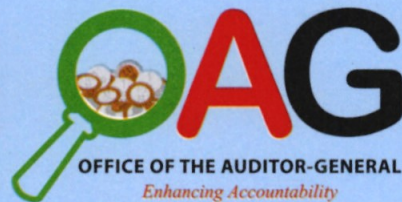


REPUBLIC OF KENYA

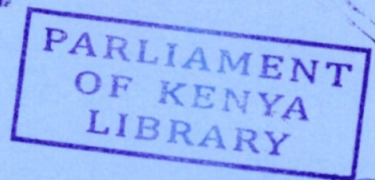


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

JUMA BOY SECONDARY SCHOOL

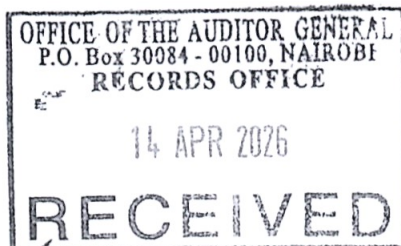
FOR THE YEAR ENDED

30 JUNE, 2023

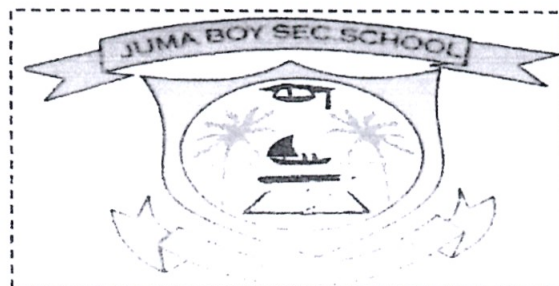
KWALE COUNTY



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLED BY: Hen. Owen Baya, M.P. Dep. Leader Majority Party.	
CLERK-AT-THE-TABLE: M. Chuma	



Revised 30th June 2023.



JUMA BOY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

JUMA BOY SECONDARY SCHOOL

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

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 277 number of students as at 30th June 2023. 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

JUMA BOY SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023.****The functions of the School Board of Management are to:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 2023.

		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

JUMA BOY SECONDARY SCHOOL

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

(d) School operation Management

For the financial year ended 30th June, 2023 the School'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

JUMA BOY SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023.****3. Summary Report of Performance of The School**

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

a) Financial performance:

S/N	DESCRIPTION	2021-2022	2022-2023
1.	Surplus/Deficit for the year and a comparison for the same for the last 3 years	(1,452,378.15)	614,402.30
2.	Capitation grants from the ministry of education.		
	Operation Account	4,223,812.90	3,524,466.66
	Tuition Account	963,379.00	800,052.00
	Total	5,187,191.90	4,324,518.66
3.	An overview of growth of income earned by the school	5,187,191.00	4,324,518.66
4.	An overview growth of income earned by the school for the last 3 years.		
	Operation Account	4,223,812.90	3,524,466.66
	Tuition Account	963,379.00	800,052.00
	Main Account	2,836,926.95	5,039,257.30
5.	An overview growth of expenditure earned by the school for the last 3 years.		
	Operation Account	3,388,765.00	2,496,134.00
	Tuition Account	972,998.00	842,690.00
	Main Account	3,146,924.00	3,351,420.00
	Infrastructure Account	1,967,810.65	2,059,130.00
6.	Movement of debtors and creditors for the last 3 years.		
	Debtors	2,721,856.00	2,798,743.00
	Creditors	297,750.00	374,637.00
	Movement of cash and bank balances for the last 3 years		
	Cash		
	Bank	1,259,016.75	1,873,418.95

JUMA BOY SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023.****(b)Teacher Student ratio:**

S/N	No of teachers employed by TSC	2021-2022	202-2023
1	TEACHERS RECRUITED AND POSTED WITHIN THE YEAR	1	0
2	NUMBER OF TEACHERS TRANSFERRED/RETIRED DURING THE YR	-	0
3	NUMBER OF TEACHERS EMPLOYED BY TSC	5	5
4	NUMBER OF TEACHERS EMPLOYED BY BOM	5	5
5	NUMBER OF TEACHERS THE SCHOOL HAS FOR EACH SUBJECT	1	1
6	NO OF TEACHERS TRANSFERRED	-	-

b) The mean score in the KCSE 2022

S/N	YEAR	MEAN SCORE	NUMBER OF STUDENTS TRANSITIONED TO HIGHER LEARNING INSTITUTIONS	COMMENTS
1	2022	2.264	0	
2	2021	2.137	0	
3	2020	2.538	0	

c) Number of Candidates in the 2022 KCSE:

S/N	YEAR	NUMBER OF CANDIDATES
1	2022	53
2	2021	51
3	2020	13

(e) The capacity of the school:

YEAR	NUMBER OF STUDENTS	NUMBER OF DORMITORIES	NUMBER OF DINING HALLS	NUMBER OF LABORATORIES	NUMBER OF TOILETS
2021	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 2023.

d) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
IMPROVEMENT OF SCHOOL LAB	M & I	COMPLETE	400,000.00	400,000.00	N/A
CONSTRUCTION OF CLASS ROOM	M & I	COMPLETE	59,725.00	59,725.00	N/A
INSTALLATION OF WATER HARVESTING TANKS	M & I	COMPLETE	399,835.00	399,835.00	N/A
REFURBISHMENT OF 1 NO -3 DOOR PIT LATRINE	M & I	COMPLETE	400,000.00	400,000.00	N/A
IMPROVEMENT OF 3 NO OF CLASSROOM-ELECTRICAL WORKS	M & I	COMPLETE	149,600.00	149,600.00	N/A
IMPROVEMENT OF 3 NO OF CLASSROOM-PAINTING WORKS	M & I	COMPLETE	199,250.00	199,250.00	N/A
IMPROVEMENT OF 3 NO OF CLASSROOM-TILLING WORKS	M & I	COMPLETE	450,000.00	450,000.00	N/A
TOTAL			2,058,410.00	2,058,410.00	

HAMIDA SOUD AHAMIN

School Principal

27/03/2026

JUMA BOY SECONDARY SCHOOL
P.O. Box 150 - 00000,
KUNG'U LINGA

JUMA BOY SECONDARY SCHOOL

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

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

.....
Name:

Designation: Chairman, School Board of Management

Date:

.....
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 400-00100
Nairobi, Kenya

.....
Name:

Designation: Bursar/ Finance Officer

Date:

RUTH MUNDGELI
27/03/2026

NDUWA

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

REPUBLIC OF KENYA

Phone: +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, 2023 - 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 21 which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Juma Boy Secondary School for the year ended 30 June, 2023- Kwale County

30 June, 2023 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with 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) Net financial assets of Kshs.4,297,525 differs with the recomputed amount of Kshs.3,548,251 resulting to a variance of Kshs.749,274.
- ii) The recomputed net financial assets of Kshs.3,548,251 on the debit side differs with the net assets of Kshs.4,297,525 resulting to a variance of Kshs.749,274.
- iii) Accumulated fund brought forward of Kshs.3,683,122 differs with the referenced Note 15 of Kshs.4,297,525 resulting to a variance of Kshs.614,403.
- iv) Accounts payables balance of Kshs.374,637 differs with the referenced Note 14 of Kshs.414,987 resulting to variance of Kshs.40,350.
- v) Accounts receivables balance of Kshs.2,049,469 differs with the referenced Note 13 of Kshs.2,798,743 resulting to a variance of Kshs.749,274.
- vi) The statement of budgeted versus actual amounts reflects actual operations expenditure of Kshs.2,496,134 which differs with the recomputed operations expenditure amount to Kshs.3,378,134 resulting to a variance of Kshs.882,000.

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

2. Unsupported Operations Income and Expenditure

The statement of financial performance and as disclosed in Note 2 and Note 7 to the financial statements reflects operations income and expenditure of Kshs.2,347,467 and Kshs.2,496,134 respectively. However, Management did not provide supporting schedules for audit verification.

In the circumstances, the accuracy and completeness of operations income and expenditure of Kshs.2,347,467 and Kshs.2,496,134 respectively could not be confirmed.

3. Unsupported Boarding and School Fund Expenditure

The statement of financial performance reflects boarding and school fund payments of Kshs.3,351,420 out of which expenditure amounting Kshs.1,139,620 was not supported with local purchase orders, requisitions, invoices, delivery notes, professional opinions and inspection and acceptance reports contrary to Regulation 99(3) of the Public Finance Management (National Government) Regulations 2015 which states that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.3,351,420 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.374,637. However, supporting schedules and ledgers were not provided for audit verification.

In the circumstance, the accuracy and completeness of accounts payables balance of Kshs.374,637 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 omits total budgeted income, total actual income, total budgeted expenditure and total actual expenditure. However, recomputed total budgeted income and total actual income amount to Kshs.11,520,216 and Kshs.9,363,776 resulting to underfunding of Kshs.2,156,440 or 18.7%. Further, the statement of budgeted versus actual amounts reflects infrastructure expenditure of Kshs.2,059,130 which did not have a corresponding original and final budget amount. It was not therefore clear how infrastructure expenditure of Kshs.2,059,130 was funded.

The underfunding may have affected implementation of planned activities and implementing items without corresponding budget could result in unauthorized re allocations.

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 Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

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, 2023. 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 circumstances, Management was in breach of the law.

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

The statement of financial performance reflects operations expenditure of Kshs.2,496,134 which includes activity expenditure of Kshs.144,750. Included in the activity expenditure of Kshs.144,750 are payments amounting Kshs.43,920 transferred to Kenya Secondary School Heads Association (KESSHA) 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.43,920 could not be confirmed.

3. Discrepancies in Student Enrolment Data

During the year under review National Education Management Information System (NEMIS) reported 289, 294, 294 and 300 students as at 26 July, 2022, 4 October, 2022, 30 January, 2023 and 9 June, 2023 respectively. However, the School registers reflected 219, 229, 229 and 236 students respectively resulting to variance of 70, 65, 65 and 64 students respectively. This is contrary to Paragraph 3.2 of Ministry of Education, Circular Ref: MOE.HQS 3/10/18/(112) dated 15 November, 2022 which states that it is the responsibility of the Principal to ensure accuracy of the data available in NEMIS where every eligible learner is fully registered on the platform.

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

4. Lack of Approved Annual Procurement Plan

The statement of financial performance reflects total expenditure of Kshs.8,749,374 incurred on payments for 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.

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

5. Irregularities in Contract Management

The statement of financial performance reflects Infrastructure expenditure of Kshs.2,059,130 which includes construction of classrooms of Kshs.2,058,410. Included in the expenditure is Kshs.1,998,685 spent on tiling and painting of three (3) classrooms, upgrading of one three (3) door pit latrine, installation of two (2) water tanks and upgrading of science laboratory. However, the following irregularities were noted:

- i) Pre-and post- inspection reports from Ministry of Public Works detailing the status of the projects before and after construction/refurbishment and photos were not provided for review.
- ii) Procurements documents such as tender forms or quotations, tender opening minutes and tender evaluation minutes providing details of how the contractors were identified were not produced for audit review.
- iii) Contract agreements stated that the defects liability period was 6 months but no monetary guarantee was indicated on this clause and no retention money was to be retained by the school thereby risking the funds of the school.
- iv) There were no handover reports from the contractor to the school.

In the circumstance, Management was breach of the law.

6. Non-Compliance with Public Sector Accounting Standard Board Template

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

- i) The statement of school management responsibility, statement of financial performance and statement of assets and liabilities have not been signed by the Chairman to the Board of Management.
- ii) Note 20 on progress on follow up of auditors' recommendation is not signed.
- iii) Rounding off of amounts and balances has not been done in the statement of financial performance, statement of financial assets and liabilities, statement of cashflows and the Notes to the financial statements.
- iv) The financial year columns are interchanged in the statement of financial performance, statement of assets and liabilities and statement of cashflows and prior year figures appear before current year.
- v) The notes in the financial statements did not match the referenced notes, with notes linked to the wrong components.
- vi) Note numbering is missing in the statement of cashflows and two components of statement of financial performance are not linked to any Note.

In these circumstances, the school did not comply with the prescribed PSASB Reporting Framework.

7. Inconsistencies in the Financial Reporting Standard and Basis of Preparation of Financial Statements

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.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Policies and Manuals

During the year under review, the School did not have not Human Resource Policy and Procedural Manual, Finance Policy and Procedural Manual, Information Technology (IT) Security Policy, Asset Management Policy and Transport Policy.

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

2. Lack of Updated Fixed Assets Register

During the year under review, Management did not prepare and update fixed assets register and several assets were not tagged for ease of identification. Further, Management did provide land ownership documents for audit.

In the circumstances, the effectiveness of internal controls on management of fixed assets could not be confirmed.

3. Failure to Perform Stock Take

Note 19 to the financial statements on other important disclosures reflects Nil inventories balance. However, there was no stock take was conducted at the closure of the financial year 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 internal controls on the management of inventories could not be confirmed.

4. 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.3,351,420 out of which expenditure amounting to Kshs.1,139,62 relate 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 internal controls over the management of food and ration could not be confirmed.

5. Use of Manual Systems

During the year under review, the School was using manual accounting records such as receipt books, cash books, ledgers, fees register and student registers. Further, receipts issued to institutions awarding bursary and the specific receipt issued to each bursary beneficiary were not displayed on the face of the bursary disbursement letters. In addition, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information.

In the circumstances, the effectiveness of internal controls on manual systems used by the school could not be confirmed.

6. Weaknesses in Cash Transactions Management

The statement of financial performance reflects operations payments of Kshs.2,496,134 which includes petty cash payments of Kshs.696,300. However, memorandum cashbooks were not prepared to support payments relating to these cash withdrawals. Further, review of school fund and tuition accounts cash books revealed several instances of erased and altered entries. The alterations were observed in June 2023 for the school fund account and August 2022 for the tuition account.

In the circumstance, the effectiveness of effective controls over management of cash transactions 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

20 May, 2026

JUMA BOY SECONDARY SCHOOL

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

6. Statement Of Financial Performance for the Year Ended 30th June 2023

Description Of Vote Head	Note	2021-2022 Kshs	2022-2023 Kshs
Revenue			
Government grants for tuition	1	963,379.00	800,052.00
Government grants for operations	2	2,795,365.00	2,347,467.00
Government Grants for infrastructure	3	1,428,447.90	1,177,000.00
School fund income- parents' contributions	4	2,836,926.95	5,039,257.30
Miscellaneous incomes -		-----	-----
Total Revenue		8,024,118.85	9,363,776.30
Expenditure			
Tuition	5	972,998.00	842,690.00
Operations	6	3,388,765.00	2,496,134.00
Infrastructure		1,967,810.65	2,059,130.00
Boarding and school fund	7	3,146,924.00	3,351,420.00
Total Expenditure		9,476,497.00	8,749,374.00
Surplus/Deficit		(1,452,378.15)	614,402.30

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

Name:

Chair BOM

Date:

.....
H. S. Amin

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

Date: 27/03/2026

JUMA BOY SECONDARY SCHOOL
H. S. AMIN
JUMA BOY

.....
Ruth M Ndub

Name: RUTH M NDUB
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 2023.

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

Description	Note	2021-2022	2022-2023
		Kshs	
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,259,016.75	1,873,418.95
Cash balances	9	-----	-----
Short term investments	10	-----	-----
Total cash and cash equivalent			
Account's receivables	13	2,721,856.00	2,049,469.00
Total financial assets (a)		3,980,872.75	3,922,887.95
Financial liabilities			
Accounts payables	14	297,750.00	374,637.00
Total Financial Liabilities (b)		297,750.00	374,637.00
Net financial assets (a-b)		3,683,122.75	4,297,524.95
Represented by			
Accumulated fund b/fwd	15	5,135,500.90	3,683,122.75
Surplus/deficit for the year		(1,452,378.15)	614,402.20
Net Assets		3,683,122.75	4,297,524.95

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

Name: **MAALIMOHAMED MAULE**

Chair BOM

Date: **27/03/2026**

Name: **HAMIDA S. ALAMIN**
School Principal/ Secretary to BOM

Date: **27/03/2026**

Name: **RUTH M NDIWU**
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 2023.

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

Description	Note	2021-2022	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		963,379.00	800,052.00
Government grants for operations		2,795,365.00	2,347,467.00
Government grants for infrastructure		1,428,447.90	1,177,000.00
School fund income- parents contributions/ fees		2,836,926.95	5,039,257.20
Other income-Bursary			
Total receipts		8,024,118.85	9,363,776.20
Payments			
Cash outflows for tuition		972,998.00	842,690.00
Cash outflows for operations		3,388,765.00	2,496,134.00
Cash outflows Boarding/lunch and school fund payments		3,146,924.00	3,351,420.00
Cash outflows for infrastructure		1,967,810.65	2,059,130.00
Total payments		9,476,497.65	8,749,374.00
Net cash inflow/outflow from operating activities		(1,452,378.15)	614,402.20
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		-----	-----

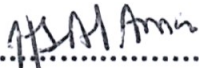
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-----	
Repayment of principal borrowings		-----	-----
Net cash inflow/outflow from financing activities		-----	-----
Net increase/decrease in cash and cash equivalents		(1,452,378.15)	614,402.20
Cash and cash equivalent at beginning of the FY		2,708,394.90	1,259,016.75
Cash and cash equivalent at end of the FY		1,259,016.75	1,873,418.95

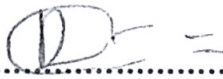
JUMA BOY SECONDARY SCHOOL

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

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


.....
Name: NEAL MOHAMED
MAULE
Chair BOM
Date: 27/03/2026


.....
Name: HAMIDAS AL AMIN
School Principal/ Secretary to
BOM
Date: 27/03/2026


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

JUMA BOY SECONDARY SCHOOL
SCHOOL OF LEADERSHIP
AND SERVICE

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 2023.

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization 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	783,216.00		783,216.00	800,052.00		
Exams And Assessment						
TOTAL	783,216.00		783,216.00	800,052.00		
(2) Capitation Grant on Operations						
Personnel Emoluments						
Repairs And Maintenance						
Local Transport / Travelling						
Electricity And Water						
Medical	540,000.00		540,000.00	58,800.00		
Administration Costs						
Activity	405,000.00		405,000.00	117,600.00		
Gratuity						
Other voteheads	2,592,000.00		2,592,000.00	2,171,067.00		
Total	3,537,000.00		3,537,000.00	2,347,467.13		
3) FDSE for infrastructure						
Maintenance & Improvement MoE	1,350,000.00		1,350,000.00	1,177,000.00		
M&I parents' contribution						
Economic Stimulus Programs						
Transition Infrastructure Grants						

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization on Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Administration Block						
Others (specify)NG-CDF						
TOTAL	1,350,000.00		1,350,000.00	1,177,000.00		
(4) Fees Charged on Parents						
Personnel Emoluments						
Repairs And Maintenance						
Local Transport / Travelling						
Electricity And Water						
Tender				8,0004.00		
Lunch	2,430,000.00		2,430,000.00	760,400.00		
BOM TRS	3,420,000.00		3,420,000.00	765,900.00		
Sundry debtors				3,504,953.30		
TOTAL	5,850,000.00		5,850,000.00	5,039,257.30		
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 Tuition						
Textbooks						

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	783,216.00		783,216.00	841,370.00		
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges				1,320.00		
Total	783,216.00		783,216.00	842,690.00		
(7) Expenditure For Operations						
Personnel Emoluments	i			1,066,504.00		
M& Improvements	1,350,000.00		1,350,000.00	882,000.00		
Bank charges				4,690.00		
Electricity, Water and Conservancy				39,450.00		
Medical	540,000.00		540,000.00			
Administration Costs				1,240,430.00		
Activity Expenses	405,000.00		405,000.00	145,060.00		
MEDICAL						
Other voteheads	2,592,000.00		2,592,000.00			
Gratuity						
Bank charges						
SHIF						
Total	4,887,000.00		4,887,000.00	2,496,134.00		
(8) Expenditure For infrastructure						
IMPROVEMENT OF SCHOOL LAB				300,000.00		
IMPROVEMENT OF SCHOOL LAB				100,000.00		
CONSTRUCTION OF				59,725.00		

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
CLASS ROOM						
INSTALLATION OF WATER HARVESTING TANKS				200,835.00		
REFURBISHMENT OF 1 NO -3 DOOR PIT LATRINE				300,000.00		
IMPROVEMENT OF 3 NO OF CLASSROOM-ELECTRIC AL WORKS				149,600.00		
INSTALLATION OF WATER HARVESTING TANKS				199,000.00		
REFURBISHMENT OF 1 NO -3 DOOR PIT LATRINE				100,000.00		
IMPROVEMENT OF 3 NO OF CLASSROOM-PAINTING WORKS				199,250.00		
IMPROVEMENT OF 3 NO OF CLASSROOM-TILLING WORKS				450,000.00		
Bank charges				720.00		
TOTAL				2,059,130.00		
<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						

JUMA BOY SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization Difference	% Of Utilization
	a	b	c=a+b	d		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Lunch Programme	2,430,000.00		2,430,000.00	1,871,000.00		
BOM	3,420,000.00		3,420,000.00	1,480,300.00		
Expenditure For Income Generating Activity						
NSSF						
Tender						
SHIF						
Bank Charges				120.00		
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	5,850,000.00		5,850,000.00	3,351,420.00		

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 2023.

JUMA BOY SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023.****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2021-2022	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	963,379.00	800,052.00
Others		
Total	963,379.00	800,052.00

2 Government Grants for Operations

Description	2021-2022	2022-2023
	Kshs	kshs
Personnel Emoluments		
Repair and Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	58,800.00	58,800.00
Administration Costs		
Activity		117,600.00
Other Vote Heads (specify)*	2,736,565.00	2,171,067.00
Total	2,795,365.00	2,347,467.00

3 Government Grants for infrastructure

Description	2021-2022	2022-2023
	Kshs	kshs
Maintenance & Improvement	1,428,448.00	1,177,000.00
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify) (NGCDF and County govt.		
Total	1,428,448.00	1,177,000.00

JUMA BOY SECONDARY SCHOOL

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

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022	2022-2023
	Kshs	ksshs
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Lunch	614,960.00	760,400.00
BOM salaries	909,460.00	765,900.00
Fee Recoveries	1,297,506.95	3,504,953.30
Tender	15,000.00	8,004.00
Others (specify)		
Total	2,836,926.95	5,039,257.30

5 Miscellaneous Incomes

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

JUMA BOY SECONDARY SCHOOL

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

6 Tuition

Description	2021-2022	2022-2023
	Kshs	kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	971,198.00	841,370.00
Exams And Assessment		
Teachers Guides		
Bank Charges	1,800.00	1,320.00
Others (<i>specify</i>)		
Total	972,998.00	842,690.00

7 Operations

Description	2021-2022	2022-2023
	Kshs	kshs
Personnel Emoluments	802,386.00	1,066,504.00
Service Gratuity		
Administration Cost	1,449,639.00	1,240,430.00
Repairs And Maintenance & Improvements		
Local Transport / Travelling	786,156.00	
Electricity And Water	147,754.00	
Medical	58,800.00	39,450.00
Activity Expenses	144,750.00	145,060.00
Bank charges	5,280.00	4,690.00
Others (specify)NSSF		
Total	4,881,765.00	2,496,134.00

JUMA BOY SECONDARY SCHOOL

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

8 Infrastructure

Description	2021-2022	2022-2023
	Kshs	kshs
Construction of classrooms	55,361.00	2,058,410.00
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	720.00
Total	55,841.00	2,059,130.00

9 Boarding And School Fund

Description	2021-2022	2022-2023
	KSHS	kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
BOM	1,843,455.00	1,871,000.00
Lunch Programme	1,298,550.00	1,480,300.00
Bank Charges	4,919.00	120.00
Tender		
SHIF		
NSSF		
Insurance Cost (Life Property)		
Administration costs		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others (specify)		
Total	3,146,924.00	3,351,420.00

JUMA BOY SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023.****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2022-2023
	Active/Dormant		Kshs
Tuition Account	Active	01139195439300	46,731.50
Operations Account	Active	01139195439301	66,114.35
School Fund Account/Boarding	Active	1224253566	289,088.00
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	1,464,986.45
Total			1,873,418.95

11 Cash In Hand

Description	2021-2022	2022-2023
	Kshs	Kshs
Notes and Coins	0.00	0.00
Total	0.00	0.00

12 Short Term Investments

Description	2021-2022	2022-2023
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

JUMA BOY SECONDARY SCHOOL

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

13 Accounts Receivable

Description	2021-2022	2022-2023
	Kshs	kshs
Fees Arrears	2,721,856.00	2,798,743.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	2,721,856.00	2,798,743.00

13 b) Ageing Analysis of Accounts Receivable

Description	2021-2022			
	Kshs		Kshs	
	Current FY	% of the total	Current FY	% of the total
Less than 1 year	1,721,856.00		1,448,043.00	
Between 1- 2 years	1,000,000.00		1,350,700.00	
Between 2-3 years				
Over 3 years				
Total (should tie to note 13 a)	2,721,856.00		2,798,743.00	

14 Accounts Payable

Description	2021-2022	2022-2023
	Kshs	kshs
Trade Creditors (See Ageing Below and Appendix 1)	297,750.00	374,637.00
Prepaid Fees	92,450.00	40,350.00
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	390,200.00	414,987.00

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14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Current FY	% of the total
Less than 1 year	297,750.00	100 %	374,637.00	100 %
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)	297,750.00	100%	374,637.00	100%

15 Fund Balance Brought Forward

Description	2021-2022	2022-2023
	Kshs	kshs
Bank Balances	1,259,016.75	1,873,418.95
Cash Balances		
Short Term Investments		
Receivables	2,721,856.00	2,798,743.00
Payables	(297,750.00)	(374,637.00)
Total	3,683,122.75	4,297,524.95

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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	2022-2023
	Kshs	kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2021-2022	2022-2023
		Kshs	kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees	8 PCS	12,800.00	16,650.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		12,800.00	16,650.00

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2021-2022	2022-2023
	Kshs	Kshs
Food stuffs	0.00	0.00
Lab consumables	0.00	0.00
Farm produce	0.00	0.00
Medication	0.00	0.00
Construction Materials	0.00	0.00
Others (specify)	0.00	0.00
	0.00	0.00

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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

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 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	319,637.00	27/5/2023	45,000.00	274,637.00	N/A	
2.PEHERO ENTERPRISES	130,320.00	11/5/2023	30,320.00	100,000.00	N/A	
Sub-Total						
Supply Of Services						
3.						
4.						
5.						
Sub-Total						
Grand Total	449,957.00		75,320.00	374,637.00		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1				Donated by primary school
Land 2				N/A
Buildings And Structures---CLASS (3)				858,575.00
(IIMPROVED) -----LATRINE(1)				400,000.00
---LAB (1)				400,000.00
WATER HARVESTING INSTALLATION				399,835.00
MOTOR VEHICLES				N/A
OFFICE EQUIPMENT,FURNITURE AND FITTINGS				AS PER STORE LEDGER
ICT ASSETS				AS PER LEDGER
TOOLS AND APPARATUS				AS PER LEDGER
TEXTBOOKS				N/A
OTHER MACHINERY AND EQUIPMENT				N/A
HERITAGE AND CULTURAL ASSETS				N/A
INTANGIBLE ASSETS SOFTWARE				N/A
Total				2,058,410.00