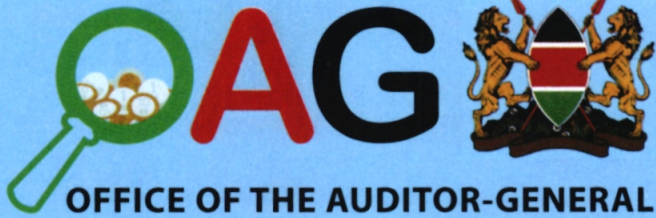


REPUBLIC OF KENYA




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REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 JUL 2025	DAY: <i>Tuesday</i>
TABLED BY: CLERK OF THE-TABLE:	<i>Hon. Owen Barya, MP Deputy leader of Majority Party A. Shibuko</i>

THE AUDITOR-GENERAL

ON

TENWEK BOYS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

BOMET COUNTY



TENWEK HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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



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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
CPA(K)	Certified Public Accountant of Kenya
DH	Dining Hall
DR	Doctor
FDSE	Free Day Secondary Education
FY	Financial Year
GOK	Government of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
LAB	Laboratory
NEMIS	National Education Management Information System
PFM	Public Finance Management
Prof	Professor
PSASB	Public Sector Accounting Standards Board
SMASSE	Strengthening of Mathematics and Science in Secondary Education
TSC	Teachers Service Commission



2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Bomet County, Bomet Central Sub-County

The school was issued with a new registration certificate on **14/04/2023** under registration number **36S30000777** and is currently categorized as a **National public school** established, owned and operated by the Government.

The school is a boarding school and had 3,225 number of students as at 30th June 2024. The school had 19 streams in form 1, 13 streams in form 2, 11 streams in form 3 and 9 streams in form 4 with 110 teachers (54 teachers were employed by the School Board of Management) and the rest by TSC.

(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	9th May 2022
2.	Mr. Mutali Chesebe	Secretary - Principal	9th May 2022
3.	Dr. Betty C. Koskei	Member	9th May 2022
4.	Mrs. Juliana Rono	Member	9th May 2022
5.	Mr Musungu Peter	Member	9th May 2022
6.	Mr Michael Kosgei	Member	9th May 2022
7.	Mrs Gladys Maritim	Member	9th May 2022
8.	Mrs.Karren Yego	Member	9th May 2022
9.	Pro. Samuel M. Ombuchi	Member	9th May 2022
10.	Mr Patrick Masime	Member Rep Teachers	9th May 2022
11.	Rev. Phelix Korir	Members - Sponsor	9th May 2022
12.	Mr Philip Towett	Members - Sponsor	9th May 2022
13.	Ms. Janet Turgut	Member-Special Needs	9th May 2022
14.	Dr. Hillary Kositany	Member	9th May 2022
15.	Mr. Philemon Langat	Member	9th May 2022
16.	Eng. Simon Korir	Member	9th May 2022



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 pupil's 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 Mr Mutali Chesebe Dr Betty C. Koskei Mrs Lena Rono Rev Phelix Korir	Chairperson Secretary Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	Rev. Reuben Koech Pro. Samuel M. Ombuchi Mrs Lena Rono Mr Philip Towett	Chairperson Member Member Member	No meeting organised
3	Finance, procurement and general purposes Committee	Ms. Janet Turgut Mr Michael Kosgei Philemon Langat	Member Member Member	1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	Pro. Samuel M. Ombuchi Dr Betty C. Koskei Mrs Lena Rono	Member Member Member	No meeting organised
5	Discipline, Ethics and Integrity committee	Rev Phelix Korir Dr Betty C. Koskei Mrs. Karren Yego Mrs Gladys Maritim Mr Musungu Peter	Member Member Member Member Member	No meeting organised
6	Human Rights and Students welfare Committee	Dr. Hillary Kositany Mr Philip Towett Mr Musungu Peter Mrs. Karren Yego Rev Phelix Korir	Member Member Member Member Member	No meeting organised



(d) School operation Management

For the financial year ended 30th June 2024 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)

(e) Schools contacts

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

(f) School Bankers

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

- Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Tuition Account
Account Number: 1105817997
- Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School School Funds (Operations) Account
Account Number: 1105811891
- Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Boarding Account
Account Number: 1110740662
- Name of Bank: Kenya Commercial Bank (KCB)
Branch: Bomet
Account Name: Tenwek High School Infrastructure Account
Account Number: 1265389748
- Name of Bank: Equity Bank
Branch: Bomet
Account Name: Tenwek High School Account
Account Number: 1220297176170
- 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



3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

	2023/2024	2022/2023	2021/2022
Surplus/(Deficit)	(6,032,334)	4,138,106	(844,596)
Capitation (GoK)	37,171,647	31,110,705	13,880,724
Capitation Ratio	11,526	12,979	7,118
Income	238,459,507	219,330,057	186,184,618
Expenditure	244,491,842	215,191,950	187,029,213
Accounts Receivables	57,583,273	46,974,354	32,578,731
Accounts Payables	47,346,375	41,350,660	45,293,395
Cash Balances	18,677	2,244	23,310
Bank Balances	(961,918)	5,086,849	927,677

The school recorded a deficit of Ksh 6,032,334 shillings in the financial year 2023/2024 compared to a surplus of Ksh 4,138,106 in the 2022/2023 financial year. The surplus recorded in 2022/2023 financial year was due to unutilised funds for Infrastructure account which were absorbed in the 2023/2024 financial year. Income generated in the current year was below the expenditure incurred and therefore the surplus recorded in 2023 was eroded. Government capitation increased by 19.5% to stand at Ksh 37,171,647. However, the capitation ratio declined from Ksh 12,979 per student to Ksh 11,526.09. This is attributed to the mismatch between financial year and academic year.

There was an increase in income from 219 million in 2022/2023 financial year to 238 million in the 2023/2024 due to the increased student population and recovery of outstanding fee arrears. Consequently, expenditures increased from Ksh 215 million to 244 million for the same period. Account receivables increased by 22.6% due to student outstanding fee balances in the current and previous years. The account payables increased from 41.3 million to 47.3 million. Included in this figure is an amount of 14 million prepaid fees (8.4 million for continuing students and 5.5 million for alumni).

b) Teacher Student ratio:

No. of Teachers	No of Students	Teacher- Student Ratio
110	3225	1/29 29 Students per teacher



c) Mean score in the 2023 KCSE:

Year	Mean Score	Mean Grade	Transition to University
2023	9.33	B	382
2022	8.76	B	306
2021	8.40	B-	257

d) Number of Candidates in the 2023 KCSE:

Year	No. of student
2023	398
2022	328
2021	299

e) Capacity of the school:

Facility	
Classrooms	- Currently the classrooms are sufficient.
Laboratory	- Current number are sufficient with focus shifting to workshops for technical subjects
Dormitories	- There is need decongest the existing halls.
Toilet	- Need to construct toilets for staff and teachers.
Dining Hall	- Construction ongoing with cash flow problems being experienced due to uncollected fees.
Kitchen	- Need modernisation
Stores	- Not sufficient to hold enough inventory to caution against price shocks and inflation



f) Development projects carried out by the school:

Project Name	Status	Funding Source	Approved Budget (KSh)	Actual Expenditure (KSh)	Completion Date
Dining Hall complex	On going	Parents Association contributions	20,051,167	45,345,700	2027
Student Furniture-Purchase	Complete	MI funds (GoK Capitation)	2,934,000	2,934,000	Complete
Construction of 12 semi-permanent classrooms	Complete	School Fees Funds and GoK Capitation	6,291,339	6,291,339	Complete
Toilet Block (conversion to pit latrines) and associated works	Complete	School Fees Funds and GoK Capitation	6,122,411	6,122,411	Complete
Dormitory renovations and finishings	Complete	School Fees Funds and GoK Capitation	2,319,600	2,319,600	Complete

Sign

Mutali Chesebe
Senior Principal

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL

SIGN : DATE:



4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 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: 05/06/2025

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

Sign: 

Date: 05/06/2025

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL
SIGN : DATE:

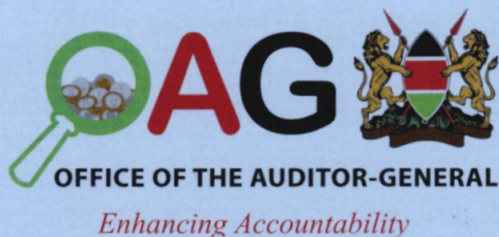
Name: CPA Allan W. Mwangi
Designation: Finance Officer

Sign: 

Date: 05/06/2025

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 TENWEK BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – BOMET COUNTY

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

liabilities as at 30 June, 2024 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, 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 Tenwek Boys High School as at 30 June, 2024 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances between Financial Statements and General Ledger

Review of the financial statements and the general ledger revealed variances relating to various items as noted in the table below;

No.	Item Description	Financial Statement Amount (Kshs.)	General Ledger Amounts (Kshs.)	Variance (Kshs.)
	Receipts			
1.	Government Grants for Operations	20,585,904	39,674,670	19,088,766
2.	Government Grants for Infrastructure	10,262,800	17,648,800	7,386,000
3.	School Fund Income - Parent's Contributions	179,688,451	145,888,162	33,800,289
4.	School Fund Income - Other Funds	21,599,410	53,964,905	32,365,495
	Payments			
1.	Payments for Tuition	6,353,639	7,018,524	664,885
2.	Payments for Operations	20,085,792	33,481,367	13,395,575
3.	Payments for Infrastructure	17,671,263	19,971,263	2,300,000
4.	Boarding and School Fund Payments	200,381,149	202,819,528	2,438,379

Management did not provide explanation or reconciliation for the variances between the two sets of records which should ordinarily agree.

In the circumstances, the accuracy of the above stated items in the financial statements could not be determined.

2. Understatement of Government Grants for Operations

The statement of receipts and payments reflects government grants for operations of Kshs.20,585,904. However, review of cashbooks and bank statements revealed that total grants for operations was Kshs.30,352,804 resulting to unexplained and unreconciled variance of Kshs.9,766,900.

In the circumstances, the accuracy of government grants for operations of Kshs.20,585,904 included in the statement of receipts and payments could not be determined.

3. Unconfirmed Value of Biological Assets.

Note 15 to the financial statements reflects biological assets of Kshs.3,430,000 which includes bulls, pigs and trees valued at Kshs.30,000, Kshs.300,000 and Kshs.3,100,000, respectively. However, the values were not supported with a valuation report from the Department of Agriculture, Bomet County.

In the circumstance, the accuracy and the completeness of the biological assets balance of Kshs.3,430,000 could not be confirmed.

4. Variances Between Payment Vouchers and Financial Statements

The statement of receipts and payments and Note 8 to the financial statements reflect payments for infrastructure account of Kshs.17,671,263. However, review of payment vouchers charged to infrastructure account revealed an expenditure of Kshs.19,971,148 resulting to unreconciled variance of Kshs.2,299,885.

In the circumstance, the accuracy and completeness of infrastructure expenditure of Kshs.17,671,263 could not be confirmed.

5. Unsupported Accounts Receivables

The statement of assets and liabilities reflect accounts receivables balance of Kshs.57,583,274. Review of the accounts receivables records revealed the following anomalies:

5.1 Long Outstanding Student Accounts Receivables

The accounts receivables balance of Kshs.57,583,274 includes fee arrears of Kshs.53,586,343. However, the supporting schedules for a balance of Kshs.27,659,752 were not provided for audit review. Further, mechanism put in place to recover the long overdue receivables was not indicated.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.27,659,752 could not be confirmed.

5.2 Long Outstanding Imprests and Advances

The accounts receivable balance of Kshs.57,583,274 includes advances and imprests of Kshs.72,750 and Kshs.168,800, respectively, totalling Kshs.241,550 as disclosed in Note

12 to the financial statements. The balances have been outstanding for more than one (1) year with some dating back to the year 2018. However, no provision for bad and doubtful debts was made. The measures instituted to recover the long outstanding receivables were also not disclosed.

In the circumstances, the recoverability of Kshs. 241,550 could not be confirmed.

6. Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.47,346,375 which includes trade creditors and pre-paid fees balances of Kshs.33,335,305 and Kshs.14,011,070, respectively, as disclosed in Note 13 to the financial statements. However, the trade creditors balance of Kshs.33,335,305 was not supported with schedules detailing the suppliers who were owed, invoices, delivery notes, local service/purchase order numbers, interim or completion certificates for the works done, counter receipt vouchers, counter requisition and issue vouchers and the dates when the bills were incurred to confirm the validity of the payables.

Further, prepaid fees balance of Kshs.14,011,070 was not supported with student listing showing the student's name, class, date and amount prepaid.

In addition, reconciliation done for the outstanding payables between 1 July,2023 and 30 June, 2024 revealed a variance of Kshs.700,000 as shown in the table below;

Balance b/f (1July, 2023)	37,305,702
Add-Creditors for the current year	31,442,289
Add-Fees paid in Advance	
Less-Payables paid within the year	(34,712,686)
Balance c/f (30 June, 2024)	34,035,305
Trade Creditors - Note 13	33,335,305
Variance (Kshs.)	700,000

The variance of Kshs.700,000 has not been explained.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs. 47,346,375 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.167,163,822 and Kshs.238,459,508 respectively, resulting to an over-funding of Kshs.71,295,686 or 43% of the budget.

The over-funding implies poor budgeting and under budgeting of receipts

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the report of the Auditor-General for the financial year 2022/2023, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved all the issues contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to resolve any issues resulting from an audit.

Other Information

Management is responsible for the other information set out on page iii to x which comprise of Key School Information and Management, Summary Report of Performance of the School, and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the school's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is no material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregular Banking of Income-Other Receipts

The statement of receipts and payments reflects school fund income-other receipts of Kshs.21,599,410 as disclosed in Note 5 to the financial statements. The funds were deposited into the School's boarding bank account instead of a separate bank account contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/10/18/(112) dated 15 November, 2022. The circular requires that schools with income-generating activities should open separate bank accounts for the stream of income and account for it in accordance with financial regulations. No explanation was provided for the anomaly.

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

2. Unapproved Additional Levies in School Fees

The statement of receipts and payments reflects total receipts of Kshs.238,459,508 which includes school fund income-other receipts of Kshs.21,599,410. Included in other receipts is an amount of Kshs.8,707,345 for project charges as disclosed in Note 5 to the financial statements. However, in the calendar year 2023, the school levied Form 1 students Kshs.12,000 payable in two installments of Kshs.6,000 per term without approval from

the Ministry contrary to Regulation 44 of the Basic Education Regulations, 2015 which requires that no public school or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary.

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

3. Irregular Charge of Uniforms and Single Sourcing of Supplier

The statements of receipts and payments reflects school fund income-other receipts amount of Kshs.21,599,410, which includes payments for school uniform of Kshs.4,305,350 as disclosed in Note 5 to the financial statements. A review of the fee structure revealed that Form 3 parents paid an additional charge of Kshs.5,300 for school uniform in 2023 while both Form 1 and Form 3 parents were again required to pay an additional charge of Kshs.5,300 in 2024.

The uniforms were single sourced, contrary to Regulation 67(3) of the Basic Education Regulations, 2015, which prohibits institutions from prescribing specific suppliers of school uniforms or other materials to parents or guardians.

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

4. Virement of Funds from Tuition Account

Review of cash books and bank statements revealed that during the year under review, the Management made a transfer of Kshs.643,000 from the tuition account to the school fund account contrary to Part 3.6.5 of the Ministry of Education Circular Ref. No: MOE.HQS/3/10/18/ (112) dated 15 November, 2022 which prohibit transfer of funds without approval.

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

5. Unsupported Payments for Boarding and School Fund

The statement of receipts and payments reflects boarding and school fund payments of Kshs.200,381,149. Payment vouchers totalling Kshs.21,952,332 were not supported by requisitions from user departments, quotations, evaluation minutes, professional opinions, inspection and acceptance reports, goods received notes, contract agreements and interim or completion certificates for works done. The details of the payments are shown in the table below:

PV No	Date of Payment	Payee	Description of Payment	Amount Paid (Kshs.)
1670	26/03/2024	Major Autospares and Hardware	Being Payment For supply of students' double decker beds and steel chairs.	1,500,000
1181	29/09/2023	Radiant Supermarket	Being Payment For supply of kitchen industrial consumables, presents for speech day and creditor	1,548,285
1185	29/09/2023	Taneprise Enterprise	Being Payment for supply 480 bags of 25kgs falcon rice	1,584,000
1715	28/03/2024	Taneprise Enterprise	Being part payment for supply of 960 bags of 25 kgs falcon biryani rice	1,771,200
1821	30/05/2024	Taneprise Enterprise	Being final payment for supply of 960 bags of 25kg falcon biryani rice	1,800,000
1371	28/01/2024	Lucy Chepkirui	Being payment for supply of Dry maize	1,873,000
1794	29/05/2024	Kipchimchim Ltd	Being payment for supply of kitchen consumables sugar, rice bakers flour	2,126,177

PV No	Date of Payment	Payee	Description of Payment	Amount Paid (Kshs.)
1389	28/01/2024	Radiant Supermarket	Being payment for supply of sugar, cooking fat and other industrial goods	2,175,955
1281	27/12/2023	Taneprise Enterprise	Being Payment for supply of bakers flour and rice	2,460,000
1284	02/01/2024	Radiant Supermarket	Being Payment for supply of kitchen supplies	3,344,130
1290	20/01/2024	Kekito Enterprises	Being Payment For provision of labour services for the construction of dining hall phase 3.	1,769,585
			Total	21,952,332

In addition, the items were sourced through direct procurement.

In the circumstances, the propriety and regularity of the expenditure of Kshs. 21,952,332 could not be confirmed.

6. Unauthorized Bank Account

Review of banks' records revealed that the School operates a Parents and Teachers Association (PTA) Account without authority as per Ministry's guidelines. Further, review of records revealed that the Management collected boarding fees from sponsored students totalling Kshs,1,904,403 through the bank account contrary to the provisions of the Ministry's guidelines which requires boarding fees to be collected through the boarding fees account.

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

7. Overdrawn Cashbook Balance

The statements of assets and liabilities reflect a credit cash and cash equivalents balance of Kshs.943,241 which includes a credit bank balance of Kshs.961,918. Included in the balance of Kshs.961,918 is a net off of bank overdraft of Kshs.1,621,980 for boarding account. However, the Board of Management approval for the overdraft was not provided for audit review contrary to Section 28 (4) and (5) of the Public Finance Management Act, 2012 which requires all overdrafts to be authorized

In the circumstances, Management was in breach of the Law

8. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects Government grants for operations of Kshs.20,585,904, which includes infrastructure funds of Kshs.3,858,400. However, only an amount of Kshs.2,174,300 was transferred to infrastructure account from operations

account, leaving a balance of Kshs.1,684,100 contrary to the Ministry guidelines on maintenance of a separate account for each stream of receipts.

Further, Management received infrastructure grants of Ksh.2,000,000 on 23 June, 2023 from the State Department of Basic Education in its operation account through transaction Ref No. FT23174TYZTP. The School spent the funds on recurrent expenditure including boarding expenses, purchase of exercise books and provision of internet services.

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

9. Unapproved Expenditure

The statement of receipts and payments reflects total payments of Kshs. 244,491,843. However, review of the records revealed that of the amount, Kshs.53,555,081 was incurred without budgetary approvals from the Board of Management (BOM) contrary to Section 40 (5) of the Public Finance Management Regulations, 2015 which requires an Accounting Officer to seek approval for the extra budget if the expenditure cannot be met from budget reallocation under Section 43 of the Act.

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

10. Unsupported Payments for Tuition

The statement of receipts and payments and Note 6 to the financial statements reflect payments for tuition totalling Kshs.6,353,639. A review of expenditure records revealed that of the amount, Kshs.6,213,896 was incurred on procurement of stationery items for tuition. However, the procurement process and the payment vouchers were not supported with requisitions from user department, local purchase orders (LPO's), stores records including receipt and issuance vouchers and inspection and acceptance reports.

In the circumstance, the legality of the expenditure of Kshs.6,213,896 included in the statement of receipt and payments could not be confirmed.

11. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for operations of Kshs.20,085,792 as disclosed in Note 7 to the financial statements. Of the amount, Kshs.5,908,990 was incurred on procurement of stationery, laboratory chemicals, electrical materials for maintenance and a television set. However, the payment vouchers were not supported with requisitions from user department, local purchase orders (LPO's), stores records such as receipt and issuance vouchers and inspection and acceptance report.

In the circumstance, the propriety and legality of the expenditure of Kshs.5,908,990 could not be confirmed.

12. Lack of Ownership Documents

The School owns five (5) parcels of land. Management has however not obtained the title deeds for four (4) of the five parcels of land. Further, the parcels of land had not been secured with a fence to check on possible encroachment contrary to Regulation 139(1)(a) of Public Finance Management (National Government) Regulations, 2015 which states

that The Accounting Officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventive mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

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

13. Budget Imbalance

The statement of budgeted versus actual amounts reflects a final income and expenditure budget of Kshs.167,163,822 and Kshs.185,690,909, respectively, resulting to a difference of Kshs 18,527,087. The budget imbalance is contrary to the provisions of Section 33 (c) of the Public Finance Management (National Governments) Regulations, 2015, which states that budget revenue and expenditure shall be balanced.

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

The audit was conducted in accordance with ISSAI 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Basis for Conclusion

1. Inaccuracy of Student Enrollment Data

The statement of receipts and payments reflects receipts of Kshs.238,459,509 which includes capitation grants for tuition of Kshs.6,322,944 as disclosed in Note 1 to the financial statements. However, the data in the National Education Management Information System (NEMIS) and the enrolment of students as per the Register had variances as shown in the table below:

Term	Capitation per Student	No. of Students per NEMIS	No. of Students as per Registers	Variance	Estimated Underfunding Amount (Kshs.)
In September 2023 Term 3	2,512.87	2,323	2,376	53	133,182
In January 2024 Term 1	7,754.68	2,320	3,184	864	6,700,044
In May 2024 Term 2	4,155.50	3,135	3,184	49	203,620
				Total	7,036,848

The inaccurate student data resulted to underfunding by Kshs.7,036,846.

In the circumstances, the internal controls for records maintenance were weak.

2. Lack of Fixed Assets Register

Annex 2 on summary of fixed assets register reflects total fixed assets balance of Kshs.2,118,814,348 as at 30 June, 2024. However, fixed asset register was not maintained up to date to record details such as date of assets acquisition, name, serial numbers and location of the assets.

In the circumstance, the internal controls and risk management system of the assets were weak.

3. Lack of Risk Management Policy

Review of the records and functions revealed that Management had not established a risk management policy contrary to Regulation 165 (1) (a) (b) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the safety of the School's assets and data could not be confirmed.

4. Lack of Information Technology Controls

The School did not have an approved Information Technology (IT) control policy, IT continuity plan which may lead to loss and difficulty in recovery of critical data in case of a disaster and IT strategic or steering committees which could result in non-implementation of IT governance as part of enterprise governance.

Further, the School lacked a fire suppression system to control loss of information in case of a fire outbreak.

In the circumstances, the effectiveness of information technology internal control to safeguard against possible information losses, confidentiality, and integrity could not be confirmed.

The audit was conducted in accordance with ISSAI 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 the School Board of Management

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The School Board of Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material

Report of the Auditor-General on Tenwek Boys High School for the Year ended 30 June, 2024 – Bomet County

misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

4 July, 2025



6. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2024

DESCRIPTION OF VOTE HEAD	Note	2023-2024	2022-2023
RECEIPTS			
Capitation grants for tuition	1	6,322,944	5,301,719
Government grants for operations	2	20,585,904	17,858,986
Government grants for Infrastructure	3	10,262,800	7,950,000
School Fund Income- Parents' Contributions	4	179,688,451	139,935,014
School Fund Income- Other receipts	5	21,599,410	48,284,338
TOTAL RECEIPTS		238,459,509	219,330,057
PAYMENTS			
Payments for Tuition	6	6,353,639	5,281,028
Payments for operations	7	20,085,792	15,794,826
Payments for Infrastructure Account	8	17,671,263	5,628,325
Boarding and school fund payments	9	200,381,149	188,487,771
TOTAL PAYMENTS		244,491,843	215,191,950
SURPLUS/DEFICIT		(6,032,334)	4,138,106

The school financial statements were approved on 05/06/2025 and signed by:

Sign:

Rev Reuben Koech
Chair BOM

Date: 05/06/2025

FORWARDED
Sign: **PRINCIPAL**
TENWEK HIGH SCHOOL
SIGN: DATE:

Mr Mutali S. Chesebe
Senior Principal/
Secretary to BOM
Date: 05/06/2025

Sign:

CPA Allan W. Mwangi
(No. 21719)
Finance Officer
Date: 05/06/2025



7. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

	Note	2023-2024 Kshs	2022 - 2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	(961,918)	5,086,849
Cash Balances	11	18,677	2,244
Total Cash and Cash Equivalents		(943,241)	5,089,093
Account's receivables	12	57,583,274	46,974,354
TOTAL FINANCIAL ASSETS		56,640,033	52,063,448
FINANCIAL LIABILITIES			
Accounts Payables	13	47,346,375	41,350,660
NET FINANCIAL SSETS		9,293,658	10,712,788
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	15,325,992	6,574,681
Surplus/Defict for the year		(6,032,334)	4,138,106
NET FINANCIAL POSITION		9,293,658	10,712,788

The school's financial statements were approved on 05/06/2025 and signed by:

Rev Reuben Koech

Chairman, BoM

Sign: 

Date: 05/06/2025

Mr Mutali S. Chesebe

Senior Principal/Secretary to BoM

Sign: 

Date: 05/06/2025

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL

SIGN : DATE:

CPA Allan W. Mwangi

(No. 21719)

Finance Officer

Sign: 

Date: 05/06/2025



8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2024


	Note	2023 – 2024 Kshs	2022 – 2023 Kshs
Receipts from operating activities			
Government grants for tuition	1	6,322,944	5,301,719
Government grants for operations	2	20,585,904	17,858,986
Government grants for Infrastructure	3	10,262,800	7,950,000
School fund income- Parents contributions/ fees	4	179,688,451	139,935,014
School fund income- other receipts	5	21,599,410	48,284,338
Total receipts		238,459,508	219,330,057
Payments			
Cash outflow for Tuition	6	6,353,639	5,281,028
Cash outflow for operations	7	20,085,792	15,794,826
Cash outflow for Infrastructure Account	8	3,913	1,855,188
Cash outflow for boarding and school fund	9	200,381,149	171,523,211
Total Payments		226,824,492	194,454,253
Net cash flow from operating activities		<u>11,635,016</u>	<u>24,875,803</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets- Infrastructure Account	8	(17,667,350)	(3,773,137)
Acquisition of Assets- School funds Account	9	-	(16,964,560)
Net cash flows from Investing Activities		(17,667,350)	(20,737,697)
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,032,334)	4,138,106
Cash and cash equivalent at BEGINNING of the year	10,11	5,089,093	950,987
Cash and cash equivalent at END of the year	10,11	(943,241)	5,089,093


The school financial statements were approved on 05/06/2025 and signed by:

Sign: 
Name: Rev Reuben Koech
Chair BOM

Date: 05/06/2025

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL

Sign: 
Name: Mr Mutali S. Chesere
Senior Principal/
Secretary to BOM

Sign: 
Name: CPA Allan W. Mwangi
(No. 21719)
Finance Officer

Date: 05/06/2025

The above presentation of cash flow statement uses the direct method of cash flow presentation, which is encouraged under IPSAS



9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

	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	6,895,797	-	6,895,797	6,322,944	(572,853)	92%
(2) CAPITATION GRANT ON OPERATIONS						
Other vote heads	17,220,399	-	17,220,399	16,591,210	(629,189)	96%
Medical	464,600	-	464,600	1,975,125	1,510,525	425%
Activity	842,088	-	842,088	2,019,569	1,177,481	240%
(3) CAPITATION GRANT ON INFRASTRUCTURE						
Maintenance and Improvement	9,292,000	-	9,292,000	10,262,800	970,800	110%
(4) FEES CHARGED ON PARENTS						
Boarding, Equipment and Stores(BES)	80,128,845	-	80,128,845	93,908,151	13,779,306	117%
Repair, maintenance and Improvement (RMI)	7,329,120	-	7,329,120	8,067,988	738,868	110%
Local Travel and Transport	4,011,537	-	4,011,537	4,142,164	130,627	103%



Administration Cost	8,694,852	-	8,694,852	9,041,275	346,423	104%
Electricity, Water and Conservancy	15,585,894	-	15,585,894	15,430,179	(155,716)	99%
Activity Fees	1,975,806	-	1,975,806	1,919,622	(56,184)	97%
Personnel Emolument	14,722,884	-	14,722,884	14,417,201	(305,683)	98%
(5) MISCELLANEOUS INCOME						
Academic Account				7,627,665	7,627,665	Not Budgeted
Debtors				25,258,176	25,258,176	Not Budgeted
Miscellaneous Income				6,400	6,400	Not Budgeted
Project				8,707,345	8,707,345	Not Budgeted
Tender				121,000	121,000	Not Budgeted
Uniform				4,305,350	4,305,350	Not Budgeted
PREPAYMENTS				7,422,696	7,422,696	Not Budgeted
Farm				77,375	77,375	Not Budgeted
Advance				608,050	608,050	Not Budgeted
Societies				85,000	85,000	Not Budgeted
Donations				52,525	52,525	Not Budgeted
Medical				2,000	2,000	Not Budgeted
Pta-Teachers				2,800	2,800	Not Budgeted
Motor Van				3,000	3,000	Not Budgeted
ID				900	900	Not Budgeted
Refund				81,000	81,000	Not Budgeted
Totals Income	167,163,822	-	67,163,822	238,459,508	71,295,686	

Commentary on under collection and over collection

TENWEK HIGH SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2024



Administration Cost	8,694,852	-	8,694,852	9,041,275	346,423	104%
Electricity, Water and Conservancy	15,585,894	-	15,585,894	15,430,179	(155,716)	99%
Activity Fees	1,975,806	-	1,975,806	1,919,622	(56,184)	97%
Personnel Emolument	14,722,884	-	14,722,884	14,417,201	(305,683)	98%
Debtors				25,258,176	25,258,176	Not Budgeted
PREPAYMENTS				7,422,696	7,422,696	Not Budgeted
Refund				81,000	81,000	Not Budgeted
(5) MISCELLANEOUS INCOME						
Academic Account				7,627,665	7,627,665	Not Budgeted
Miscellaneous Income				6,400	6,400	Not Budgeted
Project				8,707,345	8,707,345	Not Budgeted
Tender				121,000	121,000	Not Budgeted
Uniform				4,305,350	4,305,350	Not Budgeted
Farm				77,375	77,375	Not Budgeted
Advance				608,050	608,050	Not Budgeted
Societies				85,000	85,000	Not Budgeted
Donations				52,525	52,525	Not Budgeted
Medical				2,000	2,000	Not Budgeted
Pta-Teachers				2,800	2,800	Not Budgeted
Motor Van				3,000	3,000	Not Budgeted
ID				900	900	Not Budgeted
Totals Receipts	167,163,822	-	167,163,822	238,459,508	71,295,686	

Commentary on under collection and over collection

ST. ANNE'S HIGH SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2024



Under collection (BELOW 90%)		Above Budget (90% - 100%)	
		Operations Account	
		Medical Activity	Increase in number of students on NEMIS.
		Infrastructure Account	
		Maintenance and improvement fund	Increase in number of students on NEMIS.
		Fees Charged to Parents	
		BES	Increase in student population as from January 2024.
		RMI	
		LTT	
		ADM	

EXPENDITURE

	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 %
<i>(6) PAYMENTS FOR TUITION</i>						
TEACHER LEARNING MATERIAL	6,895,797		6,895,797	2,101,693		
SUNDRY CREDITOR				2,015,124		
BANK CHARGES				4,743		
LABORATORY EQUIPMENT				2,182,079		
REFERENCE/LIBRARY MATERIALS				50,000		
Total TLM	6,895,797		6,895,797	6,353,639	542,158	92%
<i>(7) PAYMENTS FOR OPERATIONS</i>						
ADMINISTRATION COST	2,220,000		2,220,000	5,034,998		
REPAIRS MAINTENANCE AND IMPROVEMENTS				4,944,040		

TENWEK HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024



PERSONAL EMOLUMENTS	15,000,399	15,000,399	6,411,322		
ELECTRICITY WATER AND CONSERVANCY			-	1,490,232	
BOARDING ACCOUNT					
ACTIVITY FUND	842,088	842,088	755,200		
MEDICAL FEE	464,600	464,600	342,100		
LOCAL TRAVEL AND TRANSPORT				92,000	
SUNDRY CREDITOR				700,000	
TIG FUND				315,900	
Total Operations Account	18,527,087	18,527,087	20,085,792	(1,558,705)	108%
<i>(8) PAYMENTS FOR INFRASTRUCTURE</i>					
Maintenance and Improvement	9,292,000	9,292,000	17,667,350	(8,375,350)	190%
Bank Charges			3,913		
<i>(9) PAYMENTS FOR BOARDING</i>					
Boarding, Equipment and Stores (BES)	80,128,845	80,128,845	85,325,119	(5,196,274)	106%
Repair, maintenance and Improvement (RMI)	7,329,120	7,329,120	14,200,164	(6,871,044)	194%
Local Travel and Transport	4,011,537	4,011,537	7,516,747	(3,505,210)	187%
Administration Cost	8,694,852	8,694,852	18,337,780	(9,642,928)	211%
Electricity, Water and Conservancy	15,585,894	15,585,894	7,110,978	8,474,916	46%
Activity Fees	1,975,806	1,975,806	3,740,805	(1,764,999)	189%
Personnel Emolument	14,722,884	14,722,884	17,566,102	(2,843,218)	119%
Creditors	-	-	32,697,562	(32,697,562)	Not Budgeted
Farm	-	-	4,100	(4,100)	Not Budgeted
Academic Account	-	-	11,383,046	(11,383,046)	Not Budgeted
Project	-	-	1,778,061	(1,778,061)	Not Budgeted
Tender	-	-	129,490	(129,490)	Not Budgeted
Uniform	-	-	15,000	(15,000)	Not Budgeted
Medical	-	-	5,650	(5,650)	Not Budgeted

LEWIS HIGH SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2024



Bank Charges	-	-	-	345	(345)	Not Budgeted
Advance	-	-	-	334,200	(334,200)	Not Budgeted
Societies	-	-	-	102,000	(102,000)	Not Budgeted
DONATIONS				42,000		
REFUND				92,000		
TOTAL	185,690,909	-	185,690,909	244,491,842	(77,190,107)	

Commentary on underutilisation and over utilisation

Underutilisation (Below 90%)		Over utilisation (over 100%)	
		Operation Account	
		Operation Account	- Increase in number of students on NEMIS.
		Infrastructure Account	
		Maintenance and improvement fund	- Increase in number of students on NEMIS.
EWC	Reduced water pumping cost due to conversion of flash toilets to Pit Latrine.	Fees Charged to Parents BES RMI LTT ADM Activity PE	- Increase in student population as from January 2024 leading to increased Operating Expenses.



10. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include 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 include food items, supplies or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school has included 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 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 2024.



11. NOTES TO THE FINANCIAL STATEMENTS

1. Government Grant for Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Teaching/learning materials	6,322,944	5,301,719
Total	6,322,944	5,301,719

2. Government Grant for Operations

	2023-2024	2022-2023
	Kshs	Kshs
OTHER VOTEHEADS	16,591,210	16,713,398
ACTIVITY FUND	2,019,569	761,488
MEDICAL FEE	1,975,125	384,100
Total	20,585,904	17,858,986

3. Government Grant for Infrastructure

	2023-2024	2022-2023
	Kshs	Kshs
Maintenance and Improvement	9,946,900	7,950,000
Transition Infrastructure (TIG) Fund	315,900	
Total	10,262,800	7,950,000

4. School Fund Income- Parents Contribution/Fees

	2023-2024	2022-2023
	Kshs	Kshs
Boarding, Equipment and Stores (BES)	93,908,151	79,192,403
Repair, maintenance and Improvement (RMI)	8,067,988	11,583,777
Local Travel and Transport	4,142,164	3,144,057
Administration Cost	9,041,275	8,634,354
Electricity, Water and Conservancy	15,430,179	13,222,588
Activity Fees	1,919,622	1,706,615
Personnel Emolument	14,417,201	11,702,027
Debtors	25,258,176	9,813,259
PREPAYMENTS	7,422,696	935,934
Refund	81,000	-
Total	179,688,451	139,935,014



5. Miscellaneous Incomes

	2023-2024	2022-2023
	Kshs	Kshs
Academic Account	7,627,665	6,317,956
Bursary	-	-
Miscellaneous Income	6,400	32,440
Project	8,707,345	-
Tender	121,000	133,000
Uniform	4,305,350	14,204,857
Farm	77,375	62,540
Advance	608,050	610,576
Societies	85,000	533,740
PA FUND	-	4,469,515
DH2	-	12,211,950
DH3	-	4,227,764
Infrastructure	-	5,480,000
Operations Account	-	-
Donations	52,525	-
Medical	2,000	-
Pta-Teachers	2,800	-
Motor Van	3,000	-
ID	900	-
Total	21,599,410	48,284,338

6. Payments for Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Teacher Learning Material	2,101,693	471,000
Sundry Creditor	2,015,124	3,479,534
Bank Charges	4,743	2,530
Laboratory Equipment	2,182,079	1,016,753
Exercise Books	-	-
Reference/Library Materials	50,000	311,211
Total	6,353,639	5,281,028



7. Payments for Operations

	2023-2024	2022-2023
	Kshs	Kshs
Administration Cost	5,034,998	8,770,651
Repairs Maintenance and Improvements	4,944,040	800,000
Personal Emoluments	6,411,322	2,855,404
Electricity Water and Conservancy	1,490,232	279,171
Boarding Account	-	2,691,000
Activity Fund	755,200	398,600
Medical Fee	342,100	-
Local Travel and Transport	92,000	-
Sundry Creditor	700,000	-
TIG Fund	315,900	-
TOTAL	20,085,792	15,794,826

8. Payments for Infrastructure

	2023-2024	2022-2023
	Kshs	Kshs
Furniture	2,934,000	3,773,137
Boarding Account-Borrowings	-	1,850,000
Bank Charges	3,913	5,188
Classes Construction	6,291,339	-
Toilet Block	4,374,101	-
Construction	1,748,310	-
Dormitory	2,319,600	-
TOTAL	17,671,263	5,628,325



9. Payments for Boarding and School Fund

	2023-2024	2022-2023
	Kshs	Kshs
Boarding, Equipment and Stores (BES)	85,325,119	75,350,265
Repair, maintenance and Improvement (RMI)	14,200,164	10,668,198
Local Travel and Transport	7,516,747	5,883,061
Administration Cost	18,337,780	16,263,888
Electricity, Water and Conservancy	7,110,978	6,697,686
Activity Fees	3,740,805	3,212,412
Personnel Emolument	17,566,102	5,732,034
Creditors	32,697,562	26,392,130
Farm	4,100	77,900
Academic Account	11,383,046	4,032,200
Debtors	-	3,000
Project	1,778,061	1,813,880
Tender	129,490	139,500
Uniform	15,000	10,910,300
Medical	5,650	-
Bank Charges	345	-
Advance	334,200	555,458
Societies	102,000	141,300
Prepayments	-	10,000
Donations	42,000	-
Dh2	-	11,309,660
Dh3	-	5,654,900
Pa Funds	-	10,000
Infrastructure	-	3,630,000
Refund	92,000	-
TOTAL	200,381,149	188,487,771

10. Bank Accounts

Name	Bank Name	Bank Account	2023-2024	2022-2023
			Kshs	Kshs
Tuition Account	KCB	1105817997	106	30,80
Operations Account	KCB	1105811891	658,699	2,065,34
Boarding Account	KCB	1110740662	(1,621,980)	348,74
Infrastructure Account	KCB	1265389748	653	318,89
PTA Account	Equity	1220297176170	605	2,323,06
Totals			(961,918)	5,086,85



11. Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Boarding Account	18,77	2,244
Totals	18,677	2,244

12. Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears (Annex 3)	53,586,343	46,587,554
Other non-fees receivables (Annex 4)	3,755,381	-
Salary advances (Annex 4)	72,750	208,000
Imprest (Annex 4)	168,800	178,800
Total	57,583,274	46,974,354

12 (b) Ageing Analysis of Accounts Receivables

Description	% of the total	2023-2024	% of the total	2022-2023
		Kshs		Kshs
Less than 1 year	52%	27,995,521.90	39%	18,174,748.66
Between 1-2 years	8%	4,506,212	13%	6,026,234
Between 2-3years	8%	4,175,596	9%	4,321,136.20
Over 3 years	32%	16,909,012.85	39%	18,065,435.45
Total	100%	53,586,342.75	100%	46,587,554.31

13. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade creditors (See ageing below and annex 1)	33,335,305	37,305,702
Prepaid fees (Annex 3)	14,011,070	4,044,958
Total	47,346,375	41,350,660

13 (b) Ageing Analysis of Accounts Payables

Description	% of the total	2023-2024	% of the total	2022-2023
		Kshs		Kshs
Less than 1 year	94%	31,442,289	100%	37,305,702
Between 1-2 years	6%	1,893,016	-	-
Between 2-3years	-	-	-	-
Over 3 years	-	-	-	-
Total	100%	33,335,305	100%	37,305,702



14. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank balances				
Cash balances		5,086,849		927,677
Receivables		2,244		23,310
Payables		57,583,274		46,974,354
Total		(39,746,375)		(41,350,660)
		22,925,992		6,574,681

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.

15. Biological assets

Description	Number	2023-2024		2022-2023	
		Kshs		Kshs	
Adult Cows					
Bull	1		30,000		100,000
Pigs	25		300,000		20,000
Trees	300				207,000
Totals			3,100,000		3,000,000
			3,430,000		3,327,000

16. Borrowings

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Borrowings- From Infrastructure Account				
Borrowing at beginning of the year		1,850,000		-
Borrowings during the year		2,300,000		5,480,000
Repayments of during the year		4,150,000		3,630,000
Balance at end of the year		-		1,850,000



17. Inventory

	2023-2024	2022-2023
	Kshs	Kshs
Food Items	2,341,820	1,985,293
Cleaning Materials	782,884	182,260
Stationeries	745,605	1,286,440
Computer Consumables	551,500	248,400
Total	<u>4,421,809</u>	<u>3,702,393</u>

18. Progress on follow up of auditor recommendations

The school has not received the final external audit report on the 2022/2023 financial statement. Hence no follow up progress report.

Mr Mutali S. Chesebe
Senior Principal/Secretary to BoM

Sign:

Date: 05/06/2025

FORWARDED
PRINCIPAL
TENWEK HIGH SCHOOL

SIGN : DATE:

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20. ANNEXES

Annex 1- Analysis of pending accounts payable

TENWEK HIGH SCHOOL							
CREDITORS AS AT 30TH JUNE 2024							
	Name	Original Amounts	Date Contract ed	Amount Paid to date	Outstanding Balance current FY	Outstanding Balance Comparative FY	Comment
	Construction						
1	Kekito Enterprises	5,072,540	1/7/2023	3,207,170	1,865,370	-	Labour- Classes
	Sub Total	5,072,540		3,207,170	1,865,370		
	Supply of Goods						
1	BBC	1,546,193	1/7/2023	1,542,693	3,500	1,965,282	Exercise Books
2	Bento General Supplies	251,600	1/7/2023	223,600	28,000	20,000	Vegetables
3	Berea Bookshop	201,350	1/7/2023	90,000	111,350	723,145	Stationeries
4	Betty Chepngeno	1,644,000	1/7/2023	1,344,000	300,000	-	firewood
5	Bevaline Chebet	298,800	1/7/2023	178,800	120,000	60,000	firewood
6	Charity Chelangat	473,000	1/7/2023	401,000	72,000	-	Bananas
7	Chomu tents and caterers	259,640	1/7/2023	219,620	40,020	-	Vegetables
8	Christine Chumba	61,175	1/7/2023	-	61,175	-	Cabbages
9	Cicilah Keron	430,700	1/7/2023	372,200	58,500	81,900	Milk
10	Cognizant General Supplies	2,156,410	1/7/2023	561,560	1,594,850	-	Sports Items

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30	Korir Kiplangat		1/7/2023					
31	Lucy Chepkirui	6,455,505	1/7/2023	5,439,755	1,015,750	550,175		Beans and refreshments
32	Mabrake Suppliers	5,101,500	1/7/2023	3,421,500	1,680,000	-		Maize
33	Machep Enterprises	551,400	1/7/2023	476,400	75,000	81,000		Bananas
34	Major Autospares and Hardware	785,400	1/7/2023	-	785,400	-		Blazers and Uniform
35	Martha Chumo	7,970,200	1/7/2023	4,600,000	3,370,200	-		Beds/Chairs
36	Mary Chirchir	604,650	1/7/2023	537,250	67,400	75,860		Vegetables
37	Mercy Kirui	250,000	1/7/2023	-	250,000	-		maize
38	Michael Kimutai Terer	1,499,940	1/7/2023	1,379,040	120,900	126,425		Milk
39	Michael S. Nangabo	4,898,219	1/7/2023	4,382,869	515,350	326,250		Meat
40	Murrific Suppliers Ltd	10,000	1/7/2023	-	10,000	30,000		Revision Materials
41	Nelson Kipkorir Ngerечи	2,376,084	1/7/2023	928,084	1,448,000	230,000		Computer Equipment
42	Nicholus Tonui	3,182,420	1/7/2023	2,893,670	288,750	303,750		Meat
43	Oracle Engineering Consultants	3,691,610	1/7/2023	2,985,610	706,000	-		Firewood
44	Remo Chemicals and Lab Equipment	1,718,189	1/7/2023	1,378,500	339,689	3,803,500		Bakery repairs
45	Rikifam Ltd	2,357,345	1/7/2023	1,594,700	762,645	1,054,355		Lab Equipments
46	Robco office	6,021,500	1/7/2023	2,935,000	3,086,500	1,565,000		Photocopy
47	Roda Bett	2,498,880	1/7/2023	1,049,140	1,449,740	1,498,880		Computer Consumables
48	Ronakos Agencies	3,600	1/7/2023	-	3,600	6,600		Eggs
		285,000		-	285,000	-		Chip boards

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49	Stephen Mosonik	1/7/2023	945,450	887,700	57,750	120,450	Chicken
50	Tisiti Safi Enterprises	1/7/2023	1,439,045	781,250	657,795		Coloured papers/Curtains
51	Titus Kipkirui	1/7/2023	419,000		419,000		Chairs
52	Togib Enterprises	1/7/2023	500,400		180,000		Detergents
53	Victor Langat	1/7/2023	389,250	226,375	162,875	152,800	Students' ID
54	YCS	1/7/2023	14,000		14,000		Seedlings
55	Youth Farmers	1/7/2023	2,823,280	2,502,220	321,060	65,960	Potatoes
	Sub Total-Supply of Goods		85,583,407	58,098,495	27,484,912	16,206,472	
	Request for refund						
1	Gersin Ndiege Ochiong	30/11/23	10,992		10,992		Refund
2	Karatina University- Emmanuel	30/11/23	13,454		13,454		Refund
3	Kisii University- Sylvester Kipngetich	30/11/23	22,647		22,647		Refund
4	Saun Akinyi Omolo- Mumias Provident Fund	30/11/23	39,200		39,200		Refund
	Sub Total- Refund Request		86,293		86,293		Refund
	Provision of Services						
1	Kenya Sanitation & Hygienic Products	1/7/2023	332,500	165,000	167,500		Exhaust services
2	Kirui Weldon	1/7/2023	444,300		444,300		Basket ball pitch/grass planting
3	Vito Protezione Security Limited	1/7/2023	1,232,000	1,130,500	101,500	101,500	Security Services

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4	David Rotich	41,104	1/7/2023	21,505	19,599		
5	Desire Exhaust Services	310,000	1/7/2023		310,000		Timber Plaining services
6	Wilgeton Enterprises Limited	447,710	1/7/2023	204,500	243,210		Exhaust services
7	Elegato Ltd	220,974	1/7/2023	87,119	133,855		Fire Extinguishers
8	Samuel K. Koech	45,750	1/7/2023		45,750		Labels
9	Abdy Sonic Electronics	90,000	1/7/2023	54,000	36,000		Fumigation Services
10	William K. Langat	1,316,000	1/7/2023	907,000	409,000		PA Systems
11	Mark Rono	247,700	1/7/2023	152,700	95,000	360,200	Tent Hire Services
	Sub Total- Provision of services	4,728,038		2,722,324	2,005,714	461,700	Sewer line repairs
	Grand Total- for current year	95,470,278		64,027,989	31,442,289	16,668,172	
	For 2022/2023						
	Riki farm Ltd	1,378,500					
	Kiioktab Gaa Ltd	287,350					
	Oracle Engineering	72,811					
	Remo Chemicals and Lab Equipment	154,355					
	For previous year	1,893,016					
	Grand Total	33,335,305					



Annex 2 – Summary of fixed assets register

Asset Class	Location	Historical cost b/f Ksh 31 st June 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical cost c/f Ksh 30 th JUNE 2024
Land	Tenwek High School	1,805,000,000	0	0	1,805,000,000
Buildings		202,752,861	14,733,350	0	217,486,211
Motor Vehicles		7,800,000	0	0	7,800,000
Office Equipment		7,500,000	0	0	7,500,000
ICT Equipment and other ICT assets		3,621,000	0	0	3,621,000
Lab Equipmet and tools		11,000,000	0	0	11,000,000
Student furniture		35,473,137	2,934,000	0	38,407,137
Kitchen Apparatus and tools		10,000,000	0	0	10,000,000
Text Books		18,000,000	0	0	18,000,000
Total			2,101,146,998	17,667,350	0

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



Annex 3 – Summary of Fee Arrears and Prepayments

Class	Population	Arrears	Prepaid Fees
F1 Blue	64	701,128	99,010
F1 Red	63	730,229	24,212
F1 Purple	63	793,028	25,204
F1 Green	67	771,444	99,382
F1 White	67	770,221	116,998
F1 Yellow	61	635,442	76,766
F1 Orange	65	644,039	59,770
F1 Cyan	65	548,412	138,213
F1 Silver	62	804,095	12,654
F1 Maroon	65	711,923	66,730
F1 Grey	63	621,831	112,070
F1 Olive	67	917,417	139,756
F1 Lilac	69	946,009	66,630
F1 Teal	66	706,813	157,899
F1 Saf.	63	684,617	119,980
F1 Magenta	70	986,667	132,170
F1 Neon	68	801,202	48,556
F1 Emrade	65	586,909	155,504
F1 Amber	65	790,840	74,726
F2 Blue	64	405,478	229,319
F2 Red	63	387,347	162,374
F2 Purple	67	403,238	190,286
F2 Green	65	346,742	314,697
F2 White	65	331,784	166,422
F2 Yellow	65	265,694	231,784
F2 Orange	63	336,938	321,013
F2 Cyan	65	415,166	221,420
F2 Silver	63	294,188	230,771
F2 Maroon	61	293,494	221,570
F2 Grey	69	432,899	267,689
F2 Olive	63	565,493	160,616
F3 Blue	58	159,847	202,591
F3 Red	61	463,965	272,503
F3 Purple	58	538,996	143,443
F3 Green	61	455,971	202,310
F3 White	61	301,265	105,037

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F3 Yellow	61	323,161	180,773
F3 Orange	65	510,728	221,175
F3 Cyan	59	399,561	132,829
F3 Silver	62	610,747	201,722
F3 Maroon	61	669,776	241,406
F3 Grey	63	964,971	210,461
F4 Blue	61	407,147	247,285
F4 Red	58	550,022	169,670
F4 Purple	61	665,014	144,529
F4 Green	60	377,159	162,108
F4 White	59	315,298	324,101
F4 Yellow	60	223,960	234,063
F4 Orange	65	571,857	261,330
F4 Cyan	58	287,882	179,992
F4 Silver	62	231,697	163,726
TOTALS	3,225	27,659,752	8,445,250
Alumni			
2,024		335,770	-
2,023		4,506,212	464,885
2,022		4,175,596	253,933
2,021		2,013,104	320,988
2,020		3,325,512	89,595
2,019		3,363,539	73,392
2,018		3,112,625	1,396,808
2,017		3,170,783	951,713
2,016		1,073,735	1,151,461
2,015		849,715	863,045
Total-Alumni		25,926,591	5,565,820
Total		53,586,343	14,011,070



ANNEX 4 – List of Advances and Imprests

No.	Name	Employee category	Amount
Advances			
1	David Mutai	BoM employee	4,000
2	Carren Chebet	BoM employee	35,000
3	Paul Koech	Casual Employee	1,000
4	Hassan Korir	BoM employee	1,000
5	Titus Yegon	Contract Employee	2,000
6	Robert Ngetich	BoM employee	8,000
7	Richard Koech	BoM employee	750
8	Bett Erick	BOM Teacher	13,000
9	David Bett	Contract Employee	3,000
10	Brenda Chebet	BOM Teacher	5,000
			<u>72,750</u>
Imprests-TSC Teachers			
1	Kipps Bett	2018	22,500
2	Lydia Orina-Munyangi	2019	5,000
3	Geoffrey Kebenei	2018	10,000
4	Collins Onyango Odumba	2021	25,000
5	Kiplangat Hillary	2021	16,000
6	Uluma Elphas	2021	10,000
7	Edwin Orina	2021	17,000
8	Kibet Tonui	2021	2,300
9	Wilter Chepngeno	2022	6,000
10	Christine Chumo	2022	15,000
11	Leonard Kirui	2023	20,000
12	Robert Kibet	2024	10,000
13	Eronde Derric	2024	10,000
			<u>168,800</u>
Academic Account			
1	Balance c/f	Retreat costs	<u>3,755,381</u>

