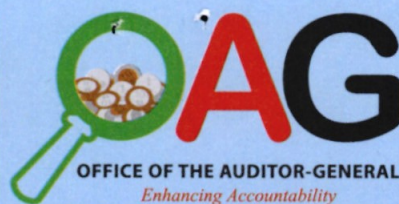


REPUBLIC OF KENYA



	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 JUN 2026	DAY: Thursday
TABLED	Deputy Majority Whip Chen Naomi Wago
CLERK-AT THE-TABLE:	Halima Ahmed

REPORT

OF

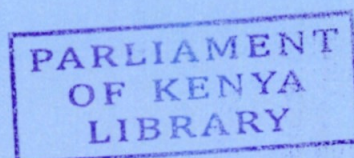
THE AUDITOR-GENERAL

ON

JOMVU GIRLS SECONDARY SCHOOL

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

MOMBASA COUNTY



Revised 30th June 2021.



**JOMVU GIRLS 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)**

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

Table of Contents	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT	3
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	7
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	12
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF JOMVU GIRLS HIGH SCHOOL OF THE YEAR ENDING 30 TH JUNE 2021	14
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2021	15
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2021 16	
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021	18
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2021	19
IX. SIGNIFICANT ACCOUNTING POLICIES	23
X. NOTES TO THE FINANCIAL STATEMENTS	25

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
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 Mombasa County, Jomvu Sub-County

The school was registered in July 2015 under registration number 01S30000007 and is currently categorized as a Sub county school in Jomvu sub county. Jomvu girls secondary school is a public school established, owned and operated by the Government.

The school is a day/boarding school and had 564 number of students as at 30th June 2021. It has 3 streams and 18 teachers of which 9 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	Henry Gitonga	Chairman	18/07/2019
2	Mary K Bandika	Secretary - Principal	18/07/2019
3	Racheal Wanjiru	Member	18/07/2019
4	Faida Omar	Member	18/07/2019
5	Lilian Oguna	Member	18/07/2019
6	Caroline Righa	Member	18/07/2019
7	Jacob Shiomuda	Member	18/07/2019
8	Leonard Lector	Member – Rep CEB	18/07/2019
9	Haron Nyagaka	Member Rep Teachers	18/07/2019
11	Samson Mturi	Member- Sponsor	18/07/2019
12	Charity Baya	Member - Sponsor	18/07/2019
13	Hamisi Kame	Member - Community	18/07/2019
14	Melanie Mkambe	Member Special Needs	18/07/2019
15	Rehema Kazungu	Rep Students	18/07/2019

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	John Lautani Mati Mary Bandika Francis Kala Leonard Lector Faida Omar	Chairperson Secretary P.A Chairperson Member Member	5
2	Audit Committee	John Lautani Mati Mary Bandika Francis Kala Leonard Lector Faida Omar	Chairperson Secretary P.A Chairperson Member Member	1
3	Finance, procurement and general purposes Committee	John Lautani Mati Mary Bandika Francis Kala Samson Mturi Haron Nyagaka Rukia Musyoka	Chairperson Secretary P.A Chairperson Member Teacher Deputy Principal	1
4	Academic Committee	Racheal Wanjiru Haron Nyagaka Lilian Oguna Faida Omar Mary Bandika	Ass.chair Teacher Member Member Principal	3
5	Development Committee	John Lautani Mati	Chairperson	5

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

		Mary Bandika Francis Kala Samson Mturi Haron Nyagaka Rukia Musyoka		
6	Discipline and welfare Committee	Jacob Shimunda Leonard Lector Francis Kala Hellen Nafula Caroline Righa	Member	4
7	Adhoc Committee (if any during the year)			

(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	Mary Kadii Bandika	374022
2	Deputy Principal	Rukia Ndunge Musyoka	306414
3	School Bursar	Tsuma mwaga lalo	I.D 25008239

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: National Bank
Branch: Changamwe
Account Number: 01025078168400 – Main Account
2. Name of Bank: Co-operative Bank
Branch: Changamwe
Account Number: 113962026700 – Main Account
3. Name of Bank: EQUITY BANK
Branch: Changamwe
Account Number: 1200260559991 – C.D.F
4. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1145493785 -Operation Account
5. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1145493610 – Tuition Account
6. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1116531496 – Infrastructure Account

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

7. MPESA Pay Bill No.----- attached to ----- bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

Office of the Auditor General
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:

Surplus/ deficit for the year and a comparison of the same for the last three years

DESCRIPTION	2021	2020	2019
	Kshs	Kshs	Kshs
SURPLUS/DEFICIT	3,823,850.92	361,977.25	440,090.40

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

DESCRIPTION	2021	2020	2019
	Kshs	Kshs	Kshs
Capitation grants for tuition	607,475.75	646,103.00	1,024,908.30
Capitation grants for operations	3,781,124.15	6,346,637.00	4,720,636.00
TOTALS	4,388,599.90	6,992,740.00	5,745,544.30

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

Ratio of capitation grant per student for the last three years

DESCRIPTION	2020-2021	2020	2019
	Kshs	Kshs	Kshs
Capitation grants (Kshs)	4,388,599.90	6,992,740.00	5,745,544.30
Enrolment of students	564	468	358
Capitation ratio	1:7781.21	1:14941.75	1:16049.00

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

DESCRIPTION	2021	2020	2019
	Kshs	Kshs	Kshs
School Fund Income- Other receipts	7,572,362.00	6,377,622.0	6,536,794.0

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

DESCRIPTION	2021	2020	2019
PAYMENTS	Kshs	Kshs	Kshs
Payments for Tuition	718,515.00	1,163,959.00	1,012,548.80
Payments for operations	3,051,623.98	5,599,631.75	4,420,392.00
Payments for school fund	4,366,072.00	6,261,535.00	7,419,970.00

- Movement of bank balances over the last three years.

	Name of Bank, Account No. & currency	Bank Account Number	2021	2020	2019
			Kshs	Kshs	Kshs
1	Tuition Account	1145493610	(2955.05)	68,267.30	475,593.30
2	Operations Account	1145493785	212,418.00	326,569.50	1,379,142.00
3	School Fund Account/Boarding	0125078168400	(151,979.15)	369,211.10	206,558.10
4	School Fund Account/Boarding	113962026700	171,455.00	-	-
5	Infrastructural Account	1116531496	2,963607.22	2,245,986.00	1,798,514.00
	Total		3,192,546.72	3,010,034.10	3,859,807.40

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

A three-year overview of sundry creditors of the school

Account	2021	2020	2019
	Kshs	Kshs	Kshs
Tuition	611,412.00	522,145.00	458,665.00
Operations	101,758.00	217,731.15	36,451.00
School fund	123,451.00	1,173,424.00	589,127.00
Total	836,621.00	1,913,300.15	1,084,243.00

A three-year overview of sundry debtors of the school

Account	2021	2020	2019
	Kshs	Kshs	Kshs
School fund	2,629,146.00	2,325,953.00	544,298.00

A three-year overview of number of students

Number of students	2021	2020	2019
	564	468	358

b) Teacher Student ratio:

A three-year overview of number of teachers

Description	2021	2020	2019
Number of teachers	18	15	17
Teacher student ratio	1:31	1:31	1:21
Number of teachers posted	4	1	1
Number of teachers transferred	1	-	3

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

c) Mean score in the 2020 KCSE:

A three-year overview of mean score for KCSE and students who joined institutions of higher learning

Description	2021	2020	2019
Mean score	2.68	3.11	3.37
Number of students who joined institution of higher learning	1	1	2

d) Number of Candidates in the 2021 KCSE:

A three-year overview of the number of candidates sitting for KCSE

Number of students	2021	2020	2019
	107	55	57

- e) Capacity of the school:** As at 30/06/2021, the school population was 564 students of which 160 students were boarders and 404 students were day.

f) Development projects carried out by the school:

Description of project	2021	2020	2019
Classrooms	9	9	7
Laboratory	1	1	1
Toilets	12	12	12
Dormitory	1	1	1

Sign

Bom secretary.



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

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

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

Name John Lautani Mati.

Designation: Chairman - School Board of Management

Sig.....

Date: 9/04/2026

Name: Rebecca W Kimondo

Designation: School Principal & Secretary to Board of Management

Sign:.....

Date: 9/04/2026



Name: Tsuma Mwaga Lalo.

Designation: Bursar/ Finance Officer

Sign:.....

Date: 9/04/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JOMVU GIRLS HIGH SCHOOL FOR THE SIX MONTHS ENDED 30 JUNE, 2021 - MOMBASA COUNTY

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards, and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Jomvu Girls High School set out on pages 15 to 35, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget versus actual amounts for the six months then ended and a summary of significant accounting policies and other

explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations that, to the best of my knowledge and belief, were necessary for the audit.

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

Basis for Qualified Opinion

1. Inaccurate and Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.3,203,678 as disclosed in Note 8 and Note 9 to the financial statements. Included in the balance is Kshs.171,455 held in School fund account which was not supported by cash book and bank reconciliation statements. Further, the bank reconciliation statements for tuition and infrastructure accounts reported bank balances of Kshs.40,645 and Kshs.2,963,607 which differ with Kshs.741,145 and Kshs.2,262,279 in the bank statements resulting to unreconciled variances of Kshs.700,500 and Kshs.701,328 respectively.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,203,678 could not be confirmed.

2. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and School fund payments of Kshs.4,366,972 as disclosed in Note 7 to the financial statements. However, review of payment vouchers totalling Kshs.1,542,620 revealed that Management made payments without requisite support documents which include requisitions, tender records, local purchase orders, delivery notes, inspection reports, and goods received notes. Further, the amount includes Kshs.696,137 in respect of personnel emoluments which differ with supporting payment vouchers totalling Kshs.934,944 resulting in understatement of the payments by Kshs.238,807.

In the circumstances, the occurrence, accuracy, and completeness of the boarding and school fund payments of Kshs.4,366,972 could not be confirmed.

3. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of financial assets and financial liabilities reflects cash and equivalents balance of Kshs.3,203,678 as disclosed in Note 8 and Note 9 to the financial statements. The balance includes overdrafts of Kshs.2,955 and Kshs.151,979 in respect of tuition account and the School fund account respectively, which had been offset against bank balances of Kshs.3,347,480 held in the infrastructural account and the School fund account. This is contrary to Paragraph 48 of International Public

Sector Accounting Standard (IPSAS) 1, which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS and no authority of the Board of Management to overdraw the accounts was provided for audit confirmation.

In the circumstances, the accuracy, completeness, existence, and fair presentation of the cash and cash equivalents balance of Kshs.3,203,678 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Receivable Balance

The statement of financial assets and liabilities reflects accounts receivable balance of Kshs.6,441,550 as disclosed in Note 11 to the financial statements. However, the balance was not supported by schedules and invoices. Further, the balance includes accounts receivable of Kshs.1,411,394 which had been outstanding for more than two (2) years. Evidence of effort put by Management to collect the amount was not provided for audit casting doubt on full recoverability of the long outstanding accounts receivables balance.

In the circumstances, the accuracy, completeness and valuation of the accounts receivable balance of Kshs.6,441,550 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.10,183,144 and Kshs.11,789,697 respectively, resulting in an over-funding of Kshs.1,606,552 or 16% of the budget. However, the School spent an amount of Kshs.8,118,670 against actual receipts amounting to Kshs.11,789,697, resulting in an under absorption of Kshs.3,671,027 or 31% of actual receipts.

The overfunding implies that the School had unrealistic budget while under absorption affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements.

Accordingly, I do not express an opinion or any form of assurance on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

The Management is responsible for the Other Information set out on page 3 to 12 which comprise of Key Entity Information and Management, Summary Report of Performance of the School, Statement of Management Responsibility and Statement of Performance Against Predetermined Objectives. 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(s) of the matter(s) 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

During the year under review, Management submitted the financial statements to the Auditor-General for audit on 18 March, 2026 instead of the statutory deadline of 30 September, 2022 contrary to Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements and Ministry of Education Circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflects payments for operations amount of Kshs.3,051,624 as disclosed in Note 6 to the financial statements. Review of payment vouchers revealed that Kshs.301,100 was transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government funding system, and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools as required under Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, value for money transferred to KESSHA amounting Kshs.301,100 could not be confirmed.

3. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved Improvement plan, contrary to Section 2.2 of the Ministry of Education operation manual for utilization of learner capitation grant and other school funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

4. Inaccurate Students Enrolment Data in NEMIS

The statement of receipts and payments reflects capitation grants for tuition and operations of Kshs.607,476 and Kshs.3,781,124 as disclosed in Notes 1 and 2 to the financial statements respectively. Comparison of data from the National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the period NEMIS reflected 478 students while records from the School register had 374 students, resulting in an unexplained variance of 104 students. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 25-10-2018 on implementation of Free Day Secondary

Education (FDSE) which requires all learners to be registered in NEMIS and the Principals to ensure that their records are accurate. As a result, the School was overfunded by Kshs.954,841.

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

5. Irregular Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations of Kshs.3,781,124 which includes Kshs.1,726,000 relating to Government grants for infrastructure. However, review of financial records indicated that only Kshs1,606,500 was transferred to the infrastructure account resulting to a variance of Kshs.119,500. The transfer was also delayed beyond the prescribed number of days contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds to be transferred to the School infrastructure account within fifteen (15) days upon receipt of the funds.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT, AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Inadequate Safeguards in Revenue Collection

The statement of receipts and payments and Note 3 to the financial statements reflects Kshs.7,534,362 in respect of School fund income – parents contributions. However, audit review of the internal controls noted lack of segregation of duties in revenue collection as the same officer did the billing, collection, recording, and bank reconciliation of School fund income. This is contrary to Regulation 63 (1, a) of the Public Finance Management (National Government) Regulations, 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that— adequate safeguards exist and are applied for the prompt collection

and proper accounting for, all National Government revenue and other public moneys relating to their Ministries, departments or agencies.

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

2. Failure to Maintain a Separate Cash Book for School Fund Account/Boarding

Note 8 to the financial statement disclosed that the School operated the School fund accounts. However, review of the documents provided for audit revealed that the School did not keep a separate cash book for each account and did not prepare bank reconciliation statements to confirm the balances as at June 30, 2021. This is contrary to Regulation 100 of Public Finance Management (National Government) Regulations, 2015, that requires accounting officers to keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and to maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts of the Vote for which he or she is responsible.

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

3. Underutilization of the Financial Management System

The School has implemented the Somsom Financial Management System, however, the system is only being used to manage students' fee records, while other key financial management functions, such as expenditure management, reporting, and financial statement generation, are not being utilized through the system because of the failure to activate the modules. Instead, these functions are being carried out manually through separate records outside the system.

In the circumstances, the system was not utilized optimally; therefore, the benefits associated with automated financial management systems were not realized.

4. Failure to Hold Board of Management Meetings

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

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

5. Non-Effectiveness in Textbooks Management

During the period under audit, the School received textbooks from KICD but lacked systems to manage the textbooks received from the previous periods. There were no documented policies on the issuance, control, recovery, and management of textbooks. The textbook stock levels and student-to-textbook ratios could not be

efficiently monitored. This was contrary to Regulation 139 (1) of the Public Finance Management National Government Regulations, 2015, which requires an accounting officer of a National Government entity to take full responsibility and ensure that control systems exist for assets and that (a) preventive mechanisms are in place to eliminate theft, security threats, losses, and wastage.

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

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

Annex 2 to the financial statements for the period ended 30 June, 2021 indicates a summary of the fixed assets amounting to Kshs.1,213,547. Review of the financial statements and other management information revealed the following:

- i. The School Management did not maintain a fixed asset register with the details in the prescribed format, such as description, financier, serial/log book number, acquisition date, location, opening balances, additions or disposals during the year, and the closing balances. Therefore, it was not possible to confirm the disclosed fixed asset balances.
- ii. The summary of the fixed asset register did not disclose land, buildings, textbooks, and school bus, though physical verification and management information indicated that the School is in possession of the assets.
- iii. The School is situated on land that was donated by the Methodist Church in Kenya, Changamwe circuit. However, the title deed was not provided to confirm the size and ownership. A letter dated 18th September 2013 by the Methodist Church indicates that they donated fifteen acres of land to be shared among Jomvu Primary and Jomvu Girls Schools.
- iv. There was no evidence that the management carried out stock takes regularly to monitor and safeguard fixed assets.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015, and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, in all material respects, the activities, financial transactions, and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management, and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 May, 2026

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

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

DESCRIPTION OF VOTE HEAD	Note	2021 Kshs	2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	607,475.75	646,103.00
Capitation grants for operations	2	3,781,124.15	4,813,250.00
School Fund Income- Parents' Contributions	3	7,534,362.00	7,927,750.00
School Fund Income- Other receipts	4	38,000	-
Proceeds from borrowings		-	-
TOTAL RECEIPTS		11,960,961.90	1,338,7103
PAYMENTS			
Payments for Tuition	5	718,515.00	1,163,959.00
Payments for operations	6	3,051,623.98	5,599,631.75
Boarding and school fund payments	7	4,366,972.00	6,261,535.00
TOTAL PAYMENTS		8,137,110.98	13,025,125.75
SURPLUS/DEFICIT		3,823,850.92	361,977.25

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

Sign: 

JOHN LAUTANI MATI

B.O.M Chairperson

Date: 9/04/2026

Sign: 

REBECCA W KIMONDO

**School Principal/
Secretary to BOM**

Date: 9/04/2026

Sign: 

TSUMA LALO

**Bursar/
Finance Officer**

Date: 9/04/2026



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

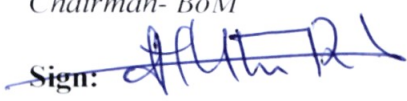
**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2021**

	Note	2021	2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,192,546.72	3,010,034.10
Cash Balances	9	11,131.00	561.00
Short term Investment	10	-	-
Total Cash and cash equivalent		3,203,677.72	3,010,595.10
Account's receivables	11	6,441,550.00	3,887,461.00
TOTAL FINANCIAL ASSETS		9,645,227.72	6,898,056.10
FINANCIAL LIABILITIES			
Accounts Payables	12	(836,621.00)	(1,913,300.15)
NET FINANCIAL ASSETS		8,808,606.72	4,984,755.95
REPRESENTED BY			
Accumulated Fund b/fwd	13	4,984,755.95	4,622,777.40
Surplus/Deficit for the year		3,823,850.92	361,977.25
NET FINANCIAL POSSITION		8,808,606.87	4,984,754.65

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

Name: John Lautani Mati

Chairman- BoM

Sign: 

Date: 9/04/2026

Name: Rebecca Kimondo

School Principal/Secretary
to BoM

Sign: 

Date: 9/04/2026



Name: Tsuma .M. Lalo

Bursar Finance officer.

Sign: 

Date: 9/04/2026

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

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2021	2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	607,475	646,103
Capitation grants for operations	2	2,055,124	3,417,250
School fund income- Parents contributions/ fees	3	4,393,593	5,601,797
School fund income- other receipts	4	38,000	-
Total receipts		7,094,192.90	9,665,150
Payments			
Payments for Tuition		678,698	1,100,479
Payments for operations		2,278,718	4,470,022
Boarding and school fund payments		4,780,815	5,391,409
Total payments		7,738,231	10,961,910
Net cash flow from operating activities		(644,039)	(1,296,760)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
-Acquisition of Assets		-	-
Proceeds from investments		-	-
Maintenance and Improvement funds		1,726,000.00	1,396,000.00
Total receipts		1,726,000.00	1,396,000.00
Payments from investing activity			
Acquisition of Assets -classroom		-888,878.98	948,528
Total payments		-888,878.98	948,528
Net cash flows from Investing Activities		837,121.98	447,471.00
CASHFLOW FROM BORROWING ACTIVITIES			
Receipts from financing Activity			
Proceeds from borrowings/ loans		-	-
Total receipts		-	-
Payments from financing activity			
Repayment of principal borrowings		-	-
Total payments		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		193,082.00	(849,289)
Cash and cash equivalent at BEGINNING of the year		3,010,595.00	3,859,884
Cash and cash equivalent at END of the year		320,3677.72	3,010,595

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

VIII. 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						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	597,881.00	-	597,881.00	-	-	-
Laboratory equipment	290,472.00	-	290,472.00	-	-	-
Internal exams	104,164.00	-	104,164.00	-	-	-
Teaching / learning materials	223,570.00	-	223,570.00	-	-	-
Chalks	44,460.00	-	44,460.00	-	-	-
Reference materials	100,353.00	-	100,353.00	-	-	-
Teachers guides	-	-	-	-	-	-
Tuition account	1,360,900.00	-	1,360,900.00	607,475.75	753,424.25	44.64%
TOTAL	2,453,770		2,453,770	607,475.75	753,424.25	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	-	-	-	-	-	-
Infrastructure account	-	-	-	-	-	-
Local transport / travelling	-	-	-	-	-	-
Repairs and maintenance and improvement	2,540,572.00	-	-	1,606,500.00	934,072.00	63.21%
Electricity and water	-	-	-	-	-	-
Medical/Insurance	338,751.00	-	338,751.00	-	-	-
Administration costs	-	-	-	-	-	-
Activity	635,143.00	-	635,143.00	-	-	-
Gratuity	-	-	-	-	-	-

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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
Other vote heads	3,345,086.00	-	3,345,086.00	2,055,124.15	1,289,961.85	61.44%
SMASSE	-	-	-	-	-	-
TOTAL						
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-		
Repairs and maintenance and improvements	231,517.00	-	231,517.00	373,750.00	-142,233.00	161.43%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	
Activity			-	-	-	-
Other vote heads	466,917.00	-	466,917.00	1,326,746.00	-859829.00	284.15%
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	1,057,842.00	-	1,057,842.00	2,347,901.00	-1,290,059.00	221.95%
Lunch programm	1,386,088		1,386,088	3472200	-2086112	250.5%
TOTAL	3,142,364		3,142,364	7,520,597	4378233	
OTHER 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	-	-	-	-	-	-

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

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	597,867.00	-	-	-	-	-
Laboratory equipment	290,472.00	-	-	-	-	-
Internal exams	104,328.00	-	-	-	-	-
Teaching / learning materials	223,570.00	-	-	-	-	-
Chalks	36,010.00	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Reference /library materials	102,057.00	-	-	-	-	-
Bank Charges	10,000.00	--	10,000.00	4,338.00	5,662.00	43.38%
Tuition account	1,360,900.00	-	1,360,900.00	714,177.00	646,723.00	52.48%
TOTAL	2,725,204		1,370,900	718,515	652,385	
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,061,952.00	-	1,061,952.00	937,432.00	124,520.00	88.27%
Repairs, maintenance & improvements	2,540,752.00	-	2,540,752.00	888,878.98	1,651,873.00	34.98%
Local transport / travelling	181,829.00	-	181,829.00	310,870.00	-129,041.00	170.97%
Electricity, water and conservancy	400,837.00	-	400,837.00	143,000.00	257,837.00	35.68 %
Medical	338,751.00	-	338,751.00	3,000.00	-335,751.00	0.89%
Administration costs	301,522.00	-	301,522.00	544,803	-243,281.00	180.68%
Activity Expenses	635,143.00	-	635,143.00	221,200.00	413,943.00	34.83%
Gratuity	65,896.00	-	65,896.00	-	-	-
SMASSE	-	-	-	-	-	-
TOTAL	5,526,682		5,526,682	3,049,183.98	3,156,246	
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,337,082.00	-	1,337,082.00	696,137.00	640,945.00	93.10%

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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
Repairs, maintenance and improvements	484,595.00	-	484,595.00	21,320.00	463,275.00	4.40%
Local transport / travelling	27,893.00	-	27,893.00	414,239.00	-386,346.00	145.51%
Electricity, water and conservancy	61,490.00	-	61,490.00	104,075.00	-57,415.00	169.26%
Medical Expenses	49,795.00	-	49,795.00	-	-	-
Administration costs	46,254.00	-	46,254.00	297,566.00	-251,312.00	643.33%
Activity		-				
Gratuity	82,980.00	-	82,980	-	-	-
Lunch programme	1,052,277.00	-	1,052,277.00	1,258,502.00	206,225.00	119.60%
Boarding Equipment and Stores	1,382,459.00	-	1,382,459.00	1,559,133.00	-176,674.00	112.78%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
TOTALS	4,524,825	-	4,524,825	4,350,972	-2,182,192	-

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Due to increasing of enrolment*
- ii. Due to poor school fees payments*

IX. 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.

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021	2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Tuition	607,475.75	646,103.00
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	607,475.75	646,103.00

2 CAPITATION GRANT FOR OPERATIONS

	2021	2020
	Kshs	Kshs
Personnel emoluments	-	-
Other voteheads	2,055,124.15	2,847,850.00
Repairs and maintenance	-	-
Infrastructure account	1,726,000.00	1,396,000.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical/Insurance	-	69,800.00
Administration costs	-	-
Activity	-	139,600.00
Bom teachers	-	360,000.00
Total	3,781,124.15	4,813,250.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021	2020
	Kshs	Kshs
Repairs and maintenance and improvement	373,750.00	701,014.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-

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

	2021	2020
	Kshs	Kshs
Administration costs	-	-
Activity	13,750.00	38,493.00
Boarding and Equipments and stores	2,347,901.00	2,558,445.00
Lunch programme	3,472,200.00	3,266,685.00
Other vote heads	1,326,746.00	1,363,113.00
Tender fees	38,000.00	-
Total	7,572,362.00	7,927,750.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

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

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2021	2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-

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

Exams and assessment	-	-
Teachers guides	-	-
Tuition Account	714,177.00	1,161,417.00
Bank Charges	4,338.00	2,542.00
Total	718,515.00	1,163,959.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021	2020
	Kshs	Kshs
Personnel emoluments	937,432.00	1,867,307.00
Service Gratuity	-	-
Administration Cost	544,803.00	1,245,622.00
Repairs and maintenance & improvements	-	366,774.00
Local transport / travelling	310,870.00	391,290.00
Electricity and water	143,000.00	337,800.00
Medical	3,000.00	-
Activity Expenses	221,200.00	68,100.00
SMASSE	-	-
Insurance costs	-	9,090.00
Infrastructure Account	888,878.98	948,528.00
Bank Charges	2,440.00	5,120.00
Acquisition of Assets	-	-
Bom teachers	-	360,000.00
TOTAL	3,051,623.98	5,599,631.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021	2020
	Kshs	Kshs
Personnel emoluments	696,137.00	1,696,198.00
Service Gratuity	-	-
Repairs and maintenance & Improvements	21,320.00	26,230.00
Local transport / travelling	414,239.00	421,660.00
Electricity and water	104,075.00	293,480.00
Medical Expenses	-	-
Administration costs	297,566.00	464,714.00
Lunch Programme	1,258,502.00	1,500,970.00
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	1,559,133.00	1,658,193.00
Tender costs	16,000.00	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
Activity expenses	-	200,090.00

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

TOTAL	4,366,972.00	6,261,535.00
--------------	---------------------	---------------------

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021	2020
		Kshs	Kshs
Tuition Account	1145493610	-2,955	68,267
Operations Account	1145493785	212,418	326,569
School Fund Account/Boarding	01025078168400	-151,979	369,211
School Fund Account/Boarding	01139620263700	171,455	-
Saving account	-	-	-
Parent Association Development Account	-	-	-
Income generating activities Account	-	-	-
Infrastructural Account	1116531496	2,963,607	2,245,986
Farm account	-	-	-
Total		3,192,546	3,010,034

9 CASH IN HAND

Description	2021	2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	10,057	-
School Fund account	1,074	561
Total	11,131	561

10 SHORT TERM INVESTMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021	2020
	Kshs	Kshs
Fees arrears	6,441,550.00	3,887,461
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	6,441,550.00	3,887,461

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

Description	2021	2020
	Kshs	Kshs
Fees arrears for current year	2,629,146.00	2,325,953
Fees arrears for the previous year	2,401,010.00	1,561,508
Fees arrears for prior periods (over two years)	1,411,394.00	-
Total	6,441,550.00	3,887,461

12 ACCOUNTS PAYABLE

Description	2021	2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	836,621.00	-
Prepaid fees	-	1,268,700.00
Retention monies	-	-
Nssf	-	6,196.00
Nhif	-	-
Paye	-	-
Caution money	-	-
Withholding tax	-	-
Total	836,621.00	1,913,300

[Include an ageing of the creditor's arrears below]

Description	2021	2020
	Kshs	Kshs
Trade creditors for current year	-	1,268,700

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

	611,156.00		
Trade creditors for the previous year	225,465.00		-
Trade creditors for prior periods (over two years)	-		-
Total	836,621.00	1,268,700	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021	2020
	Kshs	Kshs
Bank balances	3,010,034.10	3,859,324
Cash balances	561.00	483
Short Term Investments	-	-
Receivables	3,887,461.00	1,847,213
Payables	1,913,300.15	-10,884,243
Total	4,984,755.95	4,622,777

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

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

15 Biological assets

Description	Numbers	2021	2020
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total	-	-	-

16 Borrowings

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

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

Other important disclosure notes

17 Stock/ Inventory

Description	2021	2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of June 2021	-	-

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

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)

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	B	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Kansbag Ltd	370,965.00	2020	145,500.00	225,465.00		
5. Hilkath Ventures	112,530.00	2021	92,070.00	20,460.00		
6. Kengi Investments	148,200.00	2021	55,000.00	93,200.00		
7. Fdebo International Ltd	296,337.00	2021	73,500.00	222,837.00		
8. Kansbag Ltd	49,450.00	2021	-	49,450.00		
9. Compeare Solution	247,650.00	2021	225,000.00	22,650.00		
10. Copy Cat Ltd	133,328.00	2021	76,920.00	56,408.00		
11. I. polucon General Agency	52,700.00	2021	30,000.00	22,700.00		
12. Shifaa Butchary	214,480.00	2021	174,480.00	40,000.00		
13. Mancyn Enterprises	56,640.00	2021	45,380.00	11,260.00		
Sub-Total	1,411,160.00		697,990.00	764,430.00		
Supply of services						
14. Grandlab Digital Fixers Ltd	141,000.00	2021	109,450.00	31,550.00		
15. Virgin Clean Ltd	46,400.00	2021	17400.00	29,000.00		
16. Pochem Enterprises Ltd	41,641.00	2021	30,000.00	11,641.00		
Sub-Total	229,041.00		156,850.00	72,191.00		
Grand Total				836,621.00		

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	N/A	SCHOOL	-	-	-	-
Land 2	N/A	SCHOOL	-	-	-	-
Buildings and structures	N/A	SCHOOL	-	-	-	-
Motor vehicles	N/A	SCHOOL	-	-	-	-
Office equipment, furniture and fittings	2021	SCHOOL	855,000.00	-	-	-
ICT Equipment, and Other ICT Assets	N/A	SCHOOL	-	-	-	-
Tools and apparatus	2021	SCHOOL	358,547.00	-	-	-
Textbooks	N/A	SCHOOL	-	-	-	-
Other Machinery and Equipment	N/A	SCHOOL	-	-	-	-
Heritage and cultural assets	N/A	SCHOOL	-	-	-	-
Intangible assets- soft ware	N/A	SCHOOL	-	-	-	-
Total			1,213,547.00	-	-	-

(The School should ensure that a detailed fixed assets register is maintained).

T-30-1