

REPUBLIC OF KENYA



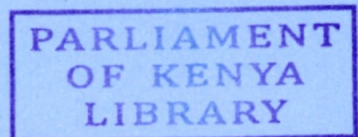
REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: 1HUR
TABLED BY:	Hon. OWEN BAKA Dep. Leader of the majority party
CLERK-AT-THE-TABLE:	M. Chemro

THE AUDITOR-GENERAL

ON



KAHUHO UHURU HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KIAMBU COUNTY

Revised 30th June 2025.



KAHUHO UHURU HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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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)

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 KIAMBU County, KABETE Sub-County.

The school was registered in **01/2017** under registration number **22800300264** and is currently categorized as a C2(*Extra County*) public school established, owned or operated by the Government.

The school is a boarding school and had 1017 number of students as at 30th June 2025. It has 5 streams and 36 teachers of which 7 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 Njoroge	Chairman	10/03/2025
2	David mwangi Kaara	Member	10/03/2025
3	Jane nyawira kimingi	Member	10/03/2025
4	Ebrahim kiragu Gikonyo	Member	10/03/2025
5	Elizabeth mbuli muthama	Member	10/03/2025
6	Ephraim ng'ang'a chege	Member	10/03/2025
7	Samuel mwaura maina	Member	10/03/2025
8	Duncan mwangi ndegwa	Member – Rep CEB	10/03/2025
9	John peter kamau maina	Member Rep Teachers	10/03/2025
10	Edward njoroge	3 Members - Sponsor	10/03/2025
11	Amos kiarie njoroge		10/03/2025
12	Nancy njeri kimani		10/03/2025
13	Agnes kavoo	3 Members - Sponsor Member - Community	10/03/2025
14	Henry wanyoike wahu	Member Special Needs	10/03/2025
15	Ryan mbugua nduguti	Rep Students	10/03/2025

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

1	Executive Committee	1.Mr Amos Kiarie 2. Mr. David Kaara 3.Mr Ebrahim Gikonyo 4. Dr. Agnes Kavoo	Chair Vice chair P.A Chair Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Audit Committee	1.Mrs jane kimingi 2.Mr Duncan ndegwa 3.Mr Ebrahim Gikonyo	Chair Member Member	1 out of 1 1 out of 1 1 out of 1
3	Finance,procurement and general purposes Committee	1.Mrs jane kimingi 2.Mr Duncan ndegwa 3.Mr Ebrahim Gikonyo	Chair Member Member	1 out of 1 1 out of 1 1 out of 1
4	Academic Committee	1.Dr. Agnes Kavoo 2.Mr. David Kaara 3.Mr. Maina Kamau J.P	Chair Member Member	1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1.Mr. Edward Njoroge 2.Mr.Ephraim chege 3.Eng. Samuel Maina	Chair Member Member	1 out of 1 1 out of 1 1 out of 1

KAHUHO UHURU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

6	Discipline and welfare Committee	1.Mr. David Kaara 2.Mr.Henry wanyoike 3.Mrs. Elizabeth muthama 4.Mrs. Nancy kimani 5. Mr. Maina Kamau J.P	Chair Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
7	Human Rights and students' welfare committee	1..Mrs. Elizabeth muthama 2.Mr. David Kaara 3.Mr.Henry wanyoike 4.Mrs. Nancy kimani	Chair Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref	Designation	Name	Identification
1	Principal	Benjemen M Mburu	TSC NO.348892
2	Deputy Principal	Michael Karomo	TSC NO.349973
	Deputy principal	Yonah obwoge	TSC NO. 406075
3	School Bursar	Geoffrey karanja	ASSOCIATE M. 16028

(e) Schools contacts

Post Office Box: 100-00902 KIKUYU
 Telephone: 0745864709
 E-mail: Kahuhouhuruhighschool@gmail.com
 Website: www.kahuhouhuruschool.com
 Facebook: N/A
 Twitter: N/A

(f) School Bankers

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

3. Summary Report of Performance of The School

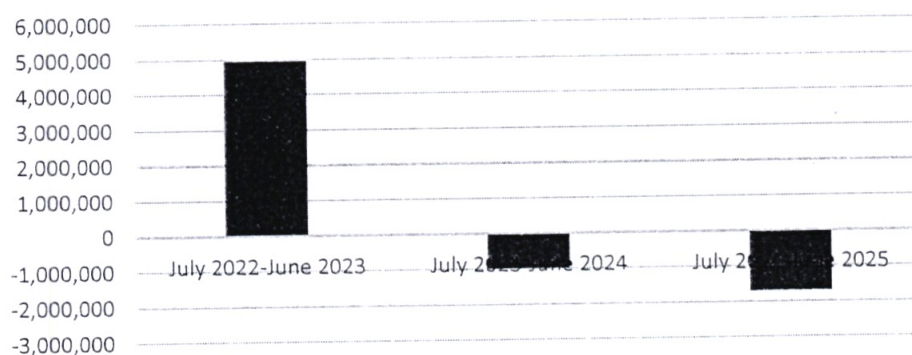
The following is a summary report of the performance of the school against the set performance evaluation criteria:

Financial performance:

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

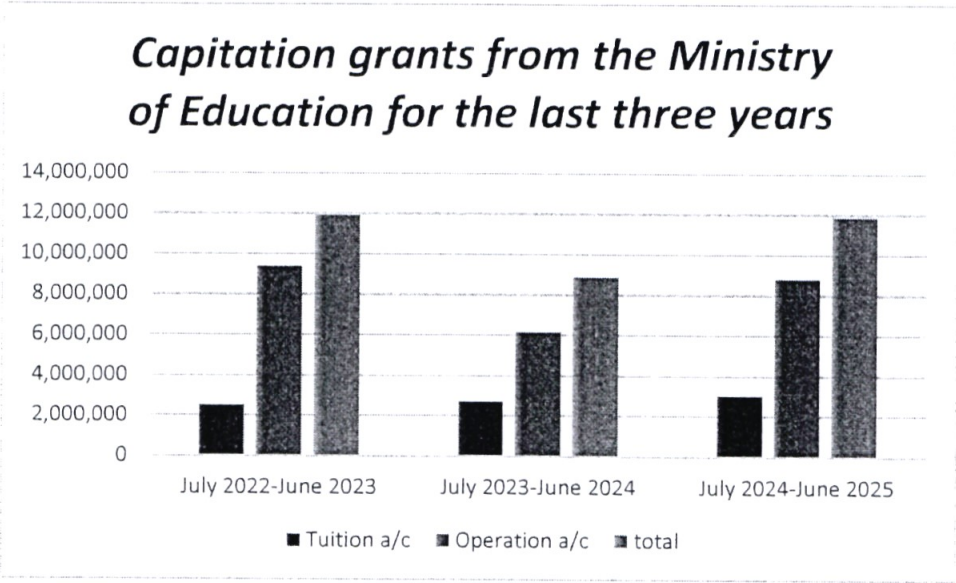
Year	July 2022-June 2023	July 2023-June 2024	July 2024-June 2025
Deficit/surplus	4,959,890	-991,838	-1,707,707

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*

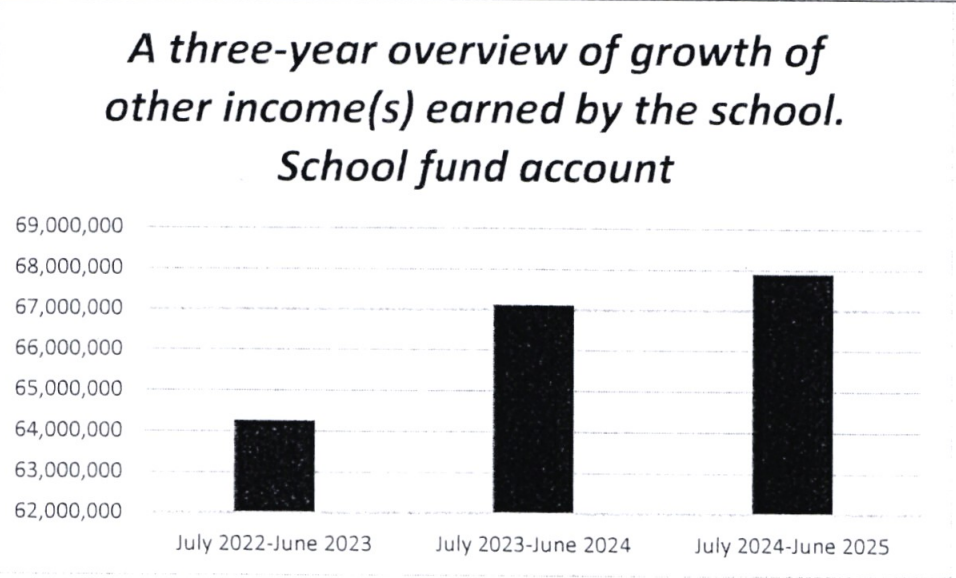
Year	July 2022-June 2023	July 2023-June 2024	July 2024-June 2025
Tuition a/c	2,514,620	2,721,689	3,038,721
Operation a/c	9,408,583	6,166,265	8,828,533
total	11,923,203	8,887,954	11,867,254



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

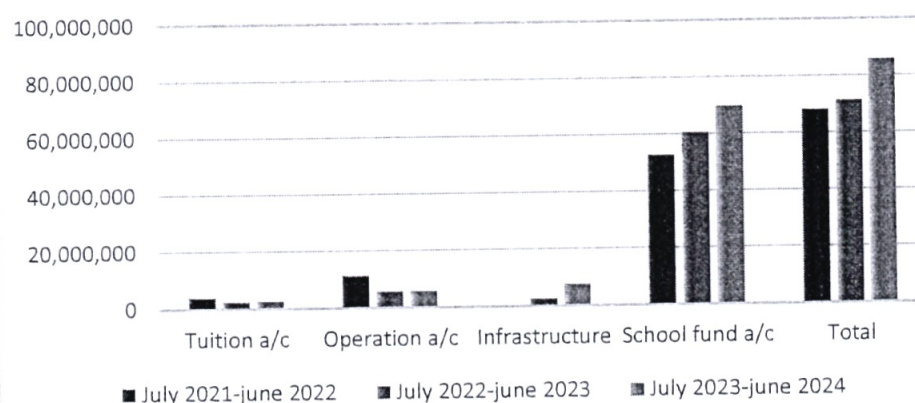
School fund account

Year	July 2022-June 2023	July 2023-June 2024	July 2024-June 2025
amount	64,275,082	67,131,944	67,906,746



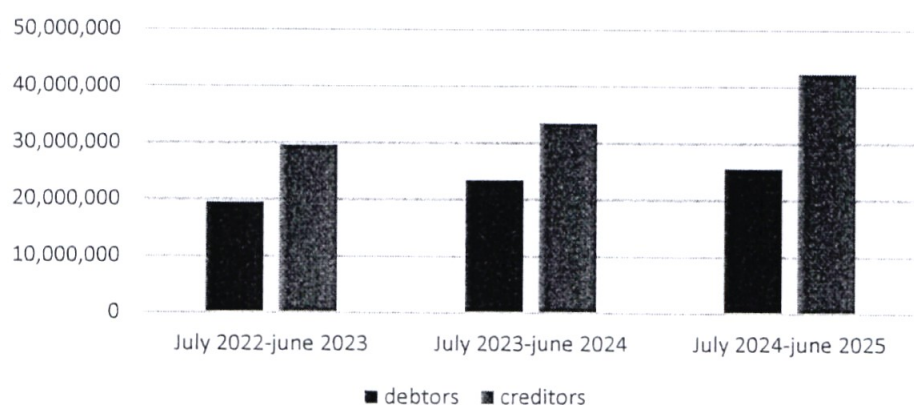
A three-year overview of growth in expenditure of the school

<i>Year</i>	<i>July 2022-June 2023</i>	<i>July 2023-June 2024</i>	<i>July 2024-June 2025</i>
<i>Tuition a/c</i>	2,463,701	2,765,000	3,792,615
<i>Operation a/c</i>	5,748,662	5,781,044	9,135,065
<i>Infrastructure</i>	2,536,000	7,497,735	7,762,791
<i>School fund a/c</i>	60,490,006	69,700,268	69,806,360
<i>Total</i>	71,238,395	85,744,047	90,496,831

A three-year overview of growth in expenditure of the school*Movement of debtors and creditors of the school over the last three years*

<i>year</i>	<i>July 2022-june 2023</i>	<i>July 2023-june 2024</i>	<i>July 2024-june 2025</i>
<i>debtors</i>	19,573,404	23,498,450	25,648,949
<i>creditors</i>	29,641,502	33,566,548	42,071,165

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).

a) Teacher Student ratio:

No of students	Bom teachers	TSC teachers	Transferred	Retired
1017	7	34	0	0

b) The mean score in the 2018-2024KCSE:

year	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Mean point	Mean grade	deviation	entry	C+ and above
2018	0	1	14	31	39	43	40	22	19	7	0	0	0	0	6.894	C+		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
2024	0	3	10	22	31	38	59	47	34	9	3	0	0	0	6.2617	C	-0.6484	256	104

c) Number of Candidates in the 2018-2024 KCSE:

YEAR	No of students
2018	216
2019	163
2020	256
2021	171
2022	199
2023	189
2024	256

d) The capacity of the school:

No of students	dormitories	Dining hall	laboratory	Toilet	Latrines	
1017	10	1	3	20	16	

e) 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).

Construction of modern dormitory	P.A funding M.I. F	ongoing	55,000,000	18,940,496	

.....
School Principal



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

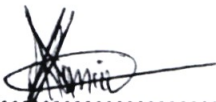
4. Statement of School Management Responsibility

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, 2025, and of the school's financial position as at that date.


.....
Name: Amar Kane
Designation: Chairman, School Board of Management
Date: 26/03/2026


.....
Name: BENJAMIN MBURU MWANGI
Designation: School Principal & Secretary to Board of Management
Date: 26/3/2026

PRINCIPAL
KAHUHO UHURU HIG + 564771
P. O. BOX 100-00902, JKUAT
Date: sign:


.....
Name: Geoffrey Karanja Gathochi
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, 2025 – 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 transitional IPSAS financial statements of Kahuho Uhuru High School set out on pages 1 to 20, which comprise of the statement of assets

Report of the Auditor-General on Kahuho Uhuru High School for the year ended 30 June, 2025 – Kiambu County

and liabilities as at 30 June, 2025, and the statement of financial performance, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kahuho Uhuru High School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.12,081,027 comprising of a bank balance of Kshs.11,831,242 and cash balance of Kshs.249,785 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.12,081,027 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.91,141,202 and Kshs.84,488,902 respectively, resulting in an underfunding of Kshs.6,652,300 or 7% of the budget. Similarly, the School

spent an amount of Kshs.79,842,491 against actual receipts amounting to Kshs.84,488,902, resulting in an under-utilization of Kshs.4,646,411.

The underfunding and underutilization 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 effects of 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 Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 19 February, 2026 instead of the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No AG.3/88 Vol. VII (41) of 4 December, 2024 which required the submission of the financial statements to the Auditor-General by 31 August, 2025.

In the circumstances, Management was in breach of The National Treasury Circular.

2. Unapproved Fees on Parents Association Support Programme

The statement of financial performance reflects school fund income - parents' contributions amount of Kshs.67,991,796 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 the construction of dormitory 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 Government Guidelines.

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

The statement of financial performance for the year ended 30 June 2025 reflects boarding and school fund payments amount of Kshs.69,806,360 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.2,045,000 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.2,045,000 could not be confirmed.

4. Non-Compliance with Staffing of Persons with Disabilities

The School has a total of forty-four (44) Board of Management staffs comprising of thirty-four (34) non-teaching staff and ten (10) Teaching staff. However, analysis of the Board of Management Staff payroll data for the period under review for teaching and non-teaching staff revealed that none of the staff members, representing approximately Zero percent of the total workforce of forty-four (44), identified as persons living with disabilities. This was contrary to Section B.23 (1) of Human Resource Policies and Procedures Manual for the Public Service May, 2016 which states that the Persons with disability shall be accorded equal opportunities for employment provided they have the necessary qualifications and are suitable for such employment and that the Government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

In the circumstances, Management was in breach of the law

5. Non-Compliance with the Law on Ethnic Diversity

Review of personnel records indicated that the School had a total of forty-four (44) Board of management teaching and non-teaching staff out of which Thirty-four (34) or 77% of the total number were members of the dominant ethnic community in the county. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and no public institution shall have more than one-third of its staff establishment from the same ethnic community.

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

6.Underfunding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,038,721 and Kshs.8,828,533 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported a total average of one thousand and ninety-four (1,094) students while the enrolment records provided by the school indicated a total average of one thousand one hundred and nine (1,109) students, resulting in an unexplained variance of fifteen (15) students. As a result of the variances, the school was under funded by an amount of Kshs.147,183.

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

7. Failure to deduct Capacity Building Levy

The statement of financial performance reflects boarding and school fund amount of Kshs.69,806,360 as disclosed in Note 9 to the financial statements which includes an

amount of Kshs.39,211,223 in respect of procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority. In the circumstances, Management was in breach of the law.

8. Failure to Prepare School Improvement Plan

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

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

9. Unbalanced Budget

The statement of budgeted versus actual amounts reflects an approved total revenue budget of Kshs.91,141,202 and total expenditure budget of Kshs.91,341,933 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 an Internal Audit Reviews

During the year under review, the School had not complied with the requirement of Regulation 166(1) and (2) of the Public Finance Management (National Government)

Regulations, 2015 which requires the internal audit of a national government entity to assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

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

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.25,648,949 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is accounts receivables balance of Kshs.21,101,953 or 82% which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the 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 (Accrual 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

15 May, 2026

KAHUHO UHURU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Revenue			
Government grants for tuition	1	3,038,721	2,721,689
Government grants for operations	2	8,828,533	6,166,265
Government Grants for infrastructure	3	8,015,124	8,732,311
School fund income- parents' contributions	4	67,991,796	66,508,494
Miscellaneous incomes	5	914,950	623,450
Total Revenue		88,789,124	84,752,209
Expenditure			
Tuition	6	3,792,615	2,765,000
Operations	7	9,135,065	5,781,044
Infrastructure	8	7,762,791	7,497,735
Boarding and school fund	9	69,806,360	69,700,268
Total Expenditure		90,496,831	85,744,047
Surplus/Deficit		(1,707,707)	(991,838)

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


.....

Name: Amos Kiame

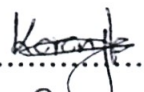
Chair BOM

Date: 26/03/2026


.....

Name: BENJAMIN MWANGI
School Principal/ Secretary to
BOM

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

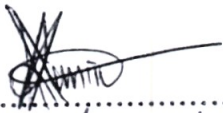

.....
Name: Geoffrey Karanja Gethachi
Bursar/ Finance Officer

Date: 26/03/2026

7. Statement of Assets and Liabilities As At 30th June 2025

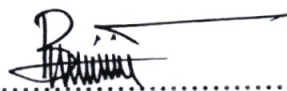
Financial Assets			
Cash and cash equivalents			
Bank balances	10	11,831,242	7,169,566
Cash balances	11	249,785	265,050
Short term investments	12	-	-
Total cash and cash equivalent		12,081,027	7,434,616
Account's receivables	13	25,648,949	23,498,450
Total financial assets (a)		37,729,976	30,933,066
Financial liabilities			
Accounts payables	14	42,071,165	33,566,548
Total Financial Labilities (b)		42,071,165	33,566,548
Net financial assets (a-b)		(4,341,189)	(2,633,482)
Represented by			
Accumulated fund b/fwd	15	(2,633,482)	(1,641,644)
Surplus/deficit for the year		(1,707,707)	(991,838)
Net Assets		(4,341,189)	(2,633,482)

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

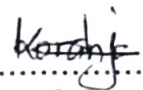

 Name: Amos Kiarie

Chair BOM

Date: 26/03/2026


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

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


 Name: Geoffrey K. Gethachi
 Bursar/ Finance Officer
 Date: 26/03/2026

8. Statement of Cash Flows for the Year Ended 30th June 2025

Cash from Operating Activities			
Receipts			
Government grants for tuition		3,038,721	2,721,689
Government grants for operations		8,828,533	6,166,265
Government grants for infrastructure		8,015,124	8,732,311
School fund income- parents contributions/ fees		63,691,574	66,508,494
Other income		914,950	623,450
Total receipts		84,488,902	84,752,209
Payments			
Cash outflows for tuition		3,018,407	2,765,000
Cash outflows for operations		9,097,265	5,781,044
Cash outflows for infrastructure		7,762,791	7,497,735
Cash outflows Boarding/lunch and school fund payments		59,964,028	69,700,268
Total payments		79,842,491	85,744,047
Net cash inflow/outflow from operating activities		4,646,411	(991,838)
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		4,646,411	(991,838)
Cash and cash equivalent at beginning of the FY		7,434,616	8,426,454
Cash and cash equivalent at end of the FY		12,081,027	7,434,616

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

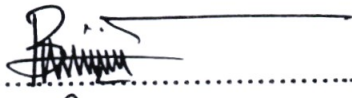
Annual Report and Financial Statements For the year ended 30th June 2025

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


.....
Name: Amor Kiarie

Chair BOM

Date: 26/03/2026


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


.....
Name: Geoffrey K. Gathochi

Bursar/ Finance Officer

Date: 26/03/2026

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipts						
(1) <i>Capitation Grant on Tuition</i>						
Text books and Reference Materials	1,320,000	-	1,320,000	1,320,000	-	100.00%
Exercise Books	892,145	-	892,145	892,145	-	100.00%
Laboratory Equipment	356,700	-	356,700	356,700	-	100.00%
Teaching / Learning Materials	469,876	-	469,876	469,876	-	100.00%
(2) <i>Capitation Grant on Operations</i>						
personnel emoluments	5,020,080		5,020,080	5,020,080	-	100.00%
Local transport and travelling	249,165		249,165	249,165	-	100.00%
Electricity and water	322,000		322,000	322,000	-	100.00%
Administration cost	2,771,560		2,771,560	2,771,560	-	100.00%
activity	465,728		465,728	465,728	-	100.00%
3) <i>FDSE for infrastructure</i>						
Maintenance & Improvement MoE	4,000,000		4,000,000	4,000,000	-	100.00%
M&I parents' contribution	4,015,124		4,015,124	4,015,124	-	100.00%
(4) <i>Fees Charged on Parents</i>						
Personnel Emoluments	6,452,244		6,452,244	5,856,469		90.80%

KAHUHO UHURU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Repairs And Maintenance	2,097,616		2,097,616	2,145,902		100.00%
Local Transport / Travelling	2,819,983		2,819,983	50,250		1.80%
Electricity And Water	4,789,520		4,789,520	-		0.00%
Medical	386,000		386,000	-		0.00%
Administration Costs	12,890,704		12,890,704	15,320,370		91.10%
Farm	109,875		109,875	-		0.00%
Damages	168,828		168,828	27,000		16.00%
Activity	228,410		228,410	242,962		100.00%
Bursary	1,808,500		1,808,500	1,808,500		100.00%
Fee On Boarding Equipment and Stores	38,221,044		38,221,044	38,221,044		100.00%
Uniform	312,350		312,350	-		0.00%
Computer	38,800		38,800	-		0.00%
Bank Charges	20,000		20,000	19,077		0.00%
5) Miscellaneous Income						
Income From Bus Hire	885,950	-	885,950	885,950	-	100.00%
Tender document	29,000	-	29,000	29,000	-	100.00%
Total Income	91,141,202	-	91,141,202	84,488,902	-	92.70%
(6) Expenditure For Tuition						
Exercise Books	2,091,308	-	2,091,308	1,317,100	774,208	62.98%
Laboratory Equipment	935,200	-	935,200	935,200	-	100.00%
Teaching / Learning Materials	566,100	-	566,100	566,100	-	100.00%
Teachers Guides	199,290	-	199,290	199,290	-	100.00%
Bank Charges	1,000	-	1,000	717	283	71.70%

KAHUHO UHURU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

(7) Expenditure For Operations						
personnel emoluments	3,240,527		3,240,527	3,240,527	-	100.00%
Repairs and maintenance	1,698,015		1,698,015	1,660,215	37,800	97.77%
Electricity, Water and Conservancy	546,206		546,206	546,206	-	100.00%
Activity	1,029,620		1,029,620	1,029,620	-	100.00%
Local Transport / Travelling	182,550		182,550	182,550	-	100.00%
Administration Costs	2,438,147		2,438,147	2,438,147	-	100.00%
(8) Expenditure For infrastructure						
MIF	7,762,101		7,762,101	7,762,101	-	100.00%
Bank charges	1,000		1,000	690	310	69.00%
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	6,452,244		6,452,244	6,452,244	-	100.00%
Repairs, Maintenance and Improvements	7,097,616		7,097,616	6,327,993	769,623	89.16%
Local Transport / Travelling	2,819,983		2,819,983	2,819,983	-	100.00%
Electricity, Water and Conservancy	4,789,520		4,789,520	1,381,368	3,408,152	28.84%
Medical Expenses	386,000		386,000	-	386,000	0.00%
Administration Costs	12,890,704		12,890,704	10,890,704	2,000,000	84.48%
Desks and chairs	100,000		100,000	94,120	5,880	94.12%
Computer	38,800		38,800	38,800	-	100.00%
Farm	109,875		109,875	109,875	-	100.00%
Activity	228,410		228,410	112,700	115,710	49.34%

*KAHUHO UHURU HIGH SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025**

Uniform	312,350		312,350	312,350	-	100.00%
Fee on boarding equipment and stores	34,539,727		34,539,727	31,368,891	3,170,836	90.82%
Bus hire	885,950		885,950	55,000	830,950	6.21%
Totals	91,341,933	-	91,341,933	79,842,491	11,499,442	87.70%

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 2025

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

Textbooks and reference materials	1,320,000.00	-
Exercise books	892,144.80	-
Laboratory equipment	356,700.00	-
Internal exams	-	-
Teaching / learning materials	469,876.00	2,721,689
teachers guide	-	
Exams and assessment	-	
Total	3,038,720.80	2,721,689

**Include others as per MOE circulars*

2 Government Grants for Operations

Personnel emoluments	5,020,080.00	1,047,757
Maintenance and Improvement Fund	-	3,526,734
Other Votehead(P.E, EWC, LTT,ADMIN)	-	
Local transport / travelling	249,165.00	
Electricity and water	322,000.00	557,095
Medical	-	
Administration costs	2,771,560.00	1,034,678
Activity	465,728.00	
Total	8,828,533.00	6,166,264

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Maintenance and improvement fund	4,000,000.00	8,732,311
harambee	4,015,124.00	-
Administration Block		-
Economic Stimulus Grants		-
others(Specify NGCDF and County Govt		-

Total	8,015,124.00	8,732,311

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments	5,856,469	-
Bording equipment and stores	42,521,111	42,239,543.00
Repairs and maintenance	2,145,902	2,471,807.00
Local transport / travelling	50,250	615,900.00
Electricity and water	-	-
Administration costs	15,320,370	18,023,981.00
Tender Forms		-
Bank interest	19,077	178,019.00
Damages	27,000	-
bus hire		94,427.00
Uniform	-	409,850.00
bursary	1,808,500	-
Farm	-	-
Activity	242,962	279,825.00
Total	67,991,796	64,313,352.00

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

5 Miscellaneous Incomes

Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire	885,950	498,450
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		

KAHUHO UHURU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Tender forms	29,000	125,000
KCSE		
Total	914,950	623,450

(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 write backs if any.*

6 Tuition

Textbooks and reference materials	-	-
Exercise books	2,091,308.00	148,500
Laboratory equipment	935,200.00	730,500
Internal exams		-
Teaching / learning materials	566,100.00	1,473,000
Chalks		-
Exams and assessment	-	-
Teachers guides	199,290.00	-
Tuition		-
Bank Charges	717.00	-
Computer		412,220
Total	3,792,615.00	2,765,000

7 Operations

Personnel emoluments	3,240,527.00	2,971,097.00
Administration Cost	2,438,147.00	1,661,297.00
Other voteheads(P.E, EWC, LTT, ADMIN		-
Repairs and maintenance & improvements	1,698,015.00	-
Local transport / travelling	182,550.00	141,100.00
Electricity and water	546,206.00	-
Medical		-
Activity Expenses	1,029,620.00	1,007,550.00
Bank Charges		-
Acquisition of Assets		-
TOTAL	9,135,065.00	5,781,044.00

8 Infrastructure

MIF	7,762,101.00	7,496,918.00
Renovation of the school Kitchen		
Purchase of Students Beds		-
Purchase of students Lockers		-
Construction of Science Laboratory		-
Construction of Pit latrine		-
Bank Charges	690.00	816.50
Total	7,762,791.00	7,497,734.50

9 Boarding And School Fund

Personnel emoluments	6,452,244.00	9,291,810.00
Boarding equipment and stores	39,211,223	36,850,294.00
Repairs and maintenance	6,327,993	6,587,895.00
Local transport / travelling	2,819,983.00	3,141,526.00
Electricity and water	1,381,368.00	1,849,838.00
Administration costs	12,890,704.00	10,137,622.00
Activity	112,700.00	1,429,850.00
School Farm	109,875.00	
bus hire	55,000.00	
computer	38,800.00	
desk and chairs	94,120.00	
Refundable deposits	-	
NHIF	-	
Uniform	312,350.00	411,433.00
KCSE		-
Damages	-	-
Acquisition of assets - school bus		-
TOTAL	69,806,360.00	69,700,268.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue 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).

10 Bank Accounts

Tuition Account	Active	1102952664	121,363.00	0
Operations Account	Active	1102952842	-	0
School Fund Account KCB	Active	1107153514	3,574,688.77	681,751.00
School Fund Account Equity	Active	0570298376607	4,277,289.00	2,882,247.00
Savings Account	Dormant	0710000000863	37,968.00	37,968.00
Savings Account	Dormant	0570297036524	1,553,891.83	1,553,891.83
Infrastructural Account	Active	1228536627	2,266,041.50	2,013,708.50
Total			11,831,242.10	7,169,566.33

11 Cash In Hand

Tuition Account	-	0
Operation Account	-	176,863.00
School Fund account	249,785.00	88,187.00
Total	249,785.00	265,050.00

12 Short Term Investments

Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

13 Accounts Receivable

Fees arrears	25,648,949.00	23,498,450.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	25,648,949.00	23,498,450.00

14 b) Ageing Analysis of Accounts Receivable

Description				
Fees arrears for current year	4,546,996.00	17.7%	217,820.00	0.9%
Fees arrears for the previous year	-	0.0%		0.0%
between 2-3 years	103,720.00	0.4%	-	0.0%
Fees arrears for prior periods (over three years)	20,998,233.00	81.9%	23,280,629.00	99.1%
Total	25,648,949.00	100%	23,498,449.00	100%

15 Accounts Payable

Trade creditors (See ageing below and appendix 1)	39,838,001.00	29,355,398.00
Prepaid fees	2,233,164.00	4,211,150.00
Refundable deposits		0
Total	42,071,165.00	33,566,548.00

14a. Ageing Analysis of Accounts Payable

Description			
Trade creditors for current year	9,842,332.00	9,748,709.00	33%
Trade creditors for the previous year	4,122,469.00	799,092.00	2%
Trade creditors btw 2-3 years	799,092.00	3,510,000.00	12%
Trade creditors for prior periods (over three years)	25,074,108.00	15,297,597.00	52%
Total	39,838,001	29,355,398.00	100%

16 Fund Balance Brought Forward

Bank balances	11,831,242.10	7,169,566.33
Cash balances	249,785.00	265,050.00
Short Term Investments	-	-
Receivables	25,648,949.00	23,498,450.00
Payables	(42,071,165.00)	(33,566,548.00)
Total	(4,341,188.90)	(2,633,481.67)

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.

17 Non-current Liabilities Summary

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

18 Biological assets

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

19 Borrowings

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

20 Stock/ Inventory

		QUANTITY	QUANTITY IN		
		REQUIRED	REQUIRED	UNITS REQUIRED	PACKAGE
	DESCRIPTION	IN A WEEK	39WEEKS	39 WEEKS	
1	Maize	126kgs	4,900kgs	54bags	90kg bag
2	Beans	677kgs	26,370kgs	293bags	90kg bag
3	Maize Flour	1578kgs	61,507kgs	1,231bags	50kg bag
4	Sugar	757kgs	29,519kgs	591bags	50kg bag
5	Salt	126kg	4,914kgs	4,914pcts	1kg packet
6	Cooking Fat	103kg	3990 kgs	399cartons	10kg carton
7	Tea Leaves	35packets	1,365kgs	1,365pcts	1kg packet
8	Rice(biriyani)	1450kgs	56,550kgs	2,262bags	25kg bag
9	Cooking Oil	14litres	546 litres	28 jerricans	20 litres jerrican
10	Bread	161crates	6,279 crates	6,279 crates	Crate of 15loaves
11	Buns	9135pcs	356,265 pcs	356,265 pcs	PCS
12	Milk	1050 litres	41,670 litres	41,670 litres	Pcs
13	Meat Steak	225kg	8,775kgs	8,775kgs	1 Kg
14	Eggs	48trays	2,136 trays	2,136 trays	1Tray
15	Fruits(Banana)	2700pcs	105,300pcs	105,300pcs	1PC
16	Potatoes	251kg	9,789kgs	9,789kgs	1 Kg
17	Carrots	42kgs	1638 kgs	1638 kgs	1 Kg
18	Onions	35kgs	1365kgs	1365kgs	1 Kg
19	Cabbages	2240kgs	87,360 kgs	87,360 kgs	1 Kg
20	Firewood	8 stacks	273 stacks	273 stacks	1 Stack
21	Detergents	60 litres	2340 litres	117 jerricans	20 litres jerrican
22	Disinfectants	7 litres	273 litres	14 jerricans	20 litres jerrican
23	Santorium Services/Medicine				
24	Sweet Potatoes	30kgs	1170kgs	1170kgs	1 Kg
25	Arrow Roots	60kgs	2340kgs	2340kgs	1 Kg

(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)

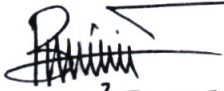
KAHUHO UHURU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

21 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.



PRINCIPAL
Sign and Date **KAHUHO UHURU HIGH SCHOOL**
Principal P. O. BOX 100-00902, ...
Date: 26/3/26 sign:

*KAHUHO UHURU HIGH SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025****12. Annexes****Annex I - Analysis of Pending Accounts Payable**

NO	NAME OF SUPPLIER	ITEM SUPPLIED	TOTALS
1	Tabitha Wanjiku Muiru	Gratuity	1,141,899.00
2	Matothi Investment/Wellbaked Wheat Product Limited	Bread	1,094,980.00
3	Joyce Wanjiku Karingi	Vegetables	313,020.00
4	Paramount Golden Agencies	Flour, Fat, Sugar,Rice	931,400.00
5	Eliud Githu Njuguna	Eggs	117,800.00
6	Food Chain Suppliers	Flour, Fat, Sugar,Rice	1,497,300.00
7	Fresh Farm Fair Deals Suppliers	Vegetables	512,685.00
8	Farm Feast Enterprises	Flour, Fat, Sugar,Rice	852,000.00
9	Fairmart Supermarkets	Flour, Fat, Sugar,Rice	1,210,450.00
10	Flourish Publishers	Revision Materials	60,000.00
11	Linknet Systems	Tonners	166,400.00
12	J.K Stationers And Bookmen	Exercise Books And Stationeries	1,653,854.00
13	Lintech Agencies	Tonners	1,426,039.00
14	Sum Ku General Stores	General Repairs	1,734,750.00
15	Johalimo General Stores	Uniform	1,811,650.00
16	Knitstar Enterprises	Uniform	1,625,633.00
17	Josho Investments	Flour, Fat, Sugar,Rice	502,400.00
18	Bevima Enterprises	Flour, Fat, Sugar,Rice	1,128,400.00
19	Jintex Computer Services	Computer Services	373,500.00
20	Sunchar Agencies	Cooker,Boilers Tea Urns	120,000.00
21	Alda Grains	Maize And Cooking Fat	1,988,800.00
22	Universal S.S Group	Sodas And Bread	103,000.00
23	Belumwass Suppliers	Fat, Sugar,Rice	2,463,000.00
24	Generscape Supplys	Cartridges,Toners	625,354.00
25	Juren Supplies	Cabbages	600,500
26	Cmm Timber Enterprises	Firewood	1,700,000
27	Nduchas Suppliers	Bananas	155,200.00
28	P.K.K Meat Supples	Meat	1,082,000.00
29	Aqualine General Supplies	Cleaning Items	830,981.00
30	Mwidave Chain Supplies	Cabbages	352,400.00
31	Ndungu James Njoroge	Cabbages Supply	-
32	Jane Njoroge	Beans	-

KAHUHO UHURU HIGH SCHOOL

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33	Elizabeth Wangari	Tea Leaves	-
34	Jephah & Purrey	Maize Flour, Cooking Fat & Oil	174,000.00
35	Imani Farm Produce	Cabbages	73,350.00
36	Kombya Enterprises	Maize And Beans	381,500.00
	Tuition Account		-
1	Doska Enterprises	Stationary	2,234,078.00
2	Geopark Printers	Exercise Books	4,791,258.00
3	Derwick Enterprises	Stationary	162,500.00
4	Gelky Lab. Chem	Lab Chem	1,691,450.00
5	Gamal Lab Supplies Ent.	Lab Chem	-
	Operations Account		-
1	Jostech Business Automation	Computer Services	193,000.00
2	Mocho Tech	Fire Extinguishers	69,200.00
3	Bevida	Security Services	140,000.00
4	Dulex Insurance Ltd	Insurance Services	-
5	Nairobi Sports House Limited	Games Equipments	7,800.00
	Infrastructure		-
1	Ave Maria Construction	Classes Store And Classroom	945,000.00
2	Lane Enterprises Ltd	Desks And Chairs	1,101,961.00
3	Rosic Holding Ltd	Supply Of Materials	1,876,673
	Totals		42,071,165

Annex 2 – Summary of Fixed Assets Register

Land 1	SPONSOR OWNED	SCHOOL	9.9 ACRES and 0.92 HECTARE S	N/A	N/A	9.9 ACRES and 0.92 HECTARES
Buildings and structures	VARIED	SCHOOL	24 Classrooms 9 Dormitories 1 ADM block 1 Kitchen 1 Dinning hall 3 Laboratories 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 3 Laboratories 6 Ablution blocks 1 Art & 1 D & D rooms
Motor vehicles	2004	SCHOOL	I school Bus	N/A	N/A	I school Bus
	2013	SCHOOL	I school Bus	N/A	N/A	I school Bus,
	2010	SCHOOL	I school Van	N/A	N/A	I school Van
Office equipment, furniture and fittings	VARIED	SCHOOL	Office Desks Office Chairs Office Stationery	N/A	N/A	Office Desks Office Chairs Office Stationery
ICT Equipment, and Other ICT Assets	VARIED	SCHOOL	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	SCHOOL	Accounts System Library System	N/A	N/A	Accounts System Library System

(The school should ensure that a detailed fixed assets register is maintained).