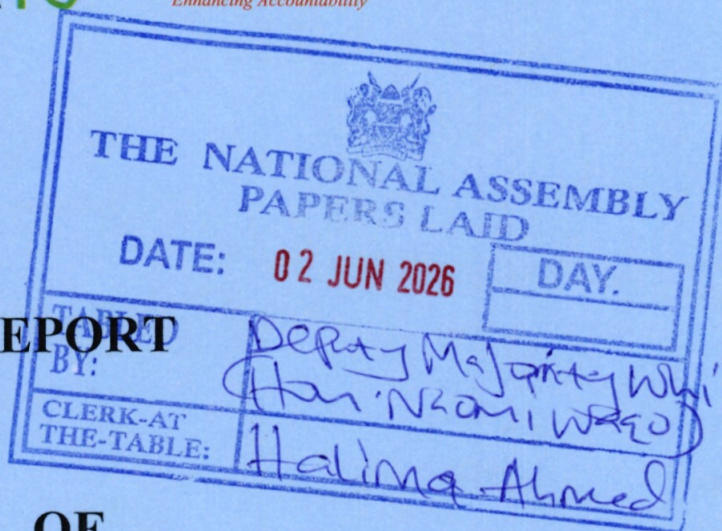
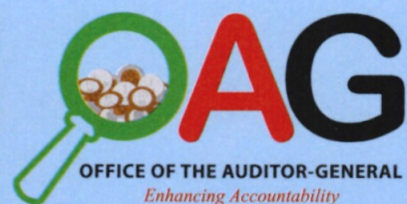


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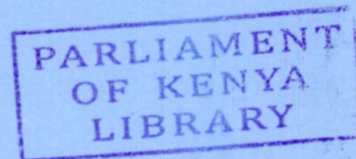


REPORT

OF

THE AUDITOR-GENERAL

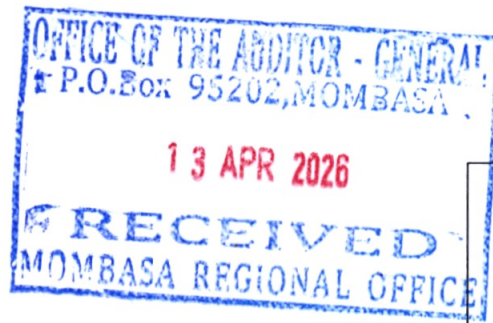
ON



JOMVU GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

MOMBASA COUNTY



Revised 30th June 2025.



Jomvu High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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

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

The school was registered in July 2013 under registration number 01S30000007 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 472 number of students as at 30th June 2025. It has 3 streams and 18 teachers of which 6 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	John Lautani Mati	Chairman	01/03/2022
2	Rebecca. W.Kimondo	Secretary - Principal	03/01/2025
3	Amos Mtila	Member	01/03/2022
4	Annah Onjangua	Member	01/03/2022
5	Hassan Kame	Member	01/03/2022
6	Juma Jira	Member	01/03/2022
7	Faida Omary	Member	01/03/2022
8	Leonard Lector	Member – Rep CEB	01/03/2022
9	John Mwanjele	Member Rep Teachers	01/03/2022
10	Phylis Kaimenyi	Member	01/03/2022
11	Jacob Shiomunda	Member - Community	01/03/2022
12	Melanie Mkambe	Member Special Needs	01/03/2022
13	Lawrence Mwenda	Sponsor	01/03/2022
14	Alice Malombo	Sponsor	01/03/2022
15	Francis Kala Malombe	Co-opted member	01/03/2022
16	Mwanamvua Musa	Co-opted member	01/03/2022
17	James Mkare	Co-opted member	01/03/2022
18	Lydia Aoko	Rep Students	24/07/2024

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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.John Lautani 2.Rebecca kimondo 3.Francis kala 4.Faida omar 5.Leonard Lector	Bom Chairman Bom Secretary Member Member Member	4 out of 6 3 out of 6 6 out of 6 6 out of 6 6 out of 6
2	Audit Committee	1.Jacob Shiomunda 2.Kinoti Lawrence 3.Rebecca Kimondo 4.Mwanamvua Musa	Member Member Bom secretary Member	0 0 0 0
3	Finance,procurement and general purposes Committee	1.Jacob Shiomunda 2.Kinoti Lawrence 3.Rebecca Kimondo 4.Mwanamvua Musa	Member Member Bom secretary Member	0 0 0 0
4	Academic Committee	1.Leonard Lector 2.Rebecca Kimondo 3.Jacob Shiomunda 4 Alice Malombo	Member Bom secretary Member Member	1 Out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1.John Lautani 2.Rebecca Kimondo 3.Francis Kala 4.Rukia Musyoka 5.Phylis Muthee 6.John Mwanjele 7.Maimuna Rashid	Bom chair Bom secretary Member Member Member Teacher rep. S C D E	1 out ot 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
6	Discipline and welfare Committee	1.Faida Omar 2.Rebecca Kimondo 3.Rukia Musyoka 4.Hassan Kame	Member Member Member Member	0 0 0 0

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Rebeccah .W. kimondo	TSC No.313171
2	Deputy Principal	Rukia Musyoka	TSC No.306414
3	Bursar	Tsuma M Lalo	ID No. 25008239

(e) Schools contacts

Post Office Box: 93311-80102
Telephone: 0107504553
E-mail: jomvugirls@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

National Bank
Changamwe Branch
P.O Box 92958-80102
Pay bill 4083719 attached

Co-operative bank
Changamwe branch
P.O Box

Equity bank
Changamwe
P.O Box

Kenya commercial bank
Mvita branch
P.O Box 99537-8010

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

3. Summary Report of Performance of The School

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

a) Financial performance

Surplus/Deficit for the year and a comparison of the same for the last two years.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/Deficit	5,089,060	4,075,633

Capitation Grants from the Ministry of Education.

DESCRIPTION	2024-2025	2023-2024
	Kshs	Kshs
Tuition account	1,568,523	1,614,632
Operation account	6,620,744	8,646,255
Total	8,189,266	10,260,887

Overview of growth of other income earned by the school

Description	2024-2025	2023-2024
	Kshs	Kshs
School fund income and other Receipts	14,652,229	15,613,266

Overview of growth in Expenditure of the school

Description	2024-2025	2023-2024
	Kshs	Kshs
Tuition account	1,618,150	793,954
Operation account	5,780,085	6,179,304
School funds account	10,318,201	14,825,262
Total	17,716,436	21,798,520.

Movement of Debtors of the school

Financial Year	2024-2025	2023-2024
	Kshs	Kshs
School funds	4,244,327	2,704,538

Movement of Creditors of the school

Financial year	2024-2025	2023-2024
	Kshs	Kshs
Tuition account	238,700	280,869
Operation account	180,500	515,900
School funds account	609,723	27,2800
Total	1,028,923	1,069,569

b) Teacher Student ratio:

Description	2024-2025	2023-2024
No.of teachers (TSC)	12	13
No.of teachers (BOM)	6	12
Teachers students Ratio	1:26	1:27
Number of teachers posted (TSC)	2	0
No.of teachers Transferred	1	2

c) The mean score in the KCSE:

Description	2024	2023
Mean score	2.84	2.94
No.of stds who joined high learning institution	2	1

d) Number of Candidates in the KCSE

Description	2024	2023
Number of candidates	123	119

e) The capacity of the school:

S/NO.	DESCRIPTION	2024-2025	2023-2024
1	Number of students	472	669
2	Dormitory	1	1
3	Dining hall	1	1
4	Laboratory	1	1
5	Toilets	18	18
6	Kitchen	1	1
7	Classroom	13	13

f) Development projects carried out by the school:

No project was carried school during this financial year

Name :Rebecca W Kimondo

Sign

School Principal



10/04/2026



4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.

Name: JOHN LAUTANI

Designation: Chairman, School Board of Management

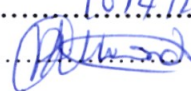
Date: 10/04/2026

Sign: 

Name: REBECCA W KIMONDO

Designation: School Principal & Secretary to Board of Management

Date: 10/14/2026

Sign: 



Name: TSUMA M LALO

Designation: Bursar/ Finance Officer

Date: 10/4/2026

Sign: 

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, 2025 - 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 Transitional (IPSAS) financial statements of Jomvu Girls High School set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Financial Performance

The statement of financial performance reflects total revenue and expenditure of Kshs.22,841,496 and Kshs.17,752,436 respectively. The total revenue includes school fund income – parents' contributions of Kshs.13,894,229 which differ with ledger balance of Kshs.14,138,343 resulting in understatement of revenue by Kshs.244,114. Further, total expenditure includes Kshs.5,816,085 and Kshs.10,318,201 incurred in respect of operations and boarding and school fund which differ with ledger balances of Kshs.6,182,059 and Kshs.12,574,825 respectively. The resulting variances of Kshs.365,974 and Kshs.2,256,624 were not explained.

In the circumstances, the accuracy and completeness of the total revenue and expenditure of Kshs.22,841,496 and Kshs.17,752,436 respectively could not be confirmed.

2. Unsupported Expenditure on Boarding and School Fund

The statement of financial performance reflects boarding and school fund payments of Kshs.10,318,201 as disclosed in Note 9 to the financial statements. However, review of payment vouchers totalling Kshs.2,065,685 revealed that Management incurred the expenditure without proper support documents such as requisitions, tendering records, local purchase orders, goods received notes, certificate of payments.

In the circumstances, the occurrence, accuracy and completeness of boarding and school fund amount of Kshs.10,318,201 could not be confirmed.

3. Doubtful Recoverability of Long Outstanding Accounts Receivable

The statement of assets and liabilities reflects accounts receivables balance of Kshs.14,045,976 as disclosed in Note 13 to the financial statements. Included in the balance is Kshs.8,295,882 which had been outstanding for more than two (2) years. However, there was no policy on impairment of long outstanding fees arrears thus casting doubt on full recoverability of the accounts receivables balance. Further, the supporting schedules and issued invoices were also not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.14,045,976 could not be confirmed.

4. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.1,098,923 as disclosed in Note 14 to the financial statements. However, the supporting schedules, delivery notes and invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.1,098,923 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.26,107,664 and Kshs.22,083,496 respectively, resulting in an under-funding of Kshs.4,024,168 or 15% of the budget. However, the School spent an amount of Kshs.18,230,068 against actual receipts amounting to Kshs.22,083,496, resulting in an under-utilization of Kshs.3,853,427 or 17% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition.

These omissions include the opening statement of financial position, the statement of changes in net assets/equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management is responsible for the Other Information set out on page iii to xi which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of financial performance reflects payments for operations and boarding and school fund amounts of Kshs.5,816,085 and Kshs.10,318,201, respectively, as disclosed in Notes 7 and 9 to the financial statements. Review of payment vouchers reflected a total amount of Kshs.1,166,420 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government funding system, and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools as required under Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,166,420 could not be confirmed.

2. Failure to Prepare School Improvement Plan

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

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

3. Overfunding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and operations of Kshs.1,568,523 and Kshs.4,698,494 respectively as disclosed in Notes 1 and 2 to the financial statements. During the year under review, NEMIS reported a total number of 532 students while the enrolment records provided by the School indicated 433 students, resulting in an unexplained variance of 99 students. As a result of the variances, the School was over funded by Kshs.1,166,220.

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

6. Unconfirmed Students Enrolment Data

The statement of financial performance reflects capitation grants for tuition and operation capitation grants totaling Kshs.6,267,017. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that NEMIS reflected 532 students while records from the School register had 433 students, resulting in an overfunding of the School by Kshs.1,166,220. This is contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 25 October, 2018, on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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

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

Conclusion

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

Basis for Conclusion

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

Annex 2 to the financial statements on summary of the fixed assets, indicates that the School had fixed assets amounting to Kshs.208,178,112. However, summary of the fixed asset register did not include land, though management indicated that the School is in possession of land. Further information indicate that the land on which the School is situated was donated by the Methodist Church in Kenya, Changamwe circuit but whose title deed was not provided to confirm the size and ownership.

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

2. Inadequate Safeguards in Revenue Collection

The statement of financial performance as disclosed in Note 4 to the financial statements reflects school fund income – parents' contributions of Kshs.13,894,229. However, audit review of the internal controls showed lack of segregation of duties in revenue collection as the same officer does billing, collection, recording and reconciliation of school fund income. This was contrary to Regulation 63 (1, a) of the Public Finance Management (National Government) Regulations 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that— adequate safeguards exist and are applied for the prompt collection and proper accounting for, all national government revenue and other public moneys relating to their Ministries, departments or agencies.

In the circumstances, the internal controls on revenue collection and necessary safeguards are weak.

3. Underutilization of Financial Management System

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

In the circumstances, realization of the benefits associated with automated financial management systems could not be confirmed.

4. Failure to Hold Board of Management Meetings

Review of the Board of Management records revealed that it held two 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 months. Further, the minutes provided were not signed by the secretary and the Chairman of the Board and there was no board register to confirm the attendance of the board members.

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

5. Effectiveness in Textbook Management

During the period under review, the School received 4,302 textbooks from Kenya Institute of Curriculum Development. It was however noted that the Institution 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 and the textbook stock levels and student-to-textbook ratios could not be efficiently monitored.

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

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

Responsibilities of the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions, and information reflected in the financial statements

comply with the authorities that govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2026

Jomvu Girls High School

Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,568,523	1,614,632
Government grants for operations	2	4,698,494	7,858,215
Government Grants for infrastructure	3	1,922,250	788,040
School fund income- parents' contributions	4	13,894,229	15,608,266
Miscellaneous incomes	5	758,000	5,000
Total Revenue		22,841,496	25,874,153
Expenditure			
Tuition	6	1,618,150	793,954
Operations	7	5,816,085	5,090,563
Infrastructure	8	-	1,088,741
Boarding and school fund	9	10,318,201	14,825,262
Total Expenditure		17,752,436	21,798,520
Surplus/Deficit		5,089,060	4,075,633

The school financial statements were approved on _____ 2025 and signed by:

Name: JOHN LAUTANI

Bom Chairman

Date: 19/04/2026 Sign: [Signature]

Name: REBECCA W KIMONDO

School Principal/ Secretary to Bom

Date: 10/4/2026 Sign: [Signature]

Name: TSUMA M LALO

Bursar/ Finance Officer

Date: 10/04/26 Sign: [Signature]



7. Statement of Assets and Liabilities as At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,701,030	5,155,100
Cash balances	11	15,556	27,639
Short term investments	12	-	
Total cash and cash equivalent		<u>6,716,586</u>	<u>5,182,739</u>
Account's receivables	13	14,045,976	11,357,844
Total financial assets (a)		<u>20,762,562</u>	<u>16,540,583</u>
Financial liabilities			
Accounts payables	14	(1,098,923)	(1,966,004)
Total Financial Liabilities (b)		<u>(1,098,923)</u>	<u>(1,966,004)</u>
Net financial assets (a-b)		<u>19,663,639</u>	<u>14,574,579</u>
Represented by			
Accumulated fund b/fwd	15	14,574,579	10,498,946
Surplus/deficit for the year		5,089,060	4,075,633
Net Assets		<u>19,663,639</u>	<u>14,574,579</u>

The school's financial statements were approved on _____ 2025 and signed by:

Name: JOHN LAUTANI

Name: REBECCA W KIMONDO

Name: TSUMA M LALO

Bom Chairman

School Principal/Bom Secretary

Bursar/ Finance Officer

Date: 10/04/2026 Sign: Date: 10/4/2026 Sign: Date: 10/04/2026 

Jomvu Girls High School

Annual Report and Financial Statements For the year ended 30th June 20258. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,568,523	1,614,632
Government grants for operations		7,846,602	9,410,465
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		14,884,146	17,679,280
Other income		717,000	5,000
Total receipts		25,016,271	28,709,377
Payments			
Cash outflows for tuition		1,660,318	1,529,150
Cash outflows for operations		9,243,488	7,993,180
Cash outflows Boarding/lunch and school fund payments		14,500,868	18,029,954
Total payments		(25,404,674)	27,552,284
Net cash inflow/outflow from operating activities		(388,403)	1,157,093
Cash flow from investing activities		-	-
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Repair, maintenance and improvement		1,922,250	2,678,784
Purchase of investments		-	(1,467,319)
Net cash inflow/outflows from investing activities		1,922,250	1,211,465
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		1,533,847	2,368,558
Net increase/decrease in cash and cash equivalents		1,533,847	2,368,558
Cash and cash equivalent at beginning of the year		5,182,739	2,814,181
Cash and cash equivalent at end of the June 2025		6,716,586	5,182,739

The school's financial statements were approved on _____ 2025 and signed by:

Name: JOHN LAUTANI

Name: REBECCA W KIMONDO

Name: TSUMA M LALO

Bom chairman

School Principal/ Bom Secretary

Bursar/Finance Officer

Date: 19/04/2026 Sign: [Signature]

Date: 10/04/2026 Sign: [Signature]

Date: 10/04/2026 Sign: [Signature]



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	570,050	-	570,050	-	-
Exercise Books	496,000	-	496,000	-	-
Laboratory Equipment	615,814	-	615,814	-	-
Internal Exams	381,800	-	381,800	-	-
Teaching / Learning Materials	24,000	-	24,000	-	-
Exams And Assessment	-	-	-	-	-
Tuition Account	-	-	-	1,568,523	74.90%
Total	2,094,164		2,094,164	1,568,523	-
(2) Capitation Grant on Operations					
Personnel Emoluments	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	440,000	-	440,000	570,400	129.64%
Administration Costs	-	-	-	-	-
Activity	825,000	-	825,000	377,750	45.79%
Other vote heads	6,270,000	-	6,270,000	3,750,344	59.81%
Gratuity	-	-	-	-	-
Total	7,535,000	-	7,535,000	4,698,494	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for Infrastructure					
Maintenance & Improvement MoE	2,750,000	-	2,750,000	1,922,250	69.9%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
Total	2,750,000	-	2,750,000	1,922,250	-
(on Parents) Fees Charged					
Personnel Emoluments					
Repairs And Maintenance	200,000	-	200,000	329,272	164.6%
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	800,000	-	800,000	5,305	0.66%
SMASSE	-	-	-	-	-
Others Vote Heads	1,290,000	-	1,290,000	1,181,629	91.6%
Fee on Boarding Equipment and Stores	2,538,500	-	2,538,500	3,577,588	140.9%
Fees on Lunch programme	8,100,000	-	8,100,000	8,800,435	108.6%
Total	12,928,500		12,928,500	13,894,229	
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Rent income	-	-	-	-	
Income From Farming Activities	-	-	-	-	
Insurance Compensation	-	-	-	-	
Income From Posho Mill	-	-	-	-	
Income From Bus Hire	800,000	-	800,00	717,000	89.6%
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	800,000	-	800,000	717,000	89.6%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	576,050	-	576,050	342,300	59.42%
Exercise Books	496,000	-	496,000	310,500	62.6%
Laboratory Equipment	615,814	-	615,814	476,531	77.38%
Internal Exams	381,800	-	381,800	225,000	58.93%
Teaching / Learning Materials	24,000	-	24,000	24,000	100%
Chalks	500	-	500	500	100%
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	1,000	-	-	619	61.9%
Total	2,095,164	-	2,95,164	2,095,783	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	3,548,473	-	3,548,473	1,929,472	54.37%
Repairs, Maintenance & Improvements	250,000	-	250,000	131,368	52.55%
Local Transport / Travelling	700,000	-	700,000	679,926	97.13%
Electricity, Water and Conservancy	596,000	-	596,000	555,420	93.19%
Medical	667,977	-	667,977	5,842	0.88%
Administration Costs	757,550	-	757,550	931,704	123%
Activity Expenses	855,950	-	855,950	1,574,530	184%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
Bank charges	10,000		10,000	7,823	78.23%
Total	7,375,950		7,375,950	5,816,085	-
(8) Expenditure For infrastructure	-	-	-	-	-
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
Total	-	-	-	-	-
(9) Expenditure For school					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
fund/lunch/boarding					
Personnel Emoluments	2,244,000	-	2,244,000	2,750,428	123%
Repairs, Maintenance and Improvements	200,000	-	200,000	307,116	153.6%
Local Transport / Travelling	680,000	-	680,000	646,590	95%
Electricity, Water and Conservancy	350,000	-	350,000	85,005	24.3%
Medical Expenses	20,000	-	20,000	17,620	88.1%
Administration Costs	650,000	-	650,000	533,818	82%
Activity	850,000	-	850,000	801,230	94.3%
Gratuity	-	-	-	-	-
Lunch Programme	5,108,000	-	5,108,000	2,197,731	43%
Boarding Equipment and Stores	3,108,915	-	3,108,915	2,655,191	85.4%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	277,443	-	-	277,443	100%
Other Expenses On Investments	-	-	-	-	-
Rent Expenses/Tender	-	-	-	10,000	-
Bank Charges	-	-	-	1,450	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets/Bus services	-	-	-	34,579	-
Totals	13,210,915		13,210,915	10,318,201	-

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

- i. The estimates were not met due to late payment of school fees.
- ii. The last phase of form one has caused continuous admission of students

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 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 2025

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	1,568,523	1,614,632
Others (specify)*	-	-
Total	1,568,523	1,614,632

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	570,400	548,700
Administration Costs	-	-
Activity	377,750	526,793.
Other Vote Heads (specify)*	3,750,344	4,220,121
Total	4,698,494	5,295,614

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	1,922,250	2,564,600
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify) NGCDF and County govt.	-	-
CBC Classroom	-	788,040
Total	1,922,250	3,352,640

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	329,272	438,034
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	5,305	15,696
Fee on Boarding Equipment and stores	3,577,588	5,561,680
PA Levies*-Lunch programme	8,800,435	8,579,797
Others (specify)-Other vote heads	1,181,629	1,013,059
Total	13,894,229	15,608,266

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	717,000	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*-Tender fees	41,000	5000
Total	758,000	5,000

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	1,617,531	791,804
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	619.	2149.50
Others (<i>specify</i>)		
Total	1,618,150	793,954

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,929,472	1,919,897
Service Gratuity	-	-
Administration Cost	931,704	1,341,490
Repairs And Maintenance & Improvements	131,368	-
Local Transport / Travelling	679,926	409,743
Electricity And Water	555,420	466,000
Medical	5,842	-
Activity Expenses	1,574,530	949,718
Insurance Cost	-	-
Others (<i>specify</i>)-Bank charges	7,823	3,715
Total	5,816,085	5,090,563

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)-Toilets	-	1,088,741
Total	-	1,088,741

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,750,428	3,303,987
Service Gratuity	-	-
Repairs And Maintenance & Improvements	307,116	614,320
Local Transport / Travelling	646,590	1,919,584
Electricity And Water	85,005	658,004
Medical Expenses	17,620	388,633
Administration Costs	533,818	1,228,279
Lunch Programme	2,197,731	2,605,126
Bank Charges	1,450	-
Tender costs	10,000	10,000
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	2,655,191	2,655,251
Rent Expenses	-	-
Insurance Cost (Life Property)	277,443	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Activity	801,230	1,442,078
Others (specify)-Bus services	34,579	-
Total	10,318,201	14,825,262

Jomvu Girls High School

Annual Report and Financial Statements For the year ended 30th June 2025

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	114593610	2,465.35	94,261
Operations Account	Active	1145493785	466,136.70	2,319,943
School Fund Account/Boarding-NBK	Active	7700475431	684,841.50	297,950
School fund account /Boarding- Co-op/Bank	Active	113962026700	700,752.00	(777,434)
Savings Account	-	-	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1116531496	4,771,306.3	3,220,381
Bus account	Active	771710432	75,528.00	-
Total			6,701,030.00	5,155,100

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	15,556	27,639
Total	15,556	27,639

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	14,045,976	11,357,844
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	14,045,976	11,357,844

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current financial year	% of the total	Comparative Financial year	% of the total
Less than 1 year	4,244,327	30.2%	2,704,538	23.8%
Between 1- 2 years	1,505,767	10.7%	3,377,595	29.70%
Between 2-3 years	3,028,479	21.6%	2,095,580	18.5%
Over 3 years	5,267,403	37.5%	3,180,131	28%
Total (should tie to note 13 a)	14,045,976	100%	11,357,844	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,098,923	1,364,199
Prepaid Fees	-	601,805
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	1,098,923	1,966,004

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,028,923	93.6%	1,069,569	54.4%
Between 1- 2 years	70,000	6.4%	896,435	45.6%
Between 2-3 years	-	-%	-	-%
Over 3 years	-	-%	-	-%
Total (should tie to note 14)	1,098,923	100%	1,966,004	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	5,155,100	2,775,061
Cash Balances	27,639	39,121
Short Term Investments	-	-
Receivables	11,357,844	10,342,093
Payables	(1,966,004)	(2,657,329)
Total	14,574,579	10,498,946

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025	2024-2024
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
Total	-	-	-

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	72,350	296,780
Lab consumables	450,386	2,578,790
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	522,736	2,875,570

Jomvu Girls High School

Annual Report and Financial Statements For the year ended 30th June 2025

20 Progress on Follow Up of Auditor Recommendations

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

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



Sign and Date

10/04/2026

Principal



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 2024-2025	Outstanding Balance Comparative 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
1.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Supply Of Goods						
2. Ayam Book centre	904,744	2024-2025	693,744	211,000	-	-
3. Gendaxy supplies ltd	277,700	2024-2025	250,000	27,700	-	-
4. One touch office and general supplies	549,750	2024-2025	399,250	150,500	-	-
5. Oghil Investments co.ltd	638,717	2024-2025	500,000	138,717	-	-
6. Sea trade Expertises	980,530	2024-2025	600,000	380,530	-	-
9. Fayaz bakers ltd	236,816	2024-2025	146,340	90,476	-	-
Sub-Total	3,588,257	-	2,589,334	998,923	-	-
Supply Of Services						
7. Virgin clean ltd	89,700	2024-2025	59,700	30,000	-	-
8. Grandlab Digital Fixers Ltd	274,630	2023-2024	204,630	70,000	70,000	-
Sub-Total	364,330	-	264,330	100,000	70,000	-
Grand Total	3,952,587	-	2,853,664	1,098,923	70,000	-

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	-	-	-	-
Buildings And Structures	201,009,322	-	-	-
Motor Vehicles	9,600,000	-	-	-
Office Equipment, Furniture and Fittings	468,790	-	-	-
Textbooks	5,000,000	-	-	-
ICT Equipment	300,000	-	-	-
Tools And Apparatus	1,250,000	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	150,000	-	-	-
Total	208,178,112	-	-	-