

REPUBLIC OF KENYA



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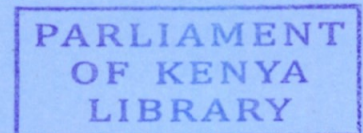
REPORT

OF

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	
DAY: Tuesday	
TABLED BY:	Hon. Naomi Wago CBS, MP (Deputy Majority Party Whip)
CLERK-AT THE-TABLE:	Lemale

THE AUDITOR-GENERAL

ON



RIBA GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

WAJIR COUNTY



37 APR 2023



RIBA GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and 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 280 number of students as at 30th June 2023. 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 Mohamed Adow Omar	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	Chairperson	4

		Abdi Hussein		
6	Discipline and welfare Committee	Hindia Ahmed Addi Rashid Muhumed Hassan	Chairperson	4

(d) School operation Management

For the financial year ended 30th June, 2023 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*

<i>YEAR</i>	<i>SURPLUS</i>	<i>DEFICIT</i>
<i>2020-2021</i>	<i>235,872</i>	<i>-</i>
<i>2021-2022</i>	<i>238,474</i>	
<i>2022-2023</i>	<i>1,591,110</i>	

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

<i>Year</i>	<i>Tuition</i>	<i>Operations</i>	<i>Infrastructure</i>
<i>2020-2021</i>	<i>89,959</i>	<i>1,382,448</i>	<i>309,950</i>
<i>2021-2022</i>	<i>358,869</i>	<i>1,606,217</i>	<i>11,316,000</i>
<i>2022-2023</i>	<i>469,934</i>	<i>1,552,351</i>	<i>1,874,000</i>

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

<i>Year</i>	<i>School Fund</i>
<i>2020-2021</i>	<i>0</i>
<i>2021-2022</i>	<i>3,637,288</i>
<i>2022-2023</i>	<i>5,155,136</i>

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

<i>Year</i>	<i>Expenditure</i>
<i>2020-2021</i>	<i>1,546,485</i>
<i>2021-2022</i>	<i>16,679,900</i>
<i>2022-2023</i>	<i>7,460,31</i>

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

YEAR	RECEIVABLES	PAYABLES
2020/2021	2,800,000	1,700,000
2021-2022	2,115,490	1,015,490
2022-2023	1,534,337	434,337

b) Teacher Student ratio:

Teachers Ratio	1.30
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c) The in the 2023 KCSE:

2021	
2022	C Plain
2023	C Plus

d) Number of Candidates in the 2023 KCSE:

Year	Number of Candidates
2021	None
2022	58
2023	57

e) The capacity of the school:

NO STUDENTS	DORMITORIES	LABORATORY	DANINIG HALL	TOILETS
280	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
Repair of solar	MOE	Complete	120,000	120,000	Completed
Supply of two metal door	MOE	Complete	30,000	30,000	Completed

Mohamed

PRINCIPAL
RIBA GIRLS SECONDARY SCHOOL
P. O. Box 733 - 70200, WAJIR

Date: 02/06/2023

Mohamed Adow Omar

School Principal

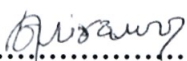
4. Statement of School Management Responsibility

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, 2023, and of the school's financial position as at that date.

.....


Name:

ABDIRAHMAN NOND ADHILLE

Designation: Chairman, School Board of Management

Date: 02/04/2026

.....


PRINCIPAL

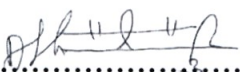
RIBA GIRLS SECONDARY SCHOOL

.....
 P.O. Box 733-70200, WAJIR

Name: MOHAMED ADOW OMAR

Designation: School Principal & Secretary to Board of Management

Date: 02/04/2026

.....


Name: Debow 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



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, 2023 – 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, 2023, 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 effect of the matters 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, 2023 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

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.1,534,337 in respect of student fees arrears. However, supporting schedules with details including student name, admission number, class, and amount outstanding were not provided for audit review. Further, the School did not have a policy on provision for bad and doubtful debts and there was no evidence of efforts undertaken by Management to collect the outstanding amounts.

In the circumstances, the accuracy and recoverability of the accounts receivables balance of Kshs.1,534,337 could not be confirmed.

2. Unsupported and Long Outstanding Accounts Payables Balance

The statement of assets and liabilities reflects accounts payables balance of Kshs.434,337 as disclosed in Note 11 to the financial statements. However, the supporting invoices, delivery notes, local purchase orders (LPO), issues and receipts vouchers were not provided for audit review. Further, the balance of Kshs.434,337 was outstanding for more than one (1) year.

In the circumstances, the accuracy and completeness of the payables balance of Kshs.434,337 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

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.9,063,000 and Kshs.9,051,420 respectively resulting in under funding by Kshs.11,580. However, the School spent a total of Kshs.7,460,311 against actual receipts of Kshs.9,051,420 resulting in an under expenditure of Kshs.1,591,109 or 18 % of actual receipts.

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

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

Other Information

The Management is responsible for the Other Information set out on page iii to x 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, 2023 were submitted to the Auditor-General on 24 February, 2026 instead of on or before the statutory deadline of 30 September, 2023. 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 budget versus actual amounts reflects total final revenue budget and total expenditure budget of Kshs.9,063,000. However, Management did not prepare estimates of income and expenditure. Although the statement of budgeted versus actual amounts is included in the financial statements, the source of budget figures 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. Failure to prepare an Annual Procurement Plan

During the year under review the School did not have a procurement plan as required 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.

4. 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 Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds.

5. 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.

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

Review of the payroll data revealed that the School had six (6) employees 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.

7. Capitation Under-Disbursement from Ministry of Education

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.469,934 and Kshs.1,552,351 respectively as disclosed in Notes 1 and Note 2 to the financial statements. However, review of records provided for audit revealed that the Ministry of Education Circulars provided for disbursement of capitation at a rate of Kshs.22,244 which, based on recorded student enrollment, should have translated to total capitation funding of Kshs.2,802,744. However, the School received a total of Kshs.2,022,285 resulting in an under-funding of Kshs.780,459.

In the circumstances, the underfunding may have impacted negatively on the planned learning outcomes.

8. Unreconciled Student Enrolment Data

Review of student records provided for audit revealed that the School had two hundred and eighty (280) students enrolled in the School. However, data from National Education Management Information System (NEMIS) indicated enrolment of one hundred and twenty-six (126) students, resulting in a variance of one hundred and fifty-four (154) students.

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 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. Lack of Internal Audit Unit and Audit Committee

During the year under review, the School did not have an Internal Audit Unit and an 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. 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.

3. Lack of Approved Policy on Management of Textbooks

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 or 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.

4. Inadequate Record-Keeping and Tracking of Issued Textbooks

Records reviewed showed that 120 textbooks were supplied in financial year 2022/2023. Although issuance sheets were provided, records on book returns, condition, 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.

5. 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.

6. Lack of Adequate Facilities in the School

Review of physical facilities and infrastructure revealed that the School had four (4) toilets serving two hundred and eighty (280) girls, resulting in a usage ratio of approximately 1:70, which indicates a severe shortage of sanitation facilities. The School buildings are not designed to adequately accommodate students with disabilities. It was 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, the adequacy of the School facilities could not be confirmed.

7. Weak Controls in School Fees Collection

The statement of receipts and payments reflects school fund income of Kshs.5,155,136. Examination of revenue records provided for audit revealed that fees payments in form of cash of Kshs.180,000 was collected. However, the School did not maintain proper revenue cashbook with details on daily collections. Further, detailed supporting ledgers for the Kshs.180,000 was not provided for audit.

In the circumstances, the effectiveness of internal controls on management of fees collection 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

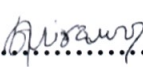
Nairobi

13 April, 2026

6. Statement Of Receipts and Payments for the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
Receipts			
Government grants for tuition	1	469,934	358,869
Government grants for operations	2	1,552,351	1,606,217
Government Grants for infrastructure	3	1,874,000	11,316,000
School fund income- parents' contributions	4	5,155,136	3,637,288
Total Receipts		9,051,421	16,918,374
Payments			
Tuition	5	490,000	631,000
Operations	6	1,460,000	1,029,400
Infrastructure	7	150,000	11,270,337
Boarding and school fund	8	5,360,311	3,749,163
Total Payments		7,460,311	16,679,900
Surplus/Deficit		1,591,110	238,474

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

.....


Name: ABDIRATHMAN NOOR ABDILLE
Chair BOM

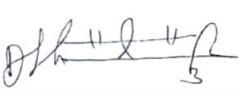
Date: 02/04/2026

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

Name: MOHAMMED ADOW OMAR
School Principal/ Secretary to BOM

Date: 02/04/2026

.....

Bursar/ Finance Officer

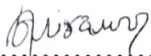
Name: DEKOW MOHAMED
Bursar/ Finance Officer

Date: 02/04/2026

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
Financial Assets			
Cash and cash equivalents			
Bank balances	9	2,145,431	554,321
Total cash and cash equivalent		2,145,431	554,321
Account's receivables	10	1,534,337	2,115,490
Total financial assets (a)		3,679,768	2,669,811
Financial liabilities			
Accounts payables	11	434,337	1,015,490
Total Financial Liabilities (b)		434,337	1,015,490
Net financial assets (a-b)		3,245,431	1,654,321
Represented by			
Accumulated fund b/fwd	12	1,654,321	1,415,847
Surplus/deficit for the year		1,591,110	238,474
Net Assets		3,245,431	1,654,321

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

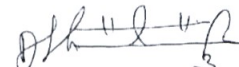


 Name: ABDURRAHMAN NOOR ABDILLE
 Chair BOM

Date: 02/04/2026


 PRINCIPAL
 RIBA GIRLS SECONDARY SCHOOL
 P.O. Box 733 - 70200, WAJIR
 Date: 02/04/2026
 Name: MOHAMED ADOW OMAR
 School Principal/ Secretary to
 BOM

Date: 02/04/2026



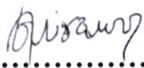
 Name: Delel Mohammed
 Bursar/ Finance Officer

Date: 02/04/2026

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
Cash from Operating Activities			
Receipts			
Government grants for tuition		469,934	358,869
Government grants for operations		1,552,351	1,606,217
Government grants for infrastructure		1,874,000	11,316,000
School fund income- parents contributions/ fees		5,155,136	3,637,288
Total receipts		9,051,421	16,918,374
Payments			
Cash outflows for tuition		490,000	631,000
Cash outflows for operations		1,460,000	1,029,400
Cash outflows Boarding/lunch and school fund payments		5,360,311	3,749,163
Total payments		7,310,311	5,409,563
Net cash inflow/outflow from operating activities		1,741,110	11,508,811
Cash flow from investing activities			
Acquisition of assets		150,000	11,270,337
Net cash inflow/outflows from investing activities		150,000	11,270,337
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		1,591,110	238,474
Cash and cash equivalent at beginning of the FY		554,321	315,847
Cash and cash equivalent at end of the FY		2,145,431	554,321

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

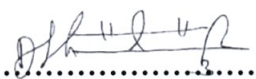


Name: ABDURATHMAN NOOR ABDILLE
Chair BOM

Date: 02/04/2026


PRINCIPAL
 RIBA GIRLS SECONDARY SCHOOL
 P.O. Box 788 • 70260, AdDhar
 Date: 02/04/2026
Name: MOHAMMED ADOW OMAR
School Principal/ Secretary to BOM

Date: 02/04/2026



Name: Dikow Mohamed
Bursar/ Finance Officer

Date: 02/04/2026

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

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	55,000		55,000	51,500	97%
Exercise Books	80,000		80,000	72,156	98%
Laboratory Equipment	145,000		145,000	140,408	97%
Internal Exams	90,000		90,000	79,940	99%
Teaching / Learning Materials	130,000		130,000	125,930	98%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	560,000		560,000	557,550	100%
Repairs And Maintenance	155,000		155,000	154,300	100%
Local Transport / Travelling	190,000		190,000	188,700	99%
Electricity And Water	211,000		211,000	237,200	100%
Boarding Equipment and Stores	70,000		70,000	68,000	100%
Administration Costs	185,000		185,000	183,000	99%
Activity	165,000		165,000	163,600	99%
<i>3) FDSE for infrastructure</i>					
Maintenance & Improvement MoE	1,876,000		1,876,000	1,874,000	100%
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	766,000		766,000	784,800	100%
Repairs And Maintenance	205,000		205,000	198,800	99%

Riba Girls Secondary School
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Local Transport / Travelling	200,000		200,000	203,800	99%
Electricity And Water	260,000		260,000	255,200	98%
Administration Costs	225,000		225,000	223,800	99%
Activity	175,000		175,000	173,800	99%
Fee On Boarding Equipment and Stores	3,320,000		3,320,000	3,314,936	100%
Total Income	9,063,000		9,063,000	9,051,420	100%
<i>(6) Expenditure For Tuition</i>					
Textbooks					
Reference Materials	45,000		45,000	42,500	94%
Exercise Books	60,000		60,000	57,800	96%
Laboratory Equipment	135,000		135,000	134,550	100%
Internal Exams	125,000		125,000	123,500	99%
Teaching / Learning Materials	135,000		135,000	131,650	98%
Exams And Assessment					
Bank Charges	1,400.00		1,400	0	94%
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	1,250,000		1,250,000	1,249,000	100%
Repairs, Maintenance & Improvements	40,000		40,000	0	95%
Local Transport / Travelling	70,000		70,000	0	100%
Electricity, Water and Conservancy	85,000		85,000	26,000	98%
Administration Costs	364,350		364,350	158,000	92%
Activity Expenses	30,000		30,000	27,000	90%
Bank charges	4,000		4,000	0	98%
<i>(8) Expenditure For infrastructure</i>					
Repairs, Maintenance and Improvements	200,000		200,000	150,000	100%

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Bank charges	1,250		1,250	0	
Purchase of machinery					
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	1,000,000		1,000,000	855,000	99%
Repairs, Maintenance and Improvements	150,000		150,000	75,000	97%
Local Transport / Travelling	175,000		175,000	130,000	97%
Electricity, Water and Conservancy	160,000		160,000	158,000	99%
Administration Costs	222,000		222,000	210,000	9%
Activity	135,000		135,000	134,000	99%
Boarding Equipment and Stores	4,675,000		4,675,000	3,798,311	92%
Totals	9,063,000		9,063,000	7,460,311	99%

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 2023.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
		Kshs
Teaching / Learning Materials	469,934	358,869
Total	469,934	358,869

2 Government Grants for Operations

Description	2022-2023	2021-2022
		Kshs
Personnel Emoluments	557,551	405,859
Repairs And Maintenance	154,300	75,162
Local Transport / Travelling	188,700	124,096
Electricity And Water	237,200	172,000
Infrastructure	0	531,000
Administration Costs	183,000	113,000
Activity	163,600	88,500
Boarding Equipment	68,000	96,600
Total	1,552,351	1,606,217

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
		Kshs
Maintenance & Improvement	1,874,000	11,316,000
Total	1,874,000	11,316,000

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
		Kshs
Personnel emoluments	784,800	680,500
Repairs and maintenance	198,800	128,000
Local transport / travelling	203,800	201,050
Electricity and water	255,200	415,000
Administration costs	223,800	217,600
Activity	173,800	51,000
Fee on Boarding Equipment and stores	3,314,936	1,944,138
Total	5,155,136	3,637,288

5 Tuition

Description	2022-2023	2021-2022
		Kshs
Teaching and Learning Material	490,000	390,000
Reference materials	0	0
Exams And Assessment	0	0
Laboratory Materials	0	241,000
Total	490,000	631,000

6 Operations

Description	2022-2023	2021-2022
		Kshs
Personnel Emoluments	1,249,000	900,00
Administration Cost	158,000	41,000
Repairs And Maintenance & Improvements		13,000
Local Transport / Travelling	0	44,000
Electricity And Water	26,000	27,400
Activity Expenses	27,000	4,000
School Fund		0
Total	1,460,000	1,029,400



7 Infrastructure

Description	2022-2023	2021-2022
		Kshs
Purchase of furniture	0	700,000
Construction of Stores and Kitchen	0	2,925,000
Construction of School Fence	0	7,450,000
Maintenance and Improvement	150,000	195,337
Total	150,000	11,270,337

8 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	855,000	516,000
Repairs And Maintenance & Improvements	75,000	180,000
Local Transport / Travelling	130,000	60,000
Electricity And Water	158,000	252,000
Administration Costs	210,000	231,000
Fee On Boarding Equipment and Stores	3,798,311	2,460,163
Activity Fees	134,000	50,000
Total	5,360,311	3,749,163

9. Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account			13,246	34,633
Operations Account			1,440,046	107,555
School Fund Account/Boarding			492,054	390,848
Infrastructural Account			200,085	21,285
Total			2,145,431	554,321

10. Accounts Receivable

Description	2022-2023	2021-2022
		Kshs
Fees Arrears	1,534,337	2,115,490
Total	1,534,337	2,115,490

10 b) Ageing Analysis of Accounts Receivable

Description	2021-2022		2020-2021	
	<i>Kshs</i>		<i>Kshs</i>	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	1,534,337	%	265,490	34%
Between 1- 2 years	0	0%	1,850,000	66%
Total (should tie to note 13 a)	1,534,337	100%	2,115,490	100%

11. Accounts Payable

Description	2022-2023	2021-2022
		Kshs
Trade Creditors (See Ageing Below and Appendix 1)	434,337	1,015,490
Total	434,337	1,015,490

11a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	<i>Kshs</i>		<i>Kshs</i>	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	0	0%	0	100%
Between 1- 2 years	434,337	100%	1,015,490	100%
Total (should tie to note 14)	434,337	100%	1,015,490	100%

12. Fund Balance Brought Forward

Description	2022-2023	2021-2022
		Kshs
Bank Balances	554,321	315,847
Receivables	2,115,490	2,800,000
Payables	(1,015,490)	(1,700,00)
Total	1,654,321	1,415,847

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.

Riba Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

3. Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments were provided to the auditor.

Ref	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:

N. Alaw

PRINCIPAL
 RIBA GIRLS SECONDARY SCHOOL
 P. O. Box 733 - 70200, WAJIR

Date: 02 July 2023
 Mohammed Adow Omar

Sign and Date
 Principal

Riba Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

14. 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	
1. ABDI SHOP	434,337		0	434,337	1,061,153	
Grand Total	434,337		0	434,337	1,061,153	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
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				