REPUBLIC OF KENYA

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

RIBA GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

WAJIR COUNTY

0 7 APR 2023

RIBA GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021

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

Table of Contents

Page

1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 Wajir County, Khorof Harar Sub-County.

The school was registered in January 2019 under registration number 08/S/3000/67/2021 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a boarding school and had 200 number of students as at 30th June 2021. It has single streams and 10 teachers of which 4 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
1	Ibrahim Abdi Kassim	Chairman
2	Mohamed Adow Omar	Secretary – Principal
3	Hussein Omar Maraade	Member
4	Yhya Issack Adan	Member
5	Abdirahman Noor Abdille	Member
6	Muhumed Kuresh Abikar	Member
7	Rashid Abdi Adan	Member
8	Hindia Ahmed Addi	Member – Rep CEB
9	Rashid Muhumed Hassan	Member Rep Teachers
10	Shukri Mohamed Issack	3 Members – Sponsor
11	Deka ugass Daud	Member – Community
12	Abdi Hussein	Member Special Needs
13	Mohamed M. Abdille	Rep Students

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	Ibrahim Abdi Kassim Mohamed Adow Omar Hussein Omar Maraade	Chairman	4
2	Audit Committee	Ibrahim Abdi Kassim Deka ugass Daud	Chairman	4
3	Finance,procurement and general purposes Committee	Ibrahim Abdi Kassim Deka ugass Daud	Chairman	4
4	Academic Committee	Mohamed Adow Omar Rashid Muhumed Hassan Hindia Ahmed Addi	Chairman	4
5	Development Committee	Shukri Mohamed Issack Abdi Hussein	Chairperson	4
6	Discipline and welfare Committee	Hindia Ahmed Addi Rashid Muhumed Hassan	Chairperson	4

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mohamed Adow	TSC No. 529127
2	Deputy Principal	Abdirahman Daud	TSC No. 872444
3	Bursar	Dekow Mohamed	ID No: 31886111

(e) Schools contacts

Post Office Box: 733 -70200
Telephone: 0723909196
E-mail: ribagirlssecondaryschool@gmail.com

(f) School Bankers

Provide details of the school bankers.

Name of Bank: NATIONAL BANK OF KENYA
Branch: WAJIR COUNTY
Postal Address.

(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	*SURPLUS*	*DEFICIT*
2020-2021	*235,872*	-

- *Capitation grants from the Ministry of Education for the last three years*

Government grants	*2020/2021*
Tuition	*89,959*
Operations	*1,382,448*
Infrastructure	*309,950*
TOTAL	*1,782,357*

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

Year	*Parents' Contribution*	*Total*
2020-2021	*0*	0

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

Year	*Expenditure*
2020-2021	1,546,485

-
- *Movement of debtors and creditors of the school over the last three years*

YEAR	*RECEIVABLES*	*PAYABLES*
2020/2021	*2,800,000.00*	*1,700,000*

b) **Teacher Student ratio**:

Teachers Ratio	1.30

c) **The mean score in the 2020 KCSE**:

2020	KCSE not done.

d) **Number of Candidates in the 2020 KCSE:**

Number of Candidates in 2020	KCSE not done.

e) **The capacity of the school**:

NO STUDENTS	DORMITORIES	LABORATORY	DANINIG HALL	TOILETS
240	2	2	1	10

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Provision of lockers	MOE	complete	68,000.00	68,000.00	Completed

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P. O. Box 733 - 70200, WAJIR
Date: 02/04/2026
MOHAMED ADOW OMAR
....

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 Riba 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, 2021, and of the school's financial position as at that date.

....

Name: ABDIRAHMAN NOOR ABDILLE
Designation: Chairman, School Board of Management
Date: 02/04/2026

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P.O. BOX 753 - 70200, WAJIR
Date 02/04/2026

....

Name: MOHAMED ADOW OMAR
Designation: School Principal & Secretary to Board of Management
Date: 02/04/2026

....

Name: Dekow Mohamed
Designation: Bursar/ Finance Officer
Date: 02/04/2026

REPUBLIC OF KENYA

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

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON RIBA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – WAJIR COUNTY

PREAMBLE

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

A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Riba Girls Secondary School set out on pages 1 to 15, which comprise of the statement of assets and liabilities as at 30 June, 2021 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Riba Girls Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.2,800,000 as disclosed in Note 8 to the financial statements. However, review of records provided for audit revealed that Kshs.1,850,000 representing 66% of the total accounts receivable was outstanding for over one (1) year including amounts due from students who had already left the School. However, the School did not have a policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the accuracy and recoverability of the outstanding accounts receivables of Kshs.2,800,000 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.2,764,000 and Kshs.1,782,357 respectively, resulting to under-funding of Kshs.981,643 or 36% of the budget. However, the School spent a total of Kshs.1,546,485 against actual receipts of Kshs.1,782,357 resulting in an under expenditure of Kshs.235,872 or 13% of actual receipts.

The underfunding and under expenditure affected implementation of the planned activities and may have adversely impacted on the operations of the School.

2. Un-Audited Comparative Balances

I draw your attention to the fact that prior to the 2020/2021 financial year, schools were not preparing financial statements for audit pursuant to Article 229(5) of the Constitution. The Article mandates the Auditor-General to audit and report on the accounts of any entity that is funded from public funds. Although the financial statements presented for audit include comparative balances for the year ended 30 June, 2020, the 2020/2021 financial year is considered as the first year of audit for schools. Therefore, the audit procedures undertaken did not extend to confirm the opening balances or the comparative information for the prior-year.

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 effects of the matter 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 Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, 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. Late Submission of the Financial Statements

The financial statements for the financial year ended 30 June, 2021 were submitted to the Auditor-General on 24 February, 2026, instead of on or before the statutory deadline of 30 September, 2022. This was contrary to Section 81 of Public Finance Management Act, 2012 which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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

2. Failure to Prepare Estimates of Income and Expenditure

The statement of financial performance reflects total revenue and total expenses of Kshs.2,764,000. However, Management did not prepare estimates of income and expenditure. Although a statement of budgeted versus actual amounts is included in the financial statements, the source of budget amounts reflected in the statement could not be confirmed. This was contrary to Section 16(1) of the Four Schedule of the Basic Education Act, 2013 which provides that a Board of Management of a public institution of basic education shall prepare annual estimates of revenue and expenditure for the institution under its charge, in such form and at such times as the Cabinet Secretary may prescribe.

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

3. Long Outstanding Accounts Payables

The statement of financial position reflects accounts payables balance of Kshs.1,700,000 as disclosed in Note 9 to the financial statements. However, included in the balance is trade payables balance of Kshs.750,000 which was outstanding for more than one (1) year. This was contrary to Regulation 42(1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, service payments shall be a first charge on the Consolidated Fund 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 and the School may be exposed to potential litigation, interest charges, and penalties, leading to loss of public funds.

4. Lack of Procurement Plan

During the year under review the School did not have a procurement plan prepared under Section 45(3) of the Public Procurement and Assets Disposal Act, 2015 which requires that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement Plan.

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

5. Failure to Prepare School Improvement Plan

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

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

6. Lack of a Functional Procurement Unit

The School did not establish procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Further, it was observed that procurement activities were undertaken by individuals lacking the requisite qualifications.

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

7. Non-Compliance with the Law on Ethnic Diversity in Employment

Review of the payroll data revealed that the School had six (6) staff engaged by the Board of Management. However, all the employees were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

8. Unreconciled Student Enrolment Data

Review of student records provided for audit revealed that the School had one hundred and sixty-four (164) students enrolled in the School. However, data from National Education Management Information System (NEMIS) indicated enrolment of forty-two (42) students, resulting in a variance of (122) students (74%).

In the circumstances, the variation of students' enrolment data may result in under-funding of the School thus affecting quality service delivery to the students

The audit was conducted in accordance with ISSAIs 3000 and 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. Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Internal Audit Unit and Audit Committee. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which provides that every National Government entity shall ensure that it has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an Audit Committee.

In the circumstances, existence of an effective oversight mechanism, internal checks and balances in the School could not be confirmed.

2. Lack of Approved Policy and Weak Inventory Controls

The audit established that the School did not have an approved policy, processes, or procedures for the management of textbooks. The School relies on a manual textbook inventory system, which is poorly maintained and incomplete. As a result, it was not possible to accurately determine the number of textbooks held and their current status. In addition, the textbook store was inadequately maintained due to insufficient shelving facilities.

In the circumstances, the effectiveness of text books management system could not be confirmed.

3. Inadequate Record-Keeping and Tracking of Issued Textbooks

Records reviewed showed that seven hundred and sixty-two (762) textbooks were supplied in the financial year 2020/2021. Although issuance sheets were provided, records on book returns, conditions, and losses were not properly maintained. The absence of tracking mechanisms made it impossible to verify the number of textbooks in circulation.

In the circumstances, the effectiveness of text books management system could not be confirmed.

4. Lack of an Approved Disaster Recovery Plan

During the year under review, the Management did not initiate the development of a Disaster Recovery Plan to ensure continuity of operations in the event of a system failure, cyberattack, or other disruptive incidents like fire and floods.

In the circumstances, it was not possible to confirm preparedness of the School in the event of disaster.

5. Lack of Adequate Facilities in the Institution

Review of physical facilities and infrastructure revealed that the School had four (4) toilets serving 164 girls, resulting in a usage ratio of approximately 1:41, which indicates a severe shortage of sanitation facilities. The School buildings were not designed to adequately accommodate students with disabilities. It was further observed that the School had a make shift kitchen. In addition, the School did not have a fully functional laboratories for all the three science subjects.

In the circumstances, lack of adequate of the facilities in the School may have negatively impacted on the learning outcomes.

6. Weak Controls in School Fees Collection

Examination of revenue records provided for audit revealed that the School collected school fees of Kshs.199,500 in cash. However, Management did not maintain proper revenue cashbook with details on daily collections. Further, detailed supporting ledgers for the Kshs.199,500 was not provided for audit.

In the circumstances, the effectiveness of internal controls on management of fees collection could not be confirmed.

7. Weaknesses in Management of Assets

Annex 2 of the financial statements reflects summary of fixed assets register reflects various classes of assets of undisclosed values. Included in the list is land whose ownership documents were not provided for audit. Further fixed assets register was not maintained to record the School's assets.

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

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

Responsibilities of the Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

08 April, 2026

6. Statement Of Receipts and Payments for the Year Ended 30th June 2021

Description Of Vote Head	Note	*2020-2021*	*2019-2020*
		Kshs	Kshs
Receipts			
Government grants for tuition	1	89,959	31,390
Government grants for operations	2	1,382,448	2,538,775
Government Grants for infrastructure	3	309,950	0
Total Receipts		**1,782,357**	**2,570,165**
Payments			
Tuition	4	22,000	0
Operations	5	1,456,485	1,404,640
Infrastructure	6	68,000	600,625
Total Payments		**1,546,485**	**2,005,265**
Surplus/Deficit		**235,872**	**564,900**

The school financial statements were approved on 02/04/2026 and signed by:

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P. O. Box 733 - 70200, WAJIR
Date: 02/04/2026

....	....	....
Name: ABDIRAHMAN NOOR ABDILLE	**Name:** MOHAMED ADOW OMAR	**Name:** Dekow Mohamed
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 02/04/2026	**Date:** 02/04/2026	**Date:** 02/04/2026

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

Description	Note	*2020-2021*	*2019-2020*
		Kshs.	Kshs.
Financial Assets			
Cash and cash equivalents			
Bank balances	7	315,847	79,975
Total cash and cash equivalent		**315,847**	**79,975**
Account's receivables	8	2,800,000	1,850,000
Total financial assets (a)		**3,115,847**	**1,929,975**
Financial liabilities			
Accounts payables	9	1,700,000	750,000
Total Financial Labilities (b)		**1,700,000**	**750,000**
Net financial assets (a-b)		**1,415,847**	**1,179,975**
Represented by			
Accumulated fund b/fwd	10	**1,179,975**	**615,075**
Surplus/deficit for the year		**235,872**	**564,900**
Net Assets		**1,415,847**	**1,179,975**

The school's financial statements were approved on 02/04/ 2025 and signed by:

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P.O. Box 733 - 70200, WAJIR
Date 02/04/2026

………………………………	………………………………	………………………………
Name: ABDIRAHMAN NOOR ABDILLE	**Name:** MOHAMED ADOW OMAR	**Name:** Dekow Mohamed
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 02/04/2026	**Date:** 02/04/2026	**Date:** 02/04/2026

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

Description	Note	*2020-2021*	*2019-2020*
		Kshs	
Cash from Operating Activities			
Receipts			
Government grants for tuition		89,959	31,390
Government grants for operations		1,382,448	2,538,775
Government grants for infrastructure		309,950	0
School fund income- parents contributions/ fees		0	0
Total receipts		**1,782,357**	**2,570,165**
Payments			
Cash outflows for tuition		22,000	0
Cash outflows for operations		1,456,485	1,404,640
Cash outflows Boarding/lunch and school fund payments		0	0
Total payments		**1,478,485**	**1,404,640**
Net cash inflow/outflow from operating activities		**303,872**	**1,165,525**
Cash flow from investing activities			
Acquisition of assets		68,000	600,625
Net cash inflow/outflows from investing activities		**68,000**	**600,625**
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		**0**	
Net increase/decrease in cash and cash equivalents		**235,872**	**-535,100**
Cash and cash equivalent at beginning of the FY		79,975	615,075
Cash and cash equivalent at end of the FY		**315,847**	**79,975**

The school's financial statements were approved on 02/04/2026 and signed by:

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P. O. Box 733 - 70200, WAJIR.
Date: 02/04/2026

…………………………………	…………………………………	…………………………………
Name: ABDIRAHMAN NOOR ABDILLE	**Name:** MOHAMED ADOW OMAR	**Name:** Dekow Mohamed
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date: 02/04/2026	**Date:** 02/04/2026	**Date:** 02/04/2026

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	107,000.00		107,000.00	89,959.00	84%
(2) Capitation Grant on Operations					
Personnel Emoluments	700,000.00		700,000.00	443,547.00	63%
Repairs And Maintenance	30,000.00		30,000.00	224,376.00	748%
Local Transport / Travelling	40,000.00		40,000.00	39,000.00	98%
Electricity And Water	272,000.00		272,000.00	181,000.00	67%
Medical	6.000.00		6.000.00	6,000.00	
Administration Costs	62,000.00		62,000.00	61,925.00	100%
Activity	73,000.00		73,000.00	72,600.00	99%
Fee On Boarding Equipment and Stores	1,150,000.00		1,150,000.00	354,000.00	31%
3) FDSE for infrastructure					
Maintenance &Improvement MoE	330,000.00		330,000.00	309,950.00	94%
Total Income	**2,764,000.00**		**2,764,000.00**	**1,782,357.00**	64%
(6) Expenditure For Tuition					
Reference Materials	2,600		2,600	2,500	96%
Exercise Books	15,000		15,000	10,000	67%
Internal Exams	10,000		10,000	0	0%
Exams And Assessment	15,000		15,000	9500	63%
(7) Expenditure For Operations					
Personnel Emoluments	780,000		780,000	730,663	94%

Repairs, Maintenance & Improvements	10,000		10,000	9,000	90%
Local Transport / Travelling	45,000		45,000	42,000	93%
Electricity, Water and Conservancy	1,776,400		1,776,400	669,822	38%
Medical					
Activity Expenses	10,000		10,000	5,000	50%
Bank Charges					
(8) Expenditure For infrastructure					
Repairs, Maintenance & Improvements	100,000		100,000	68,000	68%
Acquisition Of Assets					
Totals	**2,764,000**		**2,764,000**	**1,546,485**	56%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs, and the related cash has been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the school in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Teaching / Learning Materials	89,959	31,390
Total	**89,959**	**31,390**

2 Government Grants for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	443,547	674,100
Repairs And Maintenance	224,376	15,000
Local Transport / Travelling	39,000	24,125
Electricity And Water	181,000	256,125
Medical	6,000	3,375
Administration Costs	61,925	188,300
Activity	72,600	41,750
Boarding	354,000	1,268,500
Infrastructure	0	67,500
Total	**1,382,448**	**2,538,775**

3 Government Grants for infrastructure

Description	2020-2021	2019-2020
	Kshs	
Maintenance & Improvement	309,950	0
Total	**309,950**	**0**

4 Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Exercise Books	10,000	0
Reference materials	2,500	0
Exams And Assessment	9,500	0
Total	**22,000**	**0**

5 Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	730,663	252,000
Administration Cost	0	43,000
Fee on Boarding Equipment and Stores	0	1,024,000
Repairs And Maintenance & Improvements	9,000	0
Local Transport / Travelling	42,000	40,000
Electricity And Water	669,822	40,000
Activity Expenses	5,000	40,000
Bank Charges	0	1,640
Total	**1,456,485**	**1,404,640**

6 **Infrastructure**

Description	*2020-2021*	*2019-2020*
	Kshs	Kshs
Purchase of furniture	68,000	600,000
Bank Charges	0	625
Total	**68,000**	**600,625**

7 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2020-2021	2019-2020
	Active/Dormant		Kshs	Kshs
Tuition Account		01050214102900	67,324	31,390
Operations Account		01050213476300	6,558	48,210
Infrastructural Account		01050214102901	241,965	375
Total			**315,847**	**79,975**

8 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	2,800,000	1,850,000
Total	**2,800,000**	**1,850,000**

8 b) Ageing Analysis of Accounts Receivable

Description	2020-2021		2019-2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparitive FY	% of the total
Less than 1 year	950,000	24%	1,850,000	100%
Between 1-2 years	1,850,000	76%		
Total (should tie to note 13 a)	**2,800,000**	**100%**	**1,850,000**	**100%**

9 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,700,000	750,000
Total	**1,700,000**	**750,000**

9 a. Ageing Analysis of Accounts Payable

Description	2020-2021 Kshs			
	2020-2021	% of the total	2019-2020	% of the total
Less than 1 year	950,000	56%	750,000	100%
Between 1- 2 years	750,000	44%		
Total (should tie to note 14)	**1,700,000**	**100%**	**750,000**	**100%**

10. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	79,975	615,075
Receivables	1,850,000	0
Payables	(750,000)	0
Total	**1,179,975**	**615,075**

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.

11. 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:

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P. O. Box 733 - 70200, WAJIR
Date 02/04/2026
MOHAMED ADOW OMAR

Sign and Date
Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Services						
1. ABDI SHOP	750,000	1.07.2019	0	750,000	750,000	
2. ABDI SHOP	950,000	1.07.2020	0	950,000		
3.						
Grand Total	**1,700,000**		**0**	**1,700,000**	**750,000**	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				