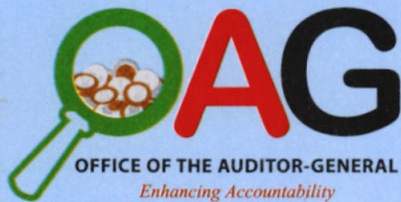
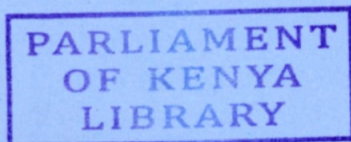


REPUBLIC OF KENYA



REPORT

OF



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur.
TABLED BY:	Hon. Owen Baya, MP Dep. leader Majority Party
CLERK AT THE TABLE:	M. Chumo

THE AUDITOR-GENERAL

ON

RUIRI GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

MERU COUNTY



RUIRI GIRLS SECONDARY 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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I. 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.

2. Key School Information and Management**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Meru County, Buuri East Sub-County.

The school was registered in September/2022 under registration number 12S30000958 and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 332 number of students as at 30th June 2025. It has 3 streams and 26 teachers of which nil 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	Gerald K. Atheru	Chairman - Sponsor	5/02/2022
2	Bundi Dorothy	Secretary - Principal	5/02/2022
3	Benjamin Maingi	Member – Parent Representative	5/02/2022
4	Samuel Mururu	Member - Local Community	5/02/2022
5	Ruth Kagwiria	Member - Parent Representative	5/02/2022
6	Boniface Mwenda	Member - Parent Representative	5/02/2022
7	Agnes Karimi	Member – Special Interests	5/02/2022
8	Edward Chabari	Member – CEB Representative	5/02/2022
9	Maurice Murithi	Member - Teachers Representative	5/02/2022
10	Ann Mberia	Members - Sponsor	5/02/2022
11	Fr Paul Makembo	Member - sponsor	5/02/2022
12	Wilfred Kimotho	Member - Parent Representative	5/02/2022
13	Catherine K. Kimathi	Member - Community	5/02/2022
14	Stanley Gitonga	Member - Special Needs	5/02/2022
15	Ciddy Mukiri	Students Representative	5/02/2024

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Gerald Atheru 2. Catherine Kimathi 3. Fr. Paul Makembo 4. Edward Chabari 5. Boniface Mwenda 6. Bundi Dorothy	Chairman Vice chair Member Member Member Secretary/Principal	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Finance, procurement and general purposes Committee		\	
3	Development Committee	1. Gerald Atheru 2. Catherine Maore 3. Benjamine Maingi 4. Boniface Mwenda 5. Bundi Dorothy 6. Jackson Guyo 7. Lucy Mwititi	Chairman Vice chair Member Member Member Scd education Secretary	0 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 0 out of 1
4	Discipline and welfare Committee	1. Chabari Bururia 2. Bundi Dorothy 3. Boniface Mwenda 4. Stanley Gitonga 5. Ruth Kagwiria	Chairman Secretary Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

		6. Fr. Paul Makembo 7. Maurice Murithi	Member Member	0 out of 1 1 out of 1
5	Adhoc Committee (if any during the year)			

NB ; There was no finance , procurement and general purpose, or any Adhoc
Committee meeting held within the year under review

(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	Bundi Dorothy	TSC No. 348245
2	Deputy Principal	Lucy Mwiti	TSC No. 437186
3	School Bursar	Doreen Gikundi	ID No. 24569590

(e) Schools contacts

Post Office Box: 1140-60200
Telephone: 0701 034 438
E-mail: ruirigirls1990@gmail.com

(f) School Bankers

The school had 3 Bankers as following Banks.

1. Co-operative Bank
Makutano Branch
P.O Box 70-60200
Meru
2. National Bank of Kenya
Meru Branch
P.O Box 1174-60200
Meru
3. Equity bank
Meru Branch
P.O Box 400-60200
Meru

(g) Independent Auditors

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

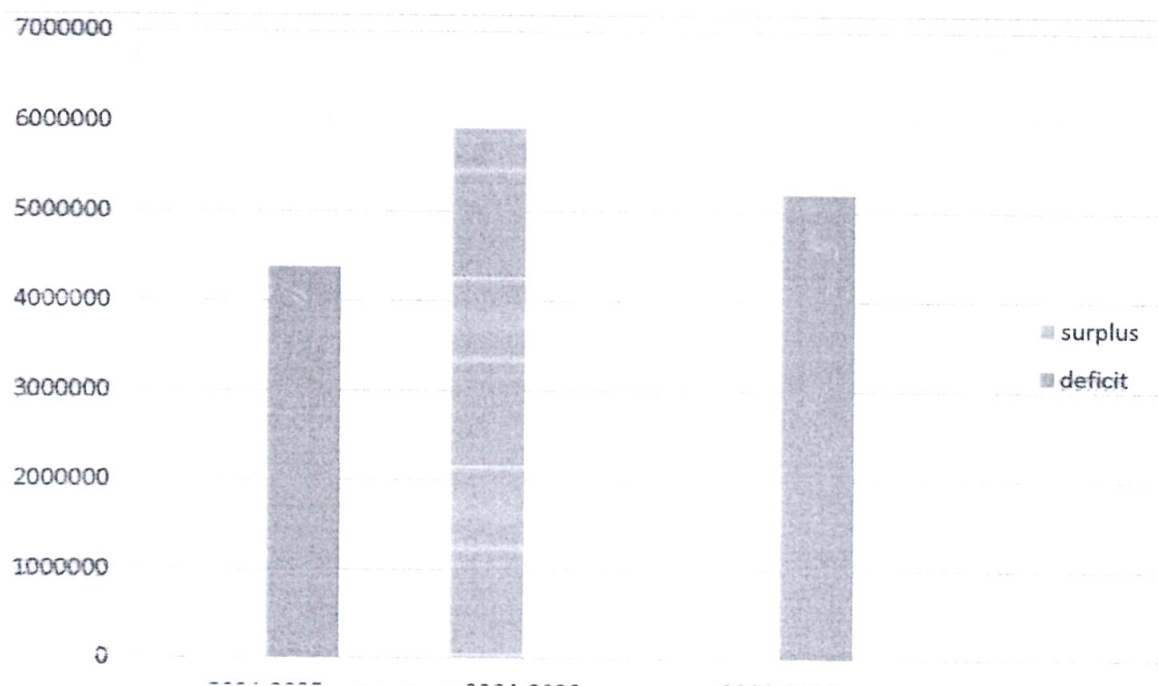
3. Summary Report of Performance of the School

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

a) Financial performance:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

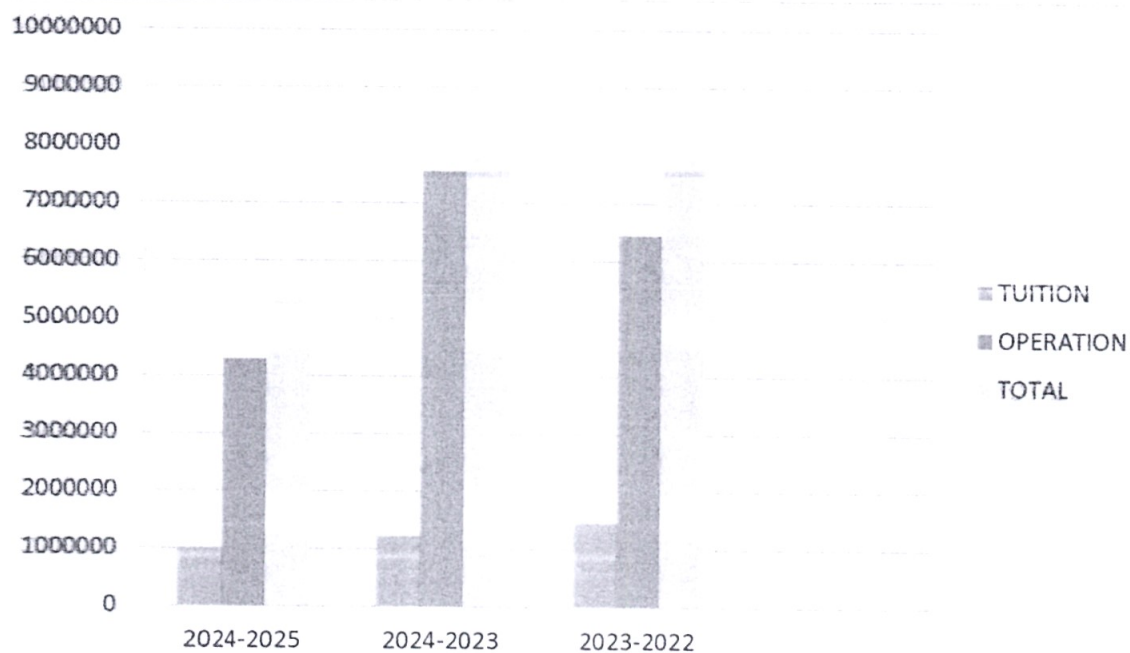
YEAR	2024-2025	2024-2023	2022-2023
Surplus		5,926,190	
Deficit	4,377,895		5,198,587



RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Capitation grants from the Ministry of Education for the last three years.

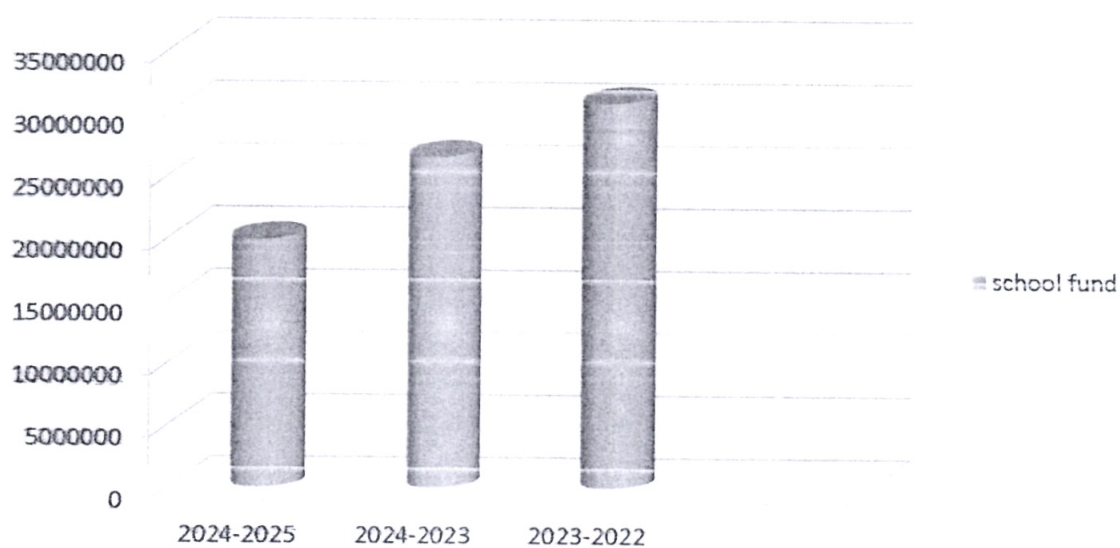
YEAR	2024-2025	2024-2023	2022-2023
<i>Tuition Account</i>	1,016,029	1,228,178	1,468,886
<i>Operation Account</i>	4,295,821	7,562,388	6,453,504
<i>Total</i>	5,311,850	8,790,566	7,922,390



RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

A three-year overview of growth of other income(s) earned by the school.

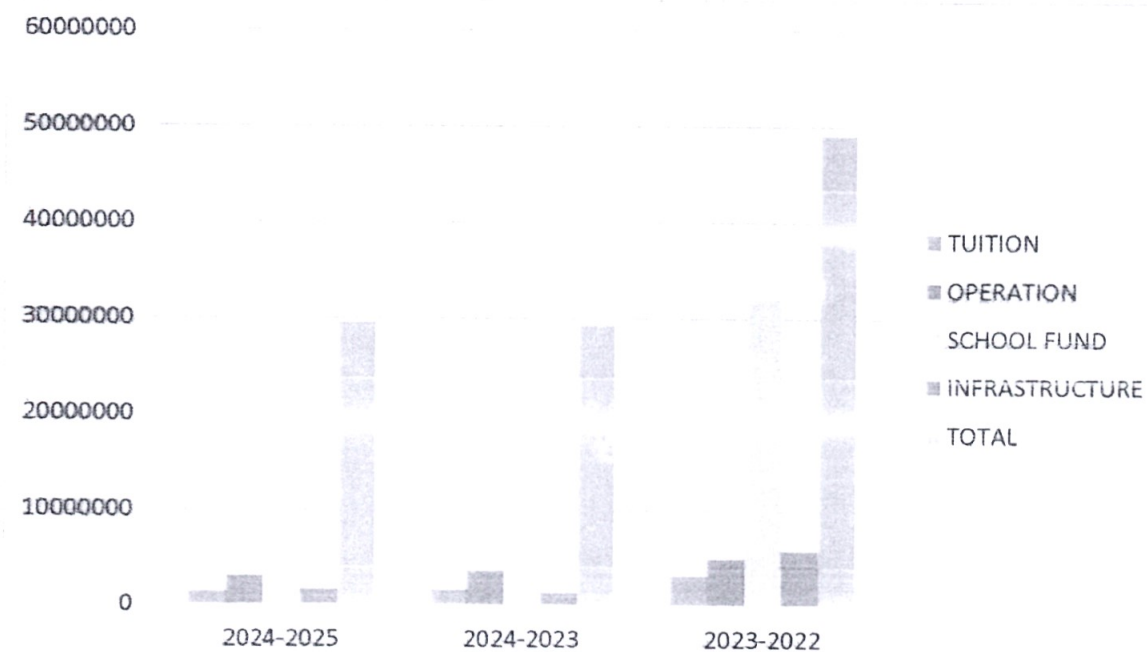
YEAR	2024-2025	2024-2023	2023-2022
School fund	19,912,196	26,491,022	30,837,535

school fund

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

A three-year overview of growth in expenditure of the school.

YEAR	2024-2025	2024-2023	2023-2022
<i>Tuition Account</i>	1,452,843	1,633,613	3,203,533
<i>Operation Account</i>	3,094,491	3,647,529	4,976,721
<i>School Fund Account</i>	23,405,687	22,431,948	32,119,977
<i>Infrastructure Account</i>	1,648,920	1,302,170	5,818,838
<i>Totals</i>	29,601,941	29,355,398	46,119,169

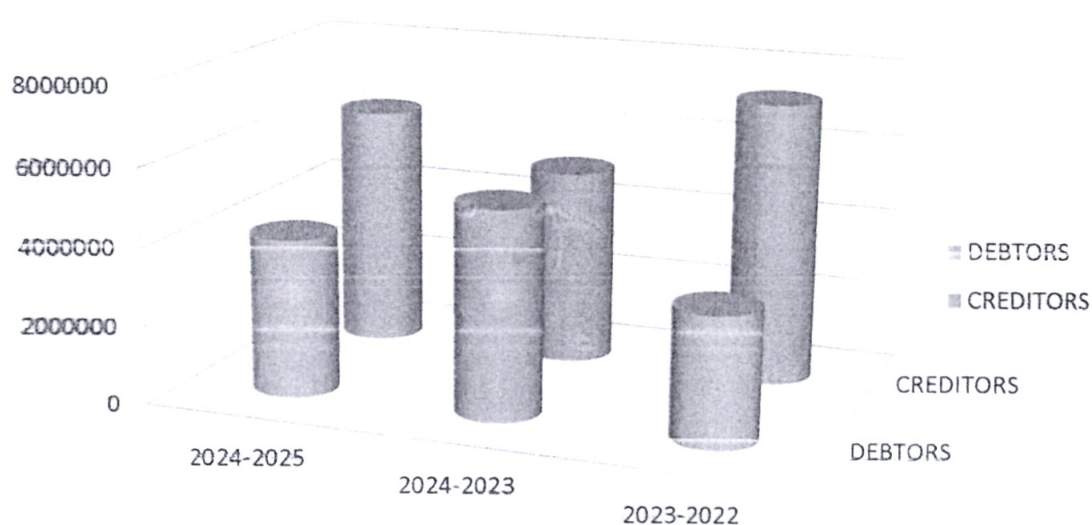


RUIRI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Movement of debtors and creditors of the school over the last three years.

YEAR	2024-2025	2024-2023	2023-2022
DEBTORS	4,063,083	5,332,219	3,313,609
CREDITORS	6,236,886	5,055,748	7,263,051



h) Teacher Student ratio: 1:13Number of students = 332

Number of teachers = 26

Number of teachers recruited within the year nil

Number of teachers posted within the year nil

Number of teachers transferred during the year nil

Number of teachers retired during the period nil

Number of teachers employed by TSC 26

Number of teacher by the B.O.M NIL

Number of Teachers per Subject

Subject	ENG	KIS W	MATH	BIO	CHEM	PHY	AGRI	B/ST	HIST	CRE	GEO	H/S
No. of TSC Teacher	4	4	6	4	3	3	3	2	5	4	5	1
No. BOM Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Shortfall	-	-	-	-	-	-	-	1	-	-	-	1

c) The mean score in the 2024 KCSE:

YEAR	KCSE Mean Score	No. of students that have transitioned to Institutions of Higher learning.	Transitioning percentage rate	Comments
2024	6.22	43	37.07%	Improvement
2023	5.12	28	18.79%	Improvement
2022	4.55	10	5.98%	Decline

d) Number of Candidates in the 2024 KCSE:

<i>YEAR</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>
<i>Number of candidates</i>	<i>116</i>	<i>149</i>	<i>167</i>

e) The capacity of the school:

<i>Facility</i>	<i>Available</i>	<i>Capacity</i>	<i>NO. of Students</i>	<i>Required</i>	<i>comments</i>
<i>Classrooms</i>	<i>14</i>	<i>540</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Science Laboratories</i>	<i>3</i>	<i>80</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Computer lab</i>	<i>1</i>	<i>50</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Dinning hall</i>	<i>1</i>	<i>600</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Dormitories</i>	<i>7</i>	<i>500</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>library</i>	<i>1</i>	<i>150</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Ablution block</i>	<i>2</i>	<i>2100</i>	<i>462</i>	<i>nil</i>	<i>Adequate</i>
<i>Students bathrooms</i>	<i>54</i>	<i>1320</i>	<i>462</i>	<i>nil</i>	<i>Satisfactory</i>
<i>Staff washrooms</i>	<i>7</i>	<i>5</i>		<i>nil</i>	<i>Satisfactory</i>
<i>Water storage tanks</i>	<i>10</i>	<i>94,000 litres</i>		<i>nil</i>	<i>Adequate</i>
<i>Departmental offices</i>	<i>8</i>	<i>40</i>		<i>nil</i>	<i>Satisfactory</i>
<i>Staffroom</i>	<i>1</i>	<i>40</i>		<i>nil</i>	<i>satisfactory</i>
<i>boardroom</i>	<i>1</i>	<i>20</i>		<i>nil</i>	<i>satisfactory</i>
<i>Staff houses</i>	<i>9</i>	<i>9</i>		<i>nil</i>	<i>Adequate</i>
<i>School bus</i>	<i>1</i>	<i>50</i>		<i>nil</i>	<i>satisfactory</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	MOE	Complete	1,325,617.20	1,325,671.20	Complete

The project commenced in the year 2022/2023 and was completed in the current financial year



School Principal

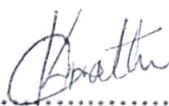
4. Statement of School Management Responsibility

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 *Ruiru Girls Secondary 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).

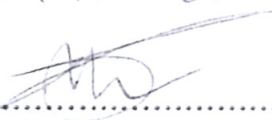
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....
Name: Gerald Atheru

Designation: Chairman, School Board of Management

Date: 30/4/2026.



.....
Name: Bundi Dorothy

Designation: School Principal & Secretary to Board of Management

Date: 30/4/2026.



.....
Name: Doreen Gikundi

Designation: Bursar/ Finance Officer

Date: 30/04/2026.

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 RUIRI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – MERU COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the 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 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 that the Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment, and the 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 Ruiri Girls Secondary School set out on pages 1 to 22, which comprise of the statement of assets

and liabilities as at 30 June, 2025 and the 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Ruiri Girls Secondary 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 the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following errors and inaccuracies;

- i) The statement of cash flows reflects a comparative balance of Kshs.1,700,277 in respect of net increase in cash and cash equivalents. However, the previous year's financial statements reflect an amount of Kshs.5,041,119 resulting in an unexplained and unreconciled variance of Kshs.3,340,842.
- ii) The statement of budgeted versus actual amounts reflects an amount of Kshs.29,601,941 in respect of final expenditure budget. However, the recomputed amount is Kshs.27,883,866 resulting in unexplained and unreconciled variance of Kshs.1,718,075.
- iii) Note 8 to the financial statement reflects an amount of Kshs.22,546,655 in relation to payments for boarding and school fund account. However, the recomputed amount is Kshs.21,687,612 resulting in unexplained variance of Kshs.859,043.

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

2. Unaccounted for Cash Withdrawals

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.749,718. Review of the School's cash books and bank statements revealed that there were cash withdrawals amounting to Kshs.740,000 made during the year under review. However, a memorandum cash book was not maintained to account for the cash withdrawals, and the cash expenditures were not supported by cash sale receipts, invoices and other relevant documents.

In addition, the School did not have a cash management policy approved by the Board of Management to manage the use of cash and issue of standing imprests. Further, there

were no formal requests from the School Principal for the cash withdrawals and no approved threshold limit was set for the cash withdrawals.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.749,718 could not be confirmed.

3. Failure to Disclose Material Uncertainty Related to Going Concern

The statement of assets and liabilities reflects total financial assets balance of Kshs.4,812,801 against financial liabilities totalling Kshs.6,236,886 resulting to negative working capital of Kshs.1,424,085. The negative liquidity position is an indication of the existence of material uncertainty on the School's ability to continue as a going concern.

The financial statements however, were prepared on a going concern basis on the assumption that the School will continue to receive financial support from the National Government and its creditors. Management did not disclose the material uncertainty related to going concern or measures taken to mitigate this.

In the circumstances, the School may not be able to meet its short-term financial obligations as and when they fall due.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.34,125,200 and Kshs.25,224,035 respectively, resulting in an under-funding of Kshs.8,901,165 or 26% of the budget. Further, the statement reflects that the School spent an amount of Kshs.29,601,941 against actual receipts amounting to Kshs.25,224,035 resulting in an over-utilization of Kshs.4,377,906 or 17% of actual receipts.

The under-funding and over-utilization affected the planned activities of the School and may have impacted negatively on service delivery to the public.

2. Unbalanced Budget

The approved annual budget presented for audit reflects approved final revenue budget amount of Kshs.34,125,200 against an expenditure budget amount of Kshs.31,755,200 leading to a budget surplus of Kshs.2,370,000. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

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

My opinion is not modified in respect of these matters.

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 Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/2025 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.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects total payments amount of Kshs.29,601,941. Included in the expenditure is an amount of Kshs.1,110,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the 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 schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,110,000 could not be confirmed.

2. Non-Compliance with Statutory Tax Deductions on Labour Payments

Review of the infrastructure payments revealed that the School paid an amount of Kshs.500,000 on infrastructure projects in respect to labour payments. However, statutory withholding tax was not deducted and remitted to the relevant institution. Further, Management did not withhold 10% retention fees totalling Kshs.50,000. In addition, there was no evidence of a retention bank account in place. This was contrary to Regulation 23 (2)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that in addition to the responsibilities of Accounting Officers provided for in the Act, an Accounting Officer designated under the Constitution, the Act or any other Act, shall - comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation.

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

3. Long Outstanding Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.4,063,083 as disclosed in Note 13 to the financial statements in respect of fees arrears. Included in the balance is an amount of Kshs.1,484,563 that had been outstanding for more than one (1) year. However, there was no provision for impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

This was contrary to Regulation 83(1) and (2)(g) of the Public Finance Management (National Government) Regulations, 2015 which states that the National Government entity shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices. Guiding principles for cash management; and for purposes of this regulation, sound cash management includes - pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the Government are collected and banked promptly.

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

4. Long Outstanding Accounts Payables Balance

The statement of assets and liabilities reflects accounts payables balance of Kshs.6,236,886 as disclosed in Note 14 to the financial statements. The balance includes an amount of Kshs.5,788,218 in respect of trade creditors which further includes a balance of Kshs.1,502,449 which had been due for more than one (1) year. The School is therefore at risk of loss of public funds through litigation, interest and penalties due to the unpaid creditors. This was contrary to Regulations 42 (1) (a) which states that, 'debt service payments shall be a first charge and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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. Failure to Replace Asbestos Roofing

Physical inspection of the School's infrastructure revealed that one (1) building with a combined roof area of approximately 102 square meters is covered with asbestos roofing sheets. The sheets show visible aging, weathering and deterioration. Several sections exhibit signs of cracking, flaking and surface erosion, conditions known to increase the likelihood of asbestos fiber release into the air. The continued presence of asbestos roofing in active academic facilities exposes students and staff to potential inhalation of hazardous fibers. Asbestos exposure is scientifically linked to chronic respiratory diseases, lung cancer and mesothelioma. This was contrary to the Ministry of Environment, Climate Change and Forestry circular Ref: MEF/EMC/1/1 dated 23 August, 2024 that directed on the removal of asbestos roofing by Government

agencies including offices, houses and learning institutions' premises as a means of providing a clean, safe, healthy and sustainable environment.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the roofing.

2. Lack of Risk Management Policy and Disaster Recovery Plan

Review of the internal controls documents revealed that the School had not developed a risk management policy and risk assessments were not performed for the year 2023/2024. This was contrary to Regulation 165(1) of the Public Finance Management Regulations (National Government), 2015 which requires each National Government entity to develop risk management strategies and a system of risk management. In addition, a disaster recovery plan or business continuity plan was not in place.

In the circumstances, the school may not be able to mitigate any risk in case of a disaster.

3. Failure to Maintain a Fixed Asset Register and Untagged Assets

Review of records revealed that the School failed to maintain an asset register as required under law. Further, the assets were not tagged for ease of identification. It was therefore not possible to determine the existence of the assets controlled by School and the historical costs associated with the assets.

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

4. Lack of Board Sub-Committees and Irregular Composition of Board's Executive Committee

The Board of Management has not established the audit committee and academic standards, quality and environment committee as required. Further, the fourth schedule of the Basic Education Act, 2013 provides for the establishment of executive committee of the board whose membership consist of; a) the chairperson of the Board, b) the secretary of the Board, c) the chairperson of the Parents Teachers Association, and d) two other board members. Review of executive committee's minutes provided for audit revealed that the committee had more members than stipulated in the law.

In the circumstances, effectiveness of the overall governance could not be confirmed.

5. Deteriorating State of Library and Classroom Infrastructure

During physical verification, the audit observed that the school library and one classroom were in a deteriorated condition characterized by leaking roofs, damaged ceilings and visible water damage. The state of the facilities poses safety risks and threatens preservation of learning materials. This was contrary to Section 59 of the Basic Education Act, 2013 that require Boards of Management to ensure adequate infrastructure and proper maintenance of school facilities.

In the circumstances, the School poses a health risk to the students and staff with the continued deterioration of the school infrastructure.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Management

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.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards 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 ISSAI 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 Gathunga, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2026

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****6. Statement of Financial Performance for the Year Ended 30th June 2025**

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,016,029	1,228,178
Government grants for operations	2	3,219,571	5,758,788
Government Grants for infrastructure	3	1,076,250	1,803,600
School fund income- parents' contributions	4	19,912,196	26,491,022
Miscellaneous incomes (CDF Grants)	5	-	-
Total Revenue		25,224,046	35,281,588
Expenditure			
Tuition	6	1,452,843	1,633,613
Operations	7	3,094,491	3,647,529
Infrastructure	8	1,648,920	1,302,071
Boarding and school fund	9	23,405,687	22,355,398
Total Expenditure		29,601,941	29,355,972
Surplus/Deficit		(4,377,895)	5,926,190

The school financial statements were approved on _____ 2025 and signed by:

.....


Name: Gerald Atheru

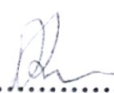
Chair BOM

Date: 30/4/2026

.....


Name: Bundi Dorothy
School Principal/ Secretary to
BOM

Date: 30/4/2026

.....


Name: Doreen Gikundi
Bursar/ Finance Officer

Date: 30/4/2026

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

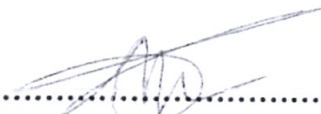
Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	741,806	2,674,273
Cash balances	11	7,912	3,066
Short term investments	12	-	-
Total cash and cash equivalent		749,718	2,677,339
Account's receivables	13	4,063,083	5,332,219
Total financial assets (a)		4,812,801	8,009,558
Financial liabilities			
Accounts payables	14	6,236,886	5,055,748
Total Financial Liabilities (b)		6,236,886	5,055,748
Net financial assets (a-b)		(1,424,085)	2,953,810,
Represented by			
Accumulated fund b/fwd	15	2,953,810	(2,953,380)
Surplus/deficit for the year		(4,377,895)	5,926,810
Net Assets		(1,424,085)	2,953,810

The school's financial statements were approved on 30/4/2025 2025 and signed by:


 Name: Gerald Atheru

Chair BOM

Date: 30/4/2026


 Name: Bundi Dorothy
 School Principal/ Secretary to
 BOM

Date: 30/4/2026


 Name: Doreen Gikundi

Bursar/ Finance Officer

Date: 30/4/2026

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****8. Statement of Cash Flows for the Year Ended 30th June 2025**

Description	Note	2024-2025	2024-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,016,039	1,228,178
Government grants for operations	2	3,219,571	5,758,788
Government grants for infrastructure	3	1,076,250	1,803,600
School fund income- parents contributions/ fees	4	17,333,676	26,908,022
Other income		-	-
Total receipts		22,645,536	35,698,588
Payments			
Cash outflows for tuition	6	743,460	1,633,613
Cash outflows for operations	7	2,784,441	4,949,600
Cash outflows Boarding/lunch and school fund payments	8	19,396,336	22,355,398
Total payments		(22,924,237)	(29,355,398,)
Net cash inflow/outflow from operating activities		(278,701)	3,002,348
Cash flow from investing activities			
Acquisition of assets		(1,648,920)	(1,302,071)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
Net cash inflow/outflows from investing activities		(1,648,920)	(1,302,071)
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		(-)	(-)
Net cash inflow/outflow from financing activities		(-)	
Net increase/decrease in cash and cash equivalents		(1,927,621)	1,700,277
Cash and cash equivalent at beginning of the FY		2,677,339	977,062
Cash and cash equivalent at end of the FY		749,718	2,677,339

RUIRI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

The school's financial statements were approved on _____ 2025 and signed by:

.....


Name: Gerald Atheru

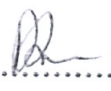
Chair BOM

Date: 30/4/2026

.....


Name: Bundi Dorothy
School Principal/ Secretary to BOM

Date: 30/4/2026

.....


Name: Doreen Gikundi

Bursar/ Finance Officer

Date: 30/4/2026

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	328,960	-	328,960	104,864	32%
Laboratory Equipment	596,480	-	596,480	494,655	83%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	726,720	-	726,720	416,510	57%
Exams And Assessment	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	3,910,562	-	3,910,562	1,471,073	38%
Repairs And Maintenance	2,400,000	-	2,400,000	170,000	7%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	1,080,000	-	1,080,000	438,037	41%
Medical	378,718	-	378,718	374,810	99%
Administration Costs	336,960	-	336,960	518,355	154%
Activity	250,000	-	250,000	247,285	99%
Gratuity	-	-	-	-	-
	-	-	-	-	-

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 McE	2,400,000	-	2,400,000	1,076,250	45%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	1,536,000	1,000,000	2,536,000	1,167,634	46%
Repairs And Maintenance	1,920,000	(1,000,000)	920,000	1,438,732	156%
Local Transport / Travelling	384,000	-	384,000	304,495	79%
Electricity And Water	1,728,000	-	1,728,000	1,307,374	76%
Medical	-	-	-	-	-
Administration Costs	3,744,000	-	3,744,000	2,902,496	78%
Activity	220,000	-	220,000	248,409	112%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	12,184,800	-	12,184,800	12,543,056	102%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

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	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	34,125,200		34,125,200	25,224,035	80%
<i>(6) Expenditure For Tuition</i>					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	328,960	-	328,960	147,000	45%
Laboratory Equipment	596,480	-	596,480	557,873	94%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	726,720	-	726,720	747,970	102%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	3,910,562	-	3,910,562	1,594,500	41%
Repairs, Maintenance & Improvements	-	-	-	330,000	-
Local Transport / Travelling	-	-	-	-	-

KUIKI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements 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
Electricity, Water and Conservancy	1,080,000	-	1,080,000	650,050	60%
Medical	378,718	-	378,718	110,000	29%
Administration Costs	336,960	-	336,960	107,741	32%
Activity Expenses	250,000	-	250,000	132,200	53%
Boarding Account	-	-	-	170,000	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of classrooms	2,400,000	-	2,400,000	1,648,920	69%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,536,000	-	2,536,000	3,356,846	132%
Repairs, Maintenance and Improvements	920,000	-	920,000	819,798	89%
Local Transport / Travelling	384,000	-	384,000	240,800	63%
Electricity, Water and Conservancy	1,728,000	-	1,728,000	981,534	57%
Medical Expenses	-	-	-	-	-

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements 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
Administration Costs	3,744,000	-	3,744,000	3,333,251	112%
Activity	250,000	-	250,000	246,200	98%
Gratuity					
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	12,184,800	-	12,184,800	12,709,183	104%
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	31,755,200	-	31,755,200	29,601,941	93%

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 capitation 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.

RUIRI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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.

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****11. Notes to the Financial Statements****1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	104,864	551,593
Laboratory Equipment	494,655	263,684
Internal Exams	-	-
Teaching / Learning Materials	416,510	412,901
Others (specify) *	-	-
Total	1,016,029	1,228,178

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,471,073	2,692,288
Repairs And Maintenance	170,000	1,552,146
Local Transport / Travelling	-	-
Electricity And Water	438,037	504,838
Medical	374,810	426,041
Administration Costs	518,366	179,880
Activity	247,285	403,595
Other Vote Heads (specify) *	-	-
Total	3,219,571	5,758,788

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	1,076,250	1,803,600
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Description	2024-2025	2023-2024
	Kshs	Kshs
Other (specify)(NGCDF and County govt.	-	-
Total	1,076,250	1,803,600

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,167,634	1,565,593
Repairs and maintenance	1,438,732	1,909,824
Local transport / travelling	304,495	430,148
Electricity and water	1,307,374	2,341,444
Medical	-	-
Administration costs	2,902,496	3,092,024
Activity	248,409	113,544
Fee on Boarding Equipment and stores	12,543,056	17,038,445
PA Levies*	-	-
Others (specify)	-	-
Total	19,912,196	26,491,022

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify) *	-	-
Total	-	-

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****5. Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	147,000	400,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	557,873	503,254
Teaching / Learning Materials	747,970	726,280
Exams And Assessment	--	-
Teachers Guides	-	-
Bank Charges	-	4,079
Others (specify)	-	-
Total	1,452,843	1,633,613

6 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,594,500	2,080,887
Service Gratuity	-	-
Administration Cost	107,741	695,668
Repairs And Maintenance & Improvements	330,000	-
Local Transport / Travelling	-	-
Electricity And Water	650,050	663,336
Medical	-	-
Activity Expenses	132,200	85,000
Insurance Cost	110,000	122,638
Boarding Equipments and Stores	170,000	-
Total	3,094,491	3,647,529

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7 Infrastructure**

Description	2025-2024	2023-2024
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	1,302,071
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Construction of Perimeter wall	1,648,920	-
Total	1,648,920	1,302,071

8 Boarding and School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	3,356,846	2,669,548
Service Gratuity	-	-
Repairs And Maintenance & Improvements	819,798	255,480
Local Transport / Travelling	240,800	143,150
Electricity And Water	981,534	1,545,291
Medical Expenses	-	-
Administration Costs	3,333,251	3,772,407
Lunch Programme	-	-
Activity	246,200	297,340
Bank Charges	-	-
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	12,709,183	13,672,182
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	22,546,655	22,355,395

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****10 Bank Accounts**

Account Name & Currency	Status	Bank	Bank Account Number	2024-2025	2023-2024
	Active/Dormant			Kshs	Kshs
Tuition Account	Active	Cooperative	01139075292500	6,206	313,627
Operations Account	Active	National	01021039006700	143,837	1,448,125
School Fund Account/Boarding	Active	Cooperative	0112907292500	470,764	408,612
Infrastructural Account	Active	Cooperative	01139075292503	116,999	502,619
NG CDF Account	Active	Equity	1040283970414	4,000	1,290
Total				741,806	2,674,273

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	7,912	3,066
Total	7,912	3,066

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****13 Accounts Receivable**

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	4,063,083	5,332,219
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	4,063,083	5,332,219

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	2,578,520	63%	4,589,722	86%
Between 1- 2 years	1,484,563	37%	742,497	14%
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 13 a)	4,063,083		5,332,219	

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix I)	5,788,218	4,520,219
Prepaid Fees	448,668	535,344
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (specify)	-	-
Total	6,236,886	5,055,748

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****14a. Ageing Analysis of Accounts Payable**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	4,285,769	74%	4,520,404	100%
Between 1- 2 years	1,502,449	26%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	5,788,218		4,520,404	%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	2,674,273	969,616
Cash Balances	3,066	7,446
Short Term Investments	-	-
Receivables	5,332,219	3,313,609
Payables	(5,055,748)	(7,263,051)
Total	2,953,810	(2,972,380)

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	6,300	3,780,000	3,780,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		3,780,000	3,780,000

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	-	-

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	187,700	201,900
Lab consumables	722,746	1,102,425
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Stationaries	223,310	210,000
	1,133,756	1,514,325

RUIRI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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)


Sign and Date
Principal

30/4/2026

RUIRI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Buuri Hardware	181,050	27/03/2025	nil	181,050	nil	Signing of cheque underway
2. Kelmu Limited	396,000	3/03/2025	nil	396,000	nil	Signing of cheque underway
3. Mketu limited	510,000	3/03/2025	nil	510,000	nil	Signing of cheque underway
Sub-Total	1,087,050			1,087,050		
Supply of Goods						
4. Al- nuur Electricals	69,064	27/01/2025	nil	69,064	nil	Signing of cheque underway
5. Descana machines	644,510	28/03/2025	nil	644,510	nil	Signing of cheque underway
6. Dabuem suppliers	364,873	31/10/2024	nil	364,873	nil	Signing of cheque underway
7. Mafuko industries ltd	625,190	1/01/2025	nil	625,190	nil	Signing of cheque underway
8. Julius mbutura	659,725	1/01/2025	nil	659,725	nil	Signing of cheque underway
9. Mwanga millers	277,360	1/03/2025	nil	277,360	nil	Signing of cheque underway
10. Isaballa karuthu	424,000	1/05/2025	nil	424,000	nil	Signing of cheque underway
11. Mugeene milk centre	272,240	1/03/2025	nil	272,240	nil	Signing of cheque underway

RUIRI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
12. Sebastian mwenda	638,300	1/02/2025	nil	638,300	nil	underway
13. Kingjoys investments	247,700	13/01/2025	nil	247,700	nil	Signing of cheque underway
Sub-Total	4,222,962			4,222,962		Signing of cheque underway
Supply Of Services						
14. Fire marshall east africa	98,300	07/02/2025	nil	98,300	nil	Signing of cheque underway
15. Support staff salaries	379,906	01/06/2025	nil	379,906	nil	Signing of cheque underway
Sub-Total	478,206			478,206		
Grand Total	5,788,218			5,788,218		

RUIRI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	6,200,000	nil	nil	6,200,000
Buildings And Structures	90,655,000	nil	nil	90,655,000
Motor Vehicles	2,134,000	nil	nil	2,134,000
Office Equipment, Furniture and Fittings	2,500,000	nil	nil	2,500,000
Textbooks	7,540,000	nil	nil	7,540,000
ICT Equipment	5,500,000	nil	nil	5,500,000
Tools And Apparatus	2,800,000	nil	nil	2,800,000
Other Machinery and Equipment	1,250,000	nil	nil	1,250,000
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	1,500,000	nil	nil	1,500,000
Total	120,079,000			120,079,000