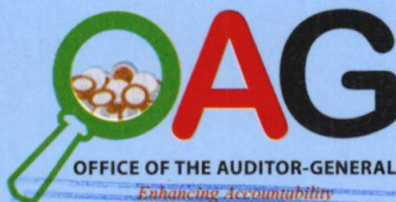


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 29 JUL 2026

DAY.

WFO

TABLED
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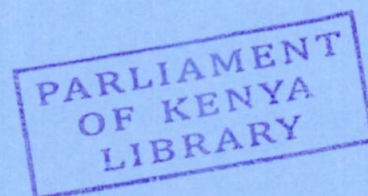
Hon. Robert Pukose

OF K-AT
TABLE:

J. Lemwelle

THE AUDITOR-GENERAL

ON



UHURU SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2023

NAIROBI CITY COUNTY



Revised 30th June 2023.



UHURU SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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



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1. Acronyms and glossary of Terms

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

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 Nairobi County, Kamukunji Sub-County.

The school was registered in June 2014 under registration number PU/S/3/1882 and is currently categorized as a Extra-county public school established, owned or operated by the Government.

The school is a boarding school and had 405 number of students as at 30th June 2023. It has 3 streams and 21 teachers of which 4 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	No. Of meeting attended
1	ISAAC WAWERU	Chairman	15TH JUNE 2022	5 out of 6
2	THOMAS NGARUIYA	Secretary - Principal	8TH JUNE 2023	6 out of 6
3	MARYANNE GICHOBI	Member	15TH JUNE 2022	6 out of 6
4	PATRICK OJUOK	Member	15TH JUNE 2022	4 out of 6
5	WANGARI NJURU	Member	15TH JUNE 2022	5 out of 6
6	PATRICK MBITI	Member	15TH JUNE 2022	6 out of 6
7	MARIA NJERI	Member	15TH JUNE 2022	5 out of 6
8	MAURICE OTIENO	Member – Rep CEB	15TH JUNE 2022	6 out of 6
9	BETTY KERUBO	Member Rep Teachers	15TH JUNE 2022	4 out of 6
10	VIOLET OYANGI	Sponsor	15TH JUNE 2022	5 out of 6
11	EVANS LANGAT	Sponsor	15TH JUNE 2022	5 out of 6
12	PAULINE WANJIKU	Sponsor	15TH JUNE 2022	5 out of 6
13	PATRICK MUREITHI	Member - Community	15TH JUNE 2022	5 out of 6
14	STEPHEN ODONGO	Member Special Needs	15TH JUNE 2022	6 out of 6
15	VICTOR OTIENO	Rep Students	15TH JUNE 2022	6 out of 6

The functions of the School Board of Management are to:

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

The following were the various committees of the board established by the board.

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr.Isaac waweru 2.Mr. Duncan Juma 3.M/s Maryanne gicobi 4.Mr.patrick mbiti 5 Mr Maurice Aketch	Chairperson Secretary Member Member Member	3out of 3 3out of 3 3out of 3 3out of 3 3out of 3
2	Finance,procurement and general purposes Committee	1.. Mr Patrick Ojuok 2.Mr.Duncan juma 3 Mr.Maurice Aketch 4.Mr. pauline wanjiku 5.Mr Issac waweru	Chairperson Secretary Member Member member	1out of 1 1out of 1 1out of 1 1out of 1 1out of 1
3	Academic Committee	1. .M/s wangari njuru 2.Mr.Duncan Juma 3.Mr.Evans Langat 4.Mr.patrick mbiti 5. Ms Betty Kerubo	Chairperson Secretary Member Member member	2out of 2 2out of 2 2out of 2 2out of 2 2out of 2
4	Development Committee	1.Mr. Mr. Isaac waweru 2.Mr.Duncan Juma 3.Mr.patrick mbiti 4.Mr. Maurice aketch	Member Secretary Member Chairperson	3out of 3 3out of 3 3out of 3 3out of 3
5	Discipline and welfare Committee	1.Ms Violet oyangi 2.Mr.Duncan Juma 3.Ms Maryanne Gicobi 4.Mr. isaac waweru	Chairperson Secretary Member Member	2out of 2 2out of 2 2out of 2 2out of 2

(d) School operation Management

For the financial year ended 30th June, 2023 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mr.Duncan Juma	TSC No.375499
2	Deputy Principal	Mr.Samuel Muthengia	TSC No.358658
3	School Bursar	Ms Miriam Watetu	ICPAK No.

(e) Schools contacts

Post Office Box: 70417-00400
 Telephone: 0713268688
 E-mail: uhurusecondaryschool2022@gmail.com

(f) School Bankers

The school operated five bank accounts in the following banks

1	Name of Bank:	Kenya Commercial Bank
	Branch	Jogoo road
	Account name	School fund account
	Account number	1103564110
2	Name of Bank:	Kenya Commercial Bank
	Branch	Jogoo road
	Account name	PTA account
	Account number	1103610074
3	Name of Bank:	Kenya Commercial Bank
	Branch	Jogoo road
	Account name	Infrastructure account
	Account number	1270876287
4	Name of Bank:	Kenya Commercial Bank
	Branch	Jogoo road
	Account name	Tuition account
	Account number	1103611496
5	Name of Bank:	Kenya Commercial Bank
	Branch	Jogoo road
	Account name	Operation account
	Account number	1103611739

(g) Independent Auditors

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

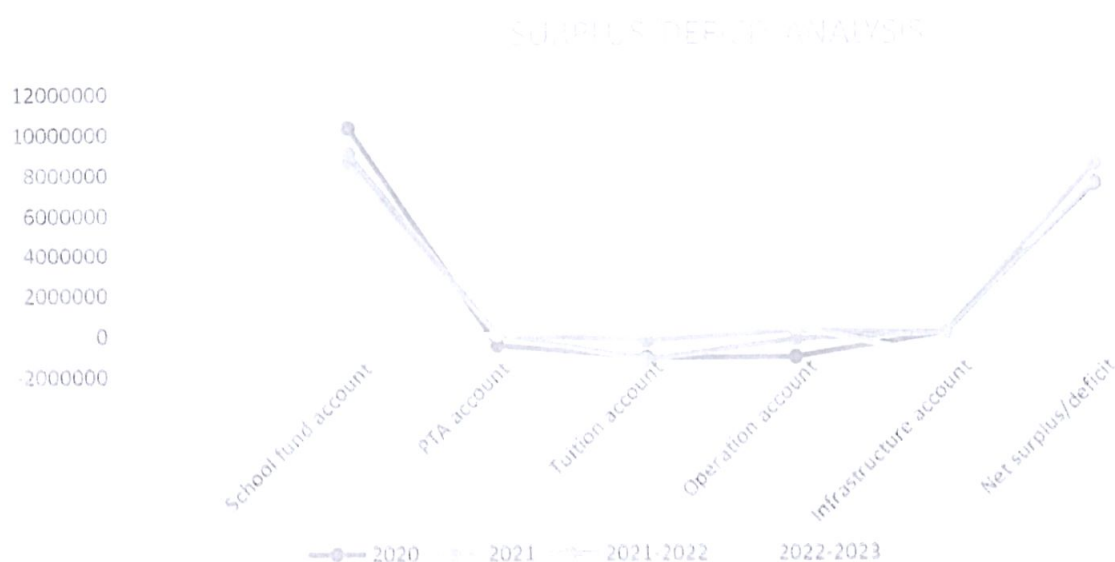
3. Summary Report of Performance of The School

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

a) Financial performance:

i Surplus/ deficit for the year under comparison and the same for the last three years

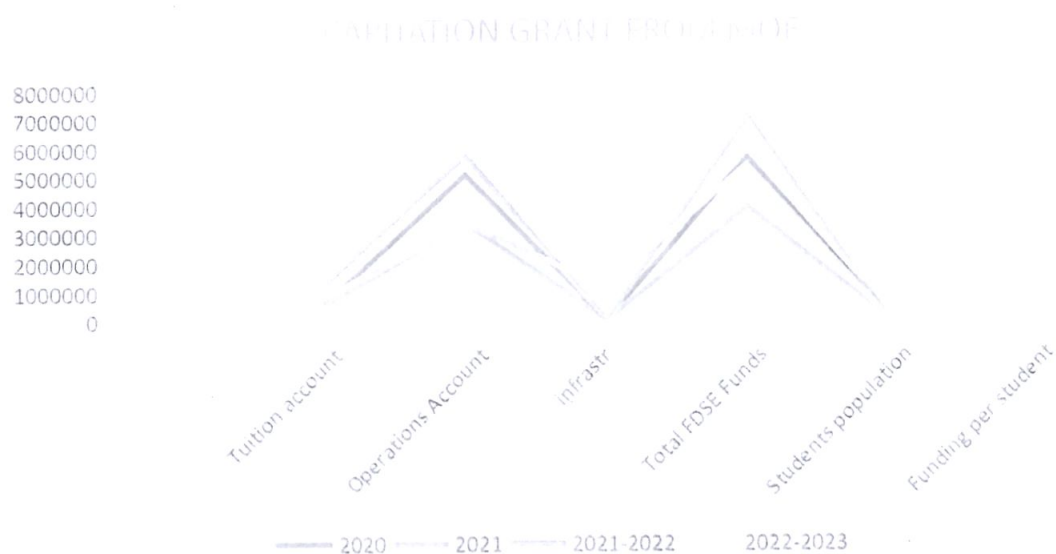
Account/Period	2020	2021	2021-2022	2022-2023
School fund account	10,261,323.50	8,520,749.30	8,997,387.17	(398,785.72)
PTA account	(561,872.00)	-	-	-
Tuition account	(1,193,608.00)	(343,604.00)	(1,297,023.60)	186,711.00
Operation account	(1,178,682.00)	149,382.05	(295,322.60)	300,489.20
Infrastructure account		-	-	(1,227,039.00)
Net surplus/deficit	7,327,161.50	8,326,527.35	7,405,040.97	(1,138,624.52)



The figure above shows a net deficit of ksh.1,138,624.52 for the year 2022/2023 f/y, as compared to a surplus of kshs.7,405,040.97 for 2021/2022 f/y. this was attributed to the non payment of fees from parental obligation and under funding from the ministry of education under the fdse module of funding for free secondary education

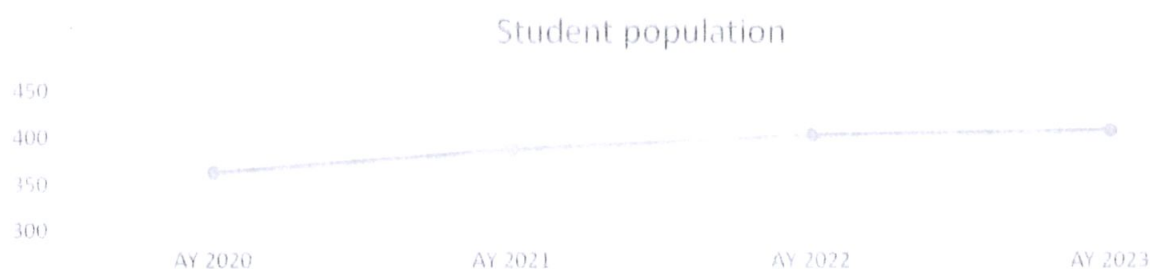
ii Capitation grants from the Ministry of Education for the last three years

Account/period	2020	2021	2021-2022	2022-2023
Tuition account	590,561.00	540,219.00	1,315,190.40	811,699.00
Operations Account	5,059,050.00	3,379,831.05	5,730,327.40	3,370,174.20
infrastr				1,173,000.00
Total FDSE Funds	5,649,611.00	3,920,100.05	7,045,517.80	5,354,873.20
Students population	360.00	385	400	405
Funding per student	15,693.00	10,182.00	17,613.79	13,221.90



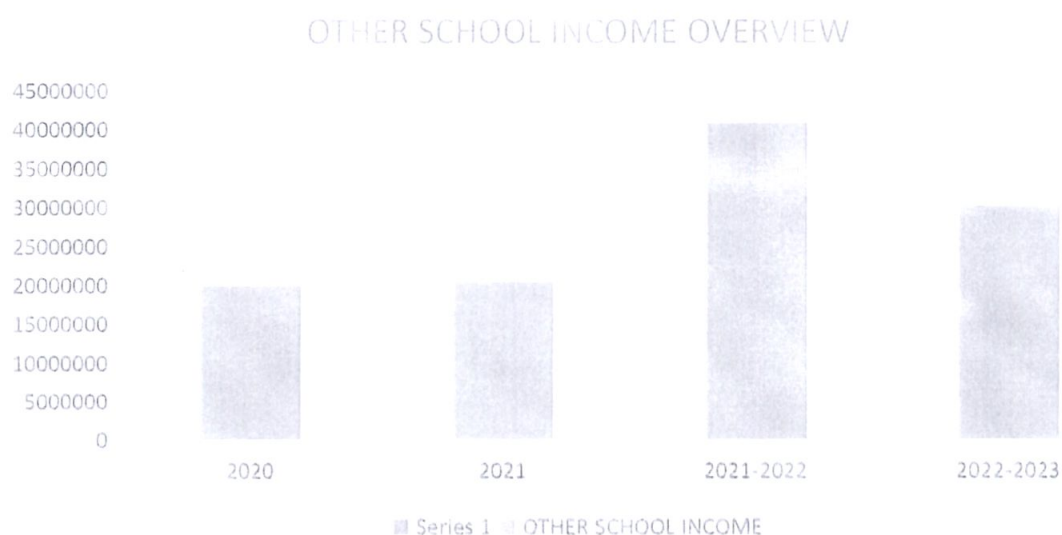
From the figure above, the FDSE amount for the current f/y went down due to underfunding by the ministry of education due to lack of birth certificates as illustrated in the sub section below.

Academic yr (AY)	AY 2020	AY 2021	AY 2022	AY 2023
Student population	360	385	400	405



iii. Other income(s) earned by the school.

Period	2020	2021	2021-2022	2022-2023
Other school income	19,965,484.50	20,497,801.30	40,831,916.80	30,207,712.70



The school's parental obligation decreased despite the school recording an increase in student population. The decrease in payment of fees from parents resulted to increase in sundry creditors or amounts payable to suppliers. This is attributable to the high cost of living, as was reflected in the fee collection trends for the current year.

iv. Growth in Expenditure of the school

Account/period	2020	2021	2021-2022	2022-2023
Tuition account	1,784,169.00	883,823.00	2,612,214.00	624,988.00
Operation account	6,237,732.00	3,230,399.00	6,025,650.00	3,069,685.00
Infrastructure account	-	-	-	2,400,039.00
PTA account	-	5,699,485.00	-	-
School fund account	9,704,161.00	6,277,567.00	31,834,529.63	30,606,498.42
Overall expenditure	17,726,062.00	16,091,274.00	40,472,393.63	36,701,210.42

SCHOOL EXPENDITURE OVER THE YEARS



The figure above shows an upward trajectory of school expenditure. This is attributed to the growth in the student population and the high cost of commodities witnessed in the year under consideration

V. Movement of school debtors and creditors

Period	2020	2021	2021-2022	2022-2023
Debtors-school fund	12,841,526.00	17,055,433.00	21,236,849.00	23,291,713.00
Creditors-school fund	4621696	4,138,917.00	2,486,163.00	7,730,234.00
-Prepayments	0	560,097.00	727,702.00	1,019,274.00
Creditors-PTA	240000	240,000.00	133,550.00	3,177,158.00
Creditors-Tuition	1182795	719,165.00	1,637,740.00	0
Creditors-Operation	489915	166,930.00	248,566.00	522,570.00
CreditorsInfrastructure	0	847,675.00	523,829.00	1,279,129.00
Total Creditors	9,430,787.00	6,672,784.00	9,140,678.00	13,728,365.00

MOVEMENT OF DEBTORS AND CREDITORS



As shown in the above figure the overall school creditors are on the rise, this is attributed to lack of parent support in payment of school fees even though they were periodically reminders and sensitized on the availability of school fees bursaries.

b) Teacher Student ratio:

subject	Teahers available	Teacher: required	Teachers surplus / deficit
English	2	3	-1
Kiswahili	2	3	-1
Mathematics	3	3	0
Biology	2	3	-1
Chemistry	3	3	0
Physics	2	3	-1
Geography	2	3	-1
CRE	2	3	-1
History	2	3	-1
Comp studies	1	3	-2
Agriculture	1	3	-2

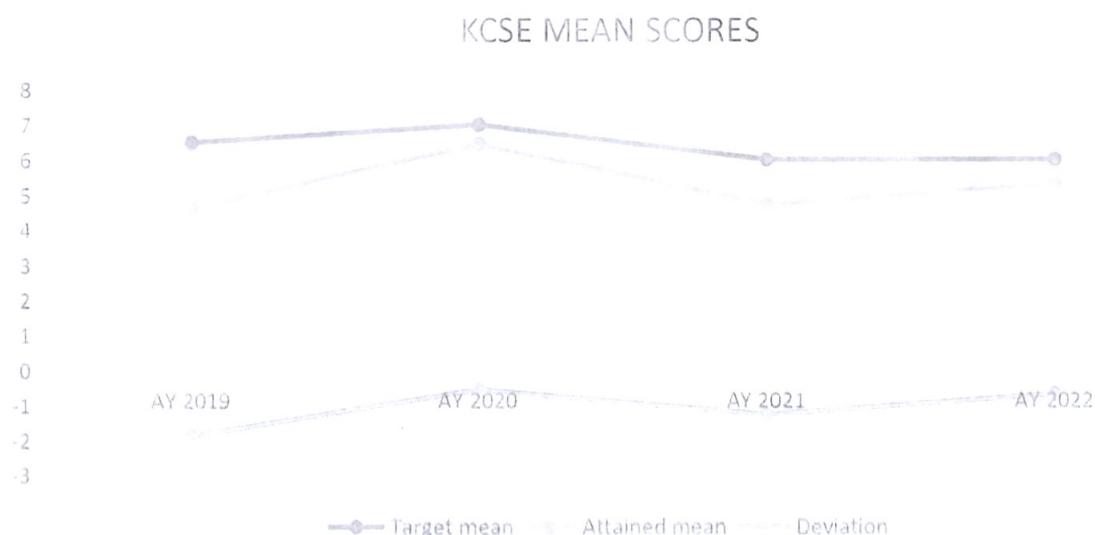
Business studies	2	3	-1
Total	24	36	-14

The school has experienced increased growth in its student population, necessitating additional teacher requirements as reflected above.

c) KCSE Mean scores

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

Academic YR (AY)	AY 2019	AY 2020	AY 2021	AY 2022
Target mean	6.5	7	6	6
Attained mean	4.63	6.452	4.727	5.313
Deviation	-1.87	-0.548	-1.273	-0.687

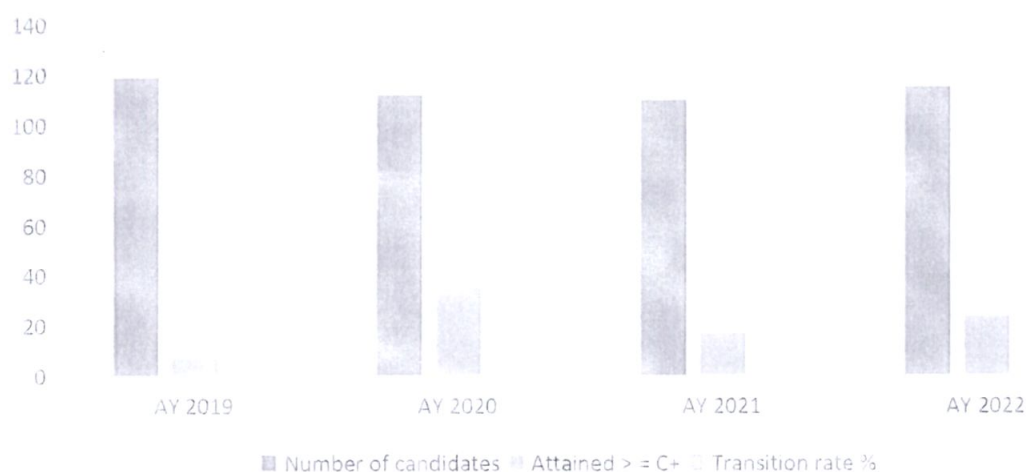


The major challenge that was attributed to the -ve mean deviation was the absenteeism of some students who either failed to consistently attend sessions or were not in school in the whole year but came to sit for the final exam and scored low grades.

d) Number of Candidates in the KCSE and transition rate:

Academic YR (AY)	AY 2019	AY 2020	AY 2021	AY 2022
Number of candidates	119	112	110	115
Attained $\geq$ C+	7	35	17	24
Transition rate %	5.88%	31.3%	15.5%	20.9%

SCHOOL KCSE PERFORMANCE OVER THE YRS



Comment: The identified causes are high absenteeism and 100% transition to secondary school, where the school, being a sub county school, gets the majority of students with low entry behaviour.

e) The capacity of the school:

No.	Facilities	Number of facilities
1	Classes	15
2	Computer lab	1
3	Laboratories	3
4	Library /Stores	1
5	Ablution block units	16
6	Multi-purpose hall	1
7	Kitchen	1

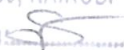
Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Roofing of burnt hall	MOE/MI FUNDS	Complete	1,620,910.00	1,620,910.00	
CBC Classrooms	MOE/MI FUNDS	Incomplete	1,279,129.00	-	

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

P.O. Box 70417-00400, NAIROBI

Date: 16/4/24 Sign: 

School Principal

Thomas NGARUIYA

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 *Uhuru secondary 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, 2024, and of the school's financial position as at that date.

.....
Name: MARYANNE CUCOBI

Designation: Chairman, School Board of Management

Date: 16/11/2026

.....
Name: THOMAS NGARUYA

Designation: School Principal & Secretary to Board of Management

Date:

.....
Name: MURIEL MURUOKU

Designation: Bursar/ Finance Officer

Date: 16/11/2026

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 UHURU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NAIROBI CITY 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 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 the 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 Uhuru Secondary School set out on pages 1 to 18, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Uhuru Secondary School for the year ended 30 June, 2023 - Nairobi City County

30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations 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 Uhuru Secondary School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

1.1 Variances between the Statement of Receipts and Payments and Statement of Cash Flows

Review of the financial statements revealed unexplained variances between amounts reflected in the statement of receipts and payments and balances in the statement of cash flows as detailed below;

Items	Statement of Receipts and Payments Kshs.	Statement of Cash Flows Kshs.	Variances Kshs.
Receipts			
School Fund Income - Parent Contribution	28,245,382	26,190,518	2,054,864
Government Grants for Operations	3,370,174	4,543,174	-1,173,000
Payment			
Tuition	624,988	791,818	-166,830
Operation	3,067,049	3,522,909	455,860
Boarding and School Fund	30,606,498	27,605,250	3,001,248
Infrastructure	2,402,675	1,123,546	1,279,129

1.2 Variance between the Statement of Cash Flows and the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects amounts under actual on comparable basis which vary with amounts reflected in the statement of cash flows as detailed below;

	Statement of Budgeted versus Actual Amounts Kshs.	Statement of Cash Flows Amount Kshs.	Variance Kshs.
Receipts			
School Fund Income - Parents Contribution	18,862,721	26,190,518	-7,327,796
Government Grants for Infrastructure	1,730,000	930,000	800,000
Government Grants for Operation	3,370,175	4,543,174	-1,172,999
Expenditure			
Operations Payment	2,536,405	3,522,909	-986,504
Infrastructure	0	1,123,546	49,454
Tuition	623,500	791,818	-168,318
Boarding and School Fund	14,029,284	27,605,250	-13,575,966

1.3 Variances between Ledgers and Financial Statements

The statement of receipts and payments reflects boarding and school fund and infrastructure amounts of Kshs.30,606,498 and Kshs.2,402,675 while the ledger reflects amounts of Kshs.26,418,573 and Kshs.1,120,910 resulting to unreconciled variances of Kshs.4,187,925 and Kshs.1,281,765 respectively. Further, examination of total infrastructure payment vouchers revealed a total amount of Kshs.1,221,610 against the ledger amount of Kshs.1,120,910 resulting to a variance of Kshs.100,700 which was not explained or supported.

1.4 Inconsistencies in Financial Statements Balances

The summary report of performance of the School reflects capitation grants from the Ministry of Education for the year amount of Kshs.5,354,873 which differs with amount of Kshs.5,111,873 reported in the statements of receipts and payments resulting to a variance of Kshs.243,000.

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

2. Misclassification of Income

The statement of receipts and payments reflects receipts totalling Kshs.35,319,586 which includes school fund parents' contribution income amount of Kshs.28,245,382 and miscellaneous income of Kshs.1,962,331 as disclosed in Note 4 and Note 5 to the financial statements. However, examination of the cashbook revealed development income from parents of Kshs.1,962,331 which was wrongly classified as miscellaneous income instead of school fund parents' contribution.

In the circumstances, the parents' contribution income was understated by Kshs.1,962,331.

3. Unsupported Government Grants for Operations

The statement of receipts and payment reflects Government grants from operation amount of Kshs.3,370,174 as disclosed in Note 2 of the financial statements. However, it was noted that grants totalling Kshs.1,000,000 were not supported with transfer voucher from the Ministry, acknowledgement receipts, enrolment data and NEMIS data on the number of students as at the date of transfer. Further, it was noted that the operations grants totalling Kshs.1,000,000 were not reflected in the operations bank statements provided for audit review.

In the circumstances, it was not possible to confirm the authenticity and utilization of the disbursed operations grants.

4. Unreconciled Capitation

The statement of receipts and payment reflects Government grants for tuition and operations amounts of Kshs.811,699, and Kshs.3,370,174 as disclosed in Note 1 and Note 2 to the financial statements. However, the bank statements for Government grants on tuition and operations provided for audit review reflected amounts of Kshs.504,572 and Kshs.1,764,303 resulting to unreconciled variances of Kshs.307,127 and Kshs.1,605,871 respectively. Further, it was noted that the disbursement release letters and acknowledgement receipts of operations grants totaled to Kshs.3,351,238 against the reported amount of Kshs.3,370,174 in the statement of receipts and payments resulting to an unexplained variance of Kshs.18,936.

In the circumstances, the accuracy and completeness of reported capitation amount of Kshs.5,111,873 could not be confirmed.

5. Unsupported School Fund Income – Parents' Contributions

The statement of receipts and payment reflects school fund income - parents' contributions amount of Kshs.28,245,382 as disclosed in Note 4 to the financial statements. However, the School did not provide student invoices, receipts and ledgers capturing student details to support the revenue. Further, review of records provided for audit revealed that bursaries received could not be traced to the beneficiaries' student ledgers as amounts receipted and lacked a narration of whether they were in respect of bursary or other school fund income. In addition, the School did not maintain a record of bursaries received from National Government Constituency Development Funds (NG-CDF).

In the circumstances, the accuracy of the reported revenue from parents' contribution amount of Kshs.28,245,382 could not be confirmed.

6. Unsupported and Long Outstanding Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.13,728,365 as disclosed in Note 14 to the financial statements. However, the balance was not supported by payable ledgers, detailed aging analysis, trade payable movement schedule and invoices. Further, included in the balance are trade creditors

balance of Kshs.309,061 which had been outstanding for more than one (1) years and did not form the first charge during the year as required by Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which requires debt service payments to form first charge during the year.

In addition, during the year under review, there was a significant increase in the account payables from Kshs.9,140,678 to Kshs.13,728,365 representing an increase of Kshs.4,587,687 or 50%. However, no explanation was provided for the huge increase.

In the circumstances, the accuracy, existence and completeness of accounts payables totalling Kshs.13,728,365 could not be confirmed and the School Management was in breach of the law and risked losing public funds through litigations, interests and penalties.

7. Unsupported Infrastructure Payments

The statement of receipts and payment reflects operations and infrastructure expenses amounts of Kshs.3,067,049 and Kshs.2,402,675 as disclosed in Note 7 and Note 8 to the financial statements. However, examination of sampled payment vouchers amounting to Kshs.2,090,851 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments and requisite procurement documents.

In the circumstances, the regularity, accuracy and completeness of the reported expenditure totalling Kshs.5,469,724 could not be confirmed.

8. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,859,053 as disclosed in Note 10 and Note 11 to the financial statements. Included in the balance is cash in hand balance of Kshs.1,418. However, the cash balance was not supported with a cash count certificate, petty cash book or a memorandum cash book. Further, the bank reconciliation statements as at 30 June, 2023 for the school fund bank account and the PTA bank account reflect unreceipted receipts totalling Kshs.1,823,891 whose breakdown and dates were not indicated.

In addition, the cash and cash equivalent balance of Kshs.3,859,053 was not supported by the board of survey report showing the certified cash in hand and the bank balances as at 30 June, 2023.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,859,053 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Uhuru Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.23,578,860 and Kshs.23,817,593 respectively, resulting in an over-funding of Kshs.238,733 or 1% of the budget. However, the School spent an amount of Kshs.28,742,820 against actual receipts amounting to Kshs.23,817,593, resulting in an over-utilization of Kshs.4,925,227 or 20% of actual receipts. Further, the School did not budget for miscellaneous income yet they collected revenue of Kshs.1,962,331.

The overutilization of budget 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 Information

Management is responsible for the Other Information set out on pages III to VX 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 if 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statement for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 24 February, 2026 instead of the statutory deadline of 30 September, 2023 for 2022/2023 financial year. This was contrary to Section 101(4) of Public Finance Management Act, 2012 which requires an Accounting Officer to prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor-General with a copy to the County Treasury, the Controller of Budget and The National Treasury.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. The statement of school management responsibility indicates the financial year ended 30 June, 2024 instead of 30 June, 2023.
- ii. Non-disclosure of all assets in annex 2 on summary of fixed assets register.
- iii. Date for approval of the financial statements has been backdated to 30 June, 2023.
- iv. The amounts and balances disclosed in the financial statements have not been rounded off to the nearest shilling.

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

3. Unapproved Fees Payment under School Fund Income - Parents Contribution

The statement of receipts and payment reflects school fund income - parents' contributions amount of Kshs.28,245,382 as disclosed in Note 4 to the financial statements. Examination of fee payment records revealed that the School charged an amount of Kshs.10,000 per student to support the fund. The School however, did not obtain authorization from the Ministry of Education to charge the extra fees in the year under review as required in the Guidelines on Implementation of Free Day and Secondary Education Programme.

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

4. Late Transfers of Infrastructure Grants

The statement of receipts and payment reflects receipts amount of Kshs.35,319,586 which include Government grants for infrastructure amount of Kshs.930,000. However, it

was noted that the School transferred Kshs.316,000 and Kshs.278,000 from operations account to infrastructure account on 3 October, 2022 and 27 July, 2022 after lapse of 18 and 36 days respectively from the date of receipts. This was contrary to the Ministry Guidelines that requires infrastructure grants to be transferred to the infrastructure account from operation account within 15 days from the date of disbursement. Further, transfers totalling Kshs.579,000 were not supported with bank statements.

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

5. Unconfirmed Students Enrolment Data

The statement of receipts and payments and Note 1, Note 2 and Note 3 to the financial statements reflect Government grants for tuition, operations and infrastructure totalling Kshs.5,111,873. Comparison of data from the National Education Management and Information System (NEMIS) with the School records revealed that during the period of June, 2023, January, 2023, October, 2022 and July, 2022, NEMIS reflected 243, 336, 216 and 278 students respectively while records from the School had students' population of 395, 404, 404 and 404 respectively, resulting to an under-funding of the School by an amount of Kshs.1,573,004. This was contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/10/18/ (46) dated 7 February, 2022 and Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021 which issued guidelines on implementation of Free Day Secondary Education (FDSE) and requires that all learners to be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, the School was under-funded due to inaccuracy of the enrolment data in the NEMIS system.

6. Misallocation of Funds

Audit review of bank statements and payment vouchers revealed that, an amount of Ksh.100,000 was transferred from KCB Uhuru Secondary School infrastructure bank account to KCB operation account. However, the misallocation was not approved by the Board of Management and no reason was provided for diverting the funds.

In the circumstances, the propriety and regularity of the transfer of Kshs.100,000 could not be confirmed and the diversion of funds may lead to misuse of funds earmarked for infrastructure development.

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

The statement of receipts and payments reflects operations payments amount of Kshs.3,067,049 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.184,850 transferred to 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 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.184,850 could not be confirmed.

8. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an Approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

9. Irregularities in Procurement Processes

Review of the School's procurement processes revealed the following irregularities;

9.1 Lack of a Functional Procurement Unit

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.

9.2 Weaknesses in Record Keeping

During the year, the School failed to maintain complete procurement records, including tender documents, tender advertisements, bid evaluation reports, correspondences with supplier, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 and limits audit trail and transparency.

9.3 Lack of Inspection and Acceptance Committee

The statement of receipts and payments reflects an amount of Kshs.36,701,210 in respect of total payments. However, review of the payment vouchers and interview with Management revealed that goods were not inspected and accepted contrary to Section 48 of the Public Procurement Asset and Disposal Act, 2015 that requires an Accounting Officer of a procuring entity may establish an ad hoc committee known as the Inspection and Acceptance Committee. The Inspection and Acceptance Committee shall ensure that the correct quantity of the goods is received and that the goods, works or services meet the technical standards defined in the contract.

9.4 Lack of Evaluation Committee Initials on Evaluation Report

Review of the tender evaluation reports revealed that the committee members did not initial the evaluation reports as mandated by the Act, contrary to Section 83(3) of the Public Procurement and Asset Disposal Act, 2015, which requires each member of the

Tender Evaluation Committee to initial every page of the report to confirm that they are a true reflection of the proceedings.

9.5 Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.35,319,586 and Kshs.36,701,210 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

10. Irregular Procurement of Boarding and School Fund Items

The statement of receipts and payment reflects boarding and school fund expenditure amount of Kshs.30,606,498. However, examination of payment vouchers provided for audit review revealed that the School procured goods, services and works amounting to Kshs.8,153,460 from suppliers who were not evaluated in an open tender for the financial year 2022/2023. The School therefore directly sourced goods, services and works from suppliers without following the procurement process. This was contrary to Article 227 of the Constitution of Kenya that states that procurement should be fair, equitable, transparent, competitive and cost-effective.

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

11. Failure to Open Income Generating Bank Account

The statement of receipts and payment reflects total receipts of Kshs.35,319,586 which includes an amount of Kshs.1,962,331 being miscellaneous income as disclosed in Note 5 to the financial statements. However, the School did not maintain a bank account and cashbook for other income as required by the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education that requires the school with income generating activities to open separate bank accounts.

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

12. Projects Implementation Status

Physical inspection of various School infrastructure facilities carried out in the month of March, 2026 revealed the following weaknesses;

12.1 Stalled Construction of Academic Block

The audit revealed that the School commenced the construction of an academic block valued at Kshs.17,794,950 in the year 2017. Physical verification of the project revealed that the project had stalled and remained abandoned as at, 30 June, 2023. Stalled

projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized. Further, physical verification of the academic block revealed the block has remained unfinished for more than five (5) years with the second and third floor incomplete and the building lacking ramp for use by persons with disabilities. In addition, the uncompleted floors were observed to be in use by the students as classrooms.

12.2 Stalled Construction of Washrooms

Physical verification of the School premises revealed that the School had commenced construction of washrooms. However, Management did not provide procurement documents relating to the proposed construction. Further, the construction works had stalled at the time of audit. In addition, the audit could not verify the amount incurred on the project as no payment documents were provided for review.

In the circumstances, the value for money in the expenditure on construction of academic block and washrooms could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standard requires 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 THE 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. Weaknesses in Management of Assets

Review of the asset register provided revealed that Management did not prepare an updated fixed assets register with details such as serial number, net book value, description of assets and location of the assets and the School's movable assets were not tagged. Further, review of ownership documents and physical inspection of the School premises revealed that the School grounds were not clearly demarcated with proper fencing and secure boundaries. In addition, review of records on the school bus revealed that the ownership of the bus is still registered under National Industrial Credit Bank Limited.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

2. Weak IT Internal Controls

Review of the IT Internal Control Systems of the entity revealed the following anomalies:

- i. An IT Strategy Committee had not been established at the School and could result in IT governance which forms part of a School's governance not being adequately implemented.
- ii. The School did not have an approved IT Security Policy in place and as such, it faced the risk of data leak or loss due to lack of clear direction on how to maintain information security and data across the School's departments and to properly safeguard the School's assets.
- iii. The School had no IT Continuity and Disaster Recovery Plan in case of a disaster.
- iv. The School had no documented Retention Strategy in place thus, exposing it to risk in case of a disaster. Management could not demonstrate that backups were being performed, verified and checked for successful completion to an offsite recovery point. In view of this, the School was exposed to the risk of loss of key data and financial records.
- v. The School lacked a formal, documented and tested emergency procedures in place to guide in case of an emergency and as such, the personnel and the students within the buildings may not be aware of what is expected of them in case of an emergency and this might lead to total disruption anytime there's was a call for an emergency exit/evacuation.

In the circumstances, the effectiveness of the IT internal control of the School as well as its environs is at risk of being compromised.

3. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an Internal Audit Unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which provided that, the Internal Audit Unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal 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.

4. Lack of a Strategic Plan

During the year under review, the School did not have an Approved Strategic Plan, contrary to Section 2.1.2 of Operation Manual for Utilizations of Learner Capitation Grant and Other School Funds of June, 2020 which states that the Board of Management should develop and implement the School Strategic Plan.

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

5. Irregular Recruitment of Board of Management Teachers and Non-Teaching Staffs

Review of Human Resource records and payment vouchers revealed that the School engaged non-teaching and Board of Management (BOM) teachers on a temporary basis to address teacher shortages without formalizing employment procedures as the following records were not provided;

- i. Board minutes supporting recruitment and approving the engagement of staffs.
- ii. Signed employment contracts or appointment letters.
- iii. Proof of employment terms: salary; duration of employment and duties and responsibilities.
- iv. Personal files indicating the teacher qualifications and Teachers Service Commission (TSC) registration numbers.
- v. Payroll records and payment details.
- vi. Bank accounts used for salary payments; payments are made in cash without acknowledgement signatures of recipients.
- vii. Evidence of remittance of statutory deductions.

In the circumstances, the efficiency in management of human resources operations could not be confirmed.

6. Non-Establishment of Executive Committee of Parent Association

Review of the composition of committees and the minutes for the committees revealed that the School did not have an Executive Committee of Parents Association as prescribed in Section 55 of the Basic Education Act, 2013 (Third Schedule).

In the circumstances, the School did not achieve its strategic objectives and the effectiveness of the governance mechanism at the School could not be confirmed.

7. Weaknesses in Management of Textbooks

Review of controls and documentation in the management of inventory; textbook and teaching and learning management revealed the following weaknesses:

- i. The School did not conduct quarterly stock takes in compliance with Section 162(2) of the Public Procurement and Asset Disposal Act, 2015.
- ii. The School did not employ inventory management and control software to assist it meet the objectives of sound supply chain management but instead textbooks were manually received and issued to the students.
- iii. Interview with the person in charge of text stores and head of administration revealed that the ratio of the textbook to students is 1:3 instead of the approved ratio of 1:1
- iv. It was also noted that the School did not have a library and a qualified librarian instead the School driver acted as the store person in charge of textbook stores and food stores.

In the circumstances, the School may not have been able to properly account for textbooks and other teaching and learning materials. Further, the shortage of textbooks

and lack of proper custody arrangements may negatively affect the quality of learning and safeguarding of school inventory.

8. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.23,291,713 as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.14,992,470 which had been outstanding for more than two (2) years representing 65% of the total receivables. 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 accuracy and full recoverability of the outstanding receivables balance of Kshs.23,291,713 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

13 May, 2026

6. Statement Of Receipts and Payments for the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Ksh
Receipts			
Government grants for tuition	1	811,699.00	1,315,190.40
Government grants for operations	2	3,370,174.20	5,730,327.40
Government Grants for infrastructure	3	930,000.00	0
School fund income- parents' contributions	4	28,245,381.70	37,694,262.80
Parents contribution-pta	5	1,962,331.00	3,137,654.00
Total Receipts		35,319,585.90	47,877,434.60
Payments			
Tuition	6	624,988.00	2,612,214.00
Operations	7	3,067,049.00	6,025,650.00
Infrastructure	8	2,402,675.00	0
Boarding and school fund	9	30,606,498.42	31,834,529.63
Total Payments		36,701,210.42	40,472,393.63
Surplus/Deficit		(1,138,624.52)	7,405,040.97

The school financial statements were approved on 30/6/2023 and signed by:

Name: MARYANNE GICUSI

Chair BOM

Date: 16/4/2023

Name: School Principal/ Secretary to BOM

Date: 16/4/2023

Name: MURIEL MURIEL

Bursar/ Finance Officer

Date: 16/4/2023

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

Description	Note	2022-2023	2021-2022
		Kshs	Ksh
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,857,634.90	1,459,203.42
Cash balances	11	1,418.00	1,005,651.00
Short term investments	12	-	0
Total cash and cash equivalent		3,859,052.90	2,464,854.54
Account's receivables	13	23,291,713.00	21,236,849.00
Total financial assets (a)		27,150,765.90	23,701,703.42
Financial liabilities			
Accounts payables	14	13,728,365.00	9,140,678.00
Total Financial Liabilities (b)			
Net financial assets (a-b)		13,422,400.90	14,561,025.42
Represented by			
Accumulated fund b/fwd	15	14,561,025.42	7,155,984.45
Surplus/deficit for the year		(1,138,624.52)	7,405,040.97
Net Assets		13,422,400.90	14,561,025.42

The school's financial statements were approved on 30/06/2023 and signed by:

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

P.O. Box 70417-00400, NAIROBI

Date: 16/4/26 Sign: [Signature]

Name: [Name]
School Principal/ Secretary to
BOM

Date: 16/4/26

Name: [Name]

Bursar/ Finance Officer

Date: 16/4/26

Chair BOM

Date: 16/4/26

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

Description	Note	2022-2023	2021-2022
		Kshs	Ksh
Cash from Operating Activities			
Receipts			
Government grants for tuition		811,699.00	1,315,190.40
Government grants for operations		4,543,174.20	5,730,327.40
Government grants for infrastructure		930,000.00	-
School fund income- parents contributions/ fees		26,190,517.70	33,690,951.80
Other income		1,962,331.00	3,127,154.00
Total receipts		34,437,721.90	43,863,623.60
Payments			
Cash outflows for tuition		791,818.00	1,228,574.00
Cash outflows for operations		3,522,909.00	5,461,755.00
Cash outflows Boarding/lunch and school fund payments		27,605,250.42	36,346,237.63
Total payments		31,919,977.42	43,036,566.63
Net cash inflow/outflow from operating activities		2,517,744.28	827,056.97
Cash flow from investing activities			
Acquisition of assets		(1,123,546.00)	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(1,123,546.00)	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		1,394,198.48	827,056.97
Cash and cash equivalent at beginning of the FY		2,464,854.42	1,637,797.45
Cash and cash equivalent at end of the FY		3,859,052.90	2,464,854.54

The school's financial statements were approved on 30/06/ 2023 and signed by:

Name: *MARGAN JO LUGOBI*

Chair BOM

Name: *16/4/26*

THOMAS NGARUYA
School Principal/ Secretary to BOM

Name: *MURIEL*

Bursar/ Finance Officer

UHURU SECONDARY SCHOOL)

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

Date:

16/7/26

Date:

16/4/26

Date:

16/4/26

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	20,000.00	-	20,000.00	-	0%
Exercise Books	820,000.00	-	820,000.00	-	0%
Laboratory Equipment	300,000.00	-	300,000.00	-	0%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	200,000.00	-	200,000.00	811,699.00	406%
Chalks	20,000.00	-	-	-	-
Exams And Assessment	54,000.00	-	54,000.00	-	0%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,183,500.00	-	2,183,500.00	2,530,623.30	116%
Repairs And Maintenance	-	-	1,173,000.00	-	0%
Local Transport / Travelling	146,800.00	-	146,800.00	50,220.70	34%
Electricity And Water	146,800.00	-	146,800.00	201,486.68	137%
Medical	200,000.00	-	200,000.00	65,200.00	33%
Administration Costs	220,000.00	-	220,000.00	352,756.02	160%
Activity	146,800.00	-	146,800.00	169,887.50	116%
Gratuity	-	-	-	-	-
	-	-	-	-	-
3) FDSE for infrastructure					
Maintenance & Improvement MoE	2,400,000.00	-	2,400,000.00	1,173,000.00	49%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-

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
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
Fee On Boarding Equipment and Stores	15,567,960.00	-	15,567,960.00	18,862,720.70	119%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	
Rent income	-	-	-	-	
Income From Farming Activities	-	-	-	-	
Insurance Compensation	-	-	-	-	
Income From Posho Mill	-	-	-	-	
Income From Bus Hire	-	-	-	-	
Fee For Hire of Ground and Equipment	-	-	-	-	
Interest Income	-	-	-	-	
Income From Any Other Investment	-	-	-	-	
Total Income	22,425,860.00	-	23,578,860.00	23,817,593.90	101%
(6) Expenditure For Tuition					
Reference Materials	20,000.00	-	20,000.00	-	0%
Exercise Books	820,000.00	-	820,000.00	400,000.00	49%
Laboratory Equipment	300,000.00	-	300,000.00	-	0%
Internal Exams	200,000.00	-	200,000.00	-	0%
Teaching / Learning Materials	200,000.00	-	200,000.00	223,500.00	112%
Chalks	50,000.00	-	50,000.00	-	0%
Exams And Assessment	50,000.00	-	50,000.00	-	0%
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-

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
Bank Charges	-	-	-	-	-
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	2,183,500.00	-	2,183,500.00	1,341,573.00	61%
Repairs, Maintenance & Improvements	580,000.00	-	580,000.00	-	0%
Local Transport / Travelling	146,800.00	-	146,800.00	252,650.00	172%
Electricity, Water and Conservancy	146,800.00	-	146,800.00	240,090.00	164%
Medical	240,000.00	-	240,000.00	118,871.00	50%
Administration Costs	220,000.00	-	220,000.00	429,821.00	195%
Activity Expenses	200,000.00	-	200,000.00	153,400.00	77%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	1,500,000.00	-	1,500,000.00	-	0%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
<i>(9) Expenditure For boarding</i>					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	15,567,960.00	-	15,567,960.00	14,029,284.00	90%
TOTALS	35,739,694.00		35,739,694.00	28,742,820.00	

The school budget is a hybrid of the academic year and the government fiscal year. This has caused % of utilization for certain votes to record below 90% and above 100%. In addition, the school adopts a 50:30:20 fee collection policy for terms 1, 2 and 3 respectively of the total fees charged. Consequently, the % of utilization is not reflective of the true financial position.

Under tuition account all funds come under one vote head i.e. Teaching and learning vote head, making determination of what each vote receives difficult, so most % utilization may not reflect the true financial position as well.

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 school fees from parents, 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 various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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 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 2024

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

Description	2022-2023	2021-2022
	Kshs	ksh
Textbooks and reference materials		
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	811,699.00	1,315,190.00
Total	811,699.00	1,315,190.00

2 Government Grants for Operations

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Personnel emoluments	2,530,623.30	1,634,447.96
Repairs and maintenance	-	-
Local transport / travelling	50,220.70	283,291.27
Electricity and water	201,486.68	618,020.68
Medical & Insurance	65,200.00	78,800.00
Administration costs	352,756.02	1,161,267.49
Activity	169,887.50	-
Maintenance & Improvements	-	1,954,500.00
Total	3,370,174.20	5,730,327.40

3 Government Grants for infrastructure

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Maintenance & Improvement	930,000.00	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Total	930,000.00	-

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Personnel emoluments	2,943,927.00	3,548,673.00
Repairs and maintenance	677,806.00	1,245,576.00
Local transport / travelling	444,625.00	1,582,381.00
Electricity and water	1,495,925.50	1,819,795.80
Medical	-	-
Administration costs	2,004,841.50	2,149,819.00
Fee on Boarding Equipment and Stores	20,471,384.70	26,866,945.00
Lunch Program	-	-
Student IDs	-	4,200.00
Activity	193,872.00	476,873.00
Tender	13,000.00	-
Total	28,245,381.70	37,694,262.80

5 Development income-parents contribution

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Rent Income	-	-
Developments	1,962,331.00	3,127,154.00
Income From Bus Hire	-	10,500.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Total	1,962,331.00	3,137,654.00

6 Payments for Tuition

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Exercise books	400,000.00	935,950.00
Laboratory equipment	-	1,232,750.00
Internal exams	-	-
Teaching / learning materials	223,500.00	441,540.00
Chalks	-	-
Exams and assessment	-	-
Ref/Library Materials	-	-
Bank Charges	1,488.00	1,974.00
Total	624,988.00	2,612,214.00

7 Payments for Operations

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Personnel emoluments	1,376,393.00	2,413,072.00
Service Gratuity	-	-
Administration Cost	657,871.00	531,789.00
Repairs, Maintenance & Improvements	-	42,345.00
Local transport / travelling	252,650.00	113,910.00
Electricity and water	277,790.00	505,236.00
Medical and Insurance	118,871.00	319,654.00
Activity Expenses	375,400.00	-
M.I Expenses	-	2,086,704.00
Bank charges	8,074.00	12,940.00
Total	3,067,049.00	6,025,650.00

8. Payments for Infrastructure

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Construction of classrooms (CBC)	1,279,129.00	-
Construction of laboratory	-	-
Construction of Ablution Block	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Roofing of Hall (After Fire by students)	1,120,910.00	-
Purchase of apparatus	-	-
Bank charges	2,636.00	-
Construction of Library	-	-
Purchase of machine	-	-
Total	2,402,675.00	-

9. Payments for Boarding And School Fund

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Personnel emoluments	3,306,458.00	2,360,538.00
Activity	559,635.00	345,500.00
Service Gratuity	-	300,000.00
Repairs, Maintenance & Improvements	1,531,984.00	2,279,592.00
Local transport / travelling	1,194,148.00	1,656,328.00
Electricity and water	1,016,378.00	1,122,165.00
Exercise Books	-	200,000.00
KCSE Exams	-	317,107.00
Development	500,000.00	666,869.00
Administration costs	3,881,338.00	3,564,724.00
Lunch Programme	-	-
Uniforms/Mattresses	850,000.00	2,850,400.00
Other PTA expenses	3,481,937.00	-
Bank Charges	47,836.42	57,040.63
Expenses On IGAs	-	-
Boarding Equipment and Stores	14,029,284.00	12,877,486.00
Rent Expenses	-	-
Insurance Cost (Life Property)	120,000.00	599,380.00
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	2,578,900.00
Exam expenses	21,700.00	-
Student ID	65,800.00	58,500.00
Tender	-	-
Total	30,606,498.42	31,834,529.63

10. BANK ACCOUNTS

Account Name & Currency	Status	Bank Acc	2022-2023	2021-2022
Tuition Account	Active	1103611496	107,289.24	87,408.24
Operations Account	Active	1103611739	1,152,040.15	18,523.95
School Fund Account	Active	1103564110	1,432,940.88	1,037,741.60
PTA Account	Active	1103610074	1,050,573.63	12,802.63
Infrastructural Account	Active	1270876287	114,791.00	302,727.00
Total			3,857,634.90	1,459,203.42

11. CASH IN HAND

Description	2022-2023	2021-2022
Tuition Account	-	-
Operation Account	457	13,708.00
School Fund account	861	754,754.00
PTA Account	55	131,534.00
Infrastructure	45	105,655.00
Total	1,418.00	1,005,651.00

12. SHORT TERM INVESTMENTS

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

13. (a) ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022
Fees arrears	23,291,713.00	21,236,849.00
Other non-fees receivables	-	-
Salary advances (List attached)	-	-
Imprest (List Attached)	-	-
Rent Arrears (List	-	-

Attached)		
Total	23,291,713.00	21,236,849.00

14. (b) AGING ANALYSIS OF ACCOUNTS RECEIVABLE

Description	2022-2023	% of Total	2021-2022	% of Total
Less than 1 year	3,540,167.00	15%	6,244,379.00	29%
Between 1 - 2 years	4,759,076.00	20%	5,537,793.00	26%
Between 2 - 3 years	5,537,793.00	24%	9,454,677.00	45%
Over 3 years	9,454,677.00	41%	-	0%
Total	23,291,713.00	100%	21,236,849.00	100%

14a) Accounts payable

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Trade creditors (See ageing below and appendix 1)	12,709,091.00	8,412,976.00
Prepaid fees	1,019,274.00	727,702.00
Retention money	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	13,728,365.00	9,140,678.00

14b. Ageing Analysis of Accounts Payable

Description	2022-2023 Amount	% of Total	2021-2022 Amount	% of Total
Less than 1 year	12,400,030.00	98%	5,029,848.00	60%
Between 1 - 2 years	309,061.00	2%	3,383,128.00	40%
Between 2 - 3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	12,709,091.00	100%	8,412,976.00	100%

15. Fund Balance Brought Forward

Description	2022-2023 (Kshs)	2021-2022 (Kshs)
Bank balances	3,857,634.90	1,459,203.42
Cash balances	1,418.00	1,005,651.00
Short Term Investments	-	-
Receivables	23,291,713.00	21,256,849.00
Payables	-13,728,365.00	-9,140,678.00

Total	13,422,400.90	14,581,025.42
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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	2022-2023 (Kshs)	2021-2022 (Kshs)
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

17. Biological assets

Description	Numbers	2022-2023 (Kshs)	2021-2022 (Kshs)
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee or tea plantation	-	-	-
Poultry	-	-	-
Total	-	-	-

18. Borrowings

Description	2022-2023	2021-2022 Kshs	Jun 21 Kshs
Borrowings at beginning of the year		-	-
Borrowings during the year		-	-
Repayments during the year		-	-
Balance at the end of the year		-	-

19. Stock/ Inventory

Description	2022-2023	2021-2022 Kshs	Jun 21 Kshs
Food stuffs		-	-
Lab consumables		-	-
Farm produce		-	-
Medication		-	-
Construction Materials		-	-
Others (specify)		-	-

		-	-
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Stock to be measured at lower of cost and net realizable value. Net realizable value is the difference between selling costs less cost to sell.

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)

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI
Date: 14/12/23 Sign: [Signature]
Sign and Date
Principal

21. Annexes

Annex I - Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
		A	b	C	d=a-c		
		Kshs	-	Kshs	Kshs	Kshs	
	Construction of buildings						
1.	ISATIN COUNTY LINK INVESTMENT LTD	755,300.00			755,300.00	-	
2.	EMPEX ENGINEERING CO. LTD	523,829.00			523,829.00	523,829.00	
	Sub-Total	1,279,129.00			1,279,129.00	523,829.00	
	Supply of goods/Services						
3.	BAKIZ DESIGNS	402,771.00			402,771.00	133,550.00	
4.	PEST PARAGON LTD	750,060.00			750,060.00	853,720.00	
5.	THE COPY CAT LTD	195,170.00			195,170.00	333,250.00	
6.	ELICU MATRIX	73,500.00			73,500.00	-	
7.	CHRISMO ENTERPRISES	118,860.00			118,860.00	65,790.00	
8.	MASTERPIECE PRODUCTIONS	37,000.00			37,000.00	-	
9.	COPYLITE TECHNOLOGY	6,500.00			6,500.00	-	
10.	BLOOM MARK SERVICES	15,000.00			15,000.00	-	
11.	KANHA LAB SUPPLIES	1,933,358.00			1,933,358.00	2,866,108.00	
12.	RENTOLINE LTD	2,700.00			2,700.00	9,900.00	
13	JEREX SPORTS CENTRE	222,000.00			222,000.00	-	

UHURU SECONDARY SCHOOL

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

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
14	EVERYDAY SOLUTIONS	44,000.00			44,000.00	44,000.00	
15	PEST PARAGON LTD	164,050.00			164,050.00	-	
16	N.S.S.F	164,050.00			34,820.00	-	
17	FINCH MOVERS & SUPPLIES	34,820.00			35,000.00	-	
18	RUNA BUSINESS SOLUTIONS LTD	156,400.00			156,400.00	456,400.00	
19	UNIFORM DISTRIBUTORS	1,280,000.00			1,280,000.00	-	
20	NAYONDIN FABRICATORS	82,300.00			82,300.00		
21	JEDRIC ENTERPRISES	978,520.00			978,520.00	844,760.00	
22	FAPHODA ENTERPRISES	417,000.00			417,000.00	599,500.00	
23	DECEMBER WASTE SERVICES	1,028,790.00			1,028,790.00	-	
24	BAKERS CORNER CO. LTD	439,163.00			439,163.00	635,453.00	
25	CABIRA ENTERPRISES	551,000.00			551,000.00	-	
26	UPTOWN CONNECTIONS	1,028,000.00			1,028,000.00	-	
27	SOBESTOENGINEERING WORKS	231,300.00			231,300.00	132,500.00	
28	THUSFURG GENERAL SUPPLIES	99,700.00			99,700.00	99,700.00	
29	ACACIA INNOVATIONS	126,000.00			126,000.00	126,000.00	
30	BETEMU SUPPLIES	-			276,600.00	276,600.00	
31	SANTOCIELO CO. LTD	-			175,350.00	166,950.00	
32	SAMA ENTERPRISES	-			36,950.00	500.00	
33	GOOD WELL SPECIAL	-			7,200.00	31,400.00	

UHURU SECONDARY SCHOOL)
Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
34	GOVIAN ENTERPRISES	-			442,500.00	-	
35	NAJIK GENERAL TRADERS	-			38,400.00	19,000.00	
36	KPLC LIMITED				-	36,236.00	
37	NAIROBI WATER AND SEWERAGE CO.					60,000.00	
38	SERVICE GRATUITY				-	98,430.00	
39	PREPAYMENTS	-			1,019,274.00	727,702.00	
	Sub-Total	-			12,449,236.00	8,616,849.00	
	Sub total		-			-	
	Grand Total	1,279,129.00			13,728,365.00	9,140,678.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1				
Buildings and structures				
Classrooms (With Slab)				
School Kitchen				
Motor vehicles	1 unit	5,000,000.00		5,000,000.00
Office equipment, furniture and fittings				
New Student Lockers and Chairs				
Student Lockers and Chairs				
Office Tables				
Office Chairs				
Office Cabinets				
Boarding Chairs				
ICT Equipment, and Other ICT Assets				
Student Computers				
Office Computers				
Printers				
CCTV Cameras				
School Generator				
Tools and apparatus				
Textbooks				
Other Machinery and Equipment				

UHURU SECONDARY SCHOOL)

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

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Intangible assets- software				
Total				5,000,000.00

NAIROBI

Signature: [Signature] 9/14/20 23

UHURU SECONDARY SCHOOL				
P.O BOX 70417-00400				
NAIROBI				
TUITION ACCOUNT				
ADJUSTED TRIAL BALANCES AS AT 30/06/2023				
		APPROVED		
		ESTIMATES	DR	CR
VOTEHEADS	L/F	KSHS.	KSHS.	KSHS.
Opening Balance				
Bank		-	-	87,408.24
Exercise Books	3	820,000.00	400,000.00	-
Chalk	4	20,000.00	-	-
Lab Equipment/Chem	5	300,000.00	-	-
T & L Materials	6	200,000.00	223,500.00	811,699.00
E&A and Assesment	7	54,000.00	-	-
Sundry Creditors	8	-	166,830.00	-
Reference Materials	9	20,000.00	-	-
Bank charges	2	-	1,488.00	-
Closing Balance		-	-	-
Bank		-	107,289.24	-
TOTALS		1,414,000.00	899,107.24	899,107.24

Prepared by

Name: *MURRAY MICHAEL*

Date: *7/11/2023*

Signature: *[Signature]*

Approved by

Name: *NEENA THOMAS*

Date: *7/11/23*

Signature: *[Signature]*



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UHURU SECONDARY SCHOOL

P.O.BOX 70417-00400

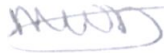
NAIROBI.

TUITION ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

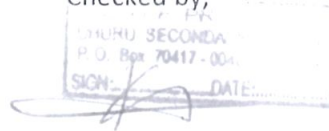
	<u>KSHS</u>
Balance as per the bank statement	107,289.24
Balance as per the cash book	107,289.24

Prepared by;



Miriam .Michubu
BURSAR

Checked by;



Ngaruiya Thomas
PRINCIPAL

UHURU SECONDARY SCHOOL

P.O.BOX 70417-00400

NAIROBI.

OPERATION ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

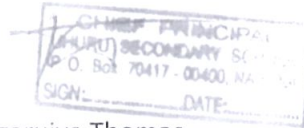
	<u>KSHS</u>
Balance as per the bank statement	1,152,040.15
Balance as per the cash book	1,152,040.15

Prepared by;



Miriam .Michubu
BURSAR

Checked by;



Ngaruiya Thomas
PRINCIPAL

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

OPERATION A/C:

ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2023

Votehead	LF	Approved	DR	CR
		Estimates		
BAL B/F:CASH			-	13,708.00
BAL B/F:BANK			-	18,523.95
M&I	1	183,500.00		1,173,000.00
E.W.C	2	146,800.00	277,790.00	201,486.68
P.EMOL	3	1,183,500.00	1,376,393.00	2,530,623.30
ADMIN	4	220,000.00	657,871.00	352,756.02
L.T.T	5	146,800.00	252,650.00	50,220.70
MEDICAL INSURANCE	6		118,871.00	65,200.00
EIMU SACCO	7	-	85,285.00	85,285.00
NSSF	8		84,928.00	84,928.00
PAYE	9		31,277.00	31,277.00
NHIF	10		40,250.00	40,250.00
BANK CHARGES	11		8,074.00	-
ACTIVITY	12		375,400.00	169,887.50
INFRASTRUCTURE	13		930,000.00	100,000.00
CREDITOR	14	248,566.00	48,430.00	522,570.00
BALC/D:CASH			457.00	-
BALC/D:BANK			1,152,040.15	-
TOTALS		2,129,166.00	5,439,716.15	5,439,716.15

Prepared by

Name: MURIEL MICHURU

Date: 9/11/2023

Signature: 

Approved by

Name: NANCY N. KIMANI

Date: 9/11/23

Signature: 

Prepared by

Name: MURIEL MICHURU

Date: 9/11/2023

Signature: 

Approved by

Name:

Date:

Signature: 

OPERATION A/C:

Votehead	LF	Approved	DR	CR	Comm.	Balance
		Estimates				
BAL B/F:CASH			-	13,708.00		13,708.00
BAL B/F:BANK			-	18,523.95		18,523.95
M&I	1	183,500.00	-	1,173,000.00		183,500.00
E.W.C	2	146,800.00	240,090.00	201,486.68	37,700.00	(130,990.00)
P.EMOL	3	2,183,500.00	1,341,573.00	2,530,623.30	34,820.00	807,107.00
ADMIN	4	220,000.00	429,821.00	352,756.02	228,050.00	(437,871.00)
L.T.T	5	146,800.00	252,650.00	50,220.70	-	(105,850.00)
MEDICAL INSURANCE	6		118,871.00	65,200.00		(118,871.00)
EIMU SACCO	7	-	85,285.00	85,285.00		(85,285.00)
NSSF	8		84,928.00	84,928.00		(84,928.00)
PAYE	9		31,277.00	31,277.00		(31,277.00)
NHIF	10		40,250.00	40,250.00		(40,250.00)
BANK CHARGES	11		8,074.00	-		(8,074.00)
ACTIVITY	12		153,400.00	169,887.50	222,000.00	(375,400.00)
INFRASTRUCTURE	13		930,000.00	100,000.00		(930,000.00)
CREDITOR	14	248,566.00	48,430.00	-		(48,430.00)
BALC/D:CASH			457.00	-		(457.00)
BALC/D:BANK			1,152,040.15	-		(1,152,040.15)
TOTALS		3,129,166.00	4,917,146.15	4,917,146.15	522,570.00	-

Signature:.....

Signature: H. C. ...

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

INFRASTRUCTURE A/C:

TRIAL BALANCE AS AT 30TH JUNE 2023

Votehead	LF	APPROVED	DR	CR	Comm.	Balance
		ESTIMATE	Kshs.	Kshs.	Kshs.	Kshs.
BAL B/F :CASH				105,655.00		
BANK				302,727.00		
OPERATION A/C	1		100,000.00	930,000.00		
INFRASTRUCTURE A/C	2	2,400,000.00	1,120,910.00	-	1,279,129.00	(39.00)
BANK CHARGES	3		2,636.00	-		
CREDITORS	4		-	-		-
BAL C/D :CASH			45.00	-		
:BANK			114,791.00	-		
TOTALS		2,400,000.00	1,338,382.00	1,338,382.00	1,279,129.00	

Prepared by

Name: MIRIAM MICHUBU

Date: 9/11/2023

Signature: [Signature]

Approved by

Name: NKURUZA THOMAS

Date: 9/11/23

Signature: [Signature]

ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2023

Signature:.....

UHURU SECONDARY SCHOOL

P.O.BOX 70417-00400

NAIROBI.

INFRASTRUCTURE ACCOUNT

BANK RECONCILLIATION STATEMENT AS AT 30TH JUNE 2023

	<u>KSHS</u>
Balance as per the bank statement	114,791.00
Balance as per the cash book	114,791.00

Prepared by;



Miriam .Michubu
BURSAR

Checked by;



UHURU SECONDARY SCHOOL
P.O.BOX 70400, NAIROBI
DATE: _____

Ngaruiya Thomas
PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

P.T.A ACCOUNT:

TRIAL BALANCE AS AT 30TH JUNE 2023

Votehead	LF	Approv estm	Dr	Cr	Comm	Balauce
BAL B/F:CASH				131,534.00		-
BAL B/F:BANK				12,802.63		-
P.T.A	1		-	1,962,331.00		-
BANK CHARGES	2		1,260.00	-		
R.M.I	3	190,000.00	187,129.00	-		2,871.00
L.T.T	4	5,000.00	4,000.00	-		1,000.00
ADMIN	5	114,000.00	113,650.00	-		350.00
EXERCISE BOOKS	6				863,560.00	
T&L MATERIALS	7				2,313,598.00	
UNIFORMS	8	750,000.00	750,000.00	-		-
CREDITORS	9		-	-		-
BAL C/D:CASH			55.00	-		
BALC/D:BANK			1,050,573.63			
TOTALS		1,059,000.00	2,106,667.63	2,106,667.63	3,177,158.00	-

Prepared by

Name: Miriam MICHURU

Date: 9/11/2023

Signature: [Signature]

Approved by

Name: N. P. B. W. D. T. H. M. D.

Date: 9/11/2023

Signature: [Signature]

UHURU SECONDARY SCHOOL				
P.O BOX 70417-00400				
NAIROBI				
P.T.A ACCOUNT:				
ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2023				
Votehead	LF	APPROVED	DR	CR
		ESTIMATED		
BAL B/F: CASH				131,534.00
BANK				12,802.63
P.T.A	1		-	1,962,331.00
BANK CHARGES	2		1,260.00	-
R.M.I	3	190,000.00	187,129.00	-
L.T.T	4	5,000.00	4,000.00	-
ADMIN	5	114,000.00	113,650.00	-
EXERCISE BOOKS	6		863,560.00	
T& L MATERIALS	7		2,313,598.00	
UNIFORMS	8	750,000.00	750,000.00	-
SUNDRY CREDITORS	9		-	3,177,158.00
BAL C/D: CASH			55.00	-
BANK			1,050,573.63	
TOTALS		1,059,000.00	5,283,825.63	5,283,825.63

Prepared by

Name: Miriam MICHURU

Date: 9/11/2023

Signature: [Signature]

Approved by

Name: NGARON THOMAS

Date: 9/11/2023

Signature: [Signature] 9/11/2023

UHURU SECONDARY SCHOOL

P.O.BOX 70417-00400

NAIROBI.

P.T.A ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

	<u>KSHS</u>
Balance as per the cash book	1,050,573.63
Less unreceipted receipts(main account)	(1,047,072.00)
Balance as per the bank statement	3,501.63

Prepared by;



Miriam .Michubu
BURSAR

Checked by;


9/11/2023 16

Ngaruiya Thomas
PRINCIPAL

SCHOOL FUND A/C:

Votehead	LF	Approved	Dr	Cr	Comm.	Balance
		Estimates				
BAL B/F :CASH				754,754.00		754,754.00
BANK				1,037,741.60		1,037,741.60
B.E.S	1	15,567,960.00	6,734,561.00	18,462,720.70	7,294,723.00	11,728,159.70
ACTIVITY	2	1,140,000.00	559,635.00	141,119.00		(418,516.00)
E.W.C	3	2,070,000.00	724,806.00	1,008,517.50		283,711.50
R.M.I	4	840,000.00	1,449,684.00	545,592.00	82,300.00	(904,092.00)
ADM	5	1,460,000.00	3,874,138.00	1,732,876.50	7,200.00	(2,141,261.50)
L.T.T	6	1,246,700.00	1,194,148.00	319,352.00		(874,796.00)
P.EMOL	7	5,040,000.00	3,306,458.00	2,482,037.00		(824,421.00)
ARREARS	8		-	1,485,303.00		1,485,303.00
TENDERS	9	-	-	13,000.00		13,000.00
BANK CHARGES	11	-	46,576.42	-		(46,576.42)
ELIMU	12	-	229,160.00	229,160.00		-
NSSF	13	-	83,994.00	83,994.00		-
NHIF	14	-	56,550.00	56,550.00		-
PAYE	15	-	39,618.00	39,618.00		-
CREDITORS	16	2,486,163.00	7,888,655.00	-		(7,888,655.00)
INFRASTRUCTURE	18	-	500,000.00	-		(500,000.00)
BURSARY	19	-	61,000.00	61,000.00		-
EXAM	20	-	21,700.00	-		(21,700.00)
UNIFORMS	21	-	100,000.00	-		(100,000.00)
INSURANCE	22	-	120,000.00	-		(120,000.00)
I.D CARDS	23	-	28,850.00	-	36,950.00	(28,850.00)
BAL C/D:CASH		-	861.00	-		(861.00)
BALC/D:BANK			1,432,940.88	-		(1,432,940.88)
TOTALS		29,850,823.00	28,453,335.30	28,453,335.30	7,421,173.00	-

Name: ...MIRIAM MICHALI

Date: 9/11/2023

Signature:.....

Name: NEEROJA T/HMB

Date: 9/1/23

Signature:.....

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI
SCHOOL FUND ACCOUNT

ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2023

Votehead	LF	Approved	DR	CR
		Estimates		
BAL B/F :CASH			-	754,754.00
BANK			-	1,037,741.60
B.E.S	1	15,567,960.00	14,029,284.00	20,471,384.70
ACTIVITY	2	1,140,000.00	559,635.00	193,872.00
E.W.C	3	2,070,000.00	1,016,378.00	1,495,925.50
R.M.I	4	840,000.00	1,531,984.00	677,806.00
ADM	5	1,460,000.00	3,881,338.00	2,004,841.50
L.T.T	6	1,246,700.00	1,194,148.00	444,625.00
P.EMOL	7	5,040,000.00	3,306,458.00	2,943,927.00
FEES ARREARS	8		3,540,167.00	1,485,303.00
TENDERS	9	-	-	13,000.00
BANK CHARGES	11	-	46,576.42	-
ELIMU	12	-	229,160.00	229,160.00
NSSF	13	-	83,994.00	83,994.00
NHIF	14	-	56,550.00	56,550.00
PAYE	15	-	39,618.00	39,618.00
SUNDRY CREDIT	16	2,486,163.00	7,888,655.00	7,421,173.00
PREPAID FEES	18		727,702.00	1,019,274.00
INFRASTRUCTURE	19	-	500,000.00	-
BURSARY	20	-	61,000.00	61,000.00
EXAM	21	-	21,700.00	-
UNIFORMS	22	-	100,000.00	-
INSURANCE	23	-	120,000.00	-
I.D CARDS	24	-	65,800.00	-
BAL C/D:CASH		-	861.00	-
BAL C/D:BANK			1,432,940.88	-
TOTALS		29,850,823.00	40,433,949.30	40,433,949.30

Prepared by

Name: Miriam MICHURU

Date: 7/11/2023

Signature: [Signature]

Approved by

Name: NEPHOYIN TIM

Date: 9/11/23

Signature: [Signature]

UHURU SECONDARY SCHOOL

P.O.BOX 70417-00400

NAIROBI.

SCHOOL FUND ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2023

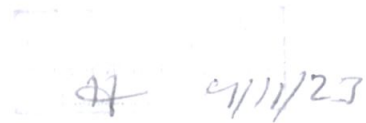
	<u>KSHS</u>
Balance as per the cash book	1,432,940.88
Less receipts(P.t.a account)	(776,819.46)
Balance as per the bank statement	656,121.42

Prepared by;



Miriam .Michubu
BURSAR

Checked by;

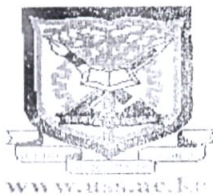


Ngaruiya Thomas
PRINCIPAL

UHURUSECONDARYSCHOOL

P.O Box 70417-00400 NAIROI

TEL. 0713 268688



www.uss.ac.ke

Email: uhurusecondarysch@gmail.com

Website: www.uss.ac.ke

SUMMARY FEES ARREARS YR 2022/23

	VOTE HEAD	AMOUNT
1.	BES	2,008,664.00
2.	RMI	132,214.00
3.	LTT	125,273.00
4.	ADMIN	271,965.00
5.	EWC	487,408.00
6.	ACTIVITY	52,753.00
7.	P.EMOL	461,890.00
	TOTAL	3,540,167.00

PREPARED BY:

A handwritten signature in blue ink, appearing to read 'Miriam Michubu'.

Miriam Michubu

Accounts.

CHECKED BY;



Ngaruiya Thomas

Chief Principal.



UHURU SECONDARY SCHOOL

FORM 1 2023 ARREARS

No.	ADM No.	NAME	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL
1.	4066	KAREKA KESEMEI SAMUEL	1,200.60	79.03	74.88	162.56	291.33	31.53	276.08	2,116.00
2.	4094	MWARANDU WILSON JUMA	3,441.80	226.55	214.65	466.01	835.16	90.39	791.44	6,066.00
3.	4097	MUGAMBI ALVIN LIVENDI	478.88	31.52	29.87	64.84	116.20	12.58	110.12	844.00
4.	4105	EDISON BARAKA KATANA	1,499.05	98.67	93.49	202.97	363.75	39.37	344.71	2,642.00
5.	4133	SANGIRU TONY GAVARA	2,918.67	192.11	182.03	395.18	708.22	76.65	671.14	5,144.00
6.	4144	PASCAL CHEA KENNETH	35,132.37	2,312.48	2,191.08	4,756.77	8,524.96	922.68	8,078.65	61,919.00
7.	4148	OWUOR MOSES OCHIENG	14,706.24	967.99	917.17	1,991.16	3,568.51	386.23	3,381.69	25,919.00
8.	4157	LUIS OJAMBO	1,172.23	77.16	73.11	158.72	284.45	30.79	269.55	2,066.00
9.	4162	STEPHEN ODHIAMBO	24,309.36	1,600.09	1,516.08	3,291.38	5,898.73	638.44	5,589.91	42,844.00
10.	4167	MICHAEL MURIITHI	57.87	3.81	3.61	7.84	14.04	1.52	13.31	102.00
11.	4168	MOSES WAMBUA MUTHUI	15,798.48	1,039.89	985.29	2,139.05	3,833.54	414.91	3,632.84	27,844.00
12.	4180	KEVIN KIPCHIRCHIR	24,309.36	1,600.09	1,516.08	3,291.38	5,898.73	638.44	5,589.91	42,844.00
13.	4174	JEZREL OBONGO	3,735.14	245.85	232.95	505.72	906.34	98.10	858.89	6,583.00
14.	4061	HARRISON THOYA LEONARD	2,874.41	189.20	179.27	389.18	697.48	75.49	660.97	5,066.00
15.	4064	NGOTHO LEWIS MWANGI	2,590.71	170.53	161.57	350.77	628.64	68.04	595.73	4,566.00
16.	4086	ABDI ABDISALAM HUSSEIN	3,441.80	226.55	214.65	466.01	835.16	90.39	791.44	6,066.00
17.	4098	JUMA PASKAL ODUOR	150.93	9.93	9.41	20.43	36.62	3.96	34.71	266.00
18.	4106	CREPSY BARASA WATENYA	81.70	5.38	5.10	11.06	19.83	2.15	18.79	144.00
19.	4109	AKUMU WESLEY JUMA	649.10	42.72	40.48	87.88	157.51	17.05	149.26	1,144.00
20.	4125	JABEL KIPTOO LIWAKOL	14,832.21	976.28	925.03	2,008.22	3,599.07	389.54	3,410.65	26,141.00
21.	4128	OTIENO JOSHUA OMONDI	9,115.73	600.01	568.51	1,234.23	2,211.96	239.41	2,096.15	16,066.00
22.	4134	KARIUKI CHARLES MIRERA	21,231.26	1,397.48	1,324.11	2,874.62	5,151.82	557.60	4,882.11	37,419.00
23.	4136	VICTOR OTIENO	37.45	2.46	2.34	5.07	9.09	0.98	8.61	66.00
24.	4140	OTIENO SAMSON ODHIAMBO	8,420.67	554.27	525.17	1,140.12	2,043.30	221.15	1,936.32	14,841.00
25.	4143	EMMANUEL ODUOR JUMA	10,862.16	714.97	677.43	1,470.69	2,635.73	285.27	2,497.74	19,144.00
26.	4145	KENNEDY KARIUKI KARANJA	24,479.58	1,611.29	1,526.70	3,314.43	5,940.03	642.91	5,629.05	43,144.00
27.	4158	DETRICK SHICHIKHA	420.44	27.67	26.22	56.93	102.02	11.04	96.68	741.00

28 .	4153	BRIAN KIMUTAI	28,594.31	1,882.13	1,783.32	3,871.55	6,938.48	750.97	6,575.23	50,396.00
29 .	4161	EMMANUEL WISDOM	11,259.34	741.11	702.20	1,524.47	2,732.11	295.70	2,589.07	19,844.00
30 .	4084	OTIENO NICHOLAS ONYANGO	1,172.23	77.16	73.11	158.72	284.45	30.79	269.55	2,066.00
31 .	4090	ABDULLAHI BILLE ABDI	37.45	2.46	2.34	5.07	9.09	0.98	8.61	66.00
32 .	4114	CHRISTIANO ONYANGO	7,980.94	525.32	497.74	1,080.59	1,936.60	209.60	1,835.21	14,066.00
33 .	4117	GRIFFINS OKUNGU	2,307.02	151.85	143.88	312.36	559.80	60.59	530.50	4,066.00
34 .	4129	ORUNGA BARRACK WESLEY	365.40	24.05	22.79	49.47	88.67	9.60	84.02	644.00
35 .	4147	MWANGANGI ANTONY SAVALI	1,486.00	97.81	92.68	201.20	360.58	39.03	341.70	2,619.00
36 .	4150	SWABRI MWARINGA	15,841.03	1,042.69	987.95	2,144.81	3,843.87	416.03	3,642.63	27,919.00
		TOTAL	296,991.93	19,548.59	18,522.29	40,211.45	72,065.87	7,799.89	68,292.99	523,433.00
		VOTE HEADS	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL

UHURU SECONDARY SCHOOL
FORM 2 2023 ARREARS

No.	ADM No	NAME	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL
1.	3937	GEDION MWANGI NDUTA	21,188.70	1,394.68	1,321.46	2,868.86	5,141.49	556.48	4,872.32	37,344.00
2.	3940	ABRAHAM OMONDI AWITI	6,323.02	416.19	394.34	856.11	1,534.30	166.06	1,453.97	11,144.00
3.	3967	RAMSEY GITHINJI KAMUHIA	7,613.84	501.16	474.85	1,030.88	1,847.52	199.96	1,750.79	13,419.00
4.	3998	NYANGAVO BRAYAN OJONDO	4,904.54	322.83	305.88	664.05	1,190.10	128.81	1,127.79	8,644.00
5.	4103	BYRON OPIYO OTIENO	11,869.28	781.26	740.24	1,607.05	2,880.11	311.72	2,729.33	20,919.00
6.	4012	NATHAN MASINDE	7,854.98	517.03	489.89	1,063.53	1,906.03	206.30	1,806.24	13,844.00
7.	4018	RODGERS AYIEKO OLIARO	12,152.98	799.93	757.94	1,645.46	2,948.95	319.17	2,794.57	21,419.00
8.	4033	ZAKARY ODUOR	7,046.45	463.81	439.46	954.06	1,709.84	185.06	1,620.32	12,419.00
9.	4046	GUYO BONAYA SORA	3,202.36	210.79	199.72	433.59	777.06	84.10	736.38	5,644.00
10.	4050	CHURCHILL OMONDI	3,064.49	201.71	191.12	414.92	743.61	80.48	704.68	5,401.00
11.	3938	EDWARD KAPOYA	27,430.02	1,805.50	1,710.71	3,713.91	6,655.97	720.39	6,307.51	48,344.00
12.	3941	SHANEBARYL NYANJE	18,961.69	1,248.10	1,182.57	2,567.33	4,601.10	497.99	4,360.22	33,419.00
13.	3956	MAXWELL NJOROGI	9,840.85	647.74	613.74	1,332.41	2,387.91	258.45	2,262.89	17,344.00
14.	3962	WANDA JOSEPH	20,791.53	1,368.54	1,296.69	2,815.08	5,045.12	546.05	4,780.99	36,644.00
15.	3968	WISDOM KING'OINA OSORO	53,005.23	3,488.91	3,305.74	7,176.68	12,861.86	1,392.07	12,188.50	93,419.00
16.	3979	RACHO SUDHEIS HASSAN	8,748.62	575.85	545.62	1,184.53	2,122.88	229.76	2,011.74	15,419.00
17.	3988	BYRON ODHIAMBO NGOCHE	9,115.73	600.01	568.51	1,234.23	2,211.96	239.41	2,096.15	16,066.00
18.	4011	XYSTI LUIGI ODHIAMBO	12,961.51	853.15	808.36	1,754.93	3,145.15	340.41	2,980.49	22,844.00
19.	4014	OSTINE KISAKA	2,181.06	143.56	136.02	295.31	529.24	57.28	501.53	3,844.00
20.	4017	MUAWIYA ADAN ABDI	13,831.89	910.44	862.64	1,872.78	3,356.35	363.27	3,180.63	24,378.00
21.	4021	ERIC MUSEMBI LUNYENYI	321.14	21.14	20.03	43.48	77.93	8.43	73.85	566.00
22.	4034	ELVIS GAKERA MWANGI	14,209.78	935.32	886.21	1,923.94	3,448.04	373.19	3,267.52	25,044.00
23.	4048	ERICK NZYOKI	4,056.86	267.03	253.01	549.28	984.41	106.55	932.87	7,150.00
24.	4051	OLEO GOGOL	569.66	37.50	35.53	77.13	138.23	14.96	130.99	1,004.00
25.	4115	KELVIN KIBET	24,309.36	1,600.09	1,516.08	3,291.38	5,898.73	638.44	5,589.91	42,844.00
26.	3984	HUSSEIN ABDI HUSSEIN	7,287.59	479.68	454.50	986.71	1,768.35	191.39	1,675.77	12,844.00
27.	4013	DENVER NGETHE	1,372.52	90.34	85.60	185.83	333.05	36.05	315.61	2,419.00
28.	4027	SHADRACK MOMANYI	13,982.82	920.38	872.06	1,893.21	3,392.97	367.23	3,215.34	24,644.00
29.	4035	MULI STEPHEN MWENDWA	932.79	61.40	58.17	126.30	226.34	24.50	214.49	1,644.00
30.	4039	STEPHEN MUNENE	365.40	24.05	22.79	49.47	88.67	9.60	84.02	644.00

31.	4042	GEORGE NGINDO	38,366.51	2,525.36	2,392.78	5,194.66	9,309.73	1,007.62	8,822.34	67,619.00
32.	4045	MAXWELL OTIENO	3,688.05	242.75	230.01	499.35	894.92	96.86	848.06	6,500.00
33.	4052	FELIX MWENDWA	38,536.73	2,536.56	2,403.39	5,217.71	9,351.04	1,012.09	8,861.48	67,919.00
34.	4059	STEVEN GIKUNDI	167.95	11.05	10.47	22.74	40.75	4.41	38.62	296.00
35.	4104	STANLEY OMONDI	81.70	5.38	5.10	11.06	19.83	2.15	18.79	144.00
36.	3891	SHAWN ADAGI	7,287.59	479.68	454.50	986.71	1,768.35	191.39	1,675.77	12,844.00
		TOTAL	417,625.23	27,488.91	26,045.74	56,544.68	101,337.86	10,968.07	96,032.50	736,043.00
		VOTEHEADS	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	

UHURU SECONDARY SCHOOL

FORM 3 2023 ARREARS

No.	ADM No	NAME	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL
1.	3785	CHIVUNDE NZUGA KASIDI	10,124.55	666.42	631.43	1,370.82	2,456.75	265.90	2,328.13	17,844.00
2.	3812	DERRICK OMONDI	7,800.51	513.44	486.49	1,056.16	1,892.81	204.86	1,793.72	13,748.00
3.	3815	IGNATIUS KARINGA	16,806.73	1,106.25	1,048.17	2,275.56	4,078.20	441.39	3,864.69	29,621.00
4.	3827	GEOFFREY OKOTH OTIENO	5,058.30	332.95	315.47	684.87	1,227.41	132.85	1,163.15	8,915.00
5.	3863	STANLEY MUTA MWAGADI	12,013.97	790.78	749.27	1,626.64	2,915.22	315.52	2,762.60	21,174.00
6.	3887	CALEB NDUNGU CHEGE	16,365.87	1,077.23	1,020.68	2,215.87	3,971.22	429.82	3,763.31	28,844.00
7.	3921	CHARLES OGOLLAH	1,046.27	68.87	65.25	141.66	253.88	27.48	240.59	1,844.00
8.	4037	TIMOTHY LUMIRE	1,599.48	105.28	99.75	216.56	388.12	42.01	367.80	2,819.00
9.	3786	REMIS OMONDI	238.87	15.72	14.90	32.34	57.96	6.27	54.93	421.00
10.	3830	CALISTUS WEKESA	60,823.90	4,003.55	3,793.36	8,235.30	14,759.08	1,597.42	13,986.39	107,199.00
11.	3834	STEPHEN ODHIAMBO OWINO	30,834.37	2,029.58	1,923.03	4,174.84	7,482.04	809.80	7,090.33	54,344.00
12.	3850	ADAN ABDIHAKIM	7,980.94	525.32	497.74	1,080.59	1,936.60	209.60	1,835.21	14,066.00
13.	3854	JONATHAN RUWA CHENGO	7,060.06	464.71	440.31	955.90	1,713.14	185.42	1,623.45	12,443.00
14.	3858	ABDI ABDULLAHI ALI	268.94	17.70	16.77	36.41	65.26	7.06	61.84	474.00
15.	3865	ABDIRIZAK HASSAN	7,062.90	464.89	440.49	956.29	1,713.83	185.49	1,624.11	12,448.00
16.	3871	ABET MULONGO	19,087.08	1,256.35	1,190.39	2,584.31	4,631.53	501.28	4,389.06	33,640.00
17.	3883	SAMMY JOHNSON	41,518.37	2,732.82	2,589.35	5,621.41	10,074.54	1,090.40	9,547.11	73,174.00
18.	3886	JOSEPH GAKURE	25,885.01	1,703.80	1,614.35	3,504.72	6,281.07	679.82	5,952.23	45,621.00
19.	4030	OUKO.J.JAMAL	535.62	35.26	33.40	72.52	129.97	14.07	123.16	944.00
20.	4155	JESSE MWANGI KINUTHIA	1,441.74	94.90	89.92	195.21	349.84	37.86	331.53	2,541.00
21.	3790	ALVIN MUTHOMI KINYUA	3,079.81	202.72	192.08	416.99	747.32	80.88	708.20	5,428.00
22.	3805	SHADRACK ONYANGO	2,874.41	189.20	179.27	389.18	697.48	75.49	660.97	5,066.00
23.	3817	ALBERT OCHIENG	13,758.70	905.62	858.08	1,862.87	3,338.58	361.34	3,163.80	24,249.00
24.	3820	DENNIS MUTHAMA	39,248.80	2,583.43	2,447.80	5,314.12	9,523.83	1,030.79	9,025.22	69,174.00
25.	3842	AUEN KUEL ALIER	2,874.41	189.20	179.27	389.18	697.48	75.49	660.97	5,066.00
26.	3857	TOBIUS KAVISI	12,736.83	838.36	794.35	1,724.51	3,090.62	334.51	2,928.82	22,448.00
27.	3870	ABEL MUKHWANA	10,247.11	674.48	639.07	1,387.41	2,486.49	269.12	2,356.31	18,060.00
TOTAL			358,373.58	23,588.85	22,350.43	48,522.26	86,960.29	9,411.95	82,407.64	631,615.00

UHURU SECONDARY SCHOOL

FORM 4 2023 ARREARS

No.	ADM No	NAME	BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL
1.	3621	EDWIN CHEGE IHUTHIA	1,421.32	93.55	88.64	192.44	344.89	37.33	326.83	2,505.00
5.	3690	MIKE MUHORO	13,191.31	868.28	822.69	1,786.05	3,200.91	346.44	3,033.33	23,249.00
6.	3697	DENZEL OKOTH OTIENO	11,773.96	774.99	734.30	1,594.14	2,856.98	309.22	2,707.41	20,751.00
7.	3706	ABDALLAH MUTAHI	37,708.33	2,482.04	2,351.73	5,105.55	9,150.03	990.33	8,670.99	66,459.00
8.	3779	AUSTINE OCHIENG	413.63	27.23	25.80	56.00	100.37	10.86	95.11	729.00
9.	3782	ELVINCE ODONGO	38,570.77	2,538.80	2,405.52	5,222.32	9,359.30	1,012.98	8,869.31	67,979.00
10.	3836	AUSTINE CALEB	23,855.45	1,570.21	1,487.78	3,229.93	5,788.59	626.51	5,485.54	42,044.00
11.	3904	WILSON NZIOKA KIMANI	495.90	32.64	30.93	67.14	120.33	13.02	114.03	874.00
12.	3905	TRAVOR WANJALA	10,879.18	716.09	678.49	1,473.00	2,639.86	285.72	2,501.66	19,174.00
14.	3912	BRETT S.OBARE	12,280.64	808.34	765.90	1,662.75	2,979.93	322.53	2,823.92	21,644.00
15.	3629	FRANK OMONDI	9,557.16	629.07	596.04	1,294.00	2,319.07	251.00	2,197.66	16,844.00
18.	3654	JOB MUNYIRI	18,124.22	1,192.97	1,130.34	2,453.94	4,397.89	476.00	4,167.65	31,943.00
19.	3664	MALVIN OTIENO OMONDI	39,010.50	2,567.75	2,432.94	5,281.86	9,466.00	1,024.53	8,970.42	68,754.00
20.	3682	NEWTON OCHAKO	87.38	5.75	5.45	11.83	21.20	2.29	20.09	154.00
21.	3686	EDWIN NGUMA	92,444.68	6,084.89	5,765.43	12,516.62	22,431.94	2,427.87	21,257.56	162,929.00
23.	4164	VICTOR ONYANGO	18,635.44	1,226.62	1,162.22	2,523.16	4,521.94	489.42	4,285.20	32,844.00
25.	3639	VICTOR OMONDI	10,256.19	675.08	639.64	1,388.64	2,488.69	269.36	2,358.40	18,076.00
26.	3646	SHABANI DAVID	15,165.83	998.24	945.84	2,053.39	3,680.03	398.30	3,487.37	26,729.00
27.	3662	DAVID SAITOTI	10,993.80	723.63	685.64	1,488.51	2,667.67	288.73	2,528.01	19,376.00
28.	3671	JAMES OTIENO OJUKA	11,700.20	770.13	729.70	1,584.16	2,839.08	307.28	2,690.45	20,621.00
29.	3679	MASON OWINO	19,275.46	1,268.75	1,202.14	2,609.81	4,677.24	506.23	4,432.37	33,972.00
30.	3691	ANDREW OCHIENG	539.02	35.48	33.62	72.98	130.80	14.16	123.95	950.00
31.	3699	GATAL SIZZLA MUCHOYA	129.93	8.55	8.10	17.59	31.53	3.41	29.88	229.00
32.	3710	HASSAN ABDI	122,871.10	8,087.62	7,663.02	16,636.23	29,815.00	3,226.96	28,254.09	216,554.00
33.	3714	ABDULLAHI ABDI	24,309.36	1,600.09	1,516.08	3,291.38	5,898.73	638.44	5,589.91	42,844.00
34.	3718	JAKES KIPROTICH	768.25	50.57	47.91	104.02	186.42	20.18	176.66	1,354.00
35.	3733	SAID MOHAMMED KIPTANUI	54,637.06	3,596.32	3,407.51	7,397.63	13,257.82	1,434.93	12,563.74	96,295.00
36.	3781	TREVOR OPIYO	38,797.73	2,553.74	2,419.67	5,253.05	9,414.37	1,018.94	8,921.50	68,379.00
37.	3777	GEORGE HANDEL	251.92	16.58	15.71	34.11	61.13	6.62	57.93	444.00

39.	3704	FABIAN MALESI	118,445.44	7,796.31	7,387.00	16,037.01	28,741.10	3,110.73	27,236.41	208,754.00
40.	3633	FREDRICK OTIENO	226.39	14.90	14.12	30.65	54.93	5.95	52.06	399.00
41.	3640	SAMWEL MUITI MUGAMBI	1,802.61	118.65	112.42	244.07	437.41	47.34	414.51	3,177.00
42.	3663	SHAMIR ADIM	2,748.45	180.91	171.41	372.13	666.92	72.18	632.00	4,844.00
43.	3677	ABDISHAKUL KASSIM	18,016.98	1,185.91	1,123.65	2,439.42	4,371.87	473.18	4,142.99	31,754.00
44.	3685	VICTOR OMONDI	3,265.34	214.93	203.65	442.11	792.34	85.76	750.86	5,755.00
45.	3688	ELIJAH MUTATI MWANGANG	29,065.25	1,913.13	1,812.69	3,935.31	7,052.76	763.34	6,683.52	51,226.00
46.	3692	VINCENT OUMA	13,034.14	857.93	812.89	1,764.77	3,162.77	342.32	2,997.19	22,972.00
47.	3698	MUTHEU ALEXANDER MUSY	16,595.66	1,092.36	1,035.01	2,246.98	4,026.98	435.85	3,816.16	29,249.00
48.	3709	HILLARY ODHIAMBO	14,609.79	961.64	911.16	1,978.10	3,545.10	383.70	3,359.51	25,749.00
49.	3715	LUCKY OWUOR	1,613.66	106.21	100.64	218.48	391.56	42.38	371.06	2,844.00
50.	3771	PAUL KAMAU	78,103.84	5,140.95	4,871.05	10,574.93	18,952.10	2,051.24	17,959.90	137,654.00
TOTALS			935,673.26	61,587.84	58,354.48	126,686.19	227,043.57	24,573.55	215,157.12	1,649,076.00
VOTEHEADS			BES	RMI	LTT	ADMIN	EWC	ACTIVITY	P.EMOL	TOTAL



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UHURU SECONDARY SCHOOL

P.O Box 70417-00400 NAIROBI
TEL. 0713 268688



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Website: www.uss.ac.ke

FEE PREPAYMENTS YEAR 2022/2023

	VOTEHEAD	AMOUNT
1	RMI	91,133.00
2	LTT	86,348.00
3	ADMIN	187,460.00
4	EWC	335,961.00
5	P.EMOL	318,372.00
	TOTAL	1,019,274.00

Prepared by;

Miriam Michubu
BURSAR

Checked by;



Ngaruiya Thomas
PRINCIPAL

UHURU SECONDARY SCHOOL
FORM ONE 2023 PREPAYMENTS

NO	ADM NO	NAME	RMI	LTT	ADMIN	EWC	P.EMOL	TOTAL
1.	4060	JUSTINE NYUNDO BIDII	56.42	53.46	116.05	207.98	197.09	631
2.	4063	CLINTON TINGA NGOMBO	7.06	6.69	14.53	26.04	24.68	79
3.	4070	OTIENO FRANK ONYANGO	322.68	305.74	663.75	1,189.56	1,127.28	3,609.00
4.	4076	BRAVIN NYANGANO	804.69	762.44	1,655.24	2,966.47	2,811.17	9,000.00
5.	4079	ODUOR RAYNARD OTIENO	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
6.	4100	NDUWUMURU MUGISHA	83.51	79.12	171.78	307.85	291.74	934
7.	4121	DAVID SEBI OTIENO	1,706.03	1,616.45	3,509.29	6,289.25	5,959.98	19,081.00
8.	4124	AKUMU TREVOR OSANO	894.10	847.15	1,839.15	3,296.08	3,123.52	10,000.00
9.	4127	MAALIM MOHAMED AMIN	625.87	593.01	1,287.41	2,307.26	2,186.46	7,000.00
10.	4130	ADAN MOHAMED	441.42	418.24	907.99	1,627.28	1,542.08	4,937.00
11.	4138	BRIAN MAINA	894.10	847.15	1,839.15	3,296.08	3,123.52	10,000.00
12.	4152	VICTOR BRANDON LUGADIRU	544.06	515.49	1,119.12	2,005.67	1,900.66	6,085.00
13.	4141	DAVID NJIHIA	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
14.	4123	OJIJO BELLAMY	894.10	847.15	1,839.15	3,296.08	3,123.52	10000
15.	4132	JONATHAN ROY NYAMASYO	894.10	847.15	1,839.15	3,296.08	3,123.52	10000
16.	4135	BECKHAM OTIENO AGALO	1,245.83	1,180.42	2,562.67	4,592.76	4,352.31	13,934.00
17.	4080	EMMANUEL JOSEPH ONYANGO	1,563.60	1,481.50	3,216.31	5,764.19	5,462.41	17,488.00
18.	4095	NZIOKI DAVID SILA	1,762.27	1,669.74	3,624.97	6,496.58	6,156.45	19,710.00
19.	4099	MBUYA JIOSHUA OTIENO	473.96	449.08	974.93	1,747.25	1,655.78	5,301.00
20.	4107	SMITH MAURICE	172.92	163.84	355.69	637.46	604.09	1,934.00
21.	4129	ORUNGA BARRACK WESLEY	872.73	826.91	1,795.20	3,217.30	3,048.87	9,761.00
22.	4150	SWABRI MWARINGA	779.65	738.72	1,603.74	2,874.18	2,723.71	8,720.00
			15,933.17	15,096.59	32,774.43	58,737.49	55,662.33	178,204.00

UHURU SECONDARY SCHOOL

FORM TWO 2023 PREPAYMENTS

NO	ADM NO	NAME	RMI	LTT	ADMIN	EWC	P.EMOL	TOTAL
1.	3926	GRIFFIN MARWA SABAI	625.87	593.01	1,287.41	2,307.26	2,186.46	7,000.00
2.	3936	HARUN SANAET KIMELOT	300.06	284.30	617.22	1,106.16	1,048.25	3,356.00
3.	3932	DAVIN NYANGE	619.97	587.42	1,275.27	2,285.50	2,165.85	6,934.00
4.	3948	MOSES MUTINDA	957.67	907.38	1,969.92	3,530.43	3,345.60	10,711.00
5.	3954	OTIENO JUNIOR	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
6.	3969	JAMES NJENGA	89.32	84.63	183.73	329.28	312.04	999.00
7.	3987	WESLEY ODHIAMBO	148.06	140.29	304.56	545.83	517.25	1,656.00
8.	3996	JUMA AUSTINE BONYO	312.84	296.42	643.52	1,153.30	1,092.92	3,499.00
9.	4000	ELLY AKOTH OTIENO	639.82	606.22	1,316.10	2,358.68	2,235.19	7,156.00
10.	4003	MICHAEL OMONDI ONYANGO	141.36	133.93	290.77	521.11	493.83	1,581.00
11.	4016	OLUOCH BRADLEY OTIENO	1,448.44	1,372.39	2,979.43	5,339.65	5,060.10	16,200.00
12.	4032	WAYNE APOPO	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
13.	4049	STEPHEN KARERI	241.23	228.56	496.20	889.28	842.72	2,698.00
14.	4160	TREVA JUNIOR NYONGESA	841.35	797.17	1,730.64	3,101.61	2,939.23	9,410.00
15.	3944	ANDIA JOHN INDAI	2,610.76	2,473.68	5,370.32	9,624.56	9,120.67	29,200.00
16.	3950	OTIENO CALVYN ARNOLD	625.87	593.01	1,287.41	2,307.26	2,186.46	7,000.00
17.	3971	JOSEPH OTIENO ADERO	72.51	68.70	149.16	267.31	253.32	811.00
18.	3997	MWIKALI EMMANUEL MALUKI	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
19.	4001	ODHIAMBO TEVEZ OKETCH	1,296.26	1,228.20	2,666.40	4,778.66	4,528.48	14,498.00
20.	4029	HAJI ZAKARIYA OMAR	2,048.38	1,940.83	4,213.50	7,551.32	7,155.98	22,910.00
21.	4041	ERICK ODHIAMBO	1,641.20	1,555.03	3,375.95	6,050.29	5,733.53	18,356.00
22.	4113	MUNYAKA M.MUTUKU	930.76	881.89	1,914.56	3,431.22	3,251.58	10,410.00
23.	3924	JOHN OWEN OCHIENG	32.63	30.92	67.13	120.31	114.01	365.00
24.	3930	ROY GAMBWA OCHIENG	1,428.32	1,353.33	2,938.05	5,265.49	4,989.82	15,975.00
25.	3946	SILA KABUCHI	16.00	15.16	32.92	59.00	55.91	179.00
26.	3949	NAFTALI MANDELA	896.87	849.78	1,844.85	3,306.30	3,133.20	10,031.00
27.	3952	MICHAEL KAMAU MWANGI	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
28.	3967	RAMSEY GITHINJI KAMUHIA	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00



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29 .	3974	ABDIRIZAK IBRAHIM	1,541.78	1,460.83	3,171.43	5,683.76	5,386.19	17,244.00
30 .	3980	TEDDY NIXON BARASA	25.84	24.48	53.15	95.26	90.27	289.00
31 .	3989	SHAWN AIDAN CHACHA	957.94	907.64	1,970.47	3,531.42	3,346.54	10,714.00
32 .	3992	IMMANUEL OTENGO	137.60	130.38	283.05	507.27	480.71	1,539.00
33 .	4002	IMRAN ADAN MOHAMED	240.60	227.97	494.92	886.98	840.54	2,691.00
34 .	4005	MAINA BRIAN	268.23	254.15	551.75	988.82	937.06	3,000.00
35 .	4012	NATHAN MASINDE	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
36 .	4015	RANDY OKOTH OTIENO	3,351.79	3,175.80	6,894.61	12,356.35	11,709.44	37,488.00
37 .	4040	KAMUTU JASAN GICHURE	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
38 .	4118	HENRY IKENYE CHEGE	351.74	333.27	723.52	1,296.68	1,228.79	3,934.00
39 .	4154	SAMUEL MAINA NDERITU	894.10	847.15	1,839.15	3,296.08	3,123.52	10,000.00
			28,864.50	27,348.95	59,374.09	106,408.71	100,837.76	322,834.00



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UHURU SECONDARY SCHOOL

FORM THREE 2023 PREPAYMENTS

NO	ADM NO	NAME	RMI	LTT	ADMIN	EWC	P.EMOL	TOTAL
1.	3797	VITALIS VICTOR MWAKA	1,136.49	1,076.81	2,337.75	4,189.65	3,970.30	12,711.00
2.	3794	ALEX KILONZO KARIUKI	595.11	563.86	1,224.14	2,193.87	2,079.01	6,656.00
3.	3800	ALFAROUS BUGE	505.70	479.15	1,040.22	1,864.26	1,766.66	5,656.00
4.	3809	LUBANGA DERRICK	210.56	199.50	433.12	776.23	735.59	2,355.00
5.	3803	JAMES OUKO	2,195.46	2,080.18	4,516.04	8,093.53	7,669.80	24,555.00
6.	3824	OBED MUSYOKA	440.88	417.73	906.89	1,625.30	1,540.21	4,931.00
7.	3833	MICKEY ADHIAMBO	5.01	4.74	10.30	18.46	17.49	56.00
8.	3837	ISSACKO SHARAMO	829.54	785.99	1,706.37	3,058.10	2,898.00	9,278.00
9.	3840	JESSE MUNENE	13.95	13.22	28.69	51.42	48.73	156.00
10.	3821	FAISAL NKANGURA	2,890.26	2,738.50	5,945.24	10,654.91	10,097.08	32,326.00
11.	3849	DEKOIW ABDIMALIQ	286.20	271.17	588.71	1,055.08	999.84	3,201.00
12.	3855	BRIAN NBOSIRE	8.94	8.47	18.39	32.96	31.24	100.00
13.	3880	BRUNO JACKTON ODHAMBO	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
14.	3859	ABDIMAJID ADAN	625.87	593.01	1,287.41	2,307.26	2,186.46	7,000.00
15.	4069	ODHIAMBO N.OMONDI	353.70	335.13	727.57	1,303.93	1,235.66	3,956.00
16.	3789	DANIEL OCHIENG	1,090.26	1,033.02	2,242.66	4,019.24	3,808.82	12,194.00
17.	3795	KENNEDY MUSYOKA	2,284.51	2,164.56	4,699.22	8,421.82	7,980.90	25,551.00
18.	3804	CARLOS WINDA	957.58	907.30	1,969.73	3,530.10	3,345.29	10,710.00
19.	3810	FRANKLINE ODUOR	894.10	847.15	1,839.15	3,296.08	3,123.52	10,000.00
20.	3816	FERDINARD SAWANGA	13.95	13.22	28.69	51.42	48.73	156.00
21.	3819	MARCOV NDUNGU	371.41	351.91	763.98	1,369.19	1,297.51	4,154.00
22.	3838	OWINO MOSES MBUYU	2,011.63	1,906.01	4,137.91	7,415.85	7,027.60	22,499.00
23.	3841	SIDNEY MMBILUKA	1,439.41	1,363.83	2,960.85	5,306.36	5,028.55	16,099.00
24.	3807	MIGUOKE SHAWN	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
25.	3847	OUNDU BRANDLEY SOLOMON	1,086.86	1,029.80	2,235.67	4,006.72	3,796.95	12,156.00
26.	3915	WARREN OMONDI	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
27.	3920	IRUNGU A MACHARIA	262.33	248.55	539.61	967.07	916.44	2,934.00
28.	4047	MELVIN WAIGANJO	25.84	24.48	53.15	95.26	90.27	289.00
29.	4055	ARSEN ONYANGO	1,136.40	1,076.73	2,337.56	4,189.32	3,969.99	12,710.00



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30 .	4176	MICHAEL MUTHOMI	957.67	907.38	1,969.92	3,530.43	3,345.60	10,711.00
31 .	3799	EDWIN OMONDI	1,122.99	1,064.02	2,309.98	4,139.88	3,923.14	12,560.00
32 .	3814	VICTOR KARIUKI	56.69	53.71	116.60	208.97	198.03	634.00
33 .	3832	STEPHEN MORACHA	138.59	131.31	285.07	510.89	484.15	1,550.00
34 .	3826	PETER KENNETH	13.95	13.22	28.69	51.42	48.73	156.00
35 .	3839	JERRY KARIUKI	13.95	13.22	28.69	51.42	48.73	156.00
36 .	3845	AMOS MAINA	118.65	112.42	244.06	437.39	414.49	1,327.00
37 .	3853	JOEL BARASA WAFULA	2,706.43	2,564.33	5,567.11	9,977.24	9,454.89	30,270.00
38 .	3878	TEDY STEVE ANYAGA	729.23	690.94	1,500.01	2,688.28	2,547.54	8,156.00
39 .	3885	HARISON MUSILI KILONZO	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
			29,318.25	27,778.88	60,307.46	108,081.47	102,422.94	327,909.00

UHURU SECONDARY SCHOOL

FORM FOUR 2023 PREPAYMENTS

NO	ADM NO	NAME	RMI	LTT	ADMIN	EWC	P.EMOL	TOTAL
1.	3628	NICKSON OCHOKOLO	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
2.	3670	ENOCK TUWEI	242.39	229.66	498.59	893.57	846.79	2,711.00
3.	3674	KELLYN THOMAS	447.05	423.58	919.58	1,648.04	1,561.76	5,000.00
4.	3687	SIMON NZIVO	2,745.86	2,601.69	5,648.22	10,122.60	9,592.63	30,711.00
5.	3860	FRANCIS KARANJA	351.74	333.27	723.52	1,296.68	1,228.79	3,934.00
6.	3856	JOHN AMANI SAFARI	371.59	352.08	764.35	1,369.85	1,298.13	4,156.00
7.	3882	IAN MUTINDA	181.86	172.31	374.08	670.42	635.32	2,034.00
8.	3898	RYAN MWANGI	72.60	68.79	149.34	267.64	253.63	812.00
9.	3904	WILSON NZIOKA KIMANI	815.95	773.11	1,678.41	3,008.00	2,850.52	9,126.00
10.	3910	ENOCK K MUJA	441.15	417.98	907.44	1,626.29	1,541.14	4,934.00
11.	3913	ODISA Y.SHARAMO	1,093.75	1,036.32	2,249.83	4,032.10	3,821.00	12,233.00
12.	3923	VINCENT MWENDA	414.32	392.57	852.26	1,527.40	1,447.44	4,634.00
13.	3634	SETH BAHATI	18.24	17.28	37.52	67.24	63.72	204.00
14.	4056	JOHN PAUL	419.69	397.65	863.30	1,547.18	1,466.18	4,694.00
15.	3630	AMOS MIHESO CHOGO	331.89	314.46	682.69	1,223.51	1,159.45	3,712.00
16.	3651	FELIX MBURU	282.18	267.36	580.44	1,040.24	985.78	3,156.00
17.	3662	DAVID SAITOTI	45.87	43.46	94.35	169.09	160.24	513.00
18.	3680	VICTOR ODHAMBO	715.28	677.72	1,471.32	2,636.87	2,498.81	8,000.00
19.	3684	TONNY BRADO	192.77	182.65	396.52	710.64	673.43	2,156.00
20.	3691	ANDREW OCHIENG	183.29	173.67	377.03	675.70	640.32	2,050.00
21.	3695	MOHAMMED ADAN	945.60	895.95	1,945.09	3,485.94	3,303.43	10,576.00
22.	3784	ALFRED MWANZIU	1,780.51	1,687.02	3,662.49	6,563.82	6,220.17	19,914.00
23.	3631	JOHN NGUTHU	1,512.19	1,432.79	3,110.56	5,574.66	5,282.80	16,913.00
24.	3633	FREDRICK OTIENO	590.19	559.21	1,214.02	2,175.74	2,061.83	6,601.00
25.	3647	EMMANUEL KIOKO	114.09	108.10	234.68	420.58	398.56	1,276.00
26.	3652	LEVIS ONWONGA	729.23	690.94	1,500.01	2,688.28	2,547.54	8,156.00
27.	3672	ALVIN MAGU KIARIE	38.80	36.77	79.82	143.05	135.56	434.00
28.	3694	EMMANUEL MAKAMA	431.04	408.41	886.66	1,589.04	1,505.85	4,821.00
29.	3703	EMMANUEL ONYANGI OMONDI	421.12	399.01	866.24	1,552.45	1,471.18	4,710.00

30 .	3715	LUCKY OWUOR	639.82	606.22	1,316.10	2,358.68	2,235.19	7,156.00
			17,017.08	16,123.59	35,004.03	62,733.33	59,448.97	190,327.00



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1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900311

KCB JOGOO ROAD

10 MAR 2026

.....

.....

Certified that the balance at the CREDIT OF UHURU SECONDARY SCHOOL PTA ACCOUNT
.....

A/C 1103610074

.....

at the close of business on 30 JUN 2023 Was KES

.....

THREE THOUSAND FIVE HUNDRED AND ONE CENTS SIXTY THREE

.....

KES 3,501.63

.....

Examined by

For: KCB BANK KENYA LTD.
MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Manager Service Quality & Compliance Branch Manager



1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900295

KCB JOGOO ROAD
.....

10 MAR 2026
.....

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL
.....

A/C 1103564110
.....

at the close of business on 30 JUN 2023 Was KES
.....

SIX HUNDRED AND FIFTY SIX THOUSAND ONE HUNDRED AND TWENTY ONE CENTS FORTY TWO
.....

KES 656,121.42
.....

For: KCB BANK KENYA LTD.

Examined by

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD.....

Manager Service Quality & Compliance Branch Manager



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1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900307

KCB JOGOO, ROAD 10 MAR 2026
.....

Certified that the balance at the CREDIT OF UHURU SEC SCHOOL INFRASTRUCTURE ACC
.....

A/C 1270876287
.....

at the close of business on 30 JUN 2023 Was KES
.....

ONE HUNDRED AND FOURTEEN THOUSAND SEVEN HUNDRED AND NINETY ONE
.....

KES 114,791.00 For: KCB BANK KENYA LTD.
.....

Examined by
.....
..... JOGOO ROAD
.....

Manager Service Quality & Compliance Branch Manager



1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900303

KCB JOGOO ROAD

10 MAR 2026

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.....

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL TUITION A C
.....

A/C 1103611496

.....

at the close of business on 30 JUN 2023 Was KES

.....

ONE HUNDRED AND SEVEN THOUSAND TWO HUNDRED AND EIGHTY NINE CENTS TWENTY FOUR

.....

KES 107,289.24

..... For: KCB BANK KENYA LTD

Examined by

.....
MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Manager Service Quality & Compliance Branch Manager



...

...

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900299

KCB JOGOO ROAD
.....

10 MAR 2026
.....

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL OPERATION AC
.....

A/C 1103611739
.....

at the close of business on 30 JUN 2023 Was KES
.....

ONE MILLION ONE HUNDRED AND FIFTY TWO THOUSAND AND FORTY CENTS FIFTEEN
.....

KES 1,152,040.15
.....

For: KCB BANK KENYA LTD.

Examined by

.....
MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD
.....

Manager Service Quality & Compliance Branch Manager

