

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
P.O. BOX 56100
NAIROBI

REPORT

DATE: 08 NOV 2023

DAY:

Wednesday

TABLED
BY:

Hon. Silvanus Oloo, MP
Majority Party Whip

OF

AT
TABLE: A-Chibuko

PARLIAMENT
OF KENYA
LIBRARY

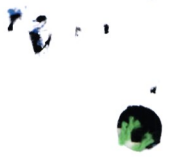
THE AUDITOR-GENERAL

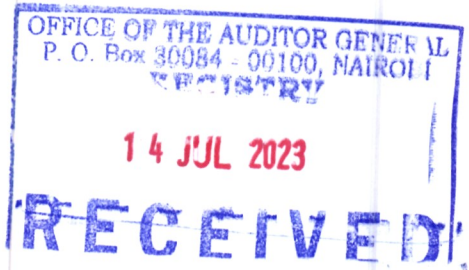
ON

**ST. CLARE BUTULA GIRLS HIGH
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2022**

BUSIA COUNTY





ST CLARE BUTULA GIRLS HIGH 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 BUSIA County, BUTULA Sub-County

The school was registered in April 2022 under registration number 40S300000208 and is currently categorized as a *county* public school established, owned or operated by the Government.

The school is a boarding school and had 570 numbers of students as at 30th June 2022. It has 03 stream and 28 teachers of which 10 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	Prof. Violet Opata	Chairperson	18th March, 2022
2	Mrs. Minayo Janet	Secretary- Principal	18th March, 2022
3	Dr. Odendo Martins	Member	18th March, 2022
4	Mr. Juma Clement	Member	18th March, 2022
5	Eng. Chessa Christopher	Member	18th March, 2022
6	Mr. Okumu Isaac	Member	18th March, 2022
7	Mr. Tonny Nicholus	Member	18th March, 2022
8	Mrs. Kangu Sarah	Member – Rep CEB	18th March, 2022
9	Ms. Moureen Nafula	Member Rep Teachers	18th March, 2022
10	Mr. Makokha Samwel Rev. Fr. James Otaga Mr. Etyang Nelson	3 Members – Sponsor	18th March, 2022
11	Dr. Ohato John	Member – Community	18th March, 2022
12	Mrs. Oloo Abisaki	Member Special Needs	18th March, 2022
13	Paslida Sharon	Rep Students	18th March, 2022

Key School Information and Management (Continued)**The function of the School Board of Management includes:**

- 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	Prof Violet Opata	Chairperson	3
		Rev. Fr. James Otaga	Member	
		Mrs. Janet Minayo	Member	
		Eng. Chessa Christopher	Member	
		Mrs. Imbahala Roselyn	Member	
		Mr. Juma Clement	Member	
2	Audit Committee	Mrs. Abisaki Oloo	Chairperson	1
		Mr. Etyang Nelson	Member	
		Dr. Odendo Martins	Member	
3	Finance, procurement and general purposes Committee	Dr. Odendo Martins	Chairperon	2
		Eng. Chessa Christopher	Member	
		Prof. Violet Opata	Member	
		Rev. Fr. Jame Otaga	Member	
		Mr. Juma Clement	Member	
4	Academic Committee	Mr. Etyang Nelson	Chairperson	
		Ms. Mourine Nafula	Member	
		Ms. Abisaki Oloo	Member	
		Mr. Makokha Samwel	Member	
		Dr. Odendo Martins	Member	
5	Development Committee	Eng. Chessa Christopher	Chairperson	2
		Mrs. Imbahala Roselyne	Member	
		Rev. Fr. James Otaga	Member	
		Mrs. Minayo Janet	Member	
6	Discipline and welfare	Dr. Ohato J.O	Member	3
		Mrs. Kangu Sarah	Chairperson	

	Committee	Mrs. Minayo Janet	Member	
		Mr. Tonny Nicholus	Member	
		Mrs. Imbahala Roselyne	Member	
		Mr. Odhiambo Michael	Member	
7	Adhoc Committee (if any during the year)	N/A	N/A	N/A

(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
1	Principal	Minayo Janet Walucho	305140
2	Deputy Principal	Imbahala Roselyne	457428
3	School Bursar	Angelbeth Nabwoba	20307387

(e) Schools contacts

Post Office Box: 213-50405 BUTULA
 Telephone: 0715561903
 E-mail: butulagirlssecondaryschool@ymail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The following school operated 05 numbers of bank accounts in the following banks:

1. Name of Bank: National Bank of Kenya
 Branch: BUSIA
 Account Number: 01025037679900
2. Name of Bank: National Bank of Kenya
 Branch: BUSIA
 Account Number: 01025037679901

3. Name of Bank: National Bank of Kenya
Branch: BUSIA
Account Number: 01022037679900

4. Name of Bank: Kenya Commercial Bank
Branch: BUSIA
Account Number: 1101997796

5. Name of Bank: Kenya Commercial Bank
Branch: BUSIA
Account Number: 1169043062

6. MPESA PayBill No. 522123, Account No. 50076k attached to KCB Bank Account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(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

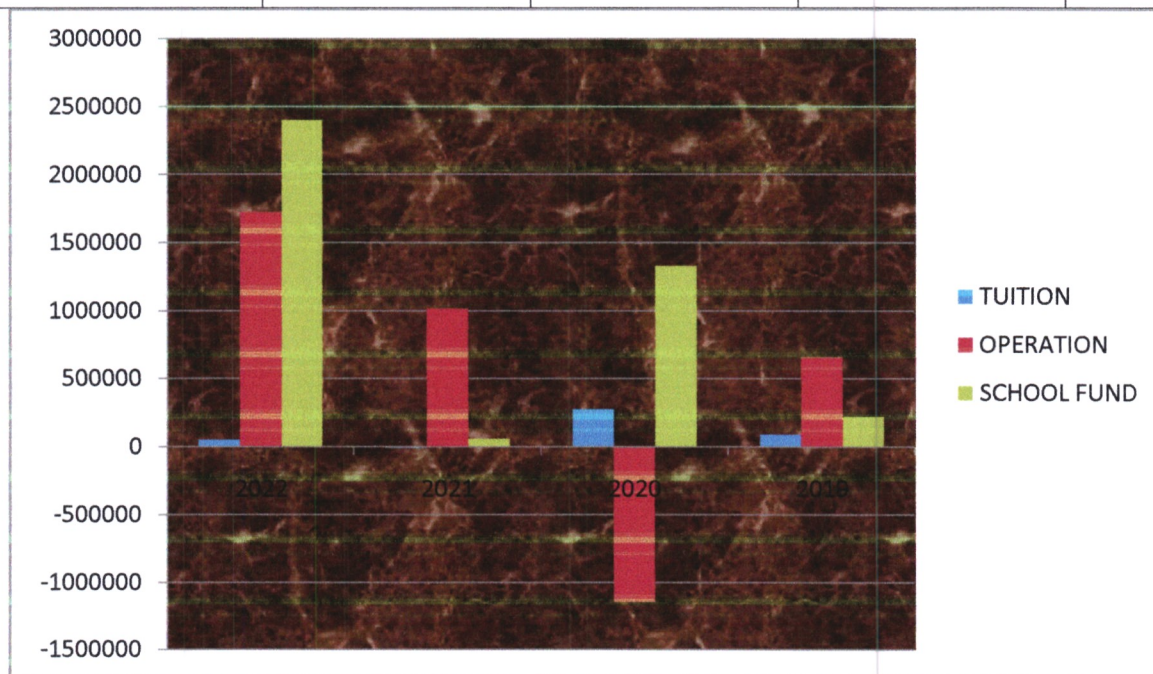
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

(Under this section, the following information should be given:

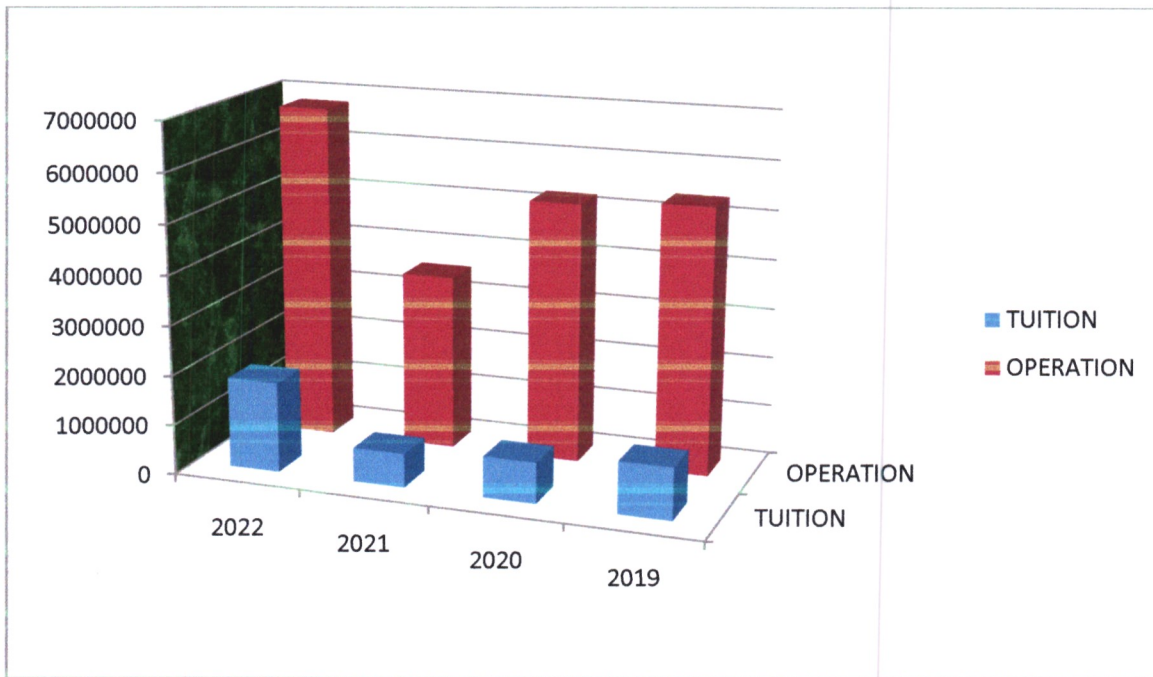
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

YEAR	2022	2021	2020	2019
TUITION	50,452.00	(9,645.00)	277,360.00	90,500.75
OPERATION	1,727,884.60	1,018,078.00	(1,143,076.00)	659,408.45
SCHOOL FUND	2,399,347.00	59,444.00	1,328,823.75	221,648.50



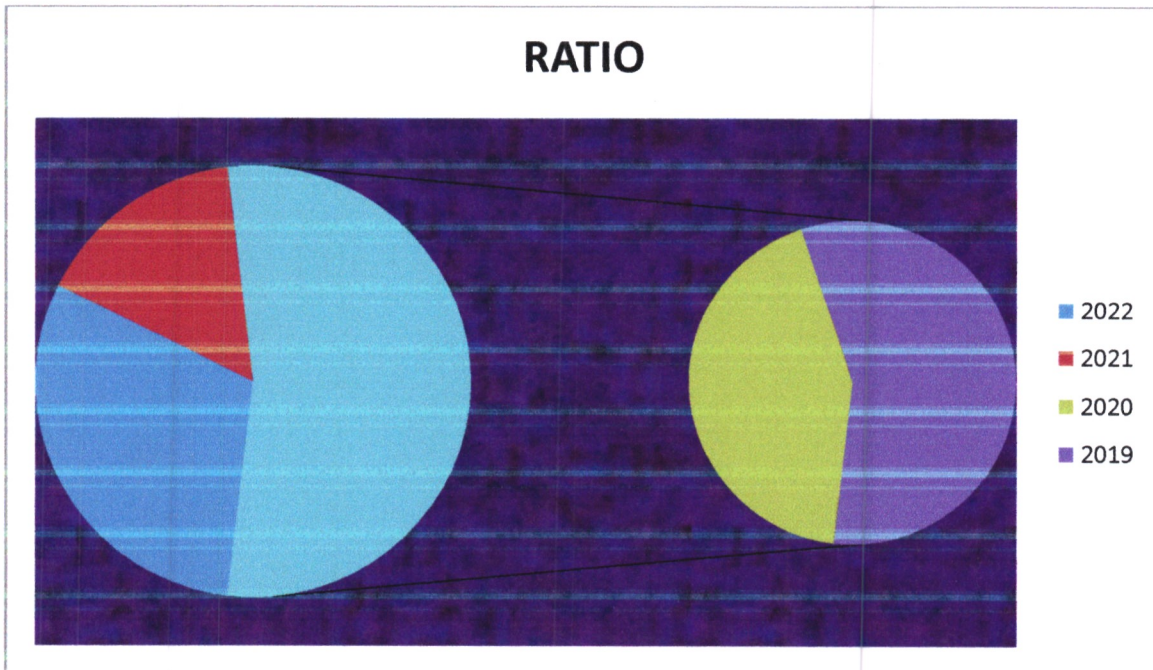
- *Capitation grants from the Ministry of Education for the last three years*

YEAR	2022	2021	2020	2019
TUITION	1,815,392	679,089.00	819,550.00	1,037,420.60
OPERATION	6,776,031	3,532,898.00	5,227,800.00	5,362,914.60
TOTAL	8591423.00	4,211,987.00	6,046,835.00	6,400,335.20



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

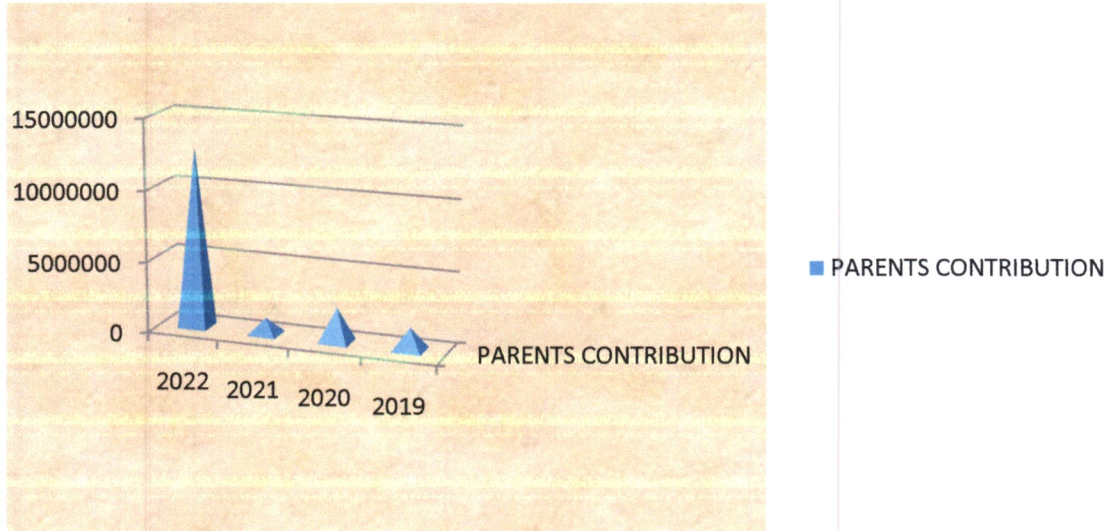
YEAR	2022	2021	2020	2019
RATIO	15072.67	7799.97	11430.69	15166.67



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

YEAR	2022	2021	2020	2019
PARENTS CONTRIBUTION	12,757,703	1,117,817.00	2,397,565.00	1,554,000.00

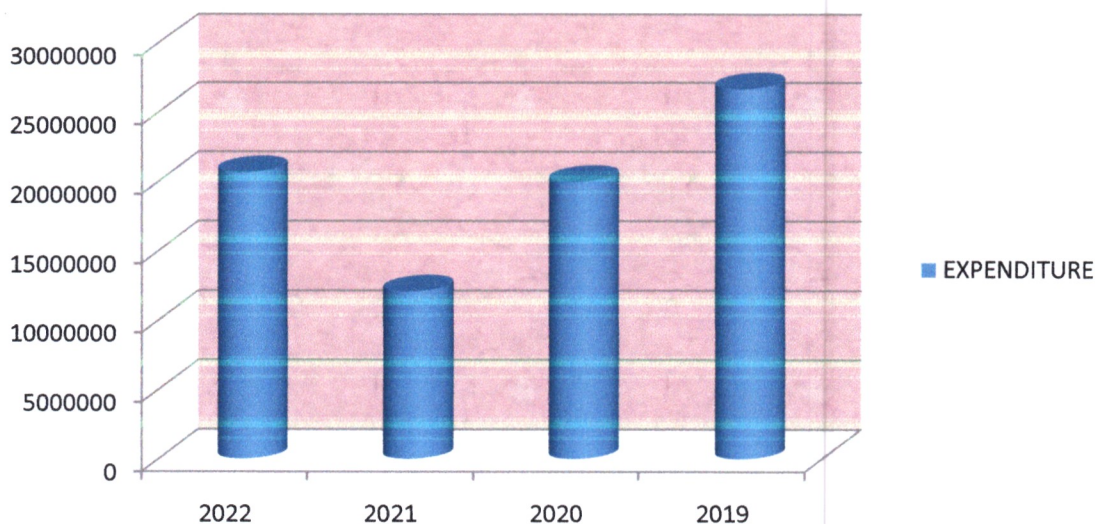
PARENTS CONTRIBUTION



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

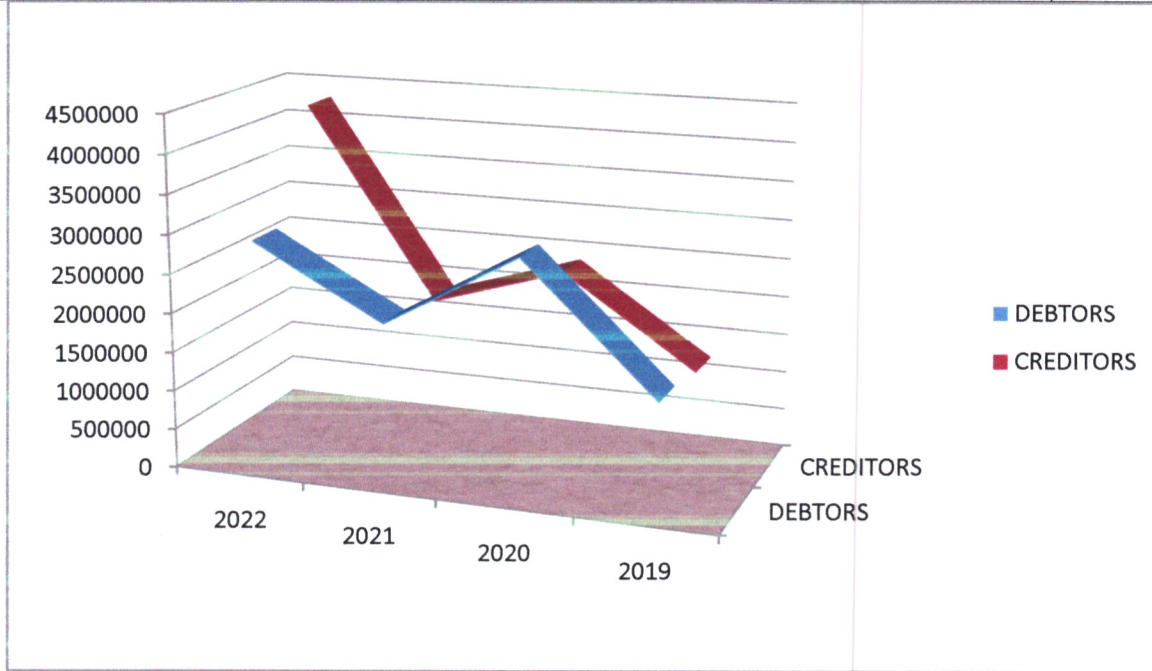
YEAR	2022	2021	2020	2019
EXPENDITURE	20,630,952	12,063,249.00	19,959,325.00	26,669,738.50

EXPENDITURE



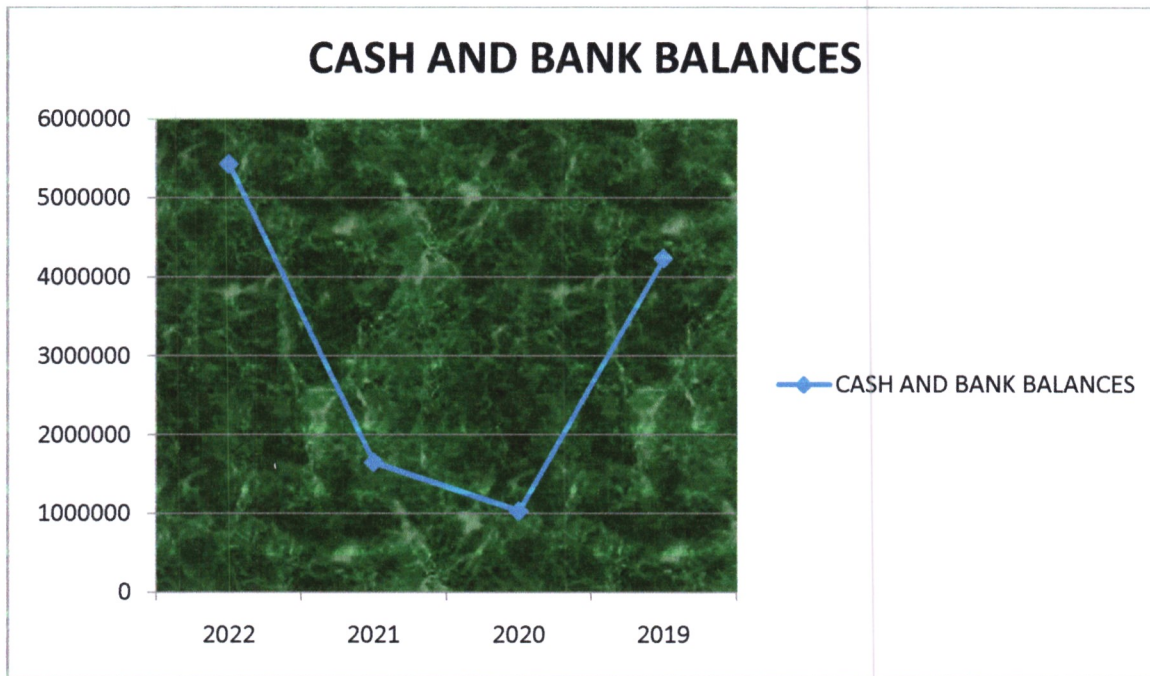
- Movement of debtors and creditors of the school over the last three years

YEAR	2022	2021	2020	2019
DEBTORS	2,882,740.00	1,980,853.00	2,966,478.00	1,356,811.00
CREDITORS	4,302,047.00	1,849,931.00	2,377,871.00	1,241,897.00



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

YEAR	2022	2021	2020	2019
CASH AND BANK BALANCES	5,426,748	1,651,780.00	1,032,265.00	4,230,706.72



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

Teacher to student ratio	No. Of teachers posted in 2022	No. of teachers transferred/ Retired	No. of Teachers employed by TSC	No. of teachers employed by BOM	No. of teachers for each subject			
					TSC	TSC	BOM	Total
1:20	1	0	0	10	TSC	TSC	BOM	Total
					Maths	4	2	6
					Geog	5	0	5
					English	2	3	5
					History	3	2	5
					Kiswahili	2	3	5
					Physics	1	1	2
					Chem	3	0	3
					Biology	3	1	4
					CRE	2	1	3
					Agric	1	1	2
					French	1	1	2

					P.E	1	0	1
					H/Science	0	1	1
					B/Studies	1	1	2
					Music	0	1	1
					TOTAL	18	47	65

c) **Mean score in the 2020 KCSE:**

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

KCSE (2021)		KCSE (2020)		KCSE (2019)	
<i>Mean</i>	<i>C+ and above</i>	<i>Mean</i>	<i>C+ and above</i>	<i>Mean</i>	<i>C+ and above</i>
4.6019C-	10	5.044 C-	13	4.89 C-	11

d) **Number of Candidates in the 2020 KCSE:**

(Tabulate the number of candidates sitting for KCSE over the last three years).

<i>YEAR</i>	<i>NUMBER OF CANDIDATES</i>
2021	108
2020	90
2019	66

e) **Capacity of the school:**

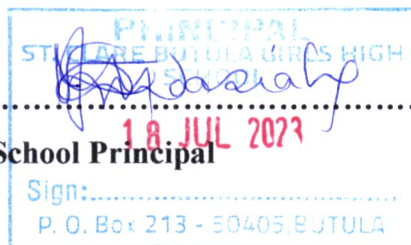
(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

No. of students	Dormitories	Bathrooms	Dining Hall	Laboratories	Toilets	Library
570	4	40	1	1	32	1

f) Development projects carried out by the school:

(Development projects carried out in the year and on-going projects including a disclosure of project fund sources in a tabular format).

<i>S/No</i>	<i>County</i>	<i>Sub county</i>	<i>School</i>	<i>Project</i>	<i>Source of funds</i>
1	Busia	Butula	St. Clare Butula Girls High School	Storeyed Tuition Block	M.I Parents



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 (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 *ST. CLARE BUTUL* 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.

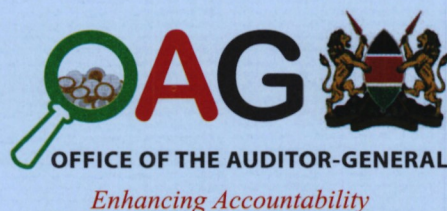
.....
Atimani
Name: *element Juma*
Designation: Chairman, School Board of Management
Date: *18/7/2023*

.....
Adaswah
Name: *Jane JUL 2023*
Designation: School Principal & Secretary to Board of Management
Date: *18/7/2023*
Principal
ST. CLARE BUTULA GIRLS HIGH SCHOOL
Sign:
P. O. Box 213 - 80405 BUTULA

.....
AD
Name: *Angel beth Nabwo by*
Designation: Bursar/ Finance Officer
Date: *18/7/2023*

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. CLARE BUTULA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BUSIA 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

Adverse Opinion

I have audited the accompanying financial statements of St. Clare Butula Girls High School – Busia 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 versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the St. Clare Butula Girls High School 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 do not comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0. Inaccuracies in the Financial Statements

- i. The financial statements reflects the following amounts and balances whose supporting ledgers or schedules were not provided for audit;

Item	Amount (Kshs.)
School Fund Income - Parents Contribution	15,386,656
School Fund Income - Other Receipts	229,500
Payments for Tuition	1,816,340
Payments for Operations	4,733,870
Boarding and School Fund Payments	16,286,781
Accounts Receivables	12,144,830
Accounts Payable	2,860,409
Accumulated Fund b/fwd	10,929,663

- ii. The statement of budgeted versus actual amounts reflects nil amounts in respect of fees recovered and income from bus hire which differs with recomputed amount of Kshs.1,547,048 and Kshs.229,500, respectively.
- iii. The statement of receipts and payments reflects payments for tuition amount of Kshs.1,816,340 which comprises various vote heads as disclosed in Note 5 to the financial statements. However, a re-cast of Note 5 revealed a total amount of Kshs.1,049,440, resulting to an unexplained and unreconciled variance of Kshs.766,900.
- iv. The statement of budgeted versus actual amounts reflects % of utilization in respect of various receipts and income which are less than 90% and others greater than 100%, whose explanatory notes are not provided in the footnotes.
- v. Further, the statement of budgeted versus actual amounts reflects budget utilization difference on grand total income of Kshs.4,219,426 differ with the recomputed amount of Kshs.4,312,878, resulting in unexplained variance of Kshs.93,452.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2.0. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.4,132,373 as disclosed in Note 8 and 9 to the financial statements which includes bank balance of Kshs.4,029,463. However, supporting bank reconciliation statements were not provided for audit.

Further, Note 8 to the financial statements does not include bank account numbers for the five (5) bank accounts held by the School. In addition, included in the balance is cash balances of Kshs.102,910 whose supporting cash survey reports were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,426,748 could not be confirmed.

3.0. Unsupported Biological Assets

As disclosed in Note 13 under other important disclosures are biological assets with a balance of Kshs.180,000 which comprises Kshs.120,000 and Kshs.60,000 in respect of four (4) cattle and one hundred and twenty (120) trees respectively. However, the valuation report, the biological assets register were not provided for audit.

In the circumstances, the accuracy and completeness of biological assets balance of Kshs.180,000 could not be confirmed.

4.0. Unconfirmed Fixed Assets

The summary of fixed assets register reflects total fixed assets balance of Kshs.37,780,000, being the historical cost of the School's assets as at 30 June, 2022. However, acquisition documents in support of the amount were not provided for audit. Further, the assets register provided for audit was compiled in January, 2016 and was subsequently never updated despite acquisition of additional assets in the subsequent financial years. In addition, audit inspection revealed that the assets were not tagged, making it difficult to identify and track them. Similarly, the ownership documents of the two (2) parcels of land shown in the Annex were not provided for audit.

In the circumstances, the existence, accuracy and ownership of the fixed assets balance of Kshs.37,780,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Clare Butula Girls High School Management in accordance with ISSAI 130 on 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 adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final income budget of Kshs.29,637,000 and actual on comparable basis amount of Kshs.25,324,122, resulting in an under-funding of Kshs.4,312,878 or 15% of the budget. Similarly, the School spent Kshs.22,836,991 against an expenditure budget of Kshs.29,637,000, resulting in an under-expenditure of Kshs.6,800,009 or 23% of the budget.

The under-funding and under-expenditure affected planned activities and may have had a negative impact on service delivery by the School.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Over Expenditure

Comparison of the approved budget and various payments reflects that the School made payments amounting to Kshs.3,690,889 against an approved budget of Kshs.2,700,000 resulting to over expenditure amounting to Kshs.990,889 or 37% and whose authorization was not provided for audit.

In the circumstances, the propriety of the over expenditure of Kshs.4,290,392 could not be confirmed.

2.0. Lack of Procurement Plan

The statement of receipts and payments reflects total payments of Kshs.22,836,991 which includes expenditure on procurements of goods and services. However, the School did not have an approved procurement plan. This is contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

3.0. Unsupported an Analytics System

It was noted that the School was using an analytics system for analyzing examinations for students, sending bulk short messages to parents, and accessing revision materials, since January, 2019 which translates to six years and four months as at the time of audit in the month of June, 2023. However, the service level agreement stipulating the duration of the contract, the number of modules in the system, and the annual subscription fees were not provided for audit,

In the circumstances, the regularity and legality of the use of the system could not be confirmed.

4.0. Stalled Project

The School contracted a Company on 26 March, 2018 for the construction of a tuition block at a contract sum of Kshs.8,865,832. However, the amount paid to date was not provided for audit. Further, audit inspection conducted in the month of June, 2023 revealed that the project had stalled. No explanation was provided for the stalling of the project.

In the circumstances, value for money for the project may not be realized from the construction of tuition block.

5.0. Failure to Deduct Statutory Dues from Board of Management Hired Teachers

Review of the payroll indicated that the School paid the Board of Management teachers monthly salaries amounting to Kshs.4,007,910. However, statutory deductions; Pay As You Earn (PAYE), National Social Security Fund (NSSF) and National Hospital Insurance Fund (NHIF) were not deducted from their salaries and remitted to the relevant institutions.

In the circumstances, the School might suffer penalties and interests due to late remittance of statutory deductions.

The audit was conducted in accordance with 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0. Long Outstanding Fees Arrears

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.12,144,830 as disclosed in Note 10 to the financial statements. The balance includes an amount of Kshs.340,355 and Kshs.8,921,735 on fees arrears for the previous year and fees arrears for over two (2) years respectively. However, Management has not demonstrated measures put in place to collect the long outstanding students' fees arrears.

In the circumstances, recoverability of accounts receivables balance of Kshs.12,144,830 could not be confirmed.

2.0. Lack of Staff Establishment

During the period under review, the School had sixty-five (65) employees out of whom, eighteen (18) were from the Teachers Service Commission (TSC), and forty-seven (47) were employed by the Board of Management (BoM). However, staff establishment showing the authorized number of teachers required per subject and the in-post teachers was not provided for audit review.

In the circumstances, the School may have operated without optimal number of teachers.

3.0. Lack of Performance Improvement Plan

It was observed that the School had no Performance Improvement Plan as required by Section 2.2 of the Ministry of Education's Operation Manual, which may have affects the efficient disbursement and utilization of learner capitation grants and other school funds, the capacity of school managers and stakeholders to effectively manage and report on fund utilization, and the strengthening of accountability, monitoring, evaluation, and reporting systems.

In the circumstances, the efficiency and effectiveness with which the School was managed could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be materials weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

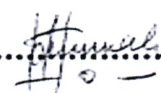
Nairobi

16 October, 2023

V. Statement of Receipts and Payments for the Year Ended 30th June 2022

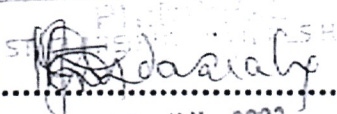
Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,815,393	679,125
Capitation grants for operations	2	7,892,573	3,532,899
School fund income- parents' contributions	3	15,386,656	7,800,581
School fund income- other receipts	4	229,500	186,826
Proceeds from borrowings			
Total Receipts		25,324,122	12,199,431
Payments			
Payments for tuition	5	1,816,340	892,724
Payments for operations	6	4,733,870	2,116,155
Boarding and school fund payments	7	16,286,781	8,476,467
Total Payments		22,836,991	11,485,346
Surplus/Deficit		2,487,131	714,085

The school financial statements were approved on 30th September 2022 and signed by:


.....


Name: Clement Juma
 Chair BOM

Date: 18/7/2023

.....

 Name: Janet Walucho
 School Principal/ Secretary to
 BOM

Date:

.....

 Name: Angelbeth A.
 Nabwiba
 Bursar/ Finance Officer

Date: 18/7/2023

VI. Statement of Financial Assets and Financial Liabilities as At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	4,029,463	1,637,730
Cash balances	9	102,910	15,570
Short term investment	10	-	-
Total cash and cash equivalent		4,132,373	1,653,300
Accounts receivables	11	12,144,830	11,134,352
Total financial assets		16,277,203	12,787,653
Financial liabilities			
Accounts payables	12	2,860,409	2,214,376
Net financial assets		13,416,794	10,573,277
Represented by			
Accumulated fund b/fwd	13	10,929,663	9,859,192
Surplus/deficit for the year		2,487,131	714,085
Net financial position		13,416,794	10,573,277

The school's financial statements were approved on 30TH September 2022 and signed by:

.....
 Name: Clement Juma
 Chair BOM
 Date: 18/7/2023

.....
 Name: Janet Walucho
 School Principal/ Secretary to
 BOM
 Date:

.....
 Name: Angelbeth A.
 Habwibe.
 Bursar/ Finance Officer
 Date: 18/7/2023

VII. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,815,393	679,125
Capitation grants for operations	2	7,892,573	3,532,899
School fund income- parents contributions/ fees	3	15,386,656	7,800,581
School fund income- other receipts	4	229,500	186,826
Total receipts		25,324,122	12,199,431
Payments			
Payments for tuition	5	1,816,340	892,724
Payments for operations	6	4,733,870	2,116,155
Boarding and school fund payments	7	16,286,781	8,476,467
Total payments		22,836,991	11,485,346
Net cash flow from operating activities		2,487,131	714,085
		-	
Cash flow from investing activities		-	-
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		2,487,131	714,085
Cash flow from borrowing activities		-	-
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		2,487,131	714,085
Cash and cash equivalent at beginning of the year		1,645,242	939,216
Cash and cash equivalent at end of the year		4,132,373	1,653,301

(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 A Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	2,486,400	-	2,486,400	1,815,393	671,007	73%
Chalks						
Exams And Assessment						
Teachers Guides						
Sub total	2,486,400	-	2,486,400	1,815,393	671,007	73%
<i>(2) Capitation Grant on Operations</i>						
Personnel emoluments	2,400,000	-	2,400,000	2,387,607	12,393	99%
Repairs and maintenance	2,700,000	-	2,700,000	2,603,878	96,122	96%
Local transport / travelling	1,015,200	-	1,015,200	699,555	315,645	69%
Electricity and water	1,015,200	-	1,015,200	516,096	499,104	51%
Medical	300,000	-	300,000	213,600	86,400	71%

Receipt/Expenses Item	Original Budget A Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Administration costs	1,015,200	-	1,015,200	1,471,837	(456,637)	145%
Activity	500,000	-	500,000	-		
SUB TOTAL	8,945,600	-	8,945,600	7,892,573	1,053,027	88%
(3) Fees Charged on Parents						
Personnel emoluments	2,040,000	-	2,040,000	1,740,400	299,600	85%
Repairs and maintenance	1,250,000	-	1,250,000	892,500	357,500	71%
Local transport / travelling	515,000	-	515,000	427,200	87,800	83%
Electricity and water	1,500,000	-	1,500,000	934,900	565,100	62%
BES	8,800,000	-	8,800,000	6,552,808	2,247,192	74%
Administration costs	1,100,000	-	1,100,000	649,200	450,800	59%
PA funds	2,700,000	-	2,700,000	2,430,500	269,500	90%
Fees recovered				1,547,048		
Activity	300,000	-	300,000	212,100	87,900	
SUB TOTAL	18,205,000	-	18,205,000	15,386,656	2,724,892	85%
Other Income						
Rent Income						
Income From Farming Activities						
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire				229,500		

ST. CLARE BUTULA GIRLS HIGH SCHOOL
 Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget A Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c % Kshs
Fee For Hire of Ground And Equipment						
Interest Income						
Sub total				229,500		
Grand total Income	29,637,000		29,637,000	25,324,122	4,219,426	86%
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials						
Exercise books				766,900		
Laboratory equipment				146,450		
Internal exams				15,000		
Teaching / learning materials	2,486,400	-	2,486,400	783,270	1,703,130	32%
Payables				104,300		
Bank charges				420		
reference/Library						
SUB TOTAL	2,486,400	-	2,486,400	1,816,340	670,060	73%
<i>(2) Expenditure For Operations</i>						
Personnel emoluments	2,400,000	-	2,400,000	2,308,710	91,290	96%
Repairs and maintenance	2,700,000	-	2,700,000		2,700,000	0%
Local transport / travelling	1,015,200	-	1,015,200	771,200	244,000	76%
Electricity and water	1,015,200	-	1,015,200	510,900	504,300	50%

Receipt/Expenses Item	Original Budget A Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Medical	300,000	-	300,000	198,400	101,600	66%
Administration costs	1,015,200	-	1,015,200	771,200	244,000	76%
Bank charges			360			
Activity	500,000	-	500,000	173,100	326,900	35%
SUB TOTAL	8,945,600	-	8,945,600	4,733,870	4,211,730	53%
(3) Expenditure For School Fund						
Personnel emoluments	2,040,000	-	2,040,000	1,699,200	340,800	83%
Repairs and maintenance	1,250,000	-	1,250,000	879,070	370,930	70%
Local transport / travelling	515,000	-	515,000	423,100	91,900	82%
Electricity and water	1,500,000	-	1,500,000	761,720	738,280	51%
BES	8,800,000	-	8,800,000	6,404,858	2,395,142	73%
Administration costs	1,100,000	-	1,100,000	522,903	577,097	48%
PA funds	2,700,000	-	2,700,000	3,690,889	(990,889)	137%
Payables				1,745,631		
Activity	300,000	-	300,000	124,000	176,000	41%
Bus account				16,200		
Bank charges				19,210		
Sub total	18,205,000	-	18,205,000	16,286,781	1,918,219	89%
TOTAL	29,637,000	-	29,637,000	22,836,991	6,800,009	77%

i. Under income and expenditure there was underutilization since it was below 90% apart from some vote heads.

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	1,815,393	679,125
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	1,815,393	679,125

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,387,607	766,816
Repairs And Maintenance	2,603,878	1,923,387
Local Transport / Travelling	699,555	249,940
Electricity And Water	516,096	162,814
Medical	213,600	-
Administration Costs	1,471,837	429,942
Activity	-	-
Total	7,892,573	3,532,899

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,740,400	1,010,700
Boarding account	6,552,808	3,125,056
Maintenance and Improvement	892,500	542,093
Local transport / travelling	427,200	389,410
Electricity and water	934,900	469,628
Fees recovery	1,547,048	1,051,804
PA	2,430,500	816,310
Administration costs	649,200	279,460

Description	2021-2022	2020-2021
	Kshs	Kshs
Activity	212,100	116,120
Total	15,386,656	7,800,581

Notes to the Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent Income	-	-
Income From Farming Activities	-	19,955
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	229,500	166,871
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender fee	-	-
Dividends Income	-	-
Total	229,500	186,826

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

5 Payments for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	280,590
Laboratory Equipment	146,450	132,710
Internal exams	15,000	10,000
Teaching / learning materials	783,270	161,014
Payables	104,300	308,290
Exams and assessment	-	-
Administration Costs	-	-
Bank Charges	420	120
Total	1,816,340	892,724

Notes to the Financial Statements (Continued)

6 Payments for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,308,710	751,200
Medical	198,400	
Administration Cost	771,200	441,900
Repairs And Maintenance & Improvements		89,997
Local Transport / Travelling	771,200	301,209
Electricity And Water	510,900	204,238
Bank Charges	360	120
Activities	173,100	
Payables		327,491
Total	4,733,870	2,116,155

Notes to the Financial Statements (Continued)

7 Boarding and School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,699,200	1,671,200
PA Fund	3,690,889	1,204,416
RMI	879,070	310,401
Local transport / travelling	423,100	371,200
Electricity and water	761,720	556,800
Medical Expenses	-	-
Administration costs	522,903	407,308
Bus hire	16,200	70,800
Payables	1,745,631	1,204,416
Fee on Boarding Equipment and Stores	6,404,858	2,662,347
Bank charges	19,210	14,839
Activity Expenses	124,000	2,740
TOTAL	16,286,781	8,476,467

*(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		11,950	12,898
Operations Account		95,197	814,368
School Fund Account/Boarding		582,204	800,874
Parent Association Development Account			6,539
Infrastructural Account		3,340,112	3,052
Total		4,029,463	1,637,730

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
PA Account		1,520
Operation Account	9,210	5,066
School Fund account	93,700	8,984
Total	102,910	15,570

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	12,144,830	11,134,352
Other Non-Fees Receivables		
Salary Advances		
N.S.S.F		
Total	12,144,830	11,134,352

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	2,882,740	1,980,855
Fees Arrears For The Previous Year	340,355	2,102,875
Fees Arrears For Prior Periods (Over Two Years)	8,921,735	7,050,622
Total	12,144,830	11,134,352

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,762,209	1,849,931
Prepaid Fees	98,200	364,445
Retention Monies		
Total	2,860,409	2,214,376

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	2,657,909.00	1,849,931
Trade Creditors for The Previous Year	104,300.00	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	2,762,209.00	1,849,931

Notes to the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	1,631,192	913,291
Cash Balances	14,050	25,925
Short Term Investments	-	-
Receivables	11,134,352	10,017,852
Payables	(1,849,931)	(1,097,876)
Total	10,929,663	9,859,192

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)		-
Outstanding Leases		-
Hire Purchase		-
Gratuity And Leave Provision		-
Total		-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	4	120,000	120,000
Goats			
Trees	120	60,000	60,000
Coffee Or Tea Plantation			
Poultry			
Total	124	180,000	180,000

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		-
Borrowing at beginning of the year		-
Borrowings during the year		-
Repayments of during the year		-
Balance at end of the year		-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	600,000	-
Stock/ inventory purchased during the year	12,757,703	10,057,703
Stock/ inventory issued during the year	12,957,703	10,757,703
Balance at end of the year	400,000	600,000

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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)


18 JUL 2023
 Sign and Date
 P.O. No: 213 - 5040518/JTOLA
 Principal

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Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
	A Kshs	B Kshs	C Kshs	d=a-c Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
RUKIAODUORI	259,120	22 JAN 2021	0	259,120	259,120	
RISPERADONGO	29,540	22 JAN 2021	0	29,540	29,540	
BANINGA ENTERPRISE	134,500	22 JAN 2021	0	134,500	134,500	
WEBUYEUNDUGU ELECTRICALS	222,230	22 JAN 2021	0	222,230	222,230	
STAR RISE HARDWARE	120,600	22 JAN 2021	0	120,600	120,600	
EKEROJIKO SALES	246,750	22 JAN 2021	0	246,750	246,750	
SR. JANE AMUKOYE	279,950	22 JAN 2021	0	279,950	279,950	
MINI BAKERIES	27,300	22 JAN 2021	0	27,300	27,300	
MARGARET ODUOR	63,030	22 JAN 2021	0	63,030	63,030	
VINCENT OSAMO	25,560	22 JAN 2021	0	25,560	25,560	
GEORGE OJWANGA	5,600	22 JAN 2021	0	5,600	5,600	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
ChrispinusOpondo	15,400	2022 May	0	15,400	15,400	
Michael Dennis Oguti	18,200	2022 May	0	18,200	18,200	
Jamila K. Juma	26,200	2022 May	0	26,200	26,200	
SylvesterAuma	11,670	2022 Feb	0	11,670	11,670	
Victor Aruda	7,850	2022 Jan	0	7,850	7,850	
Nyangwachi Women Group	88,600	2022 Jan	0	88,600	88,600	
Antony Nadaba	35,000	2022 Feb	0	35,000	35,000	
Scielabs Ltd	52,900	2022 Feb	0	52,900	52,900	
Bojerian Agencies & Services	51,300	2022 Jan	0	51,300	51,300	
E. Africa Educational Ltd	18,354	2022 Jan	0	18,354	18,354	
Alfamako Enterprises	119,940	2022 Jan	0	119,940	119,940	
Benotis S. Agencies	169,000	2022 Jan	0	169,000	169,000	
Sub-Total	2,028,594	N/A	0	2,028,594	2,028,594	
Supply Of Services						
Ivory Skills	209,255	2021 Jan	0	209,255	209,255	
Sunshine Automobiles	261,160	2022 Jan	0	261,160	261,160	
Copy Hawk Services	158,900	2022 Jan	0	158,900	158,900	
Sub-Total	629,315	N/A	0	629,315	629,315	
Grand Total	2,657,909	N/A	0	2,657,909	2,657,909	

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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	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	1990	BUTULA	DONATION	0	0	DONATION
Land 2	2015	BUTULA	1,700,000	0	0	1,700,000
Buildings And Structures	1990-2022	BUTULA	27,000,000	0	0	27,000,000
Motor Vehicles	2014	BUTULA	6,600,000	0	0	6,600,000
Office Equipment, Furniture And Fittings	1990-2022	BUTULA	450,000	0	0	450,000
ICT Equipment, And Other ICT Assets	1990-2022	BUTULA	310,000	0	0	310,000
Tools And Apparatus	1990-2022	BUTULA	300,000	0	0	300,000
Textbooks	1990-2022	BUTULA	1,000,000	0	0	1,000,000
Other Machinery And Equipment(GENERATE)	2019	BUTULA	420,000	0	0	420,000
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total	1990-2022	BUTULA	37,780,000	0	0	37,780,000

(The school should ensure that a detailed fixed assets register is maintained).