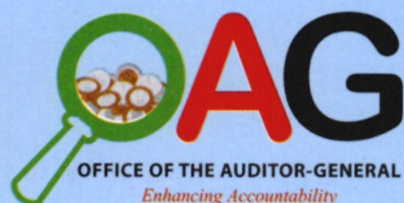


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

JUMA BOY SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

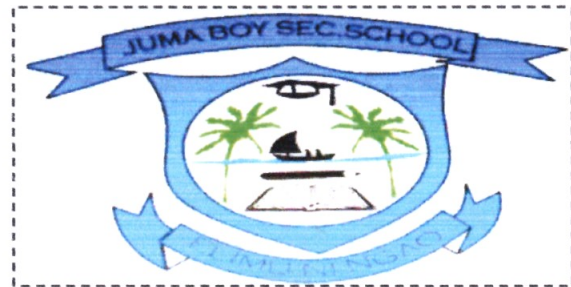
KWALE COUNTY



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



Revised 30th June 2025.



JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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 Kwale County, Lunga Lunga Sub-County.

The school was registered in December 2016 under registration number **02S30000074** on 15/3/2021, and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day/boarding school and had 266 number of students as at 30th June 2025. It has 1streams 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	Date of appointment
1	Kenyatta Mwawashe	Chairman	15/09/2022
2	Hamida Soud Al-Amin	Secretary - Principal	10/07/2024
3	Saumu Kidangu	Member	15/09/2022
4	Ali Abdallah	Member	15/09/2022
5	James Kamotho	Member	15/09/2022
6	Mudhengi Baya	Member	15/09/2022
7	Kitwana Said	Member	15/09/2022
8	Shee Gobo	Member – Rep CEB	15/09/2022
9	Rachel Stephen	Member Rep Teachers	15/09/2022
10	Nelson Masaku	3 Members - Sponsor	15/09/2022
11	Harithi Mohammed	Member - Community	15/09/2022
12	Yusuf Jahangir	Member Special Needs	15/09/2022
13	Chaka Mdune	Rep Students	15/09/2022
14	Jackline Kaveke	Parents	15/09/2022
15	Maimuna Kombo	Parents	15/09/2022
16	Gideon Mwanje	Parents	15/09/2022
17	Saima Shee Gobo	Parents	15/09/2022

JUMA BOY SECONDARY SCHOOL

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

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. Saumu Kidangu 2. Ali Abdalla 3. Kenyatta Mwawashe	ViceBOMChair PA Chair BOM Chair	3 out of 3
2	Audit Committee	1. Omai Baya 2. Nelson Masaku 3. Chaka Mdune	Member Member Member	out of
3	Finance, procurement and general purposes Committee	1. Maimuna Mwagaga 2. Hamida Soud Al-Amin 3. Brigitte Mutisya	Chairperson Principal Deputy Principal	
4	Academic Committee	1. Salim Gobo 2. Racheal Mwikali 3. Jackline Kaveke	Member D.O.S Member	
5	Development Committee			

JUMA BOY SECONDARY SCHOOL

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

6	Discipline and welfare Committee	1. Gideon Mwahanje 2. Yusuf Kialu 3. Rachel Mwikali	Member Member Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Hamida Soud Al-Amin	389245
2	Deputy Principal	Briggte Mutindi Mutisya	702890
3	School Bursar	Ruth Mwongeli Nduva	NAC/169678
4	Other		

(e) Schools contacts

Post Office Box: 150-80402
 Telephone: 0708-050696
 E-mail: jumaboy302@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

- (1) Name of Bank: KCB
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 1224255500
- (2) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439300
- (3) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439301
- (4) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439302

(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:

S/N	DESCRIPTION	2022-2023	2023-2024	2024-2025
1.	Surplus/Deficit for the year and a comparison for the same for the last 3 years	614,402.30	(973,321.25)	636,408.30
2.	Capitation grants from the ministry of education.			
	Operation Account	3,524,466.66	3,721,505.38	3,428,260.00
	Tuition	800,052.00	765,948.20	813,733.00
	Total	4,324,518.66	4,487,453.58	4,241,993.00
3.	An overview of growth of income earned by the school	4,324,518.66	4,487,453.58	4,241,993.00
4.	An overview growth of income earned by the school for the last 3 years.			
	Operation Account	3,524,466.66	3,721,505.38	3,428,260.00
	Tuition Account	800,052.00	765,948.20	813,733.00
	Main Account	5,039,257.20	3,123,633.99	3,775,539.50
5.	An overview growth of expenditure earned by the school for the last 3 years.			
	Operation Account	2,496,134.00	2,046,887.00	3,043,845.00
	Tuition Account	842,690.00	639,837.00	849,410.00
	Main Account	3,351,420.00	4,730,150.00	3,432,028.00
	Infrastructure	2,059,130.00	1,167,534.82	55,841.00
6.	Movement of debtors and creditors for the last 3 years.			
	Debtors	2,798,743.00	2,479,467.65	2,424,106.00
	Creditors	374,637.00	55,361.65	0.00

JUMA BOY SECONDARY SCHOOL

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

	Movement of cash and bank balances for the last 3 years			
	Cash			
	Bank	1,873,418.95	900,097.70	1,536,506.00

b) Teacher Student ratio:

S/N	YEAR	2025	2024	2023
1	TEACHER STUDENT RATIO	1:27	1:33	1:33
2	TEACHERS RECRUITED AND POSTED WITHIN THE YEAR	1	0	0
3	NUMBER OF TEACHERS TRANSFERRED/RETIRED DURING THE YEAR	0	1	0
4	NUMBER OF TEACHERS EMPLOYED BY TSC	6	5	5
5	NUMBER OF TEACHERS EMPLOYED BY DOM	4	3	5
6	NUMBER OF TEACHERS THE SCHOOL HAS FOR EACH SUBJECT	1	1	1
7	SHORTAGE OF TEACHERS	2	2	2

c) The mean score in the 2025 KCSE

S/N	YEAR	MEAN SCORE	NUMBER OF STUDENTS TRANSITIONED TO HIGHER LEARNING INSTITUTIONS	COMMENTS
1	2024	2.122	2	
2	2023	2.368	1	
3	2022	2.264	0	
4	2021	2.137	0	

d) Number of Candidates in the 2025 KCSE:

S/N	YEAR	NUMBER OF CANDIDATES
1	2024	36
2	2023	57
3	2022	53

JUMA BOY SECONDARY SCHOOL

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

4	2021	51
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e) The capacity of the school:

<i>YEAR</i>	<i>NUMBER OF STUDENTS</i>	<i>NUMBER OF DORMITORIES</i>	<i>NUMBER OF DINING HALLS</i>	<i>NUMBER OF LABORATORIES</i>	<i>NUMBER OF TOILETS</i>
2025	266	0	0	1	4
2024	315	0	0	1	4
2023	294	0	0	1	4
2022	257	0	0	0	0

JUMA BOY SECONDARY SCHOOL

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

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction Of School Fence And Gate	NG-CDF Lunga Lunga	100%	2,571,470.00	2,571,470.00	N/A

Hamida Soud Al-Amin

School Principal

27/03/2026

PRINCIPAL
JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 80402,
LUNGA LUNGA

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

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

.....
Name: MEALI MOHAMED MAUTE
Designation: Chairman, School Board of Management
Date: 27/03/2026

.....
Name: HAMIDA SOUD ALAMIN
Designation: School Principal & Secretary to Board of Management
Date: 27/03/2026
JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 80402,
LUNGA LUNGA

.....
Name: RUTH MWONGELI NDUWA
Designation: Bursar/Finance Officer
Date: 27/03/2026

JUMA BOY SEC. SCHOOL
ACCOUNTS OFFICE
Tel: 0708 050 696

REPUBLIC OF KENYA

Phone: +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 JUMA BOY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - KWALE 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 transitional IPSAS financial statements of Juma Boy Secondary School set out on pages 1 to 20, which comprise of the statement of assets

Report of the Auditor-General on Juma Boy Secondary School for the year ended 30 June, 2025- Kwale County

and liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Juma Boy Secondary School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The following variances were noted:

- i) Infrastructure grant of Kshs.996,500 differs with the amount in the referenced Note 3 of Kshs.3,996,500 resulting to a variance of Kshs.3,000,000.
- ii) Accumulated fund brought forward of Kshs.3,324,203 differs with the amounts in referenced to Note 15 of Kshs.3,960,612 resulting to variance of Kshs.636,409.
- iii) The statement of budgeted versus actual amounts reflects infrastructure income of Kshs.3,996,500 which differs with the amount in the statement of cashflows of Kshs.996,500 resulting to variance of Kshs.Kshs.3,000,000.
- iv) The recomputed total income in the statement of budgeted versus actual amounts of Kshs.10,017,532 differs with the amount in the statement of cash flows of Kshs.8,017,532 resulting to variance of Kshs.2,000,000.

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

2. Unsupported School Fund Income- Parents' Contributions and School Fund Payments

The statement of financial performance as disclosed in Note 4 and Note 9 to the financial statements reflects school fund income- parents' contributions and boarding and school fund payments of Kshs.3,775,540 and Kshs.3,432,028 respectively. However, the ledgers and schedules supporting the income and the expenditure were not provided for audit verification. Further, boarding and school fund expenditure amounting to Kshs.751,160 was not supported with local purchase orders, requisition, invoices, delivery notes, professional opinions and inspection and acceptance reports.

In the circumstances, the accuracy and completeness of school fund income- parents' contributions and boarding and school fund expenditure of Kshs.3,775,540 and Kshs.3,432,028 respectively could not be confirmed.

3. Unsupported Operations Expenditure

The statement of financial performance and as disclosed in Note 7 to the financial statements reflects operations expenditure of Kshs.3,043,845 respectively. However, management did not provide supporting schedules and ledgers for audit verification. Consequently, it was not possible to ascertain the specific transactions constituting expenditure.

In the circumstances, the accuracy and completeness of operations expenditure of Kshs.3,043,845 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Juma Boy 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 omits total budgeted income, total actual income on a comparable basis, total budgeted expenditure and total actual expenditure on a comparable basis. However, recomputed total budgeted income and total actual income amount to Kshs.13,444,224 and Kshs.10,017,532 resulting to revenue shortfall/underfunding of Kshs.3,426,692 or 25%. Further, the School incurred total expenditure of Kshs.7,381,124 out of the total actual income of Kshs.10,017,532 resulting to under utilization of Kshs.2,636,408 or 26%.

The under-funding and under-utilization may have affected the planned activities and may have impacted negatively on operations of the school.

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 Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the 2024/2025 financial year reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore,

does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management is responsible for the Other Information set out on page iii to xiii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of Management Responsibilities. 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 Financial Statements for Audit

The financial statements for the School were submitted on 26 September, 2025 contrary to The National Treasury and Economic Planning Circular Ref No.AG.3/88/VOLVII (4) dated 04 December, 2024 which states that all Public Sectors entities for both National and County Governments were to submit their financial statements by 31 August, 2025.

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

2. Unaccounted for Funds Transferred to Kenya Secondary Schools Heads Association

The statement of financial performance and as disclosed in Note 7 to the financial statements reflects operation expenditure of Kshs.3,043,845. Included in the expenditure is sampled payments of Kshs.180,800 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.180,800 could not be confirmed.

3. Inaccurate Student Enrollment Data

The statement of financial performance reflects capitation grants for tuition, operations and infrastructure of Kshs.4,487,453. Review of student enrolment details revealed National Education Management Information System (NEMIS) reported 309, 277, 277 and 275 students as at 28 August, 2024, 30 January, 2025, 14 March, 2025 and 21 May, 2025 respectively. However, the School registers reflects 281, 195, 195 and 226 students respectively resulting to a variance of 28, 82, 82 and 49 students respectively resulting to over funding of Kshs.2,101,989. This is contrary Paragraph 3.2 of Ministry of Education Circular Ref: MOE.HQS/10/18 VOLII/(33) dated 07 March, 2024 which states that it is the responsibility of the Principal to ensure accuracy of the data available in NEMIS where every eligible learner is fully registered on the platform.

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

4. Unbalanced Budget

The statement of budgeted versus actual amount omits total budgeted income, total actual income on a comparable basis, total budgeted expenditure and total actual expenditure on a comparable basis. However recomputed total budgeted income and total budgeted expenditure amount to Kshs.13,444,224 and Kshs.9,804,224 respectively resulting to budget difference of Kshs.3,640,000. This is contrary to Regulation 33(c) of Public Finance Management (National Government) Regulations, 2015 which states that all times during budget formulation and approval the budget shall be balanced.

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

5. Unconfirmed Supply of Text Books

The statement of financial performance and as disclosed in Notes 1 to the financial statements reflects capitation grants for tuition of Kshs.813,733. Included in tuition disbursement was an amount of Kshs.18,200 that was retained by the Ministry of

Education and remitted to KICD towards centralized procurement of textbooks. However, review of stores records and discussion with the Management established that no delivery of textbooks was made during the year.

In the circumstances, effective utilization and value for money relating to retained capitation could not be confirmed.

6. Weaknesses in Procurement

The statement of financial performance reflects total expenditure of Kshs.7,381,125 which includes procurement of goods and services. However, Management did not provide approved procurement plan to support the procurement of the goods and services during the year under review. This is contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process. Further the School did not have an established 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.

In the circumstance, the Management was breach of the law.

7. Non-Compliance with Public Sector Accounting Standard Board Reporting Requirements

Review of the financial statements revealed the following omissions and non-compliance with Public Sector Accounting Standard Board template:

- i) The cover page to the financial statements indicates that the financial statements have been prepared using cash basis of accounting method under the International Standards of Public Sector Accounting Standards (IPSAS). However, significant accounting policy number 1 to the financial statements on statement of compliance and basis of preparation indicates that the entity/school has taken advantage of transitional provisions under IPSAS 33 and therefore transitional financial statements were prepared.
- ii) The current year and comparative figures in the statement of financial performance, statement of financial assets and liabilities and statement of cashflows have been inter-changed and placed in the wrong columns starting with prior year column as the opening balances.
- iii) Note 19 on inventory was not completed.
- iv) Note 20 on progress on follow up of auditors' recommendation is not signed.
- v) Rounding off of amounts and balances has not been done in the statement of financial performance, statement of assets and liabilities, statement of cashflows, statement of budgeted versus actual amounts and the Notes to the financial statements
- vi) Note numbering is missing in the Statement of Cashflows.

In the circumstances, the financial statements are not fully compliant with Public Sector Accounting Standard Board reporting requirements.

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. Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.2,424,106 in respect of fees arrears. Included in the balance is Kshs.727,306 which has been outstanding for a period of between one (1) and two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

2. Lack of Various Policies and Manuals in Place

During the year under review, the School did not have crucial institutional policies, manuals and documents on key functional areas including Strategic Plan, Human Resource Policy and Procedural Manual, Finance Policy and Procedural Manual, IT Security Policy, Asset Management Policy, Transport Policy and Risk Management Policy.

In the circumstances, the effectiveness of internal controls and overall governance of the School could not be confirmed.

3. Failure to Conduct Internal Audit

During the year under review, there was no internal audit work carried out contrary to Section 73(1)(a) of Public Finance Management Act, 2012 which states that every national government entity shall ensure that it complies with this Act and has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, there were no workplans for Internal Audit department.

In the circumstances, the effectiveness of oversight and independent assurance that the risk management, governance and internal control processes are operating effectively could not be confirmed.

4. Lack of Updated Fixed Asset Register

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs. 76,800. However, the School did not prepare and update fixed assets register and did not provide land ownership documents. In addition, several assets at the School were not tagged for identification purposes.

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

5. Weaknesses in Management of Food and Ration

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and school fund expenditure of Kshs.3,432,028. Included in this amount is payments for lunch programme of Kshs.2,485,678 out of which Kshs.594,500 relate to food stuff procured and issued to the person in charge of the kitchen in bulk on weekly/daily basis. However, there were no weekly/daily returns to the main stores on consumption, which is reconciled with the menu and diet sheet.

In the circumstances, the control over the management of food and ration could not be Confirmed.

6. Inadequate School infrastructure

Review of the School Infrastructure Development plan for the period 2021 to 2024 and physical verification conducted on 17 March ,2026 revealed the following:

- i) The School is located on a 2-acre piece of land which was donated by the Primary School whose documents of ownership are not in the custody of the school.
- ii) The space of 2 acres is inadequate for the learners whose population as at 30 June, 2025 was 266 learners.
- iii) The School lacks a playground and pitches for co-curricular activities.
- iv) The School is surrounded by mangrove swamp which floods the school during rainy season posing a hazard to the learners and the school staff.
- v) The School has one 2 door toilet for boys and girls each which are not adequate for the learners.
- vi) There was no designated staffroom and no general store for the School.
- vii) The School is fenced on one side while part of the school structures are not fenced.

This is contrary to Section 82(2) of the Basic Education Act, 2013 which states that the County Education Board shall license and register a basic education and training institution only if the institution has sufficient number of registered teachers and non teaching staff, appropriate teaching and learning facilities, the available premises and accommodation are suitable with regard to the number, age, gender, and security of the

learners who are to attend the institution, the premises and accommodation conform to the prescribed requirements and the necessary and suitable infrastructure as well appropriate and adequate equipment.

In the circumstance, the occupational health and safety of the learners could not be confirmed.

7. Use of Manual Systems

During the year under review, the School maintained manual accounting records such as receipt books, cash books, ledgers, fees register and student registers. While the manual records were available for verification, it was difficult to trace key records such as official receipts issued to institutions awarding bursary to students and the specific receipt issued to each bursary beneficiary as this information was not displayed on the face of the bursary disbursement letters.

In the circumstances, the effectiveness of internal controls on accounting processes 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 Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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

22 May, 2026

JUMA BOY SECONDARY SCHOOL

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

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2023-2024	2024-2025
		Kshs	Kshs
Revenue			
Government grants for tuition	1	765,948.20	813,733.00
Government grants for operations	2	2,508,405.38	2,431,760.30
Government Grants for infrastructure	3	1,213,100.00	996,500.00
School fund income- parents' contributions	4	3,123,633.99	3,775,540.00
Miscellaneous incomes -	5	-----	
Total Revenue		7,611,087.57	8,017,532.30
Expenditure			
Tuition	6	639,837.00	849,410.00
Operations	7	2,046,887.00	3,043,845.00
Infrastructure	8	1,167,534.82	55,841.00
Boarding and school fund	9	4,730,150.00	3,432,028.00
Total Expenditure		8,584,408.82	7,381,125.00
Surplus/Deficit		(973,321.25)	636,408.30

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

.....
 Name: **MEAH**
MUHAMMED MACE
 Chair BOM

Date: **27/03/2026**

.....
 Name: **HAMIDA S. AL AMIN**
 School Principal/ Secretary to
 BOM

Date: **27/03/2026**

PRINCIPAL
 JUMA BOY SECONDARY SCHOOL
 P. O. Box 150 - 80402,
 LUNGA LUNGA

.....
 Name: **DUTH M NDUMA**
 Bursar/ Finance Officer

Date: **27/03/2026**

JUMA BOY SEC. SCHOOL
ACCOUNTS OFFICE
 Tel: 0708 050 696

JUMA BOY SECONDARY SCHOOL

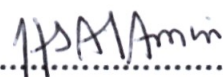
Annual Report and Financial Statements For the year ended 30th June 2025.7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2023-2024 Kshs	2024-2025 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	900,097.70	1,536,506.00
Cash balances	11		
Short term investments	12		
Total cash and cash equivalent			
Account's receivables	13	2,479,467.65	2,424,106.00
Total financial assets (a)		3,379,565.35	3,960,612.00
Financial liabilities			
Accounts payables	14	55,361.65	0.00
Total Financial Labilities (b)		55,361.65	0.00
Net financial assets (a-b)		3,324,203.70	3,960,612.00
Represented by			
Accumulated fund b/fwd	15	4,297,524.95	3,324,203.70
Surplus/deficit for the year		(973,321.25)	636,408.30
Net Assets		3,324,203.70	3,960,612.00

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

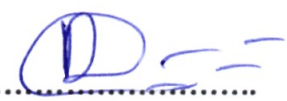

 Name: MEARI
 MOHAMED MAULE
 Chair BOM

Date: 27/03/2026


 Name: HAMIDA S. MAMIN
 School Principal/ Secretary to
 BOM

Date: 27/03/2026

PRINCIPAL
 JUMA BOY SECONDARY SCHOOL
 P. O. Box 150 - 20402,
 LUNGA LUNGA


 Name: DUTH M NDUWA
 Bursar/ Finance Officer
 Date: 27/03/2026

JUMA BOY SEC. SCHOOL
 ACCOUNTS OFFICE
 Tel: 0708 050 696

8. Statement of Cash Flows for the Year Ended 30th June 2025

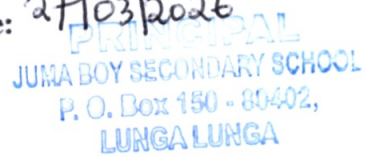
Description	Note	2023-2024	2024-2025
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		765,948.20	813,733.00
Government grants for operations		2,508,405.38	2,431,760.30
Government grants for infrastructure		1,213,100.00	996,500.00
School fund income- parents contributions/ fees		3,123,633.99	3,775,540.00
Other income-Bursary		-----	
Total receipts		7,611,087.57	8,017,532.30
Payments			
Cash outflows for tuition		639,837.00	849,410.00
Cash outflows for operations		2,046,887.00	3,043,845.00
Cash outflows Boarding/lunch and school fund payments		1,167,534.82	55,841.00
Cash outflows for infrastructure		4,730,150.00	3,432,028.00
Total payments		8,584,408.82	7,381,125.00
Net cash inflow/outflow from operating activities		(973,321.25)	636,408.30
Cash flow from investing activities			
Acquisition of assets		0.00	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash inflow/outflows from investing activities		0.00	0.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(973,321.25)	636,408.30
Cash and cash equivalent at beginning of the FY		1,873,418.95	900,097.70
Cash and cash equivalent at end of the FY		900,097.70	1,536,506.00

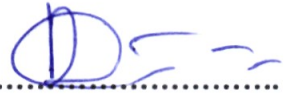
JUMA BOY SECONDARY SCHOOL

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

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


Name: MEALI
MOHAMMED MAILE
Chair BOM
Date: 27/03/2026


Name: HAMIDA S. ALAMIN
School Principal/ Secretary to
BOM
Date: 27/03/2026

PRINCIPAL
JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 80402,
LUNGA LUNGA


Name: RUTH M NDURA
Bursar/ Finance Officer
Date: 27/03/2026

JUMA BOY SEC. SCHOOL
ACCOUNTS OFFICE
Tel: 0708 050 696

JUMA BOY SECONDARY SCHOOL

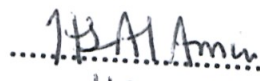
Annual Report and Financial Statements For the year ended 30th June 2025.

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


.....

Name: MEALI
MOHAMMED MAULE
Chair BOM

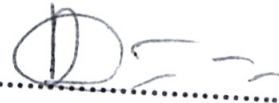
Date: 27/03/2026


.....

Name: HAMIDA S. ALAMIN
School Principal/ Secretary to
BOM

Date: 27/03/2026

JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 6002,
LUNGA LUNGA


.....

Name: RUTH M. NDI
Bursar/ Finance Officer

Date: 27/03/2026

JUMA BOY SEC. SCHOOL
ACCOUNTS OFFICE
Tel: 0708 050 696

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	812,224.00		812,224.00	813,733.00	100%
Exams And Assessment					
TOTAL	812,224.00		812,224.00	813,733.00	100%
(2) Capitation Grant on Operations					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical	560,000.00		560,000.00	295,950.00	
Administration Costs					
Activity	420,000.00		420,000.00	192,615.00	
Gratuity	0.00		0.00		
Other voteheads	2,212,000.00		2,212,000.00	1,943,195.80	95%
Total	3,192,000.00		3,192,000.00	2,431,760.80	
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,400,000.00		1,400,000.00	996,500.00	4.3%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
Others (specify) NG-CDF	3,000,000.00		3,000,000.00	3,000,000.00	100%
TOTAL	4,400,000		4,400,000.00	3,996,500.00	
(4) Fees Charged on Parents					

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Tender				13,000.00	
Lunch	2,520,000.00		2,520,000.00	1,469,590.00	
BOM	2,520,000.00		2,520,000.00	972,950.00	
Sundry debtors				1,319,999.00	
TOTAL	5,040,000.00		5,040,000.00	3,775,539.00	
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					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	812,224.00		812,224.00	840,310.00	105%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	0.00		0.00	9,100.00	
Total	812,224.00		812,224.00	849,410.00	
(7) Expenditure For Operations					
Personnel Emoluments	1,400,000.00		1,400,000.00	930,872.00	63%
Repairs, Maintenance & Improvements					
Bank charges				3,350.00	
Electricity, Water and Conservancy	392,000.00		392,000.00	39,900.00	11%
NSSF				121,872.00	
Administration Costs	420,000.00		420,000.00	1,090,390.00	259%
Activity Expenses	420,000.00		420,000.00	827,149.20	185%
Gratuity					
SHIF				30,312.00	
Total	2,632,000.00		2,632,000.00	3,043,845.20	
(8) Expenditure For infrastructure					
Construction of classrooms	1,200,000.00		1,200,000.00	55,361.83	4.6%
Construction of LAB					
Construction of DORMS					
Purchase of furniture	120,000.00		120,000.00	0.00	
Bank charges				480.00	
Total	1,320,000.00		1,320,000.00	55,841.00	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments					
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity					
Gratuity					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Lunch Programme	2,520,000.00		2,520,000.00	2,485,678.34	
BOM	2,520,000.00		2,520,000.00	953,500.00	
Expenditure For Income Generating Activity					
NSSF				6,720.00	
Tender				4,200.00	
SHIF				1,362.00	
Bank Charges				11,067.66	
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	5,040,000.00		5,040,000.00	3,432,028.80	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The

financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	813,733.00	765,948.20
Others (specify) *		
Total	813,733.00	765,948.20

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	295,950.00	255,525.00
Administration Costs		
Activity	192,615.00	248,597.00
Other Vote Heads (specify)*	1,943,195.80	2,004,283.52
Total	2,431,760.80	2,508,405.52

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	996,500.00	861,600.00
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.	3,000,000.00	0.00
Total	3,996,500.00	861,600.00

JUMA BOY SECONDARY SCHOOL

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

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Lunch	1,469,590.00	1,593,350.00
BOM	972,950.00	1,110,400.00
Fee Recoveries	1,325,000.00	
Tender	13,000.00	
Others (specify)		
Total	3,775,540.00	2,703,750.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	0.00	0.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	0.00	0.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	46,000.00
Interest Income	0.00	0.00
Dividends Income	0.00	0.00
Loans/Borrowings*	0.00	0.00
Other Income (specify)*	0.00	0.00
Total	0.00	46,000.00

JUMA BOY SECONDARY SCHOOL

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

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	840,310.00	364,130.00
Exams And Assessment		
Teachers Guides		
Bank Charges	9,100.00	1,070.00
Others (specify)		
Total	849,410.00	365,200.00

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	930,872.00	1,072,012.00
Service Gratuity		
Administration Cost	1,090,390.00	656,595.00
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water	39,900.00	86,380.00
Medical		
Activity Expenses	827,149.20	227,470.00
Bank charges	3,350.00	4,430.00
Others (specify)NSSF	121,872.00	
SHIF	30,312.00	
Total	3,043,845.20	2,046,887.00

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025.**8 Infrastructure**

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms	55,361.00	1,051,874.00
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify) repair of furniture		115,000.00
Bank charges	480.00	
Total	55,841.00	1,166,934.00

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
BOM	923,500.80	1,368,650.00
Lunch Programme	2,485,678.34	2,781,729.85
Bank Charges	11,067.66	950.00
Tender	4,200.00	
SHIF	1,362.00	
NSSF	6,720.00	
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others (specify)		
Total	3,432,028.80	4,151,329.85

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10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01139195439300	92,165.20	127,842.70
Operations Account	Active	01139195439301	27,307.50	639,392.70
School Fund Account/Boarding	Active	1224253566	158,409.00	116,397.00
Savings Account	Dormant	0117195439300	6,258.60	6,258.60
Parent Association Development Account	N/A	N/A	0.00	0.00
Income Generating Activities Account	N/A	N/A	0.00	0.00
Infrastructural Account	Active	01139195439302	1,252,125.65	9,966.65
Total			1,536,265.95	900,097.70

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	0.00	0.00
Total	0.00	0.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

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13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	2,424,106.00	2,479,467.65
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	2,424,106.00	2,479,467.65

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,696,800.00	70%	1,289,080.00	52.0%
Between 1- 2 years	727,306.00	30%	1,190,387.65	48.0%
Between 2-3 years				
Over 3 years				
Total (should tie to note 13 a)	2,424,106.00	100%	2,479,367.65	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	0.00	55,361.83
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	0.00	55,361.65

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14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year		%	55,361.83	100 %
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)		100%	55,361.83	100 %

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	1,536,265.35	900,097.50
Cash Balances	0.00	0.00
Short Term Investments	0.00	0.00
Receivables	2,424,106.00	2,479,467.65
Payables		55,361.65
Total	3,960,612.00	3,324,203.70

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees		11,500.00	13,560.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		11,500.00	13,560.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	0.00	0.00
Lab consumables	0.00	0.00
Farm produce	0.00	0.00
Medication	0.00	0.00
Construction Materials	0.00	0.00
Others (specify)	0.00	0.00
	0.00	0.00

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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

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
ROLEKO KENYA LIMITED						
1.						
2.						
Sub-Total						
Supply Of Goods						
3.						
4.						
Sub-Total						
Supply Of Services						
5.						
6.						
7.						
Sub-Total						
Grand Total						

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2025	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Office chairs		3 PCS		52,800.00
BEING PAYMENT MADE FOR PURCHASE OF ROUTER /CABLES FOR EXTENSION OF INTERNET TO TUITIN BLOCK IN SEPTEMBER 2024.		1 PC		24,000.00
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				76,800.00