REPUBLIC OF KENYA

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 29 JUL 2026 DAY. WED.
TABLED BY: Hon. Rubury Pukosy
CLERK-AT THE-TABLE: J. Lemerale.

REPORT OF

THE AUDITOR-GENERAL

PARLIAMENT OF KENYA LIBRARY

ON

UHURU SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2021

NAIROBI CITY COUNTY

17 APR 2026
RECEIVED

Revised 30th June 2021.

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UHURU SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

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1. Acronyms and 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.

UHURU SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual report and financial statements
For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Nairobi County, Kamukunji Sub-County**.

The school was registered in June 2014 under registration number **PU/S/3/1882/14** and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 400 number of students as at 30th June 2021. It has 3 streams and 28 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:

Ref:	Name	Designation	Date of appointment
1	Isaac waweru	Chairman	19/07/2019
2	Duncan Juma	Secretary – Principal	19/07/2019
3	Maryann Gicobi	Member	19/07/2019
4	Sylvia Awino	Member	19/07/2019
5	Patrick Mureiithi	Member	19/07/2019
6	Patrick Ojuok	Member	19/07/2019
7	isaac waweru	Member - Rep CEB	19/07/2019
8	Heriab Osore	Member Rep Teachers	19/07/2019
9	Patrick Mureiithi	Member – Sponsor	19/07/2019
10	Patrick Ojuok	Members – Sponsor	19/07/2019

Ref:	Name	Designation	Date of appointment
11	Wangare Njuru	Member – Sponsor	19/07/2019
12	Ronald Ngara	Member – Community	19/07/2019
13	Stephen Odhiambo	Member Special Needs	19/07/2019
14	Timothy Ologo	Rep Students	19/07/2019

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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.

(a) Committees of the Board

The following were the various committeesof the board established by the board.

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr.Isaac waweru 2.Mr. Duncan Juma 3.M/s Maryanne gicobi 4.Mr.patrick ojuok 5 Ms wangari Njuru	**Chairperson** **Secretary** **Member** **Member** **Member**	3out of 3
2	Audit committee	Mr stephen odhiambo Mr Ronald Ngala Mr Mbiti Syuma Ms charity kamau Ms sylvia Awino	**Chairperson** **Secretary** **Member** **Member** **Member**	2 out of 3
3	Finance,procurement and general purposes Committee	1.. Mr Patrick Ojuok 2.Mr.Duncan juma 3 ms Maryanne Giccobi 4Mr Mbiti Syuma 5.Ms wangari Njuru 6.Mr Issac waweru	Member Secretary Member Member member Chairman	3 out of 3
4	Academic Committee	1.Mr Isaac waweru 2.Mr.Duncan Juma 3.Ms maryanne giccobi 4.Mr.patrick ojuok 5. Mr Ronald Ngala	**Chairperson** **Secretary** **Member** **Member**	3 out of 3

		6. mr stephen odhiambo	**member**	
5	Development Committee	1.Ms Wangari njuru 2.Ms sylvia Awino 3.Ms charity kamau 4.Mr.patrick ojuok 5. Mr stephen odhiambo	**Chairperson** **Secretary** **Member** **Member** **Member**	3out of 3
6	Discipline and welfare Committee	1.Mr Ronald Ngala 2.Mr.Duncan Juma 3.Ms wangari njuru 4.Mr. isaac waweru 5. mr Mbiti syuma	**Chairperson** **Secretary** **Member** **Member** **Member**	1 out of 3
7	Ad hoc committee (if any during the year)	None	**None**	None

(b) School operation Management

For the financial year ended 30th June, 2021 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mr.Duncan Juma	TSC No.375499
2	Deputy Principal	Mr.Samuel Muthengia	TSC No.358658
3	School Bursar	Ms Miriam Watetu	23352007

UHURU SECONDARY SCHOOL

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

- **Post Office Box:** 70417-00400
- **Telephone:** 722891372
- **E-mail:** uhurusecschool@gmail.com
- **Website:** nil
- **Facebook:** nil
- **Twitter:** nil

(f) School Bankers The school operated bank accounts in Kenya Commercial Bank Jogoo road:-

1. **School fund account** - 1103564110
2. **P.t.a account** - 1103610074
3. **Operation account** - 1103611739
4. **Tuition account** - 1103611496
5. **Infrastructure account** - 1270876287
6. **MPESA Pay Bill No.** 80460k attached to school fund account and paybill No. 80309k attached to P.t.a account

(g) Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

UHURU SECONDARY SCHOOL

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

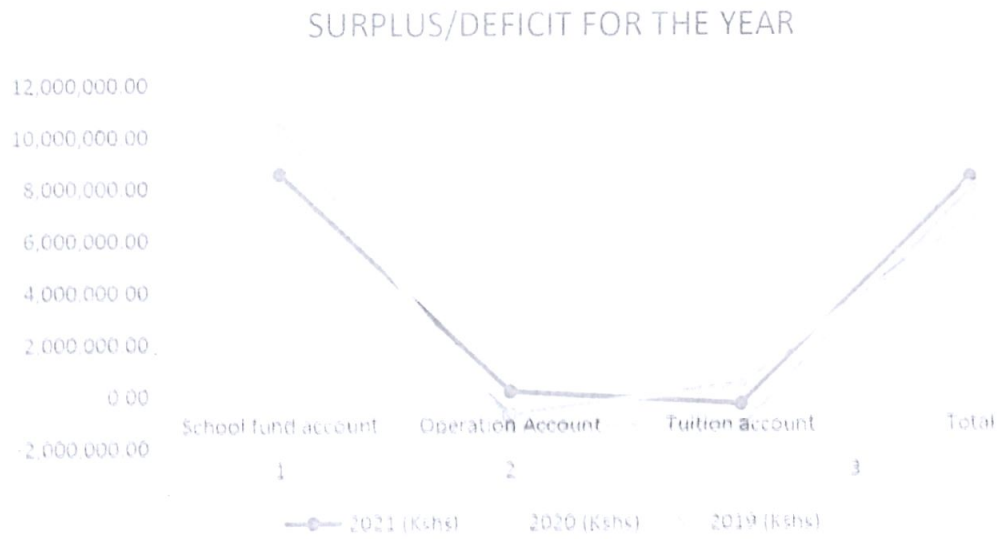
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance

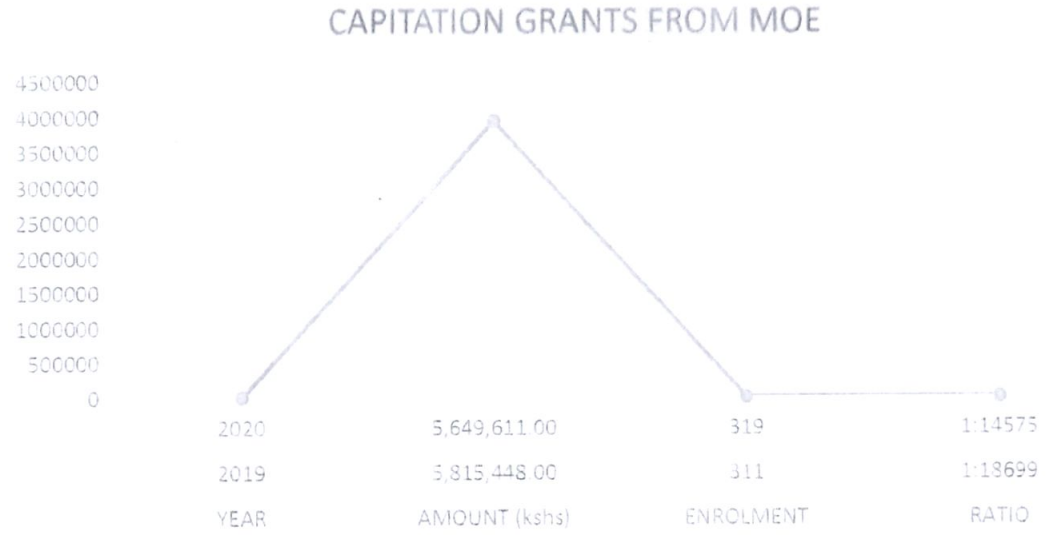
- Surplus/ deficit for the year and a comparison of the same for the last three years

SNO	ACCOUNTS	2021 (Kshs)	2020 (Kshs)	2019 (Kshs)
1	School fund account	8,520,749.00	10,261,324.00	7,127,729.00
2	Operation Account	149,382.00	-1,178,682.00	-733,709.00
3	Tuition account	-343,604.00	-1,193,608.00	413,753.00
	Total	**8,326,527.00**	**7,889,034.00**	**6,807,771.00**



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

YEAR	AMOUNT (kshs)	ENROLMENT	RATIO
2019	5,815,448.00	311	1:18699
2020	5,649,611.00	319	1:14575
2021	3,920,100.00	416	1:9423

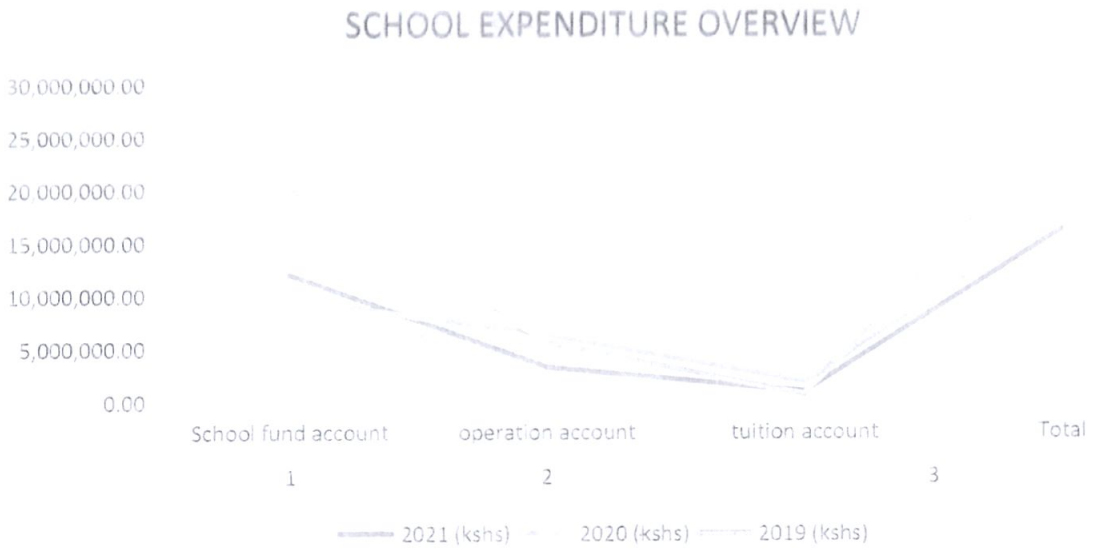


The total capitation grants for the financial year 2021 was ksh 3,920,100.00 as compared to 5,649,611.00 in the financial year 2020 representing a decrease which resulted from all students not receiving capitation,abrupt closure of school due to covid-19.

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

SNO	ACCOUNTS	2021 (kshs)	2020 (kshs)	2019 (kshs)
1	School fund account	11,977,052.00	9,704,161.00	19,972,495.00
2	operation account	3,230,499.00	6,237,732.00	5,553,643.00

SNO	ACCOUNTS	2021 (kshs)	2020 (kshs)	2019 (kshs)
3	tuition account	883,823.00	1,784,169.00	601,362.00
	Total	**16,091,374.00**	**17,726,062.00**	**26,127,500.00**



In the financial year 2021 shows a decrease of growth of expenditure which has resulted from the current year covering a period of 6 months even though the financial year covers a period of 12 months a decrease has resulted from prolonged abrupt closure of school due to Covid-19.

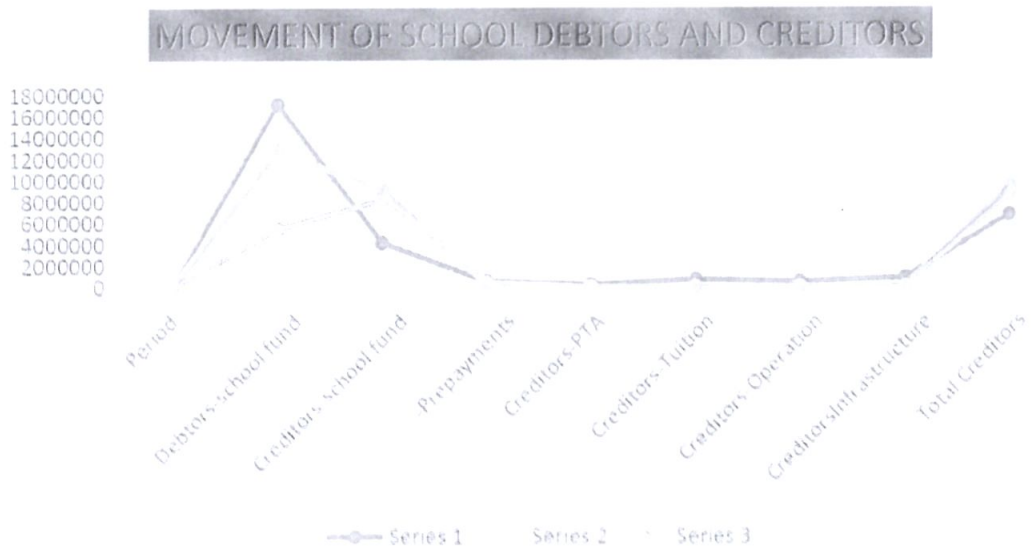
MOVEMENT OF CREDITORS OF THE SCHOOL

V .Movement of school debtors and creditors

Period	2021	2020	2019
Debtors-school fund	**17,055,433.00**	**12,841,526.00**	5,393,475.00
Creditors-school fund	4,138,917.00	9,106,211.00	8,126,477.00
-Prepayments	560,097.00	324,576.00	441,180.00
Creditors-PTA	240,000.00	0	0
Creditors-Tuition	719,165.00	0	0
Creditors-Operation	489,915.00	0	0
CreditorsInfrastructure	847,675.00	0	0
Total Creditors	**6,672,784.00**	**9,430,787.00**	**8,567,657.00**

Notes

There was a decrease of creditors in 2021 as compared to 2020 this was because 2021 covers six months only



MOVEMENT OF CASH AND BANK BALANCES

NO	ACCOUNT	2021	2020	2019

NO	ACCOUNT	2021	2020	2019
1	School fund account	717,363.43	1,527,367.13	1,347,645.63
2	operation account	104,823.55	39,860.50	500,135.50
3	tuition account	791.84	5,910.84	17,163.84
4	infrastructure account	67,218.00	-	-
	Total	**890,196.82**	**1,573,138.47**	**1,864,944.97**

b) Teacher Student ratio:

The following table represents the teacher student ratio, number of teachers employed by:

TSC TEACHERS	21	BOM TEACHERS	7	NUMBER OF STUDENTS	
ENG	1	ENG	2	FORM 1	95
KISW	2	KISW	1	FORM 2	120
MATH	3	MATH	0	FORM 3	110
BIOLOGY	3	BIOLOGY	0	FORM 4	73
CHEMISTRY	1	CHEM	1	**TOTAL**	**398**
PHYSICS	1	PHY	1		

TSC TEACHERS	21	**BOM TEACHERS**	7	**NUMBER OF STUDENTS**	
HISTORY	1	HISTORY	2	**TEACHER STUDENT RATIO**	
CRE	2	CRE	1	01:18	
GEOGRAPHY	1	GEO	0		
AGRIC	1	AGRIC	0	TEACHERS RECRUITED	2
COMPUTER	3	COMP	0	TRANSFERED	0
BST	1	BST	0	RETIRED	0
ELECTRICITY	1	ELEC	0	TSC EMPLOYED	21
				BOM EMPLOYED	7

c) Mean score in the KCSE 2018 - 2021

YEAR	MEAN	UNIVERSITY INTAKE	REMARKS
2018	3.8 POINTS	08/75	
2019	4.2 POINTS	17/86	
2020/21	6.5 POINTS	35/73	

d) Number of Candidates in the 2018 - 2021 KCSE:

YEAR	NO. OF STUDENTS
2018	75
2019	86
2020/21	73

e)

Capacity of the school

- **14 CLASSES:** MAX CAPACITY OF 50 PER CLASS
- **8 DORMS:** MAX CAPACITY OF 50 STUDENTS PER DORM
- **1 DINING HALL:** Capacity of 700 students
- **12 TOILETS**
- **8 BATHROOMS**
- **1 URINAL**
- **Laboratories:**
  - 2 labs accommodating 60 per lab
  - 1 lab accommodating 30 students

III. 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 of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Signatories:

- **Name:** ..MAKYANE.....
  - **Designation:** Chairman, School Board of Management
  - **Date:** .....16/9/2026.....
  - **Sign** .....
- **Name:** .....
  - **Designation:** School Principal & Secretary to Board of Management
  - **Date:** ..16/9/26.....
  - **Sign** ..... Date:..... Sign:.....
  - CHIEF PRINCIPAL UHURU SECONDARY SCHOOL P.O. Box 70417-00400, NAIROBI
- **Name:** .....
  - **Designation:** Bursar/Finance Officer
  - **Date**.....
  - **Sign** .....

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON UHURU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – NAIROBI CITY COUNTY

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose,

C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Uhuru Secondary School set out on pages XVIII to 11, which comprise of the statement of assets and liabilities as at

30 June, 2021 and the statement of receipts and payments, statement of cash flows and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Uhuru Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

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

Review of the statement of cash flows balances revealed unexplained variances with amounts reflected with the statement of receipts and payments as analysed below;

Items	Statement of Receipts and Payments Amount Kshs.	Statement of Cash Flows Amount Kshs.	Variances Kshs.
Receipts			
School Fund Income - Parent Contribution	5,938,636	12,441,921	-6,503,285
School Fund Income - Other Receipts	14,559,165	454,324	14,104,841
Payments			
Tuition	883,823	164,658	719,165
Operation	3,230,499	3,063,569	166,930
Boarding and School Fund	6,277,567	7,293,038	-1,015,471
Other Payment	5,699,485	435,470	5,264,015
Infrastructure Payment	2,175,111	0	2,175,111

Further, the statement of cash flows includes acquisitions of assets amount of Kshs.1,385,936 which varies with additions during the year expenditure of Kshs.5,000,000 reflected in Annex 2 under summary of fixed assets register. The two (2) balances were not supported by ledgers and details of assets acquired.

In addition, the statement of cash flows reflects a net increase in cash and cash equivalents balance of Kshs.4,474,474 and an opening balance of Kshs.1,573,138 totalling Kshs.6,047,613. However, the financial statements reflect cash and cash

equivalent at the end of the year of Kshs.1,589,596 resulting in an unexplained variance of Kshs.4,458,017.

1.2 Inconsistencies in Financial Statements Balances

Review of the financial statements balances and performance information revealed inconsistencies and inaccuracies in the reported amounts as follows;

i. The summary report of performance of the School on movement of cash and bank balances reflects cash and bank balances of Kshs.890,197 which differs with the amount of Kshs.1,589,596 reported in statement of assets and liabilities resulting to an unexplained variance of Kshs.699,400.
ii. The summary report of performance of the School reflects expenditure for the year amount of Kshs.16,091,374 which differs with amount of Kshs.18,266,485 reflected in the statement of receipts and payments resulting to variance of Kshs.2,175,111.
iii. The summary report of performance of the Schools reflect surplus of Kshs.8,326,527 which differs with surplus of Kshs.6,151,416 reflected in the statement of receipts and payment resulting to variance of Kshs.2,175,111.
iv. The statement of assets and liabilities reflects opening net assets balance of Kshs.4,983,877 which differs with accumulated fund brought forward balance of Kshs.6,581,796 resulting to a variance of Kshs.1,597,919.
v. The statement of assets and liabilities reflects a cash balance of Kshs.848,264 which differs with amount of Kshs.148,865 disclosed in Note 9 to the financial statements resulting to a variance of Kshs.699,399.

1.3 Variances between Ledger and Financial Statements Balances

Review of the financial statements revealed variances with balances reflected in the ledger as analyzed below;

Item	Financial Statements Amount Kshs.	Ledger Balance Kshs.	Variance Kshs.
Operation Payment	3,230,499	3,358,461	127,969
School Fund Payment	11,977,052	12,758,710	781,658
Tuition Payment	883,823	555,338	(328,485)

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

2. Inconsistencies in Reported Infrastructure Expenditure

The statement of receipts and payments reflects infrastructure payment amount of Kshs.2,175,111 as disclosed in Note 7 to the financial statements. However, review of infrastructure cashbook, ledger, bank statement and total payment vouchers provided for

audit review revealed infrastructure payments totalling Kshs.2,947,875 in the ledger, Kshs.1,385,504 in the cashbook, Kshs.1,440,000 in the bank statements and Kshs.1,385,000 in the payment vouchers.

In the circumstances, the accuracy and completeness of infrastructure expenditure amount of Kshs.2,175,111 could not be confirmed.

3. Unsupported School Fund Income – Parents' Contributions

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.5,938,636 as disclosed in Note 3 to the financial statements. However, the School did not have ledgers, invoices and receipts capturing student details to support the revenue. Further, review of records provided for audit revealed that bursaries received could not be traced to the beneficiaries' student ledgers under receipts and lacked a narration of whether they were in respect of bursary or other school fund income. In addition, the School did not maintain a record of bursaries received from the National Government Constituency Development Funds (NG-CDF).

In the circumstances, the accuracy of revenue from parents' contribution totalling Kshs.5,938,636 could not be confirmed.

4. Misclassification of Fees on Boarding Equipment

The statement of receipts and liabilities reflects revenue totalling Kshs.24,417,901 which includes school fund parents' contribution income amount of Kshs.5,938,636 and other income of Kshs.14,559,165 as disclosed in Note 3 and Note 4 to the financial statements. However, Note 4 to the financial statements on school fund income - other receipts revealed fee on boarding equipment and stores amount of Kshs.14,104,041 which was misclassified as other income instead of school fund income - parents' contribution.

In the circumstances, the propriety and completeness of receipts totalling Kshs.24,417,901 could not be confirmed.

5. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.6,672,784 as disclosed in Note 14 to the financial statements. However, the balance was not supported by payable ledgers, detailed aging analysis, trade payable movement schedule and invoices.

In the circumstances, the accuracy, existence and completeness of payables totalling Kshs.6,672,784 could not be confirmed.

6. Cash and Cash Equivalents

6.1 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,589,596 which constitutes bank and cash balances of Kshs.741,332 and Kshs.848,264 respectively, as disclosed in Note 8 and Note 9 to the financial statements. However, the bank balances of Kshs.741,332 were not supported by bank reconciliations

statements and the cash in hand balance of Kshs.848,264 was not supported by a cash count certificate, petty cash book or a memorandum cash book.

6.2 Variances between Cash Books and Reported Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.741,332 as disclosed in Note 8 to the financial statements. Included in the reported amount are three (3) bank accounts whose balances differed with the cash book balances as tabulated below:

Bank Account	Reported Balance Kshs.	Cash Book Balance Kshs.	Variance Kshs.
School Fund/Boarding	628,210	611,162	17,049
Infrastructure	67,218	17,218	50,000
PTA	-	17,049	(17,049)

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,589,596 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the year ended 30 June, 2021 includes comparative information. However, the comparative amounts were based on unaudited amounts. My audit procedures were, therefore, limited to the extent that comparative information does

not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

Management is responsible for the Other Information set out on pages III to XVI which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.
In connection with my audit on the school's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that if there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statement for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 24 February, 2026 instead of the statutory deadline of 30 September, 2021 for 2020/2021 financial year. This was contrary to Section 101(4) of Public Finance Management Act, 2012 which states that an Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor-General with a copy to the County Treasury, the Controller of Budget and the National Treasury.

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

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

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

i. Date for approval of the financial statements has been backdated to 30 June, 2021.
ii. Page 2 of the financial statements is blank.
iii. Inconsistencies in numbering of Notes to the financial statements.
iv. The financial statements do not indicate development projects carried out by the School in the year under review.
v. The amounts and balances disclosed in the financial statements have not been rounded off to the nearest shilling.

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

3. Irregularities in Transfers of Infrastructure Grants

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.3,379,881 which includes Government grants for maintenance and improvement amount of Kshs.1,550,000 as reported in Note 2 to the financial statements. However, the School transferred Kshs.822,000 and Kshs.624,000 on 1 February, 2021 and 7 May, 2021 from operation account to infrastructure accounts after lapse of twenty-six (26) and forty six (46) days respectively contrary to the Ministry of Education Guideline that requires infrastructure grants be transferred to the infrastructure account from operation account within 15 days from the date of disbursement.

Further, the School received additional grants of Kshs.822,000 and Kshs.624,000 in the operations account for the months of January, 2021 and March, 2021 but transferred to infrastructure account amounts of Kshs.800,000 and Kshs.600,000 resulting to unexplained variances of Kshs.22,000 and Kshs.24,000 respectively. In addition, transfers totalling Kshs.104,000 and Kshs.394,000 in respect to maintenance and improvement disbursements for the month of June, 2021 were not supported with infrastructure account bank statements.

In the circumstances, it was not possible to confirm whether the funds were transferred from the operations account to infrastructure account and whether they were utilized for infrastructural purposes.

4. Lack of Approved Budget

The statement of receipts and payments reflects total receipts and total payments amount of Kshs.24,417,901 and Kshs.18,266,485 respectively. However, the School's submitted financial statements for the year ended 30 June, 2021 did not contain a report on the statement of budgeted versus actual amounts as required in the financial reporting template. Further, the School did not provide an approved budget for audit review.

In the circumstances, the authenticity of the reported receipts and payments of Kshs.24,417,901 and Kshs.18,266,485 respectively could not be confirmed.

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

The statement of receipts and payments reflects school fund payments amount of Kshs.6,277,567 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.133,300 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.133,300 could not be confirmed.

6. Long Outstanding Trade Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects trade payables balance of Kshs.6,672,748. However, included in the balance are trade creditors balance of Kshs.2,351,157 that has been outstanding for more than one (1) year and did not form the first charge during the year as required by Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which requires debt service payments to form first charge during the year.

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

7. 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 manual.

8. Irregularities in Procurement Processes

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

8.1 Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and

Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

8.2 Weaknesses in Record Keeping

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

8.3 Lack of Inspection and Acceptance Committee

The statement of receipts and payments reflects total payments amounts of Kshs.18,266,485. However, review of the payment vouchers and interview with Management revealed that goods were not inspected and accepted before receipts in the store contrary to Section 48 of Public Procurement Asset and Disposal Act, 2015 which requires that an Accounting Officer of a procuring entity may establish an ad hoc committee known as the Inspection and Acceptance Committee. The Inspection and Acceptance Committee shall ensure that the correct quantity of the goods is received and that the goods, works or services meet the technical standards defined in the contract.

8.4 Lack of Evaluation Committee Initials on Evaluation Report

Review of the tender evaluation reports revealed that the committee members did not initial the evaluation reports as mandated by the Act, contrary to Section 83(3) of the Public Procurement and Asset Disposal Act, 2015, which requires each member of the tender evaluation committee to initial every page of the report to confirm that they are a true reflection of the proceedings.

8.5 Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.24,417,901 and Kshs.18,266,485 in respect of total receipts and payments respectively. However, during the year Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

9. Irregular Procurement of Boarding and School Fund Items

The statement of receipts and payments reflect boarding and school fund expenditure amount of Kshs.11,977,052. However, examination of payment vouchers provided for audit review revealed that the School procured goods, services and works amounting to Kshs.6,801,825 from suppliers who were not evaluated in an open tender for the financial year 2020/2021. The School therefore directly sourced goods, services and works from suppliers without following the procurement process. This was contrary to Article 227 of

the Constitution of Kenya that provides that procurement should be fair, equitable, transparent, competitive and cost-effective.

In the circumstances, the fairness, equity, transparency, competitiveness and value for money in the procurement processes could not be confirmed; as the method of identifying the suppliers was not disclosed.

10. Excessive Use of Cash to Procure Goods, Works and Services

The statement of receipts and payments reflect total boarding and school fund expenditure of Kshs.11,977,052. Audit review of the cash book and payment vouchers revealed that the School used cash totalling Kshs.2,484,585 to purchase goods, services and works instead of procuring using other suitable procurement methods. This was contrary to the procedure for low value procurement. Further, it could not be established if the goods procured were taken on charge in the stores records.

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

11. Failure to Open Income Generating Bank Account

The statement of receipts and payment reflects total receipts of Kshs.24,417,901 which include an amount of is Kshs.14,559,165 being other receipts as disclosed in Note 4 to the financial statements. However, the School did not maintain a bank account and cashbook for other income as required by the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education that requires the school with income generating activities to open separate bank accounts.

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

12. Projects Implementation Status

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

12.1 Stalled Construction of Academic Block

The audit revealed that the School commenced the construction of an academic block valued at Kshs.17,794,950 in the year 2017. Physical verification of the project revealed that the project had stalled and remained abandoned as at, 2021. Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized. Further, physical verification of the academic block revealed the block has remained unfinished for more than five (5) years with the second and third floors incomplete and the building lacking a ramp for use by persons with disabilities. In addition, the incomplete floors were observed to be in use by the students as classrooms.

12.2 Stalled Construction of Washrooms

Physical verification of the School premises revealed that the School had commenced construction of washrooms. However, Management did not provide procurement

documents relating to the proposed construction. Further, the construction works had stalled at the time of audit. Further, the audit could not verify the amount incurred on the project as no payment documents were provided for review.

In the circumstances, the value for money for the expenditure on the projects could not be confirmed.

13. Irregular Payment of Allowances to Board Members

The statement of receipts and payments reflects boarding and school fund payments of Kshs.6,277,567 as disclosed in Note 7 to the financial statements. Review of payment records revealed that the Chairman and the Secretary of the Board of Management (BOM) were each paid Kshs.20,000 while three (3) members of the Board were each paid Kshs.15,000 as reimbursement during academic retreat in Mombasa. However, Board minutes and approval from the Cabinet Secretary approving payment of the allowances were not provided for audit review hence the rate and basis for payment of the allowances could therefore not be confirmed.

Further, examination of cashbook and invoice from the beach hotel revealed that the School incurred an expenditure of Kshs.615,000 for half-board and accommodation at the hotel. However, the expenditure was not supported with adequate documentation, including requisitions, Local Service Orders, relevant procurement documents, and receipts.

In the circumstances, the regularity and completeness for the allowances to the Board of Management could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weaknesses in Management of Assets

Review of the asset register provided revealed that Management did not prepare an updated fixed assets register with details such as serial number, net book value,

description of assets and location of the assets and the School's movable assets were not tagged. Further, review of ownership documents and physical inspection of the School premises revealed that the School grounds were not clearly demarcated with proper fencing and secure boundaries.
In addition, review of the logbook of the school bus revealed that the ownership of the bus is still registered under National Industrial Credit Bank Limited.

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

2. Weak IT Internal Controls

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

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

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

3. Lack of Internal Audit Function and Audit Committee

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

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

4. Lack of a Strategic Plan

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

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

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

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

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

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

6. Non-Establishment of Executive Committee of Parent Association

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

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

7. Weaknesses in Management of Textbooks

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

i. The School did not conduct quarterly stock takes in compliance with Section 162(2) of the Public Procurement and Asset Disposal Act, 2015.
ii. The School did not employ inventory management and control software to assist it meet the objectives of sound supply chain management but instead textbooks were manually received and issued to the students.

iii. Interview with the person in charge of text stores and head of administration revealed that the ratio of the textbook to students is 1:3 instead of the approved ratio of 1:1.
iv. It was also noted that the School did not have a library and a qualified librarian instead the School driver acted as the store person in charge of textbook stores and food stores.

In the circumstances, the School may not have been able to properly account for textbooks and other teaching and learning materials. Further, the shortage of textbooks and lack of proper custody arrangements may negatively affect the quality of learning and safeguarding of school inventory.

8. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.17,055,433 in respect of fees arrears which as disclosed in Note 13 to the financial statements includes fees arrears totalling Kshs.4,864,130 which has been outstanding for more than two (2) years representing 29% of the total receivables. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management and full recoverability of the outstanding receivables 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

11 May, 2026

V. STATEMENT OF RECEIPTS AND PAYMENTS TO 30TH JUNE 2021

DESCRIPTION OF VOTEHEADS	NOTE	Jun-21 (Kshs.)	Dec-20 (Kshs.)
RECEIPTS			
Capitation grants for tuition	1	540,219.00	590,561.00
Capitation grants for Operations	2	3,379,881.05	5,059,050.00
School Fund Income - Parents Contribution	3	5,938,636.00	7,575,581.00
School Fund Income - Other Receipts	4	14,559,165.30	12,389,903.50
Proceeds from Borrowings		-	-
TOTAL RECEIPTS		**24,417,901.35**	**25,615,095.50**
PAYMENTS			
payments for tuition	5	883,823.00	1,784,169.00
Payments for Operations	6	3,230,499.00	6,237,732.00
School Fund Payments	7	6,277,567.00	4,871,910.00
School Fund Payments - Others		5,699,485.00	4,832,251.00
Infrastructure payments		2,175,111.00	-
TOTAL PAYMENTS		**18,266,485.00**	**17,726,062.00**

DESCRIPTION OF VOTEHEADS	NOTE	Jun-21 (Kshs.)	Dec-20 (Kshs.)
SURPLUS / (DEFICIT)		6,151,416.35	7,889,033.50

Signatories:

The School financial statements were Approved on 30th **June 2021** and signed by:

- **Name:** ..... THOMAS NGARUIYA .....
  - **Designation:** principal/Secretary BOM
  - **Date:** ..... 16/4/26 .....
- **Name:** ..... MARYANNE GICHI .....
  - **Designation:** Chairman Bom
  - **Date:** ..... 16/4/2026 .....
- **Name:** .....
  - **Designation:** School Bursar / Accounts Clerk
  - **Date:** .....

VI.STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

Description	Note	*Jun-21*	*2020*
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	741,331.82	1,528,005.47
Cash balances	9	848,264.00	45,133.00
Short term investments	10	-	-
Total cash and cash equivalent		1,589,595.82	1,573,138.47
Account's receivables	11	17,055,433.00	12,841,526.00
Total financial assets (a)		**18,645,028.82**	**14,414,664.47**
Financial liabilities			
Accounts payables	12	**6,672,784.00**	9,430,787.00
Total Financial Labilities (b)			
Net financial assets (a-b)		**11,972,244.82**	**4,983,877.47**
Represented by			
Accumulated fund b/fwd	13	4,983,877.47	(1,307,237.03)
Surplus/deficit for the year		6,151,416.35	7,889,033.50
Net Assets		**11,135,293.82**	**6,581,796.47**

VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	June 2021	Dec 2020
		Kshs	Ksh
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	540,219.00	590,561.00
Government grants for operations	2	3,379,881.00	5,059,050.00
School fund income- parents contributions/ fees	3	12,442,721.00	5,562,995.00
School fund income- Other receipts	4	454,324.00	2,273,610.00
Total receipts		**16,817,145.00**	**13,486,216.00**
Payments			
Cash outflows for tuition	5	164,658.00	601,374.00
Cash outflows for operations	6	3,063,569.00	5,647,817.00
Cash outflows Boarding/lunch and school fund payments	7	7,293,038.00	5,122,889.00
Schoolfund-other payments		435,470.00	2,293,632.00
Total payments		**10,956,735.00**	**13,665,712.00**
Net cash inflow/outflow from operating activities		**5,860,410.00**	**-179,496.00**
Cash flow from investing activities			
Acquisition of assets		(1,385,936.00)	-
Proceeds from sale of Assets			
Net cash inflow/outflows from investing activities		**(1,385,936.00)**	-
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		**4,474,474.00**	**-179,496.00**
Cash and cash equivalent at beginning of the FY		1,573,138.47	1,671,087.97
Cash and cash equivalent at end of the FY		**1,589,595.82**	**1,573,138.47**

The school's financial statements were approved on 30/06/ 2021 and signed by:

.....	.....	.....
Name:	**Name:** 16/4/26	**Name:**
Chair BOM	**School Principal/ Secretary to BOM**	**Bursar/ Finance Officer**
Date:	**Date:**	**Date:**

ix) SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school,* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. **Recognition of receipts and payments**

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

3. **In-kind contributions**

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024

x) Notes To the Financial Statements

1 Government Grants for Tuition

Description	*2021*	*2020*
	Kshs	ksh
Textbooks and reference materials		
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	540,219.00	590,561.00
Total	**540,219.00**	**590,561.00**

2 Government Grants for Operations

Description	2021	2020
Personnel emoluments	779,709.22	1,086,802.00
Repairs and maintenance	1,550,000.00	1,481,500.00
Local transport / travelling	135,229.25	141,422.27
Electricity and water	349,918.61	653,960.00
Medical & Insurance	-	63,800.00
Administration costs	565,023.97	503,965.73
Activity	-	127,600.00
Maintenance & Improvements	-	
infrastructure	-	1,000,000.00
Total	**3,379,881.05**	**5,059,050.00**

3 School Fund Income - Parents Contribution/Fees

Description	2021	2020
Personnel emoluments	1,806,596.00	2,109,490.00
Repairs and maintenance	515,607.00	659,118.00
Local transport / travelling	469,337.00	712,821.00
Electricity and water	1,889,837.00	2,402,186.00

Medical		
Administration costs	1,069,360.00	1,342,366.00
Fee on Boarding Equipment and Stores		
Lunch Program		
Student IDs		
Activity	187,899.00	349,600.00
Tender		
Total	**5,938,636.00**	**7,575,581.00**

4 School Fund Income - Parents Contribution/Fees

Description	2021	2020
Fees on boarding equipment and stores	14,104,041.30	10,043,843.50
Pta levy	454,324.00	2,226,735.00
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
caution	500.00	37,000.00
Interest Income	300.00	17,550.00
id		
Loans/Borrowings*		
Total	**14,559,165.30**	**12,389,903.50**

5 Payments for Tuition

Description	2021	2020
Exercise books	132,568.00	660,680.00
Laboratory equipment	227,745.00	727,745.00
Internal exams	150,000.00	
Teaching / learning materials	372,520.00	394,370.00
Chalks		
Exams and assessment		
Ref/Library Materials		
Bank Charges	990.00	1,374.00
Total	**883,823.00**	**1,784,169.00**

6 Payments for Operations

Description	2021	2020
Personnel emoluments	1,080,669.00	2,250,203.00
Service Gratuity		
Administration Cost	283,910.00	566,008.00

Repairs, Maintenance & Improvements	68,020.00	25,000.00
Local transport / travelling	30,520.00	49,700.00
Electricity and water	362,430.00	93,600.00
Medical and Insurance		7,032.00
Activity Expenses		122,500.00
Insurance cost	-	238,911.00
M.I Expenses		
Bank charges	4,950.00	8,778.00
infrastructure	1,400,000.00	2,876,000.00
Total	**3,230,499.00**	**6,237,732.00**

7 Payments for infrastructure

Description	2021	2020
Repairs, Maintenance & Improvements	2,174,175.00	-
Bank charges	936.00	-
Total	2,175,111.00	-

8.Payments for Boarding And School Fund

Description	2021	2020
Personnel emoluments	746,153.00	814,243.00
Activity	59,910.00	328,079.00
Service Gratuity		
Repairs, Maintenance & Improvements	1,790,479.00	1,405,654.00
Local transport / travelling	602,048.00	427,248.00
Electricity and water	622,740.00	197,997.00
KCSE Exams		35,800.00
Development		
Administration costs	2,097,805.00	1,594,211.00
Lunch Programme		
Uniforms/Mattresses	290,000.00	47,100.00
Other PTA expenses		
Bank Charges	30,182.00	19,978.00
Boarding Equipment and Stores	5,512,417.00	4,832,251.00
insurance	187,068.00	-
Exam expenses		
Student ID	38,250.00	1,600.00
Tender		
Total	**11,977,052.00**	**9,704,161.00**

8. Bank Accounts

Account Name & Currency	30th Jun 2021	31st Dec 2020	Dec 2019
Tuition Account	791.84	5,910.84	17,163.84
Operations Account	45,111.55	15,023.50	400,774.50
School Fund Account	628,210.43	1,507,071.13	1,253,149.63
Infrastructural Account	67,218.00	-	-
Total	741,331.82	1,528,005.47	1,671,087.97

9. cash in hand

Description	30th Jun 2021	31st Dec 2020	Dec 2019
Tuition Account	-		
Operations Account	**59,712.00**	24,837.00	99,361.00
School Fund Account	**89,153.00**	20,296.00	94,496.00
Total	148,865.00	**45,133.00**	**193,857.00**

11. short term investments

Description	30th Jun 2021	31st Dec 2020	Dec 2019
Cooperative Shares			
Treasury Bills			
Fixed Deposit accounts			
Other Investments			
TOTAL			

3. Accounts Receivable

Description	*Jun-21*	*Jun-20*
	Kshs	**Kshs**
Fees Arrears	**17,055,433.00**	**12,841,526.00**
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Rent arrears	-	-
Total	**17,055,433.00**	**12,841,526.00**

Ageing Analysis of Accounts Receivable

Description	*Jun-21*	*Jun-20*

	Kshs	
Fees arrears for the current year	7,600,756.00	7,977,396.00
Fees arrears for the previous year	4,590,547.00	4,864,130.00
Fees arrears for the prior period(over two years)	4,864,130.00	-
Total	**17,055,433.00**	**12,841,526.00**

14a) Accounts payable

Description	2021	2020
Trade creditors (See ageing below and appendix 1)	6,112,687.00	9,106,211.00
Prepaid fees	560,097.00	324,576.00
Retention money	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	**6,672,784.00**	**9,430,787.00**

14b. Ageing Analysis of Accounts Payable

Description	2021	2020
Less than 1 year	3,761,530.00	6,534,406.00
Between 1 - 2 years	2,351,157.00	2,571,805.00
Between 2 - 3 years	-	-
Over 3 years	-	-
Total	**6,112,687.00**	**9,106,211.00**

15. Fund Balance Brought Forward/cd

Description	c/d 2021	b/f 2020
Bank balances	741,331.82	1,528,005.47
Cash balances	148,865.00	45,133.00
Short Term Investments	-	-
Receivables	17,055,433.00	12,841,526.00
Payables	(6,672,784.00)	(9,430,787.00)
Total	**11,272,845.82**	**4,983,877.47**

Other important disclosure notes

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

15. Non-current Liabilities Summary

Description	2021 (Kshs)	2022 (Kshs)
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

16. Biological assets

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

17. Borrowings

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

18. Stock/ Inventory

Description	2021 Kshs	Jun 22 Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

19. Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI
Date: 16/4/36 Sign.....

Sign and Date
Principal

Annex I - Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Comments
		A	b	C		
		Kshs	-	Kshs	Kshs	
	Construction Of Buildings					
1	DECEMBER WASTE SERVICES	789,175.00			789,175.00	
2	JANEPA ENTERPRISES	58,500.00			58,500.00	
	Sub-Total	**847,675.00**			**847,675.00**	
	Supply of Goods					
3	FAPHODA ENTERPRISES	1,192,800.00			1,192,800.00	
4	BAKERS CORNER C.LTD	557,067.00			557,067.00	
5	JEDRIC ENTERPRISES	648,400.00			648,400.00	
6	THUS FUR GENERAL SUPPLIES	109,700.00			109,700.00	
7	SMARTTIDE ENTERPRISES	27,680.00			27,680.00	
8	DEWIS INVESTMENTS	8,700.00			8,700.00	
9	SANTOCIELO CO.LTD	297,200.00			297,200.00	
10	RENTOLINE LTD	4,500.00			4,500.00	
11	EVERYDAY SOLUTIONS	64,000.00			64,000.00	
12	PEST PARAGON LTD	118,900.00			118,900.00	
13	THE COPY CAT LTD	286,720.00			286,720.00	

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Comments
	CHRISMO ENTERPRISES	85,800.00			85,800.00	
14	KANHA LAB SUPPLIES	227,745.00			227,745.00	
15	SAMA ENTERPRISES	3,250.00			3,250.00	
16	SERVICE GRATUITY	98,430.00			98,430.00	
17	ACACIA INNOVATIONS	60,000.00			60,000.000	
18	DECEMBER WASTE SERVICES	195,100.00			195,100.00	
19	JANEPA ENTERPRISES	146,520.00			146,520.00	
20	PEARL EAGLE	240,000.00			240,000.00	
21	NAYONDIN FABRICATORS	892,500.00			892,500.00	
22	PREPAYMENTS	560,097.00			560,097.00	
		6,672,784.00			**6,672,784.00**	
	Sub-Total	**5,825,109.00**			**5,825,109.00**	
	Supply Of Services					
	Grand Total	6,672,784.00			6,672,784.00	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land 1				
Buildings and structures				
Classrooms (With Slab)				
School Kitchen				
Motor vehicles	1 unit	5,000,000.00		5,000,000.00
Office equipment, furniture and fittings				
New Student Lockers and Chairs				
Student Lockers and Chairs				
Office Tables				
Office Chairs				
Office Cabinets				
Boarding Chairs				
ICT Equipment, and Other ICT Assets				
Student Computers				
Office Computers				
Printers				
CCTV Cameras				
School Generator				
Tools and apparatus				
Textbooks				
Other Machinery and Equipment				
Heritage and cultural assets				
Total		5,000,000.00		5,000,000.00

UHURU SECONDAR4Y SCHOOL

P.O.BOX-70417-00400

NAIROBI.

YEAR 2021 JANUARY –JUNE FEES ARREARS		
NO	VOTEHEAD	AMOUNT(KSHS)
1	B.E.S	3,715,941.00
2	R.M.I	337,807.00
3	L.T.T	304,026.00
4	ADMIN	709,401.00
5	E.W.C	1,233,013.00
6	ACTIVITY	118,227.00
7	P.EMOL	1,182,341.00
	TOTAL	**7,600,756.00**
FEES PREPAYMENTS		
NO	**VOTEHEAD**	**AMOUNT(KSHS)**
1	R.M.I	168,029.00
2	ACTIVITY	56,010.00
3	L.T.T	112,019.00
4	ADMIN	224,039.00
	TOTAL	**560,097.000**

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI
SCHOOL FUND A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estima	Debit	Credit	Comm.	Balance
BAL B/F:CASH				3,128.00		3,128.00
BAL B/F:BANK				39,278.50		39,278.50
B.E.S	1	15,567,960.00	5,401,632.00	14,104,041.30		8,702,409.30
E.W.C	2	1,140,000.00	622,740.00	1,889,837.00		1,267,097.00
R.M.I	3	2,070,000.00	1,575,729.00	515,607.00		-1,060,122.00
ADMIN	4	840,000.00	2,097,805.00	1,069,360.00		-1,028,445.00
L.T.T	5	1,460,000.00	602,048.00	469,337.00		-132,711.00
P.EMOL	6	1,246,700.00	746,153.00	1,806,596.00		1,060,443.00
ACTIVITY	7	5,040,000.00	59,910.00	187,899.00		127,989.00
ARREARS	8		7,600,756.00	273,583.00		-7,327,173.00
I.D	9	-	38,250.00	300.00		-37,950.00
CAUTION	10	-	-	500.00		500.00
INSURANCE	11	825,000.00	187,068.00	-		-187,068.00
CREDITORS	12	-	4,007,649.00	4,138,917.00		131,268.00
FEES REFUND	13	-	110,785.00	-		-110,785.00
INFRASTRUCTURE	14	-	214,750.00	-		-214,750.00
WELFARE	15	-	15,000.00	-		-15,000.00
BANK CHARGES	16	-	30,182.00	-		-30,182.00
ELIMU	17	-	51,770.00	-		-51,770.00
N.S.S.F	18	-	10,800.00	-		-10,800.00
N.H.I.F	19	-	16,850.00	-		-16,850.00
PA.Y.E	20	-	10,043.00	-		-10,043.00
UNIFORMS	21	-	290,000.00	-		-290,000.00
PREPAYMENTS	22	-	-	560,097.00		560,097.00
BAL C/D:CASH			757,399.00			-757,399.00
BALC/D:BANK			611,161.80	-		-611,161.80
TOTALS		**28,189,660.00**	**25,058,480.80**	**25,058,480.80**		**0.00**

PREPARED BY;

MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

INFRASTRUCTURE A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved e	Debit	Credit	Comm.	Balance
BAL B/F:CASH				2,655.00		2,655.00
BAL B/F:BANK				58,154.00		58,154.00
OPERATION A/C	1			1,400,000.00		1,400,000.00
BANK CHARGES	2		936.00			-936.00
INFRASTRUCTURE	3		2,174,175.00	-		-2,174,175.00
CREDITORS	4		-	789,175.00		789,175.00
BAL C/D:CASH			7,655.00			-7,655.00
BALC/D:BANK			67,218.00			-67,218.00
TOTALS			**2,249,984.00**	**2,249,984.00**		0.00

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UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

INFRASTRUCTURE A/C: TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved est	Debit	Credit	Comm.	Balance
BAL B/F:CASH				2,655.00		2,655.00
BAL B/F:BANK				58,154.00		58,154.00
OPERATION A/C	1			1,400,000.00		1,400,000.00
BANK CHARGES	2		936.00			-936.00
INFRASTRUCTURE	3		1,385,000.00	-		-1,385,000.00
BAL C/D:CASH			7,655.00			-7,655.00
BALC/D:BANK			67,218.00			-67,218.00
TOTALS			**1,460,809.00**	**1,460,809.00**		0.00

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UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

P.T.A A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estima	Debit	Credit	Comm.	Balance
BAL B/F:CASH				17,141.00		17,141.00
BAL B/F:BANK				34,206.63		34,206.63
P.T.A	1		-	454,324.00		454,324.00
INFRASTRUCTURE	2		167,000.00	0		-167,000.00
ADM	3		414,928.00	0		-414,928.00
E.W.C	4		51,060.00	0		-51,060.00
R.M.I	5		25,000.00	0		-25,000.00
BANK CHARGES	6		1,482.00	0		-1,482.00
CREDITORS	7	240,000.00	22,000.00	240,000.00		218,000.00
L.T.T	8		16,000.00	-		-16000.00
BAL C/D:CASH			31,153.00	-		-31153.00
BALC/D:BANK			17,048.63			-17,048.63
TOTALS			**745,671.63**	745,671.63		**0.00**

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UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI
OPERATION A/C: TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estim	Debit	Credit	Comm.	Balance
BAL B/F:CASH			-	24,837.00		24,837.00
BAL B/F:BANK			-	5,162.50		5,162.50
L.T.T	1	183,500.00	30,520.00	135,229.25		104,709.25
E.W.C	2	146,800.00	357,930.00	349,918.61		-8,011.39
ADMIN	3	183,500.00	219,910.00	565,023.97		345,113.97
P.EMOL	4	220,000.00	982,239.00	779,709.22		-202,529.78
M&I	5	146,800.00	68,020.00	1,550,000.00		1,481,980.00
IFRASTRUCTURE	6		1,400,000.00	-		-1,400,000.00
CREDITORS	7	489,915.00	153,600.00	-		-153,600.00
BANK CHARGES	8		4,950.00	-		-4,950.00
ELIMU	9		82,425.00	24,575.00		-57,850.00
N.S.S.F	10		16,800.00	6,000.00		-10,800.00
N.H.I.F	11		26,400.00	9,550.00		-16,850.00
P.A.Y.E	12		15,667.00	5,624.00		-10,043.00
BALC/D:CASH			52,057.00	-		-52,057.00
BALC/D:BANK			45,111.55	-		-45,111.55
TOTALS		**1,370,515.00**	**3,455,629.55**	**3,455,629.55**		**0.00**

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MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI
SCHOOL FUND A/C: TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estima	Debit	Credit	Comm.	Balance
BAL B/F:CASH				3,128.00		3,128.00
BAL B/F:BANK				39,278.50		39,278.50
B.E.S	1	15,567,960.00	2,158,465.00	10,388,100.30		8,229,635.30
E.W.C	2	1,140,000.00	622,740.00	656,824.00		34,084.00
R.M.I	3	2,070,000.00	515,200.00	177,800.00		-337,400.00
ADMIN	4	840,000.00	1,873,766.00	359,959.00		-1,513,807.00
L.T.T	5	1,460,000.00	490,029.00	165,311.00		-324,718.00
P.EMOL	6	1,246,700.00	746,153.00	624,255.00		-121,898.00
ACTIVITY	7	5,040,000.00	3,900.00	69,672.00		65,772.00
ARREARS	8		-	273,583.00		273,583.00
I.D	9	-	35,000.00	300.00		-34,700.00
CAUTION	10	-	-	500.00		500.00
INSURANCE	11	825,000.00	187,068.00	-		-187,068.00
CREDITORS	12	-	4,007,649.00	-		-4,007,649.00
FEES REFUND	13	-	110,785.00	-		-110,785.00
INFRASTRUCTURE	14	-	214,750.00	-		-214,750.00
WELFARE	15	-	15,000.00	-		-15,000.00
BANK CHARGES	16	-	30,182.00	-		-30,182.00
ELIMU	17	-	51,770.00	-		-51,770.00
N.S.S.F	18	-	10,800.00	-		-10,800.00
N.H.I.F	19	-	16,850.00	-		-16,850.00
PA.Y.E	20	-	10,043.00	-		-10,043.00
UNIFORMS	21	-	290,000.00	-		-290,000.00
BAL C/D:CASH			757,399.00			-757,399.00
BALC/D:BANK			611,161.80	-		-611,161.80
TOTALS		**28,189,660.00**	**12,758,710.80**	**12,758,710.80**		**0.00**

PREPARED BY;

MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI
OPERATION A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estimts	Debit	Credit	Comm.	Balance
BAL B/F:CASH			-	24,837.00		24,837.00
BAL B/F:BANK			-	5,162.50		5,162.50
L.T.T	1	183,500.00	30,520.00	135,229.25		104,709.25
E.W.C	2	146,800.00	362,430.00	349,918.61		-12,511.39
ADMIN	3	183,500.00	283,910.00	565,023.97		281,113.97
P.EMOL	4	220,000.00	1,080,669.00	779,709.22		-300,959.78
M&I	5	146,800.00	68,020.00	1,550,000.00		1,481,980.00
IFRASTRUCTURE	6		1,400,000.00	-		-1,400,000.00
CREDITORS	7	489,915.00	153,600.00	166,930.00		13,330.00
BANK CHARGES	8		4,950.00	-		-4,950.00
ELIMU	9		82,425.00	24,575.00		-57,850.00
N.S.S.F	10		16,800.00	6,000.00		-10,800.00
N.H.I.F	11		26,400.00	9,550.00		-16,850.00
P.A.Y.E	12		15,667.00	5,624.00		-10,043.00
BALC/D:CASH			52,057.00	-		-52,057.00
BALC/D:BANK			45,111.55	-		-45,111.55
TOTALS		1,370,515.00	3,622,559.55	3,622,559.55		0.00

PREPARED BY;

MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

P.T.A A/C: TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved esti	Debit	Credit	Comm	Balance
BAL B/F:CASH				17,141.00		17,141.00
BAL B/F:BANK				34,206.63		34,206.63
P.T.A	1		-	454,324.00		454,324.00
INFRASTRUCTURE	2		167,000.00	0		-167,000.00
ADM	3		174,928.00	0		-174,928.00
E.W.C	4		51,060.00	0		-51,060.00
R.M.I	5		25,000.00	0		-25,000.00
BANK CHARGES	6		1,482.00	0		-1,482.00
CREDITORS	7	240,000.00	22,000.00	0		-22,000.00
L.T.T	8		16,000.00	-		-16000.00
BAL C/D:CASH			31,153.00	-		-31153.00
BALC/D:BANK			17,048.63			-17,048.63
TOTALS			**505,671.63**	**505,671.63**		**0.00**

PREPARED BY;

MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

TUITION A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved estima	Debit	Credit	Comm	Balance
BAL B/F:CASH				-		-
BAL B/F:BANK				5,910.84		5,910.84
TUITION		1,321,200.00				-
LEARNING MATERIALS	1		372,520.00	540,219.00		167,699.00
EXE BOOKS	2		132,568.00	-		-132,568.00
CREDITORS	3		390,680.00	719,165.00		328,485.00
MAIN A/C	4	1,182,795.00	-	10,000.00		10,000.00
BANK CHARGES	5		990.00	-		-990.00
DUPLICATING MACHIN	6		150,000.00	-	-	-150,000.00
LAB CHEMICALS	7		227,745.00	-		-227,745.00
BAL C/D:CASH			-			0.00
BALC/D:BANK			791.84			-791.84
TOTALS		**2,503,995.00**	**1,275,294.84**	**1,275,294.84**		0.00

PREPARED BY;

MIRIAM.M
ACCOUNTS

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

TUITION A/C: TRIAL BALANCE AS AT 30TH JUNE 2021

Votehead	LF	Approved esti	Debit	Credit	Comm.	Balance
BAL B/F:CASH				-		-
BAL B/F:BANK				5,910.84		5,910.84
TUITION		1,321,200.00				-
LEARNING MATERIALS	1		-	540,219.00		540,219.00
EXE BOOKS	2		13,668.00	-		-13,668.00
CREDITORS	3		390,680.00	-		-390,680.00
MAIN A/C	4	1,182,795.00	-	10,000.00		10,000.00
BANK CHARGES	5		990.00	-		-990.00
DUPLICATING MACHINE	6		150,000.00	-	-	-150,000.00
BAL C/D:CASH			-			0.00
BALC/D:BANK			791.84			-791.84
TOTALS		**2,503,995.00**	**556,129.84**	**556,129.84**		**0.00**

PREPARED BY;

MIRIAM.M
ACCOUNTS

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900301

KCB JOGOO ROAD 10 MAR 2026

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

A/C 1103611496

at the close of business on 30 JUN 2021 Was KES

SEVEN HUNDRED AND NINETY ONE CENTS EIGHTY FOUR

KES 791.84

For: KCB BANK KENYA LTD.

Examined by

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Manager Service Quality $ Compliance Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900305

KCB JOGOO ROAD 10 MAR 2026

Certified that the balance at the CREDIT Of UHURU SEC SCHOOL INFRASTRUCTURE ACC

A/C 1270876287

at the close of business on 30 JUN 2021 Was KES

SEVENTEEN THOUSAND TWO HUNDRED AND EIGHTEEN

KES 17,218.00

For: KCB BANK KENYA LTD.

Examined by

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Manager Service Quality $ Compliance Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900297

KCB JOGOO ROAD 10 MAR 2026

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

A/C 1103611739

at the close of business on 30 JUN 2021 Was KES

FORTY THREE THOUSAND ONE HUNDRED AND FIFTY FIVE CENTS FIFTY FIVE

KES 43,155.55

For: KCB BANK KENYA LTD.

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Examined by

Manager Service Quality $ Compliance Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900293

KCB JOGOO ROAD 10 MAR 2026

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL

A/C 1103564110

at the close of business on 30 JUN 2021 Was KES

EIGHTY ONE THOUSAND SEVEN HUNDRED AND THIRTY ONE CENTS TWENTY FIVE

KES 81,731.25

For: KCB BANK KENYA LTD.

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Examined by

Manager Service Quality $ Compliance Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606900309

KCB JOGOO ROAD 10 MAR 2026

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL PTA ACCOUNT

A/C 1103610074

at the close of business on 30 JUN 2021 Was KES

ELEVEN THOUSAND AND FIVE CENTS SIXTY THREE

KES 11,005.63

For: KCB BANK KENYA LTD.

MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Examined by

Manager Service Quality $ Compliance Branch Manager