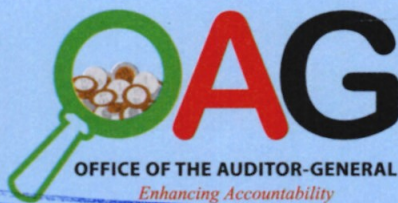


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 JUN 2026 DAY: Thursday

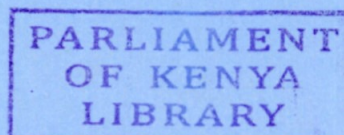
TABLED REPORT Deputy Majority Whip
(Hon. Nelson Wago)

CLERK-AT THE-TABLE: Halima Ahmed

OF

THE AUDITOR-GENERAL

ON



JOMVU GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MOMBASA COUNTY

Revised 30th June 2022.



**JOMVU GIRLS HIGH 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)**

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Table of Contents

Page

I. KEY SCHOOL INFORMATION AND MANAGEMENT	2
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	6
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	11
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF (JOMVU GIRLS SECONDARY) SCHOOL OF THE YEAR ENDING 30 TH JUNE 2022	12
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022.....	13
VI STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2022.....	14
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022	25
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022	11
IX. SIGNIFICANT ACCOUNTING POLICIES.....	16
X. NOTES TO THE FINANCIAL STATEMENTS	18

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

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

The school is a day/boarding school and had 618 Number of students as at 30th June 2022. 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	Henry Gitonga	Chairman	18/07/2019
2	Mary K Bandika	Secretary - Principal	18/07/2019
3	Racheal Wanjiru	Member	18/07/2019
4	Faida Omar	Member	18/07/2019
5	Lilian Oguna	Member	18/07/2019
6	Caroline Righa	Member	18/07/2019
7	Jacob Shiomuda	Member	18/07/2019
8	Leonard Lector	Member – Rep CEB	18/07/2019
9	Haron Nyagaka	Member Rep Teachers	18/07/2019
11	Samson Mturi	Member- Sponsor	18/07/2019
12	Charity Baya	Member - Sponsor	18/07/2019
13	Hamisi Kame	Member - Community	18/07/2019
14	Melanie Mkambe	Member Special Needs	18/07/2019
15	Crastabel Odhiambo	Rep Students	15/11/2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	John Lautani Mati Mary Bandika Francis Kala Leonard Lector Faida Omar	Chairperson Secretary P.A Chairperson Member Member	3
2	Audit Committee	John Lautani Mati Mary Bandika Francis Kala Leonard Lector Faida Omar	Chairperson Secretary P.A Chairperson Member Member	1
3	Finance,procurement and general purposes Committee	John Lautani Mati Mary Bandika Francis Kala Samson Mturi Haron Nyagaka Rukia Musyoka	Chairperson Secretary P.A Chairperson Member Teacher Deputy Principal	1
4	Academic Committee	Racheal Wanjiru Haron Nyagaka Lilian Oguna Faida Omar Mary Bandika	Ass.chair Teacher Member Member Principal	2

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

5	Development Committee	John Lautani Mati Mary Bandika Francis Kala Samson Mturi Haron Nyagaka Rukia Musyoka	Chairperson	6
6	Discipline and welfare Committee	Jacob Shimunda Leonard Lector Francis Kala Hellen Nafula Caroline Righa	Member	2
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mary Kadii Bandika	374022
2	Deputy Principal	Rukia Ndunge Musyoka	306414
3	School Bursar	Tsuma mwaga lalo	I.D 25008239

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

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

1. Name of Bank: National Bank
Branch: Changamwe
Account Number: 01025078168400 – Parents Account
2. Name of Bank: Co-operative Bank
Branch: Changamwe
Account Number: 113962026700 – Parents Account
3. Name of Bank: EQUITY BANK
Branch: Changamwe
Account Number: 1200260559991 – C.D.F
4. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1145493785 -Operation Account
5. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1145493610 – Tuition Account
6. Name of Bank: KENYA COMMERCIAL BANK (K.C.B)
Branch: MVITA
Account Number: 1116531496 – Infrastructure Account
7. MPESA Pay Bill No. 4083719 attached to 0102507816400 bank account

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

DESCRIPTION	2021-2022	2021	2020
	Kshs	Kshs	Kshs
SURPLUS/DEFICIT	(1,023,678.50)	3,823,850.92	361,977

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

DESCRIPTION	2021-2022	2021	2020
	Kshs	Kshs	Kshs
Capitation grants for tuition	1,905,427.00	607,475.75	646,103.00
Capitation grants for operations	8,314,586.50	3,781,124.15	6,346,637.00
TOTALS	10,220,013.50	4,388,599.90	6,992,740.00

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Ratio of capitation grant per student for the last three years

DESCRIPTION	2021-2022	2020	2019
	Kshs	Kshs	Kshs
Capitation grants (kshs)	10,220,013.50	4,388,599.90	6,992,740.00
Enrolment of students	618	564	468
Capitation ratio	1:16,5372.	1:7,781	1:14,941

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

DESCRIPTION	2021-2022	2021	2020
	Kshs	Kshs	Kshs
School Fund Income- Other receipts	16,057,467.00	7,572,362.00	6,377,622.0

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

DESCRIPTION	2021-2022	2021	2020
PAYMENTS	Kshs	Kshs	Kshs
Payments for Tuition	1,855,484.00	718,515.00	1,163,959.00
Payments for operations	9,434,581.00	3,051,623.98	5,599,631.75
Payments for school fund	16,011,094.00	4,366,072.00	6,261,535.00

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Movement of bank balances over the last three years.

	Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2021	2020
			Kshs	Kshs	Kshs
1	Tuition Account		73,200.95	(2,955.00)	68,267.30
2	Operations Account		92,636.05	212,418.65	326,569.50
3	School Fund Account/Boarding		447,218.00	171,455.00	369,211.10
4	School Fund Account/Boarding		(733,908.00)	(151,979.15)	-
5	Infrastructural Account		2,281,831.72	2,963,607.22	2,245,986.00
	Total		2,160,978.72	3,192,546.72	3,010,034.10

A three-year overview of sundry creditors of the school

Account	2021-2022	2021	2020
	Kshs	Kshs	Kshs
Tuition	628,025.00	611,412.00	522,145.00
Operations	604,054.00	101,758.00	217,731.15
School fund	446,290.00	123,451.00	117,342.00
Total	1,678,369.00	836,621.00	191,330.15

A three-year overview of sundry debtors of the school

Account	2021-2022	2021	2020
	Kshs	Kshs	Kshs
School fund	7,864,902.00	6,441,550.00	2,325,953.00

A three-year overview of number of students

Number of students	2021-2022	2021	2020
	618	564	468

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

b) Teacher Student ratio:

A three-year overview of number of teachers

Description	2021-2022	2021	2020
Number of teachers	23	18	15
Teacher student ratio	1:3	1:3	1:3
Number of teachers posted	11	4	1
Number of teachers transferred	0	1	0

c) Mean score in the 2020 KCSE:

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

Description	2021-2022	2021	2020
Mean score	2.41	2.68	3.11
Number of students who joined institution of higher learning	0	1	1

d) Number of Candidates in the 2021 KCSE:

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

Number of students	2021-2022	2021	2020
	93	107	55

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

e) **Capacity of the school:**

S/N	DESCRIPTION	YEAR-2022
1	Number of Students	618
2	Dormitories	1
3	Dining hall	1
4	Laboratories	1
5	Toilet	12
6	Kitchen	1

f) **Development projects carried out by the school:**

Description of project	2021-2022	2021	2020
Classrooms	2	9	9
Laboratory	-	1	1
Toilets	-	12	12
Dormitory	-	1	1

Sign

School Principal



**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

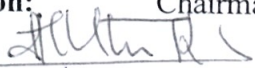
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

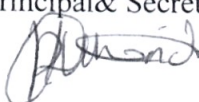
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

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

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

Name: John Lautani Mati
Designation: Chairman, School Board of Management
Sign: 
Date: 9/04/2026

Name: Rebecca Wanjiku kimondo
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 9/04/2026

Name: Tsuma Mwaga Lalo
Designation: Bursar/ Finance Officer
Sign: 
Date: 9/04/2026



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JOMVU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - 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 13 to 26, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations 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, 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 the Basic Education Act, 2013, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,194,603 which includes bank balance of Kshs.2,160,978 as disclosed in Note 8 to the financial statements. The bank balance includes Kshs.447,218 held at Cooperative bank account which was not supported by cash book and bank reconciliation statements. Further, the cash balance of Kshs.33,624 was not supported with board of survey certificate as at 30 June, 2022.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.2,194,603 could not be confirmed.

2. Unsupported and Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.7,864,902 as disclosed in Note 11 to the financial statements. Included in the balance is Kshs.1,137,505 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 receivable balance of Kshs.7,864,902 could not be confirmed.

3. Unsupported Payments for Boarding and School Fund

The statement of receipts and payments reflects boarding and School fund payments amounting to Kshs.16,011,094 as disclosed in Note 7 to the financial statements. However, review of payment vouchers amounting to Kshs.1,839,670 revealed that management made payments without adequate support documents such as requisitions, tendering records, local purchase orders, delivery notes, inspection reports, goods received notes and certificate of payments.

In the circumstances, the occurrence, accuracy and completeness of the boarding and School fund payments of Kshs.16,011,094 could not be confirmed.

4. Unsupported Payments for Tuition and Operations

The statement of receipts and payments reflects operations and tuition payments amounting to Kshs.1,855,484 and Kshs.9,434,581 as disclosed in Note 5 and Note 6

to the financial statements respectively. However, review of payment vouchers totalling to Kshs.3,344,160 revealed that the payments were not supported by adequate requisite documents such as requisitions, tendering records, local purchase orders, contracts, delivery notes, inspection reports and goods received notes.

In the circumstances, the occurrence, accuracy, and completeness of the payments for tuition and operations amounting to Kshs.11,290,065 could not be confirmed.

5. Unsupported Payments for Infrastructure

The statement receipts and payments reflects operation payments amounting to Kshs.9,434,581 as disclosed in Note 6 to the financial statements which includes Kshs.3,054,415 incurred in respect of infrastructure. The School had acquired 180 pieces of chairs and lockers and constructed a CBC classroom. However, the amount was not supported by procurement documents such as requisitions, tender documents, contracts, bill of quantities and a handover report.

In the circumstances, the accuracy and regularity of the payments for infrastructure of Kshs.3,054,415 could not be confirmed.

6. Inaccurate Statement of Cash Flows

The statement of cash flows reflects cash and cash equivalents at end of the year balance of Kshs.2,194,603 which differ with recalculated amount of Kshs.5,348,288 resulting to a variance of Kshs.3,153,685. Further, the balance includes capitation grants for operations, School fund income – parents' contribution and School boarding payments of Kshs.6,053,586 and Nil for the latter two items. However, the amounts differ with Kshs.8,314,586, Kshs.16,057,467 and Kshs.16,011,094 reflected in the statement of receipts and payments respectively. No explanation was given for the variances.

In addition, the opening balance for total receipts of Kshs.7,243,334 differ with prior year audited balance of Kshs.7,094,192 resulting to a variance of Kshs.149,142. The statement also reflects net cash flow from operating activities of Kshs.(328,253) which differ with recalculated amount of Kshs.2,497,176 resulting to a variance of Kshs.2,825,432.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,194,602 could not be confirmed.

7. Inaccuracies of the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual on comparable basis reflects total receipts and payments on comparable basis of Kshs.37,497,450 and Kshs.24,661,909 respectively. The amounts include Kshs.8,839,536, Kshs.8,681,816 and Kshs.15,980,094 in respect of capitation grants for operations, payments for operations and boarding and School fund payments respectively. However, the amounts differ with Kshs.8,314,586, Kshs.9,434,581 and Kshs.16,011,094 reported in the statement of receipts and payments in respect of capitation grants for operations, payments for operations and boarding and School fund payments respectively. The

resulting variances of Kshs.(524,950), Kshs.752,765 and Kshs.31,000 were not explained.

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.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page 2 to 11 which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School 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(s) of the matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

The Management submitted the financial statements to the Auditor-General's Office on 19 February, 2026 instead of the statutory deadline of 30 September, 2022. This was contrary to the Public Finance and Management Act under Section 81(3), which requires the accounting officer to prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time but not later than three months after the end of each financial year and submit the financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation.

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

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

The statement of receipts and payments reflects boarding and School fund payments of Kshs.16,011,094 as disclosed in Note 7 to the financial statements. Review of financial records revealed that an amount of Kshs.873,000 was transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government funding system, and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools as required under Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.873,000 could not be confirmed.

3. Failure to Prepare School Improvement Plan

During the year 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.

4. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and operation capitation grants totaling Kshs.10,220,014. Comparison of data from the

National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that NEMIS reflected 573 students while records from the School had 562 students, resulting in an unexplained variance of eleven (11) students leading to overfunding by Kshs.196,196. 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.

5. Non-compliance with Guidelines on the Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments and Note 2 to the financial statements reflects the Government grants for operations of Kshs.8,314,587 which includes Kshs.3,036,500 relating to Government grants for infrastructure. However, only Kshs.2,141,500 was transferred to infrastructure account leaving a balance of Kshs.895,000. Further, Note 3 to the financial statements indicates parents' contribution of Kshs16,057,467 which includes Kshs.428,855 for maintenance and improvement that was not transferred to the designated infrastructure bank account. This was contrary to paragraph 2.0.1 (2) and (5) of the circular on the guidelines on the implementation of Free Day Secondary Education (MOE/CONF/G5) dated 26 November, 2019 on bank accounts which specifies that infrastructure funds received in the operations account to be transferred to the School infrastructure account thirty days upon receipt of the funds.

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

6. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of financial assets and financial liabilities reflects cash and equivalents balance of Kshs.2,194,603, as disclosed in Note 8 and Note 9 to the financial statements. Included in the balance is bank balances with an overdraft of Kshs.733,908 held in the School fund account which has been offset against bank balances of Kshs.2,928,511 held in other four (4) bank Accounts. However, the authority of the Board of Management to overdraw the balances was not provided for audit, contrary to Section 28(4) of the Public Finance Management Act, 2012 which states that 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. Further, the offsetting was contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1, which provides that assets and liabilities not be offset unless required or permitted by an IPSAS.

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 as disclosed in Note 3 to the financial statements reflects Kshs.16,057,467 in respect of School fund income – parents contributions. However, review of financial records revealed lack of segregation of duties in revenue collection as the same officer does billing, collection, recording, and reconciliation of School fund income. This is contrary to Regulation 63 (1, a) of the Public Finance Management (National Government) Regulations 2015 which requires that an accounting officer and a receiver of revenue are personally to be 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, risk management and governance could not be confirmed.

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

The statement of financial assets and financial liabilities reflects cash and equivalents balance of Kshs.2,194,603 as disclosed in Note 8 and Note 9 to the financial statements. The balance includes Kshs.447,218 held at Co-operative Bank. Review of the documents provided for audit revealed that the School did not keep a separate cash book for bank account and no bank reconciliation statement was prepared during the year. 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, effectiveness of internal controls, risk management and governance could not be confirmed.

3. Underutilization of the Financial Management System

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

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

4. Failure to Hold Board of Management Meetings

Review of meeting minutes provided for audit revealed that the Board of Management held two (2) meetings during the year, 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 is no board attendance register to confirm the attendance of the board members.

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

5. Non-Effectiveness in Textbooks Management

During the year under review, the School received textbooks from KICD 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 requires 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 and controls could not be confirmed.

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

Annex 2 to the financial statements reflects a summary of the fixed assets balance of Kshs.150,000. Review of the financial statements and other management information revealed the following:

- i. The 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 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 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 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, SBS
AUDITOR-GENERAL

Nairobi

18 May, 2026

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

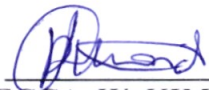
For the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

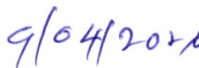
DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	1,905,427.00	607,475.75
Capitation grants for operations	2	8,314,586.50	3,781,124.15
School Fund Income- Parents' Contributions	3	16,057,467.00	7,572,362.00
School Fund Income- Other receipts	4		-
Proceeds from borrowings			-
TOTAL RECEIPTS		26,277,480.50	11,960,961.90
PAYMENTS			
Payments for Tuition	5	1,855,484.00	718,515.00
Payments for operations	6	9,434,581.00	3,051,623.98
Boarding and school fund payments	7	16,011,094.00	4,366,972.00
TOTAL PAYMENTS		27,301,159.00	8,137,110.98
SURPLUS/DEFICIT		(1,023,678.50)	3,823,850.92

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

Sign: 
JOHN LAUTANI MATI
LALO
B.O.M Chairperson

Sign: 
REBECCA .W .KIMONDO
School Principal/
Secretary to BOM

Sign: 
TSUMA m. LALO
Bursar/
Finance Officer

Date: 
Date: 9/04/2026

Date: 9/04/2026

9/04/2026



JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,160,978.72	3,192,546.72
Cash Balances	9	33,624.00	11,131.00
Short term Investment	10		-
Total Cash and cash equivalent		2,194,602.72	3,203,677.72
Account's receivables	11	7,864,902.00	6,441,550.00
TOTAL FINANCIAL ASSETS			9,645,227.72
FINANCIAL LIABILITIES			
Accounts Payables	12	2,274,576.50	836,621.00
NET FINANCIAL ASSETS		7,784,928.22	8,808,606.72
REPRESENTED BY			
Accumulated Fund b/fwd	13	8,808,606.72	4,984,755.95
Surplus/Deficit for the year		(1,023,678.50)	3,823,850.92
NET FINANCIAL POSSITION		7,784,928.22	8,808,606.87

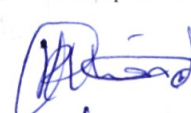
The School's financial statements were approved on _____ 2022 and signed by:

Name: John Lautani Mati
Chairman, BoM

Sign: 

Date: 9/04/2026

Name: Rebecca w kimondo
School Principal/Secretary
BoM

Sign: 

Date: 9/04/2026

Name: Tsuma .M. Lalo
Bursar Finance officer.

Sign: 

Date: 9/04/2026



JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,905,427.00	607,475.75
Capitation grants for operations	2	6,053,586.40	2,174,624.15
School fund income- Parents contributions/ fees	3		4,393,593.00
School fund income- other receipts	4	-	
Total receipts			7,243,334.25
Payments			
Payments for Tuition		1,838,871.00	678,698.00
Payments for operations		3,622,966	2,278,970.00
Boarding and school fund payments			4,780,815.00
Total payments			7,738,483.02
Net cash flow from operating activities		-328,253.50	(524,791.02)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
-Acquisition of Assets			-
Proceeds from investments			-
Maintenance and Improvement funds		2,261,000	1,606,500.00
Total receipts			1,606,500.00
Payments from investing activity			
Acquisition of Assets -classroom		-2,941,821.50	888,878.98
Total payments			888,878.98
Net cash flows from Investing Activities		-680,821.5	717,621.02
CASHFLOW FROM BORROWING ACTIVITIES			
Receipts from financing Activity			
Proceeds from borrowings/ loans			-
Total receipts			-
Payments from financing activity			
Repayment of principal borrowings			-
Total payments			-
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENTS		-1,009,075.	193,083.27
Cash and cash equivalent at BEGINNING of the year		3,203,677.72	3,010,595.00
Cash and cash equivalent at END of the year		2,194,602.72	3,203,677.72

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

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2022

VII. 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 Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books		-		-	-	-
Laboratory equipment		-		-	-	-
Internal exams		-		-	-	-
Teaching / learning materials		-		-	-	-
Chalks		-		-	-	-
Reference materials		-		-		
Teachers guides	-	-	-	-	-	-
Tuition account	1,767,988.00	-	1,767,988.00	1,905,427.00	-137,439.00	-7.78%
TOTAL	1,767,988.00		1,767,988.00	1,905,427.00	-137,439.00	
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	-	-			-	-
Infrastructure account	-	-	-	-	-	-
Local transport / travelling	3,500,000.00	-	3,500,000	524,950		-
Repairs and maintenance and improvement	2,540,572.00	-	2,540,572.00	3,036,500.00	-495,928.00	-19.52%
Electricity and water	1,180,000.00	-	-	-	-	-
Medical/Insurance	267,977.00	-	267,977.00	119,000.00	148,977.00	55.59%
Administration costs	822,000	-	-	-	-	-
Activity	635,143.00	-	635,143.00	-	-	-

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC 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=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity		-	-	-	-	-
Other vote heads	3,345,086.00	-	3,345,086.00	5,159,086.50	-	-
SMASSE	-	-	-	8,839,536.5	-	-
TOTAL	12,290,778		10,288,778	1,7679,073	2,458,905.5	
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-		
Repairs and maintenance and improvements	267,000.00	-	297,840.00	428,855.00	-131,015.00	-43.99%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	
Activity	48,450.00		48,450	79,287.00	-26,797.00	-51.05%
Other vote heads	1,228,208.00	-	1,228,208.00	2,085,417.00	-85,7209.00	-69.79%
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	3,360,650.00	-	3,360,650.00	5,672,554.00	-	-
Lunch programme	10,417,432		10,417,432	7,791,354	2,626,078	25.21%
TOTAL	15,321,740		15,321,740	16,057,467	5,953,003	
OTHER INCOME						
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Income from any other investment	-	-	-	-	-	-
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books		-	-	-	-	-
Laboratory equipment		-	-	-	-	-
Internal exams		-	-	-	-	-
Teaching / learning materials		-	-	-	-	-
Chalks		-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Reference /library materials		-	-	-	-	-
Bank Charges		--				
Tuition account	2,579,784.00		2,579,784.00	1,855,484.00-	724,300.00	28.8%
TOTAL	2,579,784.00		2,579,784.00	1,855,484.00	724,300.00	
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	2,465,454.00	-	2,465,454.00	1,849,855.00	615,599.00	
Repairs, maintenance & improvements	3,600,000.00	-	3,600,000.00	3,054,415.00	545,585.00	15.16%
Local transport / travelling	3,500,000.00	-	3,500,000.00	524,950.00	2975050.00	85%
Electricity, water and conservancy	1,180,000.00	-	1,180,000.00	1,327,686.00	-147686.00	-12.52%
Medical	267,977.00	-	267,977.00	210,352.00	57625.00	21.50%
Administration costs	822,000.00	-	822,000.00	1,714,558.00	-892558	-108.58%
Activity Expenses	-	-	-	-	-	-
Gratuity	--	-	-	-	-	-
SMASSE						
TOTAL	11,835,431		11,835,431	8,681,816	5,182,240	

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC 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=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,228,208.00	-	1,228,208.00	3,471,378.00	- 2,243,170.00	182.64%
Repairs, maintenance and improvements	267,000.00	-	267,000.00	-	-	-
Local transport / travelling	3,500,000.00	-	3,500,000.00	1,428,236.00	2,071,764.00	59.19%
Electricity, water and conservancy	1,180,000	-	1,180,000.00	604,160.00	575,840.00	48.8%
Medical Expenses	267,977.00	-	267,977.00	5,710.00	262,267.00	97.87%
Administration costs	822,000.00	-	822,000.00	750,770.00	71,230.00	8.67%
Activity	48,450.00	-	48,450.00	326,700.00	-278,250.00	-574.30%
Gratuity	-	-	-	-	-	-
Lunch programme	10,417,432.00	-	10,417,432.00	4,705,173.00	5,712,259.00	54.83%
Boarding Equipment and Stores	3,360,650.00	-	3,360,650.00	4,687,966.50	- 1,327,316.50	-39.50%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
TOTALS	24,452,367	-	24,452,367	15,980,094	7,499,256.5	-

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

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Tuition	1,905,427.00	607,475.75
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	1,905,427.00	607,475.75

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Other vote heads	5,159,086.50	2,055,124.15
Repairs and maintenance		119,500.00
Infrastructure account	3,036,500.00	1,606,500.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical/Insurance	119,000.00	-
Administration costs	-	-
Activity	-	-
B.O.M Teachers		
Total	8,314,586.50	3,781,124.15

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Repairs and maintenance and improvement	428,855.00	373,750.00
Local transport / travelling	-	-
Electricity and water	-	-
Activity	79,287.00	-
Administration costs	-	-
Activity		13,750.00
Boarding and Equipment's and stores	5,672,554.00	2,347,901.00
Lunch programme	7,791,354.00	3,472,200.00
Other vote heads	2,085,417.00	1,326,746.00
Tender fees		38,000.00
Total	16,057,467.00	7,572,362.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
Total	-	-

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

**JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2022

5 PAYMENTS FOR TUITION

	2021-2022	2021-2022
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching	-	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Teaching / learning materials	1,854,015.0	714,177.00
Bank Charges	1,469.00	4,338.00
Total	1,855,484.0	718,515.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2021-2022
	Kshs	Kshs
Personnel emoluments	1,849,855.00	937,432.00
Service Gratuity		-
Administration Cost	1,714,558.00	544,803.00
Repairs and maintenance & improvements		-
Local transport / travelling	524,950.00	310,870.00
Electricity and water	1,327,686.00	143,000.00
Medical	210,352.00	3,000.00
Activity Expenses	748,760.00	221,200.00
SMASSE		-
Insurance costs		-
Infrastructure Account		888,878.98
Bank Charges	4,005.00	2,440.00
Acquisition of Assets	3,054,415.00	-
Bom teachers		-
TOTAL	9,434,581.00	3,051,623.98

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
--	-----------	-----------

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

		Kshs
Personnel emoluments	3,471,378.00	696,137.00
Service Gratuity		-
Repairs and maintenance & Improvements		21,320.00
Local transport / travelling	1,428,236.00	414,239.00
Electricity and water	604,160.00	104,075.00
Medical Expenses	5,710.00	-
Administration costs	750,770.00	297,566.00
Lunch Programme	4,705,173.50	1,258,502.00
Bank Charges		-
Expenses on Income Generating Activities		-
Fee on Boarding Equipment and Stores	4,687,966.50	1,559,133.00
Tender costs	31,000.00	16,000.00
Insurance Cost (Life Property)		-
Loan Principal repayment		-
Loan Interest repayment		-
Acquisition of Assets		-
Activity expenses	326,700.00	-
TOTAL	16,011,094.00	4,366,972.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	1145493610	73,200.95	-2,955.00
Operations Account	1145493785	92,636.05	212,418.65
School Fund Account/Boarding	01025078168400	447,218.00	-151,979.15
School Fund Account/Boarding	01139620263700	(733,908.00)	171,455.00
Saving account	-	-	-
Parent Association Development Account	-	-	-
Income generating activities Account	-	-	-
Infrastructural Account	1116531496	2,281,831.72	2,963,607.22
Farm account	-	-	-
Total		2,160,978.72	3,192,546.72

9 CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	-	-
Operation Account		10,057.00
School Fund account	33,624.00	1,074.00
Total	33,624.00	11,131.00

10 SHORT TERM INVESTMENTS

Description	2021-2022 Kshs	2020-2021 Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	7,557,992.00	6,441,550.00
Other non-fees receivables-MOMA/H/C	289,860.00	-
Salary advances	17,050.00	-
Imprest	-	-
Total	7,864,902.00	6,441,550.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,390,331.00	2,629,146.00
Fees arrears for the previous year	4,030,156.00	2,401,010.00
Fees arrears for prior periods (over two years)	1,137,505.00	1,411,394.00
Total	7,557,992.00	6,441,550.00

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,678,369.00	836,621.00
Prepaid fees	439,814.00	-
Retention monies	112,593.00	-
Jomvu girls welfare group	43,800.00	-
Nhif	-	-
Paye	-	-
Caution money	-	-
Withholding tax	-	-
Total	2,274,576.00	836,621.00

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

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	1,678,369.00	611,156.00
Trade creditors for the previous year	-	225,465.00
Trade creditors for prior periods (over two years)		-
Total	1,678,369.00	836,621.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	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)	(836,621.00)
Total	7,784,928.00	8,808,606.72

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total	-	-	-

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings	-	-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of June 2022	-	-

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
Sub-Total						
Supply of goods						
1. Kansbag Ltd	813,040.00	2021/2022	504,915.00	308,125.00	-	
2. Hilkath ventures	130,100.00	2021/2022	103,100.00	27,000		
3. Ayam book centre	295,600.00	2021/2022	197,800.00	97,800		
4. Compeare Solutions	705,050.00	2021/2022	385,500.00	319,550.00		
5. Kengi Investment	525,400.00	2021/2022	500,600.00	24,800.00		
6. Rekard Consultant and General Supplies Ltd	420,300.00	2021/2022	250,000.00	170,300.00		
7. Copy Cat Ltd	373,440.00	2021/2022	168,320.00	205,120.00		
8. Kosyin Supplies	200,000.00	2021/2022	120,616.00	79,384.00		
9. Mancyn Enterprises	353,280.00	2021/2022	291,360.00	61,920.00		
10. Oghil investments co. ltd.	889,840.00	2021/2022	583,720.00	306,120.00		
Sub-Total	4,706,050.00		3,105,931.00	1,600,119.00		
Supply of services						
1. Virgin Clean Ltd	87,000.00	2021/2022	71,750.00	15,250.00		
2. Grad lab Digital Fixers Ltd	280,000.00	2021/2022	217,000.00	63,000.00		
Sub-Total	367,000.00		288,750.00	78,250.00		
Grand Total	5,073,050.00		3,394,681.00	1,678,369.00		

JOMVU GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f 1 st July 2021 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f 30 th June 2022 (Kshs)
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware	2019	JOMVU	150,000	-	-	150,000
Total						

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

