kulundu	769,105.00	7 TH JAN 2021	0	769,105.00		
17. Leidzen Arts	1,035,000.00	7 TH JAN 2021	400,000.00	635,000.00		
18. Homstol LTD	937,410.00	7 TH JAN 2021	280,000.00	657,410.00		
19. Joel Munala	1,190,910.00	7 TH JAN 2021	496,510.00	694,400.00		
20. Pamati Ventures	361,500.00	7 TH JAN 2021	0	361,500.00		
21. Omollo Awuor Janet	125,000.00	7 TH JAN 2021	0	125,000.00		
22. Humphrey Rookes Omoro	466,000.00	7 TH JAN 2021	300,000.00	166,000.00		
23. Patrick Okhako	323,300.00	7 TH JAN 2021	0	323,300.00		

**BUTERE GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
24. Gravike General Supplies	126,000.00	7 TH JAN 2021	0	126,000.00		
25. Garrissa Supermarket	135,000.00	7 TH JAN 2021	60,000.00	75,000.00		
26. Skylab Enterprises	2,165,000.00	7 TH JAN 2021	1,520,000.00	645,000.00		
27. Samwel Abulwa Ndekwa	626,000.00	7 TH JAN 2021	269,000.00	357,000.00		
28. Chrispus Mukanda	1,113,400.00	7 TH JAN 2021	443,400.00	670,000.00		
29. Interpoint Sales	53,000.00	7 TH JAN 2021	0	53,000.00		
30. Mini Bakeries	2,073,314.00	7 TH JAN 2021	1,222,814.00	850,500.00		
31. Festus Migiro Atambo	1,110,150.00	7 TH JAN 2021	555,650.00	554,500.00		
Sub-Total	21,102,979.00			10,810,955.00		
Supply of services						
32. Sunshine Automobiles LTD	1,777,500.00	7 TH JAN 2021	507,000.00	1,270,500.00		
33. Jims Exhauster	730,000.00	7 TH JAN 2021	300,000.00	430,000.00		
34. Megah Signs	73,750.00	7 TH JAN 2021	0	73,750.00		
35. Kisumu ICT Solution Technologies	2,397,950.00	7 TH JAN 2021	1,000,450.00	1,397,500.00		
36. Mosses Ashiona	126,000.00	7 TH JAN 2021	50,000.00	76,000.00		
37. Ekeru Jiko Sales	345,000.00	7 TH JAN 2021	200,000.00	145,000.00		
38. Cyber School Technologies	133,400.00	7 TH JAN 2021	0	133,400.00		
Sub-Total	5,583,600.00			3,526,150.00		
Grand Total	75,253,279.60			42,737,858.10		

PUBLIC SECONDARY SCHOOLS – BUTERE GIRLS HIGH SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land (parcel No 500&600)	34,000,000.00	0	0	34,000,000.00
Buildings and structures	304,331,000.00	0	0	304,331,000.00
Motor vehicles	10,600,000.00	0	0	10,600,000.00
Office equipment	2,587,000.00	0	0	2,587,000.00
ICT Equipment, and Other ICT Assets	1,765,000.00	0	0	1,765,000.00
Tools and apparatus	287,000.00	0	0	287,000.00
Textbooks				
Other Machinery and Equipment	1,329,000.00	0	0	1,329,000.00
Heritage and cultural assets	0	0	0	0
Intangible assets- soft ware	0	0	0	0
Total	354,899,000.00	0	0	354,899,000.00



MINISTRY OF EDUCATION

BUTERE GIRLS' HIGH SCHOOL

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JUNE 2021 FEES ARREARS ANNALYSIS AS PER VOTE HEAD

SNO	VOTE HEAD	AMOUNT
1	BOARDING	12,279,595.00
2	REPAIR MAINTENANCE AND IMPROVEMENT	1,468,900.00
3	ELECTRICITY WATER AND CONCERVANCY	2,014,500.00
4	LOCAL TRAVEL AND TOUR	476,500.00
5	ADMINISTRATION	763,542.00
6	ACTIVITY	235,800.00
7	PERSONAL EMOLUMENT	2,850,456.00
	TOTAL	<u>20,089,293.00</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 2021
APPENDIX 1

VOTEHEAD AND ACCOUNTS	PAYMENTS				RECEIPTS			
	CREDITORS 2021	PAYMENTS	Note	TO F-STATEMENT	ARREARS 2021	RECEIPTS	Note	TO F-STATEMENT
TUITION ACCOUNT								
Teaching and Learning	-	3,442,575.00	5	3,442,575.00	-	2,748,967.00	1	2,748,967.00
Bank Charges	-	1,236.00		1,236.00	-	-		-
OPERATIONS ACCOUNT			6					
Personnel Emolument	0	10,691,447.00		10,691,447.00	0	9,289,530.00	2	9,289,530.00
Repairs and Mentenance		-		-	0	8,424,000.00		8,424,000.00
Medical & Insurance	-	396,255.00		396,255.00	-	-		-
Activity	-	1,500.00		1,500.00	-	-		-
Bank Charges		2,674.00		2,674.00	-	-		-
Acquisition of Assets		19,741,157.80		19,741,157.80	-	-		-
BOARDING & SCHOOL FUND								
PARENTS CONTRIBUTIONS			7				3	
B E S	8,264,685.00	15,574,011.00		23,838,696.00	12,279,595.00	21,479,664.00		33,759,259.00
RMI	1,270,505.00	640,210.00		1,910,715.00	1,468,900.00	1,452,312.00		2,921,212.00
Activity	-	-		-	235,800.00	355,349.00		591,149.00
Electricity water & conservancy	3,805,650.00	5,033,888.00		8,839,538.00	2,014,500.00	4,047,160.00		6,061,660.00
Local Travel and tour	-	891,860.00		891,860.00	476,500.00	670,916.00		1,147,416.00
Administration	996,265.00	2,203,475.00		3,199,740.00	763,542.00	1,579,850.00		2,343,392.00
Personell Emolument	-	5,585,390.40		5,585,390.40	2,850,456.00	6,963,885.00		9,814,341.00
				-				-
SCHOOL FUND MISCELINEOUS				-			4	-
INCOME				-				-
PA funds	-	6,864,689.00		6,864,689.00	-	10,513,382.00		10,513,382.00
Tender	-	40,000.00		40,000.00	-	45,000.00		45,000.00
Farm	-	351,165.00		351,165.00	-	411,215.00		411,215.00
Rent	-	-		-	-	110,150.00		110,150.00

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 CASHFLOW WORKINGS
AS AT 30TH JUNE 2021
APPENDIX 2 WORKINGS**

SCHOOL FUND INCOME/PARENTS CONTRIBUTIONS FEES

VOTEHEAD AND ACCOUNTS	L/F NO	PAYMENT	RECEIPTS
B E S	1	15,574,011.00	21,479,664.00
RMI	2	640,210.00	1,452,312.00
E W & C	3	5,033,888.00	4,047,160.00
L T & T	4	891,860.00	670,916.00
ADMINISTRATION	5	2,203,475.00	1,579,850.00
ACTIVITY	6	109,540.00	355,349.00
PERSONAL EMOLUMENT	7	5,585,390.00	6,963,885.00
ARREARS	8		2,276,942.10
REFUND	9	969,252.00	298,726.00
DIRECT DEPOSITS	10	13,408,501.00	6,731,475.90
OTHER INCOME FROM OPERATION			133,600.00
PREPAYMNT	13	1,253,368.00	3,611,730.00
ADVANCE	16	107,500.00	45,500.00
SUNDRY CR 2019	23	3,402,835.00	
SUNDRY CR 2020	24	5,480,929.00	
IMPREST	30	129,000.00	
FIGURES TO CASH FLOW STATEMENT		54,789,759.00	49,647,110.00

SCHOOL FUND INCOME-MISCELINEOUS INCOME

FARM	11	351,165.00	411,215.00
RENT	15		110,150.00
TENDER	28	40,000.00	45,000.00
P A FUND		6,864,689.00	10,513,382.00
FIGURES TO CASH FLOW STATEMENT		7,255,854.00	11,079,747.00

NOTE:

FIGURES TO CASH FLOW STATEMENT SCHOOL FUND RECEIPT

1) Working table one -school fund parents contribution 49,647,110.00

2) Working table 2 school fund miscelineous income 11,079,747.00

FIGURES TO CASH FLOW STATEMENT SCHOOL FUND PAYMENTS

Working table 1-school fund parents contribution add to working table 2-miscelinious income

62,045,613.00



MINISTRY OF EDUCATION

APPENDIX 3.

BUTERE GIRLS' HIGH SCHOOL

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

E-mail: buteregirlshighschool@yahoo.com

JUNE 2021 FEES ARREARS ANNALYSIS AS PER VOTE HEAD

SNO	VOTE HEAD	AMOUNT
1	BOARDING	12,279,595.00
2	REPAIR MAINTENANCE AND IMPROVEMENT	1,468,900.00
3	ELECTRICITY WATER AND CONCERVANCY	2,014,500.00
4	LOCAL TRAVEL AND TOUR	476,500.00
5	ADMINISTRATION	763,542.00
6	ACTIVITY	235,800.00
7	PERSONAL EMOLUMENT	2,850,456.00
	TOTAL	<u>20,089,293.00</u>

Prepared By:

Alison Owino
School Bursar



Confirmed by:-

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

APPENDIX 1

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	27/7/2023	18/8/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	1 Year	30/6/2024
							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 document	Open tendering	Parents Funding	98,893,597.00	Planned Days	27/7/2023	18/8/2023	20/9/2023	20/9/2023	20/9/2023	20/9/2023	1 Year	30/6/2024
							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 document	Request for Quotations and Open tender	National Government / FSE Fund Parents Funding	21,700,0000.00	Planned Days	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
							As per agreement								
							Actual Days								
							As per agreement								
							Variance								
-															
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 & 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
				As per set Days											
				Actual Days											
				As per set Dates											
				Variance											
				As per set Days & Dates											

10.	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 time of conducting SMASSE	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 SMASSE	As per set time of conducting SMASSE	1 Year	30/6/2024
							As per set days								
							Actual Days								
							As per set days								
							Variance								
N/A															
total						235,736,900.00									

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

Countersigned by: Finance Officer ALISON DWIND Sign [Signature] Date 16/9/2024

Approved by: B.O.M SEC/PRINCIPAL Omarah Jemphor Sign [Signature] Date 16/9/24

APPENDIX 5

ANNUAL PROCUREMENT PLAN

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

No.	Item Description	unit	Qty	Procurement 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 completi on 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 Specified time frame	As per specified time frame in the agreement
							As per agreement									
							Actual Days									
							As per agreement									
							Variance									
-																
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	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
				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	1 Year	30/6/2025	
							41 weeks									
							Actual Days									

			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 *[Signature]* Date 16/9/2024

Countersigned by: Finance Officer ALISON QWINDO Sign *[Signature]* Date 16/9/2024

Approved by (B.O.M SEC/PRINCIPAL) Emmanuel Jemphor Sign *[Signature]* Date 16/9/24

1. Standard Asset Register

For: 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	Item	Serial Number	Tag Number	Location	Date of Delivery/Installation	Personnel	Category	Current Location	Original Location	Original Date of Application	Purchase Amount	Depreciation	Annual Depreciation	Accumulated Depreciation	Net Book Value	Date of Disposal	Disposal Value	Responsible Officer	Asset Condition	Notes
1. SO KIVA	International funds	00110	00110	School	9/1/2021	N/A	School	Decorative House	School	N/A	N/A	N/A	N/A	N/A	70000	N/A	N/A	Changizi	Good	N/A
2. PAPER	Government	1002306	1002306	School	18/1/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	70000	N/A	N/A	C. Nanyang	Good	N/A
3. School	Government	100188	100188	School	2/1/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	40000	N/A	N/A	C. Nanyang	Good	N/A
4. Mixer	Government	212XP	212XP	School	16/1/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	50000	N/A	N/A	C. Nanyang	Good	N/A
5. Mixer	Government	2021	2021	School	6/5/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	40000	N/A	N/A	K. Mwangi	Good	N/A
6. Oven	Government	2021	2021	School	6/5/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	65000	N/A	N/A	K. Mwangi	Good	N/A
7. Oven	Government	2021	2021	School	6/5/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	28500	N/A	N/A	K. Mwangi	Good	N/A
8. Alluminium	Government	2021	2021	School	6/5/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	65000	N/A	N/A	K. Mwangi	Good	N/A
9. Standard	Government	2021	2021	School	6/5/2021	N/A	School	School	School	N/A	N/A	N/A	N/A	N/A	45000	N/A	N/A	K. Mwangi	Good	N/A

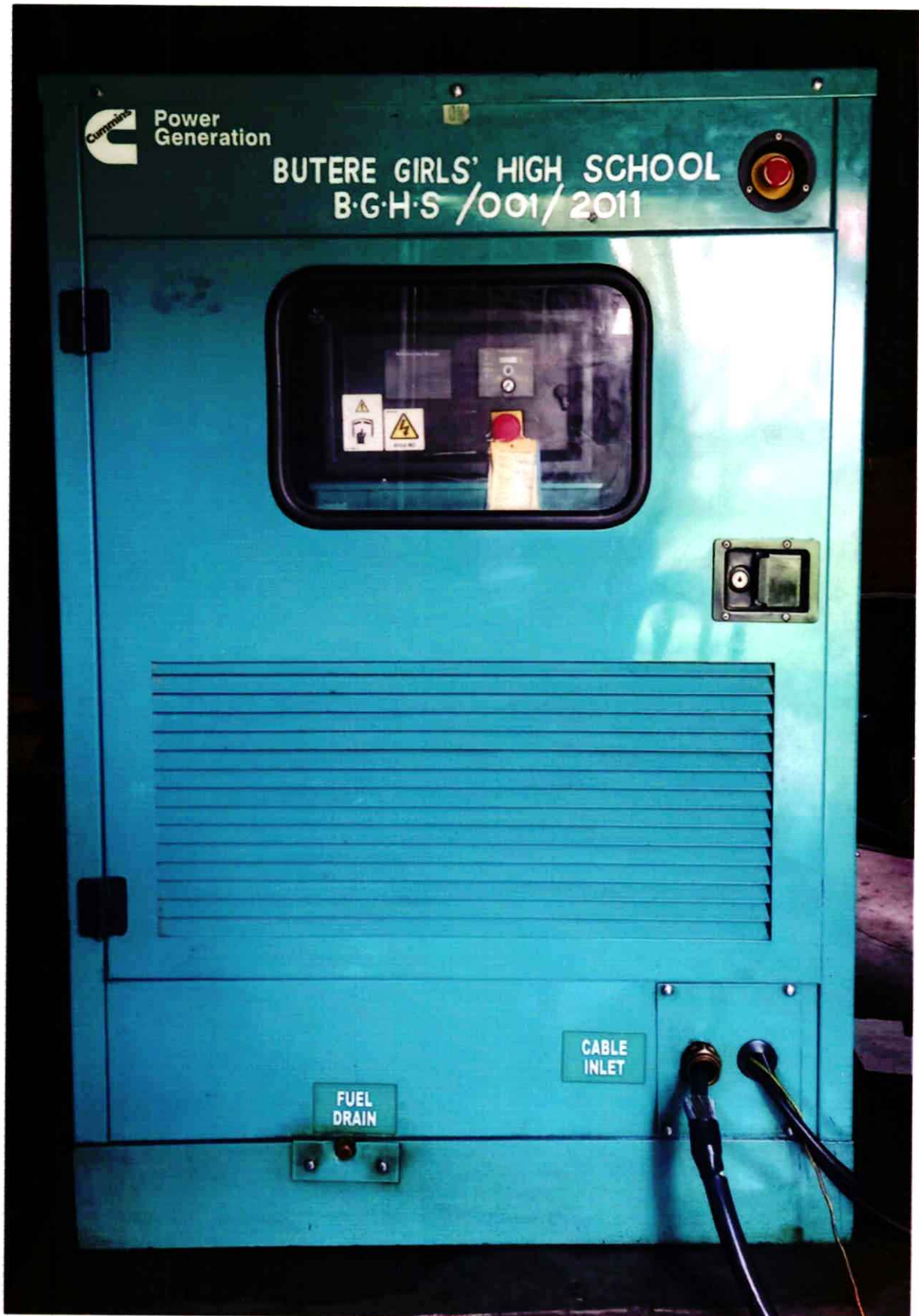
Prepared by: COLLINS NASENGO Designation: STOREKEEPER I Date: 17/9/2024

Checked by: AUSDN OULUD Designation: BOSMAN Date: 17/9/2024

Authorized by: DIOND JEMPHAR Designation: PRINCEPTE Date: 17/9/2024



APPENDIX 7



**BUTERE GIRLS' HIGH SCHOOL
NON-TEACHING STAFF PAYROLL.**

APPENDIX 8

SNO	Name	SEX	ID. NUMBER	YEAR OF BIRTH	YEAR OF EMPLOYMENT	TERMS OF EMPLOYMENT	Designation	Basic Pay	ALLOWANCES						DEDUCTIONS						Sal. Adv.	Tot Ded	Net Pay	
									H/Levy	E. Nssf	Med. All	H/AI	TotalPay	H/Levy	Nssf	Nhif	Paye	W/welfare	H/rent	Staff/Cop				Union
1	Leah Owano	F	6877321	1964	1/9/1993	Permanent	Nurse JG F	32,158	565.98	2,160	750	4,824	40,458	1,131.96	4,320	950	3,070.74	700	850	1,400	809	13,231.70	27,226.28	
2	Rosemary Okoko	F	21426645	7/1/1979	1/1/2005	Permanent	L/Ass JG E	21,128	374.01	1,496	750	3,056	26,804	748.02	2,992	850	-	700	600	13,620	536	20,046.02	6,757.99	
3	Joseph Olukunga	M	5789406	1965	1/9/1993	Permanent	F/Man JG D	23,734	325.26	1,319	700	2,550	28,628	650.52	2,638	850	-	1,900		900	572	7,510.52	21,117.74	
4	Dorothy Awinja	F	9087423	1967	1/6/1995	Permanent	Catress JG F	23,543	409.59	1,638	750	3,013	29,354	819.18	3,276	850	309.25	700	850	900	587	8,291.43	21,062.16	
5	Japhet Amadi	M	22413834	1/4/1973	29/11/2010	Permanent	Driver JG D	18,734	327.14	1,309	700	2,375	23,445	654.28	2,618	750	-	3,100		13,590	468	0	21,180.28	2,264.86
6	Wilfrida Sechero	F	12569641	1973	1/1/2010	Permanent	K/Hand JG B	15,167	271.76	1,087	700	2,250	19,476	543.52	2,174	600	-	1,900		8,550	389		14,156.52	5,319.24
7	Collince Nasengo	M	27597104	4/8/1989	5/6/2013	Permanent	SSK 1 JG H	28,706	494.34	1,977	900	3,350	35,427	988.68	3,954	900	1,671.87	700		1,400	708		10,322.55	25,104.79
8	Alison Owino	M	27398457	5/11/1989	1/7/2018	Permanent	Bursar JG K	49,080	790.20	2,160	1,100	12,270	65,400	1,580.40	4,320	1,300	7,095.73	5,700	850	0.00	0.00		20,846.13	44,554.07
9	Salleh Etokho	M	24307887	1985	5/6/2013	Permanent	F/Man JG F	23,543	404.90	1,620	750	2,700	29,018	809.80	3,240	850	231.70	3,700		0	580		9,411.50	19,606.40
10	Esther Lianda	F	27584347	22/09/1988	12/9/2013	Permanent	L/Ass JG H	28,706	492.09	1,968	900	3,200	35,266	984.18	3,936	900	1,634.71	3,100	850	12,240	705		24,349.89	10,916.20
11	Ferbian Akunda	M	10091502	1/6/1970	5/6/2013	Permanent	Driver JG D	18,734	330.33	1,321	700	2,588	23,673	660.66	2,642	750	-	3,100	850	0	473	0	8,475.66	15,197.67
12	Caroline Kachi	F	22198770	7/5/1979	1/9/2014	Permanent	Sec JG H	28,706	494.34	1,977	900	3,350	35,427	988.68	3,954	900	1,671.87	3,100	850	900	708		13,072.55	22,354.79
13	Wilfrida Mollah	F	11303715	19/09/1971	1/11/2016	Permanent	Cateress JG	27,164	468.96	1,876	900	3,200	33,609	937.92	3,752	900	1,252.68	700		0	672		8,214.60	25,394.36
14	Phillip Ouma	M	31116147	15/07/1994	1/11/2021	Permanent	IT Security JG G	23,637	416.06	1,664	900	3,200	29,817	832.12	3,328	850	378.87	1,700	850	0	0	0	7,938.99	21,878.07
15	Christopher Juma	M	32527922	31/10/1994	1/11/2021	Permanent	Acc clerk JG G	23,637	416.06	1,664	900	3,200	29,817	832.12	3,328	850	378.87	3,700		3,900	0		12,988.99	16,828.07
16	Joseph Njoroge	M	35664965	22/12/1998	1/8/2022	Permanent	F/Man JG I	25,895	452.18	1,809	900	3,350	32,406	904.36	3,618	900	975.45	0		0	0		6,397.81	26,008.37
17	Faith Omusula	F	29020697	26/07/2017	1/8/2023	Permanent	Librarian JG F	21,000	366.75	1,467	750	2,700	26,284	733.50	2,934	850	-	700		1,400	0		6,617.50	19,666.25
18	Eether Wanyama	F	22659678	21/03/2014	1/9/2023	Permanent	L/Ass JG H	23,922	421.38	1,681	900	3,200	30,124	842.76	3,362	850	449.48	1,200		900	0		7,604.24	22,520.14
19	Linda Mukolwe	F	27813169	6/1/1990	1/10/2023	Permanent	Sec JG H	25,000	436.50	1,746	900	3,200	31,283	873.00	3,492	900	716.55	2,700		1,400	0		10,081.55	21,200.95
					TOTAL			482,194	8,257.83	31,939	15,750	67,576	605,717	16,515.66	63,878	16,550	19,837.77	39,100	6,550	61,100	7,207	0	230,738.43	374,978.40

**BUTERE GIRLS' HIGH SCHOOL
SUBORDINATE STAFF PAY ROLL**

APPENDIX 9

SNO	Name	Gender	ID Number	Year of Birth	Year of Employment	Terms of Employment	Designation	Basic Pay	ALLOWANCE				TotalPay	DEDUCTIONS							Sal. Adv.	Total Dedu	Net Pay
									H/Levy	E. Nssf	Med. All	H/AI		H/Levy	Nssf	Nbif	Paye	W/welfare	Staff/Cop	Union			
1	James Mahero	M	11305818	1969	1/6/1997	Permanent	G/Man JG. A	15,613	278.45	1,114	700	2,250	19,955	556.90	2,228	600	-	3,100	11,180	399	0	18,063.90	1,891.55
2	William Olupea	M	12638183	1974	1/3/1998	Permanent	G/Man JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	3,100	9,860	371	0	16,520.86	2,036.07
3	Jacob Nandwa	M	11303679	1972	1/3/1999	Permanent	G/Man JG. A	15,700	279.75	1,119	700	2,250	20,049	559.50	2,238	600	-	2,900	900	400	0	7,597.50	12,451.25
4	R. Ashioya	M	13862661	1974	1/6/2010	Permanent	Cook JG. C	15,700	279.75	1,119	700	2,250	20,049	559.50	2,238	600	-	1,900	11,250	400	0	16,947.50	3,101.25
5	Joel Okwayo	M	13302701	3/7/1974	1/4/1998	Permanent	G/Man JG. D	18,734	327.14	1,309	700	2,375	23,445	654.28	2,618	750	-	700	11,540	468	0	16,730.28	6,714.86
6	Alfred Nasio	M	13347814	3/8/1973	1/10/1996	Permanent	Off/ Mss JG.C	15,700	281.13	1,125	700	2,342	20,148	562.26	2,250	600	-	2,400	12,570	402	0	18,784.26	1,363.87
7	Patrick Musungu	M	20039973	10/3/1977	1/1/2001	Permanent	G/Man JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	1,900	9,550	371	0	15,010.86	3,546.07
8	Martine Obulemire	M	20019865	1/1/1975	1/1/2002	Permanent	G/Man JG. B	15,167	271.76	1,087	700	2,250	19,476	543.52	2,174	600	-	2,200	8,495	389	0	14,401.52	5,074.24
9	Samwel Musungu	M	20717787	2/11/1978	1/11/2001	Permanent	G/Man JG. B	15,167	271.76	1,087	700	2,250	19,476	543.52	2,174	600	-	1,900	900	389	0	6,506.52	12,969.24
10	Daniel Etahale	M	6140794	1965	1/11/2008	Permanent	Cook JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	1,700	1,700	371	0	6,960.86	11,596.07
11	Issack Ofula	M	22600456	6/2/1980	1/11/2008	Permanent	Cook JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	3,100	9,990	371	0	16,650.86	1,906.07
12	David Kangu	M	11198741	23/9/1970	1/11/2008	Permanent	Cook JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	1,700	8,620	371	0	13,880.86	4,676.07
13	Zablon Akhaweri	M	9087476	16/4/1968	1/11/2008	Permanent	G/Man JG. A	20,371	364.07	1,456	700	3,200	26,091	728.14	2,912	850	-	3,100	1,400	521	0	9,511.14	16,579.93
14	Mayamba Oluteyo	M	21774709	3/10/1978	1/11/2008	Permanent	G/Man JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	1,900	7,960	371	0	13,420.86	5,136.07
15	Thomas Okware	M	23398104	25/8/1982	1/9/2016	Permanent	G/Man JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	2,200	900	371	0	6,660.86	11,896.07
16	John Mbanda	M	13576719	30/09/1974	1/9/2018	Permanent	Cook JG. A	14,312	258.93	1,036	700	2,250	18,557	517.86	2,072	600	-	700	1,400	371	0	5,660.86	12,896.07
17	Rael Andayi	F	20324941	28/12/1977	1/8/2021	Permanent	H/Keeper	20,000	344.25	1,377	700	2,250	24,671	688.50	2,754	750	-	3,100	1,000	493	0	8,785.50	15,885.75
18	Ayub Andati	M	21814430	23/3/1980	1/11/2021	Permanent	Cook JG. B	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	700	2,900	335	0	6,872.68	9,885.16
19	Evans Otinga	M	25185399	11/11/1987	1/11/2021	Permanent	G/ man JG. B	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	3,100	900	0	0	6,937.68	9,820.16
20	Geofrey Weyimi	M	23056472	5/5/1982	1/11/2021	Permanent	Shamba manJGB	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	3,100	3,270	0	0	9,307.68	7,450.16
21	Ayaya Jackson	M	21240520	24/02/1979	2/1/2023	Permanent	G/Man JG. B	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	700	5,950	335	0	9,922.68	6,835.16
22	Dominic Mungoma	M	22877538	11/8/1982	2/1/2023	Permanent	Shamba manJGB	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	700	1,400	0	0	5,037.68	11,720.16
23	Edwin Nganyi	M	30275562	10/2/1993	2/1/2023	Permanent	G/Man JGB	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	3,100	2,400	335	0	8,772.68	7,985.16
24	Richard Waswa	M	13584616	1975	2/1/2023	Permanent	G/Man JGB	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	3,100	2,400	335	0	8,772.68	7,985.16
25	Bibian Mulunga	F	11736326	6/6/1972	2/1/2023	Permanent	Cook JG. B	12,639	233.84	935	700	2,250	16,758	467.68	1,870	600	-	700	1,400	335	0	5,372.68	11,385.16
26	Onesmus Mutisya	M	12766170	27/11/1972		Permanent	Cook JG. B	20,000	344.25	1,377	700	2,250	24,671	688.50	2,754	750	-	3,100	1,400	0	0	8,692.50	15,978.75
								387,760	6,984.47	27,938	18,200	59,667	500,549	13,968.94	55,876	16,300	-	55,900	131,235	8,504	0	281,783.94	218,765.53

**BUTERE GIRLS' HIGH SCHOOL
BOM TEACHERS PAYROLL**

APENDIX 10

SNO	Name	Gender	ID Number	T S C Number	Year of Birth	Designation	ALLOWANCES			DEDUCTIONS					ADVANCE	Total Dedu	Net Pay	
							H/Levy	E.Nssf	Total Pay	H/Levy	NHIF	NSSF	Paye	RENT				
1	Bonface Oyier	M	28670160	695745	11/10/1987	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
2	Oscar N Dola	M	35837786	1038302	3/7/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
3	Joseph F Katoka	M	35884449	1007090	25/12/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
4	Mudogo N Abel	M	35275393	931999	1/1/1996	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
5	Collince Oluoch	M	29848980	809305	28/1/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
6	Joseph Olayo	M	35027879	1054172	6/12/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
7	Moses Wangalwa	M	36577860	1003353	4/3/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
8	Samson Wafula	M	32021359	887319	20/11/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
9	Kevine Makokha	M	28662685	877183	15/3/1991	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
10	Fredrick Okumu	M	34573739	929000	12/2/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
11	Migowe Victor	M	35156069	871111	17/8/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
12	Lydia Nafula	F	33269818	949587	9/10/1996	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
13	Denis omond	M	29816291	824945	14/05/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
14	Jevenalis Mwikami	M	33199880	960195	23/06/1994	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
15	Munala Samuel	M	31011012	935959	8/2/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
16	Dickson Osundwa	M	35622848	1008139	2/5/1997	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
17	Barack Oyoo	M	34038479	950140	12/5/1997	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
18	Nelson Wakasala	M	32386952	999173	4/7/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
19	Maxwell Sadia	M	35073746	978052	12/12/1997	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
20	Cenyryus Kerry	M	31590876	988996	9/4/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
21	Hastine Mwaniga	M	33325150	961017	15/12/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
22	Siguda Peter	M	33248363	940549	11/12/1994	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
23	Stephene Ouma	M	23253456	902325	7/8/1982	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
24	Ezekiel Mbaka	M	32442283	840928	19/1/1993	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
25	Hassan Alati	M	29076586	991110	10/8/1992	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
26	Martine Otieno	M	33057283	1005132	18/1/1996	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
27	Vivian Milimo	F	32875892	887264	19/12/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
28	Reuben Abwire	M	32319670	896711	13/7/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
29	James Shikuku	M	32635160	879031	7/12/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
30	Shadrack Ojiambo	M	36727704	1019276	5/6/1998	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
31	Bonface Delewa	M	32525095	914908	22/12/1992	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
32	Maurice Odera	M	29972921	995931	18/3/1992	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
33	Harrison Mabinda	M	28501905	938278	1/3/1996	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
34	Damaris Aketch	F	34518578	953802	23/3/1997	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
35	Evans Injika	M	31993488	963602	24/5/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
36	George Yator	M	31882310	1064746	17/1/1995	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
37	Shellan Anungo	F	37840896	1058426	28/8/2000	BOM Teacher	26,830.00	327.45	1,310.00	28,467.45	654.90	750.00	2,620.00	-	-	4,024.90	24,442.55	
38	Michael Wanjala	M	27311763	786499	8/3/1988	BOM Teacher	21,830.00	327.45	1,310.00	23,467.45	654.90	750.00	2,620.00	-	-	4,024.90	19,442.55	
TOTAL							834,540.00	12,443.10	49,780.00	896,763.10	24,886.20	28,500.00	99,560.00	-	-	-	152,946.20	743,816.90