

REPUBLIC OF KENYA



REPORT

DATE: 29 JUL 2026

DAY.

WED.

TABLED
BY:

CLERK-AT
TABLE:

OF

Hon. Robert PUKOS
J. Lemirelli

THE AUDITOR-GENERAL

ON

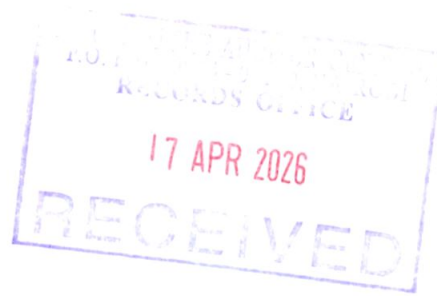
PARLIAMENT
OF KENYA
LIBRARY

UHURU SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2024

NAIROBI CITY COUNTY



Revised 30th June 2024.



UHURU SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



(Leave this page blank)

Table of Contents

Page

1. Acronyms and Definition of Key Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xv
5. Report Of The Independent Auditors (<i>To be attached</i>)	xvi
6. Statement Of Receipts and Payments for the Year Ended 30 th June 2024	1
7. Statement of Assets and Liabilities As At 30 th June 2024	2
8. Statement of Cash Flows for the Year Ended 30 th June 2024	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024	5
10. Significant Accounting Policies	10
11. Notes To the Financial Statements	12
12. Annexes	21

1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in 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 421 number of students as at 30th June 2024. It has 2 streams and 26 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	ISAAC WAWERU	Chairman	15TH JUNE 2022
2	THOMAS NGARUIYA	Secretary - Principal	8TH JUNE 2023
3	MARYANNE GICHOBI	Member	15TH JUNE 2022
4	PATRICK OJUOK	Member	15TH JUNE 2022
5	WANGARI NJURU	Member	15TH JUNE 2022
6	PATRICK MBITI	Member	15TH JUNE 2022
7	MARIA NJERI	Member	15TH JUNE 2022
8	MAURICE OTIENO	Member – Rep CEB	15TH JUNE 2022
9	BETTY KERUBO	Member Rep Teachers	15TH JUNE 2022
10	VIOLET OYANGI	Sponsor	15TH JUNE 2022
11	EVANS LANGAT	Sponsor	15TH JUNE 2022
12	PAULINE WANJIKU	Sponsor	15TH JUNE 2022
13	PATRICK MUREITHI	Member - Community	15TH JUNE 2022
14	STEPHEN ODONGO	Member Special Needs	15TH JUNE 2022
15	VICTOR OTIENO	Rep Students	15TH JUNE 2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr.isaac waweru 2.Mr.Thomas Ngaruiya 3.M/s Maryanne gicobi 4.Mr.patrick mbiti 5 M/s wangari njuru 6 Mr.Patrick mureiithi	Chairperson Secretary Member Member Member Member	2out of 3 2out of 3 2out of 3 2out of 3 2out of 3 2out of 3
2	Finance,procurement and general purposes Committee	1.. M/s Maryanne gicobi 2.Mr.Thomas Ngaruiya 3 Mr.patrick Ojuok 4.Mr. Isaac waweru 5.Mr.Maurice aketch	Chairperson Secretary Member Member member	1out of 3 1out of 3 1out of 3 1out of 3 1out of 3
3	Academic Committee	1. .M/s wangari njuru 2.Mr.Thomas Ngaruiya 3.Mr.Evans Langat 4.Mr.patrick mbiti 5. Ms Betty Kerubo	Chairperson Secretary Member Member member	1out of 3 1out of 3 1out of 3 1out of 3 1out of 3
4	Development Committee	1.Mr.Maurice aketch 2.Mr.Thomas Ngaruiya 3.Mr.Ojuok 4.Mr.patrick mbiti 5.Mr. .Mr. Isaac waweru	Chairperson Secretary Member Member	1out of 3 1out of 3 1out of 3 1out of 3 1out of 3

			member	
5	Discipline and welfare Committee	1.Mr.Stephen Odhiambo 2.Mr.Thomas Ngaruiya 3.Ms Betty Kerubo 4.Mr. isaac waweru 5.Mr.Anthony Nzuki	Chairperson Secretary Member Member member	1 out of 3 1 out of 3 1 out of 3 1 out of 3 1 out of 3

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mr.Thomas Ngaruiya	TSC No.353148
2	Deputy Principal	Mr.Anthony Nzuki	TSC No.334082
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

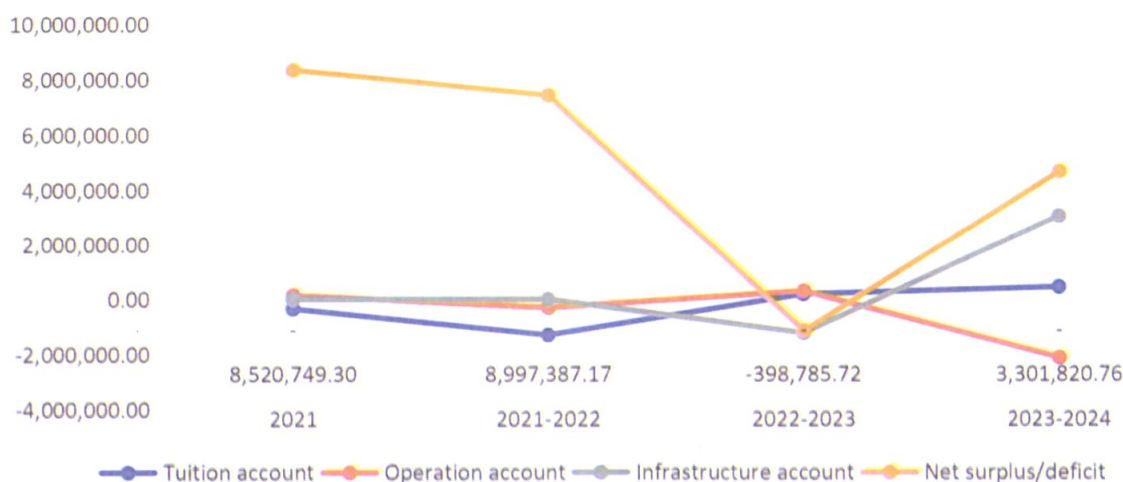
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

Account/Period	2021	2021-2022	2022-2023	2023-2024
School fund account	8,520,749.30	8,997,387.17	(398,785.72)	3,301,820.76
PTA account	-	-	-	-
Tuition account	(343,604.00)	(1,297,023.60)	186,711.00	437,236.20
Operation account	149,382.05	(295,322.60)	300,489.20	(2,118,248.70)
Infrastructure account	-	-	(1,227,039.00)	3,032,540.00
Net surplus/deficit	8,326,527.35	7,405,040.97	(1,138,624.52)	4,653,348.26

SURPLUS/DEFICIT ANALYSIS

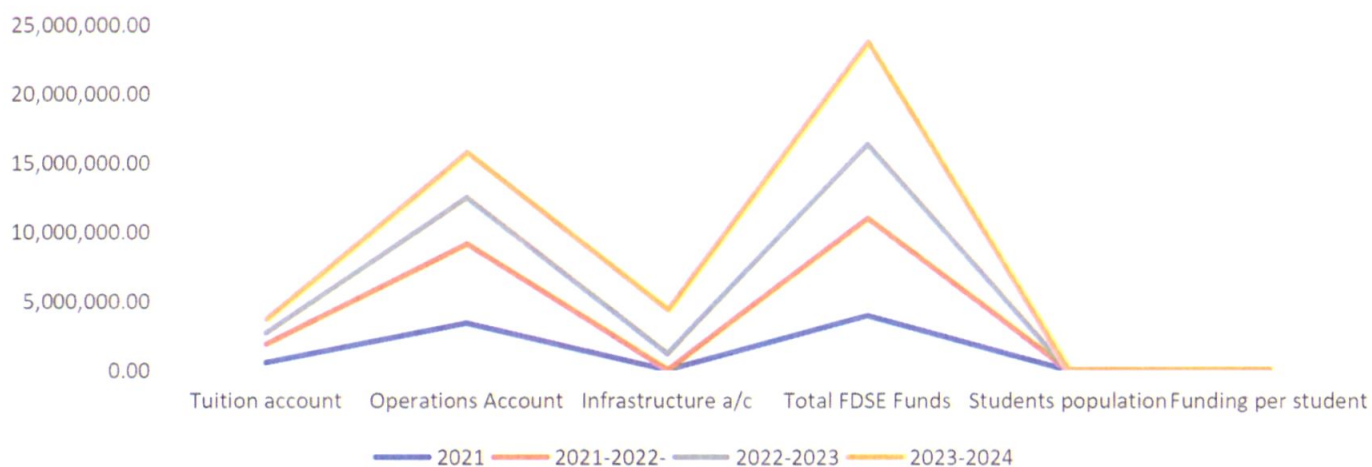


The figure above shows a net surplus of ksh.4,653,348.26 for the year 2023/2024 f/y, as compared to a net deficit of kshs.1,138,624.52 for 2022/2023 f/y. This was attributed to the increased payment of fees from parental obligation and funding from the ministry of education under the fdse module of funding for free secondary education.

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

Account/period	2021	2021-2022-	2022-2023	2023-2024
Tuition account	540,219.00	1,315,190.40	811,699.00	987,626.20
Operations Account	3,379,831.05	5,730,327.40	3,370,174.20	3,246,711.30
Infrastructure a/c	-	-	1,173,000.00	3,148,640.00
Total FDSE Funds	3,920,050.05	7,045,517.80	5,354,873.20	7,382,977.30
Students population	385	400	405	421
Funding per student	10,181.94	17,613.79	13,221.90	17,536.76

CAPITATION GRANTS FROM MOE



From the figure above, the FDSE amount for the current f/y went slightly up. This is due to increment in the number of students being registered in the Nemis.

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

Period	2021	2021-2022	2022-2023	2023-2024
Other school income	20,497,801.30	40,831,916.80	30,207,712.70	27,126,284.00

Other school income Overview

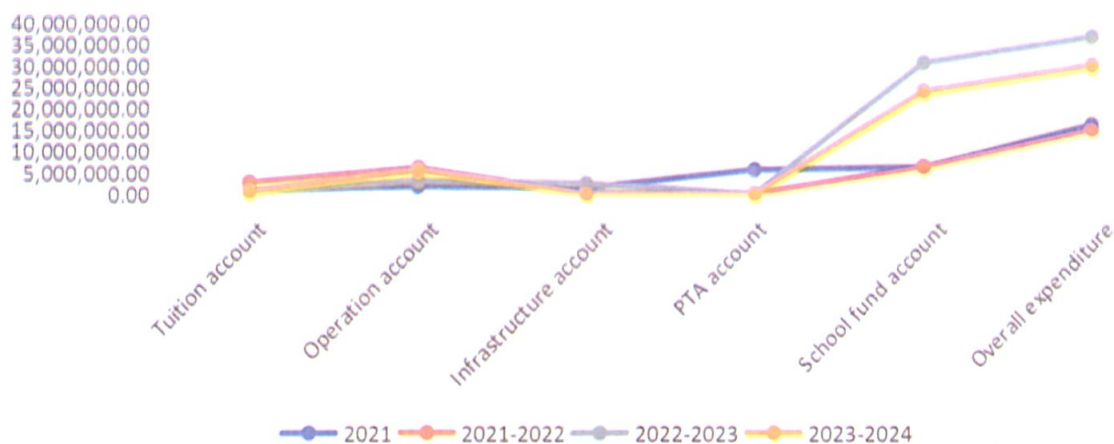


The school's parental obligation decreased in the current fiscal year as compared to f/y 2022-2023. The decrease in payment of fees from parents resulted to increase in sundry creditors. This is attributable to the high cost of living, as was reflected in the fee collection trends for the current year.

iv. Growth in Expenditure of the school

Account/period	2021	2021-2022	2022-2023	2023-2024
Tuition account	883,823.00	2,612,214.00	624,988.00	550,390.00
Operation account	1,830,399.00	6,025,650.00	3,069,685.00	5,364,960.00
Infrastructure account	1,400,000.00	-	2,400,039.00	116,100.00
PTA account	5,699,485.00	-	-	-
School fund account	6,277,567.00	6,277,567.00	30,606,498.42	23,824,463.24
Overall expenditure	16,091,274.00	14,915,431.00	36,701,210.42	29,855,913.24

School expenditure overview



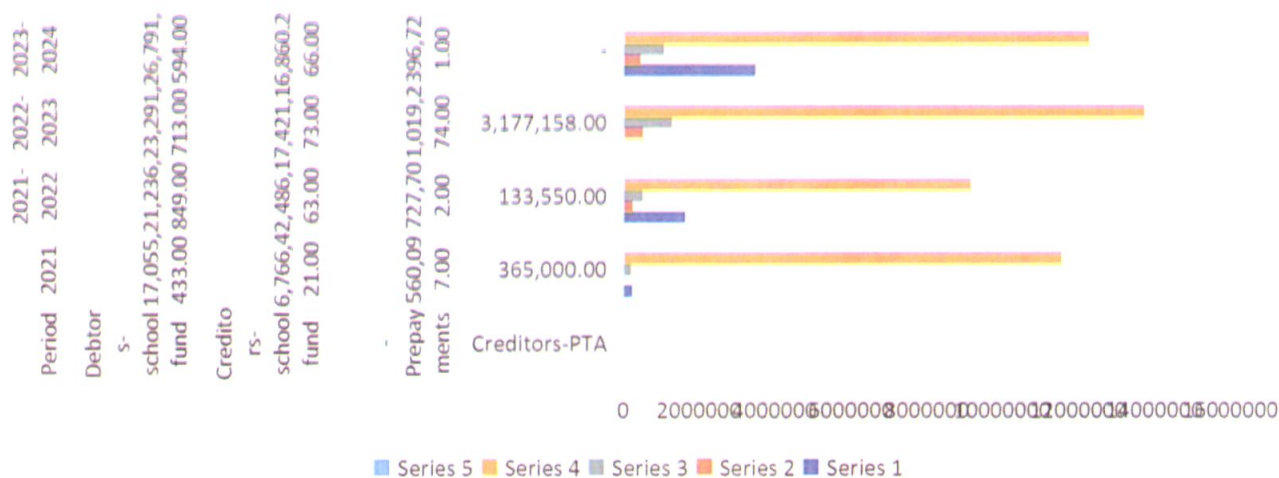
The figure above shows an upward trajectory of school expenditure ,attributed to high cost of commodities witnessed in the year under consideration.

V .Movement of school debtors and creditors

Period	2021	2021-2022	2022-2023	2023-2024
Debtors-school fund	17,055,433.00	21,236,849.00	23,291,713.00	26,791,594.00
Creditors-school fund	6,766,421.00	2,486,163.00	7,421,173.00	6,860,266.00
-Prepayments	560,097.00	727,702.00	1,019,274.00	396,721.00
Creditors-PTA	365,000.00	133,550.00	3,177,158.00	-
Creditors-Tuition	254,100.00	1,637,740.00	-	3,495,605.00
Creditors-Operation	-	248,566.00	522,570.00	443,350.00
CreditorsInfrastructure	208,500.00	523,829.00	1,279,129.00	1,079,129.00
Total Creditors	11,537,246.00	9,140,678.00	13,728,365.00	12,275,071.00

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.

Movement of school debtors and creditors



b) Teacher Student ratio:

subject	Number of teachers	Teacher: student	Teachers recruited	Transfers/ retired	Deficit
English	3	1:140	0	0	2
Kiswahili	4	1:105	0	0	1
Mathematics	4	1:105	0	0	2
Biology	3	1:140	0	0	2
Chemistry	3	1:140	0	0	2
Physics	3	1:80	0	0	0
Geography	2	1:100	0	0	1
CRE	4	1:70	1	0	0
History	4	1:85	0	1	0
Comp studies	2	1:60	0	1	0
Agriculture	3	1:50	0	0	0
Business studies	1	1:150	0	0	2
Electricity	1	1:10	0	0	03

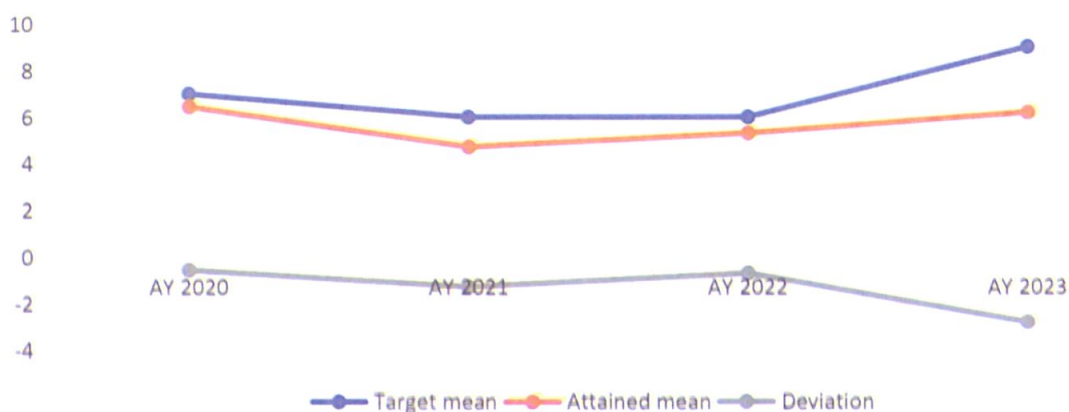
c) KCSE Mean scores

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 2020	AY 2021	AY 2022	AY 2023
Target mean	7.0	6.0	6.0	9.0
Attained mean	6.452	4.727	5.313	6.2
Deviation	-0.548	-1.273	-0.687	-2.8

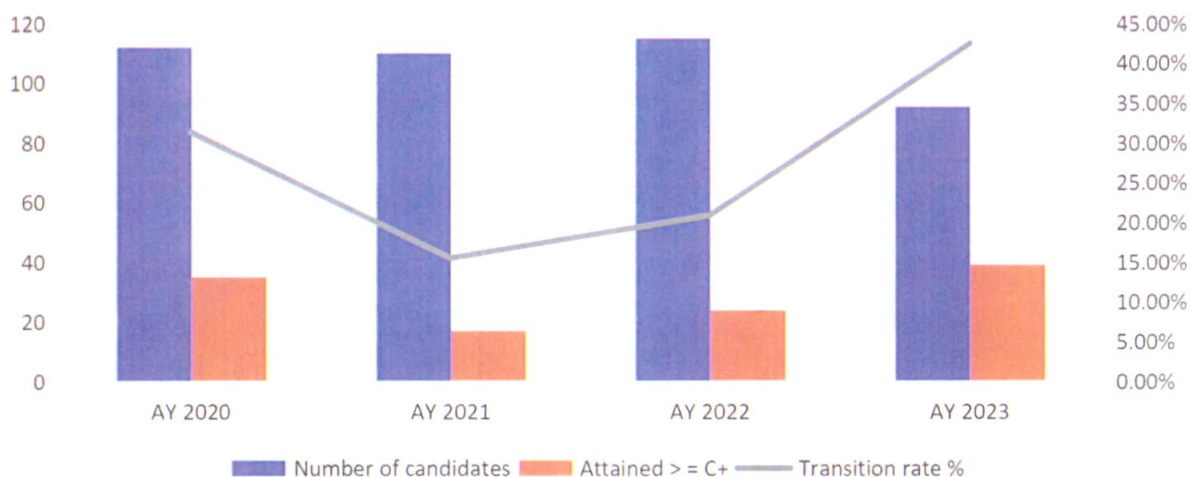
Comment

The major attribute to the -ve mean deviation was the absenteeism of most candidates after registration.

KCSE Mean scores

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

Academic YR (AY)	AY 2020	AY 2021	AY 2022	AY 2023
Number of candidates	112	110	115	92
Attained $\geq$ C+	35	17	24	39
Transition rate %	31.3%	15.5%	20.9%	42.4%

Number of Candidates in the KCSE and transition rate

Comment: The school has registered a gradual continuous increase in transition into universities and colleges in the past three years. The 100% transition has not been achieved because of low marks entry of students.

e) The capacity of the school:

No.	Facilities	Number of facilities
1	Classes	12
2	Dormitories	10 units
3	Laboratories	4
4	Library /Stores	1
5	Ablution block units	16
6	Multi-purpose hall	1
7	Kitchen	1
8	Computer lab	1

Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
CBC Classrooms	MOE/MI FUNDS	Complete	1,955,300.00	1,300,000.00	30 th June 2023
Twin laboratory	CDF	Complete	12,005,024.99	12,005,024.99	30 th June 2024

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

P.O. Box 70417-00400, NAIROBI

Date: 15/6/24 Sign: 

School Principal

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 GICOB I

Designation: Chairman, School Board of Management

Date:

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI

Date: 15/4/26 Sign: 

Name:

Designation: School Principal & Secretary to Board of Management

Date:



Name: MIRIAM WARIY

Designation: Bursar/ Finance Officer

Date: 16/4/2026

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, 2024 - 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 the 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 24, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on Uhuru Secondary School for the year ended 30 June, 2024 – Nairobi City County

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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

1.1 Inconsistencies in the Financial Statements

The statement of receipts and payment reflects school fund income -parents' contributions and miscellaneous income amounts of Kshs.27,124,284 and Kshs.2,000 while the statement of cash flows reflects corresponding amounts of Kshs.24,023,124 and nil balance for miscellaneous resulting to unexplained variances of Kshs.3,101,160 and Kshs.2,000 respectively. Further, the statement of cash flows reflects cash outflow for tuition, boarding/lunch and school fund payments and operations amounts of Kshs.510,390, Kshs.25,526,986 and Kshs.5,552,453 respectively while the statement of receipts and payment reflects tuition, boarding and school fund expenditure and operations amounts of Kshs.550,390 Kshs.23,824,463 and Kshs.5,364,960 resulting to unexplained variances of Kshs.(40,000), Kshs.1,702,523 and Kshs.187,492 respectively.

In addition, the statement of cash flows reflects total payments of Kshs.30,484,467 which differs with the recomputed amount of Kshs.31,589,829 resulting to a variance of Kshs.1,105,362, which was not explained or supported.

1.2 Variances between the Financial Statements and the Trial Balance

The statement of receipts and payments reflects boarding and school fund payments of Kshs.23,824,463 however, the amount differed with the trial balance amount of kshs.21,770,855 resulting to an unexplained variance of Kshs.2,053,608. Further, review of the supporting documentation and schedules provided revealed school fund payments amount of Kshs.29,055,751 which differed with reported amount of Kshs.23,824,463 resulting to a variance of Kshs.5,231,288 which was not reconciled.

1.3 Unconfirmed Opening Balances

Review of the financial statements revealed misstatements in the opening balances as detailed below;

Item	Opening Balance 2023/2024 Kshs.	Closing Balance 2022/2023 Kshs.	Variance (Kshs)
Receipts			
Government Grants for Infrastructure	1,173,000	930,000	243,000
Payment			
Operations	3,069,685	3,067,049	2,636
Infrastructure	2,400,039	2,402,498	2,459
Cash Flows			
Government Grants for Operations	3,370,174	4,543,174	(1,173,000)
Government Grants for Infrastructure	1,173,000	930,000	243,000
Cash Outflows for Operation	2,592,909	3,522,909	(930,000)

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

2. Unsupported Balances

2.1 Government Grants

The statement of receipts and payments reflects total revenue amount of Kshs.34,509,262 inclusive of Government grants for tuition, operations and infrastructure totalling Kshs.7,382,977 as disclosed in Note 1, Note 2 and Note 3 to the financial statements. However, grants totalling Kshs.3,224,309 were not supported with transfer vouchers from the Ministry, acknowledgement receipt, enrolment data and National Education Management Information System (NEMIS) data on the number of students as at the date of transfer.

In the circumstances, it was not possible to confirm the occurrence and completeness of the disbursement of the Government grants of Kshs.3,224,309.

2.2 School Fund Income – Parents’ Contributions

The statement of receipts and payments reflects school fund income - parents’ contributions amount of Kshs.27,124,284 as disclosed in Note 4 to the financial statements. However, the School did not have system generated invoices and receipts 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 Fund (NG-CDF).

2.3 Infrastructure Payments

The statement of receipts and payment reflects infrastructure expenses amount of Kshs.116,100 as disclosed in Note 8 to the financial statements. However, examination

of payment vouchers revealed that the School incurred a total amount of Kshs.610,000 in infrastructure hence a variance of Kshs.493,900 against the reported amount. Further, examination of payment vouchers amounting to Kshs.610,000 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 addition, review of operations cashbook revealed an amount of Kshs.1,429,688 being payment to contractor for the construction of the CBC classroom which was accounted in the operations payment instead of infrastructure.

2.4 Tuition and Operations Expenditure

The statement of receipts and payments reflects tuition and operations expenditure amounts of Kshs.550,390 and Kshs.5,364,960 as disclosed in Note 6 and Note 7 to the financial statements respectively. However, examination of payment vouchers amounting to Kshs.153,810 and Kshs.2,711,456 for tuition and operations respectively 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.

2.5 Unsupported Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects trade payables balance of Kshs.12,275,071. However, the trade payable was not supported by invoices, aging analysis and payable ledgers.

In the circumstances, the accuracy, existence and completeness of balances reflected in the financial statements could not be confirmed.

3. Cash and Cash Equivalents

3.1 Inconsistencies in Bank Reconciliation Statements

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,559,226 as disclosed in Note 10 and Note 11 to the financial statements. Included in the balance is PTA account with a balance of Kshs.444 whose bank reconciliation statements were not supported with a certificate of bank balance or bank statements. Further, the bank reconciliation statements for the school fund account reflected slips banked but not receipted totalling Kshs.59,604 whose schedule was not provided, while the operations account bank reconciliation reflected unrepresented cheques and a direct transfer totalling Kshs.223,936 with no dates indicated.

In addition, the operation bank reconciliation statement reflected total unrepresented cheques amount of Kshs.9,223,936, however, recasting of the list of unrepresented cheques yielded a total of Kshs.223,936 resulting to an unexplained variance of Kshs.9,000,000.

3.2 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,559,226 as disclosed in Note 10 and Note 11 to the financial statements. Included in the balance are bank balances of Kshs.3,553,994 and cash in hand balance of Kshs.5,232 that were not supported by a board of survey report. Further, the cash in hand balance was not supported with a cash count certificate, petty cash book or a memorandum cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,559,226 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Uhuru Secondary School 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.38,022,334 and Kshs.30,002,671 respectively, resulting in an under-funding of Kshs.8,019,663 or 21% of the budget. However, the School spent an amount of Kshs.28,742,820 against actual receipts amounting to Kshs.30,002,671, resulting in an under-utilization of Kshs.1,259,851 or 4% of actual receipts.

The under-funding 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 XV 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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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 Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 24 February, 2026 instead of the statutory deadline 30 September, 2024 for 2023/2024 financial year. This was contrary to Section 101(4) of Public Finance Management Act, 2012 which states that an Accounting Officer shall 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. Annex 2 on summary of fixed assets register does not indicate the assets amounts.
- ii. Date for approval of the financial statements has been backdated to 30 June, 2024.
- iii. The amounts and balances disclosed in the financial statements have not been rounded off to the nearest shilling.

In the circumstances, lack of relevant information may affect users' reliance on the financial statements for decision making.

3. Failure to and Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.3,246,711 as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.1,572,200 in respect of infrastructure grants which were to be transferred to the infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,000,000 was transferred to the infrastructure account, leaving a balance of Kshs.572,200 as at 30 June, 2024. Further, an amount of Kshs.500,000 was transferred on 8 May, 2024 one month after receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

4. Irregular Payment from Operations Account

The statement of receipts and payments reflects capitation grants for infrastructure amount of Kshs.3,148,640 as disclosed in Note 3 to the financial statements. Analysis of the operations bank statement and cashbook revealed that development funds for the CBC classroom amounting to Kshs.1,576,440 were not transferred to the infrastructure account but was instead spent from the operations account. This was contrary to Paragraph 3.5 on Bank Accounts of Circular MOE.HQS/3/10/18/ (112) which requires all schools to operate a school infrastructure account for banking infrastructure grants from GOK and maintenance and improvement funds.

In the circumstances, the School incurred an irregular payment in the operations account.

5. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.12,275,071. However, included in the balance are trade creditors of Kshs.9,549,820 which had been outstanding for more than one (1) year. The School risks loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

In the circumstances, the School Management was in breach of the law and there was risk of loss of public funds through litigations, interests and penalties.

6. Unconfirmed Student Enrolment Data

During the year under audit, it was observed that the number of students listed as enrolled in the records was three hundred and ninety five (395) and three hundred and seventy

two (372) for the periods between July to December, 2023 and January to June, 2024 respectively whereas, the count of students registered on the National Education Management Information System (NEMIS) was three hundred and forty six (346) and four hundred and twenty seven (427) for the same period respectively, indicating a variance of forty nine (49) and fifty five (55) unregistered students for the periods between July to December, 2023 and January to June, 2024 respectively resulting to under-funding of Kshs.191,098.

In the circumstances, the misreporting of student enrollment numbers resulted in under-funding of the School which may have affected service delivery to the students.

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

The statement of receipts and payment reflects school fund income- parents' contributions amount of Kshs.27,124,284 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 Ministry guidelines.

8. Virement of Tuition Money

The statement of receipts and payments reflects tuition payment amount of Kshs.550,390 as disclosed in Note 6 to the financial statement. Review of payment vouchers revealed that Kshs.185,000 was directly transferred from tuition account to main account which was contrary to the guideline that states that no virement is authorized from the tuition account.

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

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

The statement of receipts and payments reflects operations payments amount of Kshs.5,364,960 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.329,840 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.329,840 could not be confirmed.

10. Misallocation of Funds

Audit review of bank statements and payment vouchers revealed that, an amount of Ksh.110,000 was transferred from the school infrastructure to the school fund account for

payment of salaries. However, the re-allocation 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.110,000 could not be confirmed and the diversion of funds may lead to misuse of funds earmarked for infrastructure development.

11. Non-Compliance with Requirements for Standing Imprest

Review of boarding and school fund payments revealed that the School incurred an amount of Kshs.3,161,605 through payments in cash. However, the School did not provide approval for the establishment of the imprest facility from the Accounting Officer or AIE holder. Further, the School did not provide a memorandum cash book to record all receipts and payments from the cash withdrawals. It was also noted that the suppliers issued non-vatable cash sale receipts to the School, thereby denying the Government revenue from VAT.

In the circumstances, the regularity, maximum amount of withdrawal and purpose of the cash withdrawals could not be confirmed.

12. Irregular Procurement of Boarding and School Fund Items

The statement of receipts and payments reflects an amount of Kshs.23,824,463 being boarding and school fund expenditure. Examination of payment vouchers provided for audit review revealed that the School procured goods, services and work amounting to Kshs.13,121,247 from suppliers who were not evaluated in an open tender for the financial year 2023/2024. 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 fairness, equity, transparency, competitiveness and value for money in the procurement processes could not be confirmed.

13. Failure to Open Income Generating Bank Account

The statement of receipts and payment reflects miscellaneous income amount of Kshs.2,000 as disclosed in Note 5 to the financial statements. However, the school does not maintain a bank account and cashbook for other income as required by 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 guidelines.

14. Irregular Procurement of Competency Based Curriculum Classroom Contracts

Review of procurement documents for the construction of two (2) Competency Based Curriculum (CBC) classrooms in the School revealed that the Kamukunji Sub-County

Director of Education entered into a contract with a contractor on 15 August, 2022 at a contract price of Kshs.1,576,440. The School subsequently paid the contractor the full contract sum through infrastructure grants in the financial year 2023/2024. However, the following anomalies were observed in the procurement process:

- i. The letter of award to the contractor was dated 5 August, 2022, while the contract was signed on 15 August, 2022, which was less than the required fourteen (14) days stipulated in Section 135(3) of Public Procurement Asset and Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.
- ii. The professional opinion was dated and approved on 18 August, 2022, three (3) days after the contract had already been signed, contrary to the requirement that the professional opinion be issued before signing the contract.
- iii. The payment voucher to the contractor was not supported by key procurement documents such as appointment letters for opening and evaluation committees, tender opening and evaluation minutes, evaluation reports, and appointment and minutes of the project implementation committee.

In the circumstances, the regularity of the procurement process and the propriety of the payment of Kshs.1,576,440 could not be confirmed.

15. Projects Implementation Status

15.1 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, 2024. 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 classroom.

15.2 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 on the expenditure on construction of the academic block and washrooms could not be confirmed.

16. Irregularities in the Procurement Process

The statement of receipts and payments reflects total expenditure of Kshs.29,855,913. However, the following irregularities were observed in the procurement of goods, works and services;

16.1 Excessive Use of Cash to Procure Goods, Works and Services

Review of the cash book and payment vouchers revealed that the School used cash totalling Kshs.1,290,457 to purchase goods, services and works contrary to the procedure for low value procurement. Further, the audit could not establish if the goods procured were taken on charge by the person responsible for the stores.

16.2 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.

16.3 Weaknesses in Record Keeping

During the year, the School failed to maintain complete procurement records, including tender documents, tender advertisements, bid evaluation reports, requisitions, appointment of opening and evaluation committee, opening register and minutes, evaluations minutes and reports, professional opinions, award and regret letters and contracts, 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.

16.4 Lack of Inspection and Acceptance Committee

The statement of receipts and payments reflects total payments of Kshs.29,855,913. However, review of the payment vouchers totalling Kshs.1,900,457 revealed that during the year the Accounting Officer did not establish an Inspection and Acceptance Committee contrary to Section 48 of Public Procurement Asset and Disposal Act, 2015.

16.5 Lack of Evaluation Committee Initials on Evaluation Report

Section 83(3) of the Public Procurement and Asset Disposal Act, 2015, 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. However, review of the tender evaluation reports revealed that the Committee members did not initial the evaluation reports as mandated by the Act, indicating non-compliance with the law.

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

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 the 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 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 does 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 Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.26,791,594 in respect of fees arrears and as disclosed in Note 13 to the financial statements. Note 13b reflected fees arrears totalling Kshs.19,751,548 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 existence of effective mechanisms for debt management 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 Board of Management is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP 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

14 May, 2026

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	987,626.20	811,699.00
Government grants for operations	2	3,246,711.30	3,370,174.20
Government Grants for infrastructure	3	3,148,640.00	1,173,000.00
School fund income- parents' contributions	4	27,124,284.00	28,245,381.70
Miscellaneous incomes	5	2,000.00	1,962,331.00
Total Receipts		34,509,261.50	35,562,585.90
Payments			
Tuition	6	550,390.00	624,988.00
Operations	7	5,364,960.00	3,069,685.00
Infrastructure	8	116,100.00	2,400,039.00
Boarding and school fund	9	23,824,463.24	30,606,498.42
Total Payments		29,855,913.24	36,701,210.42
Surplus/Deficit		4,653,348.26	(1,138,624.52)

The school financial statements were approved on 30/06/2024 and signed by:

.....

Name: **MARYANNE GICOB**

Chair BOM

Date:

.....

Name:

School Principal/ Secretary to
BOM

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI
Date: 6/7/24 Sign: 

.....

Name: **16/4/2026**

Bursar/ Finance Officer

Date: **Miriam WATCY**

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,553,994.16	3,857,634.90
Cash balances	11	5,232.00	1,418.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>3,559,226.16</u>	<u>3,859,052.90</u>
Account's receivables	13	26,791,594.00	23,291,713.00
Total financial assets (a)		30,350,820.16	27,150,765.90
Financial liabilities			
Accounts payables	14	12,275,071.00	13,728,365.00
Total Financial Liabilities (b)			
Net financial assets (a-b)		18,075,749.16	13,422,400.90
Represented by			
Accumulated fund b/fwd	15	13,422,400.90	14,561,025.42
Surplus/deficit for the year		4,653,348.26	(1,138,624.52)
Net Assets		18,075,749.16	13,422,400.90

The school's financial statements were approved on 30/06/2024 and signed by:

..... 
 for Name: **MARYANNE GICOBI** Name: **Thomas NGAIRIYA**
 Chair BOM School Principal/ Secretary to BOM
 Date: Date: **16/4/2025**
CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI
 Date: **16/4/25** Sign: 
 Date: **16/4/25**

..... 
 Name: **Miriam WAIETY**
 Bursar/ Finance Officer
 Date: **16/4/2025**

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		987,626.20	811,699.00
Government grants for operations		3,246,711.30	3,370,174.20
Government grants for infrastructure		3,148,640.00	1,173,000.00
School fund income- parents contributions/ fees		24,023,124.00	26,190,517.70
Other income		-	1,962,331.00
Total receipts		31,406,101.50	33,507,721.90
Payments			
Cash outflows for tuition		510,390.00	791,818.00
Cash outflows for operations		5,552,452.50	2,592,909.00
Cash outflows Boarding/lunch and school fund payments		25,526,985.74	27,605,250.42
Total payments		30,484,466.78	30,989,977.42
Net cash inflow/outflow from operating activities		(183,726.74)	2,517,744.48
Cash flow from investing activities			
Acquisition of assets		(116,100.00)	(1,123,546.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(116,100.00)	(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		(299,826.74)	1,394,198.48
Cash and cash equivalent at beginning of the FY		3,859,052.90	2,464,854.42
Cash and cash equivalent at end of the FY		3,559,226.16	3,859,052.90

The school's financial statements were approved on 30/06/ 2024 and signed by:

.....

Thomas Ntariya

.....

Name: MARYANDE GICORI

Name:

Name: MIRIAM KIATUYI

UHURU SECONDARY SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

Chair BOM

School Principal/ Secretary to BOM

Bursar/ Finance Officer

Date:

Date:

Date:

16/4/2026

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00100, NAIROBI
Date: 16/4/26 Sign: [Signature]

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

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					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	20,000.00	-	20,000.00	19,000.00	95%
Exercise Books	600,000.00	-	600,000.00	590,000.00	98%
Laboratory Equipment	400,000.00	-	400,000.00	390,000.00	98%
Internal Exams	-	-	-	-	
Teaching / Learning Materials	200,000.00	-	200,000.00	198,300.00	99%
chalks	10,000.00		10,000.00		
Exams And Assessment	54,000.00	-	54,000.00	50,000.00	93%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	1,634,447.00	-	1,634,447.00	2,147,993.66	131%
Repairs And Maintenance	-	-	3,148,640.00	-	0%
Local Transport / Travelling	146,800.00	-	146,800.00	-	0%
Electricity And Water	618,020.00	-	618,020.00	429,421.00	69%
Medical	200,000.00	-	200,000.00	344,699.00	172%
Administration Costs	1,161,267.00	-	1,161,267.00	324,597.54	28%
Activity	200,000.00	-	200,000.00	-	0%
Gratuity	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-
3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,954,500.00	-	1,954,500.00	3,148,640.00	161%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	5,040,000.00	-	5,040,000.00	2,848,941.00	57%
Repairs And Maintenance	840,000.00	-	840,000.00	818,879.00	97%
Local Transport / Travelling	1,246,700.00	-	1,246,700.00	522,882.00	42%
Electricity And Water	2,070,000.00	-	2,070,000.00	1,878,873.00	91%
Medical	320,000.00	-	320,000.00	269,071.00	84%
Administration Costs	1,460,000.00	-	1,460,000.00	2,257,109.00	155%
Activity	1,140,000.00	-	1,140,000.00	202,985.00	18%
Fee On Boarding Equipment and Stores	15,567,960.00	-	15,567,960.00	13,561,280.00	87%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	
Rent income	-	-	-	-	
Income From Farming Activities	-	-	-	-	
Insurance Compensation	-	-	-	-	
Income From Posho Mill	-	-	-	-	

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
Income From Bus Hire	-		-		-		-			
Fee For Hire of Ground and Equipment	-		-		-		-			
Interest Income	-		-		-		-			
Income From Any Other Investment	-		-		-		-			
Total Income	34,883,694.00		-		38,022,334.00		30,002,671.30		79%	
(6) Expenditure For Tuition										
Reference Materials	20,000.00		-		20,000.00		-			
Exercise Books	600,000.00		-		600,000.00		-			
Laboratory Equipment	400,000.00		-		400,000.00		-			
Internal Exams	200,000.00		-		200,000.00		-			
Teaching / Learning Materials	200,000.00		-		200,000.00		549,810.00		275%	
Chalks	50,000.00		-		50,000.00		-			
Exams And Assessment	50,000.00		-		50,000.00		-			
Teachers Guides	-		-		-		-			
Administration Costs	-		-		-		-			
Bank Charges	-		-		-		580.00		0%	
(7) Expenditure For Operations										
Personnel Emoluments	1,634,447.00		-		1,634,447.00		2,025,510.00		124%	
Repairs, Maintenance & Improvements	580,000.00		-		580,000.00		1,519,640.00		262%	
Local Transport / Travelling	146,800.00		-		146,800.00		88,840.00		61%	
Electricity, Water and Conservancy	618,020.00		-		618,020.00		226,858.00		37%	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	e=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical	240,000.00	-	240,000.00	145,000.00	60%
Administration Costs	1,161,267.00	-	1,161,267.00	470,909.00	41%
Activity Expenses	-	-	-	216,179.00	108%
Gratuity	-	-	-	-	
SMASSE	-	-	-	-	
(8) Expenditure For infrastructure					
Construction of classrooms	1,954,500.00	-	1,954,500.00	116,100.00	6%
Construction of LAB	-	-	-	-	
Construction of DORMS	-	-	-	-	
Purchase of furniture	-	-	-	-	
Purchase of equipment	-	-	-	-	
Purchase of machinery	-	-	-	-	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	5,040,000.00	-	5,040,000.00	3,664,520.00	73%
Repairs, Maintenance and Improvements	840,000.00	-	840,000.00	738,609.00	88%
Local Transport / Travelling	1,246,700.00	-	1,246,700.00	986,450.00	79%
Electricity, Water and Conservancy	2,070,000.00	-	2,070,000.00	767,665.00	37%
Medical Expenses	320,000.00	-	320,000.00	63,520.00	20%
Administration Costs	1,460,000.00	-	1,460,000.00	2,360,198.00	162%

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
Activity	1,140,000.00	-	1,140,000.00	795,783.00	70%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	15,567,960.00	-	15,567,960.00	14,007,229.00	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.
- During the year under review there were variances between the approved budget and actual expenditure ,resulting to underutilization and overutilization of some voteheads ,this was mainly attributed to delays in implementation of some activities, overestimation or underestimation of budget requirements, increase in prices of goods and services and also reallocation of funds to meet priority needs.



10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	345,669.17	-
Internal Exams	148,143.93	-
Teaching / Learning Materials	493,813.10	811,699.00
Total	987,626.20	811,699.00

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,147,993.66	2,530,623.30
Local Transport / Travelling	-	50,220.70
Electricity And Water	429,421.00	201,486.68
Medical	344,699.00	65,200.00
Administration Costs	324,597.54	352,756.02
Activity	-	169,887.50
Total	3,246,711.30	3,370,174.20

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	3,148,640.00	1,173,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Total	3,148,640.00	1,173,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	3,392,981.00	2,943,927.00
Repairs and maintenance	1,025,819.00	677,806.00
Local transport / travelling	734,947.00	444,625.00
Electricity and water	2,515,344.00	1,495,925.50
Medical	349,518.00	-
Administration costs	2,652,293.00	2,004,841.50
Activity	295,637.00	193,872.00
Fee on Boarding Equipment and stores	15,855,290.00	20,471,384.70
Uniforms	242,455.00	
Student IDS	5,000.00	-
Tender	55,000.00	13,000.00
Total	27,124,284.00	28,245,381.70

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Developments	2,000.00	1,962,331.00
Tenders		-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	2,000.00	1,962,331.00

**6 Payments for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	400,000.00
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	549,810.00	223,500.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	580.00	1,488.00
Others (<i>specify</i>)	-	-
Total	550,390.00	624,988.00

7 Payments for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,025,510.00	1,376,393.00
Service Gratuity	-	-
Administration Cost	470,909.00	657,871.00
Repairs And Maintenance & Improvements	1,519,640.00	-
Local Transport / Travelling	88,840.00	252,650.00
Electricity And Water	226,858.00	277,790.00
Medical and insurance	145,000.00	118,871.00
Activity Expenses	216,179.00	375,400.00
BES	669,500.00	
Bank charges	2,524.00	10,710.00
	5,364,960.00	3,069,685.00

**8 Payments for Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms(CBC)		1,279,129.00
RMI	0	-
Construction of dormitory	-	-
Purchase of furniture	116,100.00	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Bank charges		-
Roofing of Hall		1,120,910.00
Total	116,100.00	2,400,039.00

9 Payments for Boarding And School Fund

Description	Insert Current FY	2022-2023
	Kshs	Kshs
Personnel Emoluments	3,664,520.00	3,306,458.00
Activity	795,783.00	559,635.00
Fees refund	111,401.00	-
Repairs And Maintenance & Improvements	738,609.00	1,531,984.00
Local Transport / Travelling	986,450.00	1,194,148.00
Electricity And Water	767,665.00	1,016,378.00
Medical Expenses	63,520.00	-
Administration Costs	2,360,198.00	3,881,338.00
Uniforms/Mttresses	60,500.00	850,000.00
Bank Charges	17,651.24	47,836.42
Fee On Boarding Equipment and Stores	14,007,229.00	14,029,284.00
Development	-	500,000.00
Insurance Cost (<i>Life Property</i>)	204,887.00	120,000.00
PA expenses	-	3,481,937.00
Exam expenses	-	21,700.00
Tender	26,000.00	
Student IDS	20,050.00	65,800.00
Total	23,824,463.24	30,606,498.63



UHURU SECONDARY SCHOOL)

Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1103611496	399,525.44	107,289.24
Operations Account	Active	1103611739	829,669.95	1,152,040.15
School Fund Account	Active	1103564110	1,819,621.14	1,432,940.88
PTA Account	Dormant	1103610074	444.13	1,050,573.63
Infrastructural Account	Active	1270876287	504,733.50	114,791.00
Total			3,553,994.16	3,857,634.90

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	-	-
Operations Account	726	457.00
School Fund Account	4,406.00	861.00
PTA Account	55.00	55.00
Infrastructural Account	45.00	45.00
Total	5,232.00	1,418.00

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

**13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	26,791,594.00	23,291,713.00
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Rent arrears	-	-
Total	26,791,594.00	23,291,713.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	4,461,809.00	17%	3,540,167.00	15%
Between 1- 2 years	2,578,239.00	10%	4,759,076.00	20%
Between 2-3 years	4,759,076.00	18%	5,537,793.00	24%
Over 3 years	14,992,470.00	55%	9,454,677.00	41%
Total	26,791,594.00	100%	23,291,713.00	100%

14a. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,878,350.00	12,709,091.00
Prepaid Fees	396,721.00	1,019,274.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	12,275,071.00	13,728,365.00

14b. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	2,328,530.00	57%	12,400,030.00	98%
Between 1- 2 years	9,240,759.00	42%	309,061.00	2%
Between 2-3 years	309,061.00	1%	-	0%
Over 3 years	-	0%	-	0%
Total	11,878,350.00	100%	12,709,091.00	100%

14 Fund Balance Brought Forward/Carried down

Description	2023-2024	2022-2023
	c/d Kshs	b/f Kshs
Bank Balances	3,553,994.16	3,857,634.90
Cash Balances	5,232.00	1,418.00
Short Term Investments	-	-
Receivables	26,791,594.00	23,291,713.00
Payables	(12,275,071.00)	(13,728,365.00)
Total	18,075,749.16	13,422,400.90

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.

15 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

16 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

17 Borrowings

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

Other important disclosure notes

18 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

19 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
16/4/26

Sign and Date
Principal

NGARUYA

12. Annexes

Annex I - Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
		A	b	C	d=a-c		
		Kshs	-	Kshs	Kshs	Kshs	
	Construction Of Buildings						
1.	ISATIN COUNTY LINK INVESTMENTS	755,300.00		100,000.00	655,300.00	755,300.00	
2.	EMPEX ENGINEERING C.LTD	523,829.00		100,000.00	423,829.00	523,829.00	
	Sub-Total				1,079,129.00	1,279,129.00	
	Supply of Goods						
3.	RUNA BUSINESS SOLUTIONS	156,400.00		100,000.00	56,400.00	156,400.00	
4.	FAPHODA ENTERPRISES	417,000.00		197,500.00	219,500.00	417,000.00	
5.	UNIFORM DISTIBUTORS	1,280,000.00		150,000.00	1,130,000.00-	1,280,000.00	
6.	NAYONDIN FABRICATORS	82,300.00		-	82,300.00	82,300.00	
7.	DECEMBER WASTE SERVICES	1,028,790.00		104,334.00	924,456.00	1,028,790.00	
8.	BAKERS CORNER C.LTD	439,163.00			879,830.00	439,163.00	
9.	JEDRIC ENTERPRISES	873,120.00		119,440.00	753,680.00	978,520.00	
10.	CABIRA ENERPRISES	551,000.00		138,500.00	412,500.00	551,000.00	
11.	THUS FUR GENERAL SUPPLIES	99,700.00			99,700.00	99,700.00	
12.	BETEMU SUPPLIES	276,600.00			502,800.00	276,000.00	
13	SANTOCIELO CO.LTD	175,350.00			369,000.00	175,350.00	

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
14	UPTOWN CONNECTIONS	1,028,000.00		200,000.00	828,000.00	1,028,000.00	
15	GOODWELL SPECIAL	7,200.00			1,200.00	7,200.00	
16	BAKT'Z DESIGNS	402,771.00		102,771.00	300,000.00	402,771.00	
17	NAJIK GENERAL TRADERS	38,400.00			38,400.00	38,400.00	
18	GOVIAN ENTERPRISES	442,500.00			262,500.00	442,500.00	
19	SOBESTO ENGINEERING WORKS	127,339.00			31,500.00	231,300.00	
20	RENTOLINE LTD	2,700.00			3,300.00	2,700.00	
21	JEREX SPORTS CENTRE	222,000.00		100,000.00	122,000.00	222,000.00	
22	EVERYDAY SOLUTIONS	44,000.00			44,000.00	44,000.00	
23	PEST PARAGON LTD	164,050.00			957,610.00	914,110.00	
24	THE COPY CAT LTD	195,170.00			195,170.00	195,170.00	
25	COPYLITE TECHNOLOGY	6,500.00			6,500.00	6,500.00	
26	KANHA LAB SUPPLIES	1,933,358.00			2,323,875.00	1,933,358.00	
27	BLOOM MARK SERVICES	15,000.00			15,000.00	15,000.00	
28	NGERA COMPUTER GARAGE				240,000.00	0	
29	ELICU MATRIX				0	73,500.00	
30	CHRISMO ENTERPRISES	0			0	118,860.00	
31	N.S.S,F	0			0	34,820.00	
32	FINCH MOVERS AND SUPPLIES				0	35,000.00	
33	ACACIA INNOVATIONS	0			0	126,000.00	

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
34	SAMA ENTERPRISES	0			0	36,950.00	
35	PREPAYMENTS				396,721.00	1,019,274.00	
	Sub-Total				10,799,221.00	12,449,236.00	
	Supply Of Services						
	Grand Total				12,275,071	13,728,365.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Intangible Assets- Soft Ware				
Total				

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL						
P.O BOX 70417-00400						
NAIROBI						
TUITION ACCOUNT						
TRIAL BALANCES AS AT 30/06/2024						
		APPROVED				
		ESTIMATES	DR	CR	Comm.	Balance
VOTEHEADS	L/F	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
Opening Balance						
Bank				107,289.24		
Transfer to School Fund	1		185,000.00			
Exercise Books	2	600,000.00				600,000.00
Chalk	3	10,000.00	-		-	10,000.00
Lab Equipment/Chem	4	400,000.00	-			400,000.00
T & L Materials	5	200,000.00	309,810.00	987,626.20	240,000.00	(349,810.00)
E&A and Assesment	6	54,000.00				54,000.00
Sundry Creditors	7		200,000.00		-	-
Reference Materials	8	20,000.00				20,000.00
Bank charges	9		580.00		-	-
Closing Balance						
Bank			399,525.44			
TOTALS		1,284,000.00	1,094,915.44	1,094,915.44	240,000.00	734,190.00

Prepared by

Name: MIRIAM MICHUBU

Date: 27/11/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 21/5/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL				
P.O BOX 70417-00400				
NAIROBI				
TUITION ACCOUNT				
ADJUSTED TRIAL BALANCES AS AT 30/06/2024				
		APPROVED		
		ESTIMATES	DR	CR
VOTEHEADS	L/F	KSHS.	KSHS.	KSHS.
Opening Balance				
Bank		-	-	107,289.24
Transfer to School Fund	1		185,000.00	
Exercise Books	2	600,000.00	-	-
Chalk	3	10,000.00	-	-
Lab Equipment/Chem	4	400,000.00	-	-
T & L Materials	5	200,000.00	549,810.00	987,626.20
E&A and Assesment	6	54,000.00	-	-
Sundry Creditors	7		200,000.00	240,000.00
Reference Materials	8	20,000.00	-	-
Bank charges	9	-	580.00	-
Closing Balance		-	-	-
Bank		-	399,525.44	-
TOTALS		1,284,000.00	1,334,915.44	1,334,915.44

Prepared by

Name: MIRIAM MICHUBU

Date: 29/4/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 2/5/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL						
P.O BOX 70417-00400						
NAIROBI						
OPERATION A/C:						
TRIAL BALANCE AS AT 30TH JUNE 2024						
Votehead	LF	Approved	DR	CR	Comm.	Balance
		Estimates	Kshs	Kshs	Kshs	Kshs
BAL B/F:CASH			-	457.00		457.00
BAL B/F:BANK			-	1,152,040.15		1,152,040.15
M&I	1	1,954,500.00	1,519,640.00	3,148,640.00		434,860.00
E.W.C	2	618,020.00	226,858.00	429,421.10		391,162.00
P.EMOL	3	1,634,447.00	2,025,510.00	2,147,993.66		(391,063.00)
ADMIN	4	1,161,267.00	436,109.00	324,597.54	34,800.00	690,358.00
L.T.T	5	146,800.00	88,840.00			57,960.00
MEDICAL INSURANCE	6	78,800.00	145,000.00	344,699.00		(66,200.00)
EIMU SACCO	7		122,355.00	122,355.00		(122,355.00)
NSSF	8		107,490.00	107,490.00		(107,490.00)
PAYE	9		47,502.00	47,502.00		(47,502.00)
NHIF	10		46,650.00	46,650.00		(46,650.00)
UNION	11		2,400.00	2,400.00		(2,400.00)
BANK CHARGES	12		2,466.50			(2,466.50)
ACTIVITY	13	200,000.00	216,179.00			(16,179.00)
INFRASTRUCTURE A/C	14		1,000,000.00			(1,000,000.00)
SCHOOL FUND A/C	15		165,000.00			(165,000.00)
SUNDRY CREDITOR	16	248,566.00	222,350.00			(222,350.00)
BES	17		669,500.00			(669,500.00)
BALC/D:CASH			726.00			(726.00)
BALC/D:BANK			829,669.95			(829,669.95)
TOTALS		6,042,400.00	7,874,245.45	7,874,245.45	34,800.00	-

Prepared by

Name: MIRIAM MICHUBU

Date: 29/4/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYA

Date: 2/5/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

OPERATION A/C:

ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2024

Votehead	LF	Approved	DR	CR
		Estimates	Kshs	Kshs
BAL B/F:CASH			-	457.00
BAL B/F:BANK			-	1,152,040.15
M&I	1	1,954,500.00	1,519,640.00	3,148,640.00
E.W.C	2	618,020.00	226,858.00	429,421.10
P.EMOL	3	1,634,447.00	2,025,510.00	2,147,993.66
ADMIN	4	1,161,267.00	470,909.00	324,597.54
L.T.T	5	146,800.00	88,840.00	-
MEDICAL INSURANCE	6	78,800.00	145,000.00	344,699.00
EIMU SACCO	7	-	122,355.00	122,355.00
NSSF	8		107,490.00	107,490.00
PAYE	9		47,502.00	47,502.00
NHIF	10		46,650.00	46,650.00
UNION	11		2,400.00	2,400.00
BANK CHARGES	12		2,466.50	-
ACTIVITY	13	200,000.00	216,179.00	-
INFRASTRUCTURE A/C	14		1,000,000.00	-
SCHOOL FUND A/C	15		165,000.00	-
SUNDRY CREDITOR	16		222,350.00	34,800.00
BES	17		669,500.00	-
BALC/D:CASH			726.00	-
BALC/D:BANK		248,566.00	829,669.95	-
TOTALS			7,909,045.45	7,909,045.45

Prepared by

Name: MIRIAM MICHUBU

Date: 28/6/2025

Signature: 

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYA

Date: 27/5/2025

Signature: 

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL**P.O BOX 70417-00400****NAIROBI****P.T.A ACCOUNT:****TRIAL BALANCE AS AT 30TH JUNE 2024**

Votehead	LF	Approv estm	Dr	Cr	Comm	Balance
			Kshs.	Kshs.	Kshs.	Kshs.
BAL B/F:CASH				55.00		-
BAL B/F:BANK				1,050,573.63		-
P.T.A	1		-	2,000.00		-
BANK CHARGES	2		57.50	-		
SCHOOL FUND	3		1,052,072.00	-		
L.T.T	4			-		-
SUNDRY CREDITORS	5		-	-		-
BAL C/D:CASH			55.00	-		
BAL C/D:BANK			444.13			
TOTALS		-	1,052,628.63	1,052,628.63	-	-

Prepared by

Name: MIRIAM MICHUBU

Date: 29/4/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 2/5/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL				
P.O BOX 70417-00400				
NAIROBI				
P.T.A ACCOUNT:				
ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2024				
Votehead	LF	APPROVED	DR	CR
		ESTIMATED	Kshs	Kshs
BAL B/F: CASH				55.00
BANK				1,050,573.63
P.T.A	1		-	2,000.00
BANK CHARGES	2		57.50	-
R.M.I	3	190,000.00	1,052,072.00	-
L.T.T	4		-	-
SUNDRY CREDITORS	9		-	-
BAL C/D: CASH			55.00	-
BANK			444.13	
TOTALS		190,000.00	1,052,628.63	1,052,628.63

Prepared by

Name: MIRIAM MICHUBU

Date: 29/6/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYA

Date: 29/6/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL P.O BOX 70417-00400 NAIROBI SCHOOL FUND A/C:						
TRIAL BALANCE AS AT 30TH JUNE 2024						
Votehead	LF	Approved	Dr	Cr	Comm.	Balance
		Estimates	Kshs	Kshs	Kshs	Kshs
BAL B/F :CASH				861.00		
BANK				1,432,940.88		
B.E.S	1	15,567,960.00	12,254,399.00	13,561,280.00	1,752,830.00	1,306,881.00
ACTIVITY	2	1,140,000.00	795,783.00	202,985.00		(592,798.00)
E.W.C	3	2,070,000.00	767,665.00	1,878,873.00		1,111,208.00
R.M.I	4	840,000.00	476,109.00	818,879.00	262,500.00	342,770.00
ADM	5	1,460,000.00	2,321,798.00	2,257,109.00	38,400.00	(64,689.00)
L.T.T	6	1,246,700.00	986,450.00	522,882.00		(463,568.00)
P.EMOL	7	5,040,000.00	3,664,520.00	2,848,941.00		(815,579.00)
ARREARS	8			961,928.00		961,928.00
TENDERS	9	-	26,000.00	55,000.00		29,000.00
BANK CHARGES	10	-	17,593.74			(17,593.74)
ELIMU	11	-	175,045.00	175,045.00		-
NSSF	12	-	173,059.00	173,059.00		-
NHIF	13	-	54,850.00	54,850.00		-
PAYE	14	-	55,419.00	55,419.00		-
SUNDRY CREDITOR	15		2,353,021.00			
INFRASTRUCTURE	16	-		110,000.00		
OPERATIONS A/C	17			165,000.00		
PA ACCOUNT	18			1,052,072.00		
TUITION A/C	19			185,000.00		
BURSARY	20	-	1,630,381.00	1,630,381.00		-
MEDICAL	21	-	63,520.00	269,071.00		205,551.00
UNIFORMS	22	-	60,500.00	242,455.00	-	181,955.00
I.D CARDS	23	-	20,050.00			(20,050.00)
INSURANCE	24		204,887.00	5,000.00		(199,887.00)
PREPAYMENTS	25		1,019,274.00	396,721.00		(622,553.00)
FEES REFUND	26		111,401.00			
BAL C/D:CASH		-	4,406.00			
BALC/D:BANK			1,819,621.14			
TOTALS		27,364,660.00	29,055,751.88	29,055,751.88	2,053,730.00	-

Prepared by
Name: MIRIAM MICHUBU

Date: 29/11/2025

Signature: 
BURSAR/FINANCE OFFICER

Approved by
Name: THOMAS NGARUIYIA

Date: 21/5/2025

Signature: 
CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL				
P.O BOX 70417-00400				
NAIROBI				
SCHOOL FUND ACCOUNT				
ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2024				
Votehead	LF	Approved	DR	CR
		Estimates	Kshs	Kshs
BAL B/F :CASH			-	861.00
BANK			-	1,432,940.88
B.E.S	1	15,567,960.00	14,007,229.00	15,855,290.00
ACTIVITY	2	1,140,000.00	795,783.00	295,637.00
E.W.C	3	2,070,000.00	767,665.00	2,515,344.00
R.M.I	4	840,000.00	738,609.00	1,025,819.00
ADM	5	1,460,000.00	2,360,198.00	2,652,293.00
L.T.T	6	1,246,700.00	986,450.00	734,947.00
P.EMOL	7	5,040,000.00	3,664,520.00	3,392,981.00
ARREARS	8		4,461,809.00	961,928.00
TENDERS	9	-	26,000.00	55,000.00
BANK CHARGES	10	-	17,593.74	
ELIMU	11	-	175,045.00	175,045.00
NSSF	12	-	173,059.00	173,059.00
NHIF	13	-	54,850.00	54,850.00
PAYE	14	-	55,419.00	55,419.00
SUNDRY CREDITORS	15	2,486,163.00	2,353,021.00	2,053,730.00
INFRASTRUCTURE	16	-	-	110,000.00
OPERATIONS A/C	17		-	165,000.00
PA ACCOUNT	18			1,052,072.00
TUITION A/C	19		-	185,000.00
BURSARY	20	-	1,630,381.00	1,630,381.00
MEDICAL	21	-	63,520.00	349,518.00
UNIFORMS	22	-	60,500.00	242,455.00
I.D CARDS	23	-	20,050.00	5,000.00
INSURANCE	24	-	204,887.00	
PREPAYMENTS	25		1,019,274.00	396,721.00
FEES REFUND	26		111,401.00	
BAL C/D:CASH		-	4,406.00	
BAL C/D:BANK			1,819,621.14	
TOTALS		29,850,823.00	35,571,290.88	35,571,290.88

Prepared by

Name: MIRIAM MICHUBU

Date: 29/6/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 21/5/2025

Signature: [Signature]

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOLS

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

INFRASTRUCTURE A/C:

TRIAL BALANCE AS AT 30TH JUNE 2024

Votehead	LF	APPROVED	DR	CR	Comm.	Balance
		ESTIMATE	Kshs.	Kshs.	Kshs.	Kshs.
BAL B/F :CASH				45.00		
BANK				114,791.00		
OPERATION A/C	1			1,000,000.00		
SCHOOL FUND A/C	2	1,079,129.00	110,000.00			969,129.00
BANK CHARGES	3		57.50			
SUNDRY CREDITORS	4		383,900.00			(383,900.00)
R.M.I	5		116,100.00			
BAL C/D :CASH			45.00			
:BANK			504,733.50			
TOTALS		1,079,129.00	1,114,836.00	1,114,836.00	-	

Prepared by

Name: MIRIAM MICHUBU

Date: 25/6/2025

Signature: 

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 25/6/2025

Signature: 

CHIEF PRINCIPAL

UHURU SECONDARY SCHOOLS

Reports and Financial Statements For the year ended 30th June 2024

UHURU SECONDARY SCHOOL**P.O BOX 70417-00400****NAIROBI****INFRASTRUCTURE A/C:****ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2024**

Votehead	LF	APPROVED	DR	CR
		ESTIMATE	Kshs.	Kshs.
BAL B/F :CASH			-	45.00
BANK			-	114,791.00
OPERATION A/C	1		-	1,000,000.00
SCHOOL FUND A/C	2	1,079,129.00	110,000.00	
BANK CHARGES	3		57.50	-
SUNDRY CREDITORS	4		383,900.00	-
R.M.I	5		116,100.00	
BAL C/D :CASH		-	45.00	-
:BANK		-	504,733.50	-
TOTALS		1,079,129.00	1,114,836.00	1,114,836.00

Prepared by

Name: MIRIAM MICHUBU

Date: 29/4/2025

Signature: [Signature]

BURSAR/FINANCE OFFICER

Approved by

Name: THOMAS NGARUIYIA

Date: 2/5/2025

Signature: [Signature]

CHIEF PRINCIPAL



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

6/30/2024

SCHOOL FUND ACCOUNT Prepayments RECEIPTS

DATE	REC/ V NO	RECEIVED FROM/ TO	AMOUNT	ADM NO	CLASS
12-Jan-24	246950	Arsen Onyango	12,711.00	4055	4WEST
19-Jan-24	247133	Bradley Odumbe	12,712.00	3847	4WEST
19-Jan-24	247141	Adolf Mwarenge	12,711.00	3975	3NORTH
22-Jan-24	247142	SAMUEL MOMANYI	12,711.00	4249	1EAST
25-Jan-24	247195	Roy Gambwa Ochieng	13,908.00	3930	3EAST
30-Jan-24	247223	Boaz A. Otieno	12,711.00	3918	4EAST
31-Jan-24	247236	KENNEDY MUSYOKA	30,777.00	3795	4WEST
1-Jan-24	247237	Moses Mbuyu Owino	433.00	3838	4WEST
2-Feb-24	247280	Andia John Indai	7,133.00	3944	3WEST
5-Feb-24	247373	David Sila	1.00	4095	2WEST
8-Feb-24	247401	OMARE IAN MUNOTI	1.00	4281	2NORTH
10-Feb-24	247430	Moses Mutinda	3.00	3948	3NORTH
17-Feb-24	247472	David Sila	5,000.00	4095	2WEST
19-Feb-24	247477	Kamutu Jasan Gichure	4,935.00	4040	3EAST
5-Mar-24	247522	David Sila	5,000.00	4095	2WEST
6-Mar-24	247530	Edwin Omondi	11,711.00	3799	4EAST
21-Mar-24	247660	Joel Wafula	3,826.00	3853	4WEST
27-Mar-24	247669	David Sila	4,000.00	4095	2WEST
28-Mar-24	247674	KENNEDY MUSYOKA	25,003.00	3795	4WEST
6-May-24	247679	Brian Maina	3,999.00	4138	2EAST
6-May-24	247687	Meshack Bogonko	157.00	3864	4EAST
6-May-24	247697	Murimi John Nathan	6.00	3958	3EAST
6-May-24	247698	Oleyo Gogol	34.00	4051	3WEST
6-May-24	247699	Oleyo Gogol	20,100.00	4051	3WEST
7-May-24	247708	Vitalis Victor	12,089.00	3797	4EAST
14-May-24	247729	ANDAMBI EMYGDIUS	57.00	4287	1WEST
14-May-24	247750	SHALLAE RICKIE ROLLINGS	8,157.00	4188	1EAST
15-May-24	247771	CHRISTIAN OGULA	5.00	4192	1EAST
15-May-24	247801	Kinusu Tarick Ogonda	157.00	3927	3EAST
15-May-24	247816	ALEX KINYUA MWANGI	57.00	4200	1WEST
15-May-24	247840	Juma Austine Bonyo	2,499.00	3996	3NORTH
15-May-24	247843	John Owen Ochieng	1,482.00	3924	3EAST
15-May-24	247849	Faisal Mkangura	2,772.00	3821	4EAST
15-May-24	247874	MIKE DAVE ANYONA	957.00	4187	1WEST
16-May-24	247881	Emmanuel Joseph	11.00	4080	2WEST
16-May-24	247887	Silvans Odhiambo Omondi	157.00	3798	4WEST
16-May-24	247892	Muturi David	1,000.00	4211	3EAST
16-May-24	247895	Kisoi Samuel Muuo	2.00	3955	3EAST
16-May-24	247898	Mark James	5.00	3916	3NORTH
16-May-24	247911	BRADLEY MARTINE OCHIENG	7.00	4258	1WEST
16-May-24	247917	Hillary Fidel Kuchel	4,001.00	3973	3EAST
16-May-24	247933	Faisal Mkangura	5,000.00	3821	4EAST
17-May-24	247949	HUSSEIN KANJA	35.00	4263	1WEST
17-May-24	247952	Beckam Otieno	3,380.00	4135	2EAST
20-May-24	247962	Moses Mutinda	12,711.00	3948	3NORTH
21-May-24	247968	Haron Sanget Kimelok	2.00	3936	3NORTH
21-May-24	247970	ALFRED KIMELOK	7.00	4241	1WEST
23-May-24	247983	Alex Thoya Kahindi	1,448.00	3861	4EAST
23-May-24	247988	KENNEDY MUSYOKA	20,066.00	3795	4WEST

SCHOOL FUND ACCOUNT Prepayments

RECEIPTS

DATE	REC/ V NO	RECEIVED FROM/ TO	AMOUNT	ADM NO	CLASS
23-May-24	247989	Moses Mbuyu Owino	19,499.00	3838	4WEST
23-May-24	247990	Stephene Moracha	8,550.00	3832	4WEST
23-May-24	247993	Lugman Ali	5,000.00	4116	2WEST
23-May-24	247994	Andia John Indai	20,066.00	3944	3WEST
23-May-24	247996	Churchill Omondi	1,598.00	4050	3EAST
23-May-24	248005	Odhiambo Tevez Oketch	4,000.00	4001	3WEST
27-May-24	248017	Kisoi Samuel Muuo	3,000.00	3955	3EAST
28-May-24	248025	MUSA ABDALLA	5.00	4212	1WEST
31-May-24	248040	David Sila	10,000.00	4095	2WEST
3-Jun-24	248041	Naftali Mandela	4,977.00	3949	3EAST
4-Jun-24	248054	James Ngome	12,711.00	4112	2WEST
5-Jun-24	248078	Leon Zibu Riko	57.00	3942	3NORTH
5-Jun-24	248087	Brian Maina	5,000.00	4138	2EAST
10-Jun-24	248105	TREVA SAFARI	1.00	4193	1WEST
12-Jun-24	248131	HASSAN ISSAAK	10,157.00	4270	1EAST
12-Jun-24	248134	Henry Chege	1.00	4118	3EAST
18-Jun-24	248174	Newton Odhiambo	102.00	4069	4EAST
18-Jun-24	248187	Shawn Aidan Chacha	3.00	3989	3EAST
18-Jun-24	248191	Kiruthu Allen Macharia	446.00	3945	3NORTH
18-Jun-24	248193	Arafat Ahmed	2.00	3872	4EAST
18-Jun-24	248225	Frank Oniango	1,157.00	4070	2EAST
18-Jun-24	248226	Maslah Osman Seleban	46.00	3943	3EAST
20-Jun-24	248252	Victor Otieno	7,380.00	4136	2WEST
21-Jun-24	248255	SAMUEL MUTUKU KATUA	157.00	4290	3WEST
25-Jun-24	248273	OGANA HAPPY EDWARD	3,157.00	4228	1WEST
25-Jun-24	248276	Aweso Mohammed Musa	2.00	3990	3NORTH
25-Jun-24	248279	David Sila	4,000.00	4095	2WEST
			396,721.00		

UHURU SECONDARY SCHOOL
P.O.BOX 70417-00400
NAIROBI.
SUMMARY FEES ARREARS YR 2023/2024

	LTT	ACTIVITY	MEDICAL	RMI	P.EMOL	EWC	ADMIN	BES	TOTAL
1	40,522	17,825	10,999	37,737	95,028	111,314	70,318	366,576	750,319
2	60,947	25,998	27,687	62,164	166,152	190,443	120,444	745,780	1,399,615
3	57,526	25,020	24,904	54,855	154,429	178,149	105,003	654,360	1,254,246
4	53,070	23,809	16,857	52,184	128,431	156,565	99,419	527,294	1,057,629
	212,065	92,652	80,447	206,940	544,040	636,471	395,184	2,294,010	4,461,809

PREPARED BY:



MIRIAM MICHUBU
ACCOUNTS

CHECKED BY:



NGARUIYA THOMAS
CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL										
BALANCES PER VOTE JUNE 2023										
STUDENT_NAME	FORM	LTT	ACT	MED	RMI	PE	EWC	ADMIN	BES	TOTAL
MUSA JOTO MKOTSE	1EAST	-	1	-	-	-	-	-	-	1
GABRIEL MOSES	1EAST	569	240	-	600	2,096	2,212	1,234	14,115	21,066
AHMED SULEIMAN	1EAST	-	66	-	-	-	-	-	-	66
SOLOMON WASONGA ONGEGA	1EAST	569	240	-	600	2,096	2,212	1,234	4,142	11,093
SAMUEL OYUGI WASONGA	1EAST	569	240	-	600	2,096	2,212	1,234	4,142	11,093
CHRISTIAN ODHIAMBO	1EAST	-	66	-	-	-	-	-	-	66
PAUL OTIENO OPIYO	1EAST	569	240	-	600	2,096	2,212	1,234	8,892	15,843
FELIX MWENDWA	1EAST	569	240	-	600	2,096	2,212	1,234	5,592	12,543
JOSEPH MWIHIA	1EAST	569	240	-	600	1,988	2,212	1,234	-	6,843
EVANS KAHURO	1EAST	569	240	-	600	1,911	2,212	1,234	-	6,766
JOHN ODHIAMBO	1EAST	569	240	-	600	-	-	1,134	2,500	5,043
WAYNE DAVID ALANDO	1EAST	569	240	-	600	-	-	1,156	2,500	5,065
NATHAN NJAGI	1EAST	569	240	-	600	2,096	2,212	1,234	392	7,343
GLEN ESHIKUMO EBOKO	1EAST	569	240	-	600	2,096	2,212	1,234	10,092	17,043
ALLAN NYAGA MUGO	1EAST	-	65	-	-	-	-	-	-	65
CHARLES WARUINGI	1EAST	569	240	-	257	-	-	-	-	1,066
JACKSON ONZERE	1EAST	569	240	-	600	-	857	1,234	2,500	6,000
ALPHIE ADAMS	1EAST	569	240	-	264	-	-	-	-	1,073
FRANK BARAKA ODHIAMBO	1EAST	-	5	-	-	-	-	-	-	5
JOSEPH OCHARO	1EAST	569	240	-	600	1,218	2,212	1,234	-	6,073
INNOCENT RHODES	1EAST	569	240	-	600	-	-	656	-	2,065
NIMROD ALVIN	1EAST	569	240	-	34	-	-	-	-	843
ROYKEN OCHIENG AWITI	1EAST	569	240	-	600	1,988	2,212	1,234	2,500	9,343
MUZAMIL AHMID	1EAST	569	240	-	600	211	2,212	1,234	-	5,066
ZACKARY KACHERO	1EAST	569	240	-	600	1,210	2,212	1,234	-	6,065
RAYMOND KIRINGI	1EAST	569	240	-	600	2,096	2,212	1,234	13,054	20,005
MUTUNGO MUMO BARAKA	1EAST	1,517	639	1,000	1,600	2,096	2,212	2,887	13,115	25,066
SAMUEL ODUOR OOKO	1EAST	569	240	-	600	1,988	2,212	1,234	-	6,843
KAIRA SOLOMON NGUGI	1EAST	569	240	-	600	2,096	2,212	1,234	14,092	21,043
FRANKLINE MUKUNA	1EAST	1,517	639	1,000	1,600	2,096	3,585	3,291	13,115	26,843
ABDIRIZAK ALI BORU	1EAST	1,517	639	1,000	1,600	4,783	5,898	3,291	13,115	31,843

JEFF KIMUNGE MBURU	1EAST	569	240	-	600	2,096	2,212	1,234	2,892	9,843
clay denzel wanami	1EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	17,808	37,343
NICHOLUS ODERO OTIENO	1EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	22,308	41,843
JAPHETH ENDANGASI MBAGAYA	1EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	17,308	36,843
SIMIYU QUINCY MUNENE	1EAST	569	240	-	600	2,096	2,212	1,234	8,115	15,066
BENJAMIN KOK GAAL	1EAST	-	-	-	-	-	-	-	11,066	11,066
KOK EZEKIEL LUAL	1EAST	-	-	-	-	-	-	-	11,066	11,066
CARLFRANCIS	1EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	32,308	51,843
BRANDON OCHIENG	1WEST	-	-	-	-	-	-	-	1,778	1,778
QUINCY ONYANGO	1WEST	-	65	-	-	-	-	-	-	65
JOHN MAINA WAHOME	1WEST	126	240	-	-	-	-	-	-	366
DENNIS MWENDA GITONGA	1WEST	569	240	-	600	2,096	2,212	1,234	3,092	10,043
SAMUEL MAKAU MASILA	1WEST	569	240	-	600	2,096	2,212	1,234	6,114	13,065
BRIAN WALTER OMONDI	1WEST	569	240	-	600	188	2,212	1,234	-	5,043
PROCHES SAIDI KIGAMBA	1WEST	569	317	1,000	600	2,096	2,212	1,234	13,115	21,143
ZAKARIA AHMED	1WEST	-	143	-	-	-	-	-	-	143
BRADLEY GEORGE OTIENO	1WEST	569	240	-	256	-	-	-	-	1,065
ALBERT ELISHA	1WEST	569	240	-	600	-	700	1,234	-	3,343
ADAN SHARIF ADAN	1WEST	-	-	-	-	-	-	-	2,073	2,073
FARAH MOHAMED	1WEST	-	-	-	-	-	-	-	9,066	9,066
EUGINE OMWERI	1WEST	569	240	-	34	-	-	-	-	843
ROBERT MWENDWA	1WEST	569	240	-	600	2,096	2,212	1,234	4,115	11,066
VICTOR ODUOR OTIENO	1WEST	569	240	-	600	2,096	2,212	1,234	4,892	11,843
GILBERT ODHIAMBO MSITA	1WEST	569	240	-	600	2,096	2,212	1,234	3,500	10,451
WILLIAM NYANARO	1WEST	569	240	-	600	2,096	2,212	1,234	6,892	13,843
ADIGO MOHAMED W.	1WEST	569	240	-	34	-	-	-	-	843
ZAKARIA IBRAHIM	1WEST	569	240	-	256	-	-	-	-	1,065
NGOTE MAXWELL OCHIENG	1WEST	569	240	-	600	2,096	2,212	1,234	3,892	10,843
RUEL LUKOSE ASIKO	1WEST	-	66	-	-	-	-	-	-	66
EMMANUEL SHOWN	1WEST	569	240	-	600	-	-	434	-	1,843
IAN BENJAMIN	1WEST	1,517	639	1,000	1,030	2,096	2,212	1,234	13,115	22,843
EMMANUEL NSHIMIYE	1WEST	569	240	-	192	-	-	-	-	1,001
ISAACK MOHAMED	1WEST	569	240	-	190	-	-	-	-	999
TY LUCAS SANDE	1WEST	569	240	-	600	2,096	2,212	1,234	4,115	11,066

DON MUNGURIZE	1WEST	569	240	-	190	-	-	-	-	999
PETER KIMANI MBURU	1WEST	1,517	639	1,000	1,600	4,783	5,898	3,291	13,115	31,843
BUKACHI FRANK OCHIENG	1WEST	569	240	999	600	2,096	2,212	1,234	13,115	21,065
MADRIGAN OTIENO OKELLO	1WEST	569	240	-	600	2,096	2,212	1,234	6,792	13,743
MAJOK DOMINIC RING	1WEST	-	-	-	-	-	-	-	11,066	11,066
MOHAMMED ABDIAZIZI	1WEST	569	240	-	600	-	-	292	-	1,701
		40,522	17,825	10,999	37,737	95,028	111,314	70,318	366,576	750,319
STUDENT_NAME	FORM	LTT	ACT	MED	RMI	PE	EWC	ADMIN	BES	TOTAL
Justin Bidii	2EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	17,388	36,923
Elvis Khamisi	2EAST	-	66	-	-	-	-	-	-	66
Samuel Kareka	2EAST	569	240	-	600	-	-	1,145	-	2,554
Bravin Nyagano	2EAST	569	240	-	600	433	2,212	1,234	-	5,288
Raynard Otieno	2EAST	569	240	-	600	499	2,212	1,234	-	5,354
Joseph Odero	2EAST	569	240	-	600	2,096	2,212	1,234	892	7,843
Nicholas Onyango	2EAST	569	240	-	284	-	-	-	-	1,093
Victor Lemuel	2EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	22,319	41,854
Abdullahi Bille	2EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	16,085	35,620
Collins Momanyi	2EAST	569	240	-	600	2,096	2,212	1,234	5,669	12,620
Allan Muriithi	2EAST	569	240	-	534	-	-	-	-	1,343
Alvin Livendi	2EAST	569	240	-	600	-	711	1,234	-	3,354
Mugisha Kenny	2EAST	569	240	977	600	2,096	2,212	1,234	13,115	21,043
Edison Baraka	2EAST	569	240	-	600	2,096	2,212	1,234	10,045	16,996
Alvin Wangwe	2EAST	569	240	-	600	208	2,212	1,234	-	5,063
Nour Talib	2EAST	1,517	639	1,000	1,600	2,096	2,212	2,175	13,115	24,354
Delvis Chege	2EAST	569	240	-	600	-	1,200	1,234	-	3,843
Sebi David	2EAST	1,517	639	1,000	1,600	2,096	2,215	3,291	13,115	25,473
Bellomy Ojijo	2EAST	569	240	-	256	-	-	-	-	1,065
Trevor Osano	2EAST	569	240	-	600	2,096	2,212	1,234	12,614	19,565
Mohammed Akal	2EAST	453	240	-	-	-	-	-	-	693
Mohammed Amin	2EAST	569	240	-	600	-	911	1,234	-	3,554
James Nyabuto	2EAST	569	240	-	600	-	1,323	1,234	-	3,966
Pascal Chea	2EAST	1,896	799	1,000	2,000	5,590	5,898	4,018	32,308	53,509
Victor Brandon	2EAST	569	240	-	600	2,096	2,212	1,234	1,518	8,469

Jeremiah Ofula	2EAST	569	240	711	600	2,096	2,212	1,234	13,115	20,777
Detrick Shickhika	2EAST	569	240	-	600	2,096	2,212	1,234	3,050	10,001
Fabian Mwadime	2EAST	569	240	-	600	2,096	2,212	1,234	3,112	10,063
MICHAEL MUTHOMI	2EAST	569	240	1,000	600	2,096	2,212	1,234	13,115	21,066
Abdirashid Abdullahi	2EAST	569	240	-	600	2,013	2,212	1,234	-	6,868
Kelvin Kipchirchir	2EAST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
THON RECH GAL	2EAST	569	240	999	600	2,096	2,212	1,234	13,115	21,065
KHASIM YUSUF IBRAHIM	2EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	14,308	33,843
LEVIN ADEMBA JAMES	2EAST	569	240	-	600	2,096	2,212	1,234	13,115	20,066
Harrison Thoya	2WEST	569	240	-	600	2,096	2,212	1,234	8,669	15,620
Victor Mareku	2WEST	569	240	-	600	2,096	2,212	1,234	10,669	17,620
Lewis Mwangi	2WEST	569	240	-	600	199	2,212	1,234	-	5,054
Timothy Msafiri	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	24,375	43,910
MohamedRashid Abdi sharif	2WEST	-	65	-	-	-	-	-	-	65
Ryan Okwach	2WEST	-	65	-	-	-	-	-	-	65
Abdisalam Abdi	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	23,085	42,620
CHRIS IRUNGU KANYIRI	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	28,085	47,620
Aiden Nyangi	2WEST	1,517	639	1,000	1,600	2,096	2,729	3,291	13,115	25,987
Edgar Otieno	2WEST	569	240	-	256	-	-	-	-	1,065
Pascal Oduor	2WEST	569	240	-	34	-	-	-	-	843
Joshua Otieno	2WEST	569	240	-	600	2,096	2,212	1,234	5,049	12,000
Eugene Murwanashyaka	2WEST	569	240	-	600	2,096	2,212	1,234	4,114	11,065
Smith Maurice	2WEST	1,517	639	1,000	1,600	2,096	2,212	2,664	13,115	24,843
Wesley Juma	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	17,163	36,698
Christiano Tom	2WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	39,451	63,620
Griffin Okungu	2WEST	569	240	-	600	2,096	2,212	1,234	8,069	15,020
Jabel Kiptoo	2WEST	569	240	-	600	2,096	2,212	1,234	10,244	17,195
Joshua Omondi	2WEST	569	240	-	600	-	357	1,234	-	3,000
Barrack Wesley	2WEST	569	240	-	600	2,096	2,212	1,234	6,892	13,843
Simon Ng'ang'a	2WEST	-	65	-	-	-	-	-	-	65
Charles Mirera	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	29,638	49,173
Samson Odhiambo	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	20,860	40,395
Emmanueljuma	2WEST	1,517	639	1,000	1,600	2,096	3,585	3,291	13,115	26,843
Antony Mwangangi	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	22,308	41,843

Samuel Wafula	2WEST	569	240	-	600	-	1,200	1,234	-	3,843
Swabri Omar	2WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	33,304	57,473
Brian Kimutai	2WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
EMMANUEL WISDOM	2WEST	1,517	639	1,000	1,600	2,096	2,212	1,508	25,826	36,398
Alex Irungu	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	23,308	42,843
Sidwell Otieno	2WEST	569	240	-	600	2,096	2,212	1,234	4,112	11,063
Kipsang Elvis	2WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	32,308	51,843
BRIAN ONCHIRI	2WEST	-	-	-	-	-	-	-	5,843	5,843
PETER ODUOR	2WEST	-	-	-	-	-	-	-	4,065	4,065
KEITH IMANI OCHIENG	2WEST	569	240	-	600	-	-	334	-	1,743
FRANCIS GACHANJA	2WEST	569	240	-	600	2,096	2,212	1,234	4,115	11,066
VICTOR MUIRURI	2WEST	-	1	-	-	-	-	-	3,000	3,001
		60,947	25,998	27,687	62,164	166,152	190,443	120,444	745,780	1,399,615
STUDENT_NAME	FORM	LTT	ACT	MED	RMI	PE	EWC	ADMIN	BES	TOTAL
Luis Wamboka	3EAST	569	240	-	600	2,096	2,212	1,234	3,114	10,065
Gedion Mwangi Nduta	3EAST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
Abraham Omondi Awiti	3EAST	652	639	1,000	600	2,096	2,212	1,234	13,115	21,548
Sila Kabuchi	3EAST	-	19	-	-	-	-	-	-	19
Michael Kamau Mwangi	3EAST	569	240	-	600	699	2,212	1,234	-	5,554
Ramsey Githinji Kamuhia	3EAST	1,517	639	1,000	1,030	2,096	2,212	1,234	13,115	22,843
Orondo Francis Bradley	3EAST	569	240	-	600	223	2,212	1,234	-	5,078
Abdirizak Ibrahim	3EAST	569	240	-	600	2,096	2,212	1,234	12,359	19,310
Pharrel Kipchumba	3EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	25,019	44,554
Teddy Nixon Barasa	3EAST	569	240	-	600	2,096	2,212	1,234	4,603	11,554
Kiige Lewis Gachau	3EAST	569	240	-	600	2,096	2,212	1,234	4,115	11,066
Okinyi Clinton Ongaga	3EAST	569	240	-	192	-	-	-	-	1,001
Nyangavo Brayan Ojondo	3EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	24,663	44,198
Imran Adan Mohamed	3EAST	569	240	-	34	-	-	-	-	843
Maina Brian	3EAST	569	240	-	600	-	200	1,234	-	2,843
Nathan Masinde	3EAST	1,517	639	1,000	1,600	4,494	5,898	3,291	13,115	31,554
Randy Okoth Otieno	3EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	14,085	33,620
Rodgers Ayieko Oliaro	3EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	20,438	39,973
Zakary Oduor	3EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	25,438	44,973

Christian Kizito Junior	3EAST	503	240	-	-	-	-	-	-	743
Guyo Bonaya	3EAST	1,517	639	1,000	1,385	2,096	2,212	1,234	13,115	23,198
Abdi Mohamed	3EAST	569	240	-	600	2,096	2,212	1,234	4,112	11,063
Shawn Adagi	3NORTH	1,517	639	1,000	1,600	5,590	5,898	3,291	25,019	44,554
Griffin Marwa Sabai	3NORTH	569	240	-	600	2,096	2,212	1,234	6,092	13,043
Ibrahim Wabwire	3NORTH	-	66	-	-	-	-	-	-	66
Davin Nyange	3NORTH	569	240	-	357	-	-	-	-	1,166
Otieno Junior	3NORTH	569	240	-	600	2,096	2,212	1,234	112	7,063
James Njenga	3NORTH	569	240	-	600	-	-	593	-	2,002
Wesley Odhiambo	3NORTH	569	240	-	600	2,096	2,212	1,234	5,947	12,898
Odhiambo Telvin Campbell	3NORTH	1,517	639	1,000	1,600	5,590	5,898	3,291	14,019	33,554
Elly Okoth Otieno	3NORTH	569	240	-	600	2,096	2,212	1,234	12,447	19,398
Michael Omondi Onyango	3NORTH	569	240	907	600	2,096	2,212	1,234	13,115	20,973
Vincent Mwangi	3NORTH	569	240	-	600	-	700	1,234	-	3,343
Denver Ngethe	3NORTH	569	240	-	600	2,096	2,212	1,234	22	6,973
Oluoch Bradley Otieno	3NORTH	1,517	639	1,000	1,600	3,294	5,898	3,291	13,115	30,354
Wambui Brandon Waweru	3NORTH	-	65	-	-	-	-	-	-	65
Wayne Apopo	3NORTH	569	240	-	600	1,210	2,212	1,234	-	6,065
Muli Stephen Mwendwa	3NORTH	569	240	-	600	1,343	2,212	1,234	-	6,198
Stephen Munene	3NORTH	569	240	-	600	-	422	1,234	-	3,065
Maxwel Otieno Odhiambo	3NORTH	-	1	-	-	-	-	-	-	1
Kamau Stephen Kareki	3NORTH	63	240	-	-	-	-	-	-	303
Stanley Omondi	3NORTH	569	240	-	600	2,096	2,212	1,234	8,947	15,898
Victor Wainaina	3NORTH	569	240	-	600	1,146	2,212	1,234	-	6,001
Treva Junior Nyongesa	3NORTH	1,517	639	1,000	1,600	4,783	5,898	3,291	13,115	31,843
JEFF CHEGE ONYANGO	3NORTH	569	240	-	600	2,096	2,212	1,234	4,827	11,778
James Brian King'ori	3WEST	569	240	-	600	988	2,212	1,234	-	5,843
Edward Kapoya	3WEST	569	240	999	600	2,096	2,212	1,234	13,115	21,065
Shanebaryl Nyanje	3WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	20,942	40,477
Francis Karanja	3WEST	569	240	-	600	2,096	2,212	1,234	2,903	9,854
Otieno Calvyn Arnold	3WEST	569	240	-	191	-	-	-	-	1,000
Maxwell Njoroge	3WEST	569	240	-	600	2,096	2,212	1,234	9,049	16,000
Joseph Otieno Adero	3WEST	569	240	-	600	-	1,733	1,234	-	4,376
Ambrose Nelson Gibson	3WEST	569	240	-	184	-	-	-	-	993

Maina Isaiah Matheri	3WEST	569	240	-	600	-	-	156	-	1,565
Byron Odhiambo Ngoche	3WEST	569	240	-	192	-	-	-	-	1,001
Chebuche Rodney Otutu	3WEST	569	240	-	34	-	-	-	-	843
Mwikali Emmanuel Maluki	3WEST	569	240	-	600	2,096	2,212	1,234	3,115	10,066
Xysti Luigi Odhiambo	3WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	34,229	58,398
Ostine Kisaka	3WEST	1,502	639	1,000	600	2,096	2,212	1,234	13,115	22,398
Muawiya Adan Abdi	3WEST	1,517	650	1,000	1,600	5,590	5,898	3,291	32,308	51,854
Ngaboisonga Jean	3WEST	569	240	-	256	-	-	-	-	1,065
Haji Zakariya Omar	3WEST	569	240	998	600	2,096	2,212	1,234	13,115	21,064
Asman Brian Oduor	3WEST	569	240	-	600	-	-	591	-	2,000
Otieno Wycliff Okoth	3WEST	569	240	-	600	-	357	1,234	-	3,000
Erick Nzioki	3WEST	-	-	-	-	-	-	-	3,000	3,000
Mathias Munyaka	3WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
Joseph Kagia Kimani	3WEST	569	240	-	600	2,096	2,212	1,234	1,815	8,766
Kelvin Kipsang	3WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	32,308	51,843
Justice Kibet Kosgei	3WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	32,308	51,843
Dennis Kipruto	3WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	45,019	64,554
SAMUEL SHAMIAH	3WEST	-	-	-	-	-	-	-	10,066	10,066
		57,526	25,020	24,904	54,855	154,429	178,149	105,003	654,360	1,254,246
STUDENT_NAME	FORM	LTT	ACT	MED	RMI	PE	EWC	ADMIN	BES	TOTAL
David Chivunde	4EAST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
Tom Okoth	4EAST	569	240	-	187	-	-	-	-	996
Alex Kilonzo	4EAST	569	240	-	256	-	-	-	-	1,065
Edward Alfarious	4EAST	569	240	-	600	-	-	989	-	2,398
Lennox Okumu	4EAST	569	240	-	600	1,210	2,212	1,234	-	6,065
James Apolo	4EAST	569	240	-	600	2,096	2,212	1,234	4,114	11,065
Shadrack Onyango	4EAST	1,517	639	1,000	1,600	2,560	5,898	3,291	13,115	29,620
Derick Luchera	4EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	27,714	47,249
Derick Omondi	4EAST	569	240	-	600	2,096	2,212	1,234	1,797	8,748
Ignatious Karinga	4EAST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
Oscar Aete	4EAST	569	240	-	600	1,210	2,212	1,234	-	6,065
Obed Muuo	4EAST	569	240	857	600	2,096	2,212	1,234	13,115	20,923
Goefry Okoth	4EAST	569	240	-	600	2,096	2,212	1,234	964	7,915

Mickey Odhiambo	4EAST	569	240	-	600	-	1,133	1,234	-	3,776
Issacko Sharamo	4EAST	569	240	-	190	-	-	-	-	999
Jesse Munene	4EAST	569	240	-	134	-	-	-	-	943
Samuel Bekam	4EAST	569	240	-	191	-	-	-	-	1,000
Amos Maina	4EAST	569	240	-	600	372	2,212	1,234	-	5,227
Leon Mugambi	4EAST	569	240	-	191	-	-	-	-	1,000
Morgan Sumba	4EAST	1,517	639	1,000	1,600	2,096	3,796	3,291	13,115	27,054
Tobias Kavisi	4EAST	1,517	639	1,000	1,600	2,096	2,212	3,269	13,115	25,448
Abubakar Omwoha	4EAST	569	240	-	600	2,096	2,212	1,234	2,892	9,843
Abel Mukhwana	4EAST	1,896	799	1,000	2,000	5,590	6,907	4,114	32,308	54,614
Yassir Abdirazak	4EAST	569	240	-	600	1,320	2,212	1,234	-	6,175
Harrison Musili	4EAST	-	63	-	-	-	-	-	-	63
Caleb Ndung'u	4EAST	1,517	639	1,000	1,600	5,590	5,898	3,291	18,863	38,398
Boniface Wairagu	4EAST	569	240	-	384	-	-	-	-	1,193
Barzil Herbert	4EAST	-	-	-	-	-	-	-	7,343	7,343
Brian Njenga	4EAST	569	240	-	600	1,999	2,212	1,234	-	6,854
Charles Olita	4EAST	569	240	-	600	1,210	2,212	1,234	-	6,065
Wayne Ndungu	4EAST	569	240	-	600	2,096	2,212	1,234	13,115	20,066
Brighton Gicheru	4EAST	569	240	-	600	2,096	2,212	1,234	11,892	18,843
Timothy Lumire	4EAST	569	240	-	600	2,096	2,212	1,234	9,892	16,843
Salim Jumaa	4EAST	569	240	-	600	-	-	91	-	1,500
Emmanuel Mungeshia	4EAST	1,517	639	1,000	1,600	2,783	5,898	3,291	13,115	29,843
philemon otieno opundo	4EAST	569	240	-	600	811	2,212	1,234	5,400	11,066
Remis Omondi Okoth	4WEST	569	240	-	600	2,096	2,212	1,234	10,324	17,275
Ronny Dianga Abayo	4WEST	569	240	-	190	-	-	-	-	999
Geoffrey Karanu	4WEST	569	240	-	600	2,073	2,212	1,234	-	6,928
Abdirahman Ali Hussein	4WEST	569	240	-	600	1,788	2,212	1,234	-	6,643
Carlos Winda	4WEST	569	240	-	190	-	-	-	-	999
Shawn Damian Omondi	4WEST	-	-	-	-	-	-	-	68	68
Frankline Ogam Oduor	4WEST	569	240	-	600	-	422	1,234	-	3,065
Victor Kariuki	4WEST	87	240	-	-	-	-	-	-	327
Ferdinand Kennedy Sawanga	4WEST	403	240	-	-	-	-	-	-	643
Albert Ochieng	4WEST	569	240	-	600	2,096	2,212	1,234	12,299	19,250
Marcus Ndung'u	4WEST	569	240	-	600	2,096	2,212	1,234	4,892	11,843

Samson Owiti	4WEST	569	240	-	600	-	-	434	-	1,843
Peter Kenneth	4WEST	448	240	-	-	-	-	-	-	688
Bravin Shiramba	4WEST	569	240	-	600	2,096	2,212	1,234	6,115	13,066
Migel Charles	4WEST	569	240	-	600	-	500	1,234	-	3,143
Calistus Wekesa	4WEST	1,896	799	1,000	2,000	6,987	7,373	4,114	40,385	64,554
David Nzia Kimanzi	4WEST	569	240	-	600	-	1,500	1,234	-	4,143
Jerry Kariuki	4WEST	569	240	-	134	-	-	-	-	943
Sydney Kambona	4WEST	569	240	-	146	-	-	-	-	955
Ayuen Kuei	4WEST	569	240	-	600	2,096	2,212	1,234	13,869	20,820
Abdihakim Mohammed Adan	4WEST	569	240	-	600	2,096	2,212	1,234	542	7,493
Jonathan Ruwa Chengo	4WEST	569	240	-	600	2,096	2,212	1,234	8,492	15,443
Abdi Abdullahi Ali	4WEST	-	-	-	-	-	-	-	999	999
Abdirizak Hassan	4WEST	569	240	-	600	2,096	2,212	1,234	3,496	10,447
Keith Ng'ang'a	4WEST	569	240	-	600	2,096	2,212	1,234	3,049	10,000
Abet Muhongo Wandabwa	4WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	27,779	47,314
Kent Matata	4WEST	569	240	-	191	-	-	-	-	1,000
Tedy Steve	4WEST	569	240	-	600	-	1,200	1,234	-	3,843
JOSEPH GAKURE	4WEST	-	1,038	1,000	2,600	9,084	9,584	5,348	34,521	63,175
Omondi Warren	4WEST	1,517	639	1,000	1,600	2,096	2,296	3,291	13,115	25,554
Jayden Jamal	4WEST	569	240	-	600	-	200	1,234	-	2,843
Odeny Dickson Abraham	4WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	16,542	36,077
Jesse Mwangi	4WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	15,860	35,395
Samuel Peter	4WEST	-	3	-	-	-	-	-	-	3
Nicholas Millan Opondo	4WEST	549	240	-	-	-	-	-	-	789
Michael Muthomi	4WEST	569	240	-	600	-	-	434	-	1,843
Brian Kipleting	4WEST	1,517	639	1,000	1,600	5,590	5,898	3,291	32,308	51,843
		53,070	23,809	16,857	52,184	128,431	156,565	99,419	527,294	1,057,629

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900296

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 2024 Was KES
.....

ONE MILLION EIGHT HUNDRED AND SEVENTY NINE THOUSAND TWO HUNDRED AND TWENTY FIVE CENTS FOUR
.....

KES 1,879,225.04
.....

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)

CERT2606900300

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 2024 Was KES
.....

ONE MILLION FIFTY THREE THOUSAND SIX HUNDRED AND FIVE CENTS NINETY FIVE
.....

KES 1,053,605.95
.....

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)

CERT2606900312

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 2024 Was KES
.....

FOUR HUNDRED AND FORTY FOUR CENTS THIRTEEN
.....

KES 444.13
.....

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)

CERT2606900304

KCB JOGOO ROAD 10 MAR 2026
.....

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 2024 Was KES
.....

THREE HUNDRED AND NINETY NINE THOUSAND FIVE HUNDRED AND TWENTY FIVE CENTS FORTY FOUR
.....

KES 399,525.44
.....

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)

CERT2606900308

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 2024 Was KES
.....

FIVE HUNDRED AND FOUR THOUSAND SEVEN HUNDRED AND THIRTY THREE CENTS FIFTY
.....

KES 504,733.50

..... For: KCB BANK KENYA LTD.

Examined by

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

Manager Service Quality & Compliance Branch Manager

