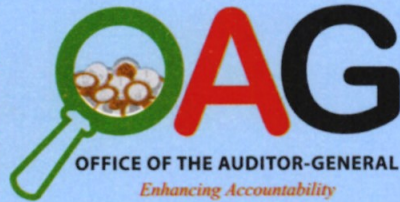


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

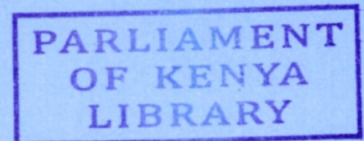
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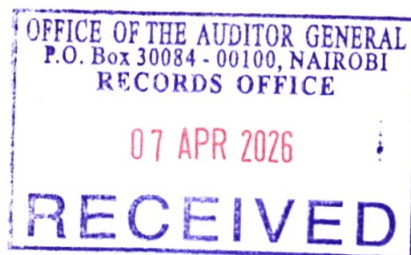
KAHUHO UHURU HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

KIAMBU COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLED BY:	Hon. Owen Baya Dep. Leader of the majority party
CLERK-AT THE-TABLE:	M. Chumo





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

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

KAHUHO UHURU HIGH SCHOOL

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

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KAHUHO UHURU HIGH SCHOOL

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

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KAHUHO UHURU HIGH SCHOOL

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

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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.

KAHUHO UHURU HIGH SCHOOL

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

2. Key School Information and Management

[Customise the details in this section to suit your School]

(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 1078 numbers of students as at 30th June 2023. It has 4 streams and 41 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	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 Rerai	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 2023

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, 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 Rerai	Chairperson	
		Mr. Chris K. Chege	Member	
4	Academic Committee	Dr. Agnes Kavoo	Chairperson	2/3

KAHUHO UHURU HIGH SCHOOL

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

		Mr. Kepha Atichi Ndenga	Member	
		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		

School operation Management

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

Ref.	Designation	Name	Identification
1	Principal	Benjemen M Mburu	348892
2	Deputy Principal	Michael Karomo	349973
3	Deputy principal	Yonah obwoe	406075
4	School Bursar	Geoffrey Karanja	BOM

(d) 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:

(e) School Bankers

The following school operated 7 number of bank accounts in the following banks:

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

KAHUHO UHURU HIGH SCHOOL

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

- | | | |
|----|-----------------|------------------------|
| | 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

(f) 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 2023

3. Summary Report of Performance of The School

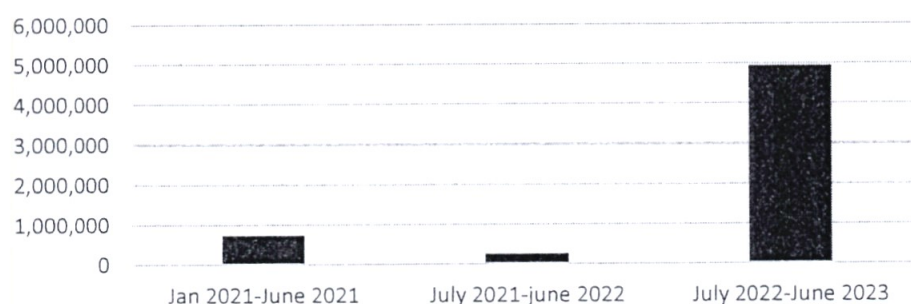
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

year	Jan 2021-June 2021	July 2021-june 2022	July 2022-June 2023
Deficit/surplus	735,046	264,575	4,959,890

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



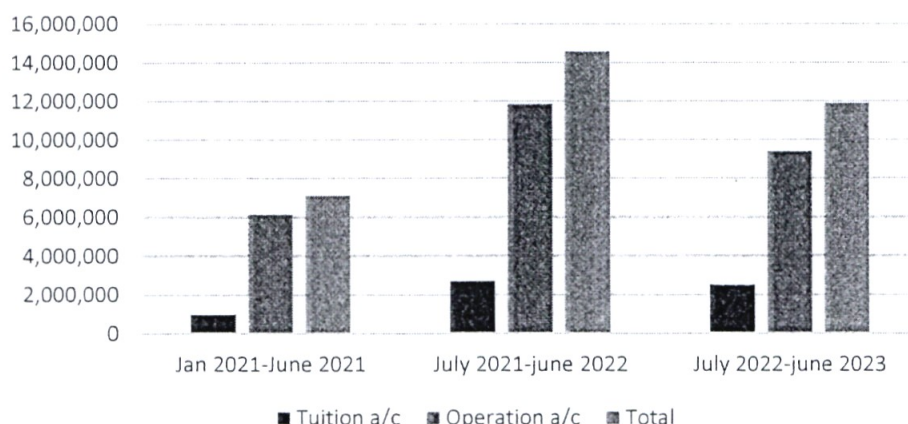
- Capitation grants from the Ministry of Education for the last three years

year	Jan 2021-June 2021	July 2021-june 2022	July 2022-june 2023
Tuition a/c	983,087	2,713,168	2,514,620
Operation a/c	6,161,046	11,876,460	9,408,583
Total	7,144,143	14,589,628	11,923,203

KAHUHO UHURU HIGH SCHOOL

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

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

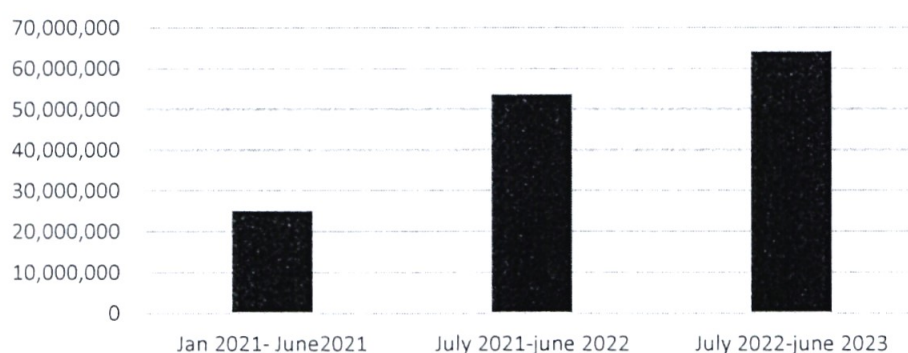


A three-year overview of growth of other income(s) earned by the school.

School fund account

year	Jan 2021- June2021	July 2021-june 2022	July 2022-june 2023
amount	25,177,845	53,765,120	64,275,082

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



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

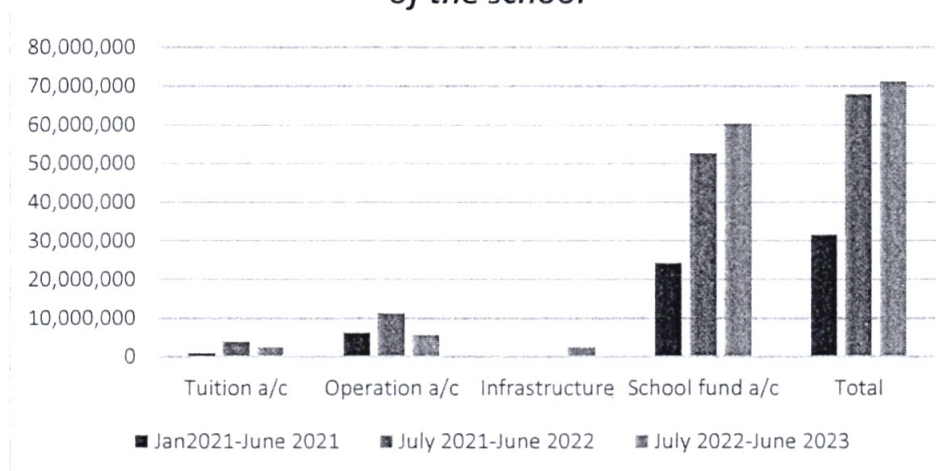
Year	Jan2021-June 2021	July 2021-June 2022	July 2022-June 2023
Tuition a/c	993,199	3,988,520	2,463,701
Operation a/c	6,313,420	11,396,031	5,748,662

KAHUHO UHURU HIGH SCHOOL

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

<i>Infrastructure</i>	0	0	2,536,000
<i>School fund a/c</i>	24,280,313	52,705,622	60,490,006
<i>Total</i>	<i>31,586,932</i>	<i>68,090,173</i>	<i>71,238,395</i>

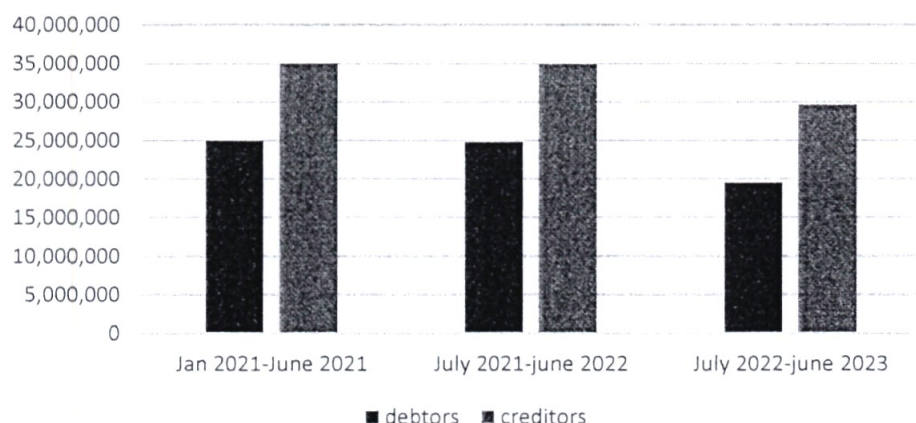
A three-year overview of growth in expenditure of the school



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

<i>year</i>	<i>Jan 2021-June 2021</i>	<i>July 2021-june 2022</i>	<i>July 2022-june 2023</i>
<i>debtors</i>	24,966,289	24,827,046	19,573,404
<i>creditors</i>	35,034,386	34,895,142	29,641,502

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



KAHUHO UHURU HIGH SCHOOL

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

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

b) Teacher Student ratio:

No of students	Bom teachers	TSC teachers	Transferred	Retired
1078	6	34	0	0

c) The mean score in the 2018-2022 KCSE:

year	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Mean point	Mean grade	deviation	entry	C+ and above
2018	0	1	14	31	39	43	40	22	19	7	0	0	0	0	6.894	C+		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

d) Number of Candidates in the 2018-2022 KCSE:

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

e) The capacity of the school:

No of students	dormitories	Dining hall	laboratory	Toilet	Latrines	
1078	10	1	3	20	16	

f) Development projects carried out by the school:

X

KAHUHO UHURU HIGH SCHOOL

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

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


.....
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 2023

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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

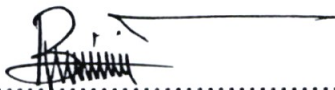
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.



Name: Amos Kiame

Designation: Chairman, School Board of Management

Date: 26/03/2026



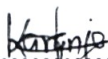
Name: BENJAMIN MBURU MWANGI

Designation: School Principal & Secretary to Board of Management

Date: KAHUHO UHURU HIGH SCHOOL

P. O. BOX 100-00902, KIKUYU

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



Name: Geoffrey K. Gatrachi

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, 2023 – 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 Kahuho Uhuru High School set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Kahuho Uhuru High School for the year ended 30 June, 2023 – Kiambu County

30 June, 2023, 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013 .

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.8,414,895 as disclosed in Note 10 to the financial statements, which further 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, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.8,414,895 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.92,213,775 and Kshs.76,198,284 respectively, resulting in an underfunding of Kshs.16,015,491 or 17% of the budget. Similarly, the School spent an amount of Kshs.71,238,395 against actual receipts amounting to Kshs.76,198,284 resulting in an underutilization of Kshs.4,959,889.

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 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.63,918,082 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, 2023 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. Late Submission of Financial Statements for Audit

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2023 instead they submitted on 24 March, 2025. 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.

3. 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.60,490,006 as disclosed in the Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,875,800 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.1,875,800 could not be confirmed.

4. Unbalanced Budget

The statement of budgeted versus actual amounts reflects an approved total revenue budget of Kshs. 92,213,775 and total expenditure budget of Kshs. 77,128,801 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 Review

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.19,573,404 in respect of fees arrears as disclosed in Note 13 to the financial statements 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

13 May, 2026

KAHUHO UHURU HIGH SCHOOL

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

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

Receipts			
Government grants for tuition	1	2,514,620	2,713,168
Government grants for operations	2	5,695,583	11,876,460
Government Grants for infrastructure	3	3,713,000	0
School fund income- parents' contributions	4	63,918,082	53,730,323
Miscellaneous incomes	5	357,000	34,797
Total Receipts		76,198,284	68,354,748
Payments			
Tuition	6	2,463,701	3,988,520
Operations	7	5,748,662	11,396,031
Infrastructure	8	2,536,026	
Boarding and school fund	9	60,490,006	52,705,622
Total Payments		71,238,395	68,090,173
Surplus/Deficit		4,959,890	264,575

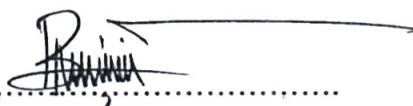
The school financial statements were approved on 26/03/ 2026 and signed by:



Name: Amar Kiane

Chair BOM

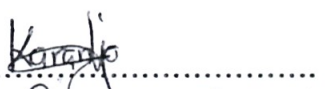
Date: 26/03/2026



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

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

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



Name: Geoffrey K. Gathachi

Bursar/ Finance Officer

Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

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

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

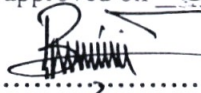
Financial Assets			
Cash and cash equivalents			
Bank balances	10	8,414,895	3,466,042
Cash balances	11	11,559	522
Short term investments	12		-
Total cash and cash equivalent		8,426,454	3,466,564
Account's receivables	13	19,573,404	24,827,046
Total financial assets		27,999,858	28,293,609
Financial liabilities			
Accounts payables	14	29,641,502	34,895,142
Net financial assets		(1,641,644)	(6,601,533)
Represented by			
Accumulated fund b/fwd	15	(6,601,533)	(6,866,108)
Surplus/deficit for the year		4,959,890	264,575
Net financial position		(1,641,644)	(6,601,533)

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

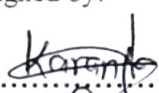

 Name: Amar Kione

Chair BOM

Date: 26/03/2026


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

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


 Name: Geoffrey Koranja Gathochi

Bursar/ Finance Officer

Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

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

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

Cash from Operating Activities			
Receipts			
Government grants for tuition		2,514,620	2,713,168
Government grants for operations		5,695,583	11,876,460
Government grants for infrastructure		3,713,000	
School fund income- parents contributions/ fees		63,918,082	53,730,323
Other income		357,000	34,797
Total receipts		76,198,284	68,354,748
Payments			
Cash outflows for tuition		2,463,701	3,988,520
Cash outflows for operations		5,748,662	11,396,031
Cash outflows for infrastructure		2,536,026	
Cash outflows Boarding/lunch and school fund payments		60,490,006	52,705,622
Total payments		71,238,395	68,090,173
Net cash inflow/outflow from operating activities		4,959,890	264,575
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		4,959,890	264,575
Cash and cash equivalent at beginning of the FY		3,466,564	3,201,989
Cash and cash equivalent at end of the FY		8,426,454	3,466,564

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

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

KAHUHO UHURU HIGH SCHOOL

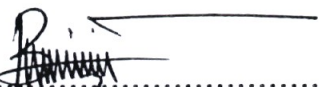
Annual Report and Financial Statements For the year ended 30th June 2023

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


Name: Amor Kiane

Chair BOM

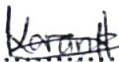
Date: 26/03/2026


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

PRINCIPAL
KAHUHO UHURU HIGH SCHOOL

Date: 26/03/2026
P. O. BOX 100-00902, KIRURU

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


Name: Geoffrey Karanja Gatmachi

Bursar/ Finance Officer

Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

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

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

(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	5,568,320	0	5,568,320	2,514,620	3,053,701	45.16%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel Emoluments	866,960	0	866,960	866,960	0	100.00%
Repairs and Maintenance	3,751,000	0	3,751,000	3,751,000	0	100.00%
Medical	189,200	0	189,200	189,200	0	100.00%
Administration costs	341,510	0	341,510	341,510	0	100.00%
Activity	546,912	0	546,912	546,912	0	100.00%
(2) CAPITATION GRANT ON INFRASTRUCTURE						
Repairs and maintenance	5,213,000	0	5,213,000	3,713,000	1,500,000	71.23%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	4,538,720	0	4,538,720	2,264,984	2,273,736	49.90%
Repairs and maintenance	2,802,720	0	2,802,720	2,301,855	500,865	82.13%
Local transport / travelling	1,231,960	0	1,231,960	415,120	816,840	33.70%
Electricity and water	4,789,520	0	4,789,520	1,382,204	3,407,316	28.86%

KAHUHO UHURU HIGH SCHOOL

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

Medical	386,000	0	386,000	-	-	0.00%
Administration costs	15,912,160	0	15,912,160	14,644,181	1,267,979	92.03%
Damages	18,000	0	18,000	-	-	0.00%
School Bus Project	899,234	0	899,234	899,234	-	100.00%
Activity	1,012,150	0	1,012,150	337,143	675,007	33.31%
Farm	76,640	0	76,640	9,000	67,640	11.74%
Fee on Boarding Equipment and Stores	42,870,569	0	42,870,569	41,031,121	1,839,448	95.71%
Uniform	613,200	0	613,200	613,200	0	100.00%
Bank charges	21,000	0	21,000	20,040	960	95.43%
OTHER INCOME						
Tender Documents	65,000	0	65,000	65,000	0	100.00%
Bus hire	500,000	0	500,000	292,000	208,000	58.40%
TOTAL INCOME	92,213,775	0	92,213,775	76,198,284	15,611,492	82.63%
(1) EXPENDITURE FOR TUITION						
Exercise books	568,320		568,320	388,201	180,119	68.31%
Text books	50,000		50,000	15,200	34,800	30.40%
Laboratory equipment	900,000		900,000	882,850	17,150	98.09%
Teaching / learning materials	800,000		800,000	777,450	22,550	97.18%
Exams and assessment	400,000		400,000	400,000	0	100.00%
(2) EXPENDITURE FOR OPERATIONS						
<i>Personnel Emoluments</i>	3,866,960		3,866,960	2,573,200	1,293,760	66.54%
<i>Repairs and Maintenance</i>	751,000		751,000	127,796	623,204	17.02%
Medical	189,200		189,200	0	189,200	0.00%
Administration costs	2,341,510		2,341,510	1,838,617	502,893	78.52%

KAHUHO UHURU HIGH SCHOOL

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

local transport and travelling	100,000	0	100,000	66,999	33,001	67.00%
electricity and water	313,000	0	313,000	240,000	73,000	76.68%
Activity	946,912	0	946,912	902,050	44,862	95.26%
(2) EXPENDITURE FOR INFRASTRUCTURE						
Construction of dormitory	2,535,150	0	2,535,150	2,535,150	0	100.00%
Bank charges	1,000		1,000	876	124	87.6%
(2) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	7,538,720	0	7,538,720	7,220,427	318,293	95.78%
Repairs and maintenance	4,002,720	0	4,002,720	3,938,795	63,925	98.40%
Local transport / travelling	1,831,960	0	1,831,960	1,756,399	75,561	95.88%
Electricity and water	1,789,520	0	1,789,520	1,420,329	369,191	79.37%
Medical	86,000	0	86,000	4,700	81,300	5.47%
Administration costs	7,912,160	0	7,912,160	7,826,321	85,839	98.92%
Damages	18,000	0	18,000	18,000	0	100.00%
Tender Documents	65,000	0	65,000	0	65,000	0.00%
School Bus Project	899,234	0	899,234	0	899,234	0.00%
Activity	1,012,150	0	1,012,150	1,012,150	0	100.00%
Uniform	613,200	0	613,200	197,200	416,000	32.16%
Farm	76,640	0	76,640	76,640	0	100.00%
Fee on Boarding Equipment and Stores	36,870,569	0	36,870,569	36,870,569	0	100.00%
Bank charges	150,000	0	150,000	148,476	1,524	98.98%
Bus Hire	500,000	0	500,000	0	500,000	0.00%

KAHUHO UHURU HIGH SCHOOL

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

TOTAL EXPENDITURE	77,128,801	0	77,128,801	71,238,395	5,890,406	92.36%
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[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Xxx
- ii. Xxx

KAHUHO UHURU HIGH SCHOOL

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

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 the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. 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 insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

KAHUHO UHURU HIGH SCHOOL

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

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.

5. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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.

6. 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.

7. 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.

8. Comparative figures

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

9. 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 2023.

KAHUHO UHURU HIGH SCHOOL

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0	0
Internal Exams	0	0
Teaching / Learning Materials	2,514,620	2,713,168
Others (<i>specify</i>) *	0	0
Total	2,514,620	2,713,168

**Include others as per MOE circulars*

2 Government Grants for Operations

Personnel Emoluments	866,960	0
Repairs And Maintenance	3,751,000	4,326,500
Local Transport / Travelling	0	0
Electricity And Water	0	0
Medical	189,200	164,600
Administration Costs	341,510	0
Activity	546,912	0
Other Vote Heads (P.E,EWC,LTT,ADMIN)	0	7,385,359
Total	5,695,582	11,876,460

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Maintenance & Improvement	3,713,000	0
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (<i>specify</i>)(NGCDF and County govt.	0	0

KAHUHO UHURU HIGH SCHOOL

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

Total	3,713,000	0

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments	2,264,984	3,581,936
Boarding equipment and stores	41,031,121	29,282,516
Repairs and maintenance	2,301,855	2,389,824
Local transport / travelling	415,120	1,169,668
Electricity and water	1,382,204	4,139,187
Administration costs	14,644,181	4,940,940
Tender Forms	0	81,000
Bank Charges	20,040	2,640
Damages	0	35,200
Computer	0	710
Uniform	613,200	484,300
School Bus Project	899,234	6,938,060
Farm	9,000	348,450
Activity	337,143	335,892
Total	63,918,082	53,730,323

**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	292,000	0
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0

KAHUHO UHURU HIGH SCHOOL

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

Tender forms	65,000	0
KCSE	0	34,797
Total	357,000	34,797

(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	388,201	1,451,040
Textbooks	15,200	0
Reference materials	0	0
Laboratory Equipment	882,850	373,170
Teaching / Learning Materials	777,450	2,031,360
Exams And Assessment	400,000	0
Teachers Guides	0	0
Bank Charges	0	0
tuition	0	132,950
Total	2,463,701	3,988,520

7 Operations

Personnel Emoluments	2,573,205	154,000
Service Gratuity	0	0
Administration Cost	1,838,617	219,320
Repairs And Maintenance & Improvements	127,796	0
Local Transport / Travelling	66,999	4,000
Electricity And Water	240,000	0
Medical	0	3,970
Activity Expenses	902,050	442,380
Insurance Cost	0	0
Acquisition of assets	0	3,680,000
Bank charges	0	1,280
Othervoteheads	0	6,890,391

KAHUHO UHURU HIGH SCHOOL

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

Total	5,748,658	11,396,031
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Notes to the Financial Statements (continued)

8 Infrastructure

Construction of classrooms	0	0
Construction of laboratory	0	0
Construction of dormitory	2,535,150	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Bank charges	876	0
Total	2,536,026	0

9 Boarding and School Fund

Personnel Emoluments	7,220,427	5,404,739
Service Gratuity	0	0
Repairs And Maintenance & Improvements	3,938,795	754,43
Local Transport / Travelling	1,756,399	1,014,683
Electricity And Water	1,420,329	1,597,439
Medical Expenses	4,700	56,361
Administration Costs	7,826,321	3,864,321
Activity	1,012,150	103,790
Bank Charges	148,476	0
Expenses On Income Generating Activities**	0	0
Fee On Boarding Equipment and Stores	36,870,569	35,964,050
Loan Principal Repayment	0	90,900
Loan Interest Repayment	0	0
Acquisition Of Assets	0	3,118,209
Damages	18,000	0
Uniform	197,200	645,000
Kcse	0	90,900
Farm	76,640	91,700

KAHUHO UHURU HIGH SCHOOL

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

Total	60,490,006	52,705,622
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(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).

Notes to the Financial Statements (continued)

10 Bank Accounts

Tuition Account	Active	1102952664	53,385.65	2,466
Operations Account	Active	1102952842	-	53,079
School Fund Account/Boarding	Active	1107153514	3,588,477.72	147,863
School Fund Account/Boarding	Active	0570298376607	667,900.00	828,916
Savings Account	Dormant	0710000000863	37,968.00	37,968
Savings Account	Dormant	057029703524	1,553,891.83	1,553,892
Infrastructural Account	Active	1228536627	2,513,272.00	841,858
Total			8,414,895.20	3,466,042

11 Cash In Hand

Tuition Account	0	0
Operations Account	0	0
School Fund Account/Boarding	11,559	522
Total	11,559	522

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 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Fees Arrears	19,593,404	24,827,046
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	19,573,404	24,827,046

13 b Ageing Analysis of Accounts Receivable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0	%	403,429	1.6%
Between 1- 2 years	0	%	12,762	0.1%
Between 2-3 years	0	%	0	%
Over 3 years	19,573,404	100%	24,410,854	98.3%
Total (should tie to note 13 a)	19,573,404	%	24,827,045	%

14 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	26,693,931	31,573,571
Prepaid Fees	2,947,571	3,321,571
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (<i>specify</i>)	0	0
Total	29,641,502	34,895,142

KAHUHO UHURU HIGH SCHOOL

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

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	7,184,750	27%	10,327,549	33.4%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	2,720,740	8.6%
Over 3 years	19,509,181	73%	18,525,282	58%
Total (should tie to note 14)	26,693,931	100%	31,573,571	100%

15 Fund Balance Brought Forward

Bank Balances	8,414,895	3,466,041.65
Cash Balances	11,559	522.00
Short Term Investments		-
Receivables	19,573,404	24,827,045.68
Payables	(29,641,502)	(34,895,142.50)
Total	(1,641,643)	(6,601,533.17)

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

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)

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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.

PRINCIPAL

KAHUHO UHURU HIGH SCHOOL

P. O. BOX 100-00902, LAU

Date: 6/3/26 sign:

Sign and Date

Principal

KAHUHO UHURU HIGH SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

John Gatura Mungai		311,809.00
BOARDING EQUIPMENT & STORES		
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	
Kikuyu Dairy Farmers Co-op society	452,700.00	
well baked	94,980.00	
Lanes Enterprises	108,400.00	
Dynamic Central Stores	1,292,850.00	
Fresh Farm Products	1,797,277.00	
wamusalt	2,890,003.00	
mega mart enterprises	167,890.00	
cmm enterprises	1,560,000.00	
		10,785,100.00
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	

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scacchs	650,000.00	
jurex enterprises	67,890.00	
		15,398,760.00
REPAIR MAINTENANCE & IMPROVEMENT		
David Waweru Kiraki	695,500.00	
Regina Wangui Kamau	-	
Lintech Agencies	176,350.00	
		871,850.00
ACTIVITY		
Pilgrim Agencies	261,920.00	261,920.00
Doska enterprises	605,153.00	605,153.00
MEDICAL		
Jumbur Enterprises	59,870.00	59,870.00
UNIFORM		
Johalimo General Suppliers	706,440.00	
Knitstar Enterprises	640,600.00	
		1,347,040.00
Total		29,641,502.00

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Annex 2 – Summary of Fixed Assets Register

Land 1	SPONSORED	SCHOOL	9.9 ACRES and 0.92 HECTARES	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 Dining 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 Dining hall 3 Laboratories 6 Ablution blocks 1 Art & 1 D & D rooms
Motor vehicles	2004	SCHOOL	1 school Bus	N/A	N/A	1 school Bus
	2013	SCHOOL	1 school Bus	N/A	N/A	1 school Bus
	2010	SCHOOL	1 school Van	N/A	N/A	1 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