

REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2026	DAY. Thursday
TABLED BY:	Hon. Samuel Chepkonga (on behalf of leader of Majority)
CLERK-AT THE-TABLE:	homa

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

RINGA GIRLS' HIGH SCHOOL

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

HOMA BAY COUNTY



RINGA GIRLS HIGH SCHOOL
PUBLIC SECONDARY 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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I. Key School Information And Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Homa Bay County, Rachuonyo East Sub County

The school was registered in 02/2010 under registration number GP/A/7909/10 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 905 number of students as at 30th June 2022. It has 4 streams and 25 teachers of which 7 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	Rev. David O Chuchu	Chairman	27/05/2022
2	Jane M. Murigi	Secretary Principal	27/05/2022
3	Judith Mango	Member	27/05/2022
4	Ludphicker Atieno Seke	Member	27/05/2022
5	Michael Ouma Aywa	Member	27/05/2022
6	Ann Abuga Bonareri	Member	27/05/2022
7	Tom Onyango Obudho	Member	27/05/2022
8	Leah Muma	Member – Rep CEB	27/05/2022
9	Jacob Oguma Ocholla	Member Rep Teachers	27/05/2022
10	Rev. David Onyango Chuchu Rose Akinyi Omondi Elias Juma Ooko	3 Members Sponsor	27/05/2022
11	William Oindi	Member Community	27/05/2022
12	Jacqueline Onyango Omondi Ijenga Arthur Azenga	MemberSpecial Needs	27/05/2022
13	Phanice Wanjala	Rep Students	27/05/2022

Key School Information and Management (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of 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	Rev. David O Chuchu Jane M. Murigi Leah Muma Robinson O. Olak Ludphicker A. Seke Elias Juma Ooko	Chairman	4 out of 4 4 out of 4 3 out of 4 4 out of 4 3 out of 4 2 out of 4
2	Audit Committee	Judith Mango Elias Ooko Emilly Ochieng	Chairperson	1 out of 1 1 out of 1 1 out of 1
3	Finance, procurement and general purposes Committee	Tom Onyango Rose Omondi Arthur Injenga, HSC Emilly Ochieng	Chairman	1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	Leah Muma Jacob Oguma Jacqueline A. Onyango Tom Onyango	Chairperson	3 out of 3 3 out of 3 1 out of 3 1 out of 3
5	Development Committee	William Oindi Robinson Olak Ludphicker Seke Rev. David O Chuchu	Chairman	3 out of 3 3 out of 3 3 out of 3 3 out of 3

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6	Discipline and welfare Committee	William Oindi Ludiphicker Seke Robinson Olak	Chairman	4 out of 4 4 out of 4 1 out of 4
7	Adhoc Committee (if any during the year)	Michae Ouma Aywa Ijenga Arthur Jacob Oguma	Chairman	1 out of 1 1 out of 1 1 out of 1

(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	TSC Number
1	Principal	Mrs. Jane M. Murigi	254986
2	Deputy Principal	Mrs. Lilian A. Majiwa	304320
3	School Bursar	Mrs. Emily A. Ochieng	13601877

(e) Schools contacts

Post Office Box: 102 40223 KADONGO
 Telephone: 0721246695
 E mail: ringagirlshighschool2024@gmail.com
 Facebook: Ringa Girls High School

(f) School Bankers

The school operates 6 bank accounts in the following banks:

1. Name of Bank: Kenya Commercial Bank
 Branch: Oyugis
 Account Number: 1102115975
2. Name of Bank: Kenya Commercial Bank
 Branch: Oyugis
 Account Number: 1233541617
3. Name of Bank: Kenya Commercial Bank
 Branch: Oyugis
 Account Number: 1102093963
4. Name of Bank: Kenya Commercial Bank
 Branch: Oyugis
 Account Number: 1130821293
5. Name of Bank: Kenya Commercial Bank
 Branch: Oyugis
 Account Number: 1212190599

6. Name of Bank: Equity
Branch: Oyugis
Account Number: 0980260438756
7. MPESA Pay Bill No. 4078497 attached to Equity bank account

8. Independent Auditors

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

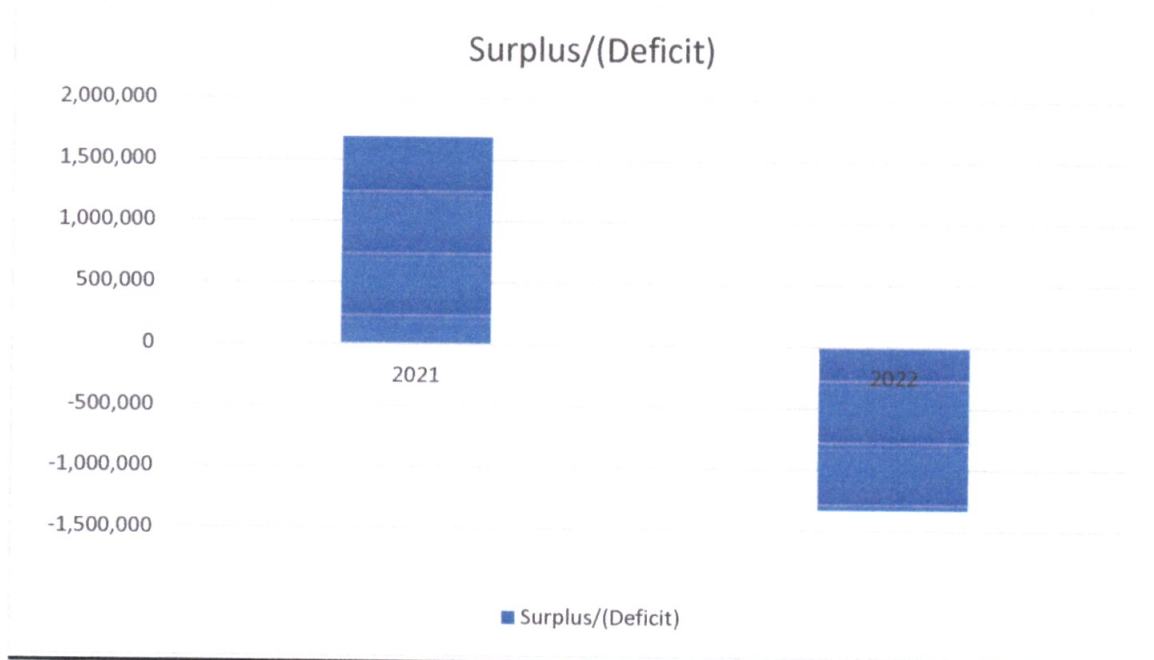
II. Summary Report Of Performance Of The School

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

a) Financial performance:

Analysis of Surplus/(Deficit)

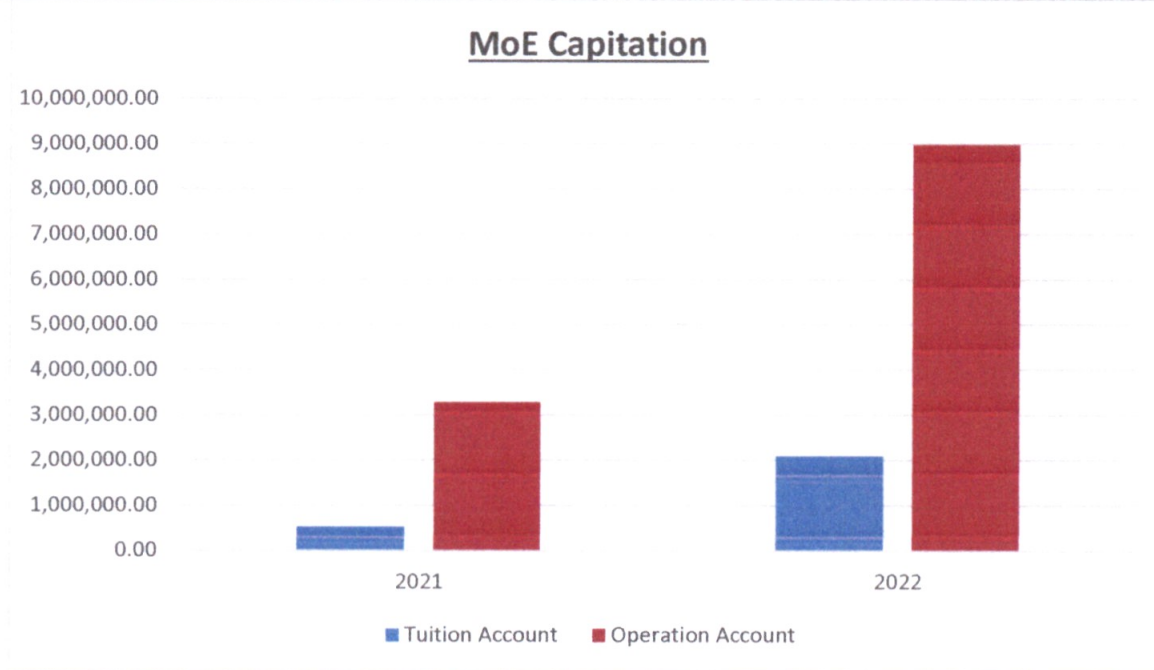
Year	June 2022 Kshs	June 2021 Kshs
Surplus/(Deficit)	(1,330,503)	1,685,521



Analysis of MoE Capitation

Year	June 2022 Kshs	June 2021 Kshs
Tuition Account	2,093,594	527,327.75
Operation Account	8,980,357	3,281,350.05

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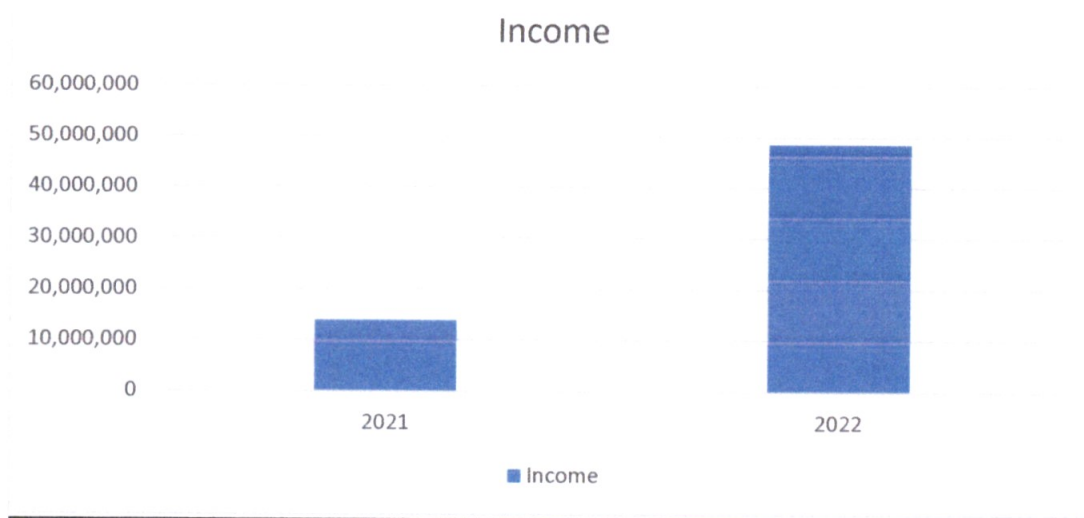


Analysis of ration of capitation grant

Year	June 2022 Kshs	June 2021 Kshs
Tuition Account	1:2313	1: 882
Operation Account	1:9923	1:5487

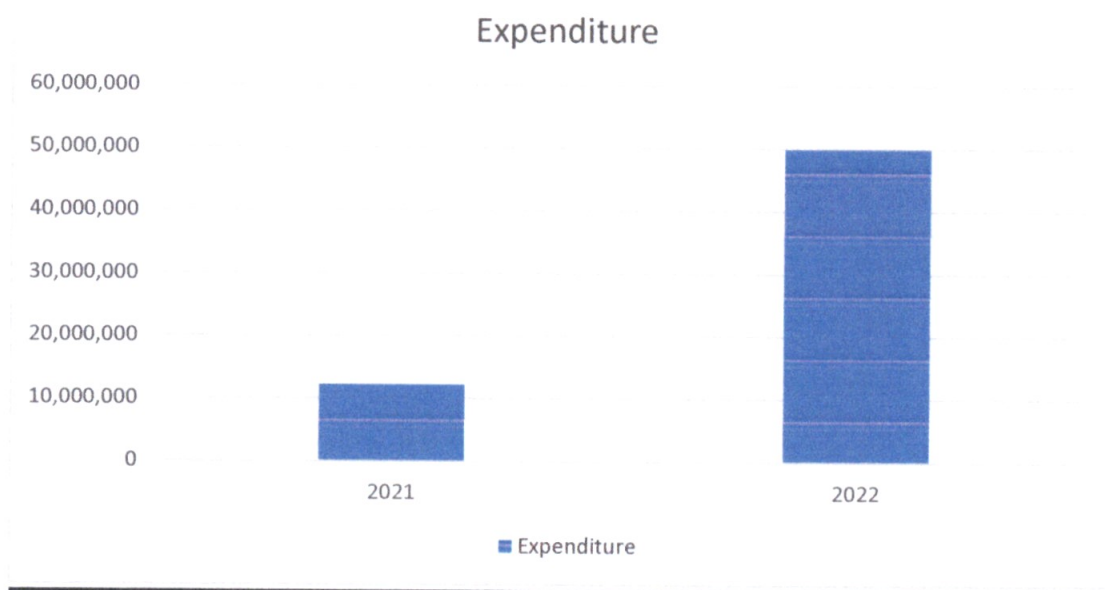
Analysis of Income

Year	June 2022 Ksh	June 2021 Ksh
Income	48,591,999	13,906,926



Analysis of Expenditure

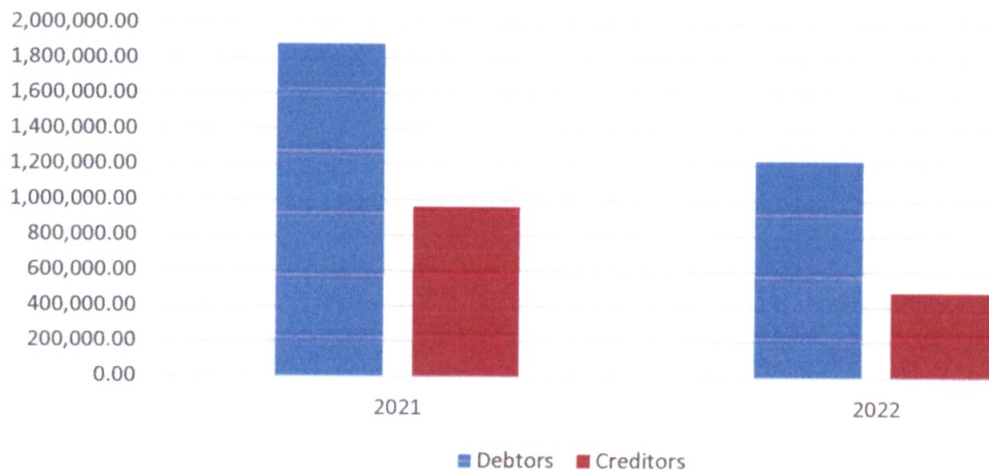
Year	June 2022 Ksh	June 2021 Ksh
Expenditure	49,922,502	12,221,405



Debtors and Creditors Analysis

Year	June 2022 Ksh	June 2021 Ksh
Debtors	1,226,658	1,882,222
Creditors	482,246	958,934

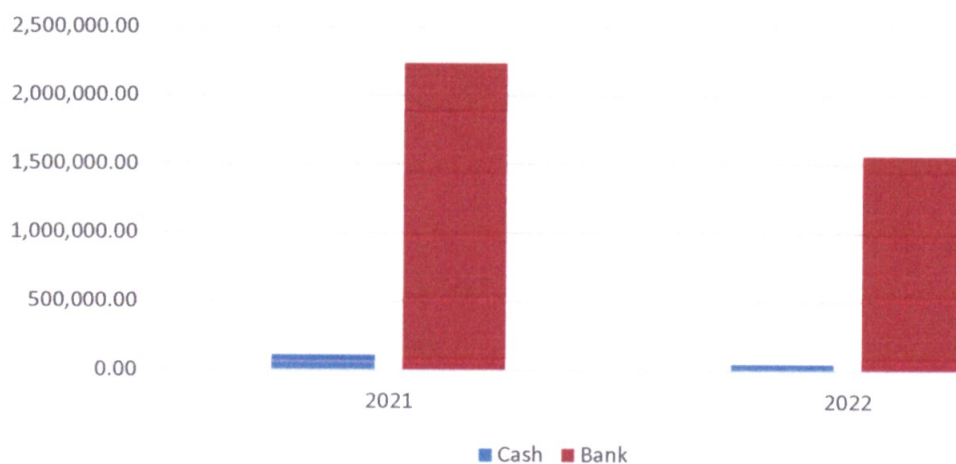
Debtors & Creditors



Cash and Bank Balance Analysis

Year	June 2022 Ksh	June 2021 Ksh
Cash	49,893	111,568
Bank	1,564,726	2,239,309

Cash & Bank Balance



b) Teacher Student ratio:

Teacher to Student Ratio	1:36
Total number of teachers	25
Total number of teachers transferred during the year	0
Total number of teachers retired during the year	0
Total number of teachers employed by TSC during the year	2
Total number of teachers employed by BoM during the year	8

Teacher Subject Allocation

Subject	TSC Employed	BoM Employed	Total
English	64	24	84
Maths	52	24	76
Kiswahili	72		72
Biology	42	16	68
Chemistry	42	16	68
Physics	29	5	34
CRE	42	10	52
History	52		52
Geography	39	6	45
H/S	14		14
Business Studies	45	6	51
Agriculture	31	6	37

c) Mean score in the 2022 KCSE:

Year	2022	2021
KCSE Mean Grade	4.8538	4.7636
No. of Students Transitioned	73	63

d) Number of Candidates in the 2022 KCSE:

Year	2022	2021
KCSE Students	130	110

e) Capacity of the school:

Total number of students	905
Total number of dormitories	3
Dining Hall	N/A
Laboratories	1
Number of Latrines	24
Total number of classrooms	10
Library	N/A

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Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

Project	Source of Funding	Status	Initial Cost	Amount Spent	Expected Completion
Dormitory Lower Wing	HARAMBEE, RMI and BES	Complete	8,500,000	8,500,000	2022
Twin Laboratory	MIF	On going	5,000,000	2,200,000	2024
Storeyed Classrooms (4)	MIF	Completion 100%	12,000,000	12,500,000	2022


 School Principal **M. A. NDINYA**



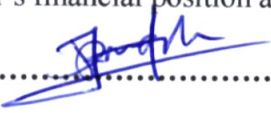
III. Statement Of School Management Responsibility

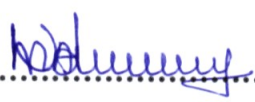
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

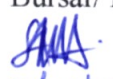
The Board of Management of *Ringa Girls High School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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, 2022, and of the school's financial position as at that date.

.....

Name: Rev. David Onyango Chuchu
Designation: Chairman, School Board of Management
Sign:
Date: 11/04/25

.....

Name: Millicent A. Ndinya
Designation: School Principal & Secretary to Board of Management
Sign:
Date: 11/04/2025



.....
Name: Emilly Akoth Ochieng
Designation: Bursar/ Finance Officer
Sign: 
Date: 11/4/25

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON RINGA GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - HOMA BAY 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.

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the 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

Adverse Opinion

I have audited the accompanying financial statements of Ringa Girls' High School - Homa Bay County set out on pages 1 to 17, which comprise of the statement of financial assets

and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of Ringa Girls' High School – Homa Bay County 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 do not comply with the Basic Education Act 2013 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following anomalies:

- i. The statement of receipts and payments reflects school fund income parents' contributions of Kshs.37,445,548, while the statement of cash flows reflects an amount of Kshs.38,568,453, resulting to unexplained variance of Kshs.1,122,905.
- ii. The statement of receipts and payments reflects capitation grants for operation of Kshs.8,980,357, while the statement of cash flows reflects an amount of Kshs.8,995,262, resulting to unexplained variance of Kshs.14,905.
- iii. The statement of receipts and payments reflects boarding and school fund payments of Kshs.37,256,352, while the statement of cash flows reflects an amount of Kshs.37,771,207, resulting to unexplained variance of Kshs.514,855.
- iv. The statement of receipts and payments reflects boarding and school fund payments comparative balance of Kshs.9,327,668. However, the corresponding Note 7 reflects an amount of Kshs.8,827,672, resulting to unexplained variance of Kshs.499,996.
- v. Note 3 on Parents contribution/fees school fund account reflects comparative balance of Kshs.10,098,248. However, re-computation of the column gives an amount of Kshs.18,961,472, resulting to unexplained variance of Kshs.8,863,224.
- vi. Note 2 on Capitation grant for operations reflects an amount of Kshs.8,980,357 for the year under review. However, re-computed total amounts to Kshs.39,553,357, resulting to unexplained variance of Kshs.30,573,000.

- vii. The statement of financial assets and financial liabilities reflects comparative cash balances of Kshs.111,568. However, the corresponding Note 9 reflects an amount of Kshs.90,568, resulting to unexplained variance of Kshs.21,000.
- viii. The statement of financial assets and financial liabilities reflects comparative account receivable balance of Kshs.1,917,730. However, the corresponding Note 11 reflects an amount of Kshs.1,938,730, resulting to unexplained variance of Kshs.21,000.
- ix. The statement of budgeted versus actual amount reflects total actual income received of Kshs.4,519,499. However, re-computation of the column gives an amount of Kshs.45,194,999. The variance of Kshs.40,675,500 was not explained.
- x. The statement of budgeted versus actual amounts further reflects total expenditure utilization difference of negative Kshs.12,801,142. However, recalculation of the balance gives an amount of negative Kshs.16,212,418, resulting to unexplained variance of Kshs.3,411,276.
- xi. The statement of receipts and payments reflects total actual receipts of Kshs.48,591,999. However, the statement of budgeted versus actual amount reflects Kshs.4,519,499, resulting to unexplained variance of Kshs.44,072,500.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Receipts

2.1. Unsupported Capitation Grants for Tuition

The statement of receipts and payments and as disclosed in Note 1 to the financial statements reflects capitation grants for tuition amount of Kshs.2,093,594. However, the acknowledgement receipts and bank statements for the twelve-month period ending 30 June, 2022 were not provided to confirm the receipt of the funds. In addition, National Education Management Information System (NEMIS) records indicate that the school received a total of Kshs.1,932,689, resulting to unexplained variance of Kshs.160,905.

In the circumstances, the accuracy and completeness of the capitation grants for tuition amount of Kshs.2,093,594 could not be confirmed.

2.2. Unsupported Capitation Grants for Operations

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects capitation grants for operations amount of Kshs.8,980,357. However, the acknowledgement receipts and bank statements for the twelve-month period ending 30 June, 2022 were not provided to confirm the receipt of the funds. In addition, National Education Management Information System (NEMIS) records indicate that the school received a total of Kshs.8,405,769, resulting to unexplained variance of Kshs.574,588.

In addition, NEMIS records indicate the school received infrastructure grants amounting to Kshs.3,193,000 in the operation account. However, Note 2 to the financial statements reflects an amount of Kshs.33,970,000 in respect of infrastructure grants. The variance of Kshs.30,777,000 was not explained.

In the circumstances, the accuracy and completeness of the capitation grants for operations amount of Kshs.8,980,356.60 could not be confirmed.

2.3. Unsupported School Fund Income Parents' Contributions

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income parents' contributions amount of Kshs.37,445,548. However, no schedules disclosing the student names, amounts and time when the fees were paid were produced for audit review.

In the circumstances, the accuracy and completeness of the School fund income parents' contributions of Kshs. 37,445,548 could not be confirmed.

3. Variance between the Financial Statements and Ledger

The statement of receipts and payments reflects payment for operations amount of Kshs.10,532,432 which, as disclosed in Note 6 to the financial statements, includes Kshs.923,910 in respect of repairs, maintenance and improvement. However, the ledger reflects an amount of Kshs.567,910, resulting to unexplained variance of Kshs.356,000.

The statement of receipts and payments reflects boarding and school fund payments of Kshs.37,256,352 which, as disclosed in Note 7 to the financial statements, includes Kshs.987,040 in respect of repairs, maintenance and improvement. However, the ledger reflects an amount of Kshs.2,283,040, resulting to unexplained variance of Kshs.1,296,000.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

4. Unsupported Payments for Operations

The statement of receipts and payments, and as disclosed in Note 6 to the financial statements, reflects payment for operations amount of Kshs.10,532,432 which includes an amount of Kshs.4,322,747 in respect of infrastructure grant storey classroom. However, the payment vouchers and related supporting documents were not provided for audit review.

In the circumstances, the accuracy, completeness and propriety of the payment for operations amount of Kshs.10,532,432 could not be confirmed.

5. Unsupported Cash and Bank Balances

5.1. Unsupported Cash Balances

The statement of financial assets and financial liabilities reflects cash balances of Kshs.49,893 as disclosed in Note 9 to the financial statements. However, the balance was not supported with a petty cash count or board of survey certificate.

In the circumstances, the accuracy and completeness of the cash balance of Kshs. 49,893 could not be confirmed.

5.2. Unsupported Bank Balances

The statement of financial assets and financial liabilities reflects bank balances of Kshs.1,564,726 as disclosed in Note 8 to the financial statements. Included in the balance is an amount of Kshs.48,911 in respect of a savings account that was not supported with a cash book and bank certificate. In addition, the monthly bank reconciliation statements for the five (5) bank accounts were not provided for audit review.

Furthermore, the monthly closing balances were written in pencil as opposed to indelible ink giving rise to the risk of manipulation.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.1,564,726 could not be confirmed.

6. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.482,246 as disclosed in Note 12 to the financial statements, which includes prepaid fees of Kshs.410,887. However, the list of students who had prepaid fees was provided for audit review.

In the circumstances, the accuracy, classification, and completeness of the account payables balance could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Ringa Girls' High School – Homa Bay County 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final expenditure budget of Kshs.33,710,084 and actual expenditure on comparable basis of Kshs.49,922,502, resulting in over expenditure of Kshs.16,212,418 or 48%.

In the circumstances, the authorization of the over expenditure could not be confirmed.

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 effect of the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other matter

Other Information

The Management is responsible for the Other Information set out on page ii to xiv 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 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 and based on the audit procedures performed because of the significance of the matters discussed in the Basis for Adverse Opinion, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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, because of the significance of the matters discussed in the Basis for Adverse Opinion, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

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V. Statement of Receipts and Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,093,594	527,328
Capitation grants for operations	2	8,980,357	3,281,350
School fund income parents' contributions	3	37,445,548	10,098,248
School fund income other receipts	4	72,500	-
Proceeds from borrowings		-	-
Total Receipts		48,591,999	13,906,926
Payments			
Payments for tuition	5	2,133,718	364,373
Payments for operations	6	10,532,432	2,529,364
Boarding and school fund payments	7	37,256,352	9,327,668
Total Payments		49,922,502	12,221,405
Surplus/Deficit		(1,330,503)	1,685,521

The school financial statements were approved on 11/04/2025 and signed by:



Name: REV. DAVID O. CHUCHU

Chair BOM

Date: 11/04/25



Name: MILLICENT NDINYAN

School Principal/ Secretary to BOM

Date: 11/04/2025



Name: EMILY A. OCHENG

Bursar/ Finance Officer

Date: 11/4/25



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VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021- 2022	2020 -2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,564,726	2,231,599
Cash balances	9	49,893	111,568
Short term investment	10		
Total cash and cash equivalent		<u>1,614,619</u>	<u>2,343,167</u>
Account's receivables	11	1,283,166	1,917,730
Total financial assets		2,897,785	4,260,897
Financial liabilities			
Accounts payables	12	482,246	514,855
Net financial assets		2,415,539	3,746,042
Represented by			
Accumulated fund b/fwd	13	3,746,042	2,060,521
Surplus/deficit for the year		(1,330,503)	1,685,521
Net financial position		2,415,539	3,746,042

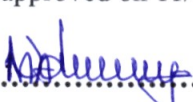
The school's financial statements were approved on 11/04/2025 and signed by:



Name: **REV. DAVID O. OTHUTU**

Chair BOM

Date: **11/04/25**



Name: **MILLCENT NDINYA**
School Principal/ Secretary to

BOM

Date: **11/04/2025**



Name: **EMILY A. OCHIEWI**

Bursar/ Finance Officer

Date: **11/4/25**



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VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,093,594	527,328
Capitation grants for operations	2	8,995,262	3,281,350
School fund income parents contributions/ fees	3	38,568,453	9,853,339
School fund income other receipts	4	72,500	
Total receipts		49,729,809	13,662,017
Payments			
Payments for tuition	5	2,133,718	364,373
Payments for operations	6	6,209,685	1,155,534
Boarding and school fund payments	7	37,771,207	9,383,903
Total payments		46,114,610	10,903,810
Net cash flow from operating activities		3,615,199	2,758,207
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		(4,343,747)	(1,373,830)
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		(4,343,747)	(1,373,830)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		(728,548)	1,384,377
Cash and cash equivalent at beginning of the year		2,343,167	958,790
Cash and cash equivalent at end of the year		1,614,619	2,343,167

(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).

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VIII. 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	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	2,239,919		2,239,919	2,093,594	146,325	93.5%
Chalks						
Exams And Assessment						
Teachers Guides						
	2,239,919		2,239,919	2,093,594	146,325	93.5%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,133,466		2,133,466	2,179,881	(46,415)	102.2%
Repairs And Maintenance	479,000		479,000	544,079	(65,079)	113.6%
Local Transport / Travelling	862,200		862,200	1,088,159	(225,959)	126.2%
Electricity And Water	718,500		718,500	1,088,159	(369,659)	151.4%
Medical			0	139,000	(139,000)	
Administration Costs	426,789		426,789	544,079	(117,290)	127.5%
Activity						
Gratuity						
Smasse						
	4,619,955		4,619,955	5,583,356.60	(963,401.60)	120.9%
(3) Fees Charged on Parents						
Personnel Emoluments	1,853,800		1,853,800	3,776,600	(1,922,800)	203.9%

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Repairs And Maintenance	1,435,200		1,435,200	2,652,765	(1,217,565)	184.8
Local Transport / Travelling	388,700		388,700	868,692	(479,992)	223.5%
Electricity And Water	2,930,200		2,930,200	5,706,415	(2,776,215)	194.7%
Medical						
Administration Costs	1,106,300		1,106,300	1,909,783	(803,483)	172.6%
Activity	89,700		89,700	199,546	(109,846)	222.5%
Smasse						
Fee On Boarding Equipment and Stores	16,651,310		16,651,310	22,331,747	(5,680,437)	134.1%
	24,455,210		24,455,210	37,445,548	(963,401)	120.9%
Other Income						
Rent Income						
Income From Farming Activities						
Constituency Development Fund				72,500		
Income From Posho Mill						
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						
Total Income	31,315,084		31,315,084	4,519,499	(25,980,676)	119.7%
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	2,239,918.96		2,239,918.96	2,131,915	108,003	95.2%

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges				1,803	(1,803)	
	2,239,919		2,239,919	2,133,718	106,201	95.3%
(2) Expenditure For Operations						
Personnel Emoluments	2,133,466		2,133,466	2,139,100	(5,634)	100.3%
Repairs, Maintenance & Improvements	479,000		479,000	923,910	(444,910)	192.9%
Local Transport / Travelling	862,200		862,200	255,900	606,300	29.7%
Electricity, Water and Conservancy	718,500		718,500	1,071,770	(353,270)	149.2%
Medical						
Administration Costs	426,789		426,789	1,068,505	(641,716)	250.4%
Activity Expenses				750,500	(750,500)	
Infrastructure grant Storey Classroom	2,395,000		2,395,000	4,322,747	(1,927,747)	180.5%
Gratuity						
Smasse						
(3) Expenditure For School Fund						
Personnel Emoluments	1,853,800		1,853,800	2,221,650	(367,850)	119.8%
Repairs, Maintenance and Improvements	1,435,200		1,435,200	987,040	448,160	68.8%
Local Transport / Travelling	388,700		388,700	866,651	(477,951)	223.0%
Electricity, Water and Conservancy	2,930,200		2,930,200	4,774,558	(1,844,358)	162.9%
Medical Expenses						
Administration Costs	1,106,300		1,106,300	1,983,156	(876,856)	179.3%
Activity	89,700		89,700	75,150	14,550	83.8%
Gratuity						

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Lunch Programme	16,651,310		16,651,310	26,348,147	(9,696,837)	158.2%
Boarding Equipment and Stores						
Expenditure For Income Generating Activity						
Insurance Costs						
Other Expenses On Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	33,710,084		33,710,084	49,922,502	(12,801,142)	152.3%

- i. The 102.2% overutilization on Personal Emoluments was due to increased student population as per NEMIS.
 - ii. The 113.6% overutilization on Repair and Maintenance was due to increased student population as per NEMIS.
 - iii. The 126.2% overutilization on Local Transport and Travel was due to increased student population as per NEMIS.
 - iv. The 151.4% overutilization on Electricity and Water was due to increased student population as per NEMIS.
 - v. The 127.5% overutilization on Administration Cost was due to increased student population as per NEMIS.
 - vi. The 203.9% overutilization on Personal Emoluments was a result of increased student population
 - vii. The 184.8% overutilization on Repairs and Maintenance was a result of increased student population
 - viii. The 194.7% overutilization on Electricity and Water was a result of increased student population
 - ix. The 172.6% overutilization on Administration Cost was a result of increased student population
 - x. The 222.5% overutilization on Activity was a result of increased student population
 - xi. The 134.1% overutilization on Boarding Equipment and Stores was a result of increased student population
- The 223.5% overutilization on Local Transport and Travelling was a result of increased student population

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*.

3. In kind contributions

In kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations 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.

Significant Accounting Policies (Continued)

- 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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non current assets**
Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,093,594	527,328
Chalks		
Exams And Assessment		
Teachers Guides		
Total	2,093,594	527,328

2 Capitation Grant for Operations

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Personnel Emoluments	2,179,881	672,113
Repairs And Maintenance	544,079	168,053
Local Transport / Travelling	1,088,159	336,066
Electricity And Water	1,088,159	336,066
Medical	139,000	
Administration Costs	544,079	168,053
Infrastructure Grants	33,970,000	1,601,000
Total	8,980,357	3,281,350

3 Parents Contribution/Fees School Fund Account

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Personnel emoluments	3,776,600	310,300
Repairs and maintenance	2,652,765	385,650
Local transport / travelling	868,692	17,550
Electricity and water	5,706,415	644,650
Boarding Equipment &Stores	22,331,747	17,237,736
Administration costs	1,909,783	361,536

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Description	2021 -2022	2020- 2021
	Kshs	Kshs
Activity	199,546	4,050
Total	37,445,548	10,098,248

4 Other Receipts – School Fund Account

Description	2021 -2022	2020 -2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores		
Rent Income		
Income From Farming Activities		
Constituency Development Fund	72,500	
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	72,500	

5 Payments For Tuition

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,131,915	363,635
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges	1,803	738
Total	2,133,718	364,373

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021- 2022	2020 -2021
	Kshs	Kshs
Personnel Emoluments	2,139,100	633,200
Service Gratuity		
Administration Cost	1,068,505	155,724
Repairs And Maintenance & Improvements	923,910	126,500
Local Transport / Travelling	255,900	112,100
Electricity And Water	1,071,770	106,340
Medical		
Activity Expenses	750,500	
Smasse		
Insurance Cost		
Bank Charges		
Infrastructure grant storey classroom	4,322,747	1,395,500
Acquisition Of Assets		
Total	10,532,432	2,529,364

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Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021 -2022	2020 -2021
	Kshs	Kshs
Personnel Emoluments	2,221,650	300,550
Service Gratuity		
Activity	75,150	
Repairs And Maintenance & Improvements	987,040	611,625
Local Transport / Travelling	866,651	261,100
Electricity And Water	4,774,558	1,504,725
Medical Expenses		
Administration Costs	1,983,156	612,686
Lunch Programme	26,348,147	5,536,982
Bank Charges		
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Total	37,256,352	8,827,672

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020 -2021
		Kshs	Kshs
Tuition Account		142,117	182,241
Operations Account		347,242	750,820
School Fund Account/Boarding		831,310	1,016,375
Savings Account		48,911	251,851
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account		195,066	30,313
Total		1,564,726	2,231,599

Notes To The Financial Statements (Continued)

9 Cash In Hand

Description	2021- 2022	2020 -2021
	Kshs	Kshs
Tuition Account		
Operation Account	13,959	16,305
School Fund account	35,934	74,263
Total	49,893	90,568

10 Short Term Investments

Description	2021- 2022	2020 -2021
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit		
Equity Stock		
Other Investments		
Total		

11 Accounts Receivable

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Fees Arrears	1,226,658	1,882,222
Other Non Fees Receivables		
Salary Advances		
Support stass advances	56,508	56,508
Imprest		
Total	1,283,166	1,938,730

Description	2021- 2022	2020- 2021
	Kshs	Kshs
Fees Arrears For Current Year	338,544	
Fees Arrears For The Previous Year		905,549
Fees Arrears For Prior Periods (Over Two Years)	888,114	976,673
Total	1,226,658	1,882,222

Notes To The Financial Statements (Continued)

12 Accounts Payable

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)		
Prepaid Fees	410,887	514,855
Recoveries NHIF	13,650	
Recoveries NSSF	42,804	
Retention Monies	14,905	
Total	482,246	514,855

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Trade Creditors for Current Year		
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total		

13 Fund Balance Brought Forward

Description	2021 -2022	2020- 2021
	Kshs	Kshs
Bank Balances	2,231,599	934,196
Cash Balances	111,568	3,594
Short Term Investments		
Receivables	1,917,730	1,398,440
Payables	-514,855	(275,709)
Total	3,746,042	2,060,521

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non financial assets and liabilities.

14 Non current Liabilities Summary

Description	2021 -2022	2020 -2021
	Kshs	Kshs
Bank Loan(S)		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Total		

15 Biological assets

Description	Numbers	2021- 2022	2020 -2021
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Total			

16 Borrowings

Description	2021 -2022	2020- 2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

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Other important disclosure notes

17 Stock/ Inventory

Description	2021 -2022	2020 -2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

18 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)

Sign and Date
Principal

M. A. NDINYA



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Annex 1 Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	C	d=a c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub Total						
Supply Of Goods						
4.						
5.						
6.						
Sub Total						
Supply Of Services						
7.						
8.						
9.						
Sub Total						
Grand Total						

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For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	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		Ringa Girls	4,000,000			4,000,000
Land 2		Ringa Girls				
Buildings And Structures		Ringa Girls	70,000,000			70,000,000
Motor Vehicles		Ringa Girls	NIL			
Office Equipment, Furniture And Fittings		Ringa Girls	12,000,000			12,000,000
ICT Equipment, And Other ICT Assets		Ringa Girls	1,000,000			1,000,000
Tools And Apparatus		Ringa Girls	20,000,000			20,000,000
Textbooks		Ringa Girls	20,000,000	5,000,000		25,000,000
Other Machinery And Equipment		Ringa Girls	18,000,000			18,000,000
Heritage And Cultural Assets		Ringa Girls				
Intangible Assets Soft Ware		Ringa Girls		5,000,000		5,000,000
Total			145,000,000	10,000,000		155,000,000