



Leadership



Governance



Accountability



Compliance

Board of Management (BOM) in Kenya

Roles, Legal Compliance & Governance for Junior Secondary Schools (JSS)

CPA Charles Cheruiyot, CVO SirCharles Online

KTTC-trained Business Education Teacher | Partner,
Charles & Co. Certified Public Accountants of Kenya

Course Overview

This course equips BOM members, HOI, and bursars with the legal, financial, and governance knowledge to run JSS schools in line with the Constitution of Kenya, the Basic Education Act 2013, and subsidiary laws. It explains why BOMs are called corporate governance structures, how they differ from management, and how to implement each role successfully.

Target: BOM members, HOI/Principals, bursars/accountants in schools with JSS

Outcome: You can constitute, run, and oversee a legally compliant BOM that supports quality education and clean audits.

Overview of BOM Support to Head of Institute

The Board of Management (BOM) is the governing body responsible for strategic oversight and policy direction of an institute. Its role is to ensure smooth operation across administration, finance, and academics.

1. Financial Management & Records Keeping

The BOM approves budgets, monitors expenditure, and ensures accountability. It oversees proper maintenance of financial records, audits, and compliance with regulations to prevent mismanagement and promote transparency.

2. Procurement

The BOM establishes procurement policies and approves major purchases. It ensures processes follow due procedure—competitive bidding, value for money, and proper documentation—to avoid waste and corruption.

3. Academic Management

The BOM sets academic standards, approves programs, and monitors performance. It ensures alignment between academic goals and available resources, supporting quality teaching and learning.

4. Integrated Finance & Academic Oversight

By linking financial decisions to academic priorities, the BOM ensures resources are allocated effectively. This supports sustainable growth, infrastructure development, and staff welfare.

Overall, the BOM acts as a bridge between policy and practice, providing leadership that strengthens institutional governance and accountability.

Chapter 1: What is a BOM and Why Corporate Governance?

1.1 Definition

A Board of Management is a statutory body established under Section 55 of the Basic Education Act 2013 to govern public basic education institutions. It is not the manager of the school. The HOI/Principal manages day-to-day operations.

1.2 Why “Corporate Governance”?

Corporate governance means the system by which organizations are directed and controlled. BOMs perform oversight, set policy, approve budgets, and ensure accountability to parents, the State, and learners. Like a company board, they do not run the business but ensure it is run properly.

1.3 Appointment & Engagement

- The Cabinet Secretary for Education appoints BOMs on recommendation of the County Education Board.
- Selection panels at Sub-County level nominate members and submit names for vetting.
- Term: 3 years, renewable once.

1.4 Qualifications

- Minimum KCSE or equivalent. CEB may allow KCPE in exceptional cases.
- Chairperson of secondary/JSS BOM must have a university degree.
- Members must meet Chapter 6 of the Constitution: integrity, leadership, and ethics.

Chapter 2: Composition of BOM & Role of Each Member

2.1 Composition under the Basic Education Act 2013

1. Chairperson – Elected by members, approved by CS. Leads oversight, ensures meetings follow procedure.
2. 6 Parent/Community Representatives – At least 3 must be women for gender equity. They represent learners' interests.
3. 1 County Education Board Rep – Links school to county policy.
4. 1 Teacher Rep – Elected by teachers, brings staff perspective.
5. 1 Sponsor Rep – For faith-based or sponsor schools.
6. 1 Person for Special Interest Groups – Youth, women, business community.
7. 1 Person for Persons with Disabilities* – Ensures inclusion under Persons with Disabilities Act 2003.
8. HOI/Principal* – Secretary to the Board, non-voting.
9. Student Council Rep* – Ex-officio, non-voting.

2.2 Role of Each

- Parents: Advocate for learners, mobilize community support, oversee fees/use of funds.
- Sponsor: Uphold religious/charter values, support chaplaincy and discipline.
- Special Needs Rep: Advise on inclusion, infrastructure, and materials.
- Teacher Rep: Bridge between staff and board, advise on academic matters.
- CEB Rep: Ensure alignment with county/national policy.

Chapter 3: Role of BOM in Junior Secondary School & Merger Rationale

3.1 JSS in Kenya

JSS covers Grades 7–9 under CBC. Initially domiciled in primary schools as a transitional measure due to infrastructure and space constraints in secondary schools.

3.2 Reasons for Merging JSS with Primary Schools

- Child protection: Avoid mixing 12–13-year-olds with older teens to reduce bullying and psychosocial risks.
- Infrastructure availability: Primary schools had space; most secondary schools didn't.
- Cost efficiency: Avoid building new standalone JSS facilities.
- Parental preference: Parents wanted younger adolescents close to home for supervision.

3.3 Role of BOM in JSS

- Oversee CBC implementation in JSS.
- Approve procurement for JSS labs, workshops, and learning materials.
- Ensure separate budget lines for JSS capitation.
- Manage conflicts between primary and JSS teachers.
- Support distinct identity: uniforms, deputy heads, SOPs for semi-autonomy.

Chapter 4: Legally Required Roles of BOM & the Laws That Mandate Them

Every role performed by the Board of Management (BOM) is anchored in specific Kenyan laws and regulations. BOM members are therefore expected to understand the legal framework governing Junior Secondary Schools (JSS) to ensure proper governance, accountability, and compliance.

Role	Legal Basis	What It Means
Governance & Policy	Basic Education Act, 2013 – Section 59	Approving school strategic plans, policies, rules, and overall governance direction.
Financial Oversight	Public Finance Management Act, 2012; Public Audit Act, 2015	Approving budgets, maintaining proper books of accounts, and ensuring accountability during audits.
Procurement Management	Public Procurement and Asset Disposal Act, 2015	Approving procurement plans, overseeing tendering processes, and ensuring lawful purchasing procedures.
Human Resource Oversight	TSC Act, 2012; Employment Act, 2007; Labour Relations Act, 2007	Recommending BOM teachers and ensuring fair labour practices and staff welfare.
Quality Assurance	Basic Education Act; Education Regulations	Monitoring curriculum implementation, academic standards, and learner performance outcomes.
Child Protection	Children Act, 2022; Sexual Offences Act, 2006	Ensuring a safe learning environment and reporting cases of abuse or neglect.
Data Protection	Data Protection Act, 2019	Safeguarding learner, parent, and staff data from misuse or unauthorized access.
Health & Safety	Public Health Act, Cap 242	Ensuring sanitation, safety standards, and health compliance within the school environment.
Social Protection Compliance	NSSF Act; SHA Act	Ensuring statutory deductions and remittances for employees are properly made.
Ethics & Integrity	Leadership and Integrity Act; Chapter Six of the Constitution	Declaring conflicts of interest, promoting integrity, and upholding ethical leadership.
Examination Management	KNEC Act, 2012	Overseeing the proper administration of KPSEA, KJSEA, and other national assessments.

Why Compliance Matters

Boards of Management must strictly adhere to these laws because failure to comply may result in audit queries, financial surcharges, suspension of board members, disciplinary action, or even criminal liability. In many schools, financial mismanagement and procurement irregularities remain the most common areas of non-compliance.

Chapter 5: Goals of Education, Policies, Circulars & Directives for BOM

5.1 Goals of Education – National unity, individual development, social equity, scientific & technical skills, self-reliance. BOM must ensure school plans align with these.

5.2 Key Documents BOM Must Understand

- **Circulars:** Ministry of Education directives on capitation, fee guidelines, JSS transition.
- **Guidelines:** JSS Transition Guidelines 2022, BOM Governance Guidelines.
- **Policies:** CBC Policy Framework, Inclusive Education Policy.
- **Directives:** County Director of Education instructions on staffing, mergers.

5.3 Layperson Explanation

Think of laws as the “must-do”, policies as the “should-do”, circulars as the “do-it-now”. BOM checks that HOI implements all three.

Chapter 6: Constitution of Kenya – Supremacy & Chapter 6 for BOM

6.1 Supremacy

Article 2(1): The Constitution is the supreme law. Any law inconsistent is void. BOM decisions must not violate it.

6.2 Chapter 6 – Leadership & Integrity

Applies to BOM members as state officers. Requires:

- Integrity, objectivity, accountability.
- Declaration of wealth, conflict of interest.
- No abuse of office.

Violation leads to removal.

6.3 Role of HOI in Chapter 6

HOI advises BOM on compliance, declares interests, and models ethical conduct.

Chapter 7: Books of Accounts & Financial Records

7.1 Books Required

Cash Book, Ledger, Vote Book, Receipts & Payments, Asset Register, Stores Ledger, Fee Register, Bank Reconciliation, Payroll.

7.2 Step-by-Step Preparation

1. Record all receipts in Cash Book daily.
2. Post to Ledger weekly.
3. Reconcile bank monthly.
4. Prepare Trial Balance quarterly.
5. Prepare Financial Statements annually for audit.

7.3 Role of Bursar/Accountant

Maintain books, prepare reports, advise BOM on cash flow. BOM provides oversight, not bookkeeping.

Chapter 8: Budgeting for JSS

8.1 What is a Budget?

A financial plan showing expected income and expenditure for a period.

8.2 Types

Operating budget, Capital budget, Cash budget, Program budget for JSS activities.

8.3 Steps to Prepare

1. Review prior year performance.
2. Get capitation estimates from MOE.
3. Consult teachers, parents on needs.
4. Draft budget with HOI & bursar.
5. Present to BOM Finance Committee.
6. Approve in full BOM meeting.
7. Submit to CEB/MOE if required.

8.4 Minutes & Approval

Minutes must record mover, seconder, vote, and resolution. Implementation starts only after approval. Revise monthly to reflect actual income/expenditure.

8.5 Why Budget Discipline Matters

Spending outside budget is irregular. Liaison with Sub-County Education Office ensures harmony and avoids audit queries.

8.6 Prayer in BOM Meetings

Prayer sets tone for integrity, unity, and service. It reminds members they hold public trust.

Chapter 9: Risk Management

9.1 Exposures: Fraud, fire, legal claims, teacher shortage, low enrollment.

9.2 Prevention: Internal controls, insurance, policy compliance.

9.3 Preparedness: Risk register, contingency fund, NEMA compliance for environment.

BOM must ensure HOI observes NEMA Act and liaises with local NEMA officers.

Chapter 10: Audit & Reporting

10.1 Submission to Audit

BOM submits books to School Audit Resident in Sub-County Education Office. Audit covers funds, assets, procurement.

10.2 Reports Required

Income & Expenditure Statement, Balance Sheet, Cash Flow, Budget vs Actual, Asset Register, Procurement Report.

10.3 Auditor General

Public funds are audited by Auditor General under Article 229 of Constitution. BOM must respond to audit queries and implement recommendations.

10.4 Audit Opinions: Unqualified, Qualified, Adverse, Disclaimer. Clearance is required for outgoing HOI.

Chapter 11: Procurement in JSS

11.1 Methods: Open tender, restricted tender, request for quotation, direct procurement.

11.2 Stakeholder Interest: Parents want value for money, learners need materials on time, teachers need resources, MOE monitors compliance.

11.3 BOM Role: Approve procurement plan, constitute tender committee, oversee evaluation.

Chapter 12: Quality Assurance & Standards in JSS

12.1 Role of BOM

Ensure school meets standards in infrastructure, teacher deployment, learner assessment, safety.

12.2 Standards: As per Basic Education Regulations & MOE Quality Assurance Framework.

12.3 Measurement: KPSEA/KJSEA results, lesson observation, learner attendance, feedback from parents/teachers.

12.4 Feedback: Use of suggestion boxes, PTA meetings, MOE QAS reports.

Chapter 13: Conflict Management Between HOI & BOM

BOM oversees, does not supervise HOI. Conflicts arise from role confusion. Resolution:

1. Refer to Basic Education Act on roles. 6bdb
2. Use mediation by CEB.
3. Document decisions in minutes.
4. Escalate to MOE if unresolved.

Chapter 14: Implementation Chapters for Each Role

Each chapter includes: Objective, Steps, Tools, Common Pitfalls, Checklist.

Example – Financial Management Chapter: Objective is clean audit.

Steps: approve budget, monitor monthly, review audit report.

Pitfall: chair signing cheques without resolution.

Checklist: Is vote book updated? Is bank reconciled?

3 Case Studies

1. Success: BOM mobilized community to build JSS lab, leading to improved science scores.

2. Failure: BOM approved payments without minutes. Result: surcharge. Resolution: training, restitution plan.

3. Failure: Conflict over BOM chair usurping HOI role. Resolution: role clarification workshop by CEB.

BOOKS AND RECORDS

1. Cash Book Template – Receipts & Payments

These templates can be copied directly into Excel, Google Sheets, or printed for manual bookkeeping. The format aligns with the expectations of Ministry of Education (MOE) auditors and the Office of the Auditor General for Junior Secondary Schools (JSS).

Important Guidelines

- Use one cash book per month.
- Maintain separate cash books or separate columns for JSS transactions where the school operates a combined account.
- Ensure all entries are supported by official receipts, payment vouchers, invoices, and bank records.

Sheet 1: Receipts Cash Book

Date	Receipt No.	Payer	Details	Vote Head	Bank (KSh)	Cash (KSh)	Total (KSh)
01/09/2026	001	MOE Capitation	G7-9 Quarter 1 Funds	JSS Capitation	900,000	0	900,000
02/09/2026	002	PTA Activity Fee	JSS Activity Contribution	JSS Activity Fund	0	15,000	15,000

Sheet 2: Payments Cash Book

Date	PV No.	Payee	Details	Vote Head	Cheque No.	Bank (KSh)	Cash (KSh)	Total (KSh)
03/09/2026	045	ABC Suppliers	Science Kits for Grade 7	JSS Learning Materials	12345	45,000	0	45,000
05/09/2026	046	XYZ Ltd	Laboratory Chemicals	JSS Lab Equipment	12346	12,000	0	12,000

How to use:

1. Record every receipt on the day it comes in. Bank it intact within 24hrs per Treasury Circular.
2. Every payment must have a PV No. No PV, no payment.
3. Balance the cash book weekly. Closing balance = Opening balance + Receipts – Payments.
4. The “Vote Head” column must match your approved budget vote heads.

Vote Book / Commitment Register

Budget Control Register Template – Junior Secondary School (JSS)

A Budget Control Register helps the Board of Management (BOM) monitor expenditures and prevent overspending. It should be updated immediately before committing or approving any expenditure.

Budget Control Register

Vote Head	Approved Budget (KSh)	Commitments (KSh)	Actual Paid (KSh)	Balance Available (KSh)	Remarks
JSS Learning Materials	800,000	45,000	45,000	755,000	OK
JSS Lab Equipment	400,000	60,000	12,000	388,000	LPO Issued
JSS Co-curricular Activities	200,000	0	0	200,000	—

How to use:

1. Enter the approved budget at start of year.
2. When you issue an LPO/LSO, enter it under “Commitments”. This reserves the money.
3. When payment is made, move it to “Actual Paid”.
4. “Balance Available” = Budget – Commitments – Actual Paid.
5. If Balance Available is negative, stop. Call a BOM meeting for virement.

Budget vs Actual Report – Monthly

Budget Performance Report Template – Junior Secondary School (JSS)

This report is prepared for presentation to the BOM Finance Committee and the full Board of Management. It helps monitor budget implementation, expenditure control, and financial performance throughout the year.

Budget Performance Report						
Vote Head	Annual Budget (KSh)	Budget YTD (KSh)	Actual YTD (KSh)	Variance (KSh)	% Used	Comment
Income						
MOE Capitation G7–9	2,700,000	900,000	900,000	0	100%	Q1 funds received
PTA Activity Fee	180,000	60,000	45,000	-15,000	75%	Some parents in arrears
Expenditure						
JSS Learning Materials	800,000	266,667	250,000	16,667	31%	On track
JSS Lab Equipment	400,000	133,333	180,000	-46,667	45%	Prices increased, virement required
JSS Maintenance	200,000	66,667	40,000	26,667	20%	Slow implementation
Total Expenditure	2,700,000	900,000	920,000	-20,000	34%	Monitor cash flow closely

How to use:

1. “Budget YTD” = Annual Budget ÷ 12 × Months elapsed. For Q1, divide by 4.
2. “Variance” = Budget YTD – Actual YTD. Negative means overspent.
3. Add a “Comment” column. Auditors want to see you’re managing variances.

Bank Reconciliation Statement – Monthly Template

Bank Reconciliation Statement as at 30/09/2026

Particulars	Amount (KSh)
Cash Book Balance as at 30/09/2026	150,000
Add: Deposits in Transit	20,000
Less: Unpresented Cheques	(35,000)
Adjusted Cash Book Balance	135,000
Bank Statement Balance as at 30/09/2026	135,000
Difference	0

Rules:

1. Do this on the 5th of every month.
2. Both HOI and Bursar must sign. Present to BOM Finance Committee.
3. Investigate any difference over Ksh 1,000 immediately.

5. Asset Register Template for JSS

Fixed Asset Register							
Asset ID	Description	Date Acquired	Cost (KSh)	Location	Condition	Custodian	Disposal Date
JSS-LAB-001	Microscopes	15/08/2026	120,000	Science Lab	Good	Head of Science Department	—
JSS-DESK-045	Student Desks	01/09/2026	36,000	Grade 7 Classroom	New	Class Teacher	—

Rules:

1. Tag every asset with a number.
2. Do physical verification once per term.
3. Any loss must be reported to BOM and police abstract obtained.

Quick Setup Instructions for Excel/Sheets

- 1. Create 5 tabs:** Cash Book Receipts, Cash Book Payments, Vote Book, Budget vs Actual, Asset Register.
- 2. Use Data Validation:** For "Vote Head" column, create a dropdown list from your approved budget vote heads. This stops typos.
- 3. Use SUMIFS formulas:**
 - In Vote Book, use =SUMIFS(Payments!G:G, Payments!D:D, A2) to auto-pull actual paid per vote head.
 - In Budget vs Actual, use =SUMIFS(Payments!G:G, Payments!D:D, A2, Payments!A:A, ">="&DATE(2026,7,1)) for YTD.
- 4. Protect Cells:** Lock formulas so only the bursar can edit input cells.
- 5. Print and File:** Print signed Budget vs Actual and Bank Rec every month. File with minutes.

What Auditors Will Check

When the School Audit Resident comes, they will ask for:

1. Approved budget and minutes approving it.
2. Cash book, receipts, payment vouchers.
3. Bank statements and reconciliations.
3. Vote book showing no over-expenditure.
4. Asset register and physical verification report.
5. Procurement documents for purchases above Ksh 50,000.
6. Board minutes approving virements and supplementary budgets.

Why is SOP makes you audit-ready every month. Follow it exactly.

Here's a 1-page SOP checklist for a JSS bursar, plus the budget format structure used by MOE.

1. JSS Bursar Financial Management SOP Checklist

A. Before Term Starts*

- [] Confirm approved budget is in place for term/year
- [] Verify separate bank accounts: Tuition Account & Operations Account
- [] Check signatories are updated with bank
- [] Review BOM financial sub-committee minutes for approvals

B. Daily/Weekly Tasks

- [] Record all receipts in cash book same day, attach receipt/voucher
- [] Bank all cash intact, no cash payments from collections
- [] Do daily fee collection analysis
- [] Reconcile cash book with bank slip, receipts, and subsidiary registers
- [] Headteacher counts and signs cash on hand daily

C. Monthly Tasks*

- [] Close cash book by last day of month
- [] Prepare monthly abstract of receipts & expenditure
- [] Submit report to Headteacher/BOM by 4th of following month
- [] Update general ledger and prepare trial balance
- [] Check budget

D. Procurement & Stores

- [] Use approved procurement plan only
- [] Get 3 quotations for items above threshold
- [] Maintain stores ledger, avoid overstocking
- [] No hire purchase/loans without written MOE approval

E. Year-End

- [] Prepare income/expenditure statement & balance sheet
- [] Submit to Auditor General within 4 months after year end
- [] File all vouchers, ledgers, audit reports for 7 years

Red flags auditors check:

1. No approved budget
2. Cash handling by headteacher
3. Missing receipts/cash book entries
4. Spending without BOM approval

1. Purpose

To ensure accurate, timely, and compliant recording, reporting, and safeguarding of all JSS funds in line with:

- Public Finance Management Act 2012
- Basic Education Act 2013
- Public Procurement and Asset Disposal Act 2015
- MOE Financial Guidelines for JSS

2. Scope

Applies to all funds handled by the school: MOE capitation, PTA levies, activity fees, donations, and any other income for Grades 7-9.

3. Roles

Bursar/Accountant: Execute the SOP, maintain books, prepare reports.

HOI/Principal: Review, approve, sign reports.

BOM Finance Committee: Oversight and recommendation to full BOM.

4. Monthly Timeline

Day Task Output Responsibility

1-3 Close previous month Closed Cash Book, Trial Balance Bursar

4-5 Bank Reconciliation Signed Bank Rec Statement Bursar, HOI

5-7 Update Vote Book Updated Vote Book Bursar

7-8 Prepare Budget vs Actual BVA Report Bursar

9-10 Submit to HOI Draft Reports + Vouchers Bursar

11-15 Finance Committee Meeting Minutes, Recommendations HOI, Bursar

15 Statutory Returns NSSF, SHA, PAYE receipts Bursar

30 File Documents Filed & Archived Bursar

5. Step-by-Step Procedure

Step 1: Close the Cash Book – Days 1-3

1. Ensure all receipts for the month are entered and banked. No cash should be held overnight above Ksh 5,000 without BOM approval.

2. Ensure all payments have PV numbers, supporting documents, and are entered in the cash book.

3. Cast the cash book: Total Receipts – Total Payments + Opening Balance = Closing Balance.

4. Print the cash book. Sign and file.

Check: Closing balance must agree with Vote Book and Ledger.

Step 2: Bank Reconciliation – Days 4-5

1. Collect bank statement from the bank or online portal.
2. Compare each transaction in the cash book with the bank statement.
3. List:
 - Deposits in transit: Money banked but not yet reflected by bank.
 - Unpresented cheques: Cheques issued but not yet cashed.
 - Bank charges, interest, errors.
4. Prepare Bank Reconciliation Statement using the template.
5. HOI and Bursar sign. Attach to cash book.

Red Flag: Difference > Ksh 1,000. Investigate same day.

Step 3: Update Vote Book & Check for Over-Expenditure – Days 5-7

1. Post all payments to the Vote Book against correct vote heads.
2. Check “Balance Available” for each vote head.
3. If any vote head is negative, stop further commitments.
4. Prepare a Virement Request Form for BOM approval if funds need to be moved.

Rule: No commitment without funds. Sectio

Step 4: Prepare Budget vs Actual Report – Days 7–8

1. Use the template.
2. Calculate YTD budget: Annual Budget \div 12 \times Months elapsed.
3. Calculate variance and %.
4. Write comments for any variance $>10\%$. Explain cause and action.
5. Print and sign.

Step 5: Prepare Supporting Schedules – Day 8–9

Prepare and attach:

- Asset movement schedule: additions, disposals.
- Debtors schedule: PTA fee arrears per learner.
- Creditors schedule: unpaid suppliers.
- Imprest schedule: outstanding imprests over 7 days.

Step 6: Submit to HOI for Review – Day 9–10

Submit to HOI:

1. Signed Cash Book
 2. Bank Reconciliation
 3. Vote Book
 4. Budget vs Actual Report
 5. Supporting schedules
 6. File of payment vouchers for inspection
- HOI checks for reasonableness, signs, and forwards to Finance Committee.

Step 7: Finance Committee Meeting – Days 11-15

Bursar attends to present and explain variances.

Committee resolves:

- Approval of expenditures
- Approval of virements
- Action on arrears and pending bills

Minutes must record all resolutions.

Step 8: Statutory Returns – By 15th

1. NSSF: 6% employee + 6% employer. Due by 15th.
2. SHA: 2.75% of gross pay. Due by 9th.
3. PAYE: Due by 9th.
4. File returns on iTax, NSSF, SHA portals. Keep receipts.

Penalty: Late returns attract penalties paid by school, not individual.

Step 9: Filing and Archiving – Ongoing

File documents in this order in lever arch files:

1. Minutes approving budget and expenditures
2. Cash Book
3. Bank Statements + Reconciliations
4. Payment Vouchers in numerical order
5. Receipt Counterfoils
6. Procurement documents
7. Budget vs Actual Reports
8. Asset Register

Retain for 7 years per PFM Act.

6. Key Controls Bursar Must Observe

1. Segregation of Duties: Person who raises LPO cannot approve payment. HOI approves, bursar processes.
2. No Cash Payments Above Ksh 5,000: Use cheques or bank transfers only.

3. Pre-numbered Documents: Receipts, PVs, LPOs must be pre-numbered and accounted for.
4. Bank All Money Intact: No offsetting. Bank 100%, withdraw for payment.
5. Imprest Policy: Imprest for emergencies only. Retire within 7 days. No new imprest if old one is outstanding.

7. Common Errors & Consequences

Error Consequence Fix

Paying without PV Audit query, surcharge Stop. Process PV first.

Over-expenditure on vote head Irregular expenditure Seek virement before spending.

Late bank reconciliation Fraud goes undetected Do it by 5th every month.

Mixing JSS and Primary funds Misuse of capitation Keep separate vote heads.

Missing receipts Loss of revenue Issue receipt for every shilling.

Monthly Checklist for Bursar

Tick before submitting to HOI:

- [] Cash book balanced and signed
- [] Bank reconciliation done and signed
- [] All payments have supporting documents
- [] Vote book updated, no over-expenditure
- [] Budget vs Actual prepared with comments
- [] Asset register updated
- [] Statutory returns filed and receipts attached
- [] Documents filed in order

9. What to Present to BOM Finance Committee

1. 1-page summary: Income received, Expenditure, Balance.
2. Budget vs Actual Report with comments.
3. Bank Reconciliation Statement.
4. List of pending bills and debtors.
5. Any risks: delayed capitation, price increases, audit queries.

Keep presentation to 10 minutes. BOM wants decisions, not data dump.

10. Performance Standards

- Cash book updated daily. No backlog.
- Bank reconciliation done by 5th.
- Reports submitted to HOI by 10th.
- Zero surcharge on bursar for negligence.
- Clean audit opinion on financial records.

Approval

This SOP is approved for use in ___ School.

HOI Signature: ___ Date: ___

BOM Chair Signature: ___ Date: ___

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About the author

© 2026 CPA Charles Cheruiyot, CVO SirCharles Online.

KTTC-trained Business Education Teacher | Partner, Charles & Co. Certified Public Accountants of Kenya

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