

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 APR 2025	DAY: THURSDAY
TABLED BY:	HON. SILVANUS OSORO, MP MAJORITY PARTY WHIP
CLERK-AT THE TABLE:	INZO FU MWALE

OF

THE AUDITOR-GENERAL

ON

TENWEK HIGH SCHOOL

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

BOMET COUNTY



TENWEK 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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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 Bomet County, Bomet Central Sub-County

The school was issued with a new registration certificate in **10/2017** under registration number **36S30000109** and is currently categorized as a **National public school** established, owned or operated by the Government.

The school is a boarding school and had 1,950 number of students as at 30th June 2022. The school had 11 streams in form 1, 9 streams in form 2, 8 streams in form 3 and 7 streams in form 4 with 80 teachers (36 teachers were 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	Rev. Reuben Koech	Chairman	10 th June 2019
2	Mr. Mutali Chesebe	Secretary - Principal	10 th June 2019
3	Dr. Betty C. Koskei	Member	10 th June 2019
4	Mrs. Juliana Rono	Member	10 th June 2019
5	Mr Musungu Peter	Member	10 th June 2019
6	Mr Michael Kosgei	Member	10 th June 2019
7	Mrs Gladys Maritim	Member	10 th June 2019
8	Dr. David Ole Letuati	Member	10 th June 2019
9	Mrs.Karren Yego	Member	10 th June 2019
10	Dr Samuel M. Ombuchi	Member	10 th June 2019
11	Mr Patrick Masime	Member Rep Teachers	10 th June 2019
12	Rev. Phelix Korir	Members - Sponsor	10 th June 2019
13	Mr Philip Towett	Members - Sponsor	10 th June 2019
14	Mr Hillary Sigei	Member - Community	10 th June 2019
15	Mrs Margaret Biomdo	Co-opted member	10 th June 2019
16	Ms.Janet Turgut	MemberSpecial Needs	10 th June 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, and
- 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	Rev. Reuben Koech	Chairperson	5 out of 5
		Mr Mutali Chesebe	Secretary	5 out of 5
		Dr Betty C. Koskei	Member	5 out of 5
		Mrs Lena Rono	Member	5 out of 5
		Rev Phelix Korir	Member	4 out of 5
2	Audit Committee	Dr Ole Letuati	Chairperson	No meeting organised
		Mr Peter Musungu	Member	
		Dr Betty C. Koskei	Member	
		Mr Philip Towett	Member	
3	Finance,procurement and general purposes Committee	Ms Janet Turgut	Member	
		Mr Michael Koskei	Member	No meeting organised
		Mr Hillary Sigei	Member	
		Mr Philip Towett	Member	
4	Academic Committee	Mrs Karren Yego	Member	
		Dr Samuel Obuchi	Member	No meeting organised
		Dr Betty Koskei	Member	
5	Discipline, Ethics and Integrity committee	Mrs Karren Yego	Member	
		Mr Hillary Sigei	Member	No meeting organised
		Mrs Lena Rono	Member	
		Rev Feli Korir	Member	
6	Human Resource and Students welfare Committee	Mrs Gladys Maritim	Member	
		Rev Felix Korir	Member	No meeting organised
		Mr Peter Musungu	Member	
		Mrs Margaret Biomdo	Member	



(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	Mr Mutali Chesebe	348291
2	Deputy Principal- Administration	Mr Kenneth Kirui	505025
3	Deputy Principal- Academics	Mr Wesley mitey	404906
3	School Finance Officer	CPA Allan Mwangi	ICPAK (21719)



KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 49-20400, Bomet- Kenya
Telephone: 0792-407-058/0743-834-756
E-mail: tenwekhigh@gmail.com

(f) School Bankers

The school operated five (5) bank accounts in the following banks:

1. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Tuition Account
Account Number: 1105817997
2. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School School Funds (Operations) Account
Account Number: 1105811891
3. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Boarding Account
Account Number: 1110740662
4. Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Infrastructure Account
Account Number: 1265389748
5. Name of Bank: Equity Bank
Branch: Bomet
Account Name: Tenwek High School PTA Account
Account Number: 1220297176170
6. MPESA Pay Bill No.522123 attached to 1110740662 bank account

(g) Independent Auditors

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



I. 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:

Item	2021/2022	Jan-June 2021	Jan-Dec 2020
Surplus/(Deficit)	(844,595.61)	4,000,997.72	(6,478,859.15)
Capitation (GoK)	13,880,723.80	6,239,241.50	
Capitation Ratio	7,118.32	4,698.22	
Income	186,184,617.83	70,298,233.22	72,494,865.10
Expenditure	187,029,213.44	66,297,235.50	78,973,724.25
Accounts Receivables	32,578,731.10	39,157,685.70	33,735,108.40
Accounts Payables	45,293,394.79	14,680,862.00	17,922,238.35
Cash Balances	23,310.00	402,550.00	15,550.00
Bank Balances	927,677.02	1,393,032.63	(2,220,965.09)

The school recorded a deficit of Ksh 844,595.16 compared to a surplus of Ksh 4,000,997.72 (for the period January to June 2021). This is attributed to reclassification and mismatch in reporting periods occasioned by adoption of IPSAS for secondary schools.

Tuition and Operations capitation funds for both were received on disbursement intervals by the ministry and relevant disbursement memoranda were received. Generally, the school recorded an increase in revenue due to increased student population; and an increase in expenditure due to the same. Inflation experienced during the period also explains the over expenditure especially in the boarding items.

As at 31st June 2022 the school bank accounts had a positive balance of ksh 927,677.02 as indicated above. Accounts payable stood at 45,293,394.79 mainly due to ongoing dining hall project and uncollected fees.

Account receivables reduced from 39,157,686 to 32,578,731.10 due to improved fee collection mechanisms employed by the BoM. However, the bulk of arrears (Ksh 23,163,327) are past 2 years and their chances of collection is diminishing over time.

b) Teacher Student ratio:

No. of Teachers	No of Students	Teacher- Student Ratio
80	1,950	1/25 25 Students per teacher



c) **Mean score in the 2019-2021 KCSE:**

Year	Mean score	Mean Grade	Transition to University
2021	8.40	B-	257
2020	8.17	B-	235
2019	7.78	B-	225

d) **Number of Candidates in the 2019-2021 KCSE:**

Year	No. of student
2021	299
2020	286
2019	307

e) **Capacity of the school:**

Facility	
Classrooms	- Currently the classrooms are sufficient but will require additional classes for form one 2023 as well as Junior high school class
Laboratory	- Current number are sufficient with focus shifting to workshops for technical subjects
Dormitories	- There is need to create room for incoming form one (2023)
Toilet	- There is need to increase the number of toilets to cater for increased numbers
Dining Hall	- Construction ongoing with cash flow problems being experienced due to uncollected fees.



f) Development projects carried out by the school:

No.	Description	Status (30/6/2022)	Source of Funds
1.	Dining Hall complex	On going	Parents Association contributions
2.	Student Furniture- Purchase	Complete	MI funds (GoK Capitation)
3.	Lab Furniture- Equipping	Complete	MI funds (GoK Capitation)
4.	Temporary dining area	Complete	Students' Fees

Sign

School Principal

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL
Sign:..... Date: 13/6/2024



II. 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 Tenwek 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 amended 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.

Name: Rev Reuben Koech
Designation: Chairman, School Board of Management

Sign: 

Date: 13/06/2024

Name: Mr Mutali Chesebe
Designation: Senior Principal & Secretary to Board of Management

Sign: 

Date: 13/06/2024

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL
Sign:.....Date:.....

Name: Mr Allan W. Mwangi
Designation: Finance Officer

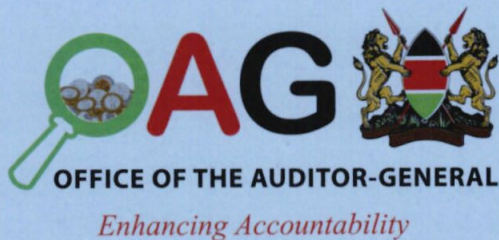
Sign: 

Date: 13/06/2024

ICPAK No 21719

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON TENWEK HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BOMET 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.
- 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal control, 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

Qualified Opinion

I have audited the accompanying financial statements of Tenwek High School – Bomet County set out on pages 1 to 17, which comprise of 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

Report of the Auditor-General on Tenwek High School for the year ended 30 June, 2022 – Bomet County

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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Tenwek High School – Bomet County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Accuracies in the Financial Statements

Review of records provided revealed that the balances reflected in the financial statements were not supported by a detailed ledger. The basis of the balances indicated could therefore not be established.

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

2. Unsupported Receipts

Included in the statement of receipts and payments for the year ended 30 June, 2022 are receipts of Kshs.111,507,011 and Kshs.41,658,997 from Parents Contribution/Fees and Other Receipts respectively. However, review of records obtained from the entity revealed that receipts from Parents Contribution/Fees and Other Receipts could not be traced to the bank statement as there was no supporting ledgers provided for audit with the breakdown.

In the circumstances, the completeness and validity of the receipts of Kshs.153,166,007 for the year ended 30 June, 2022 could not be confirmed.

3. Unsupported Payments for Tuition Item

Included in the payment for tuition expenses of Kshs.5,366,656 is an expenditure of Kshs.4,537,026 incurred on purchase of various items. However, procurement procedures for identifying suppliers of the goods were not disclosed and the goods purchased were not received, inspected, certified and taken on charge contrary to requirement of Section 48 of the Public Procurement and Asset Disposal Act, 2015.

Date	PV. No	Cheque No.	Payee	Details	Amount Kshs.
12 January, 2022	241	546	Stamar stationers & General Suppliers	Supply of printed exercise books	456,480
30 April, 2022	244	557	Bomet Book Centre	Supply of exercise books	430,000

Date	PV. No	Cheque No.	Payee	Details	Amount Kshs.
26 April, 22	245	550	Bomet Book Centre	Supply of exercise books	429,176
30 April, 2022	246	551	Remo stationers and printers	Supply of lab equipment	393,965
12 January, 2022	238	545	Remo stationers and printers	Supply of lab chemicals and equipment	369,886
12 January, 2022	237	544	Bomet Book Centre	Supply of exercise books	323,519
27 October, 2021	229	535	Bomet Book Centre	Supply of exercise books	310,000
27 October, 2021	231	538	Stamar stationers & General Suppliers	Supply of photocopy papers and printed exercise books	300,000
27 October, 2021	230	536	Remo stationers and printers	Supply of lab chemicals	300,000
14 July, 2021	220	527	Bomet Book Centre	Supply of exercise books	300,000
06 August, 2021	224	532	Stamar stationers & General Suppliers	Supply of exercise books	250,000
06 August, 2021	223	531	Bomet Book Centre	Supply of exercise books	250,000
30 April, 2022	249	555	Sure, Educational Supplies	10 sets of get it right revision series from form 1 to form 4	224,000
06 April, 2021	225	533	Remo stationers and printers	Supply of lab chemicals and equipment	200,000
				Total	4,537,026

In the circumstances, the validity and propriety of the expenditure totalling to Kshs.4,537,026 could not be confirmed.

4. Unsupported Cash in Hand Balances

Included in the statement of Financial Assets and Liabilities and as disclosed in Note 9 to the statement are cash balances of Kshs.23,310 in respect of boarding account cash book. However, the balance was not supported by Board of Cash survey certificate to confirm the reported cash balances.

In the circumstances, the accuracy of cash in hand balance totalling to Kshs.23,310 could not be confirmed.

5. Accuracy of Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the County Director of Education (CDE), National Education Management Information System (NEMIS) and School records relating to the enrolment of students. During the financial year 2021/2022, the NEMIS reported a total number of one thousand six hundred and eighteen (1618) of students while the records from the County Director of Education had 1943 students. The enrolment record provided by the Tenwek High School indicated a total of one thousand nine hundred and forty-three (1,943) students, which resulted in variance as analyzed below:

Month	Capitation per Student Kshs.	No. of Students per NEMIS	No. of Students as per Register	Variance Kshs.
July 2021	1,212	1301	1595	294
October 2021	4,253	1416	1595	179
January 2022	2,551	1616	1943	327
April 2022	4,005	1618	1943	325

As a result, the school was under funded by Kshs.3,253,400 for the period ended 30 June, 2022.

- It was noted that the school had students who were not registered in NEMIS due to lack of birth certificates or duplicate birth certificate numbers.
- Further, some student who had attained age 18 years and above were as well removed from NEMIS system.

In the circumstances, the accuracy and reliability of the data could not be confirmed.

6. Accuracy of and Long Outstanding Student Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivable balances of Kshs.32,578,731 as disclosed under Note 10 of the financial statements. However, the school management did not maintain student's debtors' statements as well as debtors ledger schedule showing all the outstanding fees and their aging analysis. However, the School maintained summary of long outstanding student debtors including fees arrears that was outstanding for over two (2) years of Kshs.23,163,327 as reported in Note 10 to the financial statements. Further, the School did not have a debt recovery policy.

In the circumstances the accuracy and recoverability of receivables totalling Kshs.32,578,731 could not be confirmed.

7. Long Outstanding Imprests and Advances

The statement of financial assets and liabilities reflects account receivables balance of Kshs.32,578,731. Included in these are outstanding imprest and advances of Kshs.203,800 and Kshs.175,100 respectively due from various staff that have been long outstanding for more than one (1) year some relating to financial year 2018. However, no

provision for doubtful debts was made in the financial statements for the outstanding debts. In addition, there was no evidence of progress made to recover these debts.

In the circumstances, the recovery of the amount of Kshs.378,900 could not be confirmed

8. Long Outstanding Accounts Payable

The statement of financial assets and liabilities and Note 11 to the financial statements for the financial year 2021/2022 reflects account payables balances of Kshs.45,293,394 which includes Kshs.37,618,226 in respect of trade creditors and Kshs.7,625,169 as prepaid fees.

However, review of the documentations revealed the following anomalies: -

- i. The school does not have a credit policy on the management of trade creditors and set limits.
- ii. Trade creditors increased from Kshs.28,117,577 the previous year to Kshs.37,618,226 resulting to an increase of Kshs.9,500,645 in trade creditors representing 34 % increase. This may impact negatively on the operations of the school.
- iii. Trade creditors of Kshs.37,618,226 could not be supported by availability of funds with a budget of Kshs.120,882,900 and actual expenditures of Kshs.186,184,617 resulting into over expenditure of Kshs.65,301,717 as at the close of the financial year.

It was also noted that the School did not have budget estimate for the account's payables during the financial year. Further, the School did not have any plans on how to settle the payables.

In the circumstances, the long outstanding payables may attract extra costs in form of interest and litigations.

9. Failure to Disclose Stock/Inventories

Management did not disclose the value of inventory as at the close of the year on 30 June, 2022 in the financial statements submitted for audit as required by the template under other important disclosures. In addition, the school did not carry out a stock take at the end of the financial year hence it was not possible to confirm the stock/inventory value as at 30 June, 2022. Further, no records were maintained to show the level of stock at the close of financial year.

In the circumstances, the value of stock/inventory as at 30 June 2022, could not be ascertained.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Tenwek High School – Bomet County Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts as at 30 June, 2022 reflects a final receipts budget and actual on comparable basis total amount of Kshs.120,882,900 and Kshs.186,184,617 respectively resulting to an over-expenditure of Kshs.64,069,403 or 33% of the budget. In addition, the management did not provide Board Meetings minutes approving the Budget or communication and approval by the ministry hence the regularity of the budget could not be ascertained.

The actual payments figure of Kshs.187,029,213 disclosed in the statement of budgeted versus actual differs with the statement of receipts and payments figure of Kshs.153,820,904 and cash flow figure of Kshs.141,128,818 by Kshs.33,208,309 and Kshs.45,900,395 respectively. In addition, the Institution had not developed a procurement plan to complement the budget as required of all procuring entities.

In the circumstances, the efficiency and effectiveness of the budgetary making process could not be confirmed.

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. There were no key audit matters to report in the year under review.

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. Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

During the audit, it was noted that the School transferred co-curricular funds totalling to Kshs.350,000 to Kenya Secondary School Heads Association a private entity that is not subject to the Public Finance Management Act, 2012 or any other public finance regulations. The funds were vired from boarding account. KESSHA is a welfare organization that draws its membership from School Principals only.

Date	Payment Voucher	Cheque Number	KESSHA Chapter (Kshs.)
23 November, 2021	9185	4834	100,000
21 June, 2022	24	3690	250,000
		Total	350,000

In the circumstance, the authenticity of Kshs.350,000 that was transferred to KESSHA account could not be confirmed.

2. Lack of Fixed Asset Register

Annex 2 – Summary of fixed assets register indicates total assets of Kshs.2,055,185,000. The institution has in its possession Land, Building and Structures, Motor Vehicles, office equipment, Furniture and Fittings, ICT Equipment and other ICT Assets, Lab equipment and tools, Kitchen apparatus and tools and Textbooks. The entity has not prepared Fixed Assets Register to record all the assets in its possession in terms of the year of acquisition, location, identification number and amount. The management of the school did not update summary of fixed asset register but just maintained the summary as per previous financial year. In addition, it was not possible to verify the valuation of the historical cost of the assets. No documents were provided to support the balances in the summary of the fixed assets register.

3. Acquisition of Assets-Infrastructure

Included in the acquisition of assets-infrastructure of Kshs.11,946,215 as disclosed in the statement of cashflow is an expenditure of Kshs.8,149,215 in respect of supply of construction materials, chairs, beds and lab furniture. However, the supplies were not supported with adequate procurement documents such as stores ledger, goods received notes and issued vouchers, procurement professional opinion and inspection and acceptance committee report. further, the supplies were distributed/used without proper recording which may exposes the process to loss, manipulation, and other inaccuracies.

In the circumstances, Management was in breach the law.

4. Construction of the Laboratory Block Phase III

During the year under review, the Management of Tenwek high school Contracted Kinsin Logistic for Construction of the Laboratory block phase III at contract sum of Kshs.4,897,600 through board minutes. However, there was no tendering process that were done, the project was directly awarded without any formal contract agreement entered between management of the school and the contractor. There was no notification of award, bills of quantity, acceptance, and professional opinion issued.

In the circumstances, Management was in breach the law.

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.

6. Management of Textbooks

During the Financial year 2021/2022, Tenwek High School received Textbooks from the ministry of education as follows:

Title of Text Book	Expected Number of Text Books	Number of Text Books Received	Number of Students	Excess/ Shortage of Books	Student to Text Book Ratio	Observations
Mapambazuko ya Machweo na Hadithi Nyingine (Hadithi Fupi)	412	412	420	-8	1:0.9	They were issued 8 less than the expected number
A Silent Song and Other Stories (Anthology of Short Stories)	412	412	420	-8	1:0.9	They were issued 8 less than the expected number
An Artist of the Floating World (Optional Novel)	412	412	420	-8	1:0.9	They were issued 8 less than the expected number
Bembea ya Maisha (Tamthilia)	412	412	420	-8	1:0.9	They were issued 8 less than the expected number

The school received eight (8) copies less in respect to four (4) textbooks namely Mapamba zuko ya Machweo na Hadithi Nyingine (Hadithi Fupi), A Silent Song and Other Stories (Anthology of Short Stories), An Artist of the Floating World (Optional Novel), and Bembea ya Maisha (Tamthilia). Further, review of the library records revealed that some of the books received were neither supported by a receipt nor a delivery note which made it difficult to determine whether the school received some of the textbook during the financial year under review.

In view of this the textbooks were not equally distributed

7. Non-maintenance of Updated Class Registers

The class registers provided for audit were not well maintained during the financial year that ended 30 June, 2022. The class registers were incomplete and not well updated in terms of the term the students were there and some had only five students registered.

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

8. Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

The school operated with a duly constituted board. the, appointment letters were provided. It was however observed that the Board of management members were being paid an allowance at a rate of Kshs.12,000 for the chair and Kshs.10,000 for the other members the basis of which could not be ascertained as there were no board resolutions approving the rates of allowances.

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

9. Late Submission of the Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022. The statement was submitted to the Auditor-General on 29 April, 2024 one (1) years, seven (7) months after the statutory deadline of 30 September, 2022. 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 the circumstances, Management was in breach of the law.

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 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 matter described in the Basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Approved ICT Policy

Review of the school ICT environment revealed that there was no formal approved ICT policy in place. Further, the School does not have a data security and disaster recovery plan in place. In addition, Management did not provide an ICT organization structure for audit review.

In the circumstances, the security and reliability of the School's data including the management information system 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 International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of an 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 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 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control 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 controls may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 January, 2025

TENWEK HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022



IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

RECEIPTS	2021/2022	Jan-June 2021
	Ksh	Ksh
Capitation grants for tuition	1 5,325,223.80	1,838,241.50
Capitation grants for operations	2 27,693,386.60	14,285,249.90
School Fund Income- Parents' Contributions	3 111,507,010.73	33,283,317.02
School Fund Income- Other receipts	4 41,658,996.70	20,891,424.80
TOTAL RECEIPTS	186,184,617.83	70,298,233.22
PAYMENTS		
Payments for Tuition	5 5,366,656.00	1,795,946.00
Payments for operations	6 27,841,653.00	14,155,808.00
Boarding and school fund payments	7 153,820,904.44	50,345,481.50
TOTAL PAYMENTS	187,029,213.44	66,297,235.50
SURPLUS/DEFICIT	(844,595.61)	4,000,997.72

The amended school financial statements were approved on 13/06/2024 and signed by:

Sign:

Name: Rev Reuben Koech
Chair BOM

Date: 13/06/2024

Sign

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL
Date:

Name: Mr Mutahi S. Chesebe
Senior Principal/
Secretary to BOM

Date: 13/06/2024

Sign

Name: Mr Allan W. Mwangi
Finance Officer

Date: 13/06/2024

icPAK 20 21719



V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021/2022 Kshs	Jan-June 2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	927,677.02	1,393,032.63
Cash Balances	9	23,310.00	402,550.00
Total Cash and Cash Equivalents		950,987.02	1,795,582.63
Account's receivables	10	32,578,731.10	39,157,685.70
TOTAL FINANCIAL ASSETS		33,529,718.12	40,953,268.33
FINANCIAL LIABILITIES			
Accounts Payable	11	45,293,394.79	14,680,862.00
NET FINANCIAL SSETS		(11,763,676.67)	26,272,406.33
REPRESENTED BY			
Fund balance b/fwd 1st July...	12	(10,919,081.06)	22,271,408.61
Surplus/Defict for the year		(844,595.61)	4,000,997.72
NET FINANCIAL POSITION		(11,763,676.67)	26,272,406.33

The amended school's financial statements were approved on 13/06/2024 and signed by:

Rev Reuben Koech
Chairman, BoM

Sign:

Date: 13/06/2024

Mr Mutali S. Chesebe
School Principal/Secretary to BoM

Sign:

Date: 13/06/2024

Mr Allan W. Mwangi
Finance Officer

Sign:

Date: 13/06/2024

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL

Sign: Date:

ICPAK No: 21719



STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021/2022	Jan-June 2021
	NOTE	Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	5,325,223.80	1,838,241.50
Capitation grants for operations	2	27,693,386.60	14,285,249.90
School fund income- Parents contributions/ fees	3	111,507,010.73	33,283,317.02
School fund income- other receipts	4	41,658,996.70	20,891,424.80
Total receipts		186,184,617.83	70,298,233.22
Payments			
Payments for Tuition		5,366,656.00	1,795,946.00
Payments for operations		15,895,438.00	6,030,059.00
Boarding and school fund payments		141,128,818.44	47,411,481.50
		162,390,912.44	55,237,486.50
Net cash flow from operating activities		23,793,705.39	15,060,746.72
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets- Infrastructure Account *		(11,946,215.00)	(8,125,749.00)
Acquisition of Assets- School funds Account *		(12,692,086.00)	(2,934,000.00)
Net cash flows from Investing Activities		(24,638,301.00)	(11,059,749.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(844,595.61)	4,000,997.72
Cash and cash equivalent at BEGINNING of the year		1,795,582.63	(2,205,415.09)
Cash and cash equivalent at END of the year		950,987.02	1,795,582.63

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 cash flow as recommended by PSASB.

** This represents the amounts paid for the construction of the dining hall, laboratory complex as well as purchase of student furniture*



VI. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Collection Difference	% of collection
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching/learning materials	5,325,223.80	-	5,325,223.80	5,325,223.80	-	100%
(2) CAPITATION GRANT ON OPERATIONS						
Other vote heads		-			-	100%
M&i	13,679,972.60	-	13,679,972.60	13,679,972.60	-	100%
Medical	12,457,500.00	-	12,457,500.00	12,457,500.00	-	100%
Retention	323,600.00	-	323,600.00	323,600.00	-	
Boarding Acc	-	-	-	489,760.00	-	
				742,554.00		
(3) FEES CHARGED ON PARENTS						
Boarding, Equipment and Stores(BES)		-			-	123%
Repair, maintenance and Improvement (RMI)	53,914,010.00	-	53,914,010.00	66,110,240.78	12,196,230.78	107%
	4,943,460.00		4,943,460.00	5,300,218.00	356,758.00	



Local Travel and Transport	-	-	-	-	97%
	2,714,146.00	2,714,146.00	2,644,528.00	(69,618.00)	
Administration Cost	-	-	-	-	138%
	5,848,766.00	5,848,766.00	8,097,256.40	2,248,490.40	
Electricity, Water and Conservancy	-	-	-	-	118%
	10,396,852.00	10,396,852.00	12,259,040.00	1,862,188.00	
Activity Fees	-	-	-	-	150%
	1,340,498.00	1,340,498.00	2,013,666.00	673,168.00	
Personel Emolument	-	-	-	-	152%
	9,938,872.00	9,938,872.00	15,082,061.55	5,143,189.55	
Academic Account	-	-	-	-	No Budget
			159,920.00	159,920.00	
Debtors	-	-	-	-	No Budget
			9,060,492.70	9,060,492.70	
Bursary	-	-	-	-	No Budget
			3,586,678.00	3,586,678.00	
Miscellaneous Income	-	-	-	-	No Budget
			77,717.00	77,717.00	
Project	-	-	-	-	No Budget
			263,941.00	263,941.00	
Tender	-	-	-	-	No Budget
			128,000.00	128,000.00	
Uniform	-	-	-	-	No Budget
			27,217,538.00	27,217,538.00	
Farm	-	-	-	-	No Budget
			150,050.00	150,050.00	
Advance	-	-	-	-	No Budget
			216,720.00	216,720.00	
Societies	-	-	-	-	No Budget
			57,940.00	57,940.00	
Operations Account	-	-	-	-	No Budget
			540,000.00	540,000.00	



No Budget

Donations	-	-	200,000.00	200,000.00
Totals	120,882,900.40	120,882,900.40	186,184,617.83	64,069,403.43

	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 %
PAYMENTS FOR TUITION						
TLM					-	100%
	1,035,181.00		1,035,181.00	1,035,181.00		
Creditors					-	100%
	540,026.00		540,026.00	540,026.00		
Bank Charges						0%
	-		-	840.00	(840.00)	
Lab					-	100%
	1,363,851.00		1,363,851.00	1,363,851.00		
Exercise Books					-	100%
	2,426,758.00		2,426,758.00	2,426,758.00		
PAYMENTS FOR OPERATIONS						
					-	
ADM					-	100%
	6,563,810.00		6,563,810.00	6,563,810.00		
RMI					-	100%
	359,975.00		359,975.00	359,975.00		



PE					-	100%
	5,317,826.00	5,317,826.00	5,317,826.00			
EWC					-	100%
	1,301,460.00	1,301,460.00	1,301,460.00			
Labs					-	100%
	3,797,000.00	3,797,000.00	3,797,000.00			
Retention					-	100%
	1,102,867.00	1,102,867.00	1,102,867.00			
Furniture					-	100%
	6,501,675.00	6,501,675.00	6,501,675.00			
DH Project					-	100%
	1,647,540.00	1,647,540.00	1,647,540.00			
Boarding Account						No Budget
			- 1,249,500.00	(1,249,500.00)		
PAYMENTS FOR BOARDING AND SCHOOL FUND						
Boarding, Equipment and Stores(BES)						102%
	53,914,010.00	53,914,010.00	54,797,886.43	(883,876.43)		
Repair, maintenance and Improvement (RMI)						274%
	4,943,460.00	4,943,460.00	13,551,792.00	(8,608,332.00)		
Local Travel and Transport						212%
	2,714,146.00	2,714,146.00	5,756,127.00	(3,041,981.00)		
Administration Cost						301%
	5,848,766.00	5,848,766.00	17,610,597.44	(11,761,831.44)		
Electricity, Water and Conservancy						93%
	10,396,852.00	10,396,852.00	9,707,849.00	689,003.00		
Activity Fees						80%
	1,340,498.00	1,340,498.00	1,077,650.00	262,848.00		
Personel Emolument						50%
	9,938,872.00	9,938,872.00	4,932,199.00	5,006,673.00		



Creditors	-	-	-	-	No Budget
Farm	-	-	-	590,570.00 (590,570.00)	No Budget
Academic Account	-	-	-	619,050.00 (619,050.00)	No Budget
Bursary	-	-	-	3,891,000.00 (3,891,000.00)	No Budget
Project	-	-	-	3,607,448.00 (3,607,448.00)	No Budget
Tender	-	-	-	6,079.57 (6,079.57)	No Budget
Uniform	-	-	-	79,000.00 (79,000.00)	No Budget
Medical	-	-	-	24,242,890.00 (24,242,890.00)	No Budget
Bank Charges	-	-	-	222,100.00 (222,100.00)	No Budget
Advance	-	-	-	2,460.00 (2,460.00)	No Budget
Societies	-	-	-	391,820.00 (391,820.00)	No Budget
	-	-	-	42,300.00 (42,300.00)	No Budget
DONATIONS					- 100%
	200,000.00		200,000.00	200,000.00	
DH-POWERLINE					- 100%
	261,806.00		261,806.00	261,806.00	
DH-MATERIALS					- 100%
	10,148,900.00		10,148,900.00	10,148,900.00	
DH-LABOUR					- 100%
	2,081,380.00		2,081,380.00	2,081,380.00	
TOTAL					
	133,746,659.00		133,746,659.00	187,029,213.44 (53,282,554.44)	

VII. 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 food items, supplies or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. 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.



SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The comparative figures used for 2021 covered a period of 6 months (1st January 2021 to 30th June 2021) in line with guidelines on the implementation of IPSAS for secondary schools. The comparison information therein therefore, should be treated with caution due to mismatch in presentation and interpretation.

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.



VIII. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021/2022	Jan-June 2021
	Kshs	Kshs
Teaching/learning materials	5,325,223.80	1,838,241.50
Total	5,325,223.80	1,838,241.50

2 CAPITATION GRANT FOR OPERATIONS

	2021/2022	Jan-June 2021
	Kshs	Kshs
Other vote heads	13,679,973	6,063,817.90
M&i	12,457,500	7,578,000.00
Medical	323,600	
Retention	489,760	643,432.00
Boarding Account	742,554.00	
Total	27,693,386.60	14,285,249.90

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021/2022	Jan-June 2021
	Kshs	Kshs
Boarding, Equipment and Stores(BES)	66,110,240.78	20,374,268.97
Repair, maitainance and Improvement (RMI)	5,300,218.00	1,647,789.30
Local Travel and Transport	2,644,528.00	928,038.00
Administration Cost	8,097,256.40	2,083,960.15
Electricity, Water and Conservancy	12,259,040.00	3,748,293.10
Activity Fees	2,013,666.00	493,571.00
Personnel Emolument	15,082,061.55	4,007,396.50
Total	111,507,010.73	33,283,317.02



NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021/2022	Jan-June 2021
	Kshs	Kshs
Academic Account	159,920.00	7,187,262.00
Debtors	9,060,492.70	744,690.65
Bursary	3,586,678.00	1,940,018.00
Miscellaneous Income	77,717.00	8,450.00
Project	263,941.00	10,447,062.30
Tender	128,000.00	112,000.00
Uniform	27,217,538.00	354,202.00
Medical	-	4,739.85
Farm	150,050.00	-
Advance	216,720.00	75,300.00
Societies	57,940.00	17,700.00
Operations Account	540,000.00	-
Donations	200,000.00	-
Total	41,658,996.70	20,891,424.80

5 PAYMENTS FOR TUITION

	2021/2022	Jan-June 2021
	Kshs	Kshs
TLM	1,035,181.00	863,510.00
Creditors	540,026.00	727,575.00
Bank Charges	840.00	4,861.00
Lab	1,363,851.00	200,000.00
Exercise Books	2,426,758.00	-
Total	5,366,656.00	1,795,946.00

6 PAYMENTS FOR OPERATIONS

	2021/2022	Jan-June 2021
	Kshs	Kshs
ADM	6,563,810.00	1,433,032.00
Retention 2019	-	249,056.00
RMI	359,975.00	425,400.00
PE	5,317,826.00	1,792,857.00
Insurance	-	491,939.00
Medical	-	113,290.00
EWC	1,301,460.00	1,518,272.00
Bank Charges	-	8,980.00
Labs	3,797,000.00	6,434,320.00
Retention	1,102,867.00	1,688,662.00
Furniture	6,501,675.00	-
DH Project	1,647,540.00	-
Boarding Account	1,249,500.00	-

TENWEK HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022



TOTAL 27,841,653.00 14,155,808.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021/2022	Jan-June 2021
	Kshs	Kshs
Boarding, Equipment and Stores(BES)	54,797,886.43	19,490,858.75
Repair, maintenance and Improvement (RMI)	13,551,792.00	665,661.00
Local Travel and Transport	5,756,127.00	1,661,897.00
Administration Cost	17,610,597.44	5,718,381.00
Electricity, Water and Conservancy	9,707,849.00	2,968,310.00
Activity Fees	1,077,650.00	114,138.00
Personel Emolument	4,932,199.00	2,954,351.00
Creditors	590,570.00	10,689,915.00
Farm	619,050.00	316,305.00
Academic Account	3,891,000.00	3,483,274.00
Debtors	-	61,546.75
Bursary	3,607,448.00	1,728,071.00
Project	6,079.57	96,703.00
Tender	79,000.00	49,500.00
Uniform	24,242,890.00	17,750.00
Medical	222,100.00	3,000.00
Bank Charges	2,460.00	1,920.00
Advance	391,820.00	320,400.00
Societies	42,300.00	3,500.00
DONATIONS	200,000.00	-
DH-POWERLINE	261,806.00	-
DH-MATERIALS	10,148,900.00	-
DH-LABOUR	2,081,380.00	-
TOTAL	153,820,904.44	50,345,481.50

8 BANK ACCOUNTS

Name	Bank Name	Bank Account	2021/2022	Jan-June 2021
			Kshs	Kshs
Tuition Account	KCB	1105817997	10,110.10	51,542.30
Operations Account	KCB	1105811891	1,184.09	47,628.49
Boarding Account	KCB	1110740662	897,689.26	1,188,521.27
Infrastructure Account	KCB	1265389748	17,300.57	2,125.57
PTA Account	Equity	1220297176170	1,393.00	103,215.00
Totals			927,677.02	1,393,032.63



NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 CASH IN HAND

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Boarding Account	23,310.00	402,550.00
Totals	23,310.00	402,550.00

10 ACCOUNTS RECEIVABLE

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Fees arrears	32,199,831.10	39,157,685.70
Salary advances	175,100.00	-
Imprest	203,800.00	-
Total	32,578,731.10	39,157,685.70

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

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Fees arrears for current year	4,321,136.20	6,933,865.10
Fees arrears for the previous year	4,715,367.00	9,216,606.40
Fees arrears for prior periods (over two years)	23,163,327.90	23,007,214.20
Total	32,199,831.10	39,157,685.70

11 ACCOUNTS PAYABLE

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	37,618,226.00	14,037,430.00
Prepaid fees	7,675,168.79	-
Retention monies	-	643,432.00
Total	45,293,394.79	14,680,862.00

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

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Trade creditors for current year	37,618,226.00	13,052,344.00
Trade creditors for the previous year	-	985,086.00
Trade creditors for prior periods (over two years)	-	-
Total	37,618,226.00	14,037,430.00



NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 FUND BALANCE BROUGHT FORWARD

Description	2021/2022	Jan-June 2021
	Kshs	Kshs
Bank balances	1,393,032.63	(2,220,965.09)
Cash balances	402,550.00	15,550.00
Receivables	32,578,731.10	39,157,685.70
Payables	45,293,394.79	14,680,862.00
Total	(10,919,081.06)	22,271,408.61

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.

13 Biological assets

Description	Number	2021/2022	Jan-June 2021
		Kshs	Kshs
Adult Cows	2	240,000.00	400,000.00
Heifers	2	60,000.00	40,000.00
Pigs	49	400,000.00	40,000.00
Trees	270	4,800,000.00	4,500,000.00
Totals		5,500,000.00	4,980,000.00

14 Inventory

Item	Bal b/f	Packaging	Purchased	Issued	Bal c/f
1 Sugar 50 kgs	45	bags	882	842	85
2 Rice 25 kgs	62	bags	3117	2,402	777
3 Tea leaves 500 g	67	pcs	858	767	158
4 Chipsy 17 kgs	15	buckets	205	203	17
5 Rina 20l	5	jerricans	125	120	10
6 Exe flour	14	bales	52	58	8
7 Ken salt	2	bales	190	191	1
8 Catrige til 83a	1	pcs	10	4	7
9 Catrige til 80a	1	pcs	5	1	5
10 Catrige til 725	-	pcs	19	15	4
11 Catrige til 5280	-	pcs	18	12	6
12 Catrige til 85a	3	pcs		1	2
13 Catrige til1140	-	pcs	8	3	5
14 Catrige tfii master	-	pcs	10	6	4
15 Catrige til 1150	1	pcs	20	16	5



16	Spring files	173	pcs	1900	1,859	214
17	Counter book q3	32	pcs	70	80	22
18	Counter book q2	24	pcs	378	368	34
19	Blue pen	-	pcs	3200	2,775	425
20	Red pen	-	pcs	2825	2,136	689
21	Marker pen	42	pcs	1600	1,570	72
22	Refillers	580	pcs	1992	2,402	170
23	Printing papers	-	pcs	2400	2,390	10
24	Exercise books a4 sl 200 pg	1,873	pcs	11856	13,441	288
25	Exercise books a4 sq 200 pg	-	pcs	2508	1,262	1246
26	Ruled paper	3	pcs	40	37	6
27	Register	37	pcs	150	137	50
28	Graphs book a5	-	pcs	768	420	348
29	Manillar paper	195	pcs	400	460	135
30	Drawing books	54	pcs	1350	810	594
31	Detergents 20l	12	pcs	353	354	11
32	Motn balls	37	pcs	491	469	59
33	Dustbins	20	pcs	140	124	36
34	Rubber gloves	-	pcs	30	20	10
35	Coconut brooms	131	pcs	900	912	119
36	Soft/hard brooms	25	pcs	1600	1,286	339
37	Duo bleach	-	pcs	5	2	3
38	Force pump	2	pcs	10	7	5
39	Mopp buckets	-	pcs	20	10	10



14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor on the 2019 audit, 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)
1	Sundry Creditors	-All creditors had been settled, - BoM to develop Creditor management policy -Avoid all inter account borrowings	Resolved	
2	Sundry Debtors	- Improve on fees collection - Write off of uncollectable rent - Settle inter account transactions	Resolved	
3	Funded Accounts	- Write off obsolete accounts	Resolved	
4	Overdrawn Accounts	- PTA was an obsolete accounts hence to be written off - Management to check viability of the farm - School to stop procurement of uniform for form 3s	- Resolved - Not Resolved - Resolved	December 2022
5	Bank overdraft	- Timely record keeping to be adhered to	- Resolved	
6	Income and Expenditure Account	- School had already obtained approval for use of funds	Resolved	
7	Suspense Accounts	- The BoM to write off against accumulated fund.	Resolved	



ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

LIST OF SUNDRY CREDITORS AS AT 30/06/2022

Name	Original Amounts	Date Contracted	Amounts Paid to date	Boarding	Comment
			Construction of Buildings		
1 Cheptakamek Supplies				3,555,350.00	Hardware materials DH Materials
2 Dana Hardware Ltd				1,323,950.00	Hardware materials DH Materials
3 Kekito Enterprises				2,514,375.00	Labour- Extra work DH Labour
4 Taneprise				666,500.00	Hired props and trappers DH Materials
	Sub-Total			<u>8,060,175.00</u>	
	Supply of Goods				
5 Neo-Andric Supplies				694,934.00	Lab items Lab
6 vieva enterprises				578,300.00	Lab glass items Lab
7 BBC				1,687,314.00	TLM TLM
8 Michael S. Nangabo				30,000.00	Revision Materials REF
9 John Kiprop Ruto				25,000.00	Kiswahili reference books TLM
10 Remo chemicals and Lab Equipment				976,878.00	LAB Equipment Lab
11 Jane Angila Obando				30,000.00	Kiswahili revision Books TLM

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12	Ramani Afrika Educational Services	93,300.00	Kiswahili exams	TLM
13	Sanaika Trading Co. Ltd	252,900.00	Sweaters- balances	Unifrom
14	Michael Kimutai Terer	245,250.00	Beef	BES
15	Nelson kipkorir Ngerechi	260,100.00	Beef	BES
16	Stephen Mosonik	102,300.00	Chicken	BES
17	Martha Chumo	76,220.00	Cabbages/Sukumawiki	BES
18	Youth farmers	108,400.00	Vegetables	BES
19	Richard Rotich	68,360.00	Cabbages/Sukumawiki	BES
20	Janeth Cherotich	48,420.00	Cabbages/Sukumawiki	BES
21	Geoffrey Koech	56,220.00	Cabbages/Sukumawiki	BES
22	Edmond Kiplangat	69,060.00	Vegetables	BES
23	Bento General supplies	41,250.00	Vegetables	BES
24	Korir Kiplangat	246,225.00	Refreshments	BES
25	Elfic Ventures	44,000.00	Fruits	BES
26	Bentich Ventures	66,000.00	Fruits	BES



27	Mabrake ltd		Fruits	BES
		66,000.00		
28	Joicy Kerich		Milk	BES
		177,330.00		
29	Erick Mibei		Milk	BES
		94,250.00		
30	Ciciliah Keron		Milk	BES
		37,700.00		
31	Mercy Kirui		Milk	BES
		135,200.00		
32	Evaline Chepkorir Sang		Potatoes	BES
		63,000.00		
33	Sylus Koech		Firewood	BES
		60,000.00		
34	Roda Bett		Eggs	BES
		33,000.00		
35	Dana Hardware		Repair items	RMI
		148,870.00		
36	Kenneth Too		Tree/Timber cutting ser	EWC
		264,350.00		
37	Robco office supplies Ltd		Photocopier repiars	RMI
		310,200.00		
38	Jamki Plumbing Solutions		Plumbing items	EWC
		51,930.00		
39	Tisti Safi Enterprises		Curtains	ADM
		103,000.00		
40	Murenju Genral stores		Repair items/ music sytems	RMI
		82,000.00		
41	Berea bookshop		Stationeries	ADM
		569,420.00		



42	William K. Langat		Tents Hire	ADM
		242,000.00		
43	Radiant supermarket		Food Items	BES
		1,874,145.00		
44	Vifcare Enterprise		Detergents	EWC
		75,000.00		
45	Cognizant Genral Supplies		Sports items	ACT
		348,055.00		
46	Langat Victor Kipkirui		Student IDs	Uniform
		132,200.00		
47	Murenju Genral stores		Matresses	Uniform
		153,150.00		
48	Leonard Langat		Farm inputs	Farm
		28,400.00		
49	ETG- TANET		Rice	BES
		3,432,000.00		
50	Tericos Electromechanicals ltd		Electrical repairs Items	EWC
		6,000.00		
51	Eleganto Ltd		Signage	ADM
		65,725.00		
52	Robert Kirui		Tents Hire	ADM
		25,000.00		
53	Jacob Too		Electrical repair items	EWC
		5,680.00		
54	Major Autospares and Hardware		Beds, Lockers and Chairs	BES
		4,796,500.00		
55	Samuel Kipkorir Koech		Fumigation/Certificates	EWC
		72,550.00		
56	Frelan Technologies		Computer Accessories	ADM
		83,800.00		



57	Memic Enterprise		Computer Accessories	ADM
		429,000.00		
58	Fairprice innovators glassmart		Window pane repairs	RMI
		109,850.00		
59	Kiprotich Kenneth		Cleaning Materirials	EWC
		436,250.00		
60	Benard Rutto		Hay	Farm
		47,600.00		
61	Cheptakamek Suppliers		Repair Items	RMI
		197,690.00		
62	Destiny Insiprations		Placards	ADM
		108,400.00		
63	Microplan Ltd		Desks/whiteboards	BES
		1,585,000.00		
64	Nancy Chepkirui Rotich		Maize	BES
		600,000.00		
65	Duncan Kiplangat Bett		Beans	BES
		370,000.00		
66	Bomet Midwest Garments		Uniform	Uniform
		2,109,630.00		
67	Spectram Limited		1/2 sweaters	Uniform
		400,000.00		
68	Pitonin Limited		Tree/Timber cutting ser	RMI
		814,500.00		
69	Oracle Engineering		Bakery	BES
		1,700,200.00		
70	Mercy chepkoech		Chairs	
		472,000.00		
	Sub-Total			
		28,717,006.00		
	Supply of Services			

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71	Bomet Water company Ltd		Exhaust services	EWC
		14,580.00		
72	Sito Security Services Ltd		Security Services	ADM
		101,500.00		
73	Joel Chepkwony		Electrical repairs	EWC
		14,900.00		
74	Dan Odhiambo		Welding and repair services	RMI
		28,300.00		
75	Wayside Motor works		Bus servicing	LTT
		16,000.00		
76	Fire masters (EA) Investment Ltd		Fire extinguishers servicing	EWC
		98,140.00		
77	Johana K Ruto		Generator servicing	EWC
		33,300.00		
78	CAF		School contribution	BES
		534,325.00		
	Sub-Total			
		841,045.00		
	Grand Total			
		<u>37,618,226.00</u>		



ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Location	Historical cost b/f Ksh 31st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical cost c/f Ksh 30th June 2022
Land		1,805,000,000.00	-	-	1,805,000,000.00
Buildings		164,850,000.00	20,938,301.00	-	185,788,301.00
Motor Vehicles		7,800,000.00	-	-	7,800,000.00
Office Equipment		7,500,000.00	-	-	7,500,000.00
ICT Equipment and other ICT assets		3,035,000.00	-	-	3,035,000.00
Lab Equipment and tools		11,000,000.00	-	-	11,000,000.00
Student furniture		28,000,000.00	3,700,000.00	-	31,700,000.00
Kitchen Apparatus and tools		10,000,000.00	-	-	10,000,000.00
Text Books		18,000,000.00	-	-	18,000,000.00
		2,055,185,000.00	34,835,000.00	-	2,079,823,301.00

Note: The above is the best estimate of the current fixed assets by the management.