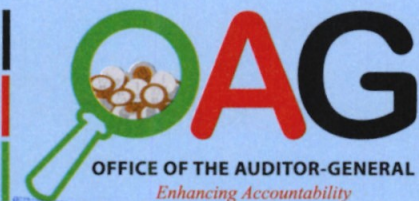


REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



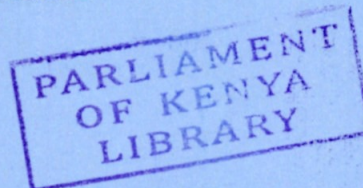
REPORT

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

OF

THE AUDITOR-GENERAL

ON



JOMVU GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

MOMBASA COUNTY

//Revised 30th June 2023.



JOMVU GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting

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JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Mombasa County, Jomvu Sub-County.

The school was registered in July 2015 under registration number 01S30000007 and is currently categorized as a County School. Jomvu Girls High School is a public school established, owned and operated by the Government.

The school is a day/boarding school and had 618 number of students as at 30th June 2023. It has 3 streams and 23 teachers of which 10 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School 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 students 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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

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

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

		3. Rukia Musyoka 4. Francis Kala 5. Phylis Muthee 6. John Mwanjele 7. Ibrahim Abdi		- - -
6	Discipline and welfare Committee	1. Faida Omar 2. Janet Kilingi 3. Rukia Musyoka 4. Hassan Kame		- - - -
7	Adhoc Committee (if any during the year)			-

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	JANET KILINGI	TSC No. 262235
2	Deputy Principal	RUKIA MUSYOKA	TSC No. 306414
3	School Bursar	TSUMA MWAGA LALO	ICPAK No.
4	Other (specify)		

(e) Schools contacts

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

(f) School Banks

1. Name of Bank: National Bank of Kenya
Branch: Changamwe
A/C No. 01025078168400
2. Name of Bank: Co-Operative Bank
Branch: Changamwe
A/C No. 113962026700
3. Name of Bank: Equity Bank
Branch: Changamwe
A/C No. 1200260559991
4. Name of Bank: Kenya Commercial Bank
Branch: Mvita
A/C No. 1145493785-Operation
5. Name of Bank: Kenya Commercial Bank
Branch: Mvita
A/C No. 1145493610-Tuition
6. Name of Bank: Kenya Commercial Bank
Branch: Mvita
A/C No. 1116531496 -Infrastructure
7. M-Pesa Pay Bill 4083719 Attached To 01025078168400

Independent Auditors

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

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

3. Summary Report of Performance of The School

The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

DESCRIPTION	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
SURPLUS/DEFICIT	2,714,018.	-1,023,678.50	3,823,850.00

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

DESCRIPTION	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Capitation grants for tuition	1,667,319.25	1,905,427.00	607,475.75
Capitation grants for operations	7,405,053.60	8,314,586.50	3,781,124.15
TOTALS	9,072,372.85	10,220,013.50	4,388,599.90

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

Financial year	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
School Fund	15,607,400.00	16,057,467.00	7,572,362.00
Income-Other receipts			

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

Financial year	2022-2023	2021-2022	2020-2021
	Kshs.	Kshs.	Kshs.
Tuition	2,317,080.00	1,855,484.00	718,515.00
Operation	6,594,990.00	9,434,581.00	3,051,623.98
School funds	13,053,683.00	16,011,094.00	4,366,972.00
Total.	21,965,753.00	27,301,159.00	8,137,110.98

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

- Movement of debtors of the school over the last three years

Financial year	2022-2023	2021-2022	2020-2021
	Kshs.	Kshs.	Kshs.
School funds	4,464,474.00	7,864,902.00	6,441,550.00

- Movement of creditors of the school over the last three years

Financial year	2022-2023	2022-2021	2020-2021
	Kshs.	Kshs.	Kshs.
Tuition	1,016,065.00	628,025.00	611,412.00
Operation	680,822.00	604,054.00	101,758.00
School funds	796,370.00	446,290.00	123,451.00
Total	2,493,257.00	1,678,369.00	836,621.00

b) Teacher Student ratio:

Description	2022-2023	2021-2022	2020-2021
Number of teachers (TSC)	13	13	11
Number of Teachers (BOM)	10	10	7
Teachers students ratio	1:27	1:3	1.3
Number of teachers posted (TSC)	2	11	4
Number of teachers transferred (TSC)	2	0	1

c) Mean score in the 2022KCSE:

DESCRIPTION	2022 -2023	2021-2022	2020-2021
Mean Score	2.45	2.41	2.68
Number of students who joined institution of higher learning	0	0	1

d) Number of Candidates in the 2022 KCSE:

Number of students	2022-2023	2021-2022	2020-2021
	119	93	107

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

e) Capacity of the school:

S/N	Description	Year-2022-2023
1	Number of students	618
2	Dormitories	1
3	Dining Hall	1
4	Laboratories	1
5	Toilets	12
6	Kitchen	1
7.	Classrooms	13

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
C.B. C Classroom	M.O.E	Completed	788,220.00	788,220.00	Completed
6 Door Toilet	M.O.E	Completed	872,900	872,900.00	Completed

.....  9/04/2026
School Principal



4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

.....


Name: John Lautani Mati

Designation: Chairman, School Board of Management

Date: 9/04/2026

.....


Name: Rebecca W. Wanjiku

Designation: School Principal & Secretary to Board of Management

Date: 9/04/2026

.....


Name: Tsuma M Lalo

Designation: Bursar/ Finance Officer

Date: 9/04/2026



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JOMVU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - 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 1 to 20, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomvu Girls High School at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act 2013, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Statement of Receipts and Payments

The statement of receipts and payments reflects total receipts and total payments of Kshs.24,651,505 and Kshs.21,937,487 respectively. The total receipts include School fund income – parents' contributions of Kshs.15,376,200 which differ with ledger balance of Kshs.16,763,042 leading to understatement of receipts by Kshs.1,386,842. Further, total payments include Kshs.5,417,990 and Kshs.13,053,683 incurred in respect of operations and boarding and school fund which differ with ledger balances of Kshs.5,563,677 and Kshs.12,524,385 respectively. The resulting variances of Kshs.145,687 and 529,298 were not explained.

In the circumstances, the accuracy and completeness of the total receipts and payments of Kshs.24,651,505 and Kshs.21,937,487 respectively could not be confirmed.

2. Unsupported Payments for Boarding and School Fund

The statement of receipts and payments reflects boarding and School fund payments of Kshs.13,053,683 as disclosed in Note 9 to the financial statements. However, review of payment vouchers totalling Kshs.2,470,000 revealed that management made payments without proper support documents such as requisitions, tendering records, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the occurrence, accuracy and completeness of boarding and school fund amount of Kshs.13,053,683 could not be confirmed.

3. Unsupported Tuition and Operations Payments

The statement of receipts and payments reflects tuition and operations payments of Kshs.2,317,080 and Kshs.5,417,990 as disclosed in Note 6 and Note 7 to the financial statements respectively. However, review of payment vouchers totalling Kshs.2,323,726 revealed that the payments were not supported with requisitions, tendering records, local purchase orders, contracts, delivery notes, inspection reports and goods received notes.

In the circumstances, occurrence, accuracy and completeness of the payments for operations amount of Kshs.5,417,990 could not be confirmed.

4. Unsupported Infrastructure Payments

The statement of receipts and payments reflect infrastructure payments amount of Kshs.1,148,734 as disclosed in Note 8 to the financial statements. The payments relate to construction of 6 door pit latrine and part payment for the construction of a CBC classroom. However, the amount was not supported with procurement documents such as requisitions, tender documents, contracts, bill of quantities, and a handover report. Analysis of the account bank statement also indicated that a payment of Kshs.98,180 was not disclosed in the reported amount.

In these circumstances, the occurrence and accuracy of the infrastructure payments of Kshs.1,148,734 could not be confirmed.

5. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of financial assets and financial liabilities reflects cash and equivalents balance of Kshs.2,814,182 as disclosed in Notes 10 and 11 to the financial statements. The balance includes overdrawn cash book balance of Kshs.914,689 held in School fund account offset against bank balances of Kshs.3,728,871 thus understating cash and cash equivalents balance contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities not to be offset unless required or permitted by an IPSAS.

In addition, the authority of the Board of Management to overdraw the balances was not provided, contrary to Section 28(4) of the Public Finance Management Act, 2012 which requires an accounting officer for a national Government entity not to cause a bank account of the entity to be overdrawn beyond the limit authorised by the National Treasury or a board of a national Government entity'.

In the circumstances, the accuracy, completeness, existence and fair presentation of cash and cash equivalents balance of Kshs.2,814,182 could not be confirmed.

6. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,814,182 as disclosed in Note 8 and Note 9 to the financial statements. Included in the balance is Kshs.769,231 held in School fund account which was not supported by cash book and bank reconciliation statement. Further, cash in hand of Kshs.39,121 was not supported by board of survey certificate.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.2,814,182 could not be confirmed.

7. Doubtful Recoverability of Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.10,342,093 as disclosed in Note 11 to the financial statements. Included in the balance is Kshs.3,235,378 which had been outstanding for more than two (2) years. However, there was no policy on impairment of long outstanding fees arrears thus

casting doubt on full recoverability of the accounts receivables balance. Further, the supporting schedules and issued invoices were also not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.10,342,093 could not be confirmed.

8. Inaccurate Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects actual receipts on comparable basis of Kshs.26,909,573 which differ with Kshs.24,651,505 reported in the statement of receipts and payments resulting to a variance of Kshs.2,258,067. Further, the statement reflects total actual payments on comparable basis of Kshs.23,396,117 which differ with Kshs.21,937,487 in respect of total payments reflected in the statement of receipts and payments resulting to a variance of Kshs.1,458,630.

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

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.44,414,652 and Kshs.26,909,573 respectively, resulting in an under-funding of Kshs.17,505,079 or 39% of the budget. However, the School spent an amount of Kshs.23,396,117 against actual receipts amounting to Kshs.26,909,573, resulting in an under-utilization of Kshs.3,513,456 or 13% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page iii to xi which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School 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 of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

The statement of receipts and payments reflects payments for operations, boarding and school fund amounts of Kshs.5,417,990 and Kshs.13,053,683 respectively as disclosed in Notes 7 and 9 to the financial statements. Examination of payment vouchers reflected a total amount of Kshs.1,201,940 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding system, and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools as required under Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,201,940 could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the period under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects Government grants for tuition, operations and infrastructure totaling Kshs.9,044,105. Comparison of data from the National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that NEMIS reflected 640 students while records from the School register showed 452 students, resulting in an unexplained variance of 188 students and overfunding of Kshs.1,667,319. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 25-10-2018 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in NEMIS and the principals to ensure their records are accurate.

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

4. Failure to Maintain a Separate Cash Book for Co-operative Bank Account

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.2,814,182 as disclosed in Note 10 and 11 to the financial statements. Included in the balance is Kshs.769,231 held in Co-operative bank. Review of the documents provided for audit revealed that the School did not keep a separate cash book, and no bank reconciliation statement was prepared to confirm the balance of Kshs.769,231 as at June 30, 2023. This was contrary to Regulation 100 of Public Finance Management (National Government) Regulations, 2015, which 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, Management was in breach of the law.

5. Non-Disclosure of Inventory

During the year under review, Management did not include inventories balances under other important disclosures Note 17 to the financial statements. In addition, Management did not conduct an annual stock take to determine the accuracy of the inventories within its premises. This was contrary to section 162(2) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of a procurement function to arrange for occasional visits of inspection to the stores, at least quarterly in

each calendar year, and conduct quarterly and annual inventory and stock taking to ensure compliance with all respective governing laws and submit the report to the accounting officer.

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

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

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

Conclusion

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

Basis for Conclusion

1. Inadequate Safeguards in Revenue Collection

The statement of receipts and payments and Note 4 to the financial statements reflects Kshs.15,376,200 in respect of School fund income – parents' contributions. However, review of internal controls disclosed lack of segregation of duties in revenue collection as the same officer did billing, collection, recording, and reconciliation of School fund income. This was contrary to Regulation 63 (1, a) of the Public Finance Management (National Government) Regulations 2015 which requires an accounting officer and a receiver of revenue to be 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, effectiveness of internal controls on revenue collection and management could not be confirmed.

2. Underutilization of the Financial Management System

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

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

3. Failure to Hold Board of Management Meetings

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

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

4. Ineffective Management of Textbooks

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

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

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

Annex 2 to the financial statements on summary of the fixed assets reflects Nil balance. Review of the financial statements and other management information revealed the following:

- i. Management did not maintain a fixed asset register with the details in the prescribed format, such as description, financier, serial/log book number, acquisition date, location, opening balances, additions or disposals during the year, and the closing balances.
- ii. The summary of the fixed asset register did not disclose land, buildings, textbooks, and a school bus, though physical verification and management information indicated that the School was in possession of the assets.
- iii. The School is situated on land that was donated by the Methodist Church in Kenya, Changamwe circuit. However, the title deed was not provided to confirm the size and ownership.
- iv. No evidence was provided for audit review to show that the Management carried out stock takes regularly to monitor and safeguard fixed assets.

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

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

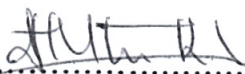
19 May, 2026

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,667,319.25	1,905,427.00
Government grants for operations	2	6,402,786	8,314,586.50
Government Grants for infrastructure	3	974,000	-
School fund income- parents' contributions	4	15,376,200	16,057,467.00
Miscellaneous incomes	5	231,200.00	-
Total Receipts		24,651,505	26,277,480.50
Payments			
Tuition	6	2,317,080.00	1,855,484.00
Operations	7	5,417,990	9,434,581.00
Infrastructure	8	1,148,734	-
Boarding and school fund	9	13,053,683.00	16,011,094.00
Total Payments		21,937,487	27,301,159.00
Surplus/Deficit		2,714,018	(1,023,678.50)

The school financial statements were approved on _____ 2023 and signed by:



Name: John LautaniMati

BOM Chair

Date: 9/04/2026



Name: Rebecca W Kimondo
School Principal/ Secretary to BOM

Date: 9/04/2026



Name TsumaMwagaLalo

Bursar/ Finance Officer

Date: 9/04/2026



JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,775,061	2,160,978
Cash balances	9	39,121	33,624
Short term investments	10	-	-
Total cash and cash equivalent		2,814,182	2,194,602
Account's receivables	11	10,342,093	7,864,902
Total financial assets		13,156,275	10,059,504
Financial liabilities			
Accounts payables	12	(2,657,329)	(836,621)
Net financial assets		10,498,946	7,784,928
Represented by			
Accumulated fund b/fwd	13	7,784,928	8,808,606.
Surplus/deficit for the year		2,714,018	(1,023,678)
Net financial position		10,498,946	7,784,928.

The school's financial statements were approved on _____ 2023 and signed by:

.....


Name: John Lautani Mati

Chair BOM

Date: 9/04/2026

.....


Rebecca W Kimondo
School Principal/ Secretary to BOM

Date: 9/04/2026

.....


Name: Tsuma M Lalo

Bursar/ Finance Officer

Date: 9/04/2026



JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,667,319.	1,905,427
Government grants for operations		6,402,786	6,053,586
Government grants for infrastructure			-
School fund income- parents contributions/ fees		12,608,856	15,380,839
Other income		521,060	-
Total receipts		21,200,021.	23,339,852
Payments			
Cash outflows for tuition		1,731,740	1,838,871
Cash outflows for operations		5,872,181	6,174,780
Cash outflows Boarding/lunch and school fund payments		12,703,603	15,654,455
Total payments		20,307,524	23,668,106
Net cash inflow/outflow from operating activities		892,497	(328,254)
Cash flow from investing activities			
Repair, Maintenance and improvement		974,000.00	2,261,000
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Total Receipts		974,000.00	2,261,000.00
Payments from investing activities			
Acquisition of Assets		1,246,915.	2,941,81.50
Total payments		1,246,915.	2,941,821.50
Net cash flow from Investing Activities		-272,915	-680,821
Cash flow from borrowing activities		-	-
Receipts from financing activities		-	-
Proceeds from borrowings/loans		-	-
Total receipts		-	-
Payments from financing activities		-	-
Repayment of principal borrowings		-	-
Total payments		-	-

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Net cash flow from financing activities			
Net increase/decrease in cash and cash equivalents		619,582.	(1,009,075.)
Cash and cash equivalent at beginning of July 2022		2,194,600.	3,203,677
Cash and cash equivalent at end of June 2023		2,814,182.	2,194,600

The school's financial statements were approved on _____ 2023 and signed by:


.....

Name: John Lautani Mati

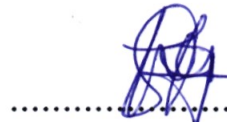
Chair BOM

Date: 9/04/2026


.....

Name: Rebecca W Kimondo
School Principal/ Secretary to BOM

Date: 9/04/2026


.....

Name: Tsuma mwaga lalo

Bursar/ Finance Officer

Date: 9/04/2026



JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	165,900.00	-	165,900.00	-	-
Exercise Books	988,400.00	-	988,400.00	-	-
Laboratory Equipment	480,000.00	-	480,000.00	-	-
Internal Exams	172,200.00	-	172,200.00	-	-
Teaching / Learning Materials	369,600.00	-	369,600.00	-	-
Exams And Assessment		-	-	-	-
Tuition	2,249,800.00	-	2,249,800.00	1,667,319.25	74.12%
(2) Capitation Grant on Operations					
Personnel Emoluments	3,056,620.00		3,056,620.00	-	-
Repairs And Maintenance	4,200,000.00	-	4,200,000.00	2,461,000.00	58.60%
Local Transport / Travelling	848,000.00	-	848,000.00	-	-
Electricity And Water	854,500.00	-	854,500.00	-	-
Medical	560,00.00	-	560,000.00	124,800.00	22.29%
Administration Costs	789,375.00	-	789,375.00	-	-
Activity	1,050,000.00	-	1,050,000.00	353,600.00	33.68%
Gratuity	-	-	-	-	-
Other vote heads	5,530,000.00	-	5,530,000.00	4,465,653.60	80.75%
3) FDSE for infrastructure					

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Maintenance & Improvement M.O.E	4,200,000.00	-	4,200,000.00	2,461,000.00	58.60%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Other vote heads	1,867,200.00	-	1,867,200.00	1,370,087.00	73.38%
Personnel Emoluments	2,854,320.00	-	2,854,320.00	-	-
Repairs And Maintenance	320,000.00	-	320,000.00	231,612.00	72.38%
Local Transport / Travelling	424,000.00	-	424,000.00	-	-
Electricity And Water	427,250.00	-	427,250.00	-	-
Medical	560,000.00	-	560,000.00	-	-
Administration Costs	394,687.50	-	394,687.50	-	-
Activity	80,000.00	-	80,000.00	48,555.00	60.69%
SMASSE	-	-	-	-	-
Fee on Boarding Equipment and Stores	3,332,800.00	-	3,332,800.00	3,292,091.00	98.78%
Lunch programme	8,640,000.00	-	8,640,000.00	10,433,855.00	120.76%
Total	22,705,570.00		22,705,570.00	15,376,200.00	-
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income					
(6) Expenditure For Tuition					
Tuition	2,249,800.00	-	2,249,800.00	2,315,970.00	102.94%
Textbooks	-	-	-	-	-
Reference Materials	122,000.00	-	122,000.00	-	-
Exercise Books	788,800.00	-	788,800.00	-	-
Laboratory Equipment	439,973.00	-	439,973.00	-	-
Internal Exams	818,860.00	-	818,860.00	-	-
Teaching / Learning Materials	17,000.00	-	17,000.00	-	-
Chalks	63,360.00	-	63,360.00	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides					
Administration Costs					
Bank Charges					
Total	4,499,793.00		4,499,793.00	2,315,970.00	
(7) Expenditure For Operations					
Personnel Emoluments	3,056,620.00	-	3,056,620.00	2,209,752.00	72.29%

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance & Improvements	4,200,000.00	-	4,200,000.00	1,148,734.00	27.35%
Local Transport / Travelling	424,000.00		424,000.00	613,665.00	144.73%
Electricity, Water and Conservancy	427,250.00		427,250.00	641,280.00	150.10%
Medical	218,988.50		218,988.50	-	-
Administration Costs	394,687.50	-	394,687.50	657,801.00	166.67%
Activity Expenses	565,000.00	-	565,000.00	1,317,112.00	233.12%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
Total	9,286,546.00	-	9,286,546.00	6,588,344.00	-
(8) Expenditure For infrastructure					
Construction of classrooms	788,220.00	-	788,220.00	788,220.00	100%
Construction of LAB	-	-	-	-	-
Construction of Toilet	872,900	-	872,900	872,900	100%
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
Total	1,661,120.00		1,661,120.00	1,661,120.00	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,848,000.00		1,848,000.00	2,528,884.00	136.84%

JOMVU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Repairs, Maintenance and Improvements	320,000.00	-	320,000.00	113,450.00	35.45%
Local Transport / Travelling	424,000.00	-	424,000.00	1,254,540.00	295.88%
Electricity, Water and Conservancy	427,250.00	-	427,250.00	538,753.00	126.10%
Medical Expenses	218,988.50	-	218,988.50	3,750.00	1.71%
Administration Costs	394,687.75	-	394,687.75	919,180.00	232.89%
Activity	80,000.00	-	80,000.00	594,704.00	743.38%
Gratuity	-	-	-	-	-
Lunch Programme	8,640,000.00	-	8,640,000.00	3,550,693.00	41.10%
Boarding Equipment and Stores	3,332,800.00	-	3,332,800.00	3,325,529.00	99.78%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses on Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	1,200.00	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Total	15,685,726.25		15,685,726.25	12,829,483.00	

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

- i. Due to increased enrollment
- ii. Due to poor school fee payment
- iii. High inflation of commodities.

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include school fees from parents, imprest, salary advances and other receivables and
- b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The school recognises all receipts from 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. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	1,667,319.00	1,905,427.00
Others (specify)*	-	-
Total	1,667,319.00	1,905,427.00

2 Government Grantsfor Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	1,487,000.00	
Local Transport / Travelling	-	
Electricity And Water	-	
Medical	124,800.00	119,000.00
Administration Costs	-	
Activity	353,600.00	
Other Vote Heads (specify)*	4,437,386.00	5,159,086.50
Total	6,402,786.00	5,278,086.50

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance &Improvement	974,000.00	3,036,500.00-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	974,000.00	3,036,500.00-

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

4 School Fund Income -Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	-	
Repairs and maintenance	231,612	428,855.00
Local transport / travelling	-	
Electricity and water	-	
Medical	-	
Administration costs	-	
Activity	48,555	79,287.00
Other Vote Heads	1,370,087	2,085,417.00
Fee on Boarding Equipment and stores	3,292,091	5,672,554.00
PA Levies/lunch programme	10,433,855	7,791,354.00
Other	-	-
Total	15,376,200.00	16,057,467.00

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
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	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	231,200	-
Total	231,200	-

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2023
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	2,315,970.00	1,854,015.00
Laboratory Equipment	-	-
Teaching / Learning Materials	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	1,110.00	1,469.00
Others (specify)	-	-
Total	2,317,080.00	1,855,484.00

7 Operations

Description	2022-2023	2021-2023
	Kshs	Kshs
Personnel Emoluments	2,181,486	1,849,855.00
Service Gratuity	-	-
Administration Cost	657,801.00	1,714,558.00
Repairs And Maintenance & Improvements		-
Local Transport / Travelling	613,665.00	524,950.00
Electricity And Water	641,280.00	1,327,686.00
Medical	-	210,352.00
Activity Expenses	1,317,112.00	748,760.00
Insurance Cost	-	-
Others (bank charges)	6,646.00	4005.00
Total	5,417,990	6,380,166.00

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Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms		3,054,415.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (Toilet)	1,148,734.00	-
Total	1,148,734.00	3,054,415.00

9 Boarding and School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,528,884.00	3,471,378.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	113,450.00	-
Local Transport / Travelling	1,254,540.00	1,428,236.00
Electricity And Water	538,753.00	604,160.00
Medical Expenses	3,750.00	5,710.00
Administration Costs	919,180.00	750,770.00
Activity	594,704.00	326,700.00
Lunch Programme	3,550,693.00	4,705,173.00
Bank Charges	1,200.00	-
Expenses On Income Generating Activities**	-	-
Boarding, Equipment and stores	3,325,529.00	4,687,966.50
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Others (Agha khan/tender fees)	223,000.00	-
Total	13,053,683.00	16,011,094.00

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Notes to the Financial Statements (continued)

10 Bank Accounts

AccountName& Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1145493610	8,779.00	73,200.00
Operations Account	Active	1145493785	902,822.00	92,635.00
School Fund Account/Boarding-Nbk	Active	01025078168400	-914,689.00	-733,908.00
School funds Account/Boarding-Co- op	Active	113962026700	769,231.00	447,218.00
Saving Account	-	-	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1116531496	2,008,917.00	2,281,831.00
Total			2,775,061.00	2,160,976.00

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	39,121.00	33,624.00
Total	39,121.00	33,624.00

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

JOMVU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	10,342,093.00	7,557,992.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	17,050.00
Imprest (list/schedule attached)	-	-
Rent arrears(list/schedule attached)	-	-
Moma heritage construction ltd	-	289,860.00
Total	10,342,093.00	7,864,902.00

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2022-2023	% of the total	Comparative 2021-2022	% of the total
Less than 1 year	4,464,474.00	43.17%	2,697,241.00	34.29%
Between 1- 2 years	2,642,241.00	25.55%	1,355,257.00	17.23%
Between 2-3 years	1,300,257.00	12.57%	2,401,010.00	30.53%
Over 3 years	1,935,121.00	18.71%	1,411,394.00	18%
Total (should tie to note 13 a)	10,342,093.00	100%	7,864,902.00	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,493,257.00	1,678,369.00
Prepaid Fees	149,659.00	439,814.00
Retention Monies	14,413.00	112,593.50
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (Jomvu girls/w/group)	-	43,800.00
Total	2,657,329.00	2,274,576.00

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Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2022-2023	% of the total	Comparative 2021-2023	% of the total
Less than 1 year	2,657,329.00	100%	2,274,576.50	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	2,657,329.00	100%	2,274,576.50	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	2,160,978.00	3,192,546.72
Cash Balances	33,624.00	11,131.00
Short Term Investments	-	-
Receivables	7,864,902.00	6,441,550.00
Payables	(2,274,576.00)	(836,621.50)
Total	7,784,928.00	8,808,606.72

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
Total	-	-	-

18 Borrowings

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

20 Progress on Follow up Of Auditor Recommendations

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

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

Sign and Date
Principal

9/04/2026



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Nexton works ltd	788,220.00	2022/2023	773,807.00	14,413.00	-	
Sub-Total	788,220.00	-	773,807.00	14,413.00	-	
Supply Of Goods						
2. Kansbag supplies	792,295.00	2022/2023	563,750.00	228,545.00	-	
3. Ayam book centre	1,390,450.00	2022/2023	602930.00	787,520.00	-	
4. Ricard Consultant services	420,300.00	2022/2023	250,000.00	170,300.00	-	
5. Copy cat ltd	373,440.00	2022/2023	288,980.00	84,460.00	-	
6. Kosyin supplies	123,000.00	2022/2023	40,000.00	83,000.00	-	
7. Compeare solution	608,272.00	2022/2023	327,850.00	280,422.00	-	
8. Winguard services ltd	751,680.00	2022/2023	689,040.00	62,640.00	-	
11.Malomani Enterprises	350,000.00	2022/2023	275,000.00	75,000.00	-	
12.Oghil investments	874,860.00	2022/2023	561,020.00	313,840.00	-	
13.Musdalifa General Supplies	819,300.00	2022/2023	719,300.00	100,000.00	-	
14.Maneyne enterprises	392,160.00	2022/2023	324330.00	67,830.00	-	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2021/2022	Comments
15.Nyadingwa investments	87,700.00	2022/2023	40,000.00	47,700.00	-	
14.Hadassah prime	326,825.00	2022/2023	226,825.00	100,000.00	-	
Sub-Total	8,098,502.00	-	5,697,245.00	2,401,257.00	-	
Supply Of Services						
11 Virgin clean ltd	44,250.00	2022/2023	15,250.00	29,000.00	-	
12 Grandlab Digital fixers ltd	415,000.00	2022/2023	352,000.00	63,000.00	-	
Sub-Total	459,250.00	-	367,250.00	92,000.00	-	
Grand Total	8,557,752.00	-	6,050,082.00	2,507,670.00	-	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	-	-	-	-
Buildings And Structures	-	-	-	-
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	-	-	-	-
Textbooks	-	-	-	-
ICT Equipment	-	-	-	-
Tools And Apparatus	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 202023
Intangible Assets- Soft Ware	-	-	-	-
Total	-	-	-	-

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