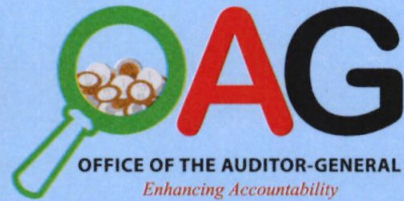


REPUBLIC OF KENYA



REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED
BY:

HON- MARGARET KITANY
ON BEHALF OF LOM

CLERK-AT
THE-TABLE:

ESTHER NGONYO

CHOGORIA GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

THARAKA NITHI COUNTY

Revised 30th June 2025.



CHOGORIA GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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Table of Contents

Page

1. Acronyms and Definition of Key Terms.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School.....	viii
4. Statement of School Management Responsibility	xiii
5. Report Of The Independent Auditors (<i>To be attached</i>)	xiv
6. Statement Of Financial Performance for the Year Ended 30 th June 2025	1
7. Statement of Assets and Liabilities As At 30 th June 2025	2
8. Statement of Cash Flows for the Year Ended 30 th June 2025	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2025	6
10. Significant Accounting Policies	11
11. Notes To the Financial Statements	13
12. Annexes	23

1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key School Information and Management

[Customise the details in this section to suit your School]

(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 10/2019 under registration number 13S00300417 and is currently categorized as a NATIONAL public school established, owned or operated by the Government.

The school is a day/boarding school and had 1163 number of students as at 30th June 2025 It has 8 streams and 72 teachers of which 2 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	Prof. Humphrey Kiriimi	Chairman	01/07/2022
2	Mrs.Lucy K. Mugendi	Secretary - Principal	01/07/2022
3	Eng.Godfrey Mawira	Member	01/07/2022
4	Mr.Phineas Murungi	Member	01/07/2022
5	Mrs.Joan Rima	Member	01/07/2022
6	Mrs.Risper Amanda	Member	01/07/2022
7	Dr.Elosy Gatakaa	Member	01/07/2022
8	Mr.Morris Kibaara	Member – Rep CEB	01/07/2022
9	Mr.Peter Lunani	Member Rep Teachers	01/07/2022
10	Dr.Grace Murithi	3 Members - Sponsor	01/07/2022
11	Mr.Joseph Mungara		
12	Dr.Elijah Mwaura		
13	Mr.Gerald Mutegi	Member - Community	01/07/2022
14	Ms.Naomi Kiragu	Member Special Needs	01/07/2022
15	Ms Kezziah Kioko	Rep Students	01/07/2022

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, of 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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Prof.Humphrey Kirimi 2.Dr.Grace Murithi 3.Mrs.Lucy K.Mugendi 4.Mr.Patrick Murithi 5.Mr.Morris Njagi	Chairperson Vice Chairperson Principal/Secretary P.A Chairperson BOM Member	6 out of 3
2	Audit Committee	-	-	-
3	Finance,procurement and general purposes Committee	1.Prof.Humphrey Kirimi 2.Mr.Morris Kibaara 3.Ms Pisper Gatakaa 4.Mrs.Lucy K.Mugendi 5.Mr.Jaspher K. Riungu	B.O.M Chairperson BOM Member BOM Member Chief Principal School Bursar	1 out of 3
4	Academic Committee	1.Dr.Elosy Gatakaa 2.Dr.Grace Murithi 3.Dr.Elijah Mwaura 4.Mr.Patrick Murithi 5.Dr.Rose Mugwiria 6.Mr.Nduru David 7.Mrs.Pauline Murangiri 8.Ms.Lily Chebet 9.Mr.Mathews Wasike	Chairperson BOM Member BOM Member PA Chairperso D/Principal Dean of studies HOD Humanities HOD Languages HOD Mathematics	2 out of 3

		10.Mr.Joshua Giso 11.Mrs.Doreen Gitonga 12.Mr.Patrick Arungi	HOD Sciences HOD Technicals Cocurricular	
5	School Infrastructure Committee	1.Mr.Gerald Mutege 2.Prof.Humphrey Kirimi 3.Mrs.Lucy K. Mugendi 4.Mrs.Cecilia Karani 5.Mr.Patrick Murithi 6.Mr.John Muthee	ChairPerson BOM Chairperson BOM Secretary Secretary P.A Chairperson S.C.D.E	2 out of 3
6	Discipline and welfare Committee	1.Prof .Humphrey Kirimi 2.Dr.Grace Murithi 3.Mrs.Lucy K.Mugendi 4.Mr.Morris Kibaara 5.Mrs.Cecilia Karani 6.Peter Lunani 7.Beatrice Gichui 8.Muchiri Caroline 9.Anthony Kiruja 10.Mathwes Wasike 11.Chrispine Nyaronje	BOM Chairperson Vice Chairperson BOM Secretary BOM Member Deputy Principal Teacher Teacher Teacher Teacher Teacher	1 out of 3
7	Safety Standards Committee	1.Prof. Humphrey Kirimi 2.Mrs.Lucy K. Mugendi 3.Risper Gatakaa 4.Mr.Joseph Mung'ara 5.Mrs.Cecilia Karani 6.Dr.Rose Mugwiria 7.Beatrice Gichuhi 8.Mr.Eric Micheni 9.Ms Tabitha Eboso 10.Mr.Mwenda 11.Mr.Kinyua	BOM Chairperson BOM Secretary BOM Member BOM Member Deputy Principal Deputy Principal Teacher Teacher Teacher CRT -T/Nithi SCQASO	0 out of 3

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mrs.Lucy K.Mugendi	TSC No.304053
2	Deputy Principal	Mrs.Karani Cecilia Dr.Rose Mugwiria	TSC No.393831 TSC No.414357
3	School Bursar	Mr.Jaspher Kimathi	ID No.12407139
4	Other (specify)		

(e) Schools contacts

Post Office Box: 76-60401
 Telephone: 0720071917
 E-mail: chogoriagirls@yahoo.com/chogoriagirlshigh@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Cooperative Bank
 Branch Chogoria
 Account No. 01139057899500
2. Name of Bank: Cooperative Bank
 Branch Chogoria
 Account No. 01139057899502
3. Name of Bank: Equity Bank
 Branch Chogoria
 Account No. 0210262044068
4. Name of Bank: KCB
 Branch Chogoria
 Account No. 1103758039
5. Name of Bank: Cooperative Bank
 Branch Chogoria
 Account No. 01129057899500
6. Name of Bank: Cooperative Bank
 Branch Chogoria
 Account No. 01139057899501

7.Name of Bank: Southern Star Sacco
Branch Chogoria
Account No. 502006000800

(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:

(Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

1. SURPLUS/DEFICIT

2025	2024	2023
(23,631,567)	17,380,964	(3,607,197)

2. CAPITATION

2025	2024	2023
20,216,583	28,425,099	19,785,442

3. CAPITATION RATIO

2025	2024	2023
1:12,692	1:17,844	1:13,711

4. INCOME

2025	2024	2023
96,765,828	140,245,143	143,476,854

5. EXPENDITURE

2025	2024	2023
140,432,669	122,864,179	147,084,051

6. SUNDRY DEBTORS

2025	2024	2023
30,559,344	15,892,524	9,296,472

7. CREDITORS

2025	2024	2023
14,218,683	7,704,727	3,912,498

8. CASH & BANK BALANCES

2025	2024	2023
6,281,866	23,326,618	14,981,890

b) Teacher Student ratio:

(Include the teacher-to-student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject to indicate shortage/ allocation of resources).

Teacher /Student Ratio	1:22
Chemistry/Maths	5
Biology/Agriculture	4
Maths/Business studies	5
Biology/Chemistry	3
Biology/Geography	1
Agriculture/Geography	1
Chemistry/Physics	2
Computer/English	1
English/Literature	7
English/CRE	2
French/English	1
Geography/CRE	1

Geography/History	1
Geography/Kiswahili	3
German/Geography	1
History/CRE	5
History/Kiswahili	8
H/Science/Maths	1
H/Science/History	1
Kiswahili/CRE	5
Maths/Geography	2
Maths/Physics	5
TSC Teachers	70
BOM Teachers	2

c) The mean score in the 2022-2024 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRY	MEAN SCORE	DEVIATION	TRANSITION
2024	353	8.932	+0.2831	338
2023	319	8.6489	+0.5624	295
2022	348	8.0865	-0.5412	249

d) Number of Candidates in the 2022-2024 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

YEAR	ENTRY
2024	353
2023	319
2022	348

e) The capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

S/N	PARTICULARS	NUMBER	CAPACITY	STATUS
1	Dormitories	7	1900	Inadequate
2	Dining Hall	1	100	Inadequate
3	Laboratories	4	1500	Inadequate
4	Toilets	54	1500	Adequate
5	Administration Block	1		Inadequate
6	Staff Room	1	64	Adequate
7	Store	3	3	Adequate
8	Board Room	1	22	Inadequate

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory Phase ii	G.O.K	Complete	20,186,000	17,588,160	



.....
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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of *Chogoria Girls 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).

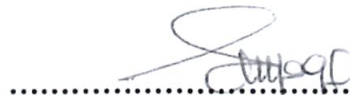
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



Name: Dr. Loyford Njagi Leonard

Designation: Chairman, School Board of Management

Date: 16/04/2026



Name: Mrs. Elizabeth Mugambi

Designation: School Principal & Secretary to Board of Management

Date: 16/04/2026



Name: Jaspher K. Riungu

Designation: Bursar/ Finance Officer

Date: 16/04/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON CHOGORIA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – 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 transitional IPSAS financial statements of Chogoria Girls High School set out on page 1 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2025, and statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a

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

In my opinion, except for the 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 Girls High School as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with Public Finance Management Act, 2012, Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Long Outstanding Student Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.30,559,344 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables of Kshs.15,092,627 which had been outstanding for more than two (2) years. However, there was no aging analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the accuracy, completeness and full recoverability of the outstanding receivables balance of Kshs.15,092,627 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.126,559,364 and Kshs.123,315,058 respectively, resulting in an under-funding of Kshs.3,244,306 or 3% of the budget. However, the School spent an amount of Kshs.146,946,625 against a budget of Kshs.126,559,364, resulting in an over-utilization of Kshs.20,387,261 or 16% of the budget.

The over-utilization was not supported by Board of Management approval and the underfunding may have affected delivery of goods and services to the students.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Matters

In the audit report of the previous year, two issues were raised under the Report on Financial Statements and several issues under Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance.

Review of the status during audit of the School in 2024/2025 revealed that the following matters remained unresolved.

No.	Financial Year	Audit Issue
1.	2023/2024	Long Outstanding Accounts Receivables
2.	2023/2024	Unsupported and Inaccurate, Property, Plant and Equipment
3.	2023/2024	Irregular Transfer of Funds
4.	2023/2024	Unbalanced Budget
5.	2023/2024	Irregular procurement for Construction of Dormitory Phase II
6.	2023/2024	Inconsistency in Student Enrollment Data Records
7.	2023/2024	Delayed Transfer of Infrastructure Funds from Operations Bank Account
8.	2023/2024	Irregular Procurement of Printers Through Single Sourcing
9.	2023/2024	Ineffective Audit Committee
10.	2023/2024	Weaknesses in Management of Text Book
11.	2023/2024	Ineffective Board of Management

Other Information

Management is responsible for the Other Information set out on page iii to xiii which comprise of the School's Key Information and Management, Summary Report of Performance of the School and the Statement of School's 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 transitional IPSAS 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 and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Procurement Procedures on Tender for Insurance

The school floated a tender for insurance of motor vehicles, Work Injury Benefits Act (WIBA) and property. The tender committee evaluated and recommended award to three different insurance companies for the three classes. However, the contract was awarded to a different insurance which had failed during tender evaluation stage. This was against the advice and professional opinion of the head of procurement as per Section 80 (1) of the Public Procurement and Asset Disposal Act, 2015 which states, the evaluation committee appointed by the Accounting Officer pursuant to section 46 of this Act, shall evaluate and compare the responsive tenders other than tenders rejected under section 82(3).

Further, the awarded insurance company has since been paid total sum of Kshs.1,538,965 during the year under review.

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

2. Irregular Increase of School Fees

The statement of financial performance reflects miscellaneous income amount of Kshs.27,788,029 as disclosed in Note 5 to the financial statements which includes Development Project amount of Kshs.11,557,272. Examination of records revealed that the school charged an amount of Kshs.7,500 per student for development which had not been approved by the Ministry of Education, through the County Education Board. This

was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

In the circumstances, Management was in breach of government guidelines.

3. Irregular Payments to Kenya Secondary School Heads Association

The statement of financial performance reflects boarding and school fund payments amount of Kshs.105,022,576 as disclosed in Note 9 to the financial statements. Included in the expenditure, the school made cash payments amounting to Kshs.1,234,390 from the operations account to Kenya Secondary School Heads Association (KESSHA), a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by school.

In the circumstances, management was in breach of the law and the value for money from Kshs.1,234,390 transferred to KESSHA could not be confirmed.

4. Delayed and Partial Transfer of Infrastructure Funds from the Operations Bank Account

The statement of financial performance reflects operations grant of Kshs. 16,435,383 as disclosed in Note 2 to the financial statements. Included in the amount is operations grant received of Kshs.4,219,131. However,, an amount Kshs.1,250,000 was transferred to the infrastructure account for maintenance and improvement on 26 February, 2025 after twenty-five (25) days contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

5. Non-Deduction of Procurement Capacity Building Levy

The statement of financial performance reflects boarding and school fund payments amount of Kshs.105,022.576 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.20,280,465 in respect of procurement contracts signed with the school's suppliers. However, review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% exclusive of taxes on the contracts totalling approximately Kshs.60,841 contrary to the Levy Order No. 206 of 6 November, 2023 with effective date of 1 September, 2024 issued by the Public Procurement Regulatory Authority.

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

6. Inaccurate Student Enrolment Data and Overfunding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,781,200 and Kshs.16,435,383 respectively as

disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of 5,347 students while the enrolment records provided by the school indicated a total number of 5,235 students, resulting in an unexplained variance of 112 students. As a result of the variances, the school was over funded by an amount of Kshs.297,511.

In the circumstances, the over funding may have affected service delivery in other schools.

7. Unbalanced Budget

The statement of budgeted versus actual amounts reflects total final budgeted income of Kshs.126,559,364 which exceeded the final budgeted expenditure of Kshs.125,012,116 by an amount of Kshs.1,547,248. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states inter alia, that the budget shall be balanced.

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

8. Irregular Award of Contract for Supply and Delivery of Printed Stationery

During the audit of the procurement processes, it was observed that the school entered into a contract for supply of printed stationary with a local supplier for a total sum of Kshs.432,875. However, upon review of the procurement records, including the tender opening register and bid submission register, it was established that the supplier did not participate in the tendering process. No record of a bid submission from the said supplier was availed.

In the circumstances, value for money from the expenditure of Kshs.432,875 could not be confirmed and 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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Poor Management of Text Books

During the audit, the following were noted in management of text books;

- i. There was no evidence of instructional need assessment that provided basis for determining the number and subject of instructional material needed by the school.
- ii. In addition, there was no evidence of School Instructional Materials Selection Committee (SIMSC) that was set up, and SIMSC Minutes highlighting the needs of the school.
- iii. Sampled of distribution list for book (four) and three revealed that the school have no strong mechanism of ensuring transition students returned the books in time, this resulted in some books being replaced by the students upon collection of KCSE certificate reducing the usage of the books by the next classes.

In the circumstances, the school has lost 108 books which had not been replaced at time of audit in March, 2026.

2. Excessive Allowances Paid to Board of Management (BOM)

During the audit, it was observed that the School incurred Kshs.21,136,682 in operations payments as detailed in Note 7 to the financial statements. Review of board minutes and payment records revealed the following irregularities regarding BOM allowances:

- i. Excess sitting allowances was paid contrary to the approved rates of Kshs.5,000 and Kshs.4,000 for Chairperson and members respectively, the Board passed a resolution to pay sitting allowances at Kshs.15,000 for Chairperson and members from other areas, and Kshs.10,000 for local members.
- ii. Ineligible beneficiaries as the Principal, who serves as Secretary to the Board, two Deputy Principals, and the Personal Assistant to the Chairperson drew sitting allowances of up to Kshs.10,000 each per meeting despite not being officially appointed as members of the BOM. Additionally, a sponsor representative was also paid allowances without evidence of official co-opted to the Board.

In the circumstances, Management was in breach of payment guidelines.

3. Lack of Approved Information Technology (IT) Policy

Review of the IT internal control systems revealed that the School had a draft IT Policy in place since the year 2024. In absence of an approved ICT policy, it means that the School issues on management of IT, data confidentiality, accuracy, reliability, integrity and availability of data may be compromised.

In the circumstances, the adequacy of the IT controls could not be confirmed.

4. Lack of an Internal Audit Unit and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

5. Lack of Ownership Documents

Annex 2 to the financial statements reflects Kshs.210,643,568 in respect of fixed assets. Review of records and physical verification of assets revealed the following anomalies;

- i. The fixed assets include land valued at Kshs.145,500,000. However, the school was in the process of obtaining a title deed.
- ii. Physical verification of the asset's existence revealed that the assets were not coded or tagged for ease of identification and tracking.
- iii. The school maintains a manual asset register which was provided for audit. TH register was incomplete with several critical details missing — including serial numbers, acquisition dates, asset locations, responsible custodians, and disposal information. In addition, newly acquired assets or additions for the financial year under review were not recorded.
- iv. Annex 2 summary of fixed assets revealed the school had additions during the year. However, the list or breakdown was not provided.

In the circumstances, the proper management, ownership and existence of the fixed 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 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 (Accrual 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-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

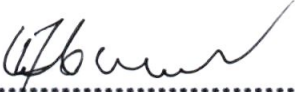
Nairobi

26 May, 2026

6. Statement Of Financial Performance for the Year Ended 30th June 2025

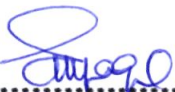
Description Of Vote Head	Note	2025	2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	3,781,200	4,367,330
Government grants for operations	2	16,435,383	19,264,869
Government Grants for infrastructure	3	6,406,250	4,792,900
School fund income- parents' contributions	4	68,904,196	103,844,600
Miscellaneous incomes	5	27,788,029	7,975,444
Total Revenue		123,315,057	140,245,143
Expenditure			
Tuition	6	7,134,828	4,241,380
Operations	7	21,136,682	16,481,108
Infrastructure	8	13,652,539	4,448,155
Boarding and school fund	9	105,022,576	97,693,536
Total Expenditure		146,946,625	122,864,179
Surplus/Deficit		(23,631,566)	17,380,964

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


 Name: Dr. Loyford Njagi
 Leonard

Chair BOM

Date: 16/04/2026


 Name: Mrs. Elizabeth Mugambi
 School Principal/ Secretary to
 BOM

Date: 16/04/2026


 Name: Jasphe K. Riungu
 Bursar/ Finance Officer

Date: 16/04/2026

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2025	2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,275,643	23,320,945
Cash balances	11	6,243	5,673
Short term investments	12		
Total cash and cash equivalent		<u>6,281,886</u>	<u>23,326,618</u>
Account's receivables	13	30,559,344	26,775,385
Total financial assets (a)		36,841,230	50,102,004
Financial liabilities			
Accounts payables	14	18,076,245	7,704,727
Total Financial Liabilities (b)			
Net financial assets (a-b)		18,764,985	42,397,277
Represented by			
Accumulated fund b/fwd	15	42,396,551	25,016,313
Surplus/deficit for the year		(23,631,566)	17,380,964
Net Assets		18,764,985	142,397,277

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

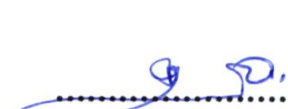

 Name: Dr.Loyford Njagi
 Leonard

Chair BOM

Date:16/04/2026


 Name: Mrs.Elizabeth Mugambi
 School Principal/ Secretary to
 BOM

Date:16/04/2026


 Name: Jasher K. Riungu
 Bursar/ Finance Officer

Date:16/04/2026

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2025	2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,781,200	4,367,330
Government grants for operations		16,435,383	19,264,869
Government grants for infrastructure		6,406,250	4,792,900
School fund income- parents contributions/ fees		87,073,999	95,203,749
Other income		9,691,829	7,975,444
Total receipts		123,388,661	131,604,292
Payments			
Cash outflows for tuition		4,000,653	4,241,380
Cash outflows for operations		21,136,682	16,481,108
Cash outflows Boarding/lunch and school fund payments		93,864,156	98,081,804
Cash outflows from investing activities		10,376,479	
Acquisition of Assets		11,054,699	4,448,155
Total payments		140,432,669	123,252,447
Net cash inflow/outflow from operating activities		(17,044,008)	8,351,845
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(17,044,008)	8,351,845
Cash and cash equivalent at beginning of the FY		23,326,619	14,974,774
Cash and cash equivalent at end of the FY		6,282,611	23,326,774

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

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

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



Name: Dr. Loyford Njagi
Leonard

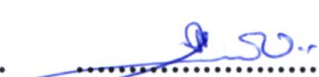
Chair BOM

Date: 16/04/2026



Name: Mrs. Elizabeth Mugambi
School Principal/ Secretary to
BOM

Date: 16/04/2026



Name: Jaspher K. Riungu

Bursar/ Finance Officer

Date: 16/04/2026

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,927,992		5,927,992	3,781,200	64%
Exams And Assessment					
	5,927,992		5,927,992	3,781,200	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	6,079,625		6,079,625	4,155,271	68%
Repairs And Maintenance				4,635,250	
Local Transport / Travelling	3,418,895		3,418,895	2,258,300	66%
Electricity And Water	715,250		715,250	451,660	63%
Medical				1,386,912	
Administration Costs	3,232,930		3,232,930	2,167,968	67%
Activity	2,145,750		2,145,750	911,580	42%
Early Learning				468,442	
	15,592,450		15,592,450	16,435,383	

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	13,405,044		13,405,044	6,406,250	48%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments	9,960,420		9,960,420	8,174,448	82%
Repairs And Maintenance	2,649,200	2,414,809	5,064,009	4,170,300	82%
Local Transport / Travelling	2,986,973	1,143,250	4,130,223	3,638,596	88%
Electricity And Water	8,874,820		8,874,820	6,537,405	74%
Medical					
Administration Costs	5,161,966	1,600,000	6,761,966	5,715,100	85%
Activity	1,057,030	600,000	1,657,030	1,368,982	83%
SMASSE					
Fee On Boarding Equipment and Stores	40,247,971	1,600,000	41,847,971	39,299,365	94%
5) Miscellaneous Income					
Development	4,585,191		4,585,191	11,557,272	252%
Rent income				616,200	
Income From Farming Activities	1,601,500		1,601,500	3,315,045	207%
Insurance Compensation					
Canteen	180,000		180,000	180,000	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 Bus Hire				1,221,710	
Fee For Hire of Ground and Equipment					
Bakery	5,603,500		5,603,500	9,530,554	170%
Uniform	1,367,248		1,367,248	1,367,248	100%
Total Income	119,201,305	7,358,059	126,559,364	123,315,115	
<i>(6) Expenditure For Tuition</i>					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,927,992		5,927,992	7,134,828	120%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	6,079,628		6,079,625	5,654,151	93%
Repairs, Maintenance & Improvements				6,406,250	
Local Transport / Travelling	3,418,895		3,418,895	3,072,909	90%

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	715,250		715,250	614,582	86%
Medical					
Administration Costs	3,232,930,		3,232,930	2,949,992	91%
Activity Expenses	2,145,750		2,145,750	2,436,490	114%
Gratuity					
Bank Charges				2,308	
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS	13,405,044		13,405,044	13,652,539	102%
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	9,960,420		9,960,420	5,379,122	54%
Repairs, Maintenance and Improvements	2,649,200	2,414,809	5,064,009	5,497,074	109%
Local Transport / Travelling	2,986,973	1,143,250	4,130,223	11,832,994	286%
Electricity, Water and Conservancy	8,874,820		8,874,820	7,461,627	84%
Medical Expenses					

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
Administration Costs	5,161,966	1,600,000	6,761,966	11,172,975	165%
Activity	1,057,030	600,000	1,657,030	1,568,245	95%
Uniform				1,297,628	
Lunch Programme					
Boarding Equipment and Stores	40,247,971,	1600,000	41,847,971	45,851,241	110%
Development	4,585,191		4,585,191	4,585,191	100%
School Farm	1,601,500		1,601,500	1,785,177	111%
Bakery	5,603,500		5,603,500	4,227,559	75%
Teachers Tour				1,400,000	
Bank Charges				19,943	
Loan Interest Repayment				2,730,800	
Loan Principal Repayment					
Acquisition Of Assets					
Totals	117,654,057	7,358,059	125,012,116	146,946,625	

[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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitations are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial

performance both as revenue and as expenditure 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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 2025.

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

Description	2025	2024
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	3,781,200	4,367,330
Others (specify) *		
Total	3,781,200	4,367,330

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2025	2024
	Kshs	Kshs
Personnel Emoluments	4,155,271	4,792,478
Repairs And Maintenance	4,635,250	5,999,400
Local Transport / Travelling	2,258,300	1,513,362
Electricity And Water	451,600	2,810,530
Medical	1,386,912	684,750
Administration Costs	2,167,968	1,572,765
Activity	911,580	923,384
Early Learning	468,442	788,200
Total	16,435,383	19,264,869

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2025	2024
	Kshs	Kshs
Maintenance & Improvement	6,406,250	4,792,900
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	6,406,250	4,792,900

4 School Fund Income - Parents Contribution/Fees

Description	2025	2024
	Kshs	Kshs
Personnel emoluments	8,174,448	13,381,835
Repairs and maintenance	4,170,300	3,354,159
Local transport / travelling	3,638,596	3,845,623
Electricity and water	6,537,405	11,540,014
Medical		
Administration costs	5,715,100	8,735,217
Activity	1,368,982	1,278,597
Fee on Boarding Equipment and stores	39,299,365	54,873,818
Development		6,835,337
Others (specify)		
Total	68,904,196	103,844,600

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2025	2024
	Kshs	Kshs
Rent Income	616,200	288,885
Income From Farming Activities	3,315,045	1,726,740
Development	11,557,272	
Income From Bakery	9,530,554	5,540,319
Income From Bus Hire	1,221,710	419,500
Uniform	1,367,248	
Canteen Rent	180,000	
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
Total	27,788,029	7,975,4444

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from write backs if any.*

6 Tuition

Description	2025	2024
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	7,134,828	4,241,380
Exams And Assessment		
Teachers Guides		
Bank Charges		
Others (<i>specify</i>)		
Total	7,134,828	4,241,380

7 Operations

Description	2025	2024
	Kshs	Kshs
Personnel Emoluments	7,346,309	4,148,329
Service Gratuity		
Administration Cost	1,088,085	1,262,534
Repairs And Maintenance & Improvements	6,406,250	4,194,400
Local Transport / Travelling	1,896,530	1,262,534
Electricity And Water	1,960,710	2,344,707
Medical		
Activity Expenses		2,519,795
Early Learning		748,809
Bank Charges	2,308	
Total	21,136,682	16,481,108

8 Infrastructure

Description	2025	2024
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory	13,652,539	4,448,155
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total	13,652,539	4,448,155

9 Boarding And School Fund

Description	2025	2024
	Kshs	Kshs
Personnel Emoluments	5,379,122	12,113,656
Service Gratuity		
Repairs And Maintenance & Improvements	5,497,074	3,740,440
Local Transport / Travelling	11,832,994	3,461,044
Electricity And Water	7,461,627	10,729,237
Medical Expenses		
Administration Costs	11,172,975	8,306,506
Lunch Programme		
Bank Charges	19,943	15,087
Bus Hire	213,000	
Fee On Boarding Equipment and Stores	45,851,241	50,133,334
Uniform	1,297,628	
Activity	1,568,245	1,739,017
Bakery	4,227,559	4,201,035
School Farm	1,785,177	676,580
Development	4,585,191	
KSCE	2,730,800	2,577,600
Teachers tour	1,400,000	
Total	105,022,576	97,693,536

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2025	2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139057899500	57,899.55	277,353
Operations Account	Active	01139057899502	76,829.20	4,780,533
School Fund Account - KCB	Active	1103758039	184,745.81	6,070,762
School Fund Account – Coop Ban	Active	01129057899500	656,713.35	1,249,937
School Fund Account – Equity Bank	Active	0210262044068	4,792,445.25	5,102,251
Infrastructure Account	Active	01139057899501	67,094.60	4,715,544
Investment Account	Active	502006000800	439,915.07	1,124,565
Total			6,275,643	23,320,945

11 Cash In Hand

Description	2025	2024
	Kshs	Kshs
Notes and Coins	6,243	5,673
Total		

12 Short Term Investments

Description	2025	2024
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

13 Accounts Receivable

Description	2025	2024
	Kshs	Kshs
Fees Arrears	30,559,344	26,775,385
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	30,559,344	26,775,385

13 b) Ageing Analysis of Accounts Receivable

Description	2025		2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	15,466,717	50.2%	15,892,542	59.4%
Between 1- 2 years	15,092,627	49.8%	10,882,861	40.6%
Between 2-3 years				
Over 3 years				
Total (should tie to note 13 a)	30,559,344	100%	26,775,385	100%

14 Accounts Payable

Description	2025	2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	14,218,683	3,524,230
Prepaid Fees	3,857,562	4,180,497
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	17,076,245	7,704,727

14a. Ageing Analysis of Accounts Payable

Description	2025		2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	14,218,683	100%	3,524,230	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	14,218,683	100%	3,524,230	100%

15 Fund Balance Brought Forward

Description	2025	2024
	Kshs	Kshs
Bank Balances	23,320,950	14,974,121
Cash Balances	4,943	653
Short Term Investments		
Receivables	26,775,385	13,954,037
Payables	7,704,727	(3,912,498)
Total	42,396,551	25,016,313

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	2025	2024
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision	1,000,000	1,500,000
Others (specify)		
Total	1,000,000	1,500,000

17 Biological assets

Description	Numbers	2025	2024
		Kshs	Kshs
Cattle	12	744,000	620,000
Pigs	22	440,000	100,000
Trees	2100	5,250,000	5,000,000
Vegetables	6000	12,0000	65,000
Fish	3000	600,000	200,000
Others (specify)			
Total		7,046,000	5,985,000

18 Borrowings

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

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

Description	2025	2024
	Kshs	Kshs
Food stuffs	1,954,909	2,976,850
Lab consumables	785,000	850,000
Farm produce		
Medication	21,110	60,200
Construction Materials		
Others (specify)		
	2,761,019	3,887,050

(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)

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	Human Resource Policy		Resolved	
2.	IT Policy		Resolved	
3	BOM Attendance Register		Resolved	
4	Asset Tagging	Sourcing for funds	Not Resolved	2025-2026
5	Asset valuation	Sourcing for funds	Not resolved	2025-2026
6	Land ownership	In consultation with MOE	Not Resolved	
7	Biological Assets		Resolved	
8	Stores Inventory		Resolved	
9	Fixed Asset Register	In Process	Not Resolved	2025-2026
10	Text Book Management	Management in process of automating	Not resolved	2025-2026



 Sign and Date 16/4/2026
 Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
Sub-Total						
Supply Of Goods						
1. Akami Self Help Group	88,200		88,200			To be paid in the next FY
2. Studio B Enterprise	14,000		14,000			"
3. Jowande Agencies	9,800		9,800			"
4. Markisher Seviles Enterprises	94,750		94,750			"
5. Idhil Services	576,600		576,600			"
6. John Kimathi Miriti	310,500		310,500			"
7. Kenya Power	307,063		307,063			"
8. Sarah Danson	193,155		193,155			"
9. Eastern Region	18,125		18,125			"
10. School Farm	1,745,880		1,745,880			"

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
11. School Bakery	3,299,800		3,299,800			"
12. MD Kessha	34,000		34,000			"
13. Daniel Najooli	90,000		90,000			"
14. Marky Enterprise	550,000		550,000			"
15. Manjas Hardware & Tools	520,780		520,780			"
16. Bremer Ltd	64,265		64,265			"
17. Descana Machines	145,500		145,500			"
18. Damik Auto Garage	380,000		380,000			"
19. Markim Uniform	43,450		43,450			"
20. Infrastructure	2,597,840		2,597,840			"
21. Gichimbo Bookshop	686,725		686,725			"
22. Ashnac	817,400		817,400			"
23. School equipment	389,180		389,180			"
24. Equiplab	1,240,870		1,240,870			"
Sub-Total	14,218,683		14,218,683			
Supply Of Services						
Sub-Total						
Grand Total	14,218,683		14,218,683			

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	145,500,000			145,500,000
Buildings And Structures	33,343,935	13,652,539		39,750,185
Motor Vehicles	12,600,000			12,600,000
Office Equipment, Furniture and Fittings	258,000	3,333,300		3,591,300
Textbooks	432,800			432,800
ICT Equipment	852,000	784,400		1,636,400
Tools And Apparatus	932,000			932,000
Other Machinery and Equipment	4,186,000	1,809,883		5,995,883
Heritage And Cultural Assets	80,000			80,000
Intangible Assets- Soft Ware	125,000			125,000
Total	198,309,735	19,580,122		210,643,568

(The school should ensure that a detailed fixed assets register is maintained).

REPUBLIC OF KENYA

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

Ref: OAG/EMB/AUD/12/73/2024/2025 (21)

22 June, 2026

Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842 - 00100
NAIROBI

Dear Mr. Njoroge,

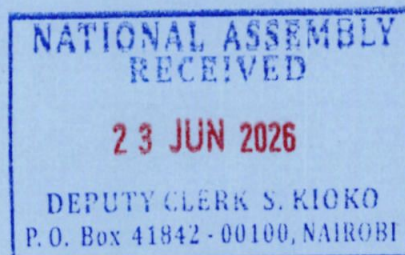
REPORT OF THE AUDITOR-GENERAL ON CHOGORIA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – THARAKA NITHI COUNTY

I transmit the report of the Auditor-General on the examination and audit of Chogoria Girls High School for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely,

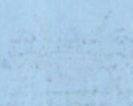
CPA Wilson Maiyo
For: AUDITOR-GENERAL

Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007 - 00100
NAIROBI



Mr. John L. Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P.O. Box 30040 - 00100
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