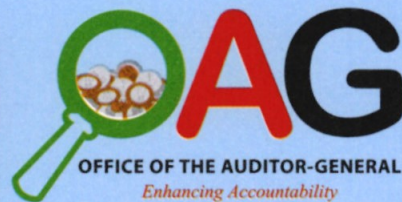


REPUBLIC OF KENYA



REPUBLIC OF KENYA

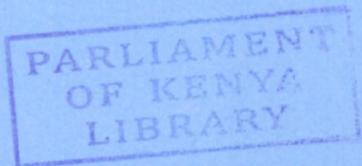


REPORT

OF

THE AUDITOR-GENERAL

ON



JUMA BOY SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

KWALE COUNTY



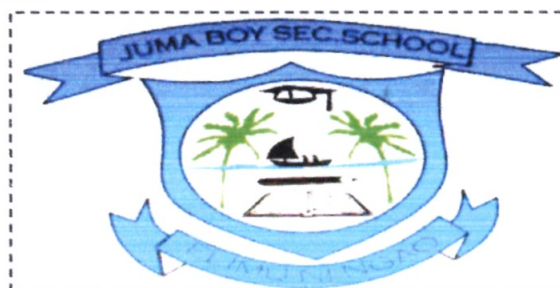
	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLED BY:	Hon. Owen Baya, MP Dep. Leader Majority Party
CLERK AT THE TABLE:	M. Chumo

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

14 APR 2026

RECEIVED

Revised 30th June 2022.



JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management**(a) Background information**

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

The school was registered in December 2016 under registration number KWL/S/02/110/179 on 15/3/2021, and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day/boarding school and had 294 number of students as at 30th June 2022. It has 1 stream and 10 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Kenyatta Mwawashe	Chairman	26/09/2019
2	Lucy Wanjiru Gichinga	Secretary - Principal	11/09/2021
3	Saumu Kidangu	Member	26/09/2019
4	Ali Abdallah	Member	26/09/2019
5	Halima Ngare	Member	26/09/2019
6	Hamisi Juma	Member	26/09/2019
7	Gideon Mwahanje	Member	26/09/2019
8	Gobo Salim Shee	Member – Rep CEB	26/09/2019
9	Brigitte Mutisya	Member Rep Teachers	26/09/2019
10	Nelson Masaku	3 Members - Sponsor	26/09/2019
11	Harithi Mohammed	Member - Community	26/09/2019
12	Yusuf Jahangir	Member Special Needs	26/09/2019
13	Ismail Abubakar	Rep Students	26/09/2019

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Harithi 2. Saumu 3. Seneda	ViceBOMChair PA Chair BOM Chair	3 out of 3
2	Audit Committee	1. Gobo Shee 2. Mwavita 3. Chaka Mdune	Member Member Member	1 out of
3	Finance,procurement and general purposes Committee	1. KenyattaMwawashe 2. Lucy Wanjiru Gichinga 3. Baya	Chairperson Principal Member	1 out of
4	Academic Committee	1. Ali Abdallah 2. Halima Juma 3. Saumu	PTA chair person Member Member	1 out of

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

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

(d) School operation Management

For the financial year ended 30th June, 2022 the School's day-to-day management was under the following persons:

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

(e) Schools contacts

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

(f) School Bankers

Provide details of the school bankers.

- (1) Name of Bank: KCB
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 1224253566
- (2) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439300
- (3) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439301
- (4) Name of Bank: Co-operative
 Branch: UKUNDA
 Postal Address: N/A
 Account Number: 01139195439302

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

S/N	DESCRIPTION	2021-2022
1.	Surplus/Deficit for the year and a comparison for the same for the last 3 years	(1,452,378.15)
2.	Capitation grants from the ministry of education. Operation Account Tuition Account Total	4,223,812.90 963,379.00 5,187,191.00
3.	An overview of growth of income earned by the school	5,187,191.00
4.	An overview growth of income earned by the school for the last 3 years. Operation Account Tuition Account Main Account	4,223,812.90 963,379.00 2,836,926.95
5.	An overview growth of expenditure earned by the school for the last 3 years. Operation Account Tuition Account Main Account Infrastructure Account	3,388,765.00 972,998.00 3,146,924.00 1,967,810.65
6.	Movement of debtors and creditors for the last 3 years. Debtors Creditors	2,721,856.00 297,750.00
	Movement of cash and bank balances for the last 3 years Cash Bank	1,259,016.75

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

(b)Teacher Student ratio:

S/N	No of teachers employed by TSC	2021-2022
1	TEACHERS RECRUITED AND POSTED WITHIN THE YEAR	1
2	NUMBER OF TEACHERS TRANSFERRED/RETIRED DURING THE YEAR	-
3	NUMBER OF TEACHERS EMPLOYED BY TSC	5
4	NUMBER OF TEACHERS EMPLOYED BY BOM	5
5	NUMBER OF TEACHERS THE SCHOOL HAS FOR EACH SUBJECT	1
6	NO OF TEACHERS TRANSFERRED	-

b) The mean score in the KCSE 2021

S/N	YEAR	MEAN SCORE	NUMBER OF STUDENTS TRANSITIONED TO HIGHER LEARNING INSTITUTIONS	COMMENTS
1	2021	2.137	0	
2	2020	2.538	0	
3	2019	2.79	0	
4	2018	2.58	0	

c) Number of Candidates in the 2021 KCSE:

S/N	YEAR	NUMBER OF CANDIDATES
1	2021	51
2	2020	13
3	2019	24
4	2018	11

(e) The capacity of the school:

YEAR	NUMBER OF STUDENTS	NUMBER OF DORMITORIES	NUMBER OF DINING HALLS	NUMBER OF LABORATORIES	NUMBER OF TOILETS
2021	257	N/A	N/A	N/A	N/A
2022	294	N/A	N/A	N/A	N/A

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

d) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CONSTRUCTION OF BOOKSTORE	M&I	COMPLETE	CONSTRUCTION OF BOOKSTORE	399,750.00	N/A
SUPPLY OF CHAIRS AND LOCKERS/ LAB STOOLS	M&I	COMPLETE	SUPPLY OF CHAIRS AND LOCKERS/ LAB STOOLS	299,000.00	N/A
CONSTRUCTION OF CLASSROOM	M&I	COMPLETE	CONSTRUCTION OF CLASSROOM	475,524.00	N/A
FIXING OF WINDOS IN CBC CLASS	M&I	COMPLETE	FIXING OF WINDOS IN CBC CLASS	133,500.00	N/A
CONSTRUCTION OF CLASSROOM	M&I	COMPLETE	CONSTRUCTION OF CLASSROOM	659,256.65	N/A
				1,967,030.65	

Hamida Souad M-Amin 27/03/2026
 School Principal

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

4. Statement of School Management Responsibility

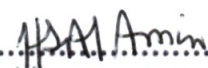
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.


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


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

PRINCIPAL
JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 30402,
LUNGA LUNGA


.....
Name: RUTH MUYOTHELI NDUMA
Designation: Bursar/ Finance Officer
Date: 27/03/2026

JUMA BOY SEC. SCHOOL
ACCOUNTS OFFICE
Tel: 0703 050 696

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JUMA BOY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KWALE COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Juma Boy Secondary School set out on pages 1 to 20 which comprise of the statement of assets and liabilities as at

30 June, 2022 and the statement of financial performance, statement of cash flows and statement of budget versus actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Juma Boy Secondary School at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The following variances were noted:

- i) Operations expenditure of Kshs.3,388,765 was incorrectly referenced to Note 6 to the financial statements which is on tuition expenditure. Note 7 reflects operations expenditure of Kshs.4,881,765 resulting to variance of Kshs.1,493,000.
- ii) Infrastructure expenditure of Kshs.1,967,810 differs with Note 8 which reflects Kshs.55,841 resulting to a variance of Kshs.1,911,969.
- iii) Accumulated fund brought forward of Kshs.5,135,500 differs with the amount in the referenced Note 15 of Kshs.3,683,122 resulting to a variance of Kshs.1,452,378.
- iv) The recomputed total actual expenditure of Kshs.10,968,718 differs with the amounts in the statement of cash flows Kshs.9,476,497 resulting to a variance of Kshs.1,492,221 in total expenditure.

2. Unsupported School Fund Income-Parents Contributions

The statement of financial performance and as disclosed in Note 4 and Note 9 to the financial statements respectively reflects school fund income- parents' contributions of Kshs.2,836,926 and school fund payments of Kshs.3,146,924. However, the ledgers and schedules supporting the income and payments were not provided for audit verification.

In the circumstances, the accuracy and completeness of the school fund income and school fund payments could not be confirmed.

3. Unsupported Tuition and Operations Expenditure

The statement of financial performance reflects tuition and operations expenditure of Kshs.972,998 and Kshs.3,388,765 respectively. Review of payment vouchers provided for audit revealed that the School procured teaching and learning materials worth Kshs. 333,010 from a supplier. However, requisitions, local purchase order and stores ledger were not provided for audit verification. Further, included in operations expenditure of Kshs.3,388,765 is Kshs.60,000 paid to a supplier for supply of a HP Laptop. However,

the payment was not supported with a requisition, local purchase order, or delivery note to confirm the procurement and receipt of the item.

In the circumstances, the accuracy and completeness of tuition and operations expenditure of Kshs.972,998 and Kshs.3,388,765 could not be confirmed.

4. Unsupported Boarding and School Fund Expenditure

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and school fund payments of Kshs.3,146,924 out of which expenditure amounting Kshs.179,500 was not supported with local purchase orders, requisition memos, invoices, delivery notes, professional opinions and inspection and acceptance reports contrary to Regulation 99(3) of the Public Finance Management (National Government) Regulations 2015.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.3,146,924 could not be confirmed.

5. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects cash and cash equivalents of Kshs.1,259,016 which relates to bank account balance. However, bank reconciliations supporting the balance were not provided for audit verification. Further, examination of the cashbook for the school fund account, which reflected a balance of Kshs.503,530, revealed several instances of erased and altered entries. In addition, petty cash payments of Kshs. 607,550 were not supported with a memorandum cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.1,259,016.75 could not be confirmed.

6. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables of Kshs.297,750. However, the referenced Note 14 to the financial statements reflects accounts payables of Kshs.390,200 resulting to variance of Kshs.92,450. Further, the payables ledger was not provided to confirm the movement of creditors balance reported.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.297,750 could not be confirmed.

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

Emphasis of Matter

Budgetary Control Performance

The statement of budgeted versus actual amounts did not indicate total income budget and total actual income on a comparable basis. However, recomputed total income budget and total actual income on a comparable basis amount to Kshs.7,777,000 and Kshs.8,024,118 respectively. Further, the School spent Kshs.10,968,718 out of actual receipts of Kshs.8,024,118 resulting to overutilization of Kshs.2,944,600 or 37%.

In the circumstances, the over-utilization affected the planned activities and may have impacted negatively/positively 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 Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 8 March, 2026 instead of the statutory deadline of 30 September, 2022. This is contrary to Section 81(4)(a) of Public Finance Management Act, 2012 which states that not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General.

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

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

The statement of financial performance reflects payments for operations of Kshs.3,388,765 which includes an expenditure of Kshs.154,750 transferred to Kenya Secondary School Heads Association (KESSHA) which is a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.154,750 could not be confirmed.

3. Inaccurate Student Enrollment Data

During the financial year under review, the National Education Management Information System (NEMIS) reported 289, 248, 54,291 and 294 students as at 8 October, 2021, 4 August, 2021, 6 January 2022, 10 January, 2022 and 21 April, 2022 respectively. However, the School records indicated 229, 118, 99, 250 and 228 students respectively resulting to variances of 60, 130, 45, 41 and 66 students respectively. This is contrary to Paragraph 1.0(iii) of Ministry of Education circular Ref: MOE/CONF/G5 dated 26 November, 2019 which states that the School must register and update learners records in NEMIS platform.

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

4. Unbalanced Budget

The statement of budget versus actual amounts did not indicate total income budget and total expenditure budget. However, recomputed total income and total expenditure budget amounts to of Kshs.7,777,000 and Kshs.8,949,500 respectively resulting to budget difference of Kshs.1,172,500 contrary to Regulation 33(c) of Public Finance Management

(National Government) Regulations, 2015 which states that at all times during budget formulation and approval the budget shall be balanced.

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

5. Unconfirmed Supply of Text Books for Withheld Capitation Grants

In the year under review, the Ministry of Education supplied 398 set books for Form three and Form Four. Review of NEMIS data and disbursement circulars reveal that the Ministry had retained tuition capitation for the entire students' population of Kshs. 42,260. However, it was not possible to confirm whether the retained capitation per student was effectively utilized since the number of text books to be supplied was not indicated in the circular retaining capitation money.

In the circumstances, value for money on the Kshs.42,260 retained for supply of text books could not be confirmed.

6. Irregularities in Procurement Process

The statement of financial performance reflects total expenditure of Kshs.9,476,497 which includes procurement of goods and services. However, Management did not provide approved procurement plan to support the procurement of the goods and services during the year under review. This is contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process. Further, the School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

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

Review of the financial statements revealed omissions and non-compliance with Public Sector Accounting Standard Boards reporting requirements:

- i) The cover page to the financial statements indicates that the financial statements have been prepared using cash basis of accounting method under the International Standards of Public Sector Accounting Standards (IPSAS). However, Note 1 to the financial statements on statement of compliance and basis of preparation indicates that the entity/school has taken advantage of transitional provisions under IPSAS 33 and therefore transitional financial statements were prepared. Further, School Management prepared statement of financial performance instead of statement of receipts and payments.
- ii) Note 19 on inventory indicates Nil while the school had food and other stocks.
- iii) Note 20 on progress on follow up of auditors' recommendation is not signed.

- iv) Rounding off of amounts and balances has not been done in the statement of financial performance, statement of assets and liabilities, statement of cashflows and the notes to the financial statements
- v) Note numbering is missing in the statement of cashflows and the income and expenditure items are not linked to any Note.
- vi) The financial statements did not include comparative information for 2020/2021FY.

In the circumstances, the financial statements were not compliant with Public Sector Accounting Standard Board financial reporting template.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.2,721,856 in respect of fees arrears. Included in the balance is accounts receivable balance of Kshs.1,000,000 which had been outstanding between one and two years.

In the circumstance, the recoverability of the accounts receivables balance of Kshs.2,721,856 cannot be confirmed.

2. Lack of Various Policies and Manuals in Place

During the year under review, it was noted that the School did not have crucial institutional policies, manuals and documents on key functional areas including; strategic plan, human resource policy and procedural manual, finance policy and procedural manual, IT security policy, asset management policy, transport policy and risk management policy.

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

3. Lack of Updated Fixed Assets Register and Lack of Land Ownership Documents

Audit verifications carried out revealed that the School did not prepare and update fixed assets register. In addition, several assets at the School were not tagged for identification purposes. Further, annex 2 to the financial statements on summary of fixed assets includes two parcels of land. However, ownership documents were not provided for audit review.

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

4. Failure to Conduct Year End Stock Take on Inventories

Note 19 to the financial statements under other important disclosures reflects Nil balance for inventories. However, the annual stock take report to confirm the closing stock balances of inventories was not provided for audit verification. This is contrary to Regulation 171(1)(d) of Public Procurement and Asset Disposal Regulations, 2020 which states that the head of the procurement function of a procuring entity shall conduct quarterly and annual stock taking pursuant to section 162(2) of the Act.

In the circumstances, the effectiveness of controls over management of inventory could not be confirmed.

5. Weaknesses in Management of Food and Rations

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and school fund payments of Kshs 3,146,924. Included in this amount is expenditure on lunch program of Kshs.1,298,550 out of which expenditure amounting Kshs.599,175 relates to food stuff procured and issued to the person in charge of the kitchen in bulk on weekly/daily basis. However, there were no weekly/daily returns to the main stores on consumption, which is reconciled with the menu and diet sheet.

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

6. Use of Manual Systems

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

In the circumstances, the effectiveness of internal controls on accounting processes could not be confirmed.

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2026

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

6. Statement Of Financial Performance for the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022
		Kshs
Revenue		
Government grants for tuition	1	963,379.00
Government grants for operations	2	2,795,365.00
Government Grants for infrastructure	3	1,428,447.90
School fund income- parents' contributions	4	2,836,926.95
Miscellaneous incomes -		
Total Revenue		8,024,118.85
Expenditure		
Tuition	5	972,998.00
Operations	6	3,388,765.00
Infrastructure		1,967,810.65
Boarding and school fund	7	3,146,924.00
Total Expenditure		9,476,497.00
Surplus/Deficit		(1,452,378.15)

The school financial statements were approved on _____ 2022 and signed by:

.....
 Name: **MEALIWIOTAMED**
MAULE
 Chair BOM

Date: **27/03/2026**

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

Date: **27/03/2026**

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

.....
 Name: **RUTH M. WORTON**
 Bursar/ Finance Officer

Date: **27/03/2026**

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

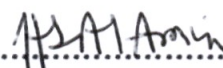
JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs
Financial Assets		
Cash and cash equivalents		
Bank balances	8	1,259,016.75
Cash balances	9	-----
Short term investments	10	-----
Total cash and cash equivalent		
Account's receivables	13	2,721,856.00
Total financial assets (a)		3,980,872.75
Financial liabilities		
Accounts payables	14	297,750.00
Total Financial Liabilities (b)		297,750.00
Net financial assets (a-b)		3,683,122.75
Represented by		
Accumulated fund b/fwd	15	5,135,500.90
Surplus/deficit for the year		(1,452,378.15)
Net Assets		3,683,122.75

The school's financial statements were approved on _____ 2022 and signed by:


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


 Name: HAMIDA S. AL-AMIN
 School Principal/ Secretary to BOM
 Date: 27/03/2026


 Name: RUTH MWANTHWA
 Bursar/ Finance Officer
 Date: 27/03/2026

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

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

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021-2022 Kshs
Cash from Operating Activities		
Receipts		
Government grants for tuition		963,379.00
Government grants for operations		2,795,365.00
Government grants for infrastructure		1,428,447.90
School fund income- parents contributions/ fees		2,836,926.95
Other income-Bursary		
Total receipts		8,024,118.85
Payments		
Cash outflows for tuition		972,998.00
Cash outflows for operations		3,388,765.00
Cash outflows Boarding/lunch and school fund payments		3,146,924.00
Cash outflows for infrastructure		1,967,810.65
Total payments		9,476,497.65
Net cash inflow/outflow from operating activities		(1,452,378.15)
Cash flow from investing activities		
Acquisition of assets		-----
Proceeds from sale of Assets		-----
Proceeds from investments		-----
Purchase of investments		-----
Net cash inflow/outflows from investing activities		-----
Cash flow from Financing activities		
Proceeds from borrowings/ loans	18	-----
Repayment of principal borrowings		-----
Net cash inflow/outflow from financing activities		-----
Net increase/decrease in cash and cash equivalents		(1,452,378.15)
Cash and cash equivalent at beginning of the FY		2,708,394.90
Cash and cash equivalent at end of the FY		1,259,016.75

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

The school's financial statements were approved on _____ 2022 and signed by:

.....
Name: MEAL
MOHAMMED MAELE
Chair BOM
Date: 27/03/2026

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

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

PRINCIPAL
JUMA BOY SECONDARY SCHOOL
P. O. Box 150 - 30402,
LUNGA LUNGA

JUMABOY SEC. SCHOOL
ACCOUNTS OFFICE
Tel: 0708 050 696

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization on Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Receipts						
(1) Capitation Grant on Tuition						
Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	1,500,000.00		1,500,000.00			
Exams And Assessment				963,379.00	536,620.60	64.2
TOTAL	1,500,000.00		1,500,000.00	963,379.00	536,620.60	64.2
(2) Capitation Grant on Operations						
Personnel Emoluments	640,000.00		640,000.00			
Repairs And Maintenance						
Local Transport / Travelling	145,500.00		145,500.00			
Electricity And Water						
Medical	108,000.00		108,000.00	58,800.00		
Administration Costs	291,000.00		291,000.00			
Activity						
Gratuity						
Other voteheads				2,736,565.00		
Total	1,184,500.00		1,184,500.00	2,795,365.00		
3) FDSE for infrastructure						
Maintenance & Improvement MoE	727,500.00		727,500.00	1,428,448.90		
M&I parents' contribution						
Economic Stimulus Programs						

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Transition Infrastructure Grants						
Administration Block						
Others (specify) NG-CDF						
TOTAL	727,500.00		727,500.00	1,428,448.00		
(4) Fees Charged on Parents						
Personnel Emoluments						
Repairs And Maintenance						
Local Transport / Travelling						
Electricity And Water						
Tender				15,000.00		
Lunch	1,746,000.00		1,746,000.00	614,960.00		
BOM TRS	2,619,000.00		2,619,000.00	909,460.00		
Sundry debtors				1,297,506.95		
TOTAL	4,365,000.00		4,365,000.00	2,836,926.95		
5) Miscellaneous Income						
Loans / Borrowing						
Rent income						
Income From Farming Activities						
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire						
Fee For Hire of Ground and Equipment						
Interest Income						
Income From Any Other Investment						
Total Income						
(6) Expenditure For						

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Tuition						
Textbooks						
Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	1,500,000.00		1,500,000.00	971,198.00		
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges				1,800.00		
Total	1,500,000.00		1,500,000.00	972,998.00		
(7) Expenditure For Operations						
Personnel Emoluments	640,000.00		640,000.00	802,386.00		
M& Improvements				1,493,000.00		
Bank charges						
Electricity, Water and Conservancy	145,500.00		108,500.00	147,754.00		
NSSF				1,449,639.00		
Administration Costs	108,000.00		108,000.00			
Activity Expenses	291,000.00		291,000.00	144,750.00		
MEDICAL				58,800.00		
LTT				780,156.00		
Gratuity						
Bank charges				5,280.00		
SHIF						
Total	1,184,500.00		1,184,500.00	4,881,765.00		
(8) Expenditure For infrastructure						
Construction of classrooms						
CONSTRUCTION OF	400,000.00		400,000.00	399,750.00		

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
BOOKSTORE						
SUPPLY OF CHAIRS AND LOCKERS/ LAB STOOLS	300,000.00		300,000.00	299,000.00		
CONSTRUCTION OF CLASSROOM	1,200,000.00		1,200,000.00	1,134,780.65		
FIXING OF WINDOS IN CBC CLASS				133,500.00		
TOTAL				1,967,030.65		
<i>(9) Expenditure For school fund/lunch/boarding</i>						
Personnel Emoluments						
Repairs, Maintenance and Improvements						
Local Transport / Travelling						
Electricity, Water and Conservancy						
Medical Expenses						
Administration Costs						
Activity						
Gratuity						
Lunch Programme	1,746,000.00		1,746,000.00	1,298,550.00		
BOM	2,619,000.00		2,619,000.00	1,843,455.00		
Expenditure For Income Generating Activity						
NSSF						
Tender						
SHIF						
Bank Charges				4,919.00		
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	4,365,000.00		4,365,000.00	3,146,924.00		

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

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

Description	2021-2022
	Kshs
Reference Materials	
Exercise Books	
Laboratory Equipment	
Internal Exams	
Teaching / Learning Materials	963,379.00
/	
Others (<i>specify</i>)*	
Total	963,379.00

2 Government Grants for Operations

Description	2021-2022
	Kshs
Personnel Emoluments	
Repair and Maintenance	
Local Transport / Travelling	
Electricity And Water	
Medical	58,800.00
Administration Costs	
Activity	
Other Vote Heads (<i>specify</i>)*	2,736,565.00
Total	2,795,365.00

3 Government Grants for infrastructure

Description	2021-2022
	Kshs
Maintenance & Improvement	1,428,448.00
Transition infrastructure grants	
Administration Block	
Economic stimulus grants	
Other (<i>specify</i>)(NGCDF and County govt.	
Total	1,428,448.00

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022
	Kshs
Personnel emoluments	
Repairs and maintenance	
Local transport / travelling	
Electricity and water	
Medical	
Lunch	614,960.00
BOM salaries	909,460.00
Fee Recoveries	1,297,506.95
Tender	15,000.00
Others (specify)	
Total	2,836,926.95

5 Miscellaneous Incomes

Description	2021-2022
	Kshs
Rent Income	0.00
Income From Farming Activities	0.00
Insurance Compensation	0.00
Income From Posho Mill	0.00
Income From Bus Hire	0.00
Fee For Hire of Ground and Equipment	0.00
Income From Grants and Donations*	0.00
Interest Income	0.00
Dividends Income	0.00
Loans/Borrowings*	0.00
Other Income (specify)*	0.00
Total	0.00

6 Tuition

Description	2021-2022
	Kshs
Exercise Books	
Textbooks	
Reference materials	
Laboratory Equipment	
Teaching / Learning Materials	971,198.00
Exams And Assessment	
Teachers Guides	
Bank Charges	1,800.00
Others (specify)	
Total	972,998.00

7 Operations

Description	2021-2022
	Kshs
Personnel Emoluments	802,386.00
Service Gratuity	
Administration Cost	1,449,639.00
Repairs And Maintenance & Improvements	1,493,000.00
Local Transport / Travelling	780,156.00
Electricity And Water	147,754.00
Medical	58,800.00
Activity Expenses	144,750.00
Bank charges	
Others (specify)NSSF	
SHIF	5,280.00
Total	4,881,765.00

8 Infrastructure

Description	2021-2022
	Kshs
Construction of classrooms	55,361.00
Construction of laboratory	
Construction of dormitory	
Purchase of furniture	
Purchase of equipment	
Purchase of apparatus	
Drilling of boreholes	
Others (specify) repair of furniture	
Bank charges	480.00
Total	55,841.00

9 Boarding And School Fund

Description	2021-2022
	KSHS
Personnel Emoluments	
Service Gratuity	
Repairs And Maintenance & Improvements	
Local Transport / Travelling	
Electricity And Water	
Medical Expenses	
BOM	1,843,455.00
Lunch Programme	1,298,550.00
Bank Charges	4,919.00
Tender	
SHIF	
NSSF	
Insurance Cost (Life Property)	
Administration costs	
Loan Interest Repayment	
Acquisition Of Assets	
PA expenses	
Others (specify)	
Total	3,146,924.00

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021-2022
	Active/Dormant		Kshs
Tuition Account	Active	01139195439300	44,369.75
Operations Account	Active	01139195439301	45,361.70
School Fund Account/Boarding	Active	1224253566	503,530.00
Savings Account	Dormant	0117195439300	6,498.65
Parent Association Development Account	N/A	N/A	
Income Generating Activities Account	N/A	N/A	
Infrastructural Account	Active	01139195439302	659,256.65
Total			1,259,016.75

11 Cash In Hand

Description	2021-2022
	Kshs
Notes and Coins	0.00
Total	0.00

12 Short Term Investments

Description	2021-2022
	Kshs
Cooperative Shares	0.00
Treasury Bills	0.00
Fixed Deposit accounts	0.00
Other Investments	0.00
Total	0.00

13 Accounts Receivable

Description	2021-2022
	Kshs
Fees Arrears	2,721,856.00
Other Non-Fees Receivables	
Salary Advances (list/schedule attached)	
Imprest (list/schedule attached)	
Rent arrears (list/schedule attached)	
Total	2,721,856.00

13 b) Ageing Analysis of Accounts Receivable

Description	2021-2022	
	Kshs	
	Current FY	% of the total
Less than 1 year	1,721,856.00	
Between 1- 2 years	1,000,000.00	
Between 2-3 years		
Over 3 years		
Total (should tie to note 13 a)	2,721,856.00	

14 Accounts Payable

Description	2021-2022
	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	297,750.00
Prepaid Fees	92,450.00
Retention Monies	
Unpaid salaries and statutory deductions	
Cautions money	
Other payables (<i>specify</i>)	
Total	390,200.00

14a. Ageing Analysis of Accounts Payable

Description	2021-2022	
	Kshs	
	Current FY	% of the total
Less than 1 year	297,750.00	100 %
Between 1- 2 years		%
Between 2-3 years		%
Over 3 years		%
Total (should tie to note 14)	297,750.00	100%

15 Fund Balance Brought Forward

Description	2021-2022
	Kshs
Bank Balances	1,259,016.75
Cash Balances	
Short Term Investments	
Receivables	2,721,856.00
Payables	(297,750.00)
Total	3,683,122.75

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	2021-2022
	Kshs
Bank Loans	0.00
Outstanding Leases	0.00
Hire Purchase	0.00
Gratuity And Leave Provision	0.00
Others (specify)	0.00
Total	0.00

17 Biological assets

Description	Numbers	2021-2022
		Kshs
Cattle		0.00
Goats		0.00
Trees	7 PCS	12,800.00
Coffee Or Tea Plantation		0.00
Poultry		0.00
Others (specify)		0.00
Total		12,800.00

18 Borrowings

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

Other important disclosure notes**19 Stock/ Inventory**

Description	2021-2022
	Kshs
Food stuffs	0.00
Lab consumables	0.00
Farm produce	0.00
Medication	0.00
Construction Materials	0.00
Others (specify)	0.00
	0.00

JUMA BOY SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022.

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:	Timeframe:

Sign and Date
Principal

JUMA BOY SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022.

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
Supply Of Goods						
1.KANSBAG LIMITED	549,010	4/3/2022	333,010	216,000		
2.JUMACO INVESTMENTS	81,750	3/6/2022	-	81,750		
Sub-Total	630,760		333,010	297,750		
Supply Of Services						
3.						
4.						
5.						
Sub-Total						
Grand Total	630,760		333,010	297,750		

JUMA BOY SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022.

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1				Donated by primary school
Land 2				
Buildings And Structures---TIG CLASS (1)				
----M&I CLASS (1)				1,194,506.00
---CBC CLASS (1)				133,500.00
OTHER BUILDINGS				
MOTOR VEHICLES				
OFFICE EQUIPMENT,FURNITURE AND FITTINGS				AS PER STORE LEDGER
ICT ASSETS				AS PER LEDGER
TOOLS AND APPARATUS				AS PER LEDGER
TEXTBOOKS				N/A
OTHER MACHINERY AND EQUIPMENT				N/A
HERITAGE AND CULTURAL ASSETS				N/A
INTANGIBLE ASSETS SOFTWARE				N/A
Total				1,328,006.00