



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

DATE: 02 JUN 2026

DAY.

Thursday

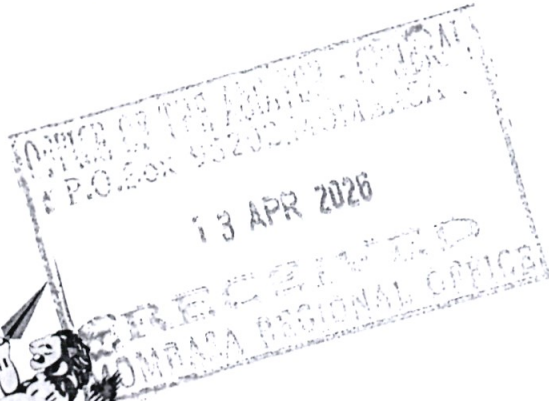
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Deputy Majority Whip
Hon. Pram Weso

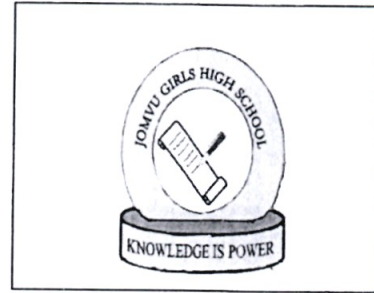
REPORT

PARLIAMENT
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MOMBASA COUNTY



Revised 30th June 2024.



Jomvu Girls High School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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ing Standards Board

FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

A. Definition of Key Terms

Comparative Year- Means the prior period.

1. 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 Mombasa County, Jomvu Sub-County.

The school was registered in July 2025 under registration number in July 01S30000007 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day/boarding school and had 669 number of students as at 30th June 2024. It has 3 streams and 26 teachers of which 12 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	John Lautani	Chairman	1 st March 2022
2	Janet Kilingi	Secretary - Principal	1 st March 2022
3	Amos Mtila	Member	1 st March 2022
4	Annah Onjangua	Member	1 st March 2022
5	Hassan Kame	Member	1 st March 2022
6	Juma Jira	Member	1 st March 2022
7	Faida Omar	Member	1 st March 2022
8	Leanard Lector	Member – Rep CEB	1 st March 2022
9	John Mwajele	Member Rep Teachers	1 st March 2022
10	Phylis Kaimenyi	Sponsor	1 st March 2022
11	Lawrence Mwenda	Sponsor	1 st March 2022
12	Alice Malombo	Sponsor	1 st March 2022
13	Jacob Shiomunda	Member - Community	1 st March 2022
14	Melanie Kule	Member Special Needs	1 st March 2022
15	Mildred Egesa	Rep Students	1 st March 2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. John Lautani 2. Janet Kilingi 3. Francis Kala 4. Faida Omar 5. Leonard Lector	Chairperson B.O.M Secretary Member Member Member	3/5 5/5 5/5 5/5 5/5
2	Audit Committee	1. Jacob Shiomunda 2. Kinoti Lawrence 3. Janet Kilingi 4. Mwanamvua Musa		0 0 0 0
3	Finance, procurement and general purposes Committee	1. Jacob Shiomunda 2. Kinoti Lawrence 3. Janet Kilingi 4. Mwanamvua Musa		0 0 0 0
4	Academic Committee	1. Leonard Lector 2. Janet Kilingi 3. Jacob Shiomunda 4. Alice Maloba		1/1 1/1 1/1 1/1

JOMVU GIRLS HIGH SCHOOL

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5	Development Committee	1. John Lautani 2. Janet Kilingi 3. Francis Kala 4. Rukia Musyoka 5. Phylis Muthee 6. John Mwanjele 7. Maimuna Rashid		4/4 4/4 4/4 4/4 4/4 4/4 4/4
6	Discipline and welfare Committee	1.Faida Omar 2.Janet Kilingi 3. Rukia Musyoka 4. Hassan Kame		0 0 0 0
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Janet Kilingi	TSC No. 2632235
2	Deputy Principal	Rukia Musyoka	TSC No.306414
3	School Bursar	Tsuma Mwaga Lalo	
4	Other (specify)		

(e) Schools contacts

Post Office Box: 93311-80102 - MOMBASA
 Telephone: 0713732638
 E-mail: jomvugirls@gmail.com
 Website: -
 Facebook: -
 Twitter: -

(f) School Banks

1. Name of Bank: National Bank of Kenya
 Branch: Changamwe
 Account No: 01025078168400
2. Name of Bank: Co-Operative Bank
 Branch: Changamwe
 Account No: 113962026700
3. Name of Bank: Equity Bank
 Branch: Changamwe
 Account No: 1200260559991
4. Name of Bank: Kenya Commercial Bank
 Branch: Mvita
 Account No: 1145493785 - Operation
5. Name of Bank: Kenya Commercial Bank
 Branch: Mvita
 Account No: 114593610 - Tuition
6. Name of Bank: Kenya Commercial Bank
 Branch: Mvita
 Account No: 1116531496 - Infrastructure

7. M-Pesa Pay Bill: 4083719 Attached to 01025078168400

8. Independent Auditors

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

JOMVU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****2. 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.

DESCRIPTION	2023 -2024	2022- 2023	2021 - 2022
	KSHS.	KSHS.	KSHS.
Surplus/Deficit	4,075,633	2,714,018	-1,023,678

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

DESCRIPTION	2024 -2023	2023 - 2022	2022 - 2021
	KSHS.	KSHS.	KSHS.
Capitation Grants for Tuition	1,614,632.00	1,667,319.25	1,905,427.00
Capitation Grants for Operation	8,646,255.00	7,405,053.60	8,314,586.50
TOTALS	10,260,887.00	9,072,372.85	10,220,013.50

A Three Year overview of Growth of other income(s) earned by the school

DESCRIPTION	2024 -2023	2022 - 2023	2022 - 2021
	KSHS.	KSHS.	KSHS.
School Fund Income and Other Receipts	15,613,266	15,607,400	7,572,362

A Three Year Overview of Growth in Expenditure of the School

DESCRIPTION	2024 -2023	2023 - 2022	2022 - 2021
	KSHS.	KSHS.	KSHS.
Tuition Account	793,953.50	2,317,080.00	1,855,484.00
Operation Account	6,179,304.00	6,594,990.00	9,434,581.00
School Funds	14,825,262.00	13,053,683.00	16,011,094.00
Total	21,798,520.00	21,965,753.00	27,301,159.00

JOMVU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Movement of Debtors of the School Over the last Three Years**

Financial Year	2024 -2023	2023 - 2022	2022 - 2021
	KSHS.	KSHS.	KSHS.
School Funds	2,704,538	4,464,474.00	7,864,902.00

Movement of Creditors of the school over Last Three Years.

Financial Year	2024 -2023	2022 - 2023	2022 - 2021
	KSHS.	KSHS.	KSHS.
Tuition	280,869.00	1,016,065.00	628,025.00
Operation	515,900.00	680,822.00	604,054.00
School Funds	272,800.00	796,370.00	446,290.00
Total	1,069,569.00	2,493,257.00	1,678,369.00

b) Teacher Student ratio:

Description	2024 -2023	2023 - 2022	2022 - 2021
Number Of Teachers (TSC)	13	13	13
Number of Teachers (BOM)	12	10	10
Teachers Students Ratio	1:27	1:27	1:30
Number of Teachers Posted(TSC)	0	2	11
Number of Teachers Transferred (TSC)	2	2	0

c) The Mean Score In The KCSE for The Past Three Years

Description	2023	2022	2021
Mean Score	2.94	2.41	2.68
No. Of Students who have Joined High Learning Institution	1	0	1

d) Number of Candidates in the KCSE for the past three years.

Description	2023	2022	2021
No. Of Students	119	93	107

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

e) The capacity of the school:

S/NO	DESCRIPTION	2023 -2024
1.	Number of Students	669
2.	Dormitories	1
3.	Dining Hall	1
4.	Laboratories	1
5.	Toilets	18
6.	Kitchen	1
7.	Classrooms	13

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f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
6 Door Toilet	M.O.E	COMPLETED	853,250.00	1,009,322.00	Completed

Rebecca W Kimondo

School Principal

9/04/2026




JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

Name: John Lautani

Designation: Chairman, School Board of Management

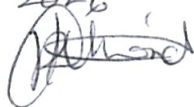
Date: 9/04/2026



Name: Rebbecca W kimondo

Designation: School Principal & Secretary to Board of Management

Date: 9/04/2026



Name: Tsuma Lalo

Designation: Bursar/ Finance Officer

Date: 9/04/2026



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 JOMVU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - MOMBASA 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 Jomvu Girls High School – Mombasa County set out on pages 1 to 22, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and 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 that, to the best of my knowledge and belief, were necessary for 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 Jomvu Girls High School as at 30 June, 2024 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. Inaccurate School Fund Income – Parents Contribution Receipts

The statement of receipts and payments and Note 4 to the financial statements reflects Kshs.15,608,266 in respect of school fund income – parents' contribution. However, the amount differs with ledger balance of Kshs.16,238,563 resulting in a variance of Kshs.630,297 which was not explained or reconciled.

In the circumstances, the accuracy and completeness of the School fund income of Kshs.15,608,266 could not be confirmed.

2. Unsupported Payments for Boarding and School Fund

The statement of receipts and payments reflects boarding and school fund payments of Kshs.14,825,262 as disclosed in Note 9 to the financial statements. However, review of payment vouchers amounting to Kshs.2,229,815 revealed that Management made payments without proper support documents such as requisitions, tendering records, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the occurrence, accuracy and completeness of boarding and school fund payments amount of Kshs.14,825,262 could not be confirmed.

3. Unsupported Tuition Payments

The statement of receipts and payments reflects tuition payments of Kshs.793,954 as disclosed in Note 6 to the financial statements. However, review of payment vouchers amounting to Kshs.770,000 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificate of payments.

In the circumstances, the occurrence, accuracy and completeness of the tuition payments of Kshs.793,954 could not be confirmed.

4. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of assets and liabilities reflects cash and equivalents balance of Kshs.5,182,739 as disclosed in Note 10 and 11 to the financial statements. Included

in the balance is bank balances with an overdrawn cash book balance of Kshs.777,434 held in the School fund account which had been offset against bank balances of Kshs.5,960,175 held in other bank accounts. However, the offsetting was contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy, completeness, existence and fair presentation of cash and cash equivalents balance of Kshs.5,182,739 could not be confirmed.

5. Doubtful Recoverability of Long Outstanding Accounts Receivable

The statement of assets and liabilities reflect accounts receivables balance of Kshs.11,357,844 as disclosed in Note 13 to the financial statements. Included in the balance are fees arrears totalling Kshs.5,275,711 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance. Further, the supporting schedules and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.11,357,844 could not be confirmed.

6. Unsupported Infrastructure Payments

The statement receipts and payments and Note 8 to the financial statement reflects payments for infrastructure amounting to Kshs.1,088,741. Review of payment vouchers provided indicated that the payments relate to the construction of 6 doors staff room toilet, and part payment for the construction of a CBC classroom. However, the amount was not supported with procurement documents such as requisitions, tender documents, contracts, bill of quantities, and a handover report.

In the circumstances, the occurrence and accuracy of the infrastructure payments of Kshs.1,088,741 could not be confirmed.

7. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects actual receipts on comparable basis of Kshs.26,307,187 which differ with Kshs.25,874,153 reported in the statement of receipts and payments resulting in an unexplained variance of Kshs.433,034.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Jomvu Girls High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.29,242,574 and Kshs.26,307,187 respectively, resulting in an under-funding of Kshs.2,935,387 or 10% of the budget. However, the School spent an amount of Kshs.21,784,805 against actual receipts amounting to Kshs.26,307,187, resulting in an under-utilization of Kshs.4,522,382 or 17% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, 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 ii to xi which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflects payments for operations, boarding, and school fund amounts of Kshs.5,090,563 and Kshs.14,825,262 as disclosed in Notes 7 and 9 to the financial statements respectively. Review of payment vouchers reflected a total of Kshs.1,116,588 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in the Government funding system, and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools as required under Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,116,588 could not be confirmed.

2. 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 guidelines.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, operation and infrastructure grants totaling Kshs.10,260,887. Comparison of data from the National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that NEMIS reflected 626 students while records from the School had 523 students, resulting in an unexplained variance of 103 students and overfunding of Kshs.1,696,423. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 25-10-2018 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in NEMIS and the Principals to ensure their records are accurate.

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

4. Non-compliance with Guidelines on the Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects parents' contribution of Kshs.15,608,266 as disclosed in Note 4 to the financial statements. The amount includes Kshs.438,034 for maintenance and improvement that was not transferred to the designated bank account. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/10/18(112), 2022 which directed that infrastructure grants as well as maintenance and improvement funds to be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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. Inadequate Safeguards in Revenue Collection

The statement of receipts and payments and Note 4 to the financial statements reflects Kshs.15,608,266 in respect to school fund income – parents' contributions. However, review of the internal controls indicated lack of segregation of duties in revenue collection as the same officer does billing, collection, recording, and reconciliation of school fund income. This was contrary to Regulation 63 (1, a) of the Public Finance Management (National Government) Regulations 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring adequate safeguards exist and are applied for the prompt collection and proper accounting for, all National Government revenue and other public moneys relating to their ministries, departments or agencies.

In the circumstances, effectiveness of internal controls and risk management revenue collection could not be confirmed.

2. Underutilization of the Financial Management System

Review of financial management system revealed that the School had implemented the Somsom Financial Management System. However, the system was only being used to manage students fee balances, while other key financial management functions, such as expenditure management reporting, and financial statement generation, were not being utilized due to failure to activate the modules. Instead, these functions were being carried out manually through separate records outside the system.

In the circumstances, the benefits associated with automated financial management systems could not be realized.

3. Failure to Hold Board of Management Meetings

Review of the Board of Management meetings' minutes revealed that it had held only one (1) meeting during the year under review, contrary to section 6 (1) of the 4th Schedule of the Basic Education Act, which requires that they meet at least once in every four (4) months. Further, the minutes provided were not signed by the Secretary and the Chairman of the Board, and there was no board attendance register to confirm the attendance of the board members.

In the circumstances, the effectiveness of risk management and governance could not be confirmed.

4. Ineffective Management System of Textbooks

During the year under review, the School received textbooks from Kenya Institute of Curriculum Development but did not have systems to manage the textbooks received from the previous periods. There were no documented policies on the issuance, control, recovery, and management of textbooks. The textbook stock levels and student-to-textbook ratios could not be efficiently monitored. This was contrary to Regulation 139 (1) of the Public Finance Management National Government Regulations, 2015, which requires an accounting officer of a National Government entity to take full responsibility and ensure that control systems exist for assets and that preventive mechanisms are in place to eliminate theft, security threats, losses, and wastage.

In the circumstances, the effectiveness of textbook management system in the School could not be confirmed.

5. Non-disclosure of Assets and Weaknesses in the Management of Assets

Annex 2 to the financial statements reflects a summary of the fixed assets balance of Kshs.207,168,790. Review of the financial statements and other management information revealed the following:

- i. Management did not maintain a fixed asset register with the details in the prescribed format, such as description, financier, serial/log book number, acquisition date, location, opening balances, additions or disposals during the year, and the closing balances.

- ii. The summary of the fixed asset register did not disclose land, buildings, textbooks, and a school bus, though physical verification and management information indicated that the School was in possession of the assets.
- iii. The School is situated on land that was donated by the Methodist Church in Kenya, Changamwe circuit. However, the title deed was not provided to confirm the size and ownership.
- iv. No evidence was provided for audit review to show that Management carried out stock takes regularly to monitor and safeguard fixed assets.

In the circumstances, the existence of the assets and the effectiveness of measures initiated in the management of assets could not be confirmed.

6. Unsupported Inventory Balance

Note 19 to the financial statements on other important disclosures and Notes reflects inventories balance of Kshs.2,875,570. However, Management did not provide annual stock report and schedules to support the inventory balance.

In the circumstances, effectiveness of internal controls and records keeping on inventory management 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 that govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015, and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and 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 it 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

20 May, 2026

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 20245. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,614,632	1,66,7319.25
Government grants for operations	2	7,858,215	4,915,786.00
Government Grants for infrastructure	3	788,040	2,461,000.00
School fund income- parents' contributions	4	15,608,266	15,376,200.00
Miscellaneous incomes	5	5,000	231,200.00
Total Receipts		25,874,153	24,651,505.00
Payments			
Tuition	6	793,954.	2,317,080.00
Operations	7	5,090,563	5,417,990.00
Infrastructure	8	1,088,741	1,148,734.00
Boarding and school fund	9	14,825,262	13,053,683.00
Total Payments		21,798,520	21,937,487.00
Surplus/Deficit		4,075,633	2,714,018.

The school financial statements were approved on _____ 2024 and signed by:

John Lautani

Name:

Chair BOM

Date: 9/04/2026

Name: REBECAH KIMANI

School Principal/ Secretary to BOM

Date: 9/04/2026

Tsuma Lalo

Name:

Bursar/ Finance Officer

Date: 9/04/2026



JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 20246. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,155,100	2,775,061
Cash balances	11	27,639	39,121.00
Short term investments	12	-	-
Total cash and cash equivalent		5,182,739	2,814,182.
Account's receivables	13	11,357,844	10342,093
Total financial assets (a)		16,540,583	13,156,275
Financial liabilities			
Accounts payables	14	-1,966,004	-2657,329.
Total Financial Labilities (b)		-1,966,004	-2,657,329
Net financial assets (a-b)		14,574,579	10,498,946
Represented by			
Accumulated fund b/fwd	15	10,498,946	7,784,928.
Surplus/deficit for the year		4,075,633	2,714,018
Net Assets		14,574,579	10,498,946

The school's financial statements were approved on _____ 2024 and signed by:

Name: John Lautani

Chair BOM

Date: 9/04/2024

Name: Rebecca W kimondo

School Principal/ Secretary to BOM

Date: 9/04/2024

Name: Tsuma Lalo

Bursar/ Finance Officer

Date: 9/04/2024



7. Statement of Cash Flows for the Year Ended 30th June 2024

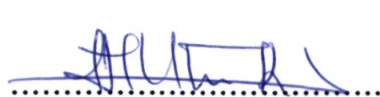
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,614,632	1,667,319
Government grants for operations		9,410,465	6,402,786
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		17,679,280	12,608,856
Other income		5,000	521,060
Total receipts		28,709,377	21,200,021
Payments			
Cash outflows for tuition		1,529,150	1,731,740
Cash outflows for operations		7,993,180	5,872,181
Cash outflows Boarding/lunch and school fund payments		18,029,954	12,703,603
Total payments		27,552,284	20,307,524
Net cash inflow/outflow from operating activities		1,157,093	892,497
Cash flow from investing activities			
Repair, maintenance and improvement		2,678,784	974,000
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Total receipts		2,678,784	974,000
Payment from investing activity			
Acquisition of an assets		1,467,319	1,246,915
Total payments		1,467,319	1,246,915
Net cash inflow/outflows from investing activities		1,211,465	-272,915
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		2,368,558	619,582.
Cash and cash equivalent at beginning of the July 2023		2,814,181.00	2,194,600.
Cash and cash equivalent at end of the June 2024		5,182,739	2,814,181

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

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

signed by:



Name: John Lautani

Chair BOM

Date: 9/04/2026



Name: Rebecca W Kimondo
School Principal/ Secretary to
BOM

Date: 9/04/2026



Name: Tsuma Lalo

Bursar/ Finance Officer

Date: 9/04/2026



8. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

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	568,050.00	-	568,050.00		-
Exercise Books	608,000.00	-	608,000.00		-
Laboratory Equipment	542,174.00	-	542,174.00		-
Internal Exams	491,500.00	-	491,500.00		-
Teaching / Learning Materials	24000.00	-	24,000.00		-
Chalk	500.00	-	500.00		-
Total	2,234,224.00	-	2,234,224.00	1,614,632.00	72.27%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	-	-	-		
Repairs And Maintenance		-			
Local Transport / Travelling	-	-	-		
Electricity And Water	-	-	-		
Medical	560,000.00		560,000.00	548,700.00	5.25%
Administration Costs	864,850	-	864,850.00	-	0%
Other vote heads	7,980,000.00		7,980,000.00	4,220,121	40.37%
Activity	1,050,000.00	-	1,050,000.00	526,794	5.0%
Gratuity	-	-	-		

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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
Total	10,454,850	-	10,454,850	5,295,615	50.62%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,500,000	-	3,500,000	3,350,640	95.7%
M&I parents' contribution		-	-		-
Economic Stimulus Programs	-	-	-		-
Transition Infrastructure Grants	-	-	-		-
Administration Block	-	-	-		-
TOTAL	3,500,000		3,500,000	3,350,640	95.7%
(4) Fees Charged on Parents					
Personnel Emoluments	-				
Repairs And Maintenance	200,000		200,000	438,034	219%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-			-
Activity	25,000.00	-	25,000.00	15,696	62.8%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	2,538,500.00	-	2,538,500.00	5,561,680	219%
Lunch programme	9,000,000		9,000,000	9,017,831	100%
Other vote heads	1,290,000.00	-	1,290,000.00	1,013,059	78.5%
Total	13,053,500	-	13,053,500	16,046,300	

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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
5) Miscellaneous Income					
Loans / Borrowing	-	-	-		
Rent income	-	-	-		
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	-	-	-	-	-
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	568,050	-	568,050.00		
Exercise Books	608,000	-	608,000.00		
Laboratory Equipment	542,174	-	542,174.00		
Internal Exams	491,000	-	491,000.00		
Teaching / Learning Materials	24,000	-	24,000.00		
Chalks	500.00	-	500.00		
Exams And Assessment	-	-	-	-	
Teachers Guides	-	-	-	-	
Administration Costs	-	-	-	-	

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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
Bank Charges	-	-	-	-	
Total	1,711,500		1,711,500	793,954.00	46.4%
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements	-		-		
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	482,977.00		482,977.00	-	-
Administration Costs					
Activity Expenses	1,074,250.00		1,074,250.00	949,718	88.4%
Other Vote Heads	9,251,474.00		9,251,474.00	4,137,130	44.7%
TOTAL	14,508,701.00		14,508,701.00	5,086,848	
(8) Expenditure For infrastructure					
Construction of classrooms	3,500,000	-	3,500,000	1,088,741	31.1%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	
Purchase of furniture	-	-	-	-	
Purchase of equipment	-	-	-	-	
Purchase of machinery					
Total	3,500,00		3,500,000	1,088,741	

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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
Boarding and school funds	-	-	-	-	
Personnel Emoluments	2,270,400	-	2,270,400	3,303,987	145.5%
Repairs, Maintenance and Improvements	200,000.00	-	200,000	614320	307.1%
Local Transport / Travelling	700,000	-	700,000	1,919,584	274%
Electricity, Water and Conservancy	596,000	-	596,000	658,004	110%
Medical Expenses	667,977	-	667,977	388,633	58%
Administration Costs	757,550	-	757,550	1,228,279	162%
Activity	843,550	-	843,550	1,442,078	170.9%
Gratuity	-	-	-	-	-
Lunch Programme	8,100,000	--	8,100,000	2,605,126	32%
Boarding Equipment and Stores	2,538,500	-	2,538,500	2,655,251	104%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Other Vote Head	-	-	-	-	-
Totals	16,673,977	-	16,673,977	14,815,262	-

Commentary On Significant Overutilization Above 100%

Inflation

The last phase of form 1 has caused continuous admission

Increased Enrolment in students.

9. 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.

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.

6. 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.

7. 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.

8. Comparative figures

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

9. 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 2024

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

10. Notes to financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	1,614,632.00	1,667,319.25
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	-	-
Others	-	-
Total	1,614,632.00	1,667,319.25

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	548,700.00	124,800.00
Administration Costs	-	-
Activity	526,793.74	353,600.00
		-
Infrastructure		-
Other Vote Heads	4,220,121.26	4,437,386
Total	5,295,614.26	4,915,786

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	2,564,600	2,461,000.00
Transition infrastructure grants/CBC classroom	788,040	-
Total	3,352,640	2,461,000.00

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024**4 School Fund Income - Parents Contribution/Fees**

Description	2023-2024	2022-2023
	Kshs	Kshs
Repairs and maintenance	438,034	231,612.00
Local transport / travelling	-	231,612.00
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	15,696	48,555.00
Fee on Boarding Equipment and stores	5,561,680	3,292,091.00
Lunch programme	9,017,831	10,433,855.00
Other vote heads	1,013,059	1,370,087.00
Total	15,608,266	15,376,200.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Aga khan foundation	-	210,000.00
Income From Farming Activities	-	-
Tender fees	5000.00	21,200.00
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings	-	-
Other Income	-	-
Total	5,000.00	231,200.00
6 TUITION ACCOUNT PAYMENT		

	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Texts books/reference materials	-	235,970.00
Laboratory Equipment	-	-
Teaching / Learning Materials	791,804.00	-

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2149.50	1,110.0
Others (<i>specify</i>)	-	-
Total	793,954.00	2,317,080.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	1,919,897.00	2,209,752.00
Service Gratuity	-	-
Administration Cost	1,341,490.00	657,801.00
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	409,743.00	613,665.00
Electricity And Water	466,000.00	641,280.00
Medical	-	-
Activity Expenses	949,718.00	1,317,112.00
Insurance Cost	-	-
Others bank charges	3,715.25	6,646.00
Total	5,090,563.00	5,446,256.00

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024**8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of 6 doors toilets	1,088,741.00	1,148,734.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	1,088,741.00	1,148,734.00

9 Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,303,987.00	2,528,884.00
Service Gratuity		
Repairs And Maintenance & Improvements	614,320.00	113,450.00
Local Transport / Travelling	1,919,584.00	1,254,540.00
Electricity And Water	658,004.00	538,753.00
Medical Expenses	388,633.00	3,750.00
Administration Costs	1,228,279.00	919,180.00
Lunch Programme	2,605,126.00	3,550,693.00
Bank Charges	-	1,200.00
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores	2,655,251.00	3,325,529.00
Tender fees	10,000.00	13,000.00
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Activity	1,442,078.00	594,704.00
Aga khan foundation	-	210,000.00
Total	14,825,262.00	13,053,683.00

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1145493610	94,261	8,779.30
Operations Account	Active	1145493785	2,319,943	902,822.65
School Fund Account/Boarding	Active	01025078168400	297,949	-904,689.00
School funds accounts boarding-Co-op/bank	Active	01139620263700	-777,434	769,231.00
Savings Account	-	-	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1116531496	3,220,381	2,008,917.22
Total			5,155,100.	2,775,061.17

11 Cash In Hand

Description	2023-2024	Insert Comparat
	Kshs	Kshs
Tuition a/c	-	-
Operation a/c	176.00	12.00
School fund a/c	27,463.00	39,109.00
Infrastructure a/c	-	-
Total	27,639.00	39,121.00

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	11,357,844.00	10,342,093.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	11,357,844.00	10,342,093.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current year	% of the total	Comparative	% of the total
Less than 1 year	2,704,538.00	23.8%	4,464,474.00	43%
Between 1- 2 years	3,377,595.00	29.70%	3487288.00	34%
Between 2-3 years	2,095,580.00	18.5%	1,050,145.00	10%
Over 3 years	3,180,131.00	28%	1,339,486.00	13%
Total (should tie to note 13 a)	11,357,844.00	100%	10,342,093.00	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,364,199.00	2,493,257.00
Prepaid Fees	601,805.00	149,659.00
Retention Monies	-	14,414.00
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables	-	-
Total	1,966,004.00	2,657,329.00

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14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current year	% of the total	Comparative year	% of the total
Less than 1 year	1,069,569.00	54.4%	2,493,257.00	100%
Between 1- 2 years	896,435.00	45.6%	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	1,966,004	100%	2,493,257.00	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	2,775,061.17	2,160,976.82
Cash Balances	39,121.00	33,624.00
Short Term Investments	-	-
Receivables	10,342,093.00	7,864,902.00
Payables	-2,657,329.00	-2,274,576.00
Total	1,049,8946.17	7,784,926.32

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	Insert Comparative FY
	Kshs	Kshs
Food stuffs	296,780.00	150,360.00
Lab consumables	2,578,790.00	1,150,890.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)		
Total	2,875,570.00	1,150,890.00

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20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



Sign and Date
Principal

9/04/2026



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11. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current	Outstanding Balance Comparative	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. -						
Sub-Total						
Supply Of Goods						
2. Ayam book centre				181,074.00		
3. Kansbag ltd				99795.00		
4. One touch general supplies				400,900.00		
5. Hilkath ventures				115,000.00		
6. Hadassah prime				56,800.00		
7. Grand lab digital fixers ltd				274208.00		
8. Macma power Engineering				56000.00		
9. Compcare solution				180,422.00		
Sub-Total				1,364,199.00		
Supply Of Services						
1						

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current	Outstanding Balance Comparative	Comments
4.	-					
5.						
Sub-Total						
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	-	-	-	-
Buildings And Structures	200,000,000.00	1,009,322.00	-	201009,322.00
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	468,790.00	150,000.00	82,000.00	536,790.00
Textbooks	5000,000.00	-	-	5,000,000.00
ICT Equipment	300,000.00	-	-	300,000.00
Tools And Apparatus	1,250,000.00	-	-	1250,000.00
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	150,000.00	-	-	150,000.00
Total	22668790	-	-	2,266,8790.00