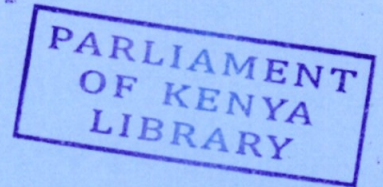


REPUBLIC OF KENYA



**REPORT
OF**



THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUN 2026

DAY:
Thur.

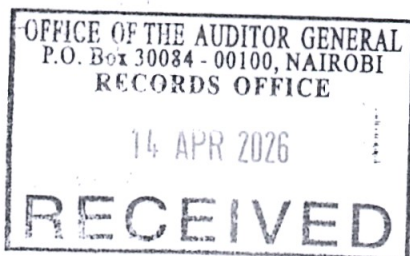
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TABLED BY:	Hon. Owen Baya, MP Dep. Leader of the Majority Party
CLERK-AT THE TABLE:	M. Chumo.

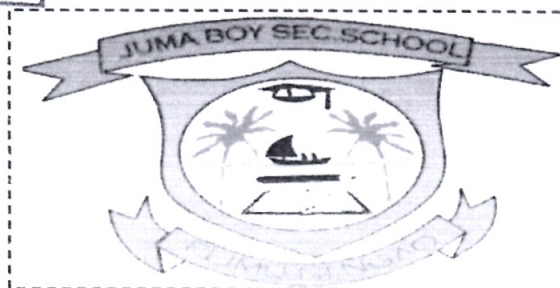
JUMA BOY SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

KWALE COUNTY



Revised 30th June 2021.



JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021.

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

JUMA BOY SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS - JUMA BOY SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

I. 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 located in Kwale County, Juma Juma Sub-County

The school was registered in December 2016 under registration number KWL/S/02/110/179 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 234 number of students as at 30th June 2021. It has 1 stream and 10 teachers of which 5 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	26/09/2019
2	Lucy Wanjiru Gichinga	Secretary - Principal	11/09/2021
3	Saumu Kidangu	Member	26/09/2019
4	Ali Abdallah	Member	26/09/2019
5	Halima Ngare	Member	26/09/2019
6	Hamisi Juma	Member	26/09/2019
7	Gideon Mwahanje	Member	26/09/2019
8	Gobo Salim Shee	Member – Rep CEB	26/09/2019
9	Brigitte Mutisya	Member Rep Teachers	26/09/2019
10	Nelson Masaku	3 Members - Sponsor	26/09/2019
11	Harithi Mohammed	Member - Community	26/09/2019
12	Yusuf Jahangir	Member Special Needs	26/09/2019
13	Ismail Abubakar	Rep Students	26/09/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 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, 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. Harithi 2. Saumu 3. Seneda	ViceBOMChair PA Chair BOM Chair	
2	Audit Committee	1. Gobo Shee 2. Mwavita 3. Chaka Mdune	Member Member Member	1 out of
3	Finance, procurement and general purposes Committee	1. Kenyatta Mwawashe 2. Lucy Wanjiru Gichinga 3. Baya	Chairperson Principal Member	1 out of

**JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

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4	Academic Committee	1. Ali Abdallah 2. Halima Juma 3. Saumu 4. MR Roba	PTA chair person Member Member	1 out of
5	Development Committee	1. Seneda 2. Chimvatsi 3. Yusuf	Chair person Secretary member	1 out of
6	Discipline and welfare Committee	1 Brigitte	Member	1 out of
7	Adhoc Committee (if any during the year)	N/A	N/A	N/A

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Lucy Wanjiru Gichinga	291311
2	Deputy Principal	Brigittee Mutisya	702890
3	School Bursar	Ruth Mwongeli Nduva	Nac 169678

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya commercial bank
Branch: Ukunda
Account Number: 1224253566
2. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01141566350200
3. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139195439300
4. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139195439301
5. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139195439302
6. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01117195439300
7. MPESA Pay Bill No. 522533 Account Number 7983429 attached to Kenya commercial bank bank account

(g) Independent Auditors

Office of the Auditor General

JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. 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	2021
1.	Surplus/Deficit for the year and a comparison for the same for the last 3 years	781,899
2.	Capitation grants from the ministry of education. Operation Account Tuition Account Total	 2,158,199.70 334,484.75 2,492,684.00
3.	An overview of growth of income earned by the school	
4.	An overview growth of income earned by the school for the last 3 years. Operation Account Tuition Account Main Account	 2,158,199.70 334,484.75 1,586,665.00
5.	An overview growth of expenditure earned by the school for the last 3 years. Operation Account Tuition Account Main Account	 2,013,952.00 95,305.00 1,188,193.00
6.	Movement of debtors and creditors for the last 3 years. Debtors Creditors	 2,459,796.00 27,190.00

**JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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	Movement of cash and bank balances for the last 3 years	
	Cash	-----
	Bank	2,708,395.00

b) Teacher Student ratio:

S/N	No of teachers employed by TSC	2021
1	TEACHERS RECRUITED AND POSTED WITHIN THE YEAR	1
2	NUMBER OF TEACHERS TRANSFERRED/RETIRED DURING THE YEAR	-
3	NUMBER OF TEACHERS EMPLOYED BY TSC	4
4	NUMBER OF TEACHERS EMPLOYED BY BOM	5
5	NUMBER OF TEACHERS THE SCHOOL HAS FOR EACH SUBJECT	1
6	NO OF TEACHERS TRANSFERRED	-

c) The mean score in the 2021 KCSE

S/N	YEAR	MEAN SCORE	NUMBER OF STUDENTS TRANSITIONED TO HIGHER LEARNING INSTITUTIONS	COMMENTS
1	2021	2.137		

d) Number of Candidates in the 2021 KCSE:

S/N	YEAR	NUMBER OF CANDIDATES
1	2020	13

(e) The capacity of the school:

YEAR	NUMBER OF STUDENTS	NUMBER OF DORMITORIES	NUMBER OF DINING HALLS	NUMBER OF LABORATORIES	NUMBER OF TOILETS
2021	234	N/A	N/A	N/A	N/A

e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time

f)

HAMIDA SOUD AL AMIN

Sign HAM Amin

School Principal

27/03/2021

JUMA BOY SECONDARY SCHOOL
P.O. BOX 150 - P.O. BOX
JUMBA WARD

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

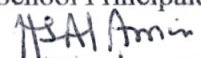
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

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

Name: HAMIDA SOUD AL-AMIN
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 27/03/2026

Name: RUTH MUNDIGELI
Designation: Bursar/ Finance Officer
Sign: 
Date: 27/03/2026

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

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 JUMA BOY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021- 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 financial statements of Juma Boy Secondary School set out on pages 12 to 27 which comprise of the statement of financial assets and

financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budget versus actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Juma Boy Secondary School at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The following variances were noted:

- i) Operations payments of Kshs.2,013,952 differs with the referenced Note 6 to the financial statements of Kshs.1,988,752 resulting to a variance of Kshs.25,200.
- ii) Accumulated fund brought forward of Kshs.2,352,772 differs with the referenced Note 12 which relates to accounts payable instead of Note 13 to the financial statements of Kshs.5,135,500 resulting to a variance of Kshs.2,782,728.
- iii) Accounts payables of Kshs.2,815,419 was referenced to Note 11 which is on accounts receivables instead of Note 12 with an amount of Kshs.32,690 resulting to variance of Kshs.2,782,729.
- iv) The recomputed total payments in the statement of budgeted versus and actual amounts of Kshs.3,272,250 differs with the amounts in the statement of cash flows of Kshs.3,297,450 resulting to a variance of Kshs.25,200.

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

2. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for operations of Kshs.2,013,952. Included in the payments is an expenditure of Kshs.92,800 which was not supported by requisitions, Local Purchase Orders (LPOs), or delivery notes to confirm the procurement and receipt of the goods.

In the circumstances, the accuracy and completeness of payments for operations of Kshs.2,013,952 could not be confirmed.

3. Unsupported Boarding and School Fund Payments

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments of Kshs.1,188,193. Included in

the boarding and school fund payments is lunch program of Kshs.650,253 out of which expenditure amounting Kshs.425,500 was not supported with local purchase orders, requisition memos, invoices, delivery notes, professional opinions and inspection and acceptance reports.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.1,188,193 could not be confirmed.

4. Unbalanced Statement of Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities reflects net financial assets of Kshs.2,815,419 which differs with the net financial position amount of Kshs.3,134,671 resulting to a difference of Kshs.319,252.

In the circumstances, the accuracy and completeness of statement of financial assets and financial liabilities could not be confirmed.

5. Unsupported Bank Balances

The statement of assets and liabilities and as disclosed in Note 8 to the financial statements reflects cash and cash equivalents balance of Kshs.2,708,395 . However, bank reconciliations statements for three (3) bank accounts with a balance of Kshs.2,259,106 were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,708,395 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 Performance

The statement of budgeted versus actual amounts does not indicate total budgeted and actual income and total budgeted actual expenditure. However, recomputed total actual income and total actual expenditure amounts to Kshs.4,079,349 and Kshs.3,272,250 resulting to underutilization of Kshs.807,099 or 20%.

My opinion is not modified in respect to 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

Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 1 July, 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances

Other Information

The Management is responsible for the Other Information set out on page 2 to 10 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payments for operations of Kshs.2,013,952. Included is Kshs.43,638 transferred to Kenya Secondary School Heads Association (KESSHA) which is a welfare organization that 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.43,638 could not be confirmed.

2. Inaccuracies in Student Enrolment Data

Review of School enrolment data revealed NEMIS reflected 254, 257 and 259 students in January, April and June 2021 respectively. However, the School registers reflect 239 261 and 261 students in the same period resulting to a variance of 15, 4 and 2 students respectively and total over funding of Kshs.33,335. This is contrary to Paragraph 1.0(iii) of the Circular MOE/CONF/G5 dated 26 November, 2019 which states that the School must register and update learners' records in NEMIS platform.

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

3. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 March, 2026 instead of the statutory deadline of 30 September, 2021. This is contrary to Section 81(4)(a) of Public Finance Management Act, 2012 which states that not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General.

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

4. Unbalanced Budget

The statement of budgeted versus actual amounts does not indicate total budgeted income and total budgeted expenditure. However, recomputed total budgeted income and total budgeted expenditure amounts to Kshs.4,079,349 and Kshs.3,272,250 respectively resulting to budget difference of Kshs.807,099. This was contrary to Regulation 33(c) of Public Finance Management (National Government) Regulations, 2015 which states that at all times during budget formulation and approval the budget shall be balanced.

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

5. Failure to Maintain a Memorandum Cashbook

The statement of receipts and payments reflects payments for operations and school fund of Kshs.2,013,952 and Kshs.1,188,193 respectively. Included in this expenditure are sampled petty cash payments of Kshs.544,000. However, memorandum cashbooks were not prepared to support payments relating to these cash withdrawals. This is contrary to Regulation 92 (14) of the Public Finance Management (National Government) Regulations, 2015 which states that the holder of a standing imprest shall keep a memorandum cash book to record all receipts and payments and the balance on hand shall agree with the cash balance recorded in the cash book, and in the absence of any

receipts, the actual cash balances plus the expenses paid shall equal at all times the fixed level of the imprest for which the imprest holder is personally responsible.

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

6. Irregularities in Procurement Process

The statement of receipts and payment reflects total expenditure of Kshs.3,297,450 out of which Kshs.95,305, Kshs.2,013,952 and Kshs.1,188,193 were incurred on tuition, operations and boarding and school fund payments respectively. 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 a functional procurement unit and no effort had been made to capacity build the storekeeper

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

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

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

- i) Note 17 on stock/ inventory reflects Nil balances which was not supported.
- ii) Note 18 on progress on follow up of auditors' recommendation is not signed.
- iii) Rounding off of amounts and balances has not been done in the statement of receipts and payments, statement of financial assets and liabilities, statement of cashflows, statement of budgeted versus actual and the notes to the financial statements.
- iv) Note numbering is incorrect in the statement of financial assets and liabilities where short-term investments and accounts receivable are both disclosed as Note 10 and accounts payables is referenced to Note 11 instead of Note 12 to the financial statements.

In the circumstances, Management did not comply with PSASB guidelines.

8. Non-compliance with Public Secondary Schools Transitioning to Government Calendar Year and IPSAS

The statement of receipts and payments indicates the financial statements are for the period ended 30 June, 2021 contrary to Paragraph 1.2.2 of Ministry of Education Circular Ref: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 and Section 5.3 of Public Sector Accounting Standard Board Guideline on Implementation of International Public Sector Accounting Standards (IPSAS) by Public Secondary Schools in Kenya, August 2021 which states that the schools are expected to prepare financial statements for 18 months from 1 January, 2020 to 30 June, 2021. Further, the statement of receipts and

payments does not indicate the financial statements submitted are for six months from January, 2021 to June, 2021.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Various Policies and Manuals in Place

During the year under review the School did not have crucial institutional policies, manuals and guiding documents covering key functional areas necessary for effective governance and operations. Review of records revealed that the strategic plan, human resource policy and procedural manual, finance policy and procedural manual, IT security policy, asset management policy and transport policy had not been developed. In addition, the risk management policy was still under preparation at the time of audit.

In the circumstances, there could be inconsistencies and lack of uniformity due to lack of approved policies and the School lacks effective strategies to pro-actively identify and mitigate potential risks.

2. Failure to Update and Lack of Land Ownership Documents

Audit verifications carried out revealed that the School did not prepare an update fixed assets register. Further, Management of the School did provide land ownership documents for audit review. 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.

3. Failure to Conduct Year End Stock Take on Inventories

Note 17 to the financial statements under other important disclosures reflects Nil balance of inventories. During the year under review, the School procured food items, laboratory materials and office stationery and supplies for its operations that were received and recorded in the stores before being dispensed to the laboratory, kitchen, offices and amongst others like construction materials. However, the annual stock take was not conducted as at 30 June, 2021 to confirm the closing stock balances of inventories. This was contrary to Regulation 171(1)(d) of Public Procurement and Asset Disposal Regulations, 2020 which states that the head of the procurement function of a procuring entity shall conduct quarterly and annual stock taking pursuant to section 162(2) of the Act.

In the circumstances, the existence of effective measures in the management of stock/inventories could not be confirmed.

4. Weaknesses in Management of Food and Rations

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments of Kshs.1,188,193 which includes lunch program of Kshs.650,253 out of which Kshs.425,500 relates to a sample of payment vouchers on food stuff which were 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 rations could not be Confirmed.

5. 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 like 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 and efficiency of the manual accounting systems in use could not be confirmed.

6. Incomplete School Fund Income Parents' Contributions Schedules

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income parents' contributions of Kshs.1,586,665. However, supporting schedules provided for audit did not contain the full details, clear narrations and particulars of the item or items to which it relates. This is contrary to Regulation 99(3) of the Public Finance Management (National Government) Regulations, 2015 which states that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.

▪ In the circumstances, the completeness and reliability of recording of school fund income parents' contributions 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 Cash Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

18 May, 2026

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2021 Kshs
RECEIPTS		
Capitation grants for tuition	1	334,485.00
Capitation grants for operations	2	2,158,200.00
School Fund Income- Parents' Contributions	3	
School Fund Income- Other receipts	4	1,586,665.00
Proceeds from borrowings		
TOTAL RECEIPTS		4,079,349.00
PAYMENTS		
Payments for Tuition	5	95,305.00
Payments for operations	6	2,013,952.00
Boarding and school fund payments	7	1,188,193.00
TOTAL PAYMENTS		3,297,450.00
SURPLUS/DEFICIT		781,899.00

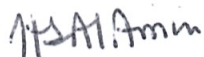
The school financial statements were approved on _____ 2021 and signed by:

Sign: 

Name MEALI MOHAMED MAULE

Chair BOM

Date xxxx 27/03/2026

Sign 

Name ITAMIDA S. M. AMIN

School Principal/
Secretary to BOM

Date 27/03/2026

PRINCIPAL
JUMA BOY SEC. SCHOOL
P.O. BOX 40140 KISumu

Sign 

Name RUTH M. NDLOVU

Bursar/
Finance Officer

Date 27/03/2026

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

JUMA BOY SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2021
		Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	8	2,708,395.00
Cash Balances	9	-----
Short term Investment	10	
Total Cash and cash equivalent		2,708,395.00
Account's receivables	10	2,459,796.00
TOTAL FINANCIAL ASSETS		5,168,191.00
FINANCIAL LIABILITIES		
Accounts Payables	11	2,815,419.00
NET FINANCIAL ASSETS		2,815,419.00
		3,134,671.00
REPRESENTED BY		
Accumulated Fund b/fwd	12	2,352,772.00
Surplus/Deficit for the year		781,899.00
NET FINANCIAL POSITION		3,134,671.00

The School's financial statements were approved on _____ 2021 and signed by:

Name: MEALI MOHAMED
Chairman, BoM

Sign:

Date: 27/03/2026

Name:

HAMIDA S. Al Amin
School Principal/Secretary to
BoM

Sign: HAMIDA

Date: 27/03/2026

PRINCIPAL
JUMA BOY SECONDARY SCHOOL

13

Name: RUTH M NDU
Bursar/Finance

Sign:

Date:

27/03/2026

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

PUBLIC SECONDARY SCHOOLS - JUMA BOY SECONDARY SCHOOL
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VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021
		Kshs
Receipts for operating income		
Capitation grants for tuition	1	334,485.00
Capitation grants for operations	2	2,158,200.00
School fund income- Parents contributions/ fees	3	1,586,665.00
School fund income- other receipts	4	
Total receipts		4,079,349.00
Payments		
Payments for Tuition	5	95,305.00
Payments for operations	6	2,013,952.00
Boarding and school fund payments	7	1,188,193.00
Total payments		3,297,450.00
Net cash flow from operating activities		781,899.00
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets		0.00
Acquisition of Assets		0.00
Proceeds from investments		0.00
Purchase of investments		0.00
Net cash flows from Investing Activities		
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans		0.00
Repayment of principal borrowings		0.00
Net cash flow from financing activities		
NET INCREASE IN CASH AND CASH EQUIVALENTS		781,899.00
Cash and cash equivalent at BEGINNING of the year		1,926,496.00
Cash and cash equivalent at END of the year		2,708,395.00

JUMA BOY SECONDARY SCHOOL
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VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	334,484.75		334,484.75	334,484.75		
Chalks						
Exams and assessment						
Total	334,484.75		334,484.75	334,484.75		
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments						
Maintenance and improvement	1,023,000.00		1,023,000.00	1,023,000.00		
Local transport / travelling						
Electricity and water						
Other voteheads	1,135,200.00		1,135,200.00	1,135,200.00		
Medical						
Administration costs						
Activity						
Gratuities						
Total	2,158,200.00		2,158,200.00	2,158,200.00		
(3) FEES CHARGED ON PARENTS						
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Lunch	88,265.00		88,265.00	88,265.00		
BOM	226,700.00		226,700.00	226,700.00		

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Medical						
Administration costs						
Fee on Boarding Equipment and Stores						
Sundry debtors	1,217,700.00		1,217,700.00	1,217,700.00		
TOTAL	1,586,665.00		1,586,665.00	1,586,665.00		
OTHER INCOME						
Rent income						
Income from farming activities						
Sundry debtors						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	95,305.00		95,305.00	95,305.00		
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
Total	95,305.00		95,305.00	95,305.00		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	200,160.00		200,160.00	200,160.00		
Maintenance & improvements	886,000.00		886,000.00	886,000.00		
Local transport / travelling	135,500.00		135,500.00	135,500.00		
Electricity, water and conservancy	34,624.00		34,624.00	34,624.00		

JUMA BOY SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Medical						
Administration costs	688,830.00		688,830.00	688,830.00		
Activity Expenses	43,638.00		43,638.00	43,638.00		
Gratuity						
Total	1,988,752.00		1,988,752.00	1,988,752.00		
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments						
Repairs, maintenance and improvements						
Local transport / travelling						
Electricity, water and conservancy						
Medical Expenses						
Administration costs						
Activity						
Gratuity						
Lunch programme	650,253.00		650,253.00	650,253.00		
Boarding Equipment and Stores						
BOM	537,940.00		537,940.00	537,940.00		
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	1,188,193.00		1,188,193.00	1,188,193.00		

VIII. 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 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 the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021
	Kshs
Textbooks and reference materials	
Exercise books	
Laboratory equipment	
Internal exams	
Teaching / learning materials	334,484.75
Chalks	
Exams and assessment	
Teachers guides	
Total	334,484.75

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021
	Kshs
Personnel emoluments	
Maintainance and improvement	1,023,000.00
Local transport / travelling	
Other vote heads	1,135,199.70
Electricity and water	
Medical	
Administration costs	
Activity	
Total	2,158,199.70

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021
	Kshs
Personnel emoluments	88,265.00
Repairs and maintenance	
Local transport / travelling	
Electricity and water	
Medical	
Sundry debtors	1,271,700.00
Activity	226,700.00
Total	1,586,665.00

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4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021
	Kshs
Fee on Boarding Equipment and Stores	0.00
Rent income	0.00
Income from farming activities	0.00
Insurance compensation	0.00
Income from Posho mill	0.00
Income from Bus Hire	0.00
Fee for hire of ground and equipment	0.00
Income from grants and donations*	0.00
Interest income	0.00
Dividends income	0.00
Total	0.00

5 PAYMENTS FOR TUITION

	2020-2021
	Kshs
Textbooks and reference materials	
Exercise books	
Laboratory equipment	
Internal exams	24,000.00
Teaching / learning materials	71,305.00
Chalks	
Exams and assessment	
Teachers guides	
Administration Costs	
Bank Charges	
Total	95,305.00

6 PAYMENTS FOR OPERATIONS

	2020-2021
	Kshs
Personnel emoluments	200,160.00
Service Gratuity	
Administration Cost	688,830.00
Repairs and maintenance & improvements	886,000.00
Local transport / travelling	135,500.00
Electricity and water	34,624.00
Medical	

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Activity Expenses	43,638.00
SMASSE	
Insurance Cost	
Bank Charges	
Acquisition of Assets	
TOTAL	1,988,752.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021
	Kshs
Personnel emoluments	
Service Gratuity	
Repairs and maintenance & Improvements	
Local transport / travelling	
BOM	537,940.00
Medical Expenses	
Administration costs	
Lunch Programme	650,253.00
Bank Charges	
Expenses on Income Generating Activities	
Fee on Boarding Equipment and Stores	
Rent Expenses	
Insurance Cost (Life Property)	
Loan Principal repayment	
Loan Interest repayment	
Acquisition of Assets	
TOTAL	1,188,193.00

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021
		Kshs
Tuition Account	01139195439300	53,998.35
Operations Account	01139195439301	537,026.80
School Fund Account/Boarding	1224253566	442,789.00
Savings Account	0117195439300	6,498.65
Parent Association Development Account	N/A	
Income generating activities Account	N/A	
Infrastructural Account	01139195439302	1,668,082.10
Total		2,708,394.90

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 CASH IN HAND

Description	2020-2021
	Kshs
Tuition Account	0.00
Operation Account	0.00
School Fund account	0.00
Total	0.00

10 SHORT TERM INVESTMENTS

Description	2020-2021
	Kshs
Cooperative shares	0.00
Treasury Bills	0.00
Fixed deposit	0.00
Equity stock	0.00
Other investments	0.00
Total	0.00

11 ACCOUNTS RECEIVABLE

Description	2020-2021
	Kshs
Fees arrears	2,459,796.00
Other non-fees receivables	
Salary advances	
Imprest	
Total	2,459,796.00

[Include an ageing of the fees / non fees arrears below]

Description	2020-2021
	Kshs
Fees arrears for current year	458,500.00
Fees arrears for the previous year	2,001,296.00
Fees arrears for prior periods (over two years)	

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Total	2,459,796.00
--------------	---------------------

12 ACCOUNTS PAYABLE

Description	2020-2021
	Kshs
Trade creditors (See ageing below and appendix 1)	27,190.00
Prepaid fees	5,500.00
Retention monies	
Total	32,690.00

Description	2020-2021
	Kshs
Trade creditors for current year	27,190.00
Trade creditors for the previous year	
Trade creditors for prior periods (over two years)	
Total	27,190.00

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021
	Kshs
Bank balances	2,708,394.90
Cash balances	
Short Term Investments	
Receivables	2,459,796.00
Payables	(32,690.00)
Total	5,135,500.90

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Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2020-2021
	Kshs
Bank loan(s)	0.00
Outstanding Leases	0.00
Hire purchase	0.00
Gratuity and leave provision	0.00
Total	0.00

15 Biological assets

Description	Numbers	2020-2021
		Kshs
Cattle		0.00
Goats		0.00
Trees	5 pcs	10,000.00
Coffee or tea plantation		0.00
Poultry		0.00
Total		10,000.00

16 Borrowings

Description	2020-2021
	KShs
a) Borrowings	0.00
Borrowing at beginning of the year	0.00
Borrowings during the year	0.00
Repayments of during the year	0.00
Balance at end of the year	0.00

17 Stock/ Inventory

Description	2020-2021
	KShs

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b) Borrowings	
Stock/ inventory at beginning of the year	0.00
Stock/ inventory purchased during the year	0.00
Stock/ inventory issued during the year	0.00
Balance at end of the year	0.00

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18 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)

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X. 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						
1.						
2.						
Supply Of Goods						
1. TUITION ACCOUNT ----ILELA BOOK SHOP	11,990	9/1/2020	10,000	1,990		
2. OPERATION ACCOUNT--NAZINI SUPPLIERS	25,200	23/6/2021		25,200		
Sub-Total	37,190		10,000	27,190		
Supply Of Services						
3.						
4.						
5.						
Sub-Total						
Grand Total	37,190		10,000	27,190		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1				Donated by primary school
Land 2				
Buildings And Structures---TIG CLASS (1)				DONATION

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
CLASS (1) ----M&I				
CLASS (1) ---CBC				
OTHER BUILDINGS				
MOTOR VEHICLES				N/A
OFFICE EQUIPMENT,FURNITURE AND FITTINGS				AS PER STORE LEDGER
ICT ASSETS				AS PER LEDGER
TOOLS AND APPARATUS				AS PER LEDGER
TEXTBOOKS				N/A
OTHER MACHINERY AND EQUIPMENT				N/A
HERITAGE AND CULTURAL ASSETS				N/A
INTANGIBLE ASSETS SOFTWARE				N/A
Total				

