


REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 JUL 2025	
DAY: Wednesday	
TABLED BY:	Hon. Owen Baya, CBS, MP - Deputy Majority Leader
CLERK-AT THE-TABLE:	Wama'e

PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

CHEWOYET NATIONAL SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2024

WEST POKOT COUNTY





CHEWOYET NATIONAL SCHOOL
Public Secondary School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	ii
2. Key School Information and Management.....	iii
3. Summary Report of Performance of The School.....	viii
4. Statement of School Management Responsibility.....	xx
5. Report Of The Independent Auditors	xxi
6. Statement Of Receipts and Payments for the Year Ended 30 th June 2024	1
7. Statement of Assets and Liabilities As At 30 th June 2024	2
8. Statement of Cash Flows for the Year Ended 30 th June 2024.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024	5
10. Significant Accounting Policies	11
11. Notes To the Financial Statements	13
12. Annexes	31

1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education
CEMASTEA	Centre For Mathematics science and technology
ICPAK	Institute of Certified Public Accountants Of Kenya
PA	Parents Association
NSSF	National Social Security Fund
NHIF	National Hospital Insurance Fund

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 **West Pokot County, West Pokot Sub-County**

The school was registered in 1958 under registration number 21237 and is currently categorized as a **National** public Secondary school established, owned and operated by the Government.

The school is a **Boys** Boarding secondary school and had **1,530** students as at 30th June 2024. It has Seven Streams and **89** teachers of which **13** teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	Ms. Ruth Kisabit	Chairperson	19/07/2022
2.	Mr. Stephen Akuto	Secretary- Principal	15/5/2023
3.	Mrs. Joyce Siwatum	Member- Rep parents/Local community	19/07/2022
4.	Mrs. Esther Katoni	Member- Rep parents/Local community	19/07/2022
5.	Mrs. Teresa Akuto	Member- Rep parents/Local community	19/07/2022
6.	Mrs. Francis Kiyapyap	Member- Rep parents/Local community	19/07/2022
7.	Mrs. Rajab Chombus	Member- Rep parents/Local community	19/07/2022
8.	Mr. Peter A Adoki	Member- Rep parents/Local community	19/07/2022
9.	Mrs. Elizabeth Pkukat	Members – Rep persons with special needs	19/07/2022
10.	Mr. Liman David	Member – Rep CEB	19/07/2022
11.	Mr. Wesley Koech	Member –Rep Sponsor	19/07/2022
12.	Mr. Godffrey Chemilia	Member –Rep Sponsor	19/07/2022
13.	Mr. Samuel Kodoso	Member –Rep sponsor	19/07/2022
14.	Mrs. Carlyne Cherotich	Member- Rep Special Interest group	19/07/2022
15.	Mr. Kawa Waithanji	Member- Rep Teachers	19/07/2022
16.	Noel Muchanji	Member – Rep Students	19/07/2022

Chewoyet National School**Annual Report and Financial Statements For the year ended 30th June 2024****The functions of the School Board of Management are to:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule paragraph 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	Ms. Ruth Kisabit Mr. Stephen Akuto Mr. Robert Otsyula Mrs. Teresa Akuto Dr. Wesley Koech	Chairperson Secretary/principal PTA Chairperson Finance Chairperson Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	Mrs. Teresa Akuto Mrs. Caroline Cherotich Mrs. Ester Katoni Mrs. Joyce Siwatum Mr. Godfrey Chemilia Mr. Hosea Yimbo	Chairperson Secretary PTA Chairperson Member Member Member - Schools Auditor	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance, Procurement and General Purpose Committee	Mrs. Teresa Akuto Mr. Stephen Akuto Mr. Robert Otsyula Mrs. Elizabeth Pkukat Mr. Godfrey Chemilia	Chairperson Secretary/principal Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3

Ref.	Name of committee	Names of members	Designation	Number of meetings attended during the year
4	Academic Committee	Mrs. Caroline Cherotich Mr. Stephen Akuto Mr. Matui Kipsang' Mr. David Liman	Chairperson Secretary/principal Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	Mrs. Elizabeth Pkukat Mr. Stephen Akuto Mrs. Teresa Akuto Mr. Robert Otsyula Mr. David Liman Mr. Amos Kibet	Chairperson Secretary/principal Finance chairperson PTA chairperson Member Member- SCDE Ministry	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Inspection and Evaluation Committee	Ms. Chebet Mugo Mr. Gesike Amos Mr. Robert Otsyula Mr. David Liman	Chairman Secretary PTA chairperson Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
7	SIMSC Committee	Mr. Amos Gesike Mr. Peter Adoki Mr. David Liman Ms. Rajab Chombus Mr. Francis Kiyapyap	Chairman Secretary-PTA rep Member- BOM rep Member- PTA rep Member- PTA rep	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
8	Discipline and Welfare Committee	Mr. David Liman Mr. Stephen Akuto Mrs. Matui Kipsang Mr. Clement Kalesingor	Chairman Secretary/principal Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
9	Tendering committee	Mrs. Elizabeth Pkukat Mr. Stephen Akuto Mrs. Teresa Akuto Mrs. Caroline Cherotich	Chairperson Secretary Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

(d) School operation Management

For the financial period ended 30th June 2024 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC number
1	Principal	Mr. Stephen Akuto	419794
2	Deputy Principal Administration	Mr. Amos Gesike	501748
3	Deputy Principal- Academics	Mr. Ayerer Vincent	621492
4	School Bursar	Mr. Mathew Lokwiang	ICPAK No. 35628

(e) School contact

Post Office Box: Private bag- 30600 kapenguria
Telephone: 07-21-67-34-18
E-mail: chewoyetnationalschool@yahoo.com

Website: www.chewoyetnationalschool.com

Facebook: None

Twitter: None

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

(f) School bankers

1. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1106162528 - Operation account

2. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1106162633 – Tuition Account

3. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1106142977 - Boarding Account

4. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1114209139- Infrastructure Account

5. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1106144155 – Farm Account

6. Name of Bank : Kenya Commercial Bank
Branch : Kapenguria Branch
Account number : 1106156382 - PTA Account

7. Name of Bank : ABSA Bank
Branch : Kapenguria Branch
Account number : 2032496868 - Boarding Account

8. Name of Bank : Equity Bank
Branch : Kapenguria Branch
Account Number : 1070295207657- Boarding Account

9. Name of Bank : Cooperative Bank
Branch : Kapenguria Branch
Account Number : 01100601936001- Boarding Account

10. Name of Bank : Equity Bank
Branch : Kapenguria Branch
Account Number : 1070295159535 - Boarding Account

11. MPESA Paybill number: 522123 attached to 1106142977 KCB Bank Account

(g) Independent Auditors

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

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

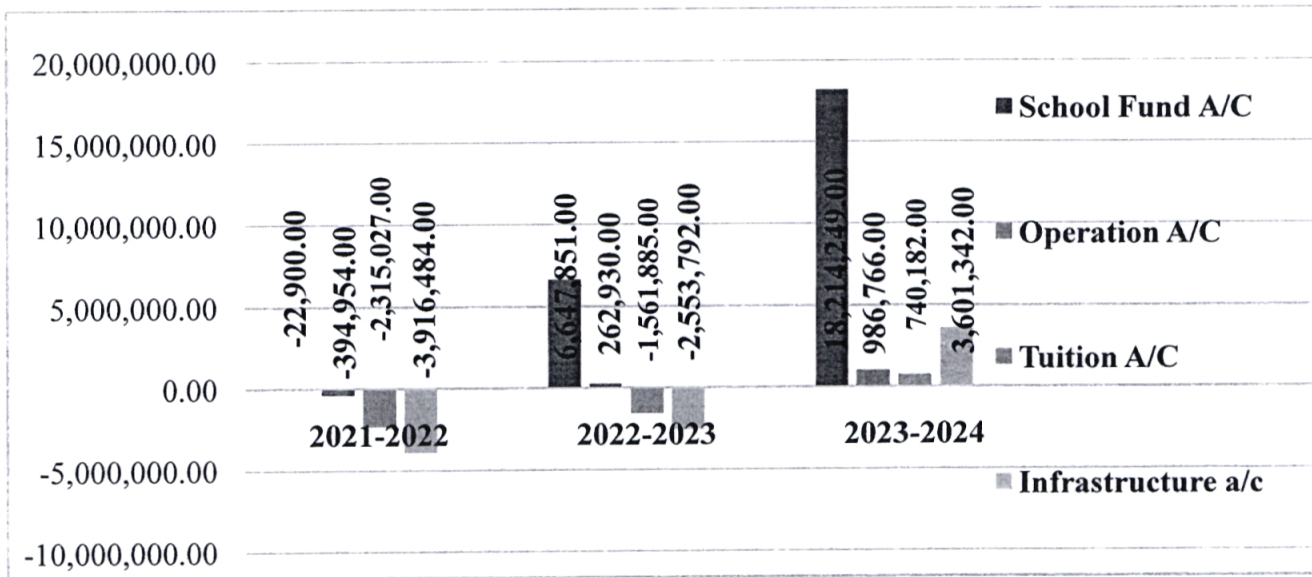
3. Summary Report of Performance of the School

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

a) Financial performance

Surplus/deficit during the year and a comparison of the same for the last three years			
Accounts	2023- 2024	2022- 2023	2021-2022
	Ksh	Ksh	Ksh
School Fund/Boarding Account	18,214,249	6,647,851	(22,900)
Operation Account	986,766	262,930	(394,954)
Tuition Account	740,182	(1,561,885)	(2,315,027)
Infrastructure Account	3,601,342	(2,553,792)	(3,916,484)
Total	23,542,539	2,795,104	(6,649,365)
<i>increase/decrease</i>	20,747,435	9,444,469	(17,683,351)

Graphical trend in surplus/deficit over the last three years



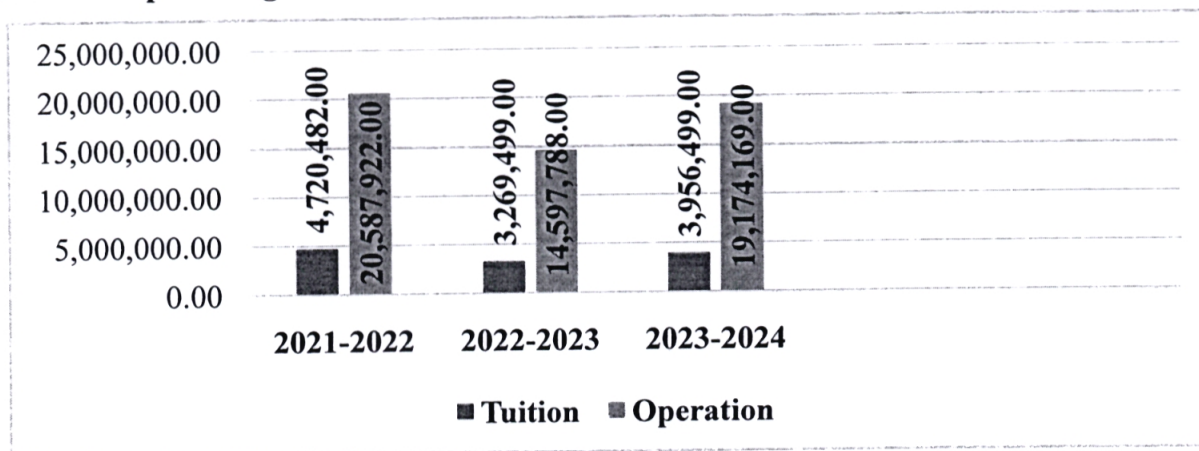
Explanations: The school was able to minimise its expenditures during the year resulting to an increase in total surplus at the end of the year.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Capitation grants from the ministry of education for the last three years

No	Year	2023- 2024	2022- 2023	2021-2022
	Accounts	Ksh	Ksh	Ksh
1	Tuition Account	3,956,499	3,269,499	4,720,482
2	Operation Account	19,174,169	14,597,788	20,587,922
	Total	23,130,668	17,867,287	25,308,404
	Increase/Decrease	5,263,381	(7,441,117)	11,728,335
	No of Students- NEMIS	1,530	1,097	1,447
	Actual number of students- class registers	1,530	1,527	1,436
	Ratio of Capitation per student	1:15,122	1:11,632	1:17,624

Trend in capitation grants over the last three years



Explanations:

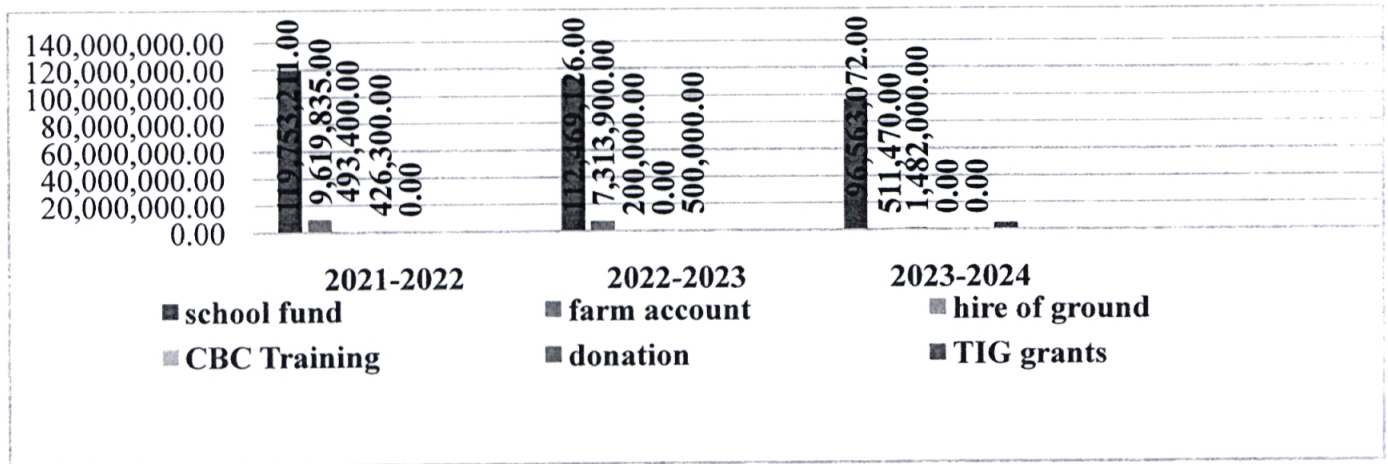
During the financial year 2023-2024, there was an increase in students enrolment as indicated above which resulted to an increase in total capitation disbursed to school during the year.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Overview of growth of other school income earned by the school over the last three years

No	Account	2023-2024	2022- 2023	2021-2022
		Ksh	Ksh	Ksh
1	School Fund/Boarding Account	94,563,072	112,469,126	119,753,211
2.	Farm Account	511,470	7,313,900	9,619,835
3.	Hire of Ground	1,482,000	200,000	493,400
3.	CBC Training	0	0	426,300
4	Donation	0	500,000	0
5.	TIG grants	5,000,000	0	0
	Total	101,556,542	120,483,026	130,292,746
	Increase/Decrease	(18,926,484)	(9,809,720)	74,980,035

Overview of growth of other school income earned by the school over the last three years



Comments:

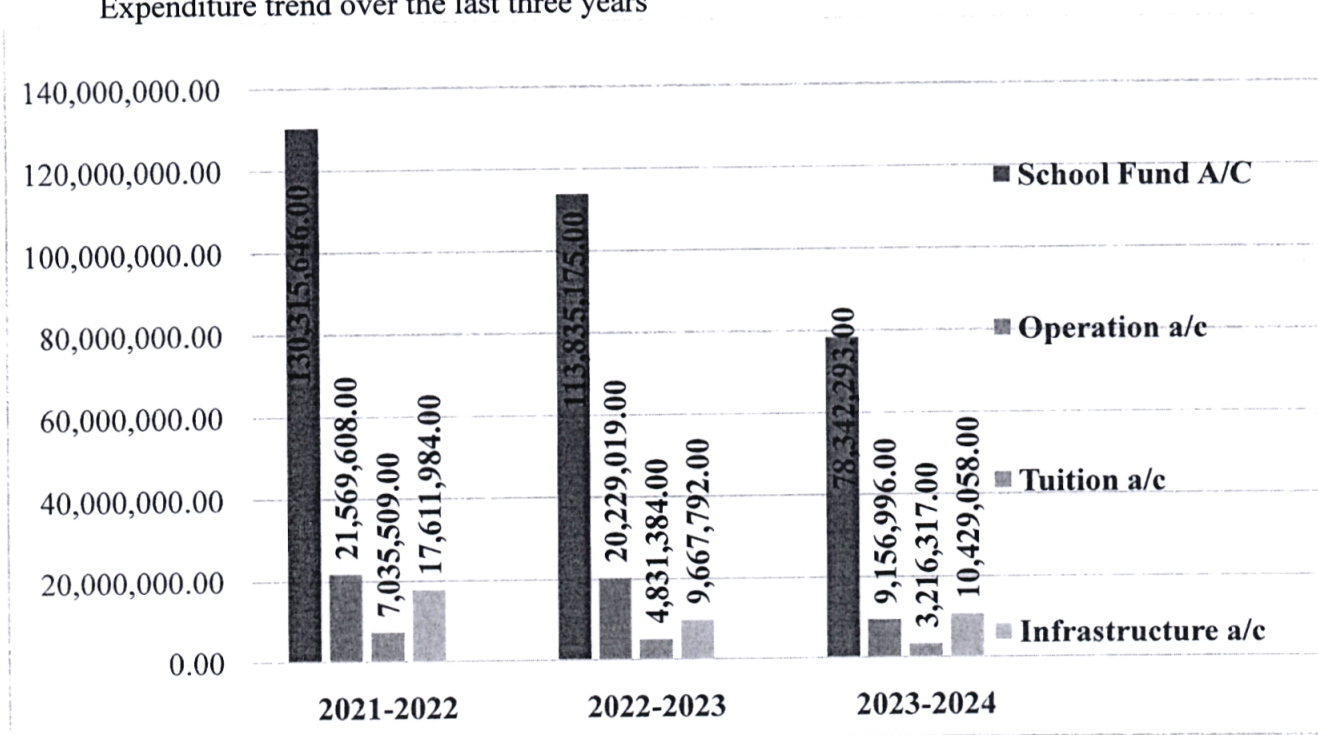
During the financial year 2023-2024 less income was received from parents as a result of low fees payment.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Overview of growth in expenditure of the school for the last three years

No	Account	2023- 2024	2022- 2023	2021-2022
		Ksh	Ksh	Ksh
1	School Fund Account	78,342,293	113,835,175	130,315,646
2	Operations Account	9,156,996	20,229,019	21,569,608
3	Tuition Account	3,216,317	4,831,384	7,035,509
4	Infrastructure Account	10,429,058	9,667,792	17,611,984
	Total	101,144,664	148,563,370	176,532,747
	Increase/Decrease	(47,418,706)	(27,969,377)	114,235,566

Expenditure trend over the last three years



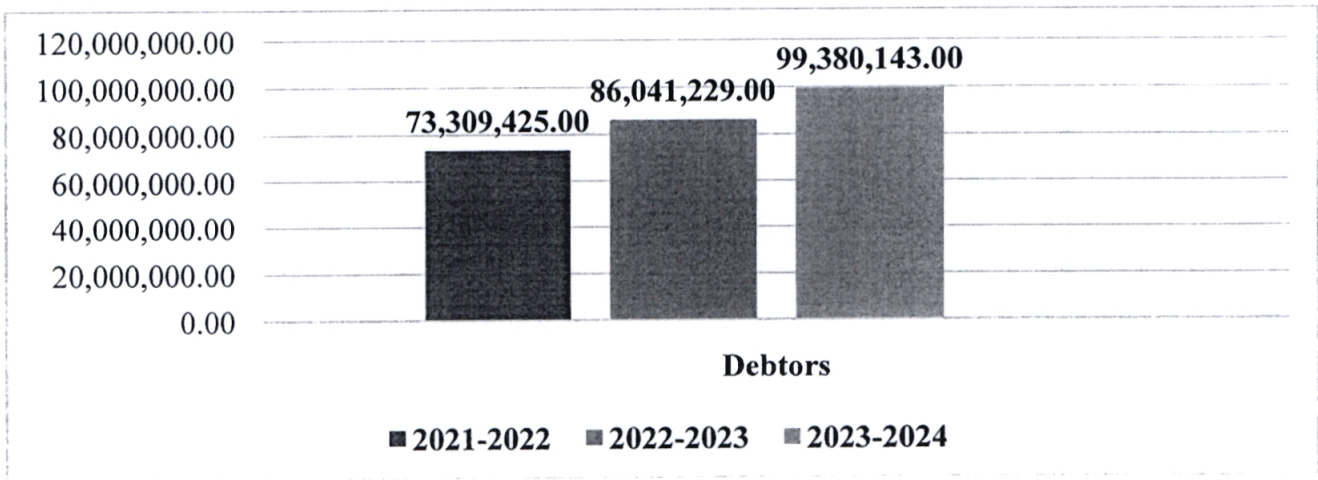
Comments:

The school was able to minimise most of its expenditures.

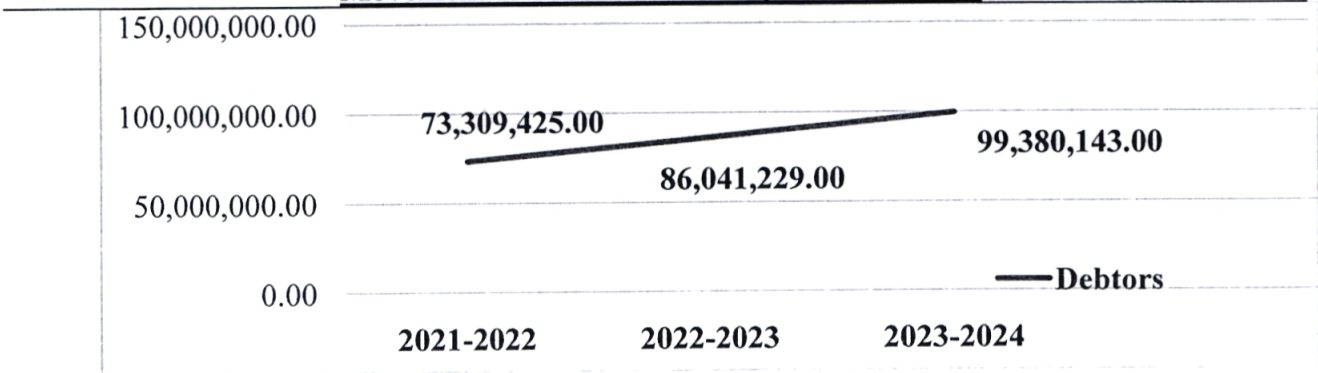
Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Movement of debtors of the school over the last three years				
S/No	Account	2023-2024	2022 -2023	2021-2022
		Ksh	Ksh	Ksh
1.	School fund / Boarding account	99,380,143	86,041,229	73,309,425
	Total	99,380,143	86,041,229	73,309,425
	Increase/Decrease	13,338,914	12,731,804	4,479,822

Trend of debtors over the last three years



Movement of debtors over the past three years



Comments:

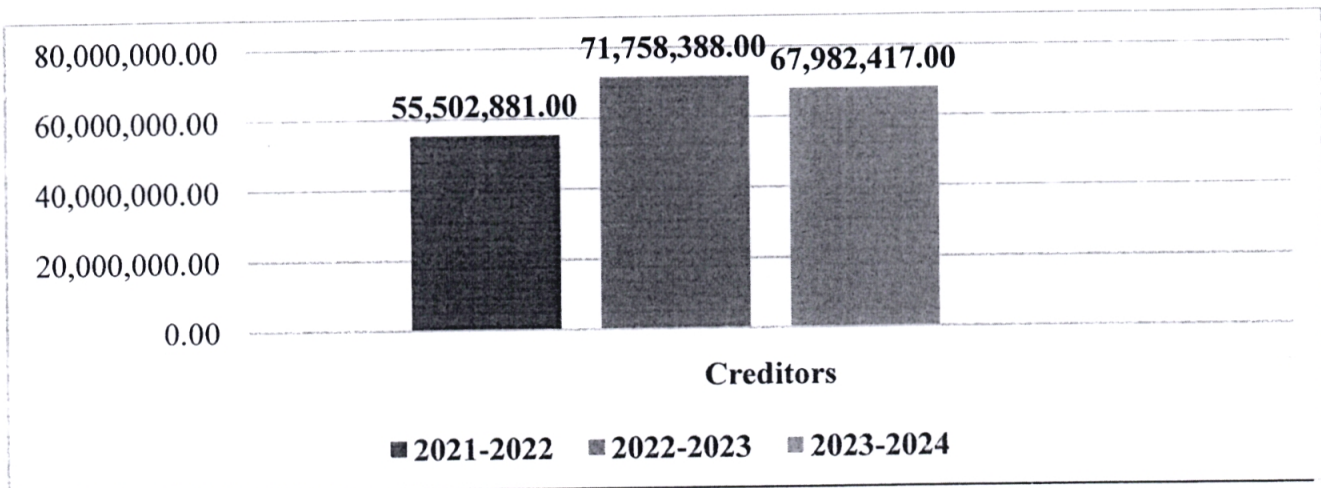
The main contributors to the increase in total debtors is that students have huge fee arrears and most parents fail to pay school fees on time which affects planned activities during the year.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

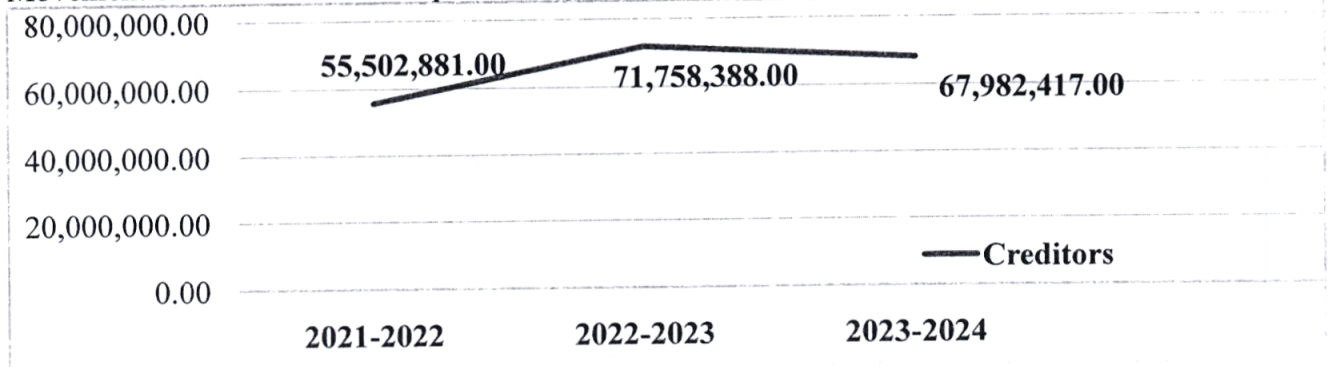
Movement of creditors of the school over the last three years

NO	Accounts	2023- 2024	2022-2023	2021-2022
		Ksh	Ksh	Ksh
	Creditors	67,982,417	71,758,388	55,502,881
	Total	67,982,417	71,758,388	55,502,881
	Increase/Decrease	(3,775,971)	16,255,507	1,624,815

Trend of creditors over the last three years



Movement of creditors over the past three years



Comments:

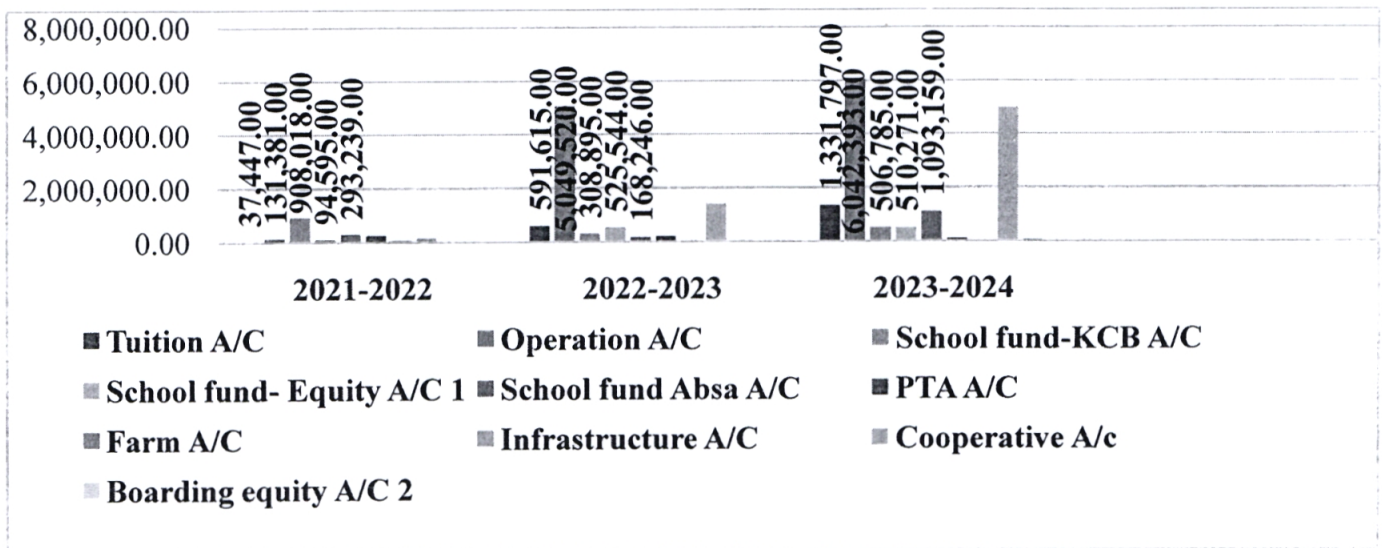
The school was able to pay some of its creditors with the available funds.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Movement of cash and bank balances over the last three years

S/No	Account	2023 -2024	2022-2023	2021-2022
		Ksh	Ksh	Ksh
1	Tuition Account	1,331,797	591,615	37,447
2	Operation Account	6,042,393	5,049,520	131,381
3	School Fund Account/Boarding-KCB	506,785	308,895	908,018
4	School Fund Account/Boarding-Equity 1	510,271	525,544	94,595
5	School Fund Account/Boarding-Absa	1,093,159	168,246	293,239
6	Parent Association Development account	93,011	205,966	253,112
7	Farm Account	2,355	5,215	73,505
8	Infrastructure Account	5,004,235	1,402,893	147,790
9	Cooperative Account	78,338	0	0
10	School Fund Account/Boarding-Equity 2	23,204	0	0
	Totals	14,685,548	8,257,894	1,939,087
	Increase/ decrease	6,427,654	6,318,807	(9,504,372)

Trend in cash and bank balances over the last three years



Comments:

The school was able to minimise its expenditures during the year resulting to an increase in cash and bank balances at the end of the financial year.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

b) Teacher Student ratio:

Between the month of 1st July 2023 and 30th June 2024, the status of the teaching staff was as follows:

Number of teachers employed by School BOM	13
Number of teachers employed by TSC	76
Number of TSC teachers who transferred during the year	1
Number of TSC teachers who were recruited during the year	0
Number of TSC teachers who retired during the year	1
Total number of students during the year	1,530
Teacher :students ratio	1:17
Number of streams	7
Total subjects taught at school	14
Teacher shortage subject combination	Number of teachers required
Maths/Computer	2
Bio/Chem	2
History /C.R.E	2
Kisw/CRE	3
Maths/Chem	2
Drawing and Design	2

Comments:

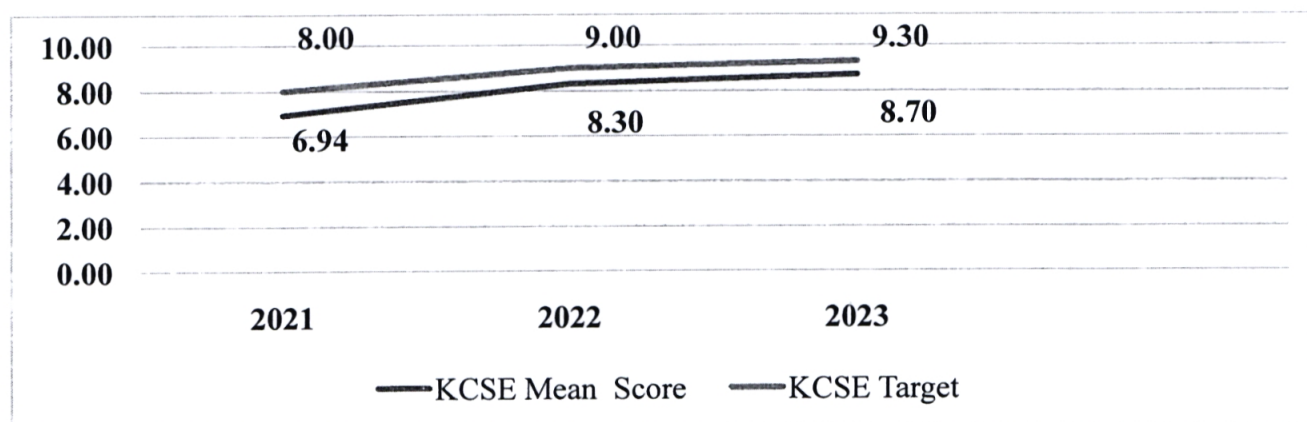
We have a shortage of 13 teachers as a challenge. This is due to subject specialisation in form 3 and form 4 and having 7 streams. The school has hired 13 additional teachers on BOM terms to ensure effective teaching and learning takes place.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

(c)K.C.S.E Mean score in the year : 2021, 2022 and 2023.

Year	Enrolment of K.C.S.E Candidates	Transition to higher learning institutions after K.C.S.E	K.C.S.E mean score	Deviation from previous mean	Deviation (%)	K.C.S.E school target	Comments
2023	363	288	8.70	+ 0.4	4.60%	9.300	There was an improvement in students performance due to additional efforts by students, teachers and school management.
2022	378	311	8.30	+ 1.37	19.77%	9.000	Great improvement , additional efforts required to achieve set target
2021	416	226	6.938	- 0.155	-2.3%	8.000	There was a drop in students KCSE mean due to effects of covid 19 that affected learning process

K.C.S.E. performance trend over the last three years



Comments: Good performance was as a result of good time management, hardwork, teamwork and cooperation by students, teaching staff, support staff, school administration and supportive board of management.

(d) KCSE Number of Candidates in the 2023, 2022 and 2021 :

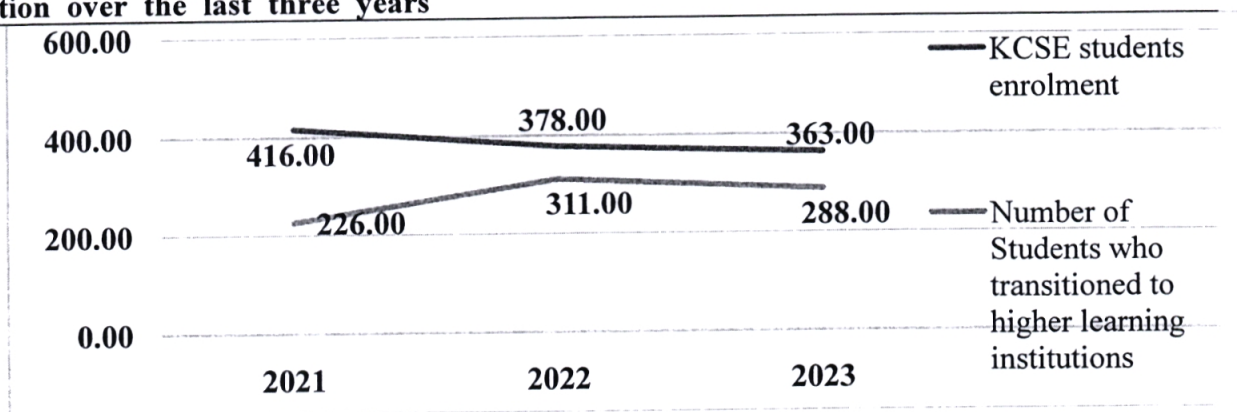
Number of candidates sitting for KCSE over the last three years.

Year	2023	2022	2021
<i>KCSE Number of candidates</i>	363	378	416
Total	363	378	416
<i>Increase/decrease</i>	<i>(15)</i>	<i>(38)</i>	<i>124</i>

*Number of candidates that transitioned to higher learning institutions
(Those having C+ and above) for the last three years.*

Year	2023	2022	2021
<i>Number of students that transitioned to university</i>	288	311	226
Total	288	311	226
<i>Increase/decrease</i>	<i>(23)</i>	<i>85</i>	<i>55</i>

K.C.S.E Students' enrolment and number of students who transitioned to higher learning institution over the last three years



Comments:-. There is a constant improvement and value addition to students as a result of effective teaching and learning at school. The school is aiming at 100% transition to University .

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

(e) Capacity of the school:

Financial year		2023-2024			
<i>Total Number of students</i>		1,530			
<i>Total teaching staff</i>		89			
<i>Total support staff</i>		69			
<i>Total population</i>		1,688			
School facilities	Status	Total number of facilities		Condition of the facility	Comments
	Permanent		<u>Cost in ksh.</u>		
Administration block	Permanent	1	5,709,840	Good	Space not enough
Administration block	Permanent	1	29,207,007	Incomplete	Construction is on going
Dining hall	Permanent	1	3,944,500	Good	More space is required to meet increased population
Classrooms	Permanent	28	25,057,117	Repairs needed	more classrooms required
Dormitories	Permanent	12	30,661,110	Good	More dormitories required
Laboratories	Permanent	5	11,285,400	Good	Inadequate
Library	Permanent	2	3,040,500	Good	Inadequate
Temporary structures	Permanent	2	2,800,320	Good	Permanent structures required
Staff quarters	Permanent	27	8,772,400	Good	more required to meet increased staff population
Staff quarters	Permanent	8	247,620	Good	Permanent required
Toilets	Permanent	53	1,580,000	Good	More required to meet increased population
Water tanks	Permanent	20	3,040,000	Good	Meet current population
Total			125,345,814		

Comments :-

The school is required to construct more buildings and structures to meet the increased students' population, In addition, The school is required to complete the on-going project that is Construction of an Administration Block The school is to Maintenance and Improvement Funds disbursed to school from the Ministry of Education.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

(f) Development projects carried out by the school:

Year	Type of project	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2023-2024	Administration block	M.O.E	On-going	32,000,000	29,207,007	30-6-2025

CHEWOYET HIGH SCHOOL
SENIOR PRINCIPAL

 22 MAY 2025

P. O. PRIVATE BAG
KAPENGURIA



.....
Mr. Stephen Akuto
School Principal
 Date: 22/5/2025

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

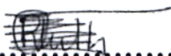
4. Statement of School Management Responsibility

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 (PSASB) of Kenya from time to time.

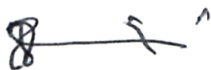
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Chewoyet National 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, 2024, and of the school's financial position as at that date.



.....
Name : Ms. Ruth Kisabit
Designation: Chair, School Board of Management
Date: 22/5/2025



.....
Name: Mr. Stephen Akuto
Designation: School Principal & Secretary to Board of Management
Date: 22/5/2025

<p>CHEWOYET HIGH SCHOOL SENIOR PRINCIPAL</p> <p>22 MAY 2025</p> <p>P. O. PRIVATE BAG KAPENGURIA</p>



.....
Name: Mr. Mathew Lokwiang
Designation: Bursar/ Finance Officer
Date: 22/5/2025

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON CHEWOYET NATIONAL SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – WEST POKOT 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 Chewoyet National School set out on pages 1 to 30, which comprises of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows

and statement of comparison of budget and 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 Chewoyet National 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 Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Account Payables

The statement of the financial assets and liabilities as disclosed in Note 14 to the financial statements reflect account payables balance of Kshs.67,982,417 which includes Kshs.32,544,940 which was not supported by contract agreements, award letters, tender acceptance letters, counter receipt vouchers (S13), counter issue vouchers (S11), purchase orders, inspection and acceptance reports and completion certificates.

In the circumstances, the accuracy and completeness of the account payables balance of Kshs.32,544,940 could not be confirmed

2. Long Outstanding Account Receivables

The statement of assets and liabilities reflects accounts receivables of Kshs.99,380,143 which includes fees arrears of Kshs.99,105,952 and salary advances of Kshs.274,191 as disclosed in Note 13 to the financial statement. The fees arrears increased by Kshs.13,338,914 from previous balance for the year ended. The accounts receivable aging analysis indicate that Kshs.63,048,175 has been outstanding for over three (3) years. There was no evidence of any efforts to recover the outstanding fee arrears and fee management policy was not availed for audit verification.

In the circumstances, the recoverability of the long outstanding accounts receivables – student debtors balance of Kshs.99,380,143 could not be confirmed.

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

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to xi which comprise of key entity information and management, summary report of performance of the School and statement of management's responsibilities. 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 a material misstatement of this Other Information, 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Poor Management of Other Receipts

Review of the School fund cashbook revealed that income received as token of appreciation amount of Kshs.460,000 and income from hire of ground and equipment amount of Kshs.1,482,000 were received in the School's fund income-parents contribution.

This was contrary to the Ministry of Education guidelines that requires Schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 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, based on the audit procedures performed, except for the effects of 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 else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Ineffective Textbook Management

During the year under review, the Ministry of Education distributed textbooks to public secondary Schools through Kenya Institute of curriculum Development (KICD). Examination of records revealed that there were instances of over/under supplies of text books to the School than the number of learners enrolled. Further, review of records revealed that, a total number of 6544 text books were lost while no evidence of the measures taken to recover the lost book from students were provided for audit.

In the circumstances, the effectiveness of the management of textbooks could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 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 Board of Governors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 the Management is aware of the intention to terminate the School or 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.

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

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

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

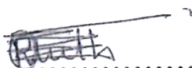
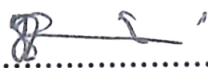

24 June, 2025

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,956,499	3,269,499
Government grants for operations	2	10,143,762	20,491,949
Government Grants for infrastructure	3	14,030,400	7,114,000
School fund income- parents' contributions	4	96,045,072	112,469,126
Miscellaneous incomes	5	511,470	8,013,900
Total Receipts		124,687,203	151,358,474
Payments			
Tuition	6	3,216,317	4,831,384
Operations	7	9,156,996	20,229,019
Infrastructure	8	10,429,058	9,667,792
Boarding and school fund	9	78,342,293	113,835,175
Total Payments		101,144,664	148,563,370
Surplus/Deficit		23,542,539	2,795,104

The school financial statements were approved on 22/5/2025 and signed by:

		
Name: Ms. Ruth Kisabit	Name: Mr. Stephen Akuto	Name: Mr. Mathew Lokwiang'
Chair BOM	School Principal/ Secretary to BOM	ICPAK No. 35628
Date: 22/5/2025	Date: 22/5/2025	Bursar/ Finance Officer
		Date: 22/5/2025

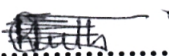
CHEWOYET HIGH SCHOOL
 SENIOR PRINCIPAL
 22 MAY 2025
 P. O. PRIVATE BAG
 KAPENGURIA

Chewayet National School
Annual Report and Financial Statements For the year ended 30th June 2024

7.Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	14,603,264	8,175,652
Cash balances	11	82,284	82,242
Short term investments	12	0	0
Total cash and cash equivalent		14,685,548	8,257,894
Account's receivables	13	99,380,143	86,041,229
Total financial assets (a)		114,065,691	94,229,123
Financial Liabilities			
Accounts payables	14	(67,982,417)	(71,758,388)
Total financial liabilities (b)		(67,982,417)	(71,758,388)
Net financial assets(a-b)		46,083,274	22,540,735
Represented by			
Accumulated fund b/fwd	15	22,540,735	19,745,631
Surplus/deficit for the year		23,542,539	2,795,104
Net Assets		46,083,274	22,540,735

The school financial statements were approved on 22/5/2025 and signed by:



Name:
 Ms. Ruth Kisabit


Chair BOM

Date: 22/5/2025



Name:
 Mr. Stephen Akuto
 School Principal/ Secretary to
 BOM

Date: 22/5/2025



Name:
 Mr. Mathew Lokwiang
 ICPAK No. 35628

Bursar/ Finance Officer

Date:22/5/2025

CHEWOYET HIGH SCHOOL
 SENIOR PRINCIPAL
 22 MAY 2025
 P. O. PRIVATE BAG
 KAPENGURIA


Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,956,499	3,269,499
Government grants for operations		10,143,762	20,491,949
Government grants for infrastructure		14,030,400	7,114,000
School fund income- parents contributions/ fees		87,166,377	107,775,811
Other income		511,470	948,749
Total receipts		115,808,508	139,600,008
Payments			
Cash outflows for tuition		3,216,317	2,715,331
Cash outflows for operations		9,156,996	15,573,702
Cash outflows Boarding/lunch and school fund payments		86,578,483	109,133,271
Total payments		98,951,796	127,422,304
Net cash inflow/outflow from operating activities		16,856,712	12,177,704
Cash flow from investing activities			
Acquisition of assets		(10,429,058)	(5,858,897)
Proceeds from sale of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		(0)	(0)
Net cash inflow/outflows from investing activities		(10,429,058)	(5,858,897)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	0
Repayment of principal borrowings		(0)	(0)
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		6,427,654	6,318,807
Cash and cash equivalent at beginning of the FY		8,257,894	1,939,087
Cash and cash equivalent at end of the FY		14,685,548	8,257,894

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on 22/5/2025 and signed by:


.....


Name:
Ms. Ruth Kisabit

Chair BOM
Date:22/5/2025


.....

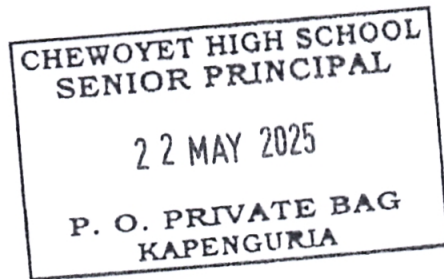
Name:
Mr. Stephen Akuto

**School Principal/ Secretary to
BOM**
Date:22/5/2024


.....

Name:
Mr. Mathew Lokwiang
ICPAK No. 35628

Bursar/ Finance Officer
Date:22/5/2024



9.Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Textbooks and reference materials	0	0	0	0	0%
Exercise books	0	0	0	0	0%
Laboratory equipment	0	0	0	0	0%
Internal exams	0	0	0	0	0%
Teaching / learning materials	6,116,544	(1,951,272)	4,165,272	3,956,499	94.98%
Chalks	0	0	0	0	0%
Sub -Total	6,116,544	(1,951,272)	4,165,272	3,956,499	94.98%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	1,845,000	4,627,260	6,472,260	6,468,484	99.94%
Repairs And Maintenance	0	0	0	0	69.20%
Local Transport / Travelling	1,845,000	(469,368)	1,375,632	1,292,498	93.96%
Electricity And Water	1,845,000	482,652	2,327,652	2,320,494	99.97%
Medical	2,952,000	0	2,952,000	0	0%
Administration Costs	1,845,000	(1,245,000)	600,000	62,286	10.38%
Activity	2,214,000	(2,115,108)	98,892	0	0%
SMASSE	295,200	0	295,200	0	0%
Sub - Total	12,841,200	1,280,436	14,121,636	10,143,762	71%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	7,380,000	1,650,400	9,030,400	9,030,400	100%
M&I parents' contribution	0	0	0	0	0%
Transition Infrastructure Grants	0	5,000,000	5,000,000	5,000,000	100%
Sub – Total	7,380,000	6,650,400	14,030,400	14,030,400	100%
(4) Fees Charged on Parents					
Personnel emoluments	8,718,788	6,823,492	15,542,280	15,540,627	99.98%
Repairs and maintenance	3,424,000	1,778,900	5,202,900	3,198,992	61.48%
Local transport / travelling	8,718,788	(5,781,548)	2,937,240	2,987,596	101.71%
Electricity and water	8,718,788	(2,776,412)	5,942,376	5,644,593	94.99%
PTA levies – PTA A/C	0	0	0	137,101	0%
Administration costs	8,718,788	(2,144,684)	6,574,104	10,190,027	155%
Activity	1,366,176	2,490,612	3,856,788	3,805,749	98.68%
Fee on Boarding Equipment and stores	52,019,120	0	52,019,120	52,019,120	100%
Uniform	0	0	0	29,267	0%
Token of appreciation	0	460,000	460,000	460,000	100%
CBC refund	0	550,000	550,000	550,000	100%
Income from hire of ground and equipment – AK	0	1,482,000	1,482,000	1,482,000	100%
Farming	0	6,309,900	6,309,900	511,470	8.11%
PTA income	0	265,680	265,680	0	0%
Totals	91,684,448	9,457,940	101,142,388	96,556,542	95%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
5) miscellaneous income					
Rent Income	0	0	0	0	0%
Income From Farming Activities	0	0	0	0	0%
Insurance Compensation	0	0	0	0	0%
Income From Posho Mill	0	0	0	0	0%
Income From Bus Hire	0	0	0	0	0%
Fee For Hire of Ground and Equipment	0	0	0	0	0%
Income From Grants and Donations*	0	0	0	0	0%
Dividends Income	0	0	0	0	0%
Loans/Borrowings*	0	0	0	0	0%
Sub-Total	0	0	0	0	0%
Total Income	118,022,192	15,437,504	133,459,696	124,687,203	93%
(6) Expenditure For Tuition					
Exercise Books	0	0	0	0	0%
Teaching / Learning Materials	6,116,544	(1,951,272)	4,165,272	3,215,600	77.20%
Exams And Assessment	0	0	0	0	0%
Teachers Guides	0	0	0	0	0%
Bank Charges	0	0	0	717	0%
Total	6,116,544	(1,951,272)	4,165,272	3,216,317	77.22%
(7) Expenditure For Operations					
Personnel Emoluments	1,845,000	4,627,260	6,472,260	6,082,521	93.98%
Administration Cost	1,845,000	(1,245,000)	600,000	550,500	91.75%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs And Maintenance & Improvements	0	0	0	535,550	0%
Local Transport / Travelling	1,845,000	(469,368)	1,375,632	330,000	23.99%
Electricity And Water	1,845,000	482,652	2,327,652	1,179,500	50.67%
Medical	2,952,000	0	2,952,000	181,205	6.14%
Activity Expenses	2,214,000	(2,115,108)	98,892	94,000	95.05%
Transfers- infrastructure account	0	0	0	0	0%
Bank charges	0	0	0	3,720	0%
CAF	0	0	0	40,000	0%
KESSHA	0	0	0	160,000	0%
SMASSE	295,200	0	295,200	0	0%
Sub-Totals	12,841,200	1,280,436	14,121,636	9,156,996	64%
<i>(8) Expenditure For infrastructure</i>					
Administration block phase 2	5,208,900	0	5,208,900	5,208,900	100%
Maintenance and improvement	1,798,715	0	1,798,715	1,798,715	100%
Bank charges	0	0	0	1,443	0%
Administration block phase 3	372,385	6,650,400	7,022,385	3,420,000	48.70%
Sub -Total	7,380,000	6,650,400	14,030,400	10,429,058	74.33%
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	8,718,788	6,823,492	15,542,280	13,470,274	86.19%
Repairs And Maintenance & Improvements	3,424,000	1,778,900	5,202,900	1,845,040	35.46%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling	8,718,788	(5,781,548)	2,937,240	2,642,640	89.97%
Electricity And Water	8,718,788	(2,776,412)	5,942,376	5,186,938	87.29%
Activity Expenses	1,366,176	2,490,612	3,856,788	3,855,845	100%
Administration Costs	8,718,788	(2,144,684)	6,574,104	6,142,556	92.99%
Medical expenses	0	0	0	0	0%
Bank Charges- boarding a/c	0	0	0	45,894	0%
Bank charges – PTA a/c	0	0	0	2,256	0%
Expenses On farming Activities	0	6,309,900	6,309,900	5,804,950	92%
Fee On Boarding Equipment and Stores	52,019,120	0	52,019,120	32,702,469	62.87%
Token of appreciation	0	460,000	460,000	455,000	98.91%
Uniform	0	0	0	212,250	0%
Loan repayment	0	0	0	670,080	0%
P.T.A. expenses	0	265,680	265,680	112,800	42.46%
Bank charges – farming a/c	0	0	0	4,330	0%
Cotu	0	0	0	15,860	0
Expense on hire of ground and equipment – AK	0	1,482,000	1,482,000	1,410,114	95.15%
KESSHA	0	0	0	60,000	0%
Teacher motivation	0	0	0	1,550,000	0%
KRA penalty	0	0	0	7,997	0%
Transfers Infrastructure account	0	0	0	1,500,000	0%
Expenses on farming – PTA Account	0	0	0	55,000	0%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Cbc refund	0	550,000	550,000	0	0%
Administrative expenses- PTA Account	0	0	0	80,000	0%
Expenses on farming activities	0	0	0	510,000	0%
Sub- total	91,684,448	9,457,940	101,142,388	78,342,293	77%
Total expenditure	118,022,192	15,437,504	133,459,696	101,144,664	76%

Explanation:

- i. There was underutilisation in expenditure for boarding equipment and stores due to inadequate funding.
- ii. There was underutilisation in expenditure for teaching and learning materials as a result of availability of teaching and learning materials from the previous year.
- iii. There was underutilisation in expenditure for repairs maintenance and improvement since few repairs were done during the year
- iv. There was overutilization in expenditure for administration as a result of increase in the number of meetings that led to good performance at the end of the year.
- v. There was underutilisation in expenditure for medical vote head since most of the funds are retained for direct payment towards students National insurance medical cover.
- vi. There was underutilisation in expenditure for completion of construction of administration block as a result of inadequate funding.
- vii. There was underutilisation in expenditure for local transport and travel since there were few tours during the year.

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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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.

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0	0
Internal Exams	0	0
Teaching / Learning Materials	3,956,499	3,269,499
Total	3,956,499	3,269,499

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	6,468,484	4,747,195
Repairs And Maintenance	0	4,714,000
Local Transport / Travelling	1,292,498	896,155
Electricity And Water	2,320,494	1,522,074
Medical	0	120,300
Administration Costs	62,286	2,293,682
Activity	0	293,884
N.S.S.F	0	324,600
N.H.I.F	0	101,990
Welfare	0	67,000
P.A.Y.E.	0	29,069
TIG grant	0	4,000,000
SQUIO	0	1,382,000
Total	10,143,762	20,491,949

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance &Improvement	14,030,400	7,114,000
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Total	14,030,400	7,114,000

4 School Fund Income -Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	15,540,627	16,237,482
Repairs and maintenance	3,198,992	3,416,712
Local transport / travelling	2,987,596	3,272,652
Electricity and water	5,644,593	5,102,978
PTA levies – PTA A/C	137,101	329,049
Administration costs	10,190,027	13,902,437
Activity	3,805,749	1,348,047
Fee on Boarding Equipment and stores	52,019,120	56,965,565
PTA Levies	0	4,140,761
Uniform	29,267	526,733
NSSF	0	1,605,664
NHIF	0	509,850
K.R.A.	0	348,821
Welfare	0	80,600
Staff Union	0	7,930
BOM subsidy	0	2,009,354
Gas installation	0	2,660,526
Cotu	0	3,965
Token of appreciation	460,000	0
CBC refund	550,000	0
Income from hire of ground and equipment – AK	1,482,000	0
Totals	96,045,072	112,469,126

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	0	0
Income From Farming Activities – Farm account	511,470	619,700
Income From Farming Activities – Main a/c	0	6,694,200
Income From Bus Hire	0	0
Fee For Hire of Ground and Equipment	0	200,000
Income From Grants and Donations*	0	500,000
Total	511,470	8,013,900

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	0	0
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	0	0
Teaching / Learning Materials	3,215,600	4,827,709
Exams And Assessment	0	0
Teachers Guides	0	0
Bank Charges	717	3,675
Total	3,216,317	4,831,384

Notes to the Financial Statements (continued)

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	6,082,521	6,147,958
Service Gratuity	0	395,971
Administration Cost	550,500	2,875,834
Repairs And Maintenance & Improvements	535,550	4,714,000
Local Transport / Travelling	330,000	1,025,500
Electricity And Water	1,179,500	2,461,145
Medical	181,205	575,000
Activity Expenses	94,000	355,100
Others deductions (CAF, Kessha, Statutory expenses and welfare)	0	1,672,659
Bank charges	3,720	5,852
CAF	40,000	0
KESSHA	160,000	0
Totals	9,156,996	20,229,019

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Repairs of classrooms	0	140,000
Administration block phase 2	5,208,900	9,525,536
Landscaping	0	0
Maintenance and improvement	1,798,715	0
bank charges	1,443	2,256
Administration block phase 3	3,420,000	0
Classroom repairs	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Total	10,429,058	9,667,792

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	13,470,274	16,191,774
Service Gratuity	0	1,137,556
Repairs And Maintenance & Improvements	1,845,040	1,946,540
Transfers to infrastructure account from main a/c	0	2,000,000
Local Transport / Travelling	2,642,640	1,512,957
Electricity And Water	5,186,938	6,022,561
Activity Expenses	3,855,845	4,115,834
Administration Costs	6,142,556	12,310,887
Medical expenses	0	462,555
Bank Charges- boarding a/c	45,894	340,454
Bank charges – PTA a/c	2,256	6,195
Expenses On farming Activities	5,804,950	5,366,051
Fee On Boarding Equipment and Stores	32,702,469	53,124,130
Token of appreciation	455,000	0
Uniform	212,250	239,100
Loan repayment	670,080	728,142
P.T.A Transfers – infrastructure a/c	112,800	0

Chewoyet National School**Annual Report and Financial Statements For the year ended 30th June 2024**

Loan interest repayment	0	93,355
Bank charges – farming a/c	4,330	3,195
Cotu	15,860	0
Transfer- infrastructure account from PTA A/c	0	370,000
Landscaping	0	816,100
Expense on hire of ground and equipment – AK	1,410,114	0
KESSHA	60,000	124,000
N.H.I.F	0	509,850
N.S.S.F	0	1,605,664
Welfare	0	80,600
K.R.A	0	348,821
Gas installation	0	728,124
SBTSS	0	216,415
NHIF penalty	0	7,500
Teacher motivation	1,550,000	2,742,020
KRA penalty	7,997	0
Transfers Infrastructure account	1,500,000	0
Expenses on farming – PTA Account	55,000	0
Administrative expenses- PTA Account	80,000	0
Expenses on farming activities	510,000	684,795
Total	78,342,293	113,835,175

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/ Dormant		Kshs	Kshs
Tuition Account	Active	1106162633	1,331,797	591,615
Operations Account	Active	1106162528	6,041,786	5,049,520
School Fund Account/Boarding-KCB	Active	1106142977	425,108	226,653
School Fund Account/Boarding-EQUITY	Active	1070295207657	510,271	525,544
School Fund Account/Boarding-ABSA	Active	2032496868	1,093,159	168,246
Parent Association Development Account	Active	1106156382	93,011	205,966
Farm Account	Active	1106144155	2,355	5,215
Infrastructure Account	Active	1114209139	5,004,235	1,402,893
School Fund Cooperative Account	Active	01100601936001	78,338	0
School Fund Account/Boarding-EQUITY	Active	1070295159535	23,204	0
Total			14,603,264	8,175,652

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	82,284	82,242
Total	82,284	82,242

Notes to the Financial Statements (continued)

12 Short Term Investments

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Cooperative Shares	0		0	
Treasury Bills	0		0	
Fixed Deposit accounts	0		0	
Other Investments	0		0	
Total	0		0	

13 a. Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Fees Arrears	99,105,952		85,767,038	
Other Non-Fees Receivables				
Salary Advances (list/schedule attached)	274,191		274,191	
Imprest (list/schedule attached)	0		0	
Supplemental deposit	0		0	
Total	99,380,143		86,041,229	

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	16,033,684	16.18%	17,129,860	19.97%
Between 1- 2 years	14,435,090	14.57%	5,589,003	6.52%
Between 2-3 years	5,589,003	5.64%	6,974,528	8.13%
Over 3 years	63,048,175	63.61%	56,073,647	65.38%
Total (should tie to note 13 a)	99,105,952	100%	85,767,038	100%

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

14 a. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	53,782,359	62,018,549
Prepaid Fees	14,200,058	9,739,839
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables	0	0
Total	67,982,417	71,758,388

14 b. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	4,343,520	8.08%	21,160,529	34.12%
Between 1- 2 years	8,580,819	15.95%	7,145,389	11.52%
Between 2-3 years	40,858,020	75.97%	33,712,631	54.36%
Total (should tie to note 14 a)	53,782,359	100%	62,018,549	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	8,175,652	1,932,744
Cash Balances	82,242	6,343
Short Term Investments	0	0
Receivables	86,041,229	73,309,425
Payables	(71,758,388)	(55,502,881)
Total	22,540,735	19,745,631

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

PSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others	0	0
Total	0	0

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle			
Bulls	8	440,000	200,000
Cows	20	180,000	850,000
Heifers	19	1,140,000	805,000
Goats	0	0	0
Trees	40,000	6,000,000	3,750,000
Maize Plantation	88 acres	9,000,000	8,500,000
Poultry		0	0
Total		16,760,000	14,105,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	(0)	(0)
Balance at the end of the year	0	0

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	153,450	69,350
Lab consumables	56,000	50,000
Farm produce	70,000	50,000
Medication	2,500	31,500
Construction Materials	507,800	125,800
Office stationary	34,000	44,000
Electrical Materials	85,300	35,300
Teaching and learning materials	13,500	13,500
Examination materials	187,000	105,000
Totals	1,109,550	524,450

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

20 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
DAG/ MOE / CHEWOYET JS 021/2022/203	Long outstanding receivables	<p>We acknowledge the auditor general’s query on long outstanding receivables and the need to seek for a clarification.</p> <p>The school has initiated active engagements with parents , sponsors and guardians to have them pay school fees arrears</p> <p>The school is also maximising the time when the student are still in school to have their fees paid before completing school.However, it has also become very difficult to recover school fees arrears after the students complete KCSE Examinations due to government orders restricting schools from retaining certificates for students with fees arrears making it difficult to recover the arrears.</p> <p>The school through the BOM has encouraged needy and vulnerable students to apply for County Bursaries.</p> <p>In addition the school is making follow-up on bursaries applied to ensure that bursary amounts disbursed by counties and CDF benefits the students.</p> <p>The school is accepting payment of school fees in installments such as in the ratio of 3:2:1. That is most of the school fees to be collected in term one (3/6x total fees charged per year, 2/6 x total fees charged per year then 1/6 x total fees charged per year.) This has assisted to avoid accumulation of huge balances at the end of the year.</p> <p>The school is currently using a computerized SMS service to remind all parents to make partial payment of school fees in good time to avoid huge arrears and also to avoid students being sent home.</p>	In progress	30 June 2028

Chewoyet National School

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The school has implemented a policy to recover arrears first before charging current year school fees as per the MOE guidelines.</p> <p>The school is encouraging payment of fees in kind for needy and vulnerable students, through supply of consumables, construction materials, timber etc. so as to reduce the huge fee arrears.</p> <p>Total arrears collected during the financial year 2023-2024 is Ksh. 2,694,770</p>		
<p>OAG/ MOE / CHEWOYET NS 2021/2022/2023</p>	<p>Long outstanding payables</p>	<p>We acknowledge the auditor general's query on long outstanding payables and the need to seek for a clarification.</p> <p>Reasons for delays were:- Pending approval of invoices . Sufficient funds were not available The school BOM has established a validation process and has confirmed balances of all creditors before making payments. The school has issued receipts to students with prepaid fees. The school has made aggressive follow-up and has collected receivables. The arrears collected has been used to pay the long outstanding creditors. The school farm has assisted to supplement costs of foodstuffs by production of milk and maize production which has reduced costs credit purchases. Currently , we are executing phased payment plan, giving priority to critical suppliers. Cashflow management strategies are being improved to facilitate timely payments .</p>	<p>On-going</p>	
<p>OAG/ MOE / CHEWOYET NS 2021/2022/2023</p>	<p>Inaccuracies in capitation grants for operation</p>	<p>We acknowledge the auditor general's query on inaccurate capitation since Ministry of Education did not provide all capitation as per students enrolment in NEMIS as a result of miscalculation.</p>	<p>Resolved</p>	<p>Continuous</p>

Chewoyet National School

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The school has collaborated with the Ministry of education so that accurate data is provided when disbursing funds to school.		
AG/ MOE / HEWOYET S 021/2022/203	Budgetary control performance	<p>Management regrets the oversight on Budgetary control performance</p> <p>The school management has noted that non utilisation of all the funds budgeted for is an indication that all services were not delivered effectively and therefore the budget did not meet the intended objectives of improving the service delivery to students</p> <p>The school has established that slow disbursement of funds from the parents and Ministry of Education contributed towards the voteheads incompleteness. However, the school has put mechanism to ensure that all the planned activities are completed at the right time. This includes continuous monitoring and evaluation of students' fee payment</p> <p>The school management has ensured that all students are captured in NEMIS so that the government can release all learners funds for effective service delivery as budgeted.</p>	Resolved	
AG/ MOE / HEWOYET S 021/2022/203	Late submission of financial statements to the auditor general	<p>We acknowledge the Auditor General's query regarding the late submission of financial statement as a result of capacity constraints.</p> <p>To rectify this, Management has enhanced capacity by recruiting a qualified accountant and has implemented measures to ensure timely preparation and submission of financial statements to the Auditor-General, Controller of Budget, and National Treasury within two months after the financial year-end, in full compliance with the relevant legal provisions.</p> <p>The financial statement for the financial year 2023-2024 was submitted on 17th September 2024</p>	Resolved	Immediate.
AG/ MOE /	Unconfirmed	We acknowledge the Auditor General's query	Resolved	

Chewoyet National School

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CHWEWOYET JS :021/2022/20 :3	students enrolment data	on Lack of accurate students enrolment data .This is due to lack of birth certificates and students who are above 18 years are not captured on Nemis data The school has ensured that all students have birth certificates and are captured in Nemis. Refer to current financial statement. Those students who have transferred to school have also transfer their details to school Nemis data approved by sub county directors. The school learners attendance register are maintained on daily basis and all students records are well ket and maintained.		
DAG/ MOE / CHWEWOYET JS :021/2022/20 :3	Shortfall in supply of textbooks by Ministry of Education	We acknowledge the Auditor General’s query on shortfall in supply of textbooks by Ministry of Education The school is not directly involved in determining the number of textbooks to be supplied to school for instance the school has no ability to make request for the required textbooks directly from KICD, it’s the Ministry of Education which has the mandate to request and supply textbooks to all school.	On-going	30/6/2025
DAG/ MOE / CHWEWOYET JS :021/2022/20 :3	Lack of a procurement plan	The omission of lack of a procurement plan is acknowledged. Aa comprehensive procurement plan aligned with the budget has been submitted to the relevant authorities . The plan has been updated annually as per PPRA , 2015.	Resolved	
DAG/ MOE / CHWEWOYET JS :021/2022/20 :3	Irregular transfer of funds to Kenya Secondary Schools Heads Association	Management regrets the oversight in transferring funds to the Kenya Secondary Schools Heads Association, without obtaining written assurance of effective financial management and internal control systems, as required by Regulation 23(2)(c) of the Public Finance Management (National Government) Regulations, 2015. This was due to the absence of clear guidelines from the Ministry of Education on co-curricular funding. Management will engage the Ministry of	On-going	30/6/2025

Chewoyet National School

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Education to obtain explicit guidance on managing co-curricular expenditures at sub-county, county, and regional levels. Moving forward, Management will ensure all fund transferred are supported by written assurances or conditional agreements to ensure compliance and value for money.		
DAG/ MOE / CHEWOYET IS 021/2022/203	Late transfer of infrastructure funds from operation bank account	<p>We acknowledge that the auditors general’s findings regarding the late transfer of infrastructure funds was correct and there was need to seek for clarification</p> <p>This was due to late release of circulars by the Ministry of Education on how to allocate government capitation to each votehead in order to avoid over/under utilisation of funds to infrastructure account</p> <p>The school management has ensured that all infrastructure funds are transferred in whole as per the MOE guideline/ circulars and all funds are transferred within stipulated time , directly from operation account.</p>	Resolved	
DAG/ MOE / CHEWOYET IS 021/2022/203	Ineffective audit committee	<p>We acknowledge that the auditors general’s findings regarding the audit committee’s effectiveness are noted and taken seriously. The audit committee plays a vital role in overseeing corporate governance and financial reporting and its effectiveness is critical to the organisation’s integrity.</p> <p>To improve the committees’ performance, the school has set up the following actions</p> <p>Meeting frequency has been increased to ensure more frequent review of key issues.</p> <p>A new policy has been implemented to ensure that appointment of members with relevant expertise in areas such as internal controls and risk management is done.</p> <p>A training programme has been developed to provide committee members with on-going education</p> <p>A robust monitoring process has been</p>	Resolved	

Chewoyet National School

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

Ref No.	Issue / Observations from Auditor	Management comments /Responses	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		established to ensure that audit recommendations are followed and implemented.		
DAG/ MOE / CHEWOYET NS 2021/2022/2023	Lack of instructional need assessment guiding distribution of textbooks	<p>We acknowledge that the auditor general’s comment on lack of needs assessment before textbook distribution is valid. This is important in ensuring effective resource allocation and maximising the impact of textbooks.</p> <p>The discrepancy was as a result of some students above 18 years who are in school attendance register and captured in Nemis students data but were not considered for textbook allocation.</p> <p>The school is also not directly involved in determining the number of textbooks to be supplied to school for instance the school has no ability to make request for the required textbooks directly from KICD, it’s the Ministry of Education which has the mandate to request and supply textbooks to all school.</p> <p>The school has implemented a need assessment process to guide on textbook distribution, by involving stakeholders including teachers, school administrators and the Ministry of education.</p> <p>The school has established methods such as classroom observations, to identify gaps. Monitoring and evaluation of textbooks has also been done.</p> <p>The school is aiming to implement the above outlined plans and provide regular updates on progress.</p>	On-going	30/6/2025

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Sign



Mr. Stephen Akuto

Principal

Date: 22/5/2025

[^]
CHEWOYET HIGH SCHOOL
SENIOR PRINCIPAL
22 MAY 2025
P. O. PRIVATE BAG
KAPENGURIA

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments	
	A	b	C	d=a-c			
Item supplied	Kshs	Kshs	Kshs	Kshs	Kshs		
BingwasoftProxima	System repairs	10,000	5/7/2022	0	10,000	10,000	To be paid when funds are available
Noah Technologies	Laboratory Equipment	2,207,908	1/7/2021	486,522	1,721,386	2,207,908	To be paid when funds are available
Kapematt Supermarket	Foodstuffs/kitchen utilities	1,983,492	1/7/2021	1,424,293	559,199	1,983,492	To be paid when funds are available
Wilson Ngaren	Meat	1,118,680	1/7/2021	295,440	1,414,120	1,118,680	To be paid when funds are available
Ajr Technologies	Printers			0	111,725	0	To be paid when funds are available
Zabnan Enterprise/ZachariaOdero	Hardware materials	1,338,660	1/7/2021	0	1,338,660	1,338,660	To be paid when funds are available
Moses Kiplangat/Paul Cheruyot	Fresh vegetables	1,163,530	1/7/2021	802,660	360,870	1,163,530	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
	Item supplied	Kshs	Kshs	Kshs	Kshs	Kshs	
Alpha Works	Improved jiko	694,000	1/7/2021	0	694,000	694,000	To be paid when funds are available
Besoko Enterprise	Sports equipment	518,008	1/7/2021	100,000	418,008	518,008	To be paid when funds are available
Jackmot Enterprise	Whiteboards	1,207,000	1/7/2021	1,207,000	0	1,207,000	To be paid when funds are available
Association Motors	Repairs of school vehicle	49,361	1/7/2021	0	76,604	49,361	To be paid when funds are available
Wilson Katuwot	Electrician	183,300	1/7/2021	13,100	170,200	183,300	To be paid when funds are available
Christine Loripo	Eggs	142,620	1/7/2021	31,020	111,600	142,620	To be paid when funds are available
Clement Domongole	Fresh vegetables	2,010	1/7/2021	0	2,010	2,010	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
	Item supplied	Kshs	Kshs	Kshs	Kshs	Kshs	
Dublin Furnitures	Lockers and chairs	66,900	1/7/2021	0	66,900	66,900	To be paid when funds are available
Ksaa Company Ltd	Laboratory chemicals and equipment	1,791,534	1/7/2021	100,000	1,691,534	1,791,534	To be paid when funds are available
Forthright Suppliers	Class podium	268,000	1/7/2021	0	268,000	268,000	To be paid when funds are available
Tab Education Ltd	Exams	22,500	1/7/2021	0	22,500	22,500	To be paid when funds are available
Bismilahi suppliers/nuno	Rice	2,800,000	1/7/2021	250,000	2,550,000	2,800,000	To be paid when funds are available
Rhemashg/Liner Tumkou	Foodstuffs	552,250	1/7/2021	48,250	600,500	552,250	To be paid when funds are available
Kevsoft Com Solution	Exams	183,445	1/7/2021	50,000	133,445	183,445	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Chepareria Bookshop	Stationeries	5,863,538	1/7/2021	100,000	5,763,538	5,863,538	To be paid when funds are available
Precious Milimani	Ploughing land	21,000	1/7/2021	0	21,000	21,000	To be paid when funds are available
Timothy Kaperur	Milk supply	32,400	1/7/2021	32,400	0	32,400	To be paid when funds are available
Jatia Sunday	Building materials	148,000	1/7/2021	0	148,000	148,000	To be paid when funds are available
Daniel Barasa	Electrician	0	1/7/2023	0	275,000	0	To be paid when funds are available
Magmal landscaping/Peter Kabaiko	Land scaping	224,000	1/7/2021	0	224,000	224,000	To be paid when funds are available
Isaac Komen	Power saw	5,943,663	1/7/2021	1,297,245	0	5,943,663	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Pavement Publishers	Revision books	65,000	1/7/2021	0	65,000	65,000	To be paid when funds are available
Kasaniak uniforms/skydeal	Uniforms	8,500	1/7/2021	0	8,500	8,500	To be paid when funds are available
Josephine Angwa	News paper	33,250	5/7/2022	24,370	8,880	33,250	To be paid when funds are available
KPLC	Power	180,000	5/7/2022	180,000	0	180,000	To be paid when funds are available
Paves Vetergro	Farm inputs	2,204,376	1/7/2021	0	4,902,100	2,204,376	To be paid when funds are available
Kitui flour	Baking flour	0	1/7/2023	0	2,250	0	To be paid when funds are available
Wello Bookshop	Office desk	275,000	1/7/2021	0	275,000	275,000	To be paid when funds are available

**Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024**

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Bonnie Kim Ltd	Motivational books	31,500	1/7/2021	0	31,500	31,500	To be paid when funds are available
Fajomasonry	Plumbing	46,200	1/7/2021	0	98,450	46,200	To be paid when funds are available
Belinks company	Cctv	0	1/7/2023	0	112,500	0	To be paid when funds are available
Crow suppliers Ltd	Red bricks supply	1,690,000	1/7/2021	600,000	1,090,000	1,690,000	To be paid when funds are available
Nakuru rubber stamps	Diaries,stampsetc	153,700	5/7/2022	0	153,700	153,700	To be paid when funds are available
Rojusofttechnologist	Library system	20,000	5/7/2022	0	20,000	20,000	To be paid when funds are available
DhilonMukenyang	Vertinary services	144,000	1/7/2021	204,500	348,500	144,000	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Kakuka contractors company	Mountain floor drain chemicals	0	1/9/2023	0	175,000	0	To be paid when funds are available
Electsec	Thermometer	60,000	1/7/2021	0	60,000	60,000	To be paid when funds are available
Cheruyot Wesley	Site analysis	325,700	1/7/2021	0	325,700	325,700	To be paid when funds are available
PatricksSportent	Sports material	519,790	1/7/2021	0	519,790	519,790	To be paid when funds are available
Scania East Africa	Bus battery	0	1/7/2023	0	593,038	0	To be paid when funds are available
Jacob Losili	Supply of beef cows	1,132,470	1/7/2021	1,130,620	1,850	1,132,470	To be paid when funds are available
Teachers Large	Teaching aids	10,000	1/7/2021	0	10,000	10,000	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Shreds Publishers	Academics publicity	130,000	1/7/2021	0	130,000	130,000	To be paid when funds are available
Eldoline Enterprise	Printer tonners	3,093,000	1/7/2021	377,800	2,715,200	3,093,000	To be paid when funds are available
Weston Commodities	Tonners	2,133,080	5/7/2022	50,000	2,083,080	2,133,080	To be paid when funds are available
Chebon Electricals	Electrical materials	1,015,500	5/7/2022	47,500	968,000	1,015,500	To be paid when funds are available
kibet m cheruyot	Ecological sanitation	828,000	5/7/2022	0	828,000	828,000	To be paid when funds are available
Skullab Enterprise	Cctv installation	1,391,055	5/7/2022	20,000	1,371,055	1,391,055	To be paid when funds are available
Mtol Book Shop	Stationeries	1,350,000	5/7/2022	0	1,350,000	1,350,000	To be paid when funds are available
Bookmark Limited	Stationeries	1,932,315	5/7/2022	0	1,932,315	1,932,315	To be paid when funds

**Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024**

							are available
Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Mtelo Hardware	Building materials	2,535,870	1/7/2021	0	2,535,870	2,535,870	To be paid when funds are available
Sakat Enterprises	Bread	1,130,838	5/7/2022	0	1,130,838	1,130,838	To be paid when funds are available
Lisa Paperwork	Office stationeries	496,265	5/7/2022	100,000	396,265	496,265	To be paid when funds are available
Joseph Lomerinyang	Maize sallying	780,500	5/7/2022	0	780,500	780,500	To be paid when funds are available
Jepamina Limited	Maize	864,001	5/7/2022	10,000	854,101	864,001	To be paid when funds are available
Chev Energies Ltd	LPG gas instalation	23,730	5/7/2022	0	44,000	23,730	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
	Item supplied	Kshs	Kshs	Kshs	Kshs	Kshs	
Lomut Hardware	Hardware materials	0	1/9/2023	0	900,000	0	To be paid when funds are available
Sapari Supplies	Detergent soap	58,400	5/7/2022	0	118,800	58,400	To be paid when funds are available
The Palm River Company Limited	Printed exercise book	3,049,200	5/7/2022	730,000	2,319,200	3,049,200	To be paid when funds are available
Triple r Express Co Ltd	Trading in beans	980,000	5/7/2022	900,000	80,000	980,000	To be paid when funds are available
Peter Kanunia	Band training	0	6/8/2023	0	221,000	0	To be paid when funds are available
Sarara Chemist	Chemist	232,190	5/7/2022	0	295,275	232,190	To be paid when funds are available
Njogu Clyde Thuku	Public address system repair	29,900	5/7/2022	0	29,900	29,900	To be paid when funds are available
King Artist and Supplies	Artist	80	5/7/2022	0	0	80	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Kenya Orient Insurance Ltd	Insurance service	636,491	5/7/2022	636,490	1	636,491	To be paid when funds are available
Perur Grain Suppliers	Grains supplies	700,000	5/7/2022	500,000	200,000	700,000	To be paid when funds are available
Fas Events	Event organizer	205,249	5/7/2022	0	379,249	205,249	To be paid when funds are available
Purfney Group/Joseph Tyamor	Chicken salling	242,600	5/7/2022	242,600	0	242,600	To be paid when funds are available
Kashel Textile	Textile	46,800	1/7/2021	0	230,000	46,800	To be paid when funds are available
Koriese Company Ltd	Supply of milk	310,400	5/7/2022	310,400	0	310,400	To be paid when funds are available
konyit limited/kelvin kirami	Fresh eggs	277,500	5/7/2022	277,500	0	277,500	To be paid when funds are available
luciachenanga	Land ploughing and tilling	1,048,000	5/7/2022	0	1,048,000	1,048,000	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Jep engineering service	Modern safe box	851,000	5/7/2022	0	851,000	851,000	To be paid when funds are available
oasis welding service/benardochalla	Welding services	211,300	5/7/2022	0	211,300	211,300	To be paid when funds are available
Isaac Epeyo	Meat	0	1/7/2023	0	1,360,400	0	To be paid when funds are available
Alex BabuOmonya	Repairs of lockers and chairs	0	1/7/2023	0	78,400	0	To be paid when funds are available
Isaac Lokwapus	Power saw services	0	1/7/2023	0	26,190	0	To be paid when funds are available
Tekori Company	Sand and Ballast	0	1/7/2023	0	90,000	0	To be paid when funds are available
Hellen Chelana	Chicken	0	1/7/2023	0	96,000	0	To be paid when funds are available
Madison Insurance	Insurance Services	0	1/7/2023	0	295,563	0	To be paid when funds are available

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
		A	b	C	d=a-c		
Item supplied		Kshs	Kshs	Kshs	Kshs	Kshs	
Litemore	System Maintenance	0	1/7/2023	0	213,300	0	To be paid when funds are available
BramwelMangeni	Architectural drawings	0	1/7/2023	0	65,000	0	To be paid when funds are available
Grand Totals		62,018,549		12,579,710	53,782,359	62,018,549	

Chewoyet National School
Annual Report and Financial Statements For the year ended 30th June 2024

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land (356 Hectares)	712,000,000	0	0	712,000,000
Buildings And Structures	111,315,814	10,429,058	0	121,744,872
Motor Vehicles(3 Buses , 1 tractor)	13,302,800	0	0	13,302,800
Furniture And Fittings	38,750,000	0	0	38,750,000
Office Equipment	2,616,520	0	0	2,616,520
Textbooks	6,740,000	0	0	6,740,000
ICT Equipment	2,269,000	0	0	2,269,000
Tools And Apparatus	2,498,200	0	0	2,498,200
Other Machinery And Equipment	1,000,000	0	0	1,000,000
Heritage And Cultural Assets	2,500	0	0	2,500
19 printers ,49 computers 4 television sets and 1 projector	2,122,250	0	0	2,122,250
Intangible Assets- 3 Soft Wares	300,000	0	0	300,000
Total	892,917,084	10,429,058	0	903,346,142

Handwritten notes and scribbles at the top of the page, including some red markings.



Handwritten text: "Handwritten text" and "Handwritten text"	
Handwritten text	Handwritten text
Handwritten text	Handwritten text
Handwritten text	Handwritten text