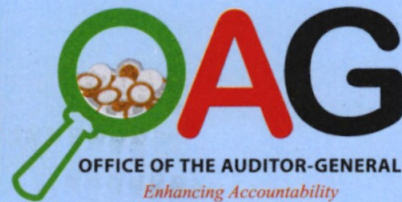


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
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THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY: Tuesday.
TABLED BY: Hon. Naomi Wazir, CBS, MP	
CLERK-AT THE-TABLE: Deputy Majority Party Whip	
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OF

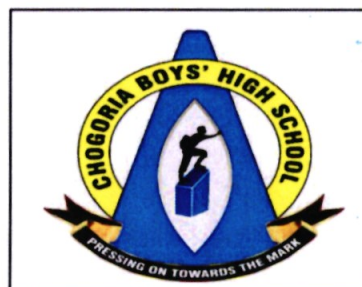
THE AUDITOR-GENERAL

ON

CHOGORIA BOYS HIGH SCHOOL

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

THARAKA NITHI COUNTY



CHOGORIA BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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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 in April 2006 under registration number GP/A/3752/2006 and is currently categorized as an *Extra County* public school owned by the Government.

The school is a boarding school and had 1670 number of students as at 30th June 2022. It has eight streams and 59 teachers of which 19 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 MBAABU • 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	HILLARY 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	Mbwiria Nkonge Collins Micheni Humphrey Maguta Joshua Mbugua	Principal/Sec BOM Chairman Member Member	one
2	Audit Committee	Joshua Mbugua Mbwiria Nkonge Mrs Kellen Mbabu Mr Njiru K	Chairperson Principal/Sec BOM Member Member	-
3	Finance, procurement and general purposes Committee	Humphrey Micheni Mbwiria Nkonge Mrs Faith Kiambati Mr Obadiah Gitonga	Chairperson Principal/Sec BOM Member Member	

4	Academic Committee	Dr Mercy Wanjia Mr Kimathi P V Mr Ratanya Paul Dr Christine Rugendo	Chairperson Principal/Sec BOM Member Member	
5	Development Committee	Humphrey Maguta Douglas Gitonga Nkonge Mbwiria Gitonga Micheu Joshua Mbugua	Chairperson D/Principal/Sec retary Principal Member Member Member Member	Two
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	One
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	MR. MBWIRIA NKONGE	273225
2	Deputy Principal	MR. DOUGLAS GITONGA	287497
3	School Bursar	MS. CATHERINE MAKENA	22652219
4	Other (specify)		

(e) Schools contacts

Post Office Box: 52-60401 CHOGORIA
 Telephone: +254064 22012 CHOGORIA
 E-mail: chogoriaboys@gmail.com
 Website: www.chogoriaboys.ac.ke
 Facebook: Chogoria boys
 Twitter:

(f) School Bankers

The following school operated 5 bank accounts in the following banks:

- Name of Bank: K.C.B K.C.B
 Branch: CHOGORIA CHOGORIA
 Account Number: 1103757741 A/C1 1103758373 A/C2
- Name of Bank: CO-OPERATIVE
 Branch: CHOGORIA
 Account Number: 01129057883900
- MPESA Pay Bill No. 400222 attached to Co-operative bank account
 MPESA Pay Bill No. 522123 attached to K.C.B bank account
- Name of Bank: EQUITY EQUITY
 Branch: CHUKA CHUKA
 Account Number: 0210291770168(Operations) 0210291340168(Tuition)
- Name of Bank EQUITY
 BRANCH CHUKA
 Account Number 0210280877575(infrastucture)

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

(g) Independent Auditors

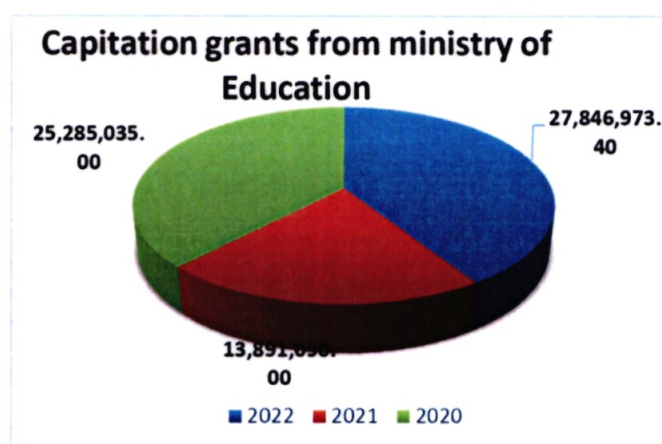
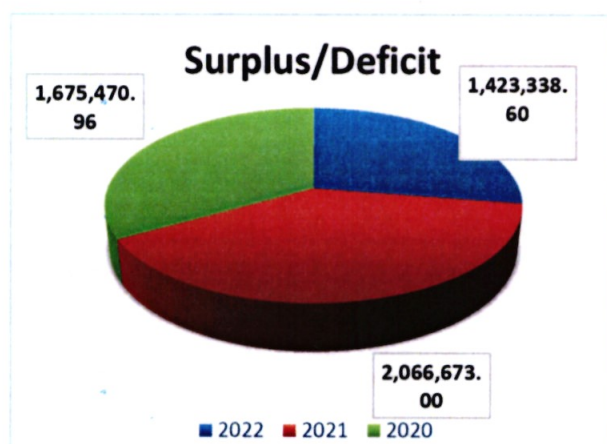
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

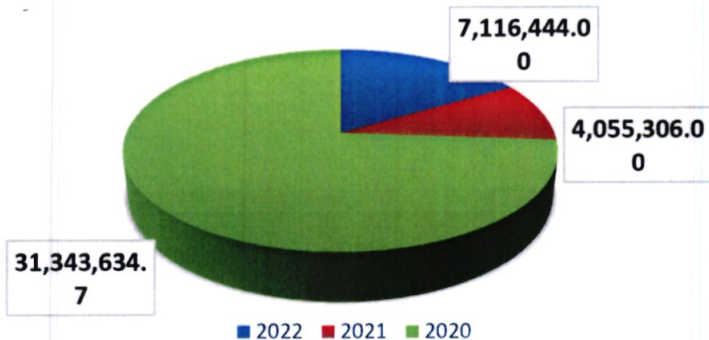
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

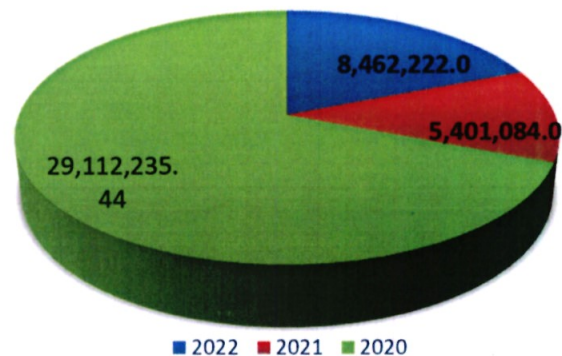
	2022	2021	2020
Surplus/Deficit	1,423,338.60	2,066,673.00	1,675,470.96
Capitation grants from ministry of education	27,846,973.40	13,891,090.00	25,285,035.00
Ratio of capitation grant per student	1:16,674.83	1:8,859.00	1:19,465.00
Growth in expenditure	173,012,587.00	81,758,126.00	65,895,661.80
Movement of debtors	7,116,444.00	4,055,306.00	31,343,634.7
Movement of creditors	8,462,222.00	5,401,084.00	29,112,235.44
Movement of bank balances	4,250,980.00	5,674,318.00	3,430,397.51



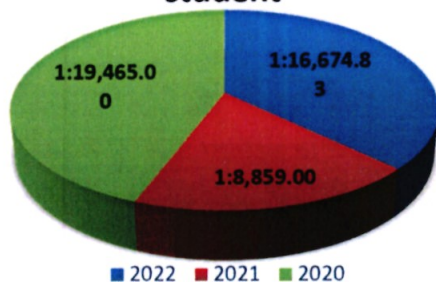
Movement of Debtors



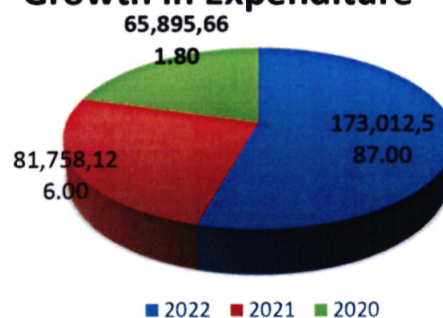
Movement of creditors



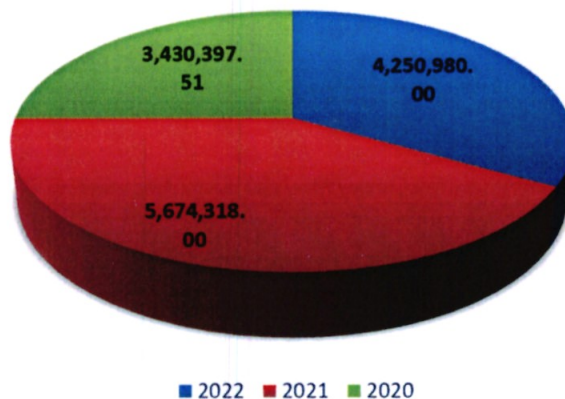
Ratio of capitation grant per student



Growth in Expenditure



Movement of bank balances



b) Teacher Student ratio is 1:20

Teachers employed by TSC are 59

Teachers employed by BOM are 19

Name of Teacher	Subject Combination	Employer	Remarks
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. Kirimi 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. Muia Benjamin	Comp/Maths	TSC	H.O.S Computer
17.	Mr. Kaburu Kenneth	Physics/Maths	TSC	Dean Hostel
18.	Mrs. Murithi Frida	Business/Geog	TSC	Class teacher 3K
19.	Mr. Murithi Ian M	History/Geo	TSC	Class teacher 2T
20.	Mr. Munene Walter	Eng/Lit	TSC	H.O.D Languages
21.	Mr. Nyaga Antony	Eng/Lit	TSC	Class teacher 4L
22.	Ms. Mbaka Ellyjoy	Chem/Bio	TSC	Dean Careers
23.	Mr. Njagi Eric	Eng/Lit	TSC	Dean Discipline
24.	Mr. Simiyu Allan	Chem/Bio	TSC	H.O.S Chemistry
25.	Mrs. Njagi Mary	Agriculture	TSC	H.O.D Technicals H.O.S Agriculture
26.	Mr. Kubai Daniel	Geo/History	TSC	D/Dean Curriculum
27.	Mr. Kinyua Dickson	Physics/Maths	TSC	H.O.S Physics
28.	Mr. Musoga M Lwova	Power Mechanics	TSC	H.O.S Power Mechanics
29.	Mr. Martin Luther	History/CRE	TSC	Class teacher 3L
30.	Mr. Kariba Gitari	History/Geo	TSC	H.O.D Humanities
31.	Mrs. Gitari Peris	Bio/Maths	TSC	H.O.D Sciences
32.	Mrs. Ngare Caroline	Eng/French	TSC	H.O.S French
33.	Mr. Mutwiri J Njagi	Kisw/CRE	TSC	Class teacher 1M
34.	Mr. Mbae Moses	Chem/Bio	TSC	Class teacher 2K
35.	Mr. Ratanya Paul	Maths/Geo	TSC	Dean Curriculum
36.	Mr. Mburu George K	Kisw/CRE	TSC	D/Dean Curriculum
37.	Mrs. Gituma Florence	Geo/Business	TSC	Dean G&C

38.	Mr. Gikundi Earnest	Kisw/History	TSC	Class teacher 3M
39.	Mr. Mugira Antony	Chem/Maths	TSC	
40.	Ms. Lisper Micheni	Maths/Chem	TSC	H.O.S Maths
41.	Mr. Mwiti Mutembei	History/CRE	TSC	H.O.S CRE
42.	Mr. Ayienda Toel	Geo/Maths	TSC	H.O.S Geography
43.	Mrs. Faith Micheni K	Kisw/CRE	TSC	Class teacher 3S
44.	Ms. Mugambi Joy	Bio/Chem	TSC	Class teacher 2C
45.	Mr. Mungatia Wilson	Bio/Agriculture	TSC	Class teacher 4L
46.	Mr. Nyamira Geoffrey	Maths/Physics	TSC	Class teacher 1P
47.	Ms. Kaburu Nancy	Chem/Maths	TSC	Class teacher 2L
48.	Mr. Njeru Martin	Maths/Physics	TSC	
49.	Ms. Murungi Doreen	Eng/Lit	TSC	Class teacher 2P
50.	Mr. Murithi Martin	Eng/Lit	TSC	Class teacher 1S
51.	Mr. Okumu Odor	Bio/Agriculture	TSC	Class teacher 2M
52.	Mrs. Mutwiri Winnie	History/CRE	TSC	D/Dean G&C
53.	Ms. Ngugi Rose	Bio/Agriculture	TSC	Class teacher 1T
54.	Ms. Miriti Kinya	Kisw/CRE	TSC	Class teacher 3T
55.	Mr. Muthuri Brian	Kisw/CRE	TSC	Class teacher 1J
56.	Ms. Muthoni Anna	Kisw/History	TSC	Class teacher 2J
57.	Ms. Njiru Doreen	Kisw/CRE	TSC	
58.	Ms Makena winnie	Eng / lit	TSC	
59.	MR KIPLANGAT JAPHETH	MATHS/BS	TSC	
1.	MR NJERU LYFORD	BIO/CHEM	BOM	
2.	MR MUTHEE JOSHUA	MATHS/PHYSICS	BOM	
3.	MRS MUNENE EUGINIA M	KISW/GEO	BOM	
4.	MR ANTONY MURIIRA	BIO/CHEM	BOM	
5.	MR MORANGA SIMON	BIO/AGRI	BOM	
6.	MR MUGAMBI CHARLES	HIST/CRE	BOM	
7.	MR NYANGWONA VICTOR	KISW/CRE	BOM	
8.	MR KARIUKI DOUGLAS	CHEM/MATHS	BOM	

9.	MS MAINA TABITHA	PHYSICS	BOM	
10.	MR MUGAMBI OSMAN	MATHS/ PHYSICS	BOM	
11.	MR KHAVEI DEWN	CHEM/BIO	BOM	
12.	MR KIPLANGAT JAPHETH	MATHS/BS	BOM	
13.	MS CHEGE NJAMBI	MATHS/CHEM	BOM	
14.	MS KINEGENI LINDA	ENG/LIT	BOM	
15.	MR MAWIRA ANDERSON	BIO/AGRI	BOM	
16.	MR MURANGIRI KELVIN	GEO /HIST	BOM	
17.	MS KANAKE LENA	KISW/HIST	BOM	
18.	Ms. Kaburu Nancy	Chem/Maths	BOM	
19.	Mr. Njeru Martin	Maths/Physics	BOM	

c) Mean score in the 2021 KCSE: 7.583

YEAR	2021	2020	2019
NO OF STUDENTS	264	225	220
MEAN SCORE	7.583	7.8	7.47
UNIVERSITY ENTRY	189	146	144

d) Number of Candidates in the 2019, 2020 AND 2021 KCSE:

YEAR	NO OF CANDIDATES
2019	220
2020	184
2021	264

e) Capacity of the school:

NUMBER OF STUDENTS: 1754

FACILITY	NO	CAPACITY PER UTILITY	TOTAL CAPACITY	REMARKS
DORMITORIES	8	219	1752	Extra dormitory required
DINNING HALL	1	879	219	Extra dining

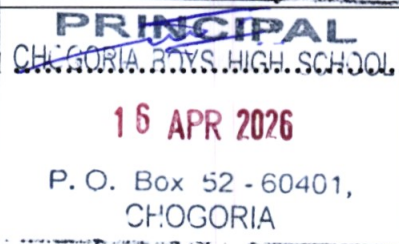
				hall required
LABORATORIES	4	60	240	O. K
TOILETS	108	108	540	O. K
LIBRARY	1	80	80	More libraries required
KITCHEN	1	8 Oven	1754	O. K
WORKSHOPS	2	60	120	O. K
STORE	1	12m ²	12m ²	More storage space required

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Kitchen construction	M&I	active	1,509,750.00	1,509,750.00	complete
Classroom construction	M&I	active	1,030,000.00	1,030,000.00	complete
Assembly carpeting	M&I	active	2,348,300.00	2,348,000.00	complete
Purchase of furniture	M&I	active	1,144,460.00	1,144,460.00	Complete

..... NYAGA T KINYUA

School Principal



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.

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 year ended 30th June, 2022, and of the school's financial position as at that date.

Designation: Chairman, School Board of Management

Date: ~~16/04/2026~~

PRINCIPAL
CHICORIA BOYS HIGH SCHOOL

.....16 APR 2026.....
Name: **NYAGA T KINYUA**

Name: *NYAGA T KINYUA*

Designation: School Principal & Secretary to Board of Management

Date: 16/04/2026

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 YEAR ENDED 30 JUNE, 2022 - 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 26, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Chogoria Boys High School for the year ended 30 June, 2022 - Tharaka Nithi County

30 June, 2022, and the statement of receipts and payments, the statement of cash flows and statement of budgeted versus actual amounts, for the year 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 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects payments relating to boarding and school fund of Kshs.137,503,375 as disclosed in Note 9 to the financial statements. The amount includes payments for KCSE retreat, staff and student benchmarking activities and cash withdrawals all totaling to Kshs.3,384,760. However, the payments were not supported by documents such as invoices, cash sales and payment schedules.

In the circumstances, the accuracy and completeness of expenditure amounting to Kshs.3,384,760 could not be confirmed.

The audit was conducted in accordance with the 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.

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 page iii to xvi which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

Basis for Conclusion

1. Irregular Purchases from Non-Registered Suppliers

The statement of receipts and payments reflects payments for tuition amounting to Kshs.4,947,515 as disclosed in Note 6 to the financial statements. However, the expenditure includes an amount of Kshs.4,082,030 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 which states that the accounting officer of a procuring entity shall in issuing quotations shall give requests to such persons as are registered by the procuring entity.

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

2. Underfunding of Capitation Grants and Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.5,178,106 and Kshs.17,034,367 respectively, as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year under review, NEMIS reported a total number of seven thousand four hundred and eighty-three (7,483) students while the enrolment records provided by the School indicated a total number of eight thousand one hundred and thirteen (8,113) students, resulting in an unexplained variance of six hundred and thirty (630) students. As a result of the variances, the School was under funded by an amount of Kshs.2,954,848. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16/06/2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners 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.

3. Failure to Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.17,034,367 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 Ksh.5,793,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only an amount of Kshs.5,634,500 was transferred to infrastructure account, leaving a balance of Kshs.158,500 as at 30 June, 2022. Further, an amount of Kshs.2,734,500 was transferred after the lapse of 15 days since date of receipt. This was contrary to the Ministry of Education Circular 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.

4. Failure to Maintain Separate Cashbooks for Separate Bank Accounts

Review of the Schools cashbooks for the year ended 30 June, 2022 revealed that the School maintained one cash book for all three school fund bank accounts contrary to Regulation 100 of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officers shall keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts of the vote for which he or she is responsible.

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

5. Failure to Prepare School Improvement Plan

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

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

6. Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.171,589,248 and Kshs.173,012,587 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 budget versus actual amounts reflects approved final revenue budget amount of Kshs.160,660,781 against an expenditure budget amount of Kshs.158,675,080 leading to a budget surplus of Kshs.1,985,701 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 standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed except for the 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 Committee

Audit review of the Board of Management documents for the year ended 30 June, 2022 and page v of the financial statements under committees of the Board revealed that the school did not have human rights and student welfare committee in place 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.101,152,510 in respect of fixed assets which includes school land valued at Kshs38.4million and measuring thirty-two (32) acres. However, land ownership documents were not provided for audit. The School only availed a Search Certificate indicating the land belongs to Tharaka Nithi County Government reserved for the School.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

5. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.7,116,444 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables balance of Kshs.1,000,444 which had 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 existence of an effective debt recovery mechanism could not be confirmed.

The audit was conducted in accordance with the 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 the Management and those Charged with Governance

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

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

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

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

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 of 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-generalresponsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

22 May, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	5,178,106.00	1,793,147.50
Government grants for operations	2	17,034,367.40	10,097,943.90
Government Grants for infrastructure	3	5,634,500.00	2,000,000.00
School fund income- parents' contributions	4	127,488,890.00	68,730,484.00
Miscellaneous incomes	5	16,253,385.00	1,203,225.00
Total Receipts		171,589,248.00	83,824,799.00
Payments			
Tuition	6	4,947,515.00	1,692,510.00
Operations	7	24,529,187.00	9,833,130.00
Infrastructure	8	6,032,510.00	0.00
Boarding and school fund	9	137,503,375.00	70,232,486.00
Total Payments		173,012,587.00	81,758,126.00
Surplus/Deficit		(1,423,338.60)	2,066,673.00

The school 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
School Principal/ Secretary to BOM
Date: 16/04/2026

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

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022	2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,250,980.00	5,674,318.00
Cash balances	11	0.00	0.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		4,250,980.00	5,674,318.00
Account's receivables	13	7,116,444.00	4,055,306.00
Total financial assets		11,367,424.00	9,729,624.00
Financial liabilities			
Accounts payables	14	8,462,222.00	5,401,084.00
		8,462,222.00	5,401,084.00
Net financial assets			
		2,905,202.00	4,328,540.00
Represented by			
Accumulated fund b/fwd	15	4,328,540.00	2,261,867.00
Surplus/deficit for the year		(1, 423,338.60)	2,066,673.00
Net financial position		2,905,201.40	4,328,540.00

CHOGORIA BOYS HIGH SCHOOL

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

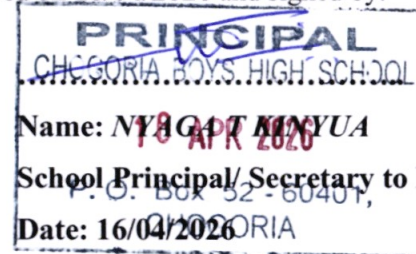
The school's financial statements were approved on **16/04/2026** and signed by:

.....

Name: DR LOYFORD NJAGI

Chair BOM

Date: 16/04/2026



Name: NYGOT NYUA

School Principal/ Secretary to BOM

Date: 16/04/2026

.....

Name: ANTONY NGUGI

Bursar/ Finance Officer

Date: 16/04/2026

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

Description	Note	2021-2022	2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		5,178,106.00	1,793,147.50
Government grants for operations		17,034,367.00	10,097,943.90
Government grants for infrastructure		5,634,500.00	2,000,000.00
School fund income- parents contributions/ fees		128,718,890.00	68,830,484.00
Other income		16,253,385.00	1,203,225.00
Total receipts		172,819,248.00	83,924,799.00
Payments			
Cash outflows for tuition		4,947,515.00	1,692,510.00
Cash outflows for operations		24,529,187.00	11,833,130.00
Cash outflows Boarding/lunch and school fund payments		138,733,375.00	70,332,486.00
Total payments		168,210,077.00	81,858,126.00
Net cash inflow/outflow from operating activities		4,609,171.40	2,066,673.00
Cash flow from investing activities			
Acquisition of assets		(6,032,510.00)	0
Proceeds from sale of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash inflow/outflows from investing activities		(6,032,510.00)	0
Cash flow from Financing activities			

CHOGORIA BOYS HIGH SCHOOL

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

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		(1,423,338.60)	2,066,673.00
Cash and cash equivalent at beginning of the FY		5,674,318.00	3,607,645.00
Cash and cash equivalent at end of the FY		4,250,980.00	5,674,318.00

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).

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: NYAGATI KINYUA
School Principal/ Secretary to BOM
P. O. Box 52 - 60401,
Date: 16/04/2026 CHOGORIA

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

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	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	5,863,760.00	-	5,863,760.00	5,178,106.20	88%
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	13,867,000.00	-	13,867,000.00	6,817,247.40	49%
Repairs And Maintenance	9,905,000.00	-	9,905,000.00	1,300,943.72	13%
Local Transport / Travelling	3,480,900.00	-	3,480,900.00	2,063,390.00	59%
Electricity And Water	5,164,750.00	-	5,164,750.00	2,598,540.00	50%
Medical	316,400.00		316,400.00	316,400.00	100%
Administration Costs	7,301,400.00	-	7,301,400.00	2,598,540.00	36%
Activity	2,830,000.00	-	2,830,000.00	1,339,306.28.00	47%
Gratuity	0	0	0	0	0
	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	9,905,000.00	0	9,905,000.00	5,634,500.00	57%
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	13,687,000.00	-	13,687,000.00	8,340,711.00	61%
Repairs And Maintenance	9,905,000.00	-	9,905,000.00	5,540,927.00	56%
Local Transport / Travelling	3,480,900.00	-	3,480,900.00	1,996,760.00	57%
Electricity And Water	5,164,750.00	-	5,164,750.00	9,273,007.00	336%
Medical	333,528.00		333,528.00	333,528.00	100%
Administration Costs	7,301,400.00	-	7,301,400.00	5,447,024.00	178%
Activity	2,830,000.00	-	2,830,000.00	681,876.00	24%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	29,474,450.00	-	29,474,450.00	64,003,273.00	217%
Prepayment	2,826,593.00		2,826,593.00	2,826,593.00	100%
Uniform	3,410,786.10		3,410,786.10	3,410,786.10	100%
Arreas	14,343,791.00		14,343,791.00	25,634,404.94	178%
5) Miscellenous Income					
Loans / Borrowing	0	0	0	0	0
Rent income	111,450.00	-	111,450.00	111,450.00	100%

CHOGORIA BOYS HIGH SCHOOL

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

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 Farming Activities	15,000.00	-	15,000.00	15,000.00	100%
Uniform	8,425,500.00	0	8,425,500.00	15,410,512.00	183%
Medical Bill	333,258.00	0	333,258.00	333,258.00	100%
Income From Bus Hire	180,000.00	-	180,000.00	180,000.00	100%
Fee For Hire of Ground and Equipment					
University Registration	203,165.00		203,165.00	203,165.00	100%
Income From Any Other Investment					
Total Income	160,660,781.10	-	-	171,589,248.00	107%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,850,000.00	-	5,850,000.00	4,947,515.00	85%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					

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
(7) Expenditure For Operations					
Personnel Emoluments	10,774,522.00	-	10,774,522.00	9,283,509.00	90%
Repairs, Maintenance & Improvements	919,780.00	-	919,780.00	3,763,336.28	48%
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	3,868,990.00	-	3,868,990.00	2,357,200.00	61%
Medical	1,162,627.00		1,162,627.00	1,162,627.00	100%
Administration Costs	4,685,737.00	-	4,685,737.00	4,839,015.56	103%
Activity Expenses	1,862,000.00	-	1,862,000.00	2,489,000.00	33%
Insurance Cost	634,500.00		634,500.00	634,500.00	100%
SMASSE					
(8) Expenditure For infrastructure	-		-	-	-
Construction of classrooms	1,030,000.00		1,030,000.00	1,030,000.00	100%
Construction of LAB					
Construction of DORMS					
Purchase of furniture	1,144,460.00		1,144,460.00	1,144,460.00	100%
Kitchen	1,509,750.00		1,509,750.00	1,509,750.00	100%
Carpeting Assembly Ground	2,348,300.00		2,348,300.00	2,348,300.00	100%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	10,774,522.50	-	10,774,522.50	3,237,849.00	30%

CHOGORIA BOYS HIGH SCHOOL

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

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, Maintenance and Improvements	919,780.00	-	919,780.00	12,204,933.00	13%
Local Transport / Travelling	2,380,000.00		2,380,000.00	757,260.00	32%
Electricity, Water and Conservancy	3,868,990.00	-	3,868,990.00	1,566,630.00	40%
Medical Expenses	1,224,691.00		1,224,691.00	1,224,691.00	100%
Administration Costs	4,685,737.00	-	4,685,737.00	7,068,355.00	150%
Activity	1,862,000.00	-	1,862,000.00	1,855,840.00	99%
University Registration	132,500.00	-	132,500.00	132,500.00	100%
Uniform	12,440,250.00	-	12,440,250.00	12,440,250.00	138
Boarding Equipment and Stores	34,604,735.00	-	34,604,735.00	47,156,358.00	153.8%
Farm	378,350.00	-	378,350.00	378,350.00	100%
University Registration	132,500.00		132,500.00	132,500.00	100%
Prepayment	3,419,412.00		3,419,412.00	3,419,412.00	100%
Uniform	26,881,243.00		26,881,243.00	26,881,243.00	100%
Pocket Money	140,654.00		140,654.00	140,654.00	100%
Creditors Paid	10,604,006.00		10,604,006.00	10,604,006.00	100%
Fees Refund	360,175.00		360,175.00	360,175.00	100%
Arreas Received	8,074,869.00		8,074,869.00	8,074,869.00	100%
Totals	158,675,080.00	-	-	173,012,587.00	109%

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

- For underutilization the funds were not received in due time
- For overutilization there was an upward fluctuation in prices of goods and services

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 2022.

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

Description	2021-2022	2021
	Kshs	Kshs
Reference Materials		-
Exercise Books		337,705.00
Laboratory Equipment		437,705.00
Internal Exams		-
Teaching / Learning Materials	5,178,106.00	490,180.00
Others (specify)* Exam and Assessment		527,550.00
		-
Total	5,178,106.00	1,793,147.00

2 Government Grants for Operations

Description	2021-2022	2021
	Kshs	Kshs
Personnel Emoluments	6,817,247.40	4,637,054.90
Repairs And Maintenance	1,300,943.72	1,099,750.00
Local Transport / Travelling	2,063,390.00	634,800.00
Electricity And Water	2,598,540.00	2,058,750.00
Medical	316,400.00	-
Administration Costs	2,598,540.00	1,667,589.00
Activity	1,339,306.28	-
Other Vote Heads (specify)*	0	-
Total	17,034,367.40	10,097,943.90

3 Government Grants for infrastructure

Description	2021-2022	2021
	Kshs	Kshs

Description	2021-2022	2021
	Kshs	Kshs
Maintenance & Improvement	5,634,500.00	2,000,000.00
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (specify)(NGCDF and County govt.	0	0
Total	5,634,500.00	2,000,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022	2021
	Kshs	Kshs
Personnel emoluments	8,340,711.00	2,100,107.00
Repairs and maintenance	5,540,927.00	1,375,651.00
Local transport / travelling	1,996,760.00	550,485.00
Electricity and water	9,273,007.00	3,327,150.00
Medical	333,528.00	488,825.00
Administration costs	5,447,024.00	1,216,930.00
Activity	681,876.00	3,785,022.00
Fee on Boarding Equipment and stores	64,003,273.00	53,806,548.00
Prepayment	2,826,593.00	2,079,766.00
Uniform	3,410,786.10	0
Fees Refund	0	0
Areas Received	25,634,404.94	0
Total	127,488,890.00	68,730,484.00

5 Miscellaneous Incomes

Description	2021-2022	2021
	Kshs	Kshs
Rent Income	111,450.00	46,650.00
Income From Farming Activities	15,000.00	30,000.00
Uniform	15,410,512	459,800.00
University Registration	0	0
Income From Posho Mill	0	0
Income From Bus Hire	180,000.00	170,000.00
Medical Bill	333,258.00	488,825.00
University Registration	203,165.00	7,950.00
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Uniform	0	0
Dividends Income	0	0
Loans/Borrowings*	0	0
Other Income (<i>specify</i>)*	0	0
Total	16,253,385.00	1,203,225.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2021-2022	2021
	Kshs	Kshs
Exercise Books	3,846,105.00	314,800.00
Textbooks*		-
Reference materials		
Laboratory Equipment	371,820.00	495,250.00
Teaching / Learning Materials	240.00	472,160.00
Exams And Assessment	729,350.00	410,300.00
Teachers Guides		-
Bank Charges		
Others (specify)		
Total	4,947,515.00	1,692,510.00

7 Operations

Description	2021-2022	2021
	Kshs	Kshs
Personnel Emoluments	9,283,509.00	4,472,700.61
Service Gratuity	-	-
Administration Cost	4,839,015.56	911,854.78
Repairs And Maintenance & Improvements	3,763,336.28	1,451,950.00
Local Transport / Travelling	-	-
Electricity And Water	2,357,200.00	2,005,300.00
Medical	1,162,627.00	-
Activity Expenses	2,489,000.00	991,325.00
Insurance Cost	634,500.00	0
Others (specify)	0	-
Total	24,529,187.84	9,833,130

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2021-2022	2021
	Kshs	Kshs
Construction of classrooms	1,030,000.00	
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	1,144,460.00	
Kitchen	1,509,750.00	
Carpeting Assembly	2,348,300.00	
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others (specify)	0	0
Total	6,032,510.00	

9 Boarding And School Fund

Description	2021-2022	2021
	Kshs	Kshs
Personnel Emoluments	3,237,849.00	1,797,726.00
Creditors	0	0
Repairs And Maintenance & Improvements	12,204,933.00	3,141,915.00
Local Transport / Travelling	757,260.00	527,800.00
Electricity And Water	1,566,630.00	489,013.00
Medical Expenses		
Administration Costs	7,068,355.00	2,742,408.00
Lunch Programme	0	0
Bank Charges	0	0
Expenses On Income Generating Activities**	0	0
Fee On Boarding Equipment and Stores	0	0
Rent Expenses	0	0
Uniform	0	0
Loan Principal Repayment	0	0
Loan Interest Repayment	0	0
Acquisition Of Assets	0	0
Pocket money	0	7,530.00

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Uniform	26,881,243.00	0
Activity	1,855,840.00	850,000.00
University Registration	132,500.00	92,000.00
Uniform	12,440,250.00	12,850.00
Fee On Boarding Equipment and Stores	47,156,358.00	49,605,492.00
Prepayments (fees)	3,419,412.00	0
Farm	378,350.00	203,330.00
Pocket Money	140,654.00	0
Creditors Paid	10,604,006.00	10,573,516.00
Fees Refund	360,175.00	188,906.00
Medical Bills	1,224,691.00	0
Arrears Received	8,074,869.00	0
Total	137,503,375.00	70,232,486.00

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021-2022	2021
	Active/Dormant		Kshs	Kshs
Tuition Account	active	0210291340168	346,285.75	115,694.58
Operations Account	active	0210291770168	10,101.00	1,359,336.08
School Fund Account KCB A/1	active	1103758373	1,419,003.15	933,614.10
KCB A/2	active	1103757741	314,682.65	1,073,731.00
CO-OP	active	01129057883900	324,750.40	343,244.40
SOUTHERN STAR	active	501001977600	236,149.70	677,820.87
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	active	0210280877575	1,600,010.00	1,999,100.00
Total			4,250,980.00	5,674,318.00

11 Cash In Hand

Description	2021-2022	2021
	Kshs	Kshs
Notes and Coins	0	0
TOTAL	0	0

12 Short Term Investments

Description	2021-2022	2021
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
0	0	0

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021-2022	2021
	Kshs	Kshs
Fees Arrears	7,116,444.00	4,055,306.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	7,116,444.00	4,055,306.00

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2021	
	Kshs		Kshs	
	2022	% of the total	2021	% of the total
Less than 1 year	6,116,000.00	%	3,000,306.00	%
Between 1- 2 years	1,000,444.00	%	1,055,000.00	%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 13 a)	7,116,444.00	%	4,055,306.00	%

14 Accounts Payable

Description	2021-2022	2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,462,222.00	5,401,084.00
Prepaid Fees	0	0
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	8,462,222.00	5,401,084.00

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2021	
	Kshs		Kshs	
	2022	% of the total	2021	% of the total
Less than 1 year	6,962,222.00	%	4,401,084.00	%
Between 1- 2 years	1,500,000.00	%	1,000,000.00	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (should tie to note 14)	8,462,222.00	%	5,401,084.00	%

15 Fund Balance Brought Forward

Description	2021-2022	2021
	Kshs	Kshs
Bank Balances	5,674,318.00	3,607,645
Cash Balances	-	0
Short Term Investments	-	0
Receivables	4,055,306.00	1,200,000
Payables	(5,401,084.00)	(2,545,778)
Total	4,328,540.00	2,261,867.00

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	2022	2021
	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	2021-2022	Numbers	2021
	2022	Kshs		Kshs
Cattle	8	400,000.00	6	300,000.00
Goats				
Trees	158	331,800.00	160	320,000.00
Coffee Plantation	1050	102,900.00	1050	102,900.00
Poultry / pigs	7	35,000.00	5	25,000.00
Others (specify)				
Total		869,700.00		747,900.00

18 Borrowings

Description	0	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	2021-2022	2021
	Kshs	Kshs
Food stuffs	200,000.00	200,000.00
Lab consumables	100,000.00	100,000.00
Farm produce	0	10,000.00
Medication	0	0
Construction Materials	200,000.00	100,000.00
Others (specify)	0	0
TOTAL	500,000.00	410,000.00

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	Inaccuracies in the Financial Statements	Adhered to	resolved	
2	Long outstanding receivables	Policies to be applied	Not resolved	31 08 2026
3	Purchase from non-registered suppliers	Adhered to	resolved	
4	Failure to transfer funds from operation account to infrastructure account	Policies put in place	resolved	
5	Long outstanding payables	Policies put in place	Not resolved	31 08 2026
6	Failure to prepare school improvement plan	Management to implement	Not resolved	31 08 2026
7	Inaccuracies in	Policies to be put in	Not resolved	31 08 2026

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	enrolment data and under-funding	place		
8	Lack of procurement plan	Management to implement	Not resolved	31/08/2026
10	Lack of human rights and student welfare committee	Management to implement	Not resolved	31/08/2026

CHOGORIA BOYS HIGH SCHOOL
Sign _____ Date 16/04/2026
Principal **16 APR 2026**
P. O. Box 52 - 60401,
CHOGORIA

CHOGORIA BOYS HIGH SCHOOL

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
1. Descana Machines	147,500.00	5/7/2021		147,500.00		
2. John Gitari Mwarania	292,600.00	10/7/2021		292,600.00		
3. Dwell Investment	495,540.00	14/7/2021		495,540.00		
4. Vimatech Construction ltd	500,000.00	21/7/2021		500,000.00		
5. Keshap Enterprises	2,370,950.00	2/9/2021		1,613,771.00		
6. Everclean Exhausters	85,000.00	8/9/2021		85,000.00		
7. Pure Blacks Pearl	2,221,600.00	11/9/2021		221,600.00		
8. Mafuko Industries ltd	1,498,378.00	24/10/2020		1,498,378.00		
9. DownTown Enterprises	1,799,250.00	27/10/2021		799,250.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance	Comments
10. PCEA Chogoria Hospital	324,958.00	30/10/2021		324,958.00		
11. Stima Point Electricals	97,570.00	1/11/2021		97,570.00		
12. High Hopes Investments	80,000.00	4/11/2021		80,000.00		
13. Kimka Supermarket	1,361,820.00	10/11/2021		361,820.00		
14. Japheth & M Textiles	2,600,410.00	15/1/2022		1,600,410.00		
15. Erick Kinyua Ndii	87,640.00	26/1/2022		87,640.00		
16. Allan Munene Mbae	42,435.00	30/1/2022		42,435.00		
17. Liziplus Supplies	145,000.00	8/3/2022		145,000.00		
18. Mraatah E A Traders	13,500.00	19/4/2022		13,500.00		
19. Fire Chief Ltd	55,250.00	27/4/2022		55,250.00		
Grand Total	14,219,401.00			8,462,222.00		

CHOGORIA BOYS HIGH SCHOOL

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1- 32 Acres	38,400,000.00			38,400,000.00
Buildings And Structures	40,450,000.00	6,032,510.00		46,482,510.00
Motor Vehicles- KAH 556F	5,250,000.00		KAH 566F	700,000.00
Office Equipment, Furniture And Fittings	1,460,000.00			1,168,000.00
Textbooks	5,715,000.00			3,750,000.00
ICT Equipment				
Computers	580,000.00			362,500.00
Laptop	360,000.00			225,000.00
CCTV	160,000.00			100,000.00
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			13,500.00
Fridge	420,000.00			420,000.00
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
WiFi	100,000.00			71,429.00
Biometric register	80,000.00			57,143.00
Accounting software	30,000.00			21,429.00
Total	95,120,000.00	6,032,510.00		101,152,510