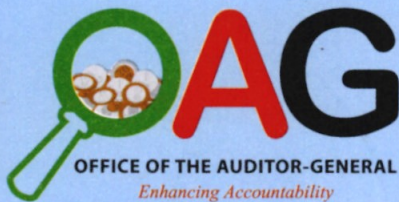


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

DATE: 25 JUN 2026

DAY.

Thur

TABLED
BY:

Hon. Owen Baya, MP
Dep. Leader of the
Majority Party

CLERK-AT
THE-TABLE:

M. Chumo

OF

THE AUDITOR-GENERAL

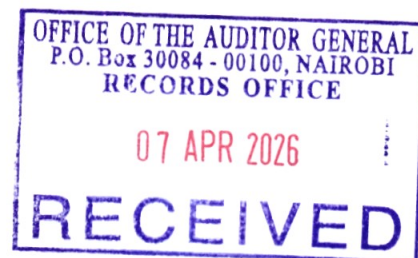
ON

PARLIAMENT
OF KENYA
LIBRARY

KAHUHO UHURU HIGH SCHOOL

FOR THE SIX (6) MONTHS PERIOD
ENDED 30 JUNE, 2021

KIAMBU COUNTY



KAHUHO UHURU HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

SIX MONTHS (01 JANUARY 2021 TO 30 JUNE 2021)

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

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1.KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in **01/2017** under registration number 22800300264 and is currently categorized as an *Extra County*, public school established, owned or operated by the Government.

The school is a boarding school and had 852 numbers of students as at *30th June 2021*. It has 4 streams and 41 teachers of which 34 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:

1	Mrs. Marie Wanjeri Mugo	Chairperson	04/05/2019
2	Mr. Benjemen M. Mburu	Secretary- Principal	04/05/2021
3	Mr. Kepha Atichi	Member	04/05/2019
4	Mrs. Lucy Mukami Nganga	Member	04/05/2019
5	Mr. Paul Ngige Chege	Member	04/05/2019
6	Mrs. Margaret N. Kimani	Member	04/05/2019
7	Mr. Erastus G Murugami	Member	04/05/2019
8	Mrs. Ann Muturi	Member	04/05/2019
9	Mr. Chris K. Chege	Member	04/05/2019
10	DR. Thuku Ngacha	Member	04/05/2019
11	Mr. Louis Macharia Njunge	Member – Rep CEB	04/05/2019
12	Mr. Rahima Kizito	Member Rep Teachers	04/05/2019
13	Mr Njoroge Kibatia	Member - Community	04/05/2019
14	Mr. Amos Kiarie	MemberSpecial Needs	04/05/2019
15	Mr. Eliud kinuthia	Rep Students	04/05/2019

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

1	Executive Committee	Mrs. Marie Wanjeri Mugo	chairperson	3/3
		Mr. Kepha Atichi	P.A Chair	
		Mr Benjemen.M Mwangi	Secretary	
		Mrs. Lucy Mukami Nganga	Member	
		Mrs Rosemary Kimingi	Member	3/3
2	Audit Committee	Mr. Kepha Atichi	chairperson	3/3
		Mr. Paul Ngige Chege	Member	
		Mrs. Margaret N. Kimani	Member	
3	Finance,procurement and general purposes Committee	Mr. Amos Kiarie	Member	3/3
		Mr. Kihanya Rerai	chairperson	
		Mr. Chris K. Chege	Member	
4	Academic Committee	DR. Thuku Ngacha	chairperson	2/3
		Mr. Kepha Atichi Ndenga	Member	
		Mrs. Lucy mukami Nganga	Member	

5	Development Committee	Mr. Erastus G Murugami	chairperson	3/3
		Mrs. Ann Muturi	Member	
		Mr. Chris K. Chege	Member	
6	Discipline and welfare Committee	Mr Njoroge Kibatia	chairperson	3/3
		Mrs Rosemary Kimingi	Member	
		Mr. Rahima Kizito	Teacher(Member)	
7	Adhoc Committee (if any during the year)	On need basis		

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref.	Designation	Name	ISC Number
1	Principal	Benjemen M Mburu	348892
2	Deputy Principal	Michael Karomo	349973
3	School Bursar	Geoffrey karanja Gathachi	BOM

(e) Schools contacts

Post Office Box: 100-00902 KIKUYU
 Telephone: 0721 447 336
 E-mail: Kahuhouhuruhighschool@gmail.com
 Website: www.kahuhouhuruschool.ac.ke
 Facebook: N/A
 Twitter:

(f) School Bankers

The following school operated 7 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB-SCHOOL FUND A/C
 Branch: KIKUYU
 Account Number: 1107153514
2. Name of Bank: KCB-OPERATIONS A/C
 Branch: KIKUYU
 Account Number: 1102952842

3. Name of Bank: KCB-TUITION A/C
 Branch: KIKUYU
 Account Number: 1102952664

4. Name of Bank: KCB-INFRASTRUCTURE A/C
 Branch: KIKUYU
 Account Number: 1228536627

5. Name of Bank: EQUITY-SCHOOL FUND A/C
 Branch: KIKUYU
 Account Number: 0570298376607

6. Name of Bank: EQUITY-SAVINGS A/C
 Branch: KIKUYU
 Account Number: 0570297036524

7. Name of Bank: K-UNITY-SAVINGS A/C
 Branch: KIKUYU
 Account Number: 0710000000863

(g) Independent Auditors

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

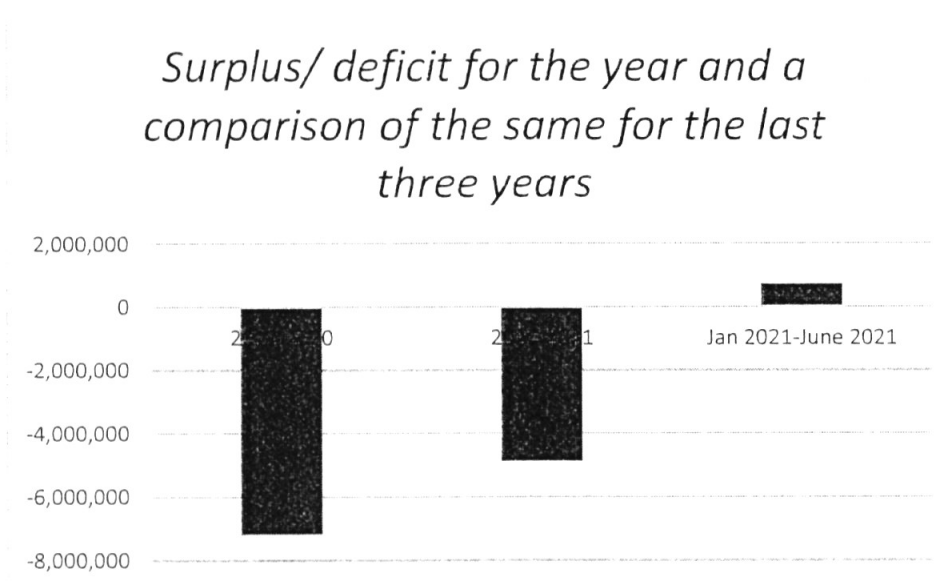
2. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

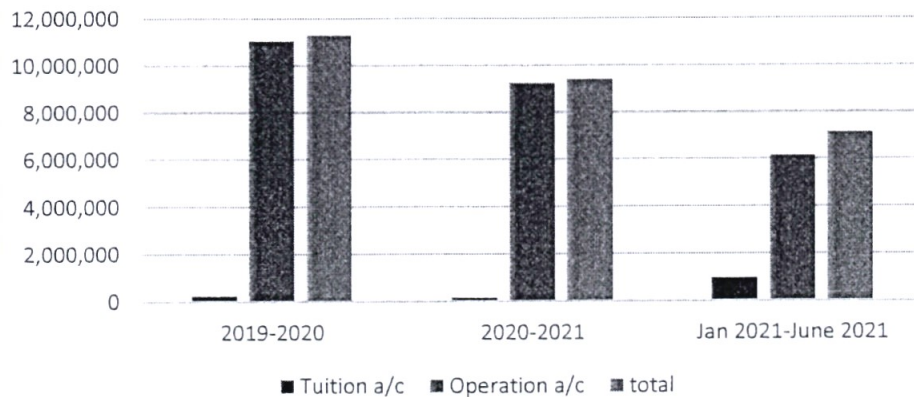
<i>year</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>
<i>Deficit/surplus</i>	<i>(7,196,610)</i>	<i>(4,877,790)</i>	<i>735,046</i>



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

<i>year</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>
<i>Tuition a/c</i>	<i>244,085</i>	<i>157,272</i>	<i>983,087</i>
<i>Operation a/c</i>	<i>11,052,904</i>	<i>9,248,950</i>	<i>6,161,046</i>
<i>total</i>	<i>11,296,989</i>	<i>9,406,222</i>	<i>7,144,143</i>

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



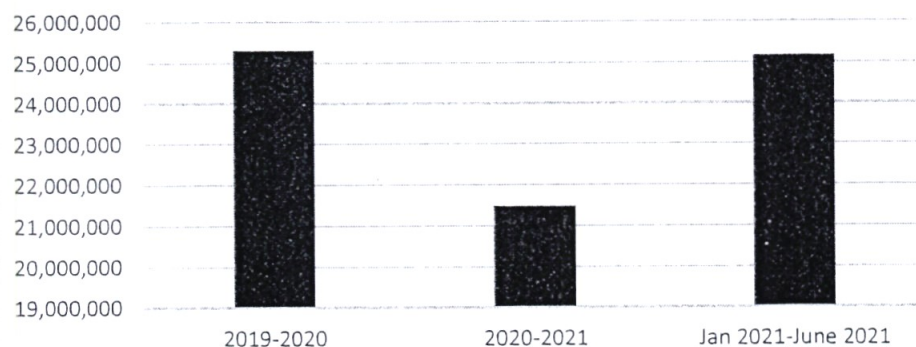
A three-year overview of growth of other income(s) earned by the school.

School fund account

year	2019-2020	2020-2021	Jan 2021-June 2021
amount	25,310,083	21,489,629	25,177,845

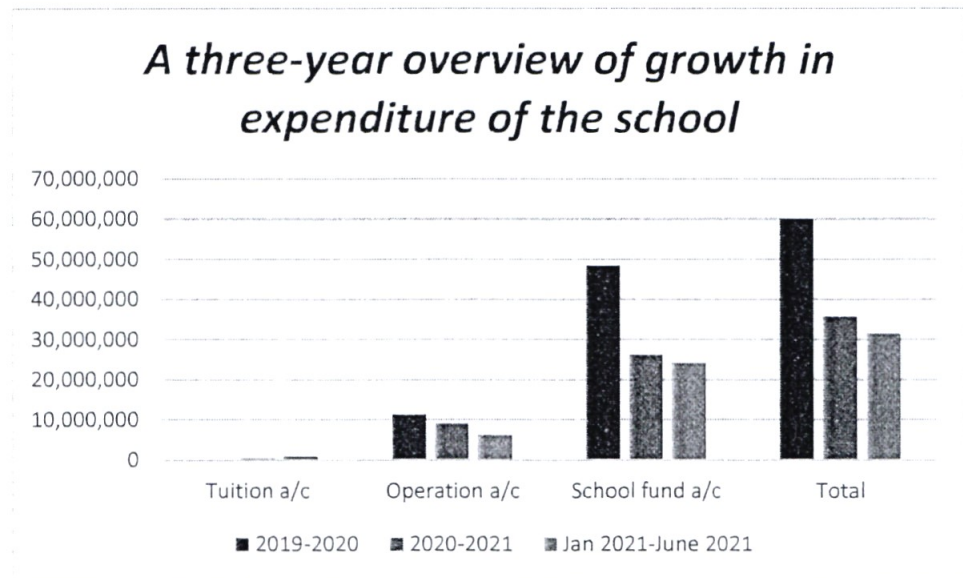
A three-year overview of growth of other income(s) earned by the school.

School fund account



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

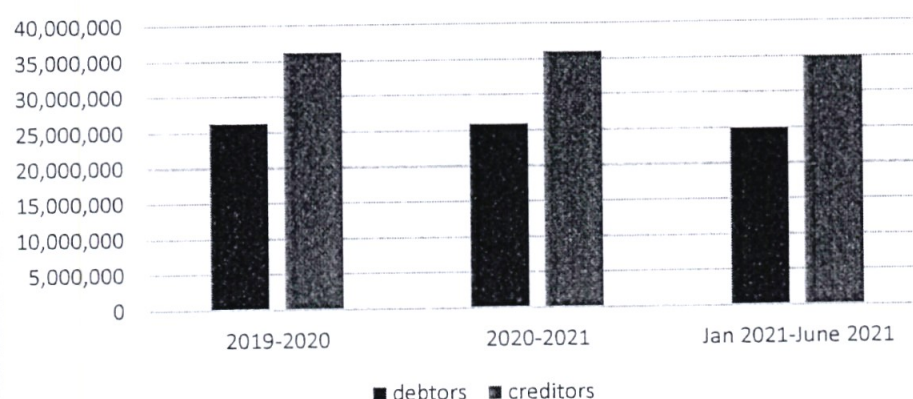
<i>year</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>
<i>Tuition a/c</i>	157,272	386,897	993,199
<i>Operation a/c</i>	11,388,728	9,107,947	6,313,420
<i>School fund a/c</i>	48,553,364	26,278,797	24,280,313
<i>Total</i>	60,099,364	35,773,641	31,586,932



Movement of debtors and creditors of the school over the last three years

<i>year</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>
<i>debtors</i>	26,354,201	25,949,421	24,966,289
<i>creditors</i>	36,213,396	36,042,989	35,034,386

Movement of debtors and creditors of the school over the last three years



b) Teacher Student ratio:

No of students	Bom teachers	TSC teachers	Transferred	Retired
852	7	34	0	0

c) The mean score in the 2018-2020 KCSE:

year	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Mean point	Mean grade	deviation	entry	C+ and above
2018	0	1	14	31	39	43	40	22	19	7	0	0	0	0	6.894	C+	-0.7288	216	128
2019	0	1	12	21	27	31	38	23	8	2	0	0	0	0	6.9501	C+	+0.0561	163	
2020	0	4	15	34	45	45	27	20	3	0	0	0	0	0	7.5078	B-	-0.6484	256	104

d) Number of Candidates in the 2018-2020 KCSE:

YEAR	No of students
2018	216
2019	163
2020	256

e) The capacity of the school:

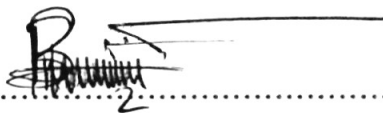
ITEM	QUANTITY	REMARKS
STUDENT POPULATION	852	
DORMITORY	10	
CLASSROOMS	20	
LABORATORIES	3	
TEACHERS TOILETS	4	
BOYS TOILETS	20	
URINAL	4	
DINING HALL	1	
STAFFROOM	1	
ADMINISTRATION OFFICE	1	With principal, Bursar and secretary offices, Deputy principal and departmental offices

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECT	AMOUNT	FUNDING
NIL		

Sign.....



School Principal

PRINCIPAL

KAHUHO UHURU HIGH SCHOOL

P. O. BOX 100-00902, ...

Date: 26/2/21 sign:

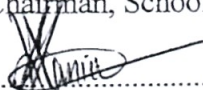
3. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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.

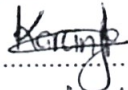
The Board of Management of *KAHUHO UHURU HIGH SCHOOL* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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, 2021, and of the school's financial position as at that date.

Name: Mr Amos Kiarie
Designation: Chairman, School Board of Management
Sign: 
Date: 26/03/2026

Name: Mr. Benjemen M Mwangi
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 26/3/26

PRINCIPAL
KAHUHO-UHURU HIGH SCHOOL
P. O. BOX 100-00902, KIKUYU

Name: Mr. Geoffrey Karanja
Designation: Bursar
Sign: 
Date: 26/03/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAHUHO UHURU HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on the 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 Kahuhu Uhuru High School set out on pages 1 to 16, which comprise of the statement of financial assets and liabilities

at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and 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 Kahuhu Uhuru High School at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013. .

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.3,201,989 comprising of a bank balance of Kshs.3,201,937 and cash balance of Kshs.52 as disclosed in Note 8 and Note 9 to the financial statements respectively. Review of records availed revealed that the bank balance includes balances from two savings accounts with balances of Kshs.37,968 and Kshs.1,553,891. However, the balances were not supported with cashbooks, bank statements, certificate of bank balances and bank reconciliation statements.

In the circumstances, the accuracy, completeness, existence and fair presentation of cash and cash equivalents balance of Kshs.3,201,989 could not be confirmed.

2. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.3,201,989 comprising of bank balance of Kshs.3,201,937 and cash balance of Kshs.52 as disclosed in Note 8 and Note 9 to the financial statements respectively. Included in the bank balance is the operation bank account with an overdraft balance of Kshs.138,074 which has been offset against a bank balance of Kshs.16,017. However, the authority of The National Treasury or the Board of Management to overdraw the balances was not provided for audit, contrary to Section 28(4) of the Public Finance Management Act, 2012 which states that, 'An accounting officer for a national government entity shall not cause a bank account of the entity to be overdrawn beyond the limit authorized by the National Treasury or a board of a national government entity'. Further, the offsetting was contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy and completeness of cash and cash equivalents balances of Kshs.3,201,989 could not be confirmed.

3. Long Outstanding Receivables

The statement of financial assets and liabilities as reflects accounts receivables balance of Kshs.24,966,289 in respect of fees arrears as disclosed in note 11 to the financial statements. Included in the balance is accounts receivables balance of Kshs.24,317,019 or 97% which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the recoverability of the accounts receivables balance of Kshs.24,966,289 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kahuho Uhuru 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.52,069,953 and Kshs.32,321,978, respectively, resulting in an underfunding of Kshs.19,747,975 or approximately 38% of the budget. Similarly, the School spent an amount of Kshs.31,586,932 against actual receipts amounting to Kshs.32,321,978, resulting in an underutilization of Kshs.735,046 of the actual receipts.

The underfunding and underutilization affected the planned activities and may have negatively impacted service delivery to the public.

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, I have determined that there are no other key audit matters to communicate in my report.

Other matter

Unaudited Opening Balances

I draw attention to the fact that, prior to the 2020/2021 financial year, Schools did not prepare financial statements for audit in accordance with Article 229(5) of the Constitution, which mandates the Auditor-General to audit and report on the accounts of all entities funded from public funds.

Although the financial statements presented include comparative figures for the year ended 30 June, 2020, the 2020/2021 financial year represents the first year of audit for schools. Accordingly, audit procedures did not extend to the verification of opening balances or prior-year comparative information.

My opinion is not modified in respect of this matter.

Other Information

Management is responsible for the Other Information set out on page II 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. Delay and Lack of Preparation of Bank Reconciliation Statements

The statement of financial assets and liabilities reflects cash and cash equivalents of Kshs.3,201,989 which comprises of bank balances of Kshs.3,201,937 and cash balances of Kshs.52 as disclosed in Note 8 and Note 9 to the financial statements respectively. However, it was noted that bank reconciliations for the accounts were performed days later after the 10th day of the subsequent month.

Further, bank reconciliation statements for the savings and infrastructure accounts were not prepared.

This was contrary to regulation 90(1) of the Public Finance Management (national government) regulations, 2015 which states that accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that accounting officer, every month and submit a bank reconciliation statement not later than the 10th day of the subsequent month to The National Treasury with a copy to the Auditor-General.

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

2. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.25,172,205 as disclosed in the Note 3 to the financial statements which further includes the school bus project income amount of Kshs 2,615,632 that was raised through an additional school fee on the students. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding-related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

3. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs. 983,087 and Kshs.6,161,046, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported an average of eight hundred and ten (810) students while the enrolment records provided by the School indicated an average of seven hundred and fifty-four (754) students, resulting in an unexplained variance of fifty-six (56) students. As a result of the variances, the School was underfunded by an amount of Kshs.770,249.

In the circumstances, the underfunding of the School may have affected service delivery to the public.

4. Late Submission of Financial Statements for Audit

During the year under review, the School Management submitted the financial statements to the Auditor-General on 29 May, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 and Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.24,280,313 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.313,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in 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.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.313,000 could not be confirmed.

6. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.6,161,046 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.2,828,750 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, no funds were transferred to infrastructure account as required.

This was contrary to The Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

7. Failure to establish a Functional Procurement Unit

An analysis of documents under school fund account provided during audit revealed that the School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

8. Unbalanced Budget

The statement of budgeted versus actual amounts reflects an approved total revenue budget of Kshs.52,069,953 and total expenditure budget of Kshs.52,680,957 resulting to unbalanced budget. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

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

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 effects of the matter 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

Lack of an Internal Audit Reviews

During the year under review, the School had not complied with the requirement of Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires the internal audit of a national government entity to assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

activities, financial transactions and information reflected in the financial statements comply with the authorities which 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 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

11 May, 2026

KAHUHO UHURU HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2021

5. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

RECEIPTS			
Capitation grants for tuition	1	983,087	157,273
Capitation grants for operations	2	6,161,046	9,248,950
School Fund Income- Parents' Contributions	3	25,172,205	21,489,629
School Fund Income- Other receipts	4	5,640	-
Proceeds from borrowings			
TOTAL RECEIPTS		32,321,978	30,895,851
PAYMENTS			
Payments for Tuition	5	993,199	386,897
Payments for operations	6	6,313,420	9,107,947
Boarding and school fund payments	7	24,280,313	26,278,797
TOTAL PAYMENTS		31,586,932	35,773,640
SURPLUS/DEFICIT		735,046	(4,877,790)

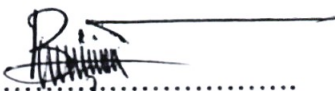
The school financial statements were approved on 26/03/2021 2021 and signed by:



Name: Amor Kiarie

Chair BOM

Date: 26/03/2021



Name: B. M. MWANGI
 School Principal/ Secretary to
 BOM

PRINCIPAL
 KAHUHO UHURU HIGH SCHOOL
 P. O. BOX 100-00902, KIKUYU
 Date: 26/3/21 sign:.....



Name: Geoffrey K. Gathach

Bursar/ Finance Officer

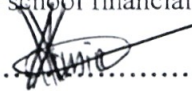
Date: 26/03/2021

KAHUHO UHURU HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2021

6. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

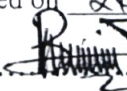
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,201,937	2,457,636
Cash Balances	9	52	9,307
Short term Investment	10	-	-
Total Cash and Cash Equivalents		3,201,989	2,466,943
Account's receivables	11	24,966,289	25,949,421
TOTAL FINANCIAL ASSETS		28,168,278	28,416,364
FINANCIAL LIABILITIES			
Accounts Payable	12	35,034,386	36,017,518
NET FINANCIAL SSETS		(6,866,108)	(7,601,154)
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	(7,601,154)	(2,723,365)
Surplus/Defict for the year		735,046	(4,877,789)
NET FINANCIAL POSITION		(6,866,108)	(7,601,154)

The school financial statements were approved on 26/03/2026 and signed by:


 Name: Amar Kiarie

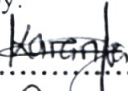
Chair BOM

Date: 26/03/2026


 Name: B. M. MWANGI

School Principal/ Secretary to
 BOM **PRINCIPAL**

Date: 26/03/2026
 KAHUHO UHURU HIGH SCHOOL
 P. O. BOX 100-00902, KAHUHO
 Date: 26/03/2026 sign:.....


 Name: Geoffrey K. Garamachi

Bursar/ Finance Officer

Date: 26/03/2026

7. STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH JUNE 2021

Receipts from operating activities			
Capitation grants for tuition		983,087	157,273
Capitation grants for operations		6,161,046	9,248,950
School fund income- Parents contributions/ fees		25,172,205	21,489,629
School fund income- other receipts		5,640	-
Total receipts		32,321,978	30,895,851
Payments			
Payments for Tuition		993,199	386,897
Payments for operations		6,313,420	9,107,947
Boarding and school fund payments		24,280,313	26,278,797
		31,586,932	35,773,641
Net cash flow from operating activities		735,046	(4,877,790)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Net cash flows from Investing Activities			
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		735,046	(4,877,790)
Cash and cash equivalent at BEGINNING of the year		2,466,943	7,344,733
Cash and cash equivalent at END of the year		3,201,989	2,466,943

The school financial statements were approved on 26/03/2026 and signed by:

Name: Amos Kiarie

Chair BOM

Date: 26/03/2026

Name: B. M. MWANGI
School Principal/ Secretary to
BOM **PRINCIPAL**

KAHUHO UHURU HIGH SCHOOL
Date: P. O. BOX 100-00902, KIKUYU
Date: 26/3/26 sign:

Name: Geoffrey K. Gathochi

Bursar/ Finance Officer

Date: 26/03/2026

8. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	983,087	0	983,087	983,087	0	100%
TOTAL	983,087	0	983,087	983,087	0	100%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	866,960.00	0	866,960.00	866,960.00		100%
Repairs and maintenance	2,871,800.00	0	2,871,800.00	2,828,750.00	43,050	98%
Local transport / travelling	571,800.00	0	571,800.00	571,800.00	-	100%
Electricity and water	866,960.00	0	866,960.00	571,960.00	295,000	66%
Medical	169,546.00	0	169,546.00	169,546.00	-	100%
Administration costs	866,960.00	0	866,960.00	714,046.00	152,914	82%
Activity	437,984.00	0	437,984.00	437,984.00	-	100%
Total	6,652,010.00	0	6,652,010.00	6,161,046.00	490,964	93%
<i>(3) FEES CHARGED ON PARENTS</i>						

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2021

Personnel emoluments	4,538,720.00	0	4,538,720	1,648,572	2,890,148	36.3%
Repairs and maintenance	1,802,720.00	0	1,802,720	1,005,747	796,973	55.8%
Local transport / travelling	1,231,960.00	0	1,231,960	221,659	1,010,301	18.0%
Electricity and water	4,789,520.00	0	4,789,520	1,650,132	3,139,388	34.5%
Medical	386,000.00	0	386,000	0	386,000	0.0%
Administration costs	1,912,160.00	0	1,912,160	1,548,942	363,218	81.0%
Activity	606,480.00	0	606,480	41,659	564,821	6.9%
Fee on Boarding Equipment and Stores	24,612,600.00	0	24,612,600	14,567,238	10,045,362	59.1%
Tender forms	50,000	0	50,000	2,000	48,000	4%
Damages	10,000	0	10,000	6,200	3,800	62%
Computer	10,000	0	10,000	1,000	9,000	10%
Uniform	1,723,224	0	1,723,224	1,723,224	0	100%
School bus project	2,615,632	0	2,615,632	2,615,632	0	100%
farm	140,200	0	140,200	140,200	0	100%
TOTAL	44,429,216.00	0	44,429,216.00	25,172,205	19,257,011	56.6%
OTHER INCOME				-	-	0.0%
Rent income	0	0	0	-	-	0.0%
Income from farming activities	0	0	0	-	-	0.0%
Insurance compensation	0	0	0	-	-	0.0%
Income from Posho mill	0	0	0	-	-	0.0%
Income from Bus Hire	0	0	0	-	-	0.0%
Fee for hire of ground and equipment	0	0	0	-	-	0.0%
Interest income	5,640	0	5,640	5,640	0	100%

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2021

Income from any other investment	0	0	0	-	-	0.0%
TOTAL INCOME	52,069,953	0	52,069,953	32,321,978	19,747,975.00	62%
(I) EXPENDITURE FOR TUITION						
Laboratory equipment	1,037,432.00	0	1,037,432	993,199	44,233	95.7%
TOTAL	1,037,432.00	0	1,037,432.00	993,199	44,233	95.7%
(II) EXPENDITURE FOR OPERATION						
Personnel emoluments	866,960.00	0	866,960.00	866,960	0.00	100%
Repairs and maintenance	2,571,800.00	0	2,571,800.00	1,686,900	884,900	66%
Local transport / travelling	571,800.00	0	571,800.00	571,800	0.00	100%
Electricity and water	866,960.00	0	866,960.00	571,800	295,160	66%
Medical	169,546.00	0	169,546.00	169,546	0.00	100%
Administration costs	866,960.00	0	866,960.00	178,430	688,530	21%
Activity	437,984.00	0	437,984.00	437,984	0.00	100%
Acquisition of assets	1,830,000	0	1,830,000	1,830,000	0	100%
TOTAL	8,182,010.00	0.00	8,182,010.00	6,313,420	1,868,590	77.2%
(III) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	4,538,720.00	0	4,538,720.00	1,032,046.00	3,506,674	23%
Repairs and maintenance	1,802,720.00	0	1,802,720.00	660,745.00	1,141,975	37%

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2021

Local transport / travelling	1,231,960.00	0	1,231,960.00	251,100.00	980,860	20%
Electricity and water	4,789,520.00	0	4,789,520.00	451,842.00	4,337,678	9.4%
Medical	386,000.00	0	386,000.00	0.00	386,000	0%
Administration costs	1,912,160.00	0	1,912,160.00	1,781,729	130,431	93%
Activity	606,480.00	0	606,480.00	0	606,480	0%
Fee on Boarding Equipment and Stores	24,612,600.00	0	24,612,600.00	16,521,495	8,091,105	67%
School farm	21,430.00	0	21,430.00	21,430.00		
Bank charges	227,652	0	227,652	227,652	0	100%
Bus insurance	120,018	0	120,018	120,018	0	100%
Uniform	1,126,850	0	1,126,850	1,126,850	0	100%
Bus acquisition	2,085,405	0	2,085,405	2,085,405	0	100%
TOTAL	43,461,515.00	0.00	43,461,515.00	24,280,313	19,181,203	55.8%
TOTAL EXPENDITURE	52,680,957	0.00	52,680,957	31,586,932	21,094,025	59.9%

9. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

10. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	983,087	157,272
Chalks	-	-
Exams and assessment	-	-
Total	983,087	157,272

2. CAPITATION GRANT FOR OPERATIONS

Personnel emoluments	866,960	2,414,800
Repairs and maintenance	2,828,750	3,884,900
Local transport / travelling	571,800	832,986
Electricity and water	571,960	847,232
Medical	169,546	145,600
Administration costs	714,046	817,232
Activity	437,984	306,200
Total	6,161,046	9,248,950

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Personnel emoluments	1,648,572	1,847,545
Bording equipment and stores	14,567,238	13,940,393
Repairs and maintenance	1,005,747	1,314,926
Local transport / travelling	221,659	332,723
Electricity and water	1,650,132	2,530,847
Administration costs	1,548,942	953,753
Tender Forms	2,000	18,000
Bank Charges		600

Damages	6,200	1,700
Computer	1,000	66,872
Uniform	1,723,224	-
School Bus Project	2,615,632	-
Farm	140,200	-
Activity	41,659	482,268
Total	25,172,205	21,489,628

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Interest income	5,640	0
Total	5,640	0

5. PAYMENTS FOR TUITION

Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	993,199	-
Internal exams	-	-
Teaching / learning materials	-	386,896
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	-	-
Total	993,199	386,896

6 PAYMENTS FOR OPERATIONS

Personnel emoluments	866,960	3,509,714
Administration Cost	178,430	-
Repairs and maintenance & improvements	1,686,900	4,144,500
Local transport / travelling	571,800	258,807

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Reports and Financial Statements for the year ended 30th June 2021

Electricity and water	571,800	486,190
Medical	169,546	-
Activity Expenses	437,984	706,610
Bank Charges	372	2,126
Acquisition of Assets	1,830,000	-
TOTAL	6,313,420	9,107,947

7. BOARDING AND SCHOOL FUND PAYMENTS

Personnel emoluments	1,032,046	7,283,770
Bording equipment and stores	16,521,495	9,650,246
Repairs and maintenance	660,745	3,743,010
Local transport / travelling	251,100	1,473,584
Electricity and water	451,842	420,296
Administration costs	1,781,729	2,252,087
Activity	-	787,430
School Farm	21,430.00	-
bank charges	227,652	12,962
Medical and sanatorium	-	88,350
Home science	-	28,750
Bus Insurance	120,018	520,311
Uniform	1,126,850	-
Tender form	-	18,000
Acquisition of assets - school bus	2,085,405	-
TOTAL	24,280,313	26,278,796

8. BANK ACCOUNTS

Tuition Account - 1102952664	3,977	14,461
Operations Account- 1102952842	(138,073.50)	17,012
School Fund Account/Boarding- 1107153514	318,030	0
School Fund Account/Boarding- 0570298376607	1,425,866	833,976
Savings Account- 0710000000863	37,968	37,968
Savings Account- 0570297036524	1,553,891	1,553,891

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2021

Infrastructural Account- 1228536627	328	328
Total	3,201,989	2,457,636

9. CASH IN HAND

Tuition Account	-	-
Operation Account	0	-
School Fund account	52	9,307
Total	52	9,307

10. SHORT TERM INVESTMENTS

Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

11. ACCOUNTS RECEIVABLE

Fees arrears	24,966,288	25,949,420
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	24,966,288	25,949,420

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

Fees arrears for current year	555,434	1,632,401
Fees arrears for the previous year	93,835	371,117
Fees arrears for prior periods (over two years)	24,317,019	23,945,902

KAHUHO UHURU HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2021

Total	24,966,288	25,949,420
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12. ACCOUNTS PAYABLE

Trade creditors (See ageing below and appendix 1)	33,857,427	35,910,310
Prepaid fees	1,166,186	132,680
Refundable deposits	10,773	-
Total	35,034,386	36,042,990

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

Trade creditors for current year	10,485,660	13,143,417
Trade creditors for the previous year	770,874	7,648,291
Trade creditors for prior periods (over two years)	22,600,893	15,118,602
Total	33,857,427	35,910,310

13. FUND BALANCE BROUGHT FORWARD

Bank balances	3,201,989	2,483,107
Cash balances	52	9,307
Short Term Investments	-	-
Receivables	24,966,288	25,949,420
Payables	(35,034,386)	(36,042,990)
Total	(6,866,108)	(7,601,155)

Other important disclosure notes

14. Non-current Liabilities Summary

Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0

Gratuity and leave provision	0	0
Total	0	0

15. Biological assets

Cattle	0	0
Goats	0	0
Trees	0	0
Coffee or tea plantation	0	0
Poultry	0	0
Total	0	0

16. Borrowings

a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

17. Stock/ Inventory

Stock/Inventory		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
Balance at end of the year	0	0

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

11. ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

BOARDING EQUIPMENT & STORES		
Food Chain Suppliers Ltd	892,000	
Sunchar Agencies	645,000	
Josiah Kamau Karu	679,000	
Paramount Golden Agencies	164,265	
Eliud Githu Njuguna	877,735	
Kikuyu Dairy Farmers Co-op society	452,700	
Matothi Investment	4,190,000	
Lanes Enterprises	1,108,400	
Dynamic Central Stores	1,292,850	
Fresh Farm Products	1,797,277	
		12,099,227
SCHOOL EQUIPMENT & STORES		
Pilgrim Agencies	1,450,000	
Rubinas Enterprises	1,275,000	
School Equipment Centre	1,973,557	
Ebrak Enterprises	1,257,560	
Peak Learning & Educational Suppliers	75,000	
Flush Publishers	160,000	
Lintech Agencies	1,605,389	
Target Education Boosters	12,500	
Geopak printers	4,719,756	
Linknet Systems	1,266,400	
J.K Stationers & Bookmen Agencies	1,926,852	
		15,722,014
REPAIR MAINTENANCE & IMPROVEMENT		
David Waweru Kiraki	1,095,500	
Regina Wangui Kamau	99,841	
Lintech Agencies	176,350	
		1,371,691
ACTIVITY		
Pilgrim Agencies	1,261,920	1,261,920

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Doska enterprises	2,772,624	2,772,624
MEDICAL		
Jumbur Enterprises	59,870.00	59,870
UNIFORM		
Johalimo General Suppliers	1,106,440	
Knitstar Enterprises	640,600	
		1,747,040
		35,034,386

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Land 1	SPON SOR O WNED	SCHOO L	9.9 ACRES and 0. 92 HECTARES	N/A	N/A	9.9 ACRES and 0 .92 HECTARES
Buildings and structures	VARI ED	SCHOO L	24 Classrooms 9 Dormitories 1 ADM block 1 Kitchen 1 Dinning hall 3 Laboratories 6 Ablution blocks 1 Art & 1 D & D r oomS	N/A	N/A	24 Classrooms 9 Dormitories 1 ADM block 1 Kitchen 1 Dinning hall 3 Laboratories 6 Ablution blocks 1 Art & 1 D & D rooms
Motor vehicles	2005 and 2015	SCHOO L	2 school Bus 1 school van	N/A	N/A	2 school Bus 1 school van
Office equipment, furniture and fittings	VARI ED	SCHOO L	Office Desks Office Chairs Office Stationery	N/A	N/A	Office Desks Office Chairs Office Stationery
ICT Equipment, and Other ICT Assets	VARI ED	SCHOO L	30 Computers 3 Photocopiers 1 copy printer 4 Office Printers	N/A	N/A	30 Computers 3 Photocopiers 1 copy printer 4 Office Printers
Intangible assets- soft ware	2019 2022	SCHOO L	Accounts System Library System	N/A	N/A	Accounts System Library System

