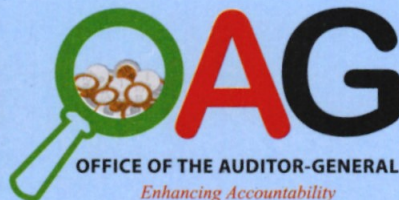


REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

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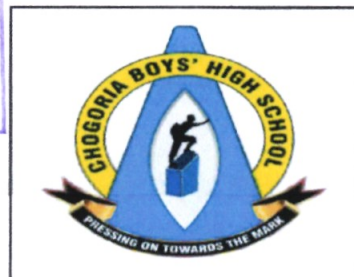
THE AUDITOR-GENERAL

ON

CHOGORIA BOYS HIGH SCHOOL

**FOR THE SIX MONTHS PERIOD
ENDED 30 JUNE, 2021**

THARAKA NITHI COUNTY



Chogoria Boys High School

REPORT AND FINANCIAL STATEMENTS

**FOR THE SIX MONTHS PERIOD ENDED
30TH JUNE 2021**

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

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1. Acronyms and Glossary of Terms

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

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 in Tharaka Nithi County, Maara Sub-County.

The school was registered April 2026 under registration number GP/A/3752/2006 and is currently categorized as *Extra County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 1568 number of students as at 30th June 2021 It has 8 streams and 54 teachers of which 21 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	COLLINS MICHENI MARANGU	Chairman	01/07/2019
2	KENNETH MBWIRIA NKONGE	Secretary - Principal	01/07/2019
3	NJAGI MAGUTA	Member	01/07/2019
4	TABITHA NG'ANG'A	Member	01/07/2019
5	FAITH KIAMBATI	Member	01/07/2019
6	ERASTUS MICHENI RUCHA	Member	01/07/2019
7	MICHENI HUMPHREY MUGAMBI	Member	01/07/2019
8	DR CHRISTINE RUGENDO	Member – Rep CEB	01/07/2019
9	PAUL RATANYA	Member Rep Teachers	01/07/2019
10	DAVID MICHENI MBAE MRS KELLEN MBABU COLLINS MICHENI MARANGU	3 Members - Sponsor	01/07/2019
11	OBADIAH GITONGA	Member - Community	01/07/2019
12	PETER NJIRU	Member Special Needs	01/07/2019
13	HILARY MUTUMA	Rep Students	01/07/2019

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 para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mbwiria nkonge 2.Collins micheni 3.Humphrey maguta 4.Joshua Mbugua	Principal/Sec BOM Chairman Member Member	one
2	Audit Committee	1.Joshua Nkonge 2.Mbwiria Nkonge 3.Mrs Nkonge Mbabu 4.Mr Njiru K.	Chairperson Principal/Sec BOM Member Member	-
3	Finance,procurement and general purposes Committee	1.Humphrey Micheni 2.Mbwiria Nkonge 3.Mrs Faith Kiambati 4.Mr Obadiah Gitonga	Chairperson Principal Secretary Member Member	Two
4	Academic Committee	1.Dr Mercy Wanja 2.Mr Kimathi P V 3.Mr Ratanya Paul 4.Dr Christine Rugendo	Chairperson Secretary Member Member	-
5	Development Committee	1.Humphrey Maguta 2.Douglas Gitonga	chairman D/Principal /Secretary	Two

CHOGORIA BOYS HIGH SCHOOL

Report and Financial Statements For the Six Months Period Ended 30th June 2021

		3.Nkonge Mbwiria 4.Gitonga Micheu 5.Joshua Mbugua	Principal/Member Member Member	
6	Discipline and welfare Committee	Dr Christine Rugendo Nkonge Mbwiria Njagi Maguta David Mbae Collins Micheni Gitonga Douglas	Chairperson Principal?BOM Sec Member Member Member Member	One
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr Mbwiria Nkonge	273225
2	Deputy Principal	Mr Douglas Gitonga	287497
3	School Bursar	Ns. Catherine Makena	22652219
4	Other		

(e) Schools contacts

Post Office Box: 52-60401 Chogoria
 Telephone: +2540604022012 Chogoria
 E-mail: chogoriaboys@gmail.com
 Website: www.chogoriaboys.ac.ke
 Facebook:
 Twitter:

(f) School Bankers

1. Name Of Bank: KCB KCB
 Branch: Chogoria Chogoria
 Ac No 1103757741 A/C 2 1103758373 A/C 1

2. Name Of Bank: Cooperative Bank
 Branch: Chogoria
 Ac No: 01129057883900

Mpesa Paybill Number: 400222 Attached To Cooperative Bank Account
 52212: Attached To KCB Bank Account

3. Name Of Bank: Equity Equity
 Branch: Chuka Chuka
 Ac No: 0210291770168(Operations) 0210291340168(Tuition)

Name Of Bank Equity
 Branch Chuka
 0210280877575(Infrastructure)

4. Name Of Bank: Southern Star
 Branch : Chogoria
 Account Number : 501001977600 (Other Income)

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

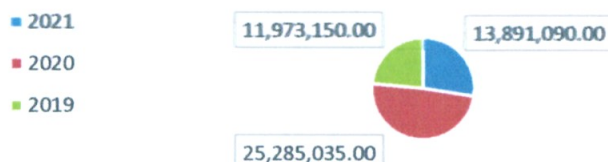
a) Financial performance:

	2021	2020	2019
Surplus/Deficit	2,066,673.00	1,675,470	8,927,141.00
Capitation grants from ministry of education	13,891,090.00	25,285,035.00	11,973,150.00
Ratio of capitalisation grant per student	1:8,859.00	1:19,465.00	1:12,670
Growth in expenditure	81,758,126.00	65,895,661.80	67,346,498.00
Movement of debtors	4,055,306.00	31,343,634.00	14,462,499.00
Movement of creditors	5,401,084.00	29,112,235.00	15,335,909
Movement of bank balances	5,674,318.00	3,430,397.00	4,572,961.00

Surplus/Deficit



Capitation grants from ministry of education



Ratio of capitalisation grant per student



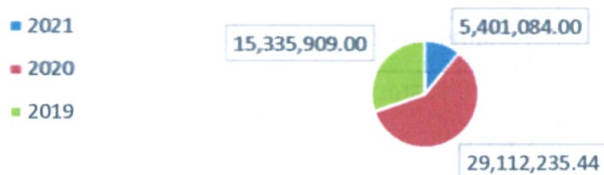
Growth in expenditure



Movement of debtors



Movement of creditors



Movement of bank balances



b) Teacher Student ratio:

1:21).

Teachers employed by TSC are 54

Teachers employed by BOM are 21

Name of Teacher <i>CHOGORIA BOYS HIGH SCHOOL</i>	Subject Combination	Employer	Remarks
Report and Financial Statements For the Six Months Period Ended 30th June 2021			
1. Mr. Mbwiria Nkonge	Kisw/Eng	TSC	Principal
2. Mr. Gitonga D. M	Maths/Bio	TSC	D/Principal- Administration
3. Mr. Kimathi Vercy	Eng/Lit	TSC	D/Principal- Academics
4. Mrs. Kinyua Jane	Physics/Chem	TSC	D/Principal- Boarding
5. Mr. Ndung'u Waweru	Physics/Maths	TSC	Dean-Student affairs
6. Mr. Munyi Ignatius	Electricity	TSC	Dean-Academics H.O.S-Electricity
7. Ms. Kaburu Joyce	Eng/Lit	TSC	H.O.D Library
8. Ms. Kiriimi Kendi	Maths/Chem	TSC	Class teacher 1c
9. Mrs. Mutuku Gladys	Maths/Geo	TSC	
10. Mrs. Mbabu Purity	Geo/Business	TSC	D/Dean academics
11. Mrs. Mugambi Wanjiku	Kisw/Maths	TSC	D/Dean boarding
12. Mrs. Kimathi K. Lilian	Kisw/CRE	TSC	D/Dean G&C
13. Ms. Karubiu Purity	Geo/Business	TSC	H.O.S Business
14. Ms. Njura Njeru	Eng/Lit	TSC	H.O.S English
15. Mr. Manyara Boss	Math/Business	TSC	H.O.D Mathematics
16. Mr. Kaburu Kenneth	Physics/Maths	TSC	Dean Hostel
17. Mrs. Murithi Frida	Business/Geog	TSC	Class teacher 3K
18. Mr. Murithi Ian M	History/Geo	TSC	Class teacher 2T
19. Mr. Munene Walter	Eng/Lit	TSC	H.O.D Languages
20. Mr. Nyaga Antony	Eng/Lit	TSC	Class teacher 4L
21. Ms. Mbaka Ellyjoy	Chem/Bio	TSC	Dean Careers
22. Mr. Njagi Eric	Eng/Lit	TSC	Dean Discipline
23. Mr. Simiyu Allan	Chem/Bio	TSC	H.O.S Chemistry
24. Mrs. Njagi Mary	Agriculture	TSC	H.O.D Technicals H.O.S Agriculture
25. Mr. Kubai Daniel	Geo/History	TSC	D/Dean Curriculum
26. Mr. Kinyua Dickson	Physics/Maths	TSC	H.O.S Physics
27. Mr. Musoga M Lwova	Power Mechanics	TSC	H.O.S Power

CHOGORIA BOYS HIGH SCHOOL

Report and Financial Statements For the Six Months Period Ended 30th June 2021

			Mechanics
28. Mr. Martin Luther	History/CRE	TSC	Class teacher 3L
29. Mr. Kariba Gitari	History/Geo	TSC	H.O.D Humanities
30. Mrs. Gitari Peris	Bio/Maths	TSC	H.O.D Sciences
31. Mrs. Ngare Caroline	Eng/French	TSC	H.O.S French
32. Mr. Mutwiri J Njagi	Kisw/CRE	TSC	Class teacher 1M
33. Mr. Mbae Moses	Chem/Bio	TSC	Class teacher 2K
34. Mr. Ratanya Paul	Maths/Geo	TSC	Dean Curriculum
35. Mr. Mburu George K	Kisw/CRE	TSC	D/Dean Curriculum
36. Mrs. Gituma Florence	Geo/Business	TSC	Dean G&C
37. Mr. Gikundi Earnest	Kisw/History	TSC	Class teacher 3M
38. Mr. Mugira Antony	Chem/Maths	TSC	
39. Ms. Lisper Micheni	Maths/Chem	TSC	H.O.S Maths
40. Mr. Mwiti Mutembei	History/CRE	TSC	H.O.S CRE
41. Mr. Ayienda Toel	Geo/Maths	TSC	H.O.S Geography
42. Mrs. Faith Micheni K	Kisw/CRE	TSC	Class teacher 3S
43. Ms. Mugambi Joy	Bio/Chem	TSC	Class teacher 2C
44. Mr. Mungatia Wilson	Bio/Agriculture	TSC	Class teacher 4L
45. Mr. Nyamira Geoffrey	Maths/Physics	TSC	Class teacher 1P
46. Ms. Kaburu Nancy	Chem/Maths	TSC	Class teacher 2L
47. Mr. Njeru Martin	Maths/Physics	TSC	
48. Ms. Murungi Doreen	Eng/Lit	TSC	Class teacher 2P
49. Mr. Murithi Martin	Eng/Lit	TSC	Class teacher 1S
50. Mr. Okumu Odor	Bio/Agriculture	TSC	Class teacher 2M
51. Mrs. Mutwiri Winnie	History/CRE	TSC	D/Dean G&C
52. Ms. Ngugi Rose	Bio/Agriculture	TSC	Class teacher 1T
53. Ms. Miriti Kinya	Kisw/CRE	TSC	Class teacher 3T
54. Mr. Muthuri Brian	Kisw/CRE	TSC	Class teacher 1J
1. Mr. Muia Benjamin	Comp/Maths	BOM	H.O.S Computer
2. PURITY NKATHA	ENG/LIT	BOM	
3. MR ANDERSON MAWIRA	AGRI/BIO	BOM	

4. OKOTH OMONDI	BUS/MATH	BOM	
5. MR JOSEPH MWEBI	COMP	BOM	
6. BOAZ WANGILA	CHEM/MATH	BOM	
7. DENNIS NGUGI	CHEM/BIO	BOM	
8. BRIAN OMBONGI	MAT/PHY	BOM	
9. MR.SIKUKU SAMUEL	MATH/CHEM	BOM	
10. MR ODHIAMBO BRIAN	MATH/BUS	BOM	
11. MR SHADRACK CHEMIATI	GEO/KIS	BOM	
12. FAITH NKATHA MICHUBU	ENG/LIT	BOM	
13. ANN KAWIRA	ENG/LIT	BOM	
14. GEOFFREY IRERI KIRIMI	PHYS	BOM	
15. BONFACE MOKUA	CHEM	BOM	
16. DAVID KANDIE	CHEM	BOM	
17. JEFF MWORIA	KISW	BOM	
18. NJAGI JOSEPH	PHY	BOM	
19. STEWART MUNENE	GEOG	BOM	
20. MUKAMI KITHINJI	BIO	BOM	
21. DAVID KIPRUNO	MATHS	BOM	

c) The mean score in the 2021 KCSE:

<i>Year</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>
<i>No of students</i>	<i>225</i>	<i>220</i>	<i>184</i>
<i>Means score</i>	<i>7.8</i>	<i>7.47</i>	<i>6.68</i>
<i>University entry</i>	<i>146</i>	<i>144</i>	<i>144</i>

d) Number of Candidates in the 2021 KCSE:

<i>Year</i>	<i>No of candidates</i>
<i>2018</i>	<i>225</i>
<i>2019</i>	<i>220</i>
<i>2020</i>	<i>184</i>

CHOGORIA BOYS HIGH SCHOOL

Report and Financial Statements For the Six Months Period Ended 30th June 2021

e) Capacity of the school:

No. of students		1568		
			Capacity per utility	Total Capacity
FACILITY	NO		131	1048
DORMITORIES	1		789	789
DINNING HALL	1		60	240
TOILETS	108		108	108
LIBRARY	1		80	80
KITCHENS	1		80 OVENS	1578
WORKSHOPS	2		60	120
STORE	1		12M ²	12M ²

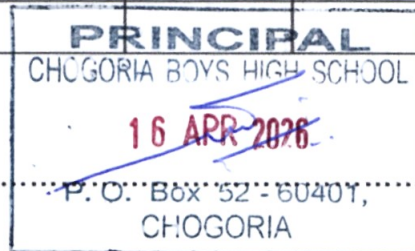
f) Development projects carried out by the school:

No project was undertaken during the period

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

NYAGA T. KINYUA

School Principal



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 *chogoria boys high school* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial period ended 30th June, 2021, and of the school's financial position as at that date.

.....
(Signature)

Name: DR. LOYFORD NJAGI

Designation: Chairman, School Board of Management

Date: 16/04/2026

.....
(Signature)
PRINCIPAL
CHOGORIA BOYS HIGH SCHOOL
Name: NYAGA T. KINYUA
Designation: School Principal & Secretary to Board of Management
Date: 16/04/2026
P. O. Box 52 - 60401,
CHOGORIA

.....
(Signature)

Name: ANTONY NGUGI

Designation: Bursar/ Finance Officer

Date: 16/04/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON CHOGORIA BOYS HIGH SCHOOL FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021 - THARAKA NITHI 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 Chogoria Boys High School set out on pages 2 to 23, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period then ended

Report of the Auditor-General on Chogoria Boys High School for the six months period ended 30 June, 2021 - Tharaka Nithi County

and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Chogoria Boys High School as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.4,055,306 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are accounts receivables balance of Kshs.1,055,000 which has been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the accuracy of the outstanding accounts receivables balance of Kshs.4,055,306 could not be confirmed.

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

Emphasis of Matter

1. Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information.

2. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.73,178,138 and Kshs.83,824,799 respectively, resulting in an over-funding of Kshs.10,646,661 or 13% of the budget. However, the School spent an amount of Kshs.81,758,126 against actual receipts amounting to Kshs.83,824,799 resulting in an under-utilization of Kshs.2,066,673 or 2% of actual receipts.

The overfunding may have affected the planned activities due to under estimation of revenue which may have impacted negatively on service delivery to the students.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is 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 and based on the audit procedures performed, except for the effect of the matters described under the Basis for Conclusion on Report on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Purchases from Non-Registered Suppliers

The statement of receipts and payments reflects payments for tuition amount of Kshs.1,692,510 as disclosed in Note 6 to the financial statements. However, the expenditure includes payments of Kshs.905,550 to suppliers who were not in the approved list of registered suppliers of the School contrary to the requirements of Section 106(2a) of the Public Procurement and Asset Disposal Act, 2015.

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

2. Failure to Transfer Funds from the Operations Account to Infrastructure Account

The statement of receipts and payments reflects operations grants amount of Kshs.10,097,943 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.5,164,000 in respect of infrastructure grants which was to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only an amount of Kshs.2,000,000 was transferred to infrastructure account, leaving a balance of Kshs.3,164,000 as at 30 June, 2021. This was contrary to The Ministry of Education Circular Ref. MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Long Outstanding Accounts Payables

The statement of assets and liabilities and Note 14 to the financial statements reflects accounts payables balance of Kshs.5,401,084. Review of provided documents and ageing analysis revealed that there were payables amounting to Kshs.990,830 that had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the contracts are reflected in the approved budgets.

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

4. Failure to Prepare School Improvement Plan

During the period under review, the School did not have an Approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the Ministry of Education regulations.

5. Underfunding of Capitation Grants and Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grant for tuition and capitation grants for operations amount of Kshs.1,793,147 and Kshs.10,097,943 respectively. During the period under review, NEMIS reported a total of one thousand three hundred and seventy eight (1,378) students while records from the physical class registers had one thousand five hundred and sixty-eight (1,568) students resulting in a variance of one hundred and ninety (190) students. As a result of the variances, the School was under funded by Kshs.3,755,797 in the period under review. This was contrary to the Ministry of Education Circular No. HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, the underfunding of the School may have affected service delivery to the students. In addition, the effectiveness of internal controls over management of students data could not be confirmed.

6. Failure to prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.83,824,799 and Kshs.81,758,126 in respect of total receipts and payments respectively. However, during the period, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

7. Unbalanced Budget

The statement of budgeted versus actual amounts reflects approved final revenue budget amount of Kshs.73,178,138 against an expenditure budget amount of Kshs.61,948,141 leading to a budget surplus of Kshs.11,229,997 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed except for the effect of the matters described in the Basis for Conclusion on Report on the Effectiveness of Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that, internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Human Rights and Student Welfare Committees

Audit review of the provided Board of Management documents for the period ended 30 June, 2021 and page (iv) of the financial statements under committees of the Board revealed that the School did not have Human Rights and Student Welfare Committee contrary to the requirements of Section 61(2) of the Basic Education Act, 2013.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Failure to Hold Board of Management Meetings

The School Board of Management comprised of thirteen (13) members serving under six (6) committees, namely: the Executive Committee, Academic Committee, Discipline and Welfare Committee, Audit Committee, Finance, Procurement and General Purposes Committee and Development Committee, in addition to the full Board. Review of the School Board of Management minutes revealed that during the year under audit, all the committees did not hold any meetings. The full Board held two (2) meetings instead of three (3) as required by Section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013.

In the circumstances, the effectiveness of the governance mechanism at the school could not be confirmed.

3. Poor Management of Textbooks

The school did not maintain a textbooks register with key details such as titles, quantities of textbooks received, date, subject, quantities issued to students or textbooks recorded as damaged, lost, or written off and a running balance of textbooks held at any given point during the year.

In the circumstances, the effectiveness of the textbooks controls and Ministry of Education's recommended 1:1 textbook-to-student ratio could not be confirmed.

4. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.88,251,001 in respect of fixed assets which includes school land valued at Kshs.38.4 million and measuring thirty-two (32) acres. However, land ownership

documents were not provided for audit. The school only provided a Search Certificate indicating the land belongs to Tharaka Nithi County Government but reserved for the School.

In the circumstances, the existence of effective measures in the management of assets 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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial

statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2026

6. Statement Of Receipts and Payments For the Six Months Ended 30th June 2021

Description Of Vote Head	Note	2021	2020
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,793,147.00	0
Government grants for operations	2	10,097,943.00	0
Government Grants for infrastructure	3	2,000,000.00	0
School fund income- parents' contributions	4	68,730,484.00	0
Miscellaneous incomes	5	1,203,225.00	0
Total Receipts		83,824,799.00	0
Payments			
Tuition	6	1,692,510.00	0
Operations	7	9,833,130.00	0
Infrastructure	8	0	0
Boarding and school fund	9	70,232,486.00	0
Total Payments		81,758,126.00	0
Surplus/Deficit		2,066,673.00	0

The school financial statements were approved on 16/04/2026 and signed by:

.....

Name: DR. LOYFORD NJAGI

Chair BOM

.....
 Name: NYAGI T. KINYUA
 School Principal/ Secretary to BOM
 CHOGORIA

.....

Name: ANTONY NGUGI

Bursar/ Finance Officer

Date: 16/04/2026

Date: 16/04/2026

Date: 16/04/2026

7. Statement of Assets and Liabilities As At 30th June 2021

Description	Note	2021	2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,674,318.00	0
Cash balances	11	0.00	0
Short term investments	12	0.00	0
Total cash and cash equivalent		5,674,318.00	0
Account's receivables	13	4,055,306.00	0
Total financial assets		9,729,624.00	0
Financial liabilities			
Accounts payables	14	5,401,084.00	0
Net financial assets		4,328,540.00	0
Represented by			
Accumulated fund b/fwd	15	2,261,867.00	0
Surplus/deficit for the year		2,066,673.00	0

Net financial position		4,328,540.00	0

The school's financial statements were approved on 16/04/2026 and signed by:

.....
Name: DR. LOYFORD NJAGI
Chair BOM
Date: 16/04/2026

PRINCIPAL
CHOGORIA BOYS HIGH SCHOOL
Name: NYAGA T. KINYUA
16 APR 2026
School Principal/Secretary to BOM
Date: 16/04/2026 - 60401,
CHOGORIA

.....
Name: ANTONY NGUGI
Bursar/ Finance Officer
Date: 16/04/2026

8. Statement of Cash Flows for the Six months Ended 30th June 2021

Description	Note	2021	2020
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,793,147.00	0
Government grants for operations		10,097,943.00	0
Government grants for infrastructure		2,000,000.00	0
School fund income- parents contributions/ fees		68,730,484.00	0
Other income		1,203,225.00	0
Total receipts		83,924,799.00	0
Payments			
Cash outflows for tuition		1,692,510.00	0
Cash outflows for operations		9,833,130.00	0
Cash outflows Boarding/lunch and school fund payments		70,332,486.00	0
Total payments		81,858,126.00	0
Net cash inflow/outflow from operating activities		2,066,673.00	0
Cash flow from investing activities			
Acquisition of assets		0.00	0
Proceeds from sale of Assets		0.00	0
Proceeds from investments		0.00	0
Purchase of investments		0.00	0
Net cash inflow/outflows from investing activities		0.00	0
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	0
Repayment of principal borrowings		0.00	0

Net cash inflow/outflow from financing activities		0.00	0
Net increase/decrease in cash and cash equivalents		2,066,673.00	0
Cash and cash equivalent at beginning of the FY		3,067,645.00	0
Cash and cash equivalent at end of the FY		5,674,645.00	0

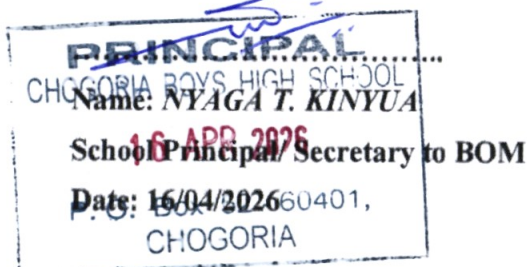
The school's financial statements were approved on 16/04/2026 and signed by:

.....

Name: DR. LOYFORD NJAGI

Chair BOM

Date: 16/04/2026



.....

Name: ANTONY NGUGI

Bursar/ Finance Officer

Date: 16/04/2026

9. Statement Of Budgeted Versus Actual Amounts for The Period Ended 30th June 2021

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>					
Reference Materials	0.00	0.00	0.00	0.00	0.00
Exercise Books	1,009,800.00	0.00	1,009,800.00	337,705.00	33.4%
Laboratory Equipment	1,395,380.00	0.00	1,395,380.00	437,705.00	31%
Internal Exams	490,187.00	0.00	490,187.00	490,187.00	100%
Teaching / Learning Materials	0.00	0.00	0.00	0.00	0.00
Exams And Assessment	526,700.00	0.00	526,700.00	527,550.00	100%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	6,933,500.00	0.00	6,933,500.00	4,637,054.00	67%
Repairs And Maintenance	4,952,500.00	0.00	4,952,500.00	1,099,750.00	22%
Local Transport / Travelling	1,740,450.00	0.00	1,740,450.00	634,800.00	36%
Electricity And Water	2,582,375.00	0.00	2,582,375.00	2,058,750.00	78%
Medical	0	0.00	0	0	0%
Administration Costs	3,650,700.00	0.00	3,650,700.00	1,667,589.00	96%
Activity	0	0.00	0	0.00	0%
Gratuity	0	0	0	0	0

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	2,756,000.00	0	2,756,000.00	2,000,000.00	68%
M&I parents' contribution	0	0	0	0	0
Economic Stimulus Programs	0	0	0	0	0
Transition Infrastructure Grants	0	0	0	0	0
Administration Block	0	0	0	0	0
(4) Fees Charged on Parents					
Personnel Emoluments	6,933,500.00	0	6,933,500.00	2,100,107.00	30%
Repairs And Maintenance	4,952,500.00	0	4,952,500.00	1,375,651.00	28%
Local Transport / Travelling	1,740,450.00	0	1,740,450.00	550,485.00	11%
Electricity And Water	2,582,375.00	0	2,582,375.00	3,327,150.00	128%
Medical	156,800.00	0	156,800.00	488,825.00	32%
Administration Costs	3,650,700.00	0	3,650,700.00	1,216,930.00	33%
Activity	1,415,000.00	0	1,415,000.00	3,785,022.00	55%
SMASSE	2,079,766.00	0	2,079,766.00	2,079,766.00	100%
Fee On Boarding Equipment and Stores	14,737,225.00	0	14,737,225.00	53,806,548.00	27%
5) Miscellenous Income					
Loans / Borrowing	0	0	0	0	0
Rent income	67,200.00	0	67,200.00	46,650.00	69%
Income From Farming Activities	30,000.00	3	30,000.00	30,000.00	100%
Pocket Money	19,530.00	0	19,530.00	19,530.00	100%

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
Income From Posho Mill	0	0	0	0	0
Income From Bus Hire	170,000.00	0	170,000.00	170,000.00	100%
Fee For Hire of Ground and Equipment	0	0	0	0	0
University Registration	180,000.00	0	180,000.00	180,000.00	100%
Uniform	8,425,500.00	0	8,425,500.00	757,045.00	100%
Total Income	73,178,138.00			83,824,799.00	
(6) Expenditure For Tuition					
Textbooks	0	0	0	0	0
Reference Materials	0	0	0	0	0
Exercise Books	1,009,800.00	0	1,009,800	314,800.00	31%
Laboratory Equipment	813,300.00	0	813,300.00	495,250.00	61%
Internal Exams	0	0		0	0
Teaching / Learning Materials	575,200.00	0	575,200.00	472,160.00	58%
Chalks	0	0	0	0	0
Exams And Assessment	526,700.00	0	526,700.00	410,300.00	78%
Teachers Guides	0	0	0	0	0
Administration Costs	0	0	0	0	0
Bank Charges	0	0	0	0	0
(7) Expenditure For Operations					
Personnel Emoluments	6,933,500.00	0	6,826,557.00	4,472,700.00	66%
Repairs, Maintenance &	1,415,950.00	0	1,415,950.00	1,451,950.00	100%

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
Improvements					
Local Transport / Travelling	1,740,450.00	0	0	0	0
Electricity, Water and Conservancy	2,582,375.00	0	1,934,495.00	2,005,300.00	103%
Medical	0	0	0	0	0
Administration Costs	3,650,700.00	0	2,342,868.00	911,854.00	39%
Activity Expenses	1,415,000.00	0	931,000.00	991,325.00	106%
Gratuity	0	0	0	0	0
SMASSE	0	0		0	0
(8) Expenditure For infrastructure					
Construction of classrooms	0	0	0	0	0
Construction of LAB	0	0	0	0	0
Construction of DORMS	0	0	0	0	0
Purchase of furniture	0	0	0	0	0
Purchase of equipment	0	0	0	0	0
Purchase of machinery	0	0	0	0	0
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	6,826,557.00	0	6,826,557.00	1,797,726.00	26%
Repairs, Maintenance and Improvements	459,890.00	0	459,890.00	3,141,915.00	14%
Local Transport / Travelling	1,190,000.00	0	1,190,000.00	527,800.00	44%

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
Electricity, Water and Conservancy	1,934,495.00	0	1,934,495.00	489,013.00	25%
Medical Expenses	0	0	0	0	0
Administration Costs	2,342,868.00	0	2,342,868.00	2,742,408.00	85%
Activity	931,000.00	0	931,000.00	850,000.00	91%
Uniform	12,850.00	0	12,850.00	12,850.00	100%
Farm	203,330.00	0	203,330.00	203,330.00	100%
Boarding Equipment and Stores	17,302,360.00	0	17,302,360.00	49,605,492.00	135%
Expenditure For Income Generating Activity	0	0	0	0	0
creditors	9,702,180.00	0	9,702,180.00	9,702,180.00	100%
Fees Rrefund	188,906.00	0	188,906.00	188,906.00	100%
Rent Expenses	67,200.00	0	67,200.00	92,000.00	140%
Bank Charges	0	0	0	0	0
Loan Interest Repayment	0	0	0	0	0
Pocket Money	7,530.00	0	7,530.00	7,530.00	100%
Acquisition Of Assets	0	0	0	0	0
Totals	61,948,141.00	-	-	81,758,126.00	0

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

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 2021

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2021	2020
	Kshs	Kshs
Reference Materials	337,705.00	0
Exercise Books	437,705.00	0
Laboratory Equipment		0
Internal Exams	490,187.00	0
Teaching / Learning Materials	527,550.00	0
Others	0	0
Total	1,793,147.00	0

2 Government Grants for Operations

Description	2021	2020
	Kshs	Kshs
Personnel Emoluments	4,637,054.00	0
Repairs And Maintenance	1,099,750.00	0
Local Transport / Travelling	634,800.00	0
Electricity And Water	2,058,750.00	0
Medical		0
Administration Costs	1,667,589.00	0
Activity	0	0
Other Vote Heads	0	0
Total	10,097,943.00	0

3 Government Grants for infrastructure

Description	2021	2020
	Kshs	Kshs
Maintenance & Improvement	2,000,000.00	0
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other	0	0
Total	2,000,000.00	0

4 School Fund Income - Parents Contribution/Fees

Description	2021	2020
	Kshs	Kshs
Personnel emoluments	2,100,107.00	0
Repairs and maintenance	1,375,651.00	0
Local transport / travelling	550,485.00	0
Electricity and water	3,327,150.00	0
Medical	488,825.00	0
Administration costs	1,216,930.00	0
Activity	3,785,022.00	0
Fee on Boarding Equipment and stores	53,806,548.00	0
Prepayment	2,079,766.00	0
Others	0	0
Total	68,730,484.00	0

5 Miscellaneous Incomes

Description	2021	2020
	Kshs	Kshs
Rent Income	46,650.00	0
Income From Farming Activities	30,000.00	0
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	170,000.00	0
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Uniform	459,800.00	0
Exam	488,825.00	0
University Registration	7,950.00	0
Other Income	0	0
Total	1,203,225.00	0

Notes to the Financial Statements (continued)**6 Tuition**

Description	2021	2020
	Kshs	Kshs
Exercise Books	495,250.00	0
Textbooks		0
Reference materials		0
Laboratory Equipment	314,800.00	0
Teaching / Learning Materials	472,160.00	0
Exams And Assessment	410,300.00	0
Teachers Guides	0	0
Bank Charges	0	0
Others	0	0
Total	1,692,510.00	0

7 Operations

Description	2021	2020
	Kshs	Kshs
Personnel Emoluments	4,472,700.00	0
Service Gratuity	0	0
Administration Cost	911,854.00	0
Repairs And Maintenance & Improvements	1,451,950.00	0
Local Transport / Travelling	0	0
Electricity And Water	2,005,300.00	0
Medical		0
Activity Expenses	991,325.00	0
Insurance Cost	0	0
Others	0	0
Total	9,833,130.00	0

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2021	2020
	Kshs	Kshs
Construction of classrooms	0	0
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others	0	0
Total	0	0

9 Boarding And School Fund

Description	2021	2021
	Kshs	Kshs
Personnel Emoluments	1,797,726.00	0
Creditors paid	10,573,516.00	0
Repairs And Maintenance & Improvements	3,141,915.00	0
Local Transport / Travelling	527,800.00	0
Electricity And Water	489,013.00	0
Medical Expenses		0
Administration Costs	2,742,408.00	0
Uniform	12,850.00	0
Bank Charges	0	0
Expenses On Income Generating Activities**	0	0
Fee On Boarding Equipment and Stores	49,605,492.00	0
Rent Expenses	0	0
	92,000.00	
University Registration		0
Exam	203,330.00	0
Loan Interest Repayment	0	0
Fees Refund	0	0
Fees Refund	196,436.00	0
Activity	850,000.00	0
Total	70,232,486.00	0

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021	2020
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0210291770168	115,694.00	0
Operations Account	Active	0210291340168	531,115.00	0
School Fund Co-op	Active	01129057883900	343,244.40	0
KCB A/C 1	Active	1103757741	933,614.00	0
KCB/ A/C 2	Active	1103758373	1,073,731.00	0
SOUTHERN SACCO	Active	501001977600	677,820.00	0
Infrastructural Account	Active	0210280877575	1,999,100.00	0
Total			5,674,318.00	0

11 Cash In Hand

Description	2021	2020
	Kshs	Kshs
Notes and Coins	0	0
Total	0	0

12 Short Term Investments

Description	2021	2020
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021	2020
	Kshs	Kshs
Fees Arrears	4,055,306.00	0
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0	0
Imprest (list/schedule attached)		0
Rent arrears (list/schedule attached)	0	0
Total	4,055,306.00	0

13 b Ageing Analysis of Accounts Receivable

Description	2021		2020	
	Kshs		Kshs	
	2021	% of the total	2020	% of the total
Less than 1 year	3,000,306.00	%	0	%
Between 1- 2 years	1,055,000.00	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (should tie to note 13 a)	4,055,306.00	%	0	%

14 Accounts Payable

Description	2021	2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,401,084.00	0
Prepaid Fees	0	0
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (specify)	0	0
Total	5,401,084.00	0

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021		2020	
	Kshs		Kshs	
	2021	% of the total	2020	% of the total
Less than 1 year	3,616,921.00	%	0	%
Between 1- 2 years	793,333.00	%	0	%
Between 2-3 years	990,830.00	%	0	%
Over 3 years	0	%	0	%
Total (should tie to note 14)	5,401,084.00	%	0	%

15 Fund Balance Brought Forward

Description	2021	2020
	Kshs	Kshs
Bank Balances	3,607,645	0
Cash Balances	0	0
Short Term Investments	0	0
Receivables	1,200,000	0
Payables	2,545,778	0
Total	2,261,867.00	0

CHOGORIA BOYS HIGH SCHOOL**Report and Financial Statements For the Six Months Period Ended 30th June 2021****Other important disclosure notes**

IPSAS 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	2021	2020
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17 Biological assets

Description	Numbers	2021	2020
		Kshs	Kshs
Cattle	6	300,000.00	0
Goats		0	0
Trees	160	320,000.00	0
Coffee Or Tea Plantation	1050	102,900.00	0
Poultry	5	25,000.00	0
Others (specify)		0	0
Total		747,900.00	00

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

Other important disclosure notes**19 Stock/ Inventory**

Description	2021	2020
	Kshs	Kshs
Food stuffs	200,000.00	0
Lab consumables	100,000.00	0
Farm produce	10,000.00	0
Medication	0	0
Construction Materials	100,000.00	0
Others (specify)	0	0
	410,000.00	0

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

CHOGORIA BOYS HIGH SCHOOL

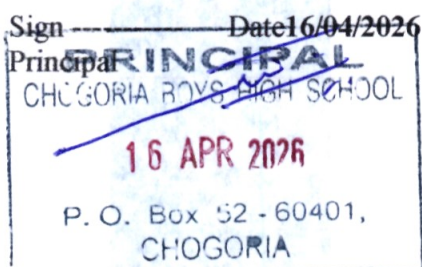
Report and Financial Statements For the Six Months Period Ended 30th June 2021

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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	NA	NA	NA	NA

----- **NYAGA T. KINYUA** -----



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.Omega International ltd	990,830.00	20.2.2019	0.00	990,830.00		
5.Lenham Enterprises	3,643,594.00	28.10.2021	3,003,486.00	640,108.00		
6.Mafuko Industries ltd	1,044,470.00	1.9.2021	522,235.00	522,235.00		
7.Kimka Supermarket	2,191,520.00	4.10.2021	1,323,670.00	867,850.00		
8.Pure Blackspiral	4,150,000.00	23.01.2021	3,300,000.00	850,000.00		
9.Kenneth Bundi Mburia	274,127.00	9.2.2020	200,515.00	73,612.00		
10.DPL Festive	3,249,648.00	15.1.2020	2,749,927.00	499,721.00		
11.Purity Kajuju Kiruja	1,090,000.00	19.2.2020	870,000.00	220,000.00		
12.Dwell Investments	659,800.00	1.11.2021	438,760.00	221,040.00		

CHOGORIA BOYS HIGH SCHOOL

Report and Financial Statements For the Six Months Period Ended 30th June 2021

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance Comparative FY	Comments
13.Keshap Enterprises	673,860.00	1.11.2021	600,000.00	73,860.00		
14.Highmark Enterprises	27,000.00	5.2.2021	0.00	27,000.00		
15.PCEA Chogoria Hospital	414,828.00	1.1.2021	0.00	414,828.00		
Sub-Total	18,409,677.00		13,008,593.00	5,401,084.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 32 Acres	38,400,000.00	-	-	38,400,000.00
Buildings And Structures	40,450,000.00	-	-	40,450,000.00
Motor Vehicles KAH 556F	5,250,000.00			700,000.00
KBQ 430D	10,452,490.00	-	-	1,168,000.00
Office Equipment, Furniture And Fittings	1,460,000.00	-	-	1,168,000.00
Textbooks	5,715,000.00	-	-	4,000,000.00
ICT Equipment (computers 29)	580,000.00			580,000.00
(Laptops 12)	360,000.00			360,000.00
Cctv installed	160,000.00			160,000.00
Tools And Apparatus	2,000,000.00			1,000,000.00
Other Machinery And Equipment (generator)	100,000.00			100,000.00
Chaff cutter	15,000.00			15,000.00
Heritage And Cultural Assets				
Intangible Assets- Soft Ware 1. (WiFi)	100,000.00			71,429.00

CHOGORIA BOYS HIGH SCHOOL

Report and Financial Statements For the Six Months Period Ended 30th June 2021

Asset Class	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Biometric register	80,000.00			57,143.00
Accounting software	30,000.00			21,429.00
Total	105,152,490.00			88,251,001.00