

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUN 2026

DAY.

Thur

TABLED
BY:

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

OF

CLERK-AT
THE-TABLE:

Mr. Chumo

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

KAHUHO UHURU HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

KIAMBU COUNTY



KAHUHO UHURU HIGH 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)

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KAHUHO UHURU HIGH SCHOOL

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

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KAHUHO UHURU HIGH SCHOOL

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

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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

KAHUHO UHURU HIGH SCHOOL

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

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 located in Kiambu County, Kabete Sub-County

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

The school is a boarding school and had 1294 numbers of students as at 30th June 2024. It has 4 streams and 41 teachers of which 12 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

1	Amos Kiarie	Chairman	04/05/2022
2	Benjemen M. Mburu	Secretary- Principal	04/05/2022
3	Dr. Agnes Kavoo	Member	04/05/2022
4	Mrs Rosemary Kimingi	Member	04/05/2022
5	Mr. Paul Ngige Chege	Member	04/05/2022
6	Mrs. Margaret N. Kimani	Member	04/05/2022
7	Mr. Erastus G Murugami	Member	04/05/2022
8	Mr. Kihanya Rera	Member	04/05/2022
9	Mr. Chris K. Chege	Member	04/05/2022
10	Mr. Edward Njoroge N	Member	04/05/2022
11	Mr. Jese Njuguna Kamau	Member – Rep CEB	04/05/2022
12	Mr. Daniel Kamau Njoroge	Member Rep Teachers	04/05/2022
13	Mr Njoroge Kibatia	Member - Community	04/05/2022
14	Mr. Henry wanyoike	MemberSpecial Needs	04/05/2022
15	Mr wyclif Ochieng	Rep Students	04/05/2022

KAHUHO UHURU HIGH SCHOOL

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

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

1	Executive Committee	Mr Amos Kiarie	Chairperson	3/3
		Mr David M Kaara	P.A Chair	
		Mr Benjemen.M Mwangi	Secretary	
		Dr. Agnes Kavoo	Member	
		Mrs Rosemary Kimingi	Member	
2	Audit Committee	Mr David M Kaara	Chairperson	3/3
		Mr. Paul Ngige Chege	Member	
		Mrs. Margaret N. Kimani	Member	
3	Finance,procurement and general purposes Committee	Mr. Henry wanyoike	Member	3/3
		Mr. Kihanya Rera	Chairperson	
		Mr. Chris K. Chege	Member	
4	Academic Committee	Dr. Agnes Kavoo	Chairperson	2/3
		Mr. Kepha Atichi Ndenga	Member	

KAHUHO UHURU HIGH SCHOOL

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

		Mrs. Lucy mukami Nganga	Member	
5	Development Committee	Mr. Edward Njoroge N	Chairperson	3/3
		Mr. Jese Njuguna Kamau	Member	
		Mr. Erastus G Murugami	Member	
6	Discipline and welfare Committee	Mr Njoroge Kibatia	Chairperson	3/3
		Mrs Rosemary Kimingi	Member	
		Mr. Daniel Kamau Njoroge	Teacher(Member)	
7	Adhoc Committee (if any during the year)	On need basis		

(d) School operation Management

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

Ref:	Designation	Name	ISC Number
1	Principal	Benjemen M Mburu	348892
2	Deputy Principal	Michael Karomo	349973
3	Deputy Principal	Yonah obwoe	406075
3	School Bursar	Geoffrey Karanja	BOM

(e) Schools contacts

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

(f) School Bankers

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

- Name of Bank: KCB-SCHOOL FUND A/C
 Branch: KIKUYU

KAHUHO UHURU HIGH SCHOOL

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

- Account Number: 1107153514
2. Name of Bank: KCB-OPERATIONS A/C
Branch: KIKUYU
Account Number: 1102952842
3. Name of Bank: KCB-TUITION A/C
Branch: KIKUYU
Account Number: 1102952664
4. Name of Bank: KCB-INFRASTRUCTURE A/C
Branch: KIKUYU
Account Number: 1228536627
5. Name of Bank: EQUITY-SCHOOL FUND A/C
Branch: KIKUYU
Account Number: 0570298376607
6. Name of Bank: EQUITY-SAVINGS A/C
Branch: KIKUYU
Account Number: 0570297036524
7. Name of Bank: K-UNITY-SAVINGS A/C
Branch: KIKUYU
Account Number: 0710000000863

MPESA: PAY BILL NO 4103317

ACCOUNT NO: STUDENT NAME

(g) Independent Auditors

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

KAHUHO UHURU HIGH SCHOOL

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

3. Summary Report of Performance of The School

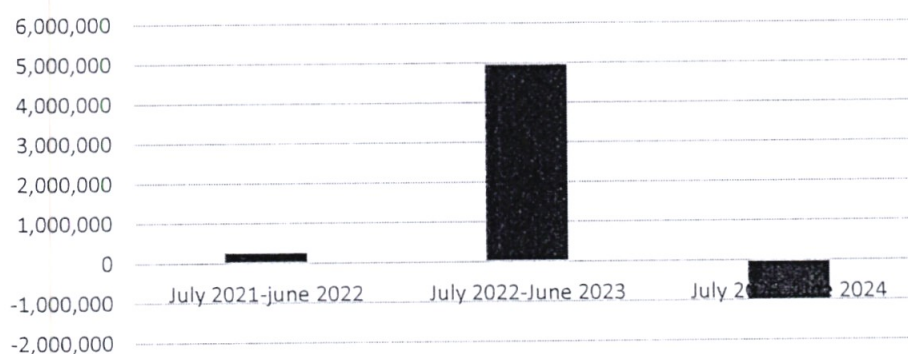
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

Year	July 2021-June 2022	July 2022-June 2023	July 2023-June 2024
Deficit/surplus	264,575	4,959,890	-991,838

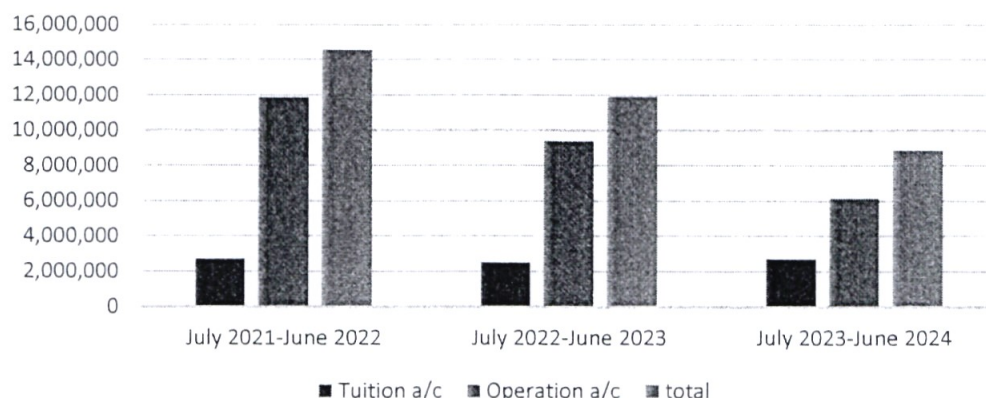
Surplus/ deficit for the year and a comparison of the same for the last three years



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

Year	July 2021-June 2022	July 2022-June 2023	July 2023-June 2024
Tuition a/c	2,713,168	2,514,620	2,721,689
Operation a/c	11,876,460	9,408,583	6,166,265
Total	14,589,628	11,923,203	8,887,954

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



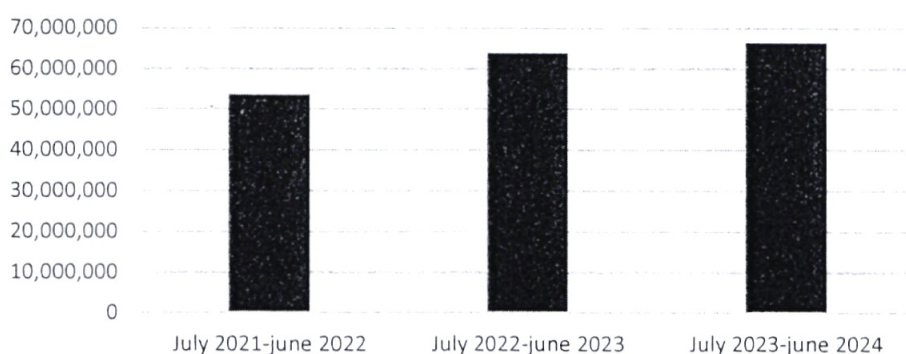
A three-year overview of growth of other income(s) earned by the school.

School fund account

<i>Year</i>	<i>July 2021-June 2022</i>	<i>July 2022-June 2023</i>	<i>July 2023-June 2024</i>
<i>amount</i>	53,765,120	64,275,082	67,131,944

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

School fund account

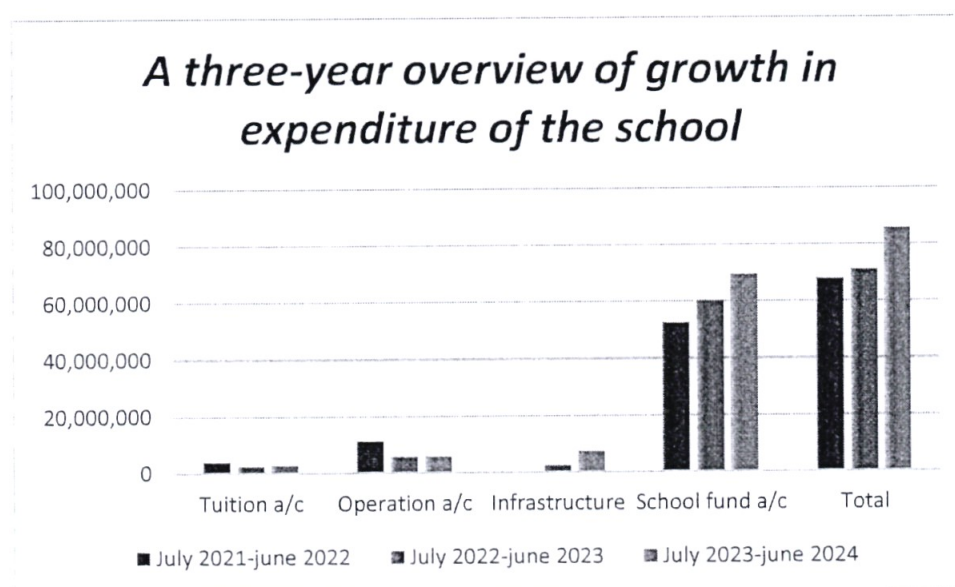


KAHUHO UHURU HIGH SCHOOL

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

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

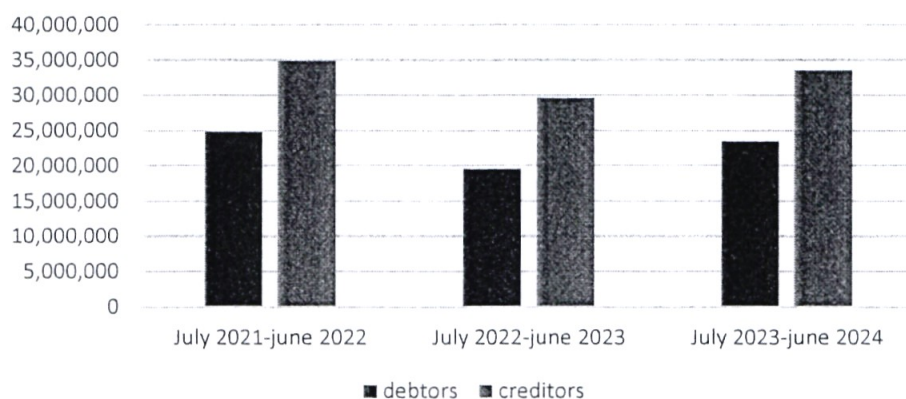
<i>year</i>	<i>July 2021-june 2022</i>	<i>July 2022-june 2023</i>	<i>July 2023-june 2024</i>
<i>Tuition a/c</i>	3,988,520	2,463,701	2,765,000
<i>Operation a/c</i>	11,396,031	5,748,662	5,781,044
<i>Infrastructure</i>		2,536,000	7,497,735
<i>School fund a/c</i>	52,705,622	60,490,006	69,700,268
<i>Total</i>	68,090,173	71,238,395	85,744,047



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

<i>Year</i>	<i>July 2021-June 2022</i>	<i>July 2022-June 2023</i>	<i>July 2022-June 2023</i>
<i>debtors</i>	24,827,046	19,573,404	23,498,450
<i>creditors</i>	34,895,142	29,641,502	33,566,548

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



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

b) Teacher Student ratio:

<i>No of students</i>	<i>Bom teachers</i>	<i>TSC teachers</i>	<i>Transferred</i>	<i>Retired</i>
1267	7	34	0	0

c) The mean score in the 2018-2023 KCSE:

<i>year</i>	<i>A</i>	<i>A-</i>	<i>B+</i>	<i>B</i>	<i>B-</i>	<i>C+</i>	<i>C</i>	<i>C-</i>	<i>D+</i>	<i>D</i>	<i>D-</i>	<i>E</i>	<i>X</i>	<i>Y</i>	<i>Mean point</i>	<i>Mean grade</i>	<i>deviation</i>	<i>entry</i>	<i>C+ and above</i>
2018	0	1	14	31	39	43	40	22	19	7	0	0	0	0	6.894	C+		216	128
2019	0	1	12	21	27	31	38	23	8	2	0	0	0	0	6.9501	C+	+0.0561	163	92
2020	0	4	15	34	45	45	27	20	3	0	0	0	0	0	7.5078	B-	+0.5517	256	104
2021	0	0	7	21	23	35	43	25	12	2	2	1	0	0	6.6082	C+	-0.8996	171	86
2022	0	0	4	3	17	34	57	55	25	4	0	0	0	0	5.8794	C	-0.7288	199	58
2023	0	2	7	23	37	45	33	31	10	1	0	0	0	0	6.9101	C+	+1.0307	189	114

KAHUHO UHURU HIGH SCHOOL

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

d) Number of Candidates in the 2018-2023 KCSE:

YEAR	No of students
2018	216
2019	163
2020	256
2021	171
2022	199
2023	189

e) The capacity of the school:

No of students	dormitories	Dining hall	laboratory	Toilet	Latrines	
1267	10	1	3	20	16	

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).


2.....
 School Principal
PRINCIPAL
 KAHUHO UHURU HIGH SCHOOL
 P. O. BOX 100-00902, KIKUYU
 Date: 26/3/26 sign:

KAHUHO UHURU HIGH SCHOOL

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



Name: AMOS KIARIE

Designation: Chairman, School Board of Management

Date: 26/03/2026

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

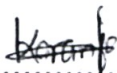


Date:.....sign:.....

Name: BENJAMIN MBURU MWANGI

Designation: School Principal & Secretary to Board of Management

Date: 26/3/2026



Name: Geoffrey Karanj Gathachi

Designation: Bursar/ Finance Officer

Date: 26/03/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAHUHO UHURU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kahuhu Uhuru High School set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Kahuhu Uhuru High School for the year ended 30 June, 2024 – Kiambu County

30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kahuho Uhuru High School 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) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.7,434,616 comprising of a bank balance of Kshs.7,169,566 and cash balance of Kshs.265,050 as disclosed in Note 10 and Note 11 to the financial statements respectively. A review of records availed revealed that the bank balance includes balances from two savings accounts with balances of Kshs.37,968 and Kshs.1,553,892. However, the balances were not supported with cashbooks, bank statements, certificate of bank balances and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.7,434,616 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.99,852,055 and Kshs.84,752,208 respectively, resulting in an underfunding of Kshs.15,099,847 or 15% of the budget. Similarly, the School spent an amount of Kshs.85,744,046 against actual receipts amounting to Kshs.84,752,208, resulting in an overutilization of Kshs.991,838.

The underfunding 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. Excepts for the matter described in the Basis for Qualified Opinion, 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 page III to XII which comprise of Key School Information and Management, Summary Report of Performance of The School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.66,508,494 as disclosed in Note 4 to the financial

statements. Examination of the records revealed that the school charged an amount of Kshs.5,000 per student to support its development programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

2. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.2,721,689 and Kshs.6,166,265, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported an average total of one thousand, one hundred and thirteen (1,113) students while the enrolment records provided by the school indicated an average of total one thousand, one hundred and ninety-three (1,193) students, resulting in an unexplained variance of eighty (80) students. As a result of the variances, the school was underfunded by an amount of Kshs.1,590,053

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

3. Late Submission of Financial Statements for Audit

During the year under review, the School Management submitted the financial statements on 24 March, 2025 to the Auditor-General instead of the statutory deadline of 30 September, 2024. This was contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 and Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.69,700,268 as disclosed in the Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,621,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has

implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs. 1,621,000 could not be confirmed.

5. Failure to establish a Functional Procurement Unit

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

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

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

The statement of receipts and payments reflects Government grants for operations amount of Kshs.6,166,265 as disclosed under Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.4,291,300 in respect of infrastructure grants which were to be transferred to the infrastructure bank account for maintenance and improvement of School's facilities. However, only Kshs.1,616,800 was transferred to infrastructure account, leaving a balance of Kshs.2,674,500 as at 30 June 2024.

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

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

3. Unbalanced Budget

The statement of budgeted versus actual amounts reflects an approved total revenue budget of Kshs. 99,852,055 and total expenditure budget of Kshs. 89,195,822 resulting to unbalanced budget. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in

the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Reviews

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

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

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.23,498,450 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in that balance is an amount of Kshs.23,280,629 or 99% which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 May, 2026

KAHUHO UHURU HIGH SCHOOL

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

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

Receipts			
Government grants for tuition	1	2,721,689	2,514,620
Government grants for operations	2	6,166,265	5,695,583
Government Grants for infrastructure	3	8,732,311	3,713,000
School fund income- parents' contributions	4	66,508,494	63,918,082
Miscellaneous incomes	5	623,450	357,000
Total Receipts		84,752,209	76,198,284
Payments			
Tuition	6	2,765,000	2,463,701
Operations	7	5,781,044	5,748,662
Infrastructure	8	7,497,735	2,536,026
Boarding and school fund	9	69,700,268	60,490,006
Total Payments		85,744,047	71,238,395
Surplus/Deficit		(991,838)	4,959,890

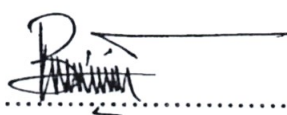
The school financial statements were approved on 26/03/2026 and signed by:


.....

Name: Amos Kiarie

Chair BOM

Date: 26/03/2026


.....
Name: B. M. Mwangi
School Principal/ Secretary to
BOM
PRINCIPAL
KAHUHO UHURU HIGH SCHOOL
P. O. BOX 100-00902, KIKUTU
Date: 26/3/26..sign:.....


.....

Name: Geoffrey Karanja
Bursar/ Finance Officer

Date: 26/03/2026

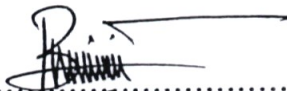
KAHUHO UHURU HIGH SCHOOL

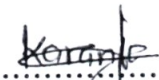
Annual Report and Financial Statements For the year ended 30th June 20247. Statement of Assets and Liabilities As At 30th June 2024

Financial Assets			
Cash and cash equivalents			
Bank balances	10	7,169,566	8,414,895
Cash balances	11	265,050	11,559
Short term investments	12	-	
Total cash and cash equivalent		7,434,616	8,426,454
Account's receivables	13	23,498,450	19,573,404
Total financial assets (a)		30,933,066	27,999,858
Financial liabilities			
Accounts payables	14	33,566,648	29,641,502
Total Financial Labilities (b)			
Net financial assets (a-b)		(2,633,482)	(1,641,644)
Represented by			
Accumulated fund b/fwd	15	(1,641,644)	(6,601,533)
Surplus/deficit for the year		(991,838)	4,959,889
Net Assets		(2,633,482)	(1,641,644)

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


 Name: Anna Kiarie
 Chair BOM
 Date: 26/03/2026


 Name: B. Mwangi
 School Principal/ Secretary to
 BOM
PRINCIPAL
 Date: KAHUHO UHURU HIGH SCHOOL
 P. O. BOX 100-00902, KIKUYU
 Date: 26/3/26 sign:.....


 Name: Geoffrey Karanja Gathochi
 Bursar/ Finance Officer
 Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

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

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

Cash from Operating Activities			
Receipts			
Government grants for tuition		2,721,689	2,514,620
Government grants for operations		6,166,265	5,695,583
Government grants for infrastructure		8,732,311	3,713,000
School fund income- parents contributions/ fees		66,508,494	63,918,082
Other income		623,450	357,000
Total receipts		84,752,209	76,198,284
Payments			
Cash outflows for tuition		2,765,000	2,463,701
Cash outflows for operations		5,781,044	5,748,662
Cash outflows for infrastructure		7,497,735	2,536,026
Cash outflows Boarding/lunch and school fund payments		69,700,268	60,490,006
Total payments		85,744,047	71,238,395
Net cash inflow/outflow from operating activities		(991,838)	4,959,890
Cash flow from investing activities			
Acquisition of assets		-	
Proceeds from sale of Assets			
Proceeds from investments		-	
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings		-	
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(991,838)	4,959,890
Cash and cash equivalent at beginning of the FY		8,426,454	3,466,564
Cash and cash equivalent at end of the FY		7,434,616	8,426,454

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

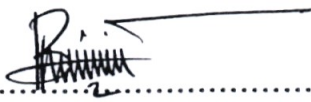
(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

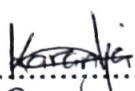
KAHUHO UHURU HIGH SCHOOL

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

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


Name: Amos Kiarie
Chair BOM
Date: 26/03/2026


Name: B. M. MWANGI
School Principal/ Secretary to
BOM
PRINCIPAL
Date: 26/03/2026
KAHUHO UHURU HIGH SCHOOL
P. O. BOX 100-00902, KARIAKI
Date: 26/3/26 sign:


Name: Geoffrey Karanja Gach
Bursar/ Finance Officer
Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

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

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

(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	5,611,200		5,611,200	2,721,689	2,889,511	48.50%
(2) CAPITATION GRANT ON OPERATIONS						
personnel emoluments	1,047,757		1,047,757	1,047,757	-	100.00%
Repairs and maintenance	3,526,734		3,526,734	3,526,734	-	100.00%
medical	557,095		557,095	557,095	-	100.00%
Activity	1,034,678		1,034,678	1,034,678	-	100.00%
(2) CAPITATION GRANT ON INFRASTRUCTURE						
Maintenance & Improvement MoE	8,732,311		8,732,311	8,732,311		100.00%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	4,538,720		4,538,720	-	4,538,720	0.00%
Repairs and maintenance	2,802,720		2,802,720	2,471,807	330,913	88.19%
Local transport / travelling	1,231,960		1,231,960	615,900	616,060	49.99%
Electricity and water	4,789,520		4,789,520	-	4,789,520	0.00%
Medical	386,000		386,000	-	386,000	0.00%
Administration costs	20,912,160		20,912,160	20,884,199	27,961	99.87%
Damages	88,187		88,187	-	88,187	0.00%

KAHUHO UHURU HIGH SCHOOL

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

Activity	429,850		429,850	279,825	150,025	65.10%
Fee on Boarding Equipment and Stores	42,850,294		42,850,294	41,574,467	1,275,827	97.02%
Uniform	409,850		409,850	409,850	-	100.00%
Computer	100,000		100,000	94,427	5,573	94.43%
Bank charges	178,019		178,019	178,019		
OTHER INCOME						
Tender Documents	125,000		125,000	125,000	-	100.00%
Bus hire	500,000		500,000	498,450	1,550	99.70%
TOTAL INCOME	99,852,055	-	99,852,055	84,752,208	15,099,847	85%
(1) EXPENDITURE FOR TUITION					-	
Exercise books	211,200		211,200	148,500	62,700	70.31%
laboratory equipments	750,000		750,000	730,500	19,500	97.40%
Teaching and learning materials	1,475,000		1,475,000	1,473,780	1,220	99.92%
computer	415,000		415,000	412,220	2,780	99.33%
(2) EXPENDITURE FOR OPERATIONS						
<i>Personnel emoluments</i>	2,971,097		2,971,097	2,971,097	-	100.00%
<i>administration cost</i>	1,661,297		1,661,297	1,661,297	-	100.00%
<i>Local transport /travelling</i>	141,100		141,100	141,100	-	100.00%
<i>Activity Expenses</i>	1,007,550		1,007,550	1,007,550	-	100.00%
(2) EXPENDITURE FOR INFRASTRUCTURE						
Construction of dormitory	7,496,918		7,496,918	7,496,918	-	100.00%
Bank charges	1,000		1,000	816	184	81.6%

KAHUHO UHURU HIGH SCHOOL

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

(2) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	9,538,720		9,538,720	9,291,810	246,910	97%
Repairs and maintenance	6,802,720		6,802,720	6,587,895	214,825	97%
Local transport / travelling	3,231,960		3,231,960	3,141,526	90,434	97%
Electricity and water	2,789,520		2,789,520	1,849,838	939,682	66%
Medical	386,000		386,000	-	386,000	0.00%
Administration costs	10,912,160		10,912,160	10,137,622	774,538	93%
Damages	88,187		88,187	-	88,187	0.00%
Tender Documents	125,000		125,000	-	125,000	0.00%
Activity	1,429,850		1,429,850	1,429,850	-	100.00%
Uniform	411,433		411,433	411,433	-	100%
Fee on Boarding Equipment and Stores	36,850,294		36,850,294	36,850,294	-	100.00%
Bus Hire	500,000		500,000	-	500,000	0.00%
TOTAL EXPENDITURE	89,195,822	-	89,195,822	85,744,046	3,451,776	96%

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

- i. Xxxx
- ii. Xxxx

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.

KAHUHO UHURU HIGH SCHOOL

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,721,689	2,514,620
Others (specify) *		
Total	2,721,689	2,514,620

*Include others as per MOE circulars

2 Government Grants for Operations

Personnel Emoluments	1,047,757	866,960
Repairs And Maintenance	3,526,734	3,751,000
Local Transport / Travelling		
Electricity And Water		
Medical	557,095	189,200
Administration Costs		341,510
Activity	1,034,678	546,912
Other Vote Heads (specify) *		
Total	6,166,264	5,695,582

*Include others as per MOE circulars

3 Government Grants for infrastructure

Maintenance & Improvement	8,732,311	3,713,000
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (specify) (NGCDF and County govt.	0	0
Total	8,732,311	3,713,000

KAHUHO UHURU HIGH SCHOOL

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

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments	-	2,264,984
Boarding equipment and stores	41,574,467	41,031,121
Repairs and maintenance	2,471,807	2,301,855
Local transport / travelling	615,900	415,120
Electricity and water	-	1,382,204
Administration costs	20,884,199	14,644,181
Tender Forms	-	
Bank Charges	178,019.00	20,040
Damages	-	
Computer	94,427	
Uniform	409,850	613,200
School Bus Project	-	899,234
Farm	-	9,000
Activity	279,825	337,143
Total	66,508,494	63,918,082

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

5 Miscellaneous Incomes

Rent Income	0	0
Income From Farming Activities	0	0
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	498,450	292,000
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0
Tender forms	125,000	65,000
KCSE	0	0
Total	623,450	357,000

KAHUHO UHURU HIGH SCHOOL

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

(Include an explanation on the kind and source of grants/ donations received by the school.)

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

Notes to the Financial Statements (continued)

6 Tuition

Exercise Books	148,500	388,201
Textbooks		15,200
Reference materials		
Laboratory Equipment	730,500	882,850
Teaching / Learning Materials	1,473,780	777,450
Exams And Assessment		400,000
Teachers Guides		
Bank Charges		
tuition		
Computer	412,220	
Total	2,765,000	2,463,701

7 Operations

Personnel Emoluments	2,971,097.00	2,573,205
Service Gratuity	0	0
Administration Cost	1,661,297.00	1,838,617
Repairs And Maintenance & Improvements	0	127,796
Local Transport / Travelling	141,100.00	66,999
Electricity And Water	0	240,000
Medical	0	0
Activity Expenses	1,007,550.00	902,050
Insurance Cost	0	0
Acquisition of assets	0	0
Bank charges	0	0
Othervoteheads	0	0
Total	5,781,044.00	5,748,658

KAHUHO UHURU HIGH SCHOOL

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

Notes to the Financial Statements (continued)

8 Infrastructure

Construction of classrooms		
Construction of laboratory		
Construction of dormitory	7,496,918	2,513,150
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (Bank charges)	816	876
Total	7,497,734	2,536,026

9 Boarding and School Fund

Personnel Emoluments	9,291,810.00	7,220,427
Service Gratuity		
Repairs And Maintenance & Improvements	6,587,895.00	3,938,795
Local Transport / Travelling	3,141,526.00	1,756,399
Electricity And Water	1,849,838.00	1,420,329
Medical Expenses		4,700
Administration Costs	10,137,622.00	7,826,321
Activity	1,429,850.00	1,012,150
Bank Charges	-	148,476
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores	36,850,294.00	36,870,569
Loan Principal Repayment	-	
Loan Interest Repayment		
Acquisition Of Assets		
Damages		18,000
Uniform	411,433.00	197,200
Kcse		
Farm		76,640
Total	69,700,268.00	60,490,006

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

KAHUHO UHURU HIGH SCHOOL

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

Notes to the Financial Statements (continued)

10 Bank Accounts

Tuition Account	Active	1102952664	0	53,385.65
Operations Account	Active	1102952842	0	0
School Fund/Boarding Account	Active	1107153514	681,751.00	3,588,477.72
School Fund/Boarding Account	Active	0570298376607	2,882,247.00	667,900.00
Savings Account	Dormant	0710000000863	37,968.00	37,968.00
Savings Account	Dormant	057029703524	1,553,891.83	1,553,891.83
Infrastructural Account	Active	1228536627	2,013,708.50	2,513,272.00
Total			7,169,566.33	8,414,895.20

11 Cash In Hand

Tuition Account	0	0
Operations Account	176,863.00	0
School Fund Account/Boarding	88,187.00	11,559
Total	265,050.00	11,559

12 Short Term Investments

Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

KAHUHO UHURU HIGH SCHOOL

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Fees Arrears	23,498,450.00	19,593,404
Other Non-Fees Receivables	-	
Salary Advances (list/schedule attached)	-	
Imprest (list/schedule attached)	-	
Rent arrears (list/schedule attached)		
Total	23,498,450.00	19,573,404

13 b Ageing Analysis of Accounts Receivable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	217,820.00	%	0	%
Between 1- 2 years		%	0	%
Between 2-3 years	-	%	0	%
Over 3 years	23,280,629.00	100%	19,573,404	100%
Total (should tie to note 13 a)	23,498,449.00	%	19,573,404	%

14 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	29,355,398.00	26,693,931
Prepaid Fees	4,211,150.00	2,947,571
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (<i>specify</i>)	0	0
Total	33,566,548.00	29,641,502

KAHUHO UHURU HIGH SCHOOL

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

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,748,709.00	33%	7,184,750	27%
Between 1- 2 years	799,092.00	2%	0	%
Between 2-3 years	3,510,000.00	12%	0	%
Over 3 years	15,297,597.00	52%	19,509,181	73%
Total (should tie to note 14)	29,355,398.00	100%	26,693,931	100%

15 Fund Balance Brought Forward

Bank Balances	7,169,566.33	8,414,895
Cash Balances	265,050.00	11,559
Short Term Investments	-	
Receivables	23,498,450.00	19,573,404
Payables	(33,566,548.00)	(29,641,502)
Total	(2,633,481.67)	(1,641,643)

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17 Biological assets

Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

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Other important disclosure notes

19 Stock/ Inventory

Food stuffs			
Lab consumables			
Farm produce			
Medication			
Construction Materials			
Others (specify)			

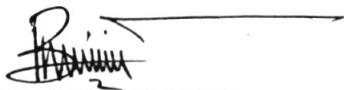
(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

KAHUHO UHURU HIGH SCHOOL

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20 Progress On Follow Up of Auditor Recommendations

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



Sign and Date

Principal

PRINCIPAL

KAHUHO UHURU HIGH SCHOOL

P. O. BOX 100-00902, KIKUYU

Date 26/3/26...sign:.....

KAHUHO UHURU HIGH SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Food Chain Suppliers Ltd	750,000.00	
Sunchar Agencies	920,000.00	
Josiah Kamau Karu	579,000.00	
Paramount Golden Agencies	164,265.00	
Eliud Githu Njuguna	7,735.00	
Muguga Dairy Farmers Co-op society	452,700.00	
well baked enterprises	94,980.00	
Lanes Enterprises	108,400.00	
jephah and purrey enterprises	1,292,850.00	
juren enterprises	1,797,277.00	
wamusalt suppliers	2,890,003.00	
mega mart enterprises	167,890.00	
cmm enterprises	1,560,000.00	
P.K.K Meat supplier	1,320,000.00	
Farm feast enterprises	1,567,890.00	13,672,990.00
SCHOOL EQUIPMENT & STORES		
Pilgrim Agencies	1,450,000.00	
Rubinas Enterprises	1,275,000.00	
School Equipment Centre	1,973,557.00	
Ebrak Enterprises	1,257,560.00	
Peak Learning & Educational Suppliers	75,000.00	
Flush Publishers	160,000.00	
Lintech Agencies	1,605,389.00	
Target Education Boosters	12,500.00	
Geopak printers	3,678,612.00	
Linknet Systems	1,266,400.00	
J.K Stationers & Bookmen Agencies	1,926,852.00	
scacchs	650,000.00	

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jurex enterprises	55,855.00	15,386,725.00
		-
REPAIR MAINTENANCE & IMPROVEMENT		
David Waweru Kiraki	695,500.00	
ave maria company	1,365,980.00	
Lintech Agencies	176,350.00	
		2,237,830.00
ACTIVITY		
Pilgrim Agencies	261,920.00	261,920.00
Doska enterprises	605,153.00	605,153.00
MEDICAL		
joymedline	54,890.00	54,890.00
UNIFORM		
Johalimo General Suppliers	706,440.00	
Knitstar Enterprises	640,600.00	
		1,347,040.00
		33,566,548.00

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Annex 2 – Summary of Fixed Assets Register

Land 1	SPON SOR O WNED	SCHOO L	9.9 ACRES and 0 .92 HECTARES	N/A	N/A	9.9 ACRES and 0.92 HECTARE S
Buildings and structures	VARI ED	SCHOO L	24 Classrooms 9 Dormitories 1 ADM block 1 Kitchen 1 Dinning hall 3Laboratories 6 Ablution blocks 1 Art &1 D & D rooms	N/A	N/A	24 Classrooms 9 Dormitories 1 ADM block 1 Kitchen 1 Dinning hall 3Laboratories 6 Ablution block s 1 Art &1 D & D rooms
Motor vehicles	2004	SCHOO L	I school Bus	N/A	N/A	I school Bus
	2013	SCHOO L	I school Bus	N/A	N/A	I school Bus
	2010	SCHOO L	I school Van	N/A	N/A	I school Van
Office equipment, furniture and fittings	VARI ED	SCHOO L	Office Desks Office Chairs Office Stationery	N/A	N/A	Office Desks Office Chairs Office Stationery
ICT Equipment, and Other ICT Assets	VARI ED	SCHOO L	30 Computers 3 Photocopiers 1 copy printer 4 Office Printers	N/A	N/A	30 Computers 3 Photocopiers 1 copy printer 4 Office Printers
Intangible assets- soft ware	2019 2022	SCHOO L	Accounts System Library System	N/A	N/A	Accounts System Library System