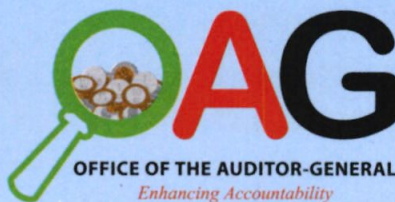


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

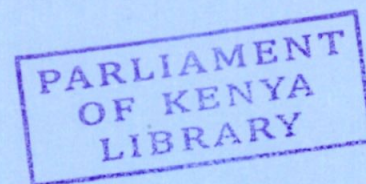
THE NATIONAL ASSEMBLY PAPERS LAY	
DATE: 29 JUL 2026	DAY: WED
TABLED BY:	Hon. Robert Pukuse
CLERK-AT THE-TABLE:	J. Lumerelle

REPORT

OF

THE AUDITOR-GENERAL

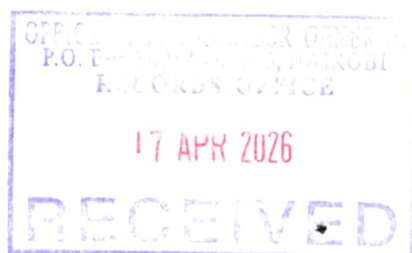
ON



UHURU SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

NAIROBI CITY COUNTY



Revised 30th June 2025.



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

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



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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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 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 an Extra-county public school established, owned or operated by the Government.

The school is a boarding school and had 300 number of students as at 30th June 2025. It has 2 streams and 23 teachers of which 2 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

The functions of the School Board of Management are to:

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

(c) Committees of the Board

The following were the various committees of the board established by the board and the names of the committee members:

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

(d) School operation Management

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

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

Ref:	Designation	Name	Identification
1	Principal	Mr.Thomas Ngaruiya	TSC No.353148
2	Deputy Principal	Mr.Richard Ayieko	TSC No.315057
3	School Bursar	Miriam Watetu	I.D NO.23352007

(e) Schools contacts

Post Office Box: 70417-00400
Telephone: 0722624295
E-mail: uhurusecondaryschool2022@gmail.com

(f) School Bankers

The school operated five bank accounts in the following banks

- 1 Name of Bank: Kenya Commercial Bank
Branch Jogoo road
Account name School fund account
Account number 1103564110
- 2 Name of Bank: Kenya Commercial Bank
Branch Jogoo road
Account name PTA account
Account number 1103610074
- 3 Name of Bank: Kenya Commercial Bank
Branch Jogoo road
Account name Infrastructure account
Account number 1270876287
- 4 Name of Bank: Kenya Commercial Bank
Branch Jogoo road
Account name Tuition account
Account number 1103611496
- 5 Name of Bank: Kenya Commercial Bank
Branch Jogoo road
Account name Operation account
Account number 1103611739

(g) Independent Auditors

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

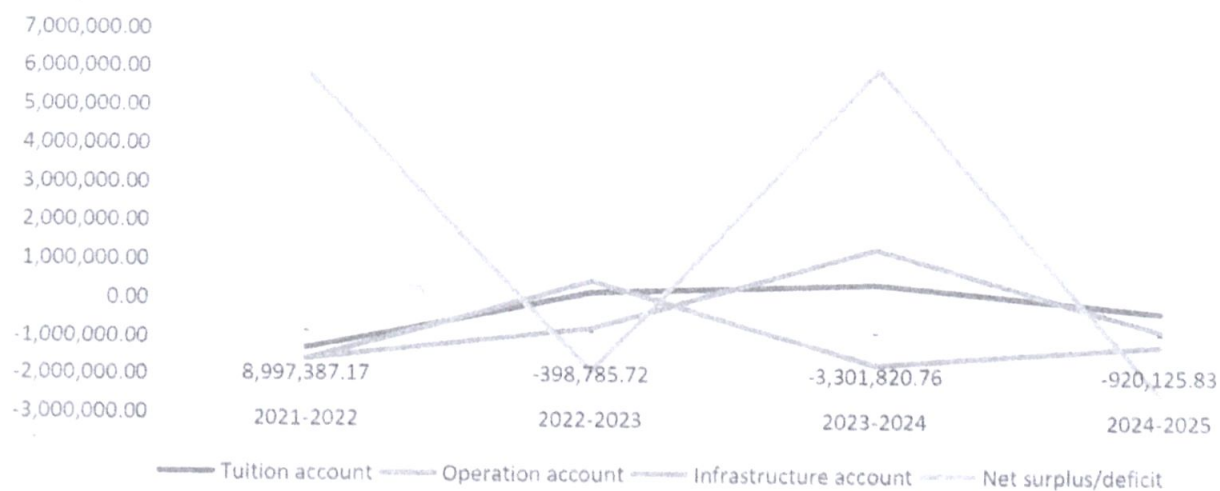
Summary Report of Performance of The School

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

a) Financial performance:

Account/Period	2021-2022	2022-2023	2023-2024	2024-2025
School fund account	8,997,387.17	(398,785.72)	(3,301,820.76)	(920,125.83)
PTA account	-	-	-	-
Tuition account	(1,297,023.60)	186,711.00	437,236.20	(257,928.08)
Operation account	(295,322.60)	300,489.20	(2,118,248.70)	(899,027.80)
Infrastructure account	-	(1,227,039.00)	3,032,540.00	411,515.00
Net surplus/deficit	7,405,040.97	(1,138,624.52)	4,653,348.26	(1,665,566.71)

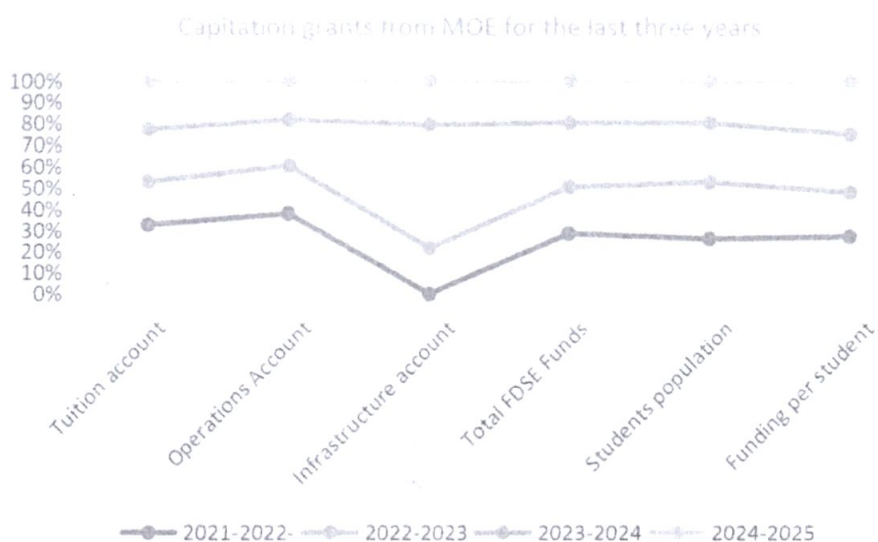
SURPLUS/DEFICIT ANALYSIS



The figure above shows an increase in net deficit in 2024/2025 f/y as compared to 2023/2024 f/y. this was attributed to the non-payment of school fees from the parents.

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

Account/period	2021-2022-	2022-2023	2023-2024	2024-2025
Tuition account	1,315,190.40	811,699.00	987,626.20	917,377.50
Operations Account	5,730,327.40	3,370,174.20	3,246,711.30	2,754,950.20
Infrastructure account		1,173,000.00	3,148,640.00	1,125,500.00
Total FDSE Funds	7,045,517.80	5,354,873.20	7,382,977.50	4,797,827.70
Students population	400	405	421	300
Funding per student	17,613.79	13,221.91	17,536.76	15,992.76

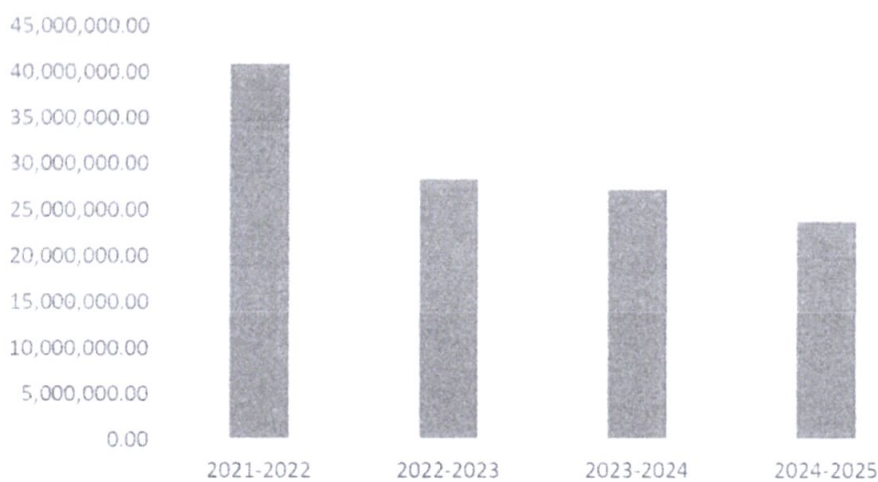


From the figure above, the FDSE amount for the current fiscal year 2024/2025 slightly went down as compared to 2023/2024f/y due to decreased enrolment, as the for form 1 class was missing due to to chane of curriculum during the final term of the fiscal year under consideration.

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

Period	2021-2022	2022-2023	2023-2024	2024-2025
Other school income	40,831,916.80	28,245,381.70	27,124,284.00	23,671,592.00

Other school income overview



The school's parental obligation reflected a decrease trajectory resulting from decrease in students population due to change of curriculum by the ministry hence no admission of new students in form 1. The decrease in fees payment resulted to increase in sundry creditors.

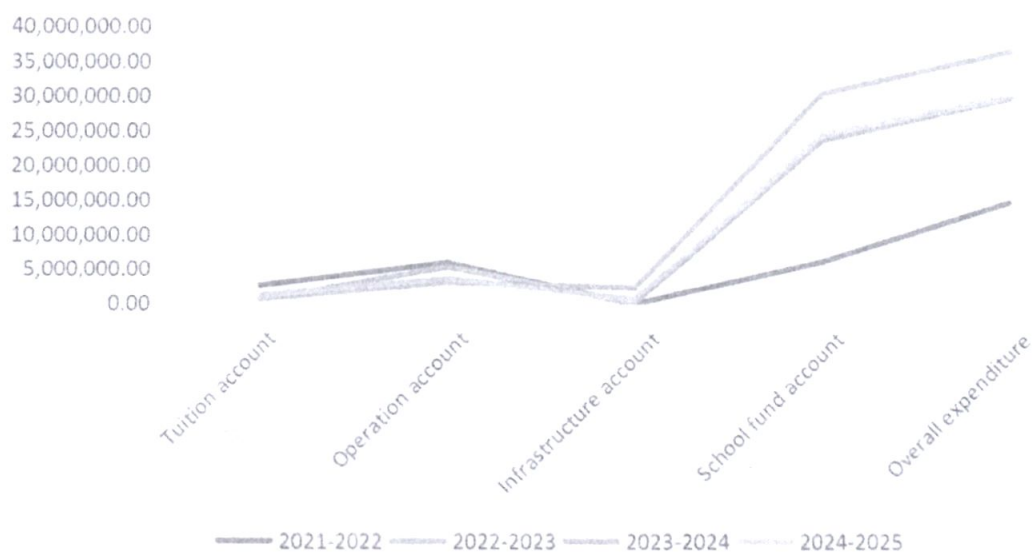
UHURU SECONDARY SCHOOL

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

Growth in Expenditure of the school

Account/period	2021-2022	2022-2023	2023-2024	2024-2025
Tuition account	2,612,214.00	624,988.00	550,390.00	1,175,305.58
Operation account	6,025,650.00	3,069,685.00	5,364,960.00	3,653,978.00
Infrastructure account	-	2,400,039.00	116,100.00	713,985.00
PTA account	-	-	-	-
School fund account	6,277,567.00	30,606,498.42	23,824,463.24	24,591,717.83
Overall expenditure	14,915,431.00	36,701,210.42	29,855,913.24	30,134,986.41

School expenditure overview



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

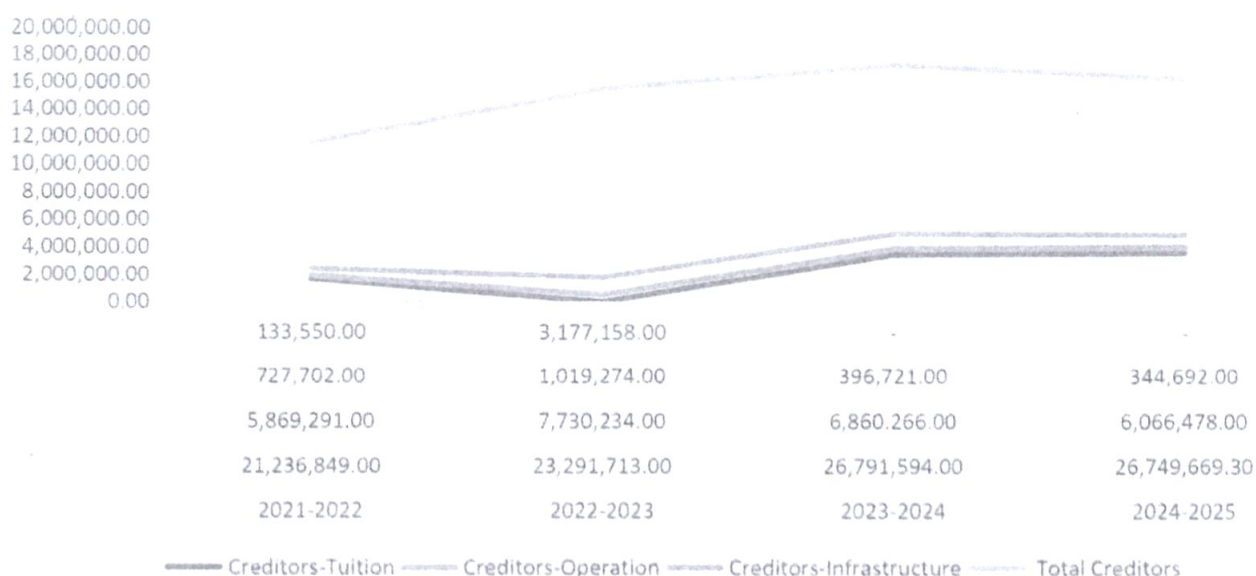
UHURU SECONDARY SCHOOL

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

- .Movement of school debtors and creditors

Period	2021-2022	2022-2023	2023-2024	2024-2025
Debtors-school fund	21,236,849.00	23,291,713.00	26,791,594.00	26,749,669.30
Creditors-school fund	5,869,291.00	7,730,234.00	6,860,266.00	6,066,478.00
-Prepayments	727,702.00	1,019,274.00	396,721.00	344,692.00
Creditors-PTA	133,550.00	3,177,158.00	-	-
Creditors-Tuition	1,637,740.00	-	3,495,605.00	3,644,988.08
Creditors-Operation	248,566.00	522,570.00	443,350.00	443,650.00
Creditors-Infrastructure	523,829.00	1,279,129.00	1,079,129.00	879,129.00
Total Creditors	9,140,678.00	13,728,365.00	12,275,071.00	11,378,937.08

MOVEMENT OF SCHOOL DEBTORS AND CREDITORS



- As shown in the above figure the overall school creditors are on the rise, this is attributed to lack of parent support in payment of school fees even though they were periodically reminders and sensitized on the availability of school fees bursaries.

b) Teacher Student ratio:

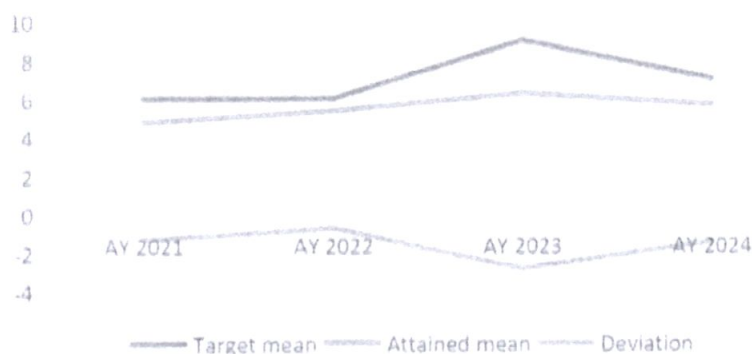
subject	Number of teachers	Teacher: student	Teachers recruited	Transfers/ retired	Deficit
English	3	1:140	0	0	2
Kiswahili	4	1:105	0	0	1
Mathematics	4	1:105	0	0	2
Biology	3	1:140	0	0	2
Chemistry	3	1:140	0	1	2
Physics	3	1:80	0	0	0
Geography	2	1:100	0	0	1
CRE	4	1:70	1	0	0
History	4	1:85	0	0	0
Comp studies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

c) The mean score in the 2024 KCSE:

Academic YR (AY)	AY 2021	AY 2022	AY 2023	AY 2024
Target mean	6.0	6.0	9.0	7.0
Attained mean	4.727	5.313	6.2	5.6
Deviation	-1.273	-0.687	-2.8	-1.4

Comment

MEAN SCORE

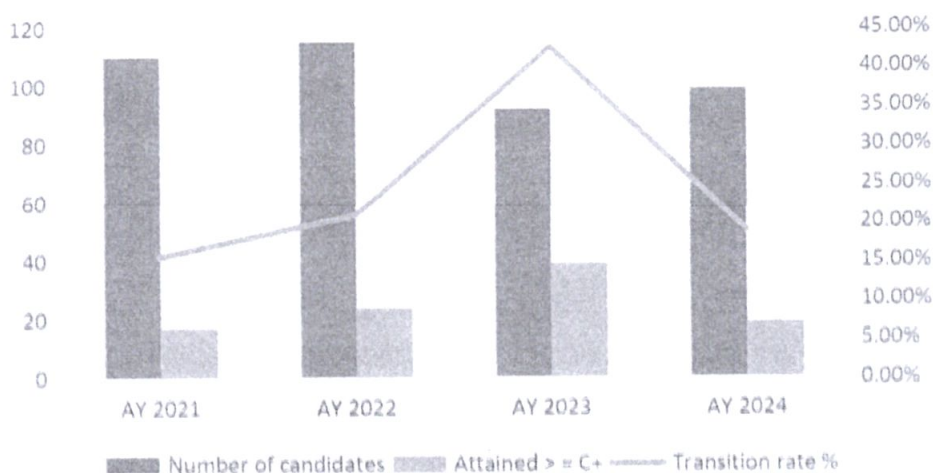


The -ve mean deviation was the absenteeism of some students who either failed to consistently attend sessions but came to sit for the final exam and scored low grades.

d) Number of Candidates in the 2024 KCSE:

Academic YR (AY)	AY 2021	AY 2022	AY 2023	AY 2024
Number of candidates	110	115	92	99
Attained $\geq$ C+	17	24	39	19
Transition rate %	15.5%	20.9%	42.4%	19%

School KCSE performance over the years



The identified causes are high rate of absenteeism and 100% transition to secondary school, hence getting some students with low entry grades.

e) The capacity of the school:

<i>No.</i>	<i>Facilities</i>	<i>Number of facilities</i>	<i>No. of students per facility</i>
1	Classes	12	40
2	Dormitories	10 units	43
3	Laboratories	4	100
4	Library	Nil	
5	Ablution block units	8	55
6	Multi-purpose hall	1	421
7	Kitchen	1	421
8	Computer lab	1	30

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
N/A					

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

Date: 11/4/25

Sign: 

School Principal

3.Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

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

The Board of Management of Uhuru secondary school accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method(Statement of cashflow) and accrual basis(other staements) of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



Name: MARYANNE GICOB I

Designation: Chairman, School Board of Management

Date: 16/4/2026

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

Date: 16/4/2026 Sign: 

Name:

Designation: School Principal & Secretary to Board of Management

Date:



Name: MIRIAM NDETI

Designation: Bursar/ Finance Officer

Date: 16/4/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON UHURU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Uhuru Secondary School set out on pages 1 to 21, which comprise of the statement of assets

and liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Uhuru Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Inconsistencies in the Statement of Cash Flows

The statement of cash flows reflects total payments amount of Kshs.29,897,906 while the statement of financial performance reflects total payments amount of Kshs.30,134,986 resulting to an unexplained variance of Kshs.237,080. Further, verification of the accounts payables revealed that payables reduced with Kshs.896,134 in the year under review hence misstating the total payment by Kshs.659,054. Further, the statement of cash flows reflects acquisitions of assets amount of Kshs.1,143,985, however the acquisition could not be traced in Annex 2 to the financial statements under the summary of fixed assets register and was not supported by ledgers.

In addition, the statement reflects net increase/decrease in cash and cash equivalents balance of negative Kshs.2,519,776 which differs with the recomputed amount of Kshs.2,530,546 resulting to a variance of Kshs.10,770. The statement also reflects Government grants for infrastructure amount of Kshs.1,125,500. Examination of infrastructure bank statement revealed actual receipts of Kshs.1,436,750 resulting to an unexplained variance of Kshs.311,250.

1.2 Variances between the Financial Statements and Trial Balance

The statement of financial performance reflects expenditure under tuition and boarding and school fund amounts of Kshs.1,175,306 and Kshs.24,591,718 while the trial balance reflects amounts of Kshs.1,240,250 and Kshs.24,724,517 resulting to variances of Kshs.64,944 and Kshs.132,799 respectively, which were not explained or supported.

1.3 Variances between Financial Statements and Payments Vouchers

Review of the financial statements and supporting ledgers revealed unexplained variances between the amounts disclosed in the financial statements and the amounts recorded in the supporting ledgers as detailed below;

Component	Financial Statements Amount Kshs.	Payment Voucher Amount Kshs.	Variance Kshs.
Infrastructure Payments	713,985	1,110,270	396,285
School Fund Payments	24,591,718	29,515,890	4,924,172
Operation Payments	3,653,978	3,526,998	126,980

1.4 Variance between the Statement of Cash Flows and the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts under actual and comparable amounts reflects varying amounts with amounts reflected in the statement of cash flows as detailed below;

	Statement of Budgeted versus Actual Amounts Kshs.	Statement of Cash Flows Kshs.	Variance Kshs.
Receipts			
School Fund Income - Parents Contribution	16,296,416	23,713,517	-7,417,101
Government Grants for Operations	3,720,696	2,754,950	965,746
Expenditure			
Operations Payments	3,547,214	3,654,578	-107,364
Boarding and School Fund Payments	23,723,460	24,995,705	-1,272,245

1.5 Variance between Approved Budget and Statement of Budget Versus Actual Amounts

The statement of budgeted versus actual amounts reflects final budget estimates of Kshs.36,217,738 and Kshs.36,217,738 for revenue and expenditure whereas the approved budget reflected budget estimates of Kshs.29,156,375 and Kshs.34,938,609 respectively resulting to unexplained variances of Kshs.7,061,363 and Ksh.1,279,129 respectively. This highlights a gap in the budgeting process, leading to missed revenue opportunities and potential financial inefficiencies.

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

2. Variance between Payment Vouchers and the Cashbook

The statement of financial performance reflects operations expenditure amount of Kshs.3,653,978 as disclosed in Note 7 to the financial statements. However, examination of payment vouchers revealed that the payment vouchers and invoices amounting to Kshs.384,520 differed with amount accounted for in the cashbook of Kshs.653,105 resulting to overpayment and unsupported expenditure of Kshs.268,585.

In the circumstances, the accuracy of the reported expenditure of Kshs.3,653,978 could not be confirmed.

3. Unsupported School Fund Income – Parents’ Contributions

The statement of financial performance reflects school fund income - parents’ contributions amount of Kshs.23,671,592 as disclosed in Note 4 to the financial statements. However, the School did not have system generated invoices and receipts capturing student details to support the revenue and ledgers. Further, the School did not provide the approved fee structure. In addition, review of records provided for audit revealed that bursaries received could not be traced to the beneficiaries’ student ledgers as amounts receipted lacked a narration of whether they were in respect of bursary or other school fund income. In addition, the School did not maintain a record of bursaries received from National Government Constituency Development Fund (NG-CDF).

In the circumstances, the accuracy of the reported revenue from parents’ contribution amount of Kshs.23,671,592 could not be confirmed.

4. Misstatement of Revenue

The statement of financial performance reflects total revenue amount of Kshs.28,469,420. However, analysis of the revenue ledgers revealed that the School reported the actual revenue received through Government grants and parents’ contribution contradicting the significant accounting policy Number 2 which states that the school recognizes all revenue from various sources when earned. Below is a tabulation of the School revenue when earned against the reported revenue:

Revenue Stream	Earned Revenue July to December, 2024 for 372 Students Kshs.	Earned Revenue January to May, 2025 for 298 Students Kshs.	Total Revenue Earned Kshs.	Reported Revenue Kshs.	Variance Kshs.
GOK Grant Tuition	532,165	426,304	958,469	917,377	41,092
GOK Grant Operations	1,585,803	1,270,347	2,856,150	2,754,950	101,200
GOK Grant Infrastructure	651,000	521,500	1,172,500	1,125,500	47,000

Total Grants	2,768,968	2,218,151	4,987,119	4,797,827	189,292
Parents Contributions	11,821,044	9,469,546	21,290,590	23,671,592	(2,381,002)

Further, the total revenue amount of Kshs.28,469,420 includes school fund parents' contribution income amount of Kshs.23,671,592 as disclosed in Note 4 of the financial statements. However, examination of school fund-parents' contribution schedule and cashbook revealed income from donations and tenders totalling Kshs.100,000 and Kshs.24,000 respectively which was wrongly classified as school fund-parents contribution income instead of miscellaneous income.

In the circumstances, the school did not adhere to accrual reporting requirements on revenue recognition and as a result revenue from government grants was understated by Kshs.189,292 and parents' contribution revenue was overstated by Kshs.2,381,002. Further, the donations and tenders' income of Kshs.100,000 and Kshs.24,000 was misclassified hence overstating the parents' contribution income by Kshs.124,000.

5. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,039,450 which as disclosed in Note 10 and Note 11 to the financial statements constitutes bank and cash balances of Kshs.1,029,982 and Kshs.9,468 respectively. However, the bank account with a balance of Kshs.444 was not supported with a cashbook. Further, bank reconciliation statements for all bank accounts were not supported by a reconciled cashbook balance and the School did not provide a board of survey report showing the certified cash on hand and the bank balances as at close of business on 30 June, 2025. In addition, the bank reconciliation statement of the school fund account reflected uncredited cheques amount of Kshs.354,648 whose dates were not indicated.

Further, the cash balance was not supported with a cash count certificate, petty cash book or a memorandum cash book. The reported cash in hand balance of Kshs.9,468 also differs with the cash book cash balances of Kshs.9,012 resulting to an unreconciled variance of Kshs.456.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,039,450 could not be confirmed.

6. Unsupported and Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.11,378,937. However, the payables were not supported by invoices, trade payable movement schedule, detailed aging analysis and payable ledgers. Further, included in the balance are accounts payables balance of Kshs.8,703,020 which had been outstanding for more than two (2) years 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, the accuracy, existence and completeness of accounts payables balance of Kshs.11,378,937 could not be confirmed and Management was in breach of the law.

7. Unsupported and Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.26,749,669 as disclosed in Note 13 to the financial statements. Included in the balances are fees arrears amounting to Kshs.23,936,045 which has been outstanding for more than one (1) year representing 89% 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. Further, receivables which were more than one (1) year old totalling Kshs.23,936,045 were not supported with ledgers, detailed debtors aging analysis and system generated invoices

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.26,749,669 could not be confirmed.

8. Unsupported Payments

The statement of financial performance reflects tuition, operations and infrastructure expenses totalling Kshs.5,543,269 as disclosed in Note 6, Note 7 and Note 8 to the financial statements respectively. However, examination of payment vouchers amounting to Kshs.2,379,011 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments and requisite procurement documents.

In the circumstances, the regularity, accuracy and completeness of the reported expenditure of Kshs.5,543,268 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.

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.36,217,738 and Kshs.22,059,989 respectively,

resulting in an under-funding of Kshs.14,157,749 or 39% of the budget. However, the School spent an amount of Kshs.23,723,460 against actual receipts amounting to Kshs.22,059,989 resulting in an over-utilization of Kshs.1,663,472 or 8% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

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

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on pages III to XV which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution 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 Statements 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 31 August, 2025 for 2024/2025 financial year. This was contrary to The National Treasury Circular No. AG.3/88 Vol.VII(41) of 4 December, 2024 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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, 2024.
- ii. The amounts and balances disclosed in the financial statements have not been rounded off to the nearest shilling.

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

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

The statement of financial performance reflects school fund income - parents' contributions amount of Kshs.23,671,592 as disclosed in Note 4 to the financial statements. Examination of fee payment records revealed that the School charged an amount of Kshs.10,000 per student to support the fund. The School however, did not

obtain authorization from the Ministry of Education to charge the extra fees in the year under review as required in the guidelines on implementation of Free Day and Secondary Education Programme.

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

4. Late Transfers of Infrastructure Grants

The statement of financial performance reflects revenue totalling Kshs.28,469,420 which include Government grants for infrastructure amount of Kshs.1,125,500. However, it was noted that the School transferred Kshs.1,125,500 from operations account to infrastructure accounts after lapse of 15 days from the date of receipts. This was contrary to the Ministry guidelines that requires infrastructure grants be transferred to the infrastructure account from operation account within 15 days from the date of disbursement.

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

5. Unconfirmed Students Enrolment Data

The statement of financial performance and as disclosed in Note 1, Note 2 and Note 3 to the financial statements reflects Government grants for tuition, operations and infrastructure totalling Kshs.4,787,828. Comparison of data from the National Education Management and Information System (NEMIS) with the School records revealed that during the period of August, 2024, February, 2025, March, 2025 and May, 2025, NEMIS reflected 415, 298, 298 and 291 students while records from the School had students' population of 372, 313, 313 and 313 respectively, resulting to an over funding by Kshs.141,118 for the period between July to December, 2024 and under funding by Kshs.125,904 for the period between January to June, 2025. No explanation was given as to why the students were missing in the National Education Management Information System NEMIS. As a result, the School received over funding based on its actual enrolment.

In the circumstances, the School was under-funded and over funded in different period due to inaccuracy of the enrolment data in the NEMIS system.

6. Irregular Misallocation of Funds

Audit review of bank statements and payment vouchers revealed that, an amount of Ksh.483,000 was transferred from the school infrastructure account to the school fund account. However, the misallocation was not approved by the Board of Management and no reason was provided for diverting the funds.

In the circumstances, the propriety and regularity of the transfer of Kshs.483,000 could not be confirmed and the diversion of funds may lead to misuse of funds earmarked for infrastructure development.

7. Non-Compliance with Requirements for Standing Imprest

The statement of financial performance reflects boarding and school fund payments of Kshs.24,591,718 as disclosed in Note 9 to the financial statements. Review of boarding and school fund payments revealed that the School incurred an amount totalling Kshs.3,161,605 through payments in cash. However, the School did not provide approval for the establishment of the imprest or cash facility from the Accounting Officer or AIE holder or the Board of Management including the maximum amount for the specific purpose of that facility and purposes. The cash payments were not supported by a memorandum cash book recording all receipts and payments from the cash withdrawals. Further, it was noted that the School procured goods and services using cash purchase contrary to Regulation 92(a) of the Public Procurement and Asset Disposal Regulations, 2020 which provide the estimated cost of the goods, works or services being procured per item per financial year is as per the threshold matrix in the Second Schedule.

In addition, it was noted that the suppliers issued non-vatable cash sale receipts to the School, thereby denying the Government revenue from VAT and capacity building levy.

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

8. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.11,378,937. However, included in the balance are trade creditors balance of Kshs.8,703,020 that has been outstanding for more than two (2) years 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, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

9. Irregular Payment of Sitting Allowance

The statement of financial performance reflects operations payments amount of Kshs.3,653,978 as disclosed in Note 7 to the financial statements, which includes Board allowances of Kshs.440,780. However, review of payment records revealed that the Chairperson and Members of the Board were paid Kshs.6,000 and Kshs.3,000 respectively per sitting, however, Board minutes and approval from the Cabinet Secretary approving payment of the allowances were not provided for audit review hence the basis for payment of the allowances could therefore not be confirmed.

In the circumstances, the accuracy and completeness of the board allowance could not be confirmed.

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

The statement of financial performance reflects operations payments amount of Kshs.3,653,978 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.625,900 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.625,900 could not be confirmed.

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

The statement of financial performance reflects total expenditure amount of Kshs.30,134,986. Audit review of the cash book and payment vouchers revealed that the School used cash totalling Kshs.3,564,275 to purchase goods, services and works instead of procuring using other suitable methods. This was contrary to the procedure for low value procurement.

In the circumstances, the School may not have received value for money for the expenditure totalling Kshs.3,564,275.

12. Failure to Prepare School Improvement Plan

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

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

13. Irregularities in Procurement Processes

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

13.1 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.

13.2 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.

13.3 Lack of Inspection and Acceptance Committee

The statement of financial performance reflects amounts of Kshs.713,985 and Kshs.24,591,718 in respect of infrastructure payments and boarding and school fund payments respectively. However, review of the payment vouchers of Kshs.6,582,412 revealed that during the year the accounting Officer did not establish an Inspection and Acceptance Committee contrary to Section 48 of Public Procurement Asset and Disposal Act, 2025 that requires an Accounting Officer of a procuring entity may establish an ad hoc committee known as the Inspection and Acceptance Committee. (4) 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.

13.4 Unstructured Procurement Processes

The School procured goods, services and works in the year at a total costs Kshs.8,149,210. However, the expenditure was not supported by Key procurement documents such advertisement, requisitions, appointment of opening and evaluation committee, opening register and minutes, evaluations minutes and reports, professional opinions, award and regret letters and contracts.

In the circumstances, the audit could not ascertain whether the procurement of goods, services and works amounting to Kshs.8,149,210 was undertaken in a fair, transparent and competitive manner as required by the law.

13.5 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, 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.

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

14. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects expenditure amount of Kshs.30,134,986 which includes an amount of Kshs.713,985 in respect of procurement LPOs signed with

the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority resulting to non-remittance of Kshs.214.

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

15. Irregular Procurement of Boarding and School Fund Items

The statement of financial performance reflects boarding and school fund expenditure totalling Kshs.24,591,718 as disclosed in Note 9 to the financial statements. However, examination of payment vouchers provided for audit review revealed that the School procured goods, services and works amounting to Kshs.9,521,403 from suppliers who were not evaluated in an open tender for the financial year 2024/2025. The School therefore directly sourced goods, services and works from supplier without following the procurement process. This was contrary to Article 227 of the Constitution of Kenya that states that procurement should be fair, equitable, transparent, competitive and cost-effective.

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

16. Failure to Open Income Generating Bank Account

The statement of financial performance reflects total receipts of Kshs.28,469,420. Included is Kshs.23,671,592 being school fund-parents contribution as disclosed in Note 4 to the financial statements. Review of supporting schedule revealed other income receipts of Kshs.124,000 being donations and sale of tender documents, however, the School did not maintain a bank account and cashbook for other income as required by Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education that requires the school with income generating activities to open separate bank accounts.

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

17. Projects Implementation Status

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

17.1 Stalled Construction of Academic Block

The audit revealed that the School commenced the construction of an academic block valued at Kshs.17,794,950 in the year 2017. Physical verification of the project revealed that the project had stalled and remained abandoned as at, 30 June, 2025. Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized. Further, physical verification of the academic block revealed the

block has remained unfinished for more than five (5) years with the second and third floor incomplete and the building lacking ramp for use by persons with disabilities. In addition, the uncompleted floors were observed to be in use by the students as classrooms.

17.2 Stalled Construction of Washrooms

Physical verification of the School premises revealed that the School had commenced construction of washrooms. However, Management did not provide procurement documents relating to the proposed construction. Further, the construction works had stalled at the time of audit. In addition, the audit could not verify the amount incurred on the project as no payment documents were provided for review.

In the circumstances, the value for money in the expenditure on construction of academic block and washrooms 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 records on the school bus revealed that the ownership of the bus is still registered under National Industrial Credit Bank Limited.

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

2. Weak IT Internal Controls

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

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

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

3. Lack of Internal Audit Function and Audit Committee

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

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

4. Lack of a Strategic Plan

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

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

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

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

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

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

6. Non-Establishment of Executive Committee of Parent Association

Review of the composition of committees and the minutes for the committees revealed that the School 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.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the school ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 May, 2026

UHURU SECONDARY SCHOOL

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

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

Description Of Vote Head	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Revenue			
Government grants for tuition	1	917,377.50	987,626.20
Government grants for operations	2	2,754,950.20	3,246,711.30
Government Grants for infrastructure	3	1,125,500.00	3,148,640.00
School fund income- parents' contributions	4	23,671,592.00	27,124,284.00
Miscellaneous incomes	5	-	2,000.00
Total Revenue		28,469,419.70	34,509,261.50
Expenditure			
Tuition	6	1,175,305.58	550,390.00
Operations	7	3,653,978.00	5,364,960.00
Infrastructure	8	713,985.00	116,100.00
Boarding and school fund	9	24,591,717.83	23,824,463.24
Total Expenditure		30,134,986.41	29,855,913.24
Surplus/Deficit		(1,665,566.71)	4,653,348.26

The school financial statements were approved on 30/06/2025 and signed by:

for
 Name: MARYANNE GICOB
 Chair BOM
 Date: 16/4/2026

CHIEF PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400, NAIROBI
 Name: 16/4/26
 School Principal/ Secretary to
 BOM
 Date:

Name: MIRIAM WATETU
 Bursar/ Finance Officer
 Date: 16/4/2026



UHURU SECONDARY SCHOOL

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

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

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	1,029,982.23	3,553,994.16
Cash balances	11	9,468.00	5,232.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>1,039,450.23</u>	<u>3,559,226.16</u>
Account's receivables	13	26,749,669.30	26,791,5940.00
Total financial assets (a)		27,789,119.53	30,350,820.16
Financial liabilities			
Accounts payables	14	11,378,937.08	12,275,071.00
Total Financial Labilities (b)		11,378,937.08	12,275,071.00
Net financial assets (a-b)		16,410,182.45	18,075,749.16
Represented by			
Accumulated fund b/fwd	15	18,075,749.16	13,422,400.90
Surplus/deficit for the year		(1,665,566.71)	4,653,348.26
Net Assets		16,410,182.45	18,075,749.16

The school's financial statements were approved on 30/06 2025 and signed by:

for  Name: MARYANNE GICOB I Chair BOM Date: 16/4/2026	CHIEF PRINCIPAL UHURU SECONDARY SCHOOL P.O. Box 70417-00400 NAIROBI Date: 16/4/2026  Name: Thomas NGARIYA School Principal/ Secretary to BOM Date: 16/4/2026	 Name: MIRIAM WATEKI Bursar/ Finance Officer Date: 16/4/2026
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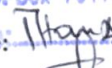
UHURU SECONDARY SCHOOL

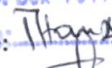
Annual Report and Financial Statements For the year ended 30th June 2025

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

Description	Note	2024-2025	2023-2024 FY
		Kshs	Kshs
Cash from Operating Activities			
Government grants for tuition	1	917,377.50	987,626.20
Government grants for operations	2	2,754,950.20	3,246,711.30
Government grants for infrastructure	3	1,125,500.00	3,148,640.00
School fund income- parents contributions/ fees	4	23,713,516.70	24,023,124.00
Other income	5	-	-
Total receipts		28,511,344.40	31,406,101.50
Payments			
Cash outflows for tuition	6	1,247,622.50	510,390.00
Cash outflows for operations	7	3,654,578.00	5,552,452.50
Cash outflows Boarding/lunch and school fund payments	9	24,995,705.33	25,526,985.74
Total payments		29,897,905.83	31,589,828.24
Net cash inflow/outflow from operating activities		(1,386,561.43)	(183,726.74)
Cash flow from investing activities			
Acquisition of assets	8	(1,143,985.00)	(116,100.00)
Proceeds from sale of Assets		-	-
Net cash inflow/outflows from investing activities		(1,143,985.00)	(116,100.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(2,519,776.00)	(299,826.74)
Cash and cash equivalent at beginning of the FY		3,559,226.16	3,859,052.90
Cash and cash equivalent at end of the FY		1,039,450.23	3,559,226.16

The school's financial statements were approved on 30/06 2025 and signed by:


Name: MARYANNE GICOB I Name:  Name: MIRIAM WATEI

Chair BOM School Principal/Secretary to BOM Bursar/ Finance Officer

UHURU SECONDARY SCHOOL

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

Date:

Date:

Date: 16/4/2026

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	60,819.00	-
Internal Exams	-	-	-	121,638.00	-
Teaching / Learning Materials	1,166,200.00	-	1,166,200.00	734,920.50	63%
Exams And Assessment	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,715,200.00	-	2,715,200.00	1,232,777.76	45%
Repairs And Maintenance	2,125,000.00	-	2,125,000.00	1,125,500.00	53%
Local Transport / Travelling	-	-	-	159,757.24	-
Electricity And Water	-	-	-	319,517.48	-
Medical	318,750.00	-	318,750.00	339,700.00	107%
Administration Costs	-	-	-	319,517.48	-
Activity	600,000.00	-	600,000.00	223,926.00	37%
Gratuity	-	-	-	-	-
	-	-	-	-	-
<i>3) FDSE for infrastructure</i>					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Maintenance & Improvement MoE	1,279,129.00	-	1,279,129.00	1,125,500.00	88%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	8,216,000.00	-	8,216,000.00	1,780,854.00	22%
Repairs And Maintenance	1,174,129.00	-	1,174,129.00	506,130.00	43%
Local Transport / Travelling	-	-	-	478,417.00	-
Electricity And Water	-	-	-	1,876,895.00	-
Medical	125,121.00	-	125,121.00	4,000.00	3%
Administration Costs	-	-	-	1,074,757.00	-
Activity	300,865.00	-	300,865.00	201,258.00	67%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	18,197,344.00	-	18,197,344.00	10,374,105.00	57%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	36,217,738.00	-	36,217,738.00	22,059,988.96	
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	497,683.08	-
Internal Exams	-	-	-	42,500.00	-
Teaching / Learning Materials	1,166,200.00	-	1,166,200.00	634,600.00	54%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	522.50	-
(7) Expenditure For Operations					
Personnel Emoluments	2,715,200.00	-	2,715,200.00	2,088,657.00	76%
Repairs, Maintenance & Improvements	2,125,000.00	-	2,125,000.00	123,380.00	5%
Local Transport / Travelling	-	-	-	412,200.00	-
Electricity, Water and Conservancy	-	-	-	156,683.00	-

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical	318,750.00	-	318,750.00	-	-
Administration Costs	-	-	-	492,294.00	-
Activity Expenses	600,000.00	-	600,000.00	274,000.00	46%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
(8) Expenditure For infrastructure					
Construction of classrooms	1,279,129.00	-	1,279,129.00	713,870.00	56%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	8,216,000.00	-	8,216,000.00	2,195,584.00	27%
Repairs, Maintenance and Improvements	1,174,129.00	-	1,174,129.00	5,868,427.00	50%
Local Transport / Travelling	-	-	-	1,639,528.00	-
Electricity, Water and Conservancy	-	-	-	918,838.00	-
Medical Expenses	125,121.00	-	125,121.00	46,392.00	37%
Administration Costs	-	-	-	3,416,534.00	-
Activity	300,865.00	-	300,865.00	224,350.00	75%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	18,197,344.00	-	18,197,344.00	9,036,052.00	50%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	362,268.00	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	15,487.50	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	36,217,738.00	-	36,217,738.00	23,723,460.50	-

The school budget is a hybrid of the academic year and the government fiscal year. This has caused % of utilization for certain votes to record below 90% and above 100%.in addition, the school adopts a 50:30:20 fee collection policy for terms 1,2 and 3 respectively of the total fees charged. Consequently, the % of utilization is not reflective of the true financial position.

Under tuition account all funds come under one vote head i.e. Teaching and learning vote head, making determination of what each vote receives difficult, so most %utilization may not reflect the true financial position as well.

During the year under review there were variances between the approved budget and actual expenditure ,resulting to underutilization and overutilization of some voteheads ,this was mainly attributed to delays in implementation of some activities, overestimation or underestimation of budget requirements, increase in prices of goods and services and also reallocation of funds to meet priority needs.

8. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025

9. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	60,818.00	-
Internal Exams	121,638.00	-
Teaching / Learning Materials	734,920.50	987,626.20
Total	917,377.50	987,626.20

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Personnel Emoluments	1,232,777.76	2,147,993.66
Repairs And Maintenance	-	-
Local Transport / Travelling	159,757.24	-
Electricity And Water	319,517.48	429,421.10
Medical	339,700.00	344,699.00
Administration Costs	479,271.72	324,597.54
Activity	223,926.00	-
Total	2,754,950.20	3,246,711.30

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Maintenance & Improvement	1,125,500.00	3,148,640.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.	-	-
Total	1,125,500.00	3,148,640.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Personnel emoluments	1,780,854.00	3,392,981.00
Repairs and maintenance	506,130.00	1,025,819.00
Local transport / travelling	478,417.00	734,947.00
Electricity and water	1,876,895.00	2,515,344.00
Medical	4000.00	349,518.00
Administration costs	1,074,757.00	2,652,293.00
Activity	201,258.00	295,637.00
Fee on Boarding Equipment and stores	10,374,105.00	15,855,290.00
Uniforms	-	242,455.00
Donations	100,000.00	-
Exam	6,100.00	-
Tender	24,000.00	55,000.00
Insurance	7,245,076.00	-
Student IDS	-	5,000.00
Total	23,671,592.00	27,124,284.00

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

5 Miscellaneous Incomes

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Development	-	2,000.00
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Total	-	2,000.00

6 Payments for Tuition

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Exercise Books	-	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	497,683.08	-
Teaching / Learning Materials	634,600.00	549,810.00
Exams And Assessment	42,500.00	-
Teachers Guides	-	-
Bank Charges	522.50	580.00
Total	1,175,305.58	550,390.00

7 Payments for Operations

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Personnel Emoluments	2,088,657.00	2,025,510.00
Service Gratuity	-	-
Administration Cost	492,294.00	470,909.00
Repairs And Maintenance & Improvements	123,380.00	1,519,640.00
Local Transport / Travelling	412,200.00	88,840.00
Electricity And Water	156,683.00	226,858.00
Medical	-	145,000.00
Activity Expenses	274,000.00	216,179.00
B.E.S	100,000.00	669,500.00
Bank charges	6,764.00	2,524.00
Total	3,653,978.00	5,364,960.00

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8 Payments for Infrastructure

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
R.M.I	713,870.00	116,100.00
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	115.00	-
Total	713,985.00	116,100.00

9 Payments For Boarding And School Fund

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Personnel Emoluments	2,951,584.00	3,664,520.00
Activity	224,350.00	795,783.00
Repairs And Maintenance & Improvements	5,868,427.00	738,609.00
Local Transport / Travelling	1,576,728.00	986,450.00
Electricity And Water	918,838.00	767,665.00
Medical Expenses	46,392.00	63,520.00
Administration Costs	3,416,534.00	2,360,198.00
Lunch Programme	-	-
Bank Charges	15,487.33	17,651.24
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	9,036,052.00	14,007,229.00
Rent Expenses	-	-
Insurance Cost (Life Property)	-	204,887.00
KCSE Exam	14,400.00	-
Uniforms	89,900.00	60,500.00
Students ID	2,750.00	20,050.00
Fees refund	68,007.00	111,401.00
Tenders	-	26,000.00
Total	24,591,717.83	23,824,463.24

UHURU SECONDARY SCHOOL

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10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025 FY	2023-2024 FY
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1103611496	4,336.44	399,525.44
Operations Account	Active	1103611739	64,990.15	829,669.95
School Fund Account/Boarding	Active	1103564110	957,693.01	1,819,621.14
PTA Account	Dormant	1103610074	444.13	444.13
Infrastructural Account	Active	1270876287	2,518.50	504,733.50
Total			1,029,982.23	3,553,994.16

11 Cash In Hand

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Tuition Account	-	-
Operations Account	722.00	726.00
School Fund Account/Boarding	7,916.00	4,406.00
PTA Account	55.00	55.00
Infrastructural Account	775.00	45.00
Total	9,468.00	5,232.00

12 Short Term Investments

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

UHURU SECONDARY SCHOOL

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13 Accounts Receivable

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Fees Arrears	26,749,669.30	26,791,594.00
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Rent arrears	-	-
Total	26,749,669.30	26,791,594.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024 FY	% of the total
Less than 1 year	2,813,624.00	11 %	4,461,809.00	17 %
Between 1- 2 years	1,606,260.30	6 %	2,578,239.00	9 %
Between 2-3 years	2,578,239.00	9 %	4,759,076.00	18 %
Over 3 years	19,751,546.00	74 %	14,992,470.00	56 %
Total (should tie to note 13 a)	26,749,669.30	100 %	26,791,594.00	100 %

14 Accounts Payable

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,034,245.08	11,878,350.00
Prepaid Fees	344,692.00	396,721.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	11,378,937.08	12,275,071.00

14a. Ageing Analysis of Accounts Payable

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	2024-2025 FY	% of the total	2023-2024 FY	% of the total
Less than 1 year	2,331,225.08	21 %	2,328,530.00	20 %
Between 1- 2 years	-	0 %	9,240,759.00	77 %
Between 2-3 years	8,393,959.00	76 %	-	0 %
Over 3 years	309,061.00	3 %	309,061.00	3 %
Total (should tie to note 14)	11,034,245.08	100 %	11,878,350.00	100 %

15 Fund Balance Brought Forward/Carried down

Description	2024-2025 FY	2023-2024 FY
	FUND BALANCE C/D Kshs	FUND BALANCE B/F Kshs
Bank Balances	1,029,982.23	3,553,994.16
Cash Balances	9,468.00	5,232.00
Short Term Investments	-	-
Receivables	26,749,669.30	26,791,594.00
Payables	(11,378,937.08)	(12,275,071.00)
Total	16,410,182.45	18,075,749.16

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

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
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)

UHURU SECONDARY SCHOOL

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

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.

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: 16/4/25 Sign: [Signature]

Sign and Date
 Principal

[Signature] NARUYA

UHURU SECONDARY SCHOOL

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

10. Annexes

Annex I - Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding balance 2024-2025	Outstanding Balance 2023-2024	Comments
	A		b	C			
	Kshs			Kshs		Kshs	
	Construction Of Buildings						
1.	ISATIN COUNTY LINK INVESTMENTS	655,300.00		100,000.00	555,300.00	655,300.00	
2.	EMPEX ENGINEERING C.LTD	423,829.00		100,000.00	323,829.00	423,829.00	
	Sub-Total				879,129.00	1,079,129.00	
	Supply of Goods				-		
3.	RUNA BUSINESS SOLUTIONS	56,400.00		56,400	-	56,400.00	-
4.	FAPHODA ENTERPRISES	219,500.00		100000	119,500.00	219,500.00	
5.	UNIFORM DISTRIBUTORS	1,130,000.00		330,000.00	800,000.00	1,130,000.00	
6.	NAYONDIN FABRICATORS	82,300.00		-	82,300.00	82,300.00	
7.	DECEMBER WASTE SERVICES	924,456.00		2,200.00	922,256.00	924,456.00	
8.	BAKERS CORNER C.LTD	879,830.00			537,697.00	879,830.00	
9.	JEDRIC ENTERPRISES	753,680.00		0	753,680.00	753,680.00	
10.	CABIRA ENTERPRISES	412,500.00		0	412,500.00	412,500.00	
11.	THUS FUR GENERAL SUPPLIES	99,700.00			99,700.00	99,700.00	
12.	BETEMU SUPPLIES	502,800.00			367,655.00	502,800.00	
13.	SANTOCIELO CO.LTD	369,000.00			442,700.00	369,000.00	
14.	UPTOWN CONNECTIONS	828,000.00		0	828,000.00	828,000.00	

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

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding balance 2024-2025	Outstanding Balance 2023-2024	Comments
15	GOODWELL SPECIAL	1,200.00			12,000.00	1,200.00	
16	BAKT'Z DESIGNS	300,000.00		81,400.00	218,600.00	300,000.00	
17	NAJK GENERAL TRADERS	38,400.00			-	38,400.00	
18	GOVIAN ENTERPRISES	262,500.00			-	262,500.00	-
19	SOBETO ENGINEERING WORKS	31,500.00			31,500.00	31,500.00	-
20	RENTOLINE LTD	3,300.00			3,600.00	3,300.00	
21	JEREX SPORTS CENTRE	222,000.00		100,000.00	122,000.00	122,000.00	
22	EVERYDAY SOLUTIONS	44,000.00			44,000.00	44,000.00	
23	PEST PARAGON LTD	957,610.00		200,000.00	757,610.00	957,610.00	
24	THE COPY CAT LTD	195,170.00			195,170.00	195,170.00	
25	COPYLITE TECHNOLOGY	6,500.00			6,500.00	6,500.00	
26	KANHA LAB SUPPLIES	232,8875.00			2,691,558.08	2,328,875.00	
27	BLOOM MARK SERVICES	15,000.00			15,000.00	15,000.00	
28	NGERA COMPUTER GARAGE	240,000.00			221,700.00	240,000.00	
29	SCHACCS TECHNOLOGIES LTD	-	-	-	30,000.00	-	
30	MUBATEL LTD	-	-	-	33,200.00	-	
31	JUNE SALARIES	-	-	-	406,690.00	-	
32	PREPAYMENTS				344,692.00	396,721.00	
	Sub-Total						
	Grand Total				11,378,937.08	12,275,071.00	1

UHURU SECONDARY SCHOOL

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

Table 2 Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land	10,000,000.00	-	-	15,000,000.00
Buildings And Structures	96,700,000.00	-	-	113,500,000.00
Motor Vehicles	4,800,000.00	-	-	2,100,000.00
Furniture and Fittings	-	-	-	3,000,000.00
Textbooks	-	-	-	1,000,000.00
ICT Equipment	-	-	-	1,966,400.00
Tools And Apparatus	-	-	-	800,000.00
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	111,500,000.00			137,366,400.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

SCHOOL FUND ACCOUNT

Prepayments

RECEIPTS

6/30/2025

DATE	REC/ V NO	RECEIVED FROM/ TO	AMOUNT	ADM NO	CLASS
1-Jul-24	22	David Sila	14,290.00	4095	2WEST
1-Jul-24	23	Taryl Jacob	3,413.00	4087	2EAST
1-Jul-24	28	Oleyo Gogol	7,423.00	4051	3WEST
1-Jul-24	41	Andia John Indai	13,488.00	3944	3WEST
1-Jul-24	61	KENNEDY MUSYOKA	32,358.00	3795	4WEST
3-Jul-24	66	Frank Oniango	8,446.00	4070	2EAST
17-Jul-24	197	KENNEDY MUSYOKA	20,000.00	3795	4WEST
17-Jul-24	200	Daniel Ochieng Odhiambo	7,289.00	3789	4WEST
17-Jul-24	203	Joel Wafula	11,115.00	3853	4WEST
25-Jul-24	223	Faisal Mkangura	61.00	3821	4EAST
26-Aug-24	261	Meshack Bogonko	246.00	3864	4EAST
28-Aug-24	342	Alex Kilonzo	4.00	3794	4EAST
2-Sep-24	397	Tom Okoth	71.00	3787	4EAST
3-Sep-24	421	Arafat Ahmed	6.00	3872	4EAST
3-Sep-24	443	KENNEDY MUSYOKA	2,711.00	3795	4WEST
6-Sep-24	530	Frankline Ogam Oduor	3,989.00	3810	4WEST
9-Sep-24	564	Sydney Kambona	4.00	3841	4WEST
11-Sep-24	608	Tedv Steve	46.00	3878	4WEST
26-Sep-24	737	Newton Odhiambo	1.00	4069	4EAST
2-Oct-24	753	Samuel Peter	1.00	4165	4WEST
8-Oct-24	796	Edward Alfarious	1.00	3800	4EAST
10-Oct-24	803	Kent Matata	66.00	3873	4WEST
8-Jan-25	930	Moses Mutinda	1,004.00	3948	4NORTH
13-Jan-25	998	NKURUNZIZA BARACK	1,000.00	4311	2WEST
20-Jan-25	1081	MICHAEL MURIITHI	12,380.00	4167	3EAST
4-Mar-25	1354	David Sila	3,000.00	4095	3WEST
20-Mar-25	1454	TEDDY WERE OUMA	2.00	4202	2WEST
14-Mar-25	1460	NKURUNZIZA BARACK	31,777.00	4311	2WEST
24-Apr-25	1484	David Sila	3,000.00	4095	3WEST
29-Apr-25	1517	Okinyi Clinton Ongaga	87.00	3986	4EAST
29-Apr-25	1524	MohamedRashid Abdi sharif	4.00	4074	3WEST
29-Apr-25	1536	Muturi David	3.00	4211	4EAST
30-Apr-25	1558	Justin Bidii	89.00	4060	3EAST
30-Apr-25	1569	Mugisha Kenny	4.00	4100	3EAST
30-Apr-25	1572	Joseph Otieno Adero	70.00	3971	4WEST
30-Apr-25	1587	Mark James	2.00	3916	4NORTH
2-May-25	1600	Denver Ngethe	158.00	4013	4NORTH
2-May-25	1622	LAWRENCE ORAMISI	10,711.00	4274	2WEST
5-May-25	1627	Allan Muriithi	157.00	4093	3EAST
5-May-25	1635	OGANA HAPPY EDWARD	163.00	4228	2WEST
5-May-25	1652	KENNETH MWANGI MACHARIA	2.00	4309	3EAST
6-May-25	1665	Ambrose Nelson Gibson	243.00	3982	4WEST
6-May-25	1673	JOSEPH MWIHIA	4,603.00	4214	2EAST
7-May-25	1683	EMMANUEL SAGWA	5,000.00	4306	3EAST
7-May-25	1686	SIMIYU QUINCY MUNENE	880.00	4299	2EAST
7-May-25	1693	David Sila	3,000.00	4095	3WEST
8-May-25	1700	ALFRED KIMELOK	3.00	4241	2WEST
8-May-25	1701	Sila Kabuchi	2.00	3946	4EAST
8-May-25	1702	Brian Maina	14,997.00	4138	3EAST

SCHOOL FUND ACCOUNT Prepayments

RECEIPTS

DATE	REC/ V NO	RECEIVED FROM/ TO	AMOUNT	ADM NO	CLASS
8-May-25	1703	EMMANUEL SAGWA	5,000.00	4306	3EAST
8-May-25	1704	Rov Gambwa Ochieng	1.00	3930	4EAST
12-May-25	1719	Abdimalik Issack	4,289.00	3849	FORM4 - 2024
12-May-25	1721	Delvis Chege	4,203.00	4115	3EAST
13-May-25	1727	Teddy Kamau	5,000.00	4137	4EAST
13-May-25	1734	GLEN ESHIKUMO EBOKO	4,953.00	4225	2EAST
14-May-25	1741	Moses Mutinda	11,711.00	3948	4NORTH
14-May-25	1742	Frank Onjango	7,603.00	4070	3EAST
14-May-25	1743	Frank Onjango	20,000.00	4070	3EAST
14-May-25	1744	HASSAN ISSAAK	5,000.00	4270	2EAST
15-May-25	1751	SAMUEL SHAMIAH	380.00	4298	4WEST
15-May-25	1753	David Sila	3,000.00	4095	3WEST
20-May-25	1773	Juma Austine Bonvo	2,500.00	3996	4NORTH
23-May-25	1795	James Brian King'ori	34.00	3934	4WEST
23-May-25	1799	Peace Mutwiri	10,000.00	4072	3EAST
28-May-25	1819	Joseph Odero	1,603.00	4082	3EAST
3-Jun-25	1822	Teddy Nixon Barasa	458.00	3980	4EAST
3-Jun-25	1826	Francis Karanja	156.00	3947	4WEST
3-Jun-25	1828	Sidwell Otieno	70.00	4175	3WEST
3-Jun-25	1839	NDAMBUKI GABRIEL LLOYD	135.00	4310	2EAST
3-Jun-25	1851	Victor Otieno	7,326.00	4136	3WEST
4-Jun-25	1868	Rvan Okwach	15,711.00	4075	3WEST
4-Jun-25	1870	Weslev Odhiambo	48.00	3987	4NORTH
4-Jun-25	1872	Taryl Jacob	34.00	4087	3EAST
4-Jun-25	1874	Jeshuran Okello	711.00	4078	3WEST
5-Jun-25	1880	Pascal Oduor	157.00	4098	3WEST
9-Jun-25	1898	Arnold Adoma	35.00	4077	3WEST
9-Jun-25	1906	David Sila	2,000.00	4095	3WEST
10-Jun-25	1919	FRANK BARAKA ODHIAMBO	41.00	4234	2EAST
11-Jun-25	1925	ROYKEN OCHIENG AWITI	6,103.00	4255	2EAST
16-Jun-25	1945	Oraka Jared Were	211.00	3981	4NORTH
18-Jun-25	1963	David Sila	3,000.00	4095	3WEST
30-Jun-25	1973	Samuel Wafula	246.00	4149	3WEST
30-Jun-25	1985	GLEN ESHIKUMO EBOKO	5,000.00	4225	2EAST
30-Jun-25	1996	SAMUEL ODUOR OOKO	603.00	4272	2EAST
			344,692.00		

UHURU SECONDARY SCHOOL

P.O.BOX.70417-00400

NAIROBI

SUMMARY FEES ARREARS YR 2024/2025

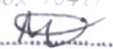
FORM	LTT	ACTIVITY	RMI	PE	EWC	ADMIN	BES	TOTAL
2	48,655.00	21,121.00	48,599.00	134,946.00	159,075.00	96,319.00	573,816.00	1,082,531.00
3	29,778.00	12,942.00	29,423.00	83,460.00	99,006.00	60,054.00	375,304.00	689,967.00
4	48,867.00	21,030.00	51,347.00	127,902.00	162,328.00	102,033.00	527,619.00	1,041,126.00
	127,300.00	55,093.00	129,369.00	346,308.00	420,409.00	258,406.00	1,476,739.00	2,813,624.00

PREPARED BY;



MIRIAM MICHUBU
ACCOUNTS

CHECKED BY;

PRINCIPAL
UHURU SECONDARY SCH.
P.O. Box 70417 NAIROBI
Sign  Date 23/3/2026

NGARUIYA THOMAS
CHIEF PRINCIPAL



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

STUDENTS WITH

TERM2 - 2025 FEES

30-June-2025

	<u>ADM NO</u>	<u>STUDENT NAME</u>	<u>PREVIOUS BAL</u>	<u>TERM FEES</u>	<u>PAID</u>	<u>BALANCE</u>
ZWEST						
1	4187	MIKE DAVE ANYONA	0.00	20,066.00	20,066.00	0.00 :
2	4190	SAMUEL KIPRUTO	0.00	20,066.00	20,066.00	0.00 :
3	4191	STEPHEN NGANGA NJUGUNA	0.00	20,066.00	20,066.00	0.00 :
4	4193	TREVA SAFARI	0.00	20,066.00	20,066.00	0.00 :
5	4194	RAYVONE OMONDI	0.00	20,066.00	20,066.00	0.00 :
6	4196	QUINCY ONYANGO	0.00	20,066.00	10,000.00	10,066.00
7	4199	JOHN MAINA WAHOME	0.00	20,066.00	20,065.00	1.00 :
8	4200	ALEX KINYUA MWANGI	0.00	20,066.00	20,066.00	0.00 :
9	4202	TEDDY WERE OUMA	0.00	20,066.00	20,066.00	(2.00) :
10	4207	DENNIS MWENDA GITONGA	0.00	20,066.00	16,469.00	3,597.00
11	4215	BRIAN WALTER OMONDI	0.00	20,066.00	20,066.00	0.00 :
12	4221	PROCHES SAIDI KIGAMBA	0.00	20,066.00	4,369.00	15,697.00
13	4227	BRADLEY GEORGE OTIENO	0.00	20,066.00	19,223.00	843.00
14	4228	OGANA HAPPY EDWARD	0.00	20,066.00	20,066.00	(163.00) :
15	4233	ADAN SHARIF ADAN	0.00	20,066.00	9,439.00	10,627.00
16	4235	FARAH MOHAMED	0.00	20,066.00	6,946.00	13,120.00

17	4236	STEPHEN OCHIENG ONGALA	0.00	20,066.00	20,066.00	0.00 :
18	4240	EUGINE OMWERI	0.00	20,066.00	12,223.00	7,843.00
19	4241	ALFRED KIMELOK	0.00	20,066.00	20,066.00	(3.00) :
20	4242	ROBERT MWENDWA	0.00	20,066.00	14,058.00	6,008.00
21	4243	VICTOR ODUOR OTIENO	0.00	20,066.00	3,169.00	16,897.00
22	4245	GILBERT ODHIAMBO MSITA	27,196.00	20,066.00	0.00	47,262.00
23	4246	WILLIAM NYANARO	0.00	20,066.00	11,912.00	8,154.00
24	4247	ADIGO MOHAMED W.	0.00	20,066.00	20,066.00	0.00 :
25	4250	NGOTE MAXWELL OCHIENG	831.00	20,066.00	0.00	20,897.00
26	4251	RUEL LUKOSE ASIKO	0.00	20,066.00	11,000.00	9,066.00
27	4254	EMMANUEL SHOWN	0.00	20,066.00	4,669.00	15,397.00
28	4258	BRADLEY MARTINE OCHIENG	0.00	20,066.00	20,066.00	0.00 :
29	4260	PROPHETTE MUGISHA	0.00	20,066.00	20,066.00	0.00 :
30	4263	HUSSEIN KANJA SALIM	0.00	20,066.00	160.00	19,906.00
31	4265	EMMANUEL NSHIMIYE	2,777.00	20,066.00	0.00	22,843.00
32	4268	ISAACK MOHAMED	10,999.00	20,066.00	0.00	31,065.00
33	4269	TY LUCAS SANDE	0.00	20,066.00	7,046.00	13,020.00
34	4271	DON MUNGURIZE	10,999.00	20,066.00	0.00	31,065.00
35	4273	JADE ONYANGO	0.00	20,066.00	20,060.00	6.00 :
36	4274	LAWRENCE ORAMISI	0.00	20,066.00	20,066.00	(10,711.00) :
37	4276	JAMAL OSMAN DAWE	0.00	20,066.00	0.00	20,066.00

38	4280	PETER KIMANI MBURU	50,331.00	20,066.00	0.00	70,397.00
39	4287	ANDAMBI EMYGDIUS	0.00	20,066.00	13,000.00	7,066.00
40	4294	MADRIGAN OTIENO OKELLO	32,231.00	20,066.00	0.00	52,297.00
41	4300	LEWIS NDUNGU NJERI	0.00	20,066.00	20,000.00	66.00
42	4311	NKURUNZIZA BARACK	0.00	20,066.00	20,066.00	(2,777.00) :
43	4312	FABREGAS OMALE MWOLE	0.00	20,066.00	20,066.00	0.00 :
44	4315	JOSEPH GITAU	0.00	20,066.00	0.00	20,066.00
45	4316	STALLON OSORO	0.00	20,066.00	19,223.00	843.00
46	4317	ISAAC NJIHIA	0.00	20,066.00	11,067.00	8,999.00
			135,364.00	923,036.00	575,220.00	483,186.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

STUDENTS WITH

TERM2 - 2025 FEES

30-June-2025

	<u>ADM NO</u>	<u>STUDENT NAME</u>	<u>PREVIOUS BAL</u>	<u>TERM FEES</u>	<u>PAID</u>	<u>BALANCE</u>
3EAST						
1	4060	Justin Bidii	0.00	20,066.00	20,066.00	(89.00) :
2	4063	Clinton Haroon Gaspary	0.00	20,066.00	20,066.00	0.00 :
3	4065	Elvis Khamisi	0.00	20,066.00	15,000.00	5,066.00
4	4066	Samuel Kareka	0.00	20,066.00	19,223.00	843.00
5	4070	Frank Onjango	0.00	20,066.00	20,066.00	(27,603.00) :
6	4072	Peace Mutwiri	0.00	20,066.00	20,066.00	(10,000.00) :
7	4076	Bravin Nyagano	0.00	20,066.00	20,066.00	0.00 :
8	4079	Raynard Otieno	0.00	20,066.00	13,308.00	6,758.00
9	4081	Mohammed Ahmed	0.00	20,066.00	20,066.00	0.00 :
10	4082	Joseph Odera	0.00	20,066.00	20,066.00	(1,603.00) :
11	4084	Nicholas Onyango	0.00	20,066.00	17,419.00	2,647.00
12	4087	Taryl Jacob	0.00	20,066.00	20,066.00	(34.00) :
13	4091	Collins Momanyi	0.00	20,066.00	19,892.00	174.00
14	4093	Allan Muriithi	0.00	20,066.00	20,066.00	(157.00) :
15	4097	Alvin Livendi	0.00	20,066.00	20,013.00	53.00
16	4100	Mugisha Kenny	0.00	20,066.00	20,066.00	(4.00) :

17	4105	Edison Baraka	0.00	20,066.00	11,316.00	8,750.00
18	4110	Alvin Wangwe	0.00	20,066.00	20,064.00	2.00 :
19	4115	Delvis Chege	0.00	20,066.00	20,066.00	(4,203.00) :
20	4121	Sebi David	4,961.00	20,066.00	0.00	25,027.00
21	4123	Bellomy Ojijo	0.00	20,066.00	20,066.00	0.00 :
22	4124	Trevor Osano	38,053.00	20,066.00	0.00	58,119.00
23	4132	Jonathan Roy	22,777.00	20,066.00	0.00	42,843.00
24	4138	Brian Maina	0.00	20,066.00	20,066.00	(14,997.00) :
25	4139	James Nyabuto	0.00	20,066.00	14,246.00	5,820.00
26	4144	Pascal Chea	88,890.00	20,066.00	0.00	108,956.00
27	4152	Victor Brandon	0.00	20,066.00	13,043.00	7,023.00
28	4158	Detrick Shickhika	0.00	20,066.00	4,511.00	15,555.00
29	4159	Fabian Mwadime	0.00	20,066.00	19,229.00	837.00
30	4167	MICHAEL MURIITHI	0.00	20,066.00	20,066.00	(12,380.00) :
31	4295	KHASIM YUSUF IBRAHIM	51,331.00	20,066.00	0.00	71,397.00
32	4306	EMMANUEL SAGWA	0.00	20,066.00	20,066.00	(10,000.00) :
33	4309	KENNETH MWANGI MACHARIA	0.00	20,066.00	20,066.00	(2.00) :
34	4318	FELIX OMONDI ONYANGO	0.00	20,066.00	20,000.00	66.00
			206,012.00	682,244.00	528,320.00	359,934.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

STUDENTS WITH

TERM2 - 2025 FEES

30-June-2025

	<u>ADM NO</u>	<u>STUDENT NAME</u>	<u>PREVIOUS BAL</u>	<u>TERM FEES</u>	<u>PAID</u>	<u>BALANCE</u>
3WEST						
1	4061	Harrison Thoya	0.00	20,066.00	11,192.00	8,874.00
2	4062	Victor Mareku	0.00	20,066.00	1,192.00	18,874.00
3	4064	Lewis Mwangi	0.00	20,066.00	15,958.00	4,108.00
4	4067	Timothy Msafiri	69,598.00	20,066.00	0.00	89,664.00
5	4074	MohamedRashid Abdi sharif	0.00	20,066.00	20,066.00	(4.00) :
6	4075	Ryan Okwach	0.00	20,066.00	20,066.00	(15,711.00) :
7	4077	Arnold Adoma	0.00	20,066.00	20,066.00	(35.00) :
8	4078	Jeshuran Okello	0.00	20,066.00	20,066.00	(711.00) :
9	4092	Aiden Nyangi	0.00	20,066.00	16,525.00	3,541.00
10	4095	David Sila	0.00	20,066.00	20,066.00	(17,000.00) :
11	4096	Edgar Otieno	0.00	20,066.00	20,065.00	1.00 :
12	4098	Pascal Oduor	0.00	20,066.00	20,066.00	(157.00) :
13	4109	Wesley Juma	0.00	20,066.00	2,814.00	17,252.00
14	4112	James Ngome	0.00	20,066.00	20,066.00	0.00 :
15	4114	Christiano Tom	39,198.00	20,066.00	0.00	59,264.00
16	4116	Luqman Ali	0.00	20,066.00	3,000.00	17,066.00

17	4117	Griffin Okungu	1,508.00	20,066.00	0.00	21,574.00
18	4125	Jabel Kiptoo	25,683.00	20,066.00	0.00	45,749.00
19	4128	Joshua Omondi	0.00	20,066.00	6,000.00	14,066.00
20	4129	Barrack Wesley	0.00	20,066.00	13,500.00	6,566.00
21	4131	Simon Ng'ang'a	0.00	20,066.00	20,066.00	0.00
22	4136	Victor Otieno	0.00	20,066.00	20,066.00	(7,326.00)
23	4147	Antony Mwangangi	9,831.00	20,066.00	0.00	29,897.00
24	4149	Samuel Wafula	0.00	20,066.00	20,066.00	(246.00)
25	4161	EMMANUEL WISDOM	62,886.00	20,066.00	0.00	82,952.00
26	4175	Sidwell Otieno	0.00	20,066.00	20,066.00	*(70.00)
27	4239	BRIAN ONCHIRI	0.00	20,066.00	19,969.00	97.00
28	4244	PETER ODUOR	0.00	20,066.00	16,447.00	3,619.00
29	4297	FRANCIS GACHANJA	0.00	20,066.00	14,446.00	5,620.00
30	4307	VICTOR MUIRURI	0.00	20,066.00	20,066.00	0.00
31	4308	SUMBA WESLY HAMILTON	0.00	20,066.00	20,066.00	0.00
32	4313	JOSHUA KAMAU WANGUI	0.00	20,066.00	20,066.00	0.00
			208,704.00	642,112.00	422,032.00	428,784.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

STUDENTS WITH

TERM2 - 2025 FEES

30-June-2025

	<u>ADM NO</u>	<u>STUDENT NAME</u>	<u>PREVIOUS BAL</u>	<u>TERM FEES</u>	<u>PAID</u>	<u>BALANCE</u>
4EAST						
1	3924	John Owen Ochieng	0.00	20,066.00	20,066.00	0.00
2	3927	Kinusu Tarick Ogonda	0.00	20,066.00	20,000.00	66.00
3	3930	Roy Gambwa Ochieng	0.00	20,066.00	20,066.00	(1.00)
4	3933	Luis Wamboka	4,553.00	20,066.00	0.00	24,619.00
5	3937	Gedion Mwangi Nduta	140,386.00	20,066.00	0.00	160,452.00
6	3940	Abraham Omondi Awiti	0.00	20,066.00	12,161.00	7,905.00
7	3946	Sila Kabuchi	0.00	20,066.00	20,066.00	(2.00)
8	3952	Michael Kamau Mwangi	0.00	20,066.00	15,066.00	5,000.00
9	3955	Kisoi Samuel Muuo	0.00	20,066.00	20,066.00	0.00
10	3967	Ramsey Githinji Kamuhia	0.00	20,066.00	20,000.00	66.00
11	3970	Orondo Francis Bradley	11,856.00	20,066.00	0.00	31,922.00
12	3977	Pharrel Kipchumba	85,042.00	20,066.00	0.00	105,108.00
13	3980	Teddy Nixon Barasa	0.00	20,066.00	20,066.00	(458.00)
14	3983	Kilge Lewis Gachau	0.00	20,066.00	12,446.00	7,620.00
15	3986	Okinyi Clinton Ongaga	0.00	20,066.00	20,066.00	(87.00)
16	3989	Shawn Aidan Chacha	0.00	20,066.00	20,066.00	0.00

17	3992	Immanuel Otengo	0.00	20,066.00	20,012.00	54.00
18	3998	Nyangavo Brayan Ojondo	0.00	20,066.00	6,004.00	14,062.00
19	4005	Maina Brian	0.00	20,066.00	14,869.00	5,197.00
20	4012	Nathan Masinde	7,976.00	20,066.00	0.00	28,042.00
21	4015	Randy Okoth Otieno	17,108.00	20,066.00	0.00	37,174.00
22	4036	Christian Kizito Junior	0.00	20,066.00	18,000.00	2,066.00
23	4040	Kamutu Jasan Gichure	0.00	20,066.00	20,066.00	0.00
24	4050	Churchill Omondi	8,402.00	20,066.00	0.00	28,468.00
25	4118	Henry Chege	0.00	20,066.00	19,700.00	366.00
26	4137	Teddy Kamau	0.00	20,066.00	20,066.00	(5,000.00)
27	4211	Muturi David	0.00	20,066.00	20,066.00	(3.00)
				275,323.00	541,782.00	358,918.00
						458,187.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

STUDENTS WITH

TERM2 - 2025 FEES

30-June-2025

	<u>ADM NO</u>	<u>STUDENT NAME</u>	<u>PREVIOUS BAL</u>	<u>TERM FEES</u>	<u>PAID</u>	<u>BALANCE</u>
4NORTH						
1	3891	Shawn Adagi	23,542.00	20,066.00	0.00	43,608.00
2	3916	Mark James	0.00	20,066.00	20,066.00	(2.00)
3	3926	Griffin Marwa Sabai	0.00	20,066.00	9,969.00	10,097.00
4	3929	Ibrahim Wabwire	0.00	20,066.00	17,223.00	2,843.00
5	3932	Davin Nyange	0.00	20,066.00	20,000.00	66.00
6	3936	Haron Sanaet Kimelok	0.00	20,066.00	8,224.00	11,842.00
7	3942	Leon Zibu Riko	0.00	20,066.00	20,066.00	0.00
8	3945	Kiruthu Allen Macharia	0.00	20,066.00	15,958.00	4,108.00
9	3948	Moses Mutinda	0.00	20,066.00	20,066.00	(12,715.00)
10	3954	Otieno Junior	0.00	20,066.00	20,066.00	0.00
11	3957	Kimani Peter	10,000.00	20,066.00	0.00	30,066.00
12	3969	James Njenga	0.00	20,066.00	20,066.00	0.00
13	3981	Oraka Jared Were	0.00	20,066.00	20,066.00	(211.00)
14	3987	Wesley Odhiambo	0.00	20,066.00	20,066.00	(48.00)
15	3990	Aweso Mohammed Musa	0.00	20,066.00	15,224.00	4,842.00
16	3993	Odhiambo Telvin Campbell	0.00	20,066.00	2,958.00	17,108.00

17	3996	Juma Austine Bonyo	0.00	20,066.00	20,066.00	(2,500.00)
18	4000	Elly Okoth Otieno	3,786.00	20,066.00	0.00	23,852.00
19	4003	Michael Omondi Onyango	0.00	20,066.00	9,539.00	10,527.00
20	4010	Vincent Mwangi	0.00	20,066.00	20,066.00	0.00
21	4013	Denver Ngethe	0.00	20,066.00	20,066.00	(158.00)
22	4016	Oluoch Bradley Otieno	11,019.00	20,066.00	0.00	31,085.00
23	4023	Wambui Brandon Waweru	0.00	20,066.00	20,066.00	0.00
24	4032	Wayne Apopo	0.00	20,066.00	8,001.00	12,065.00
25	4035	Muli Stephen Mwendwa	19,686.00	20,066.00	0.00	39,752.00
26	4045	Maxwel Otieno Odhiambo	10,001.00	20,066.00	0.00	30,067.00
27	4049	Kamau Stephen Kareki	5,303.00	20,066.00	0.00	25,369.00
28	4104	Stanley Omondi	0.00	20,066.00	14,302.00	5,764.00
29	4119	Victor Wainaina	0.00	20,066.00	15,065.00	5,001.00
30	4160	Treva Junior Nyongesa	60,331.00	20,066.00	0.00	80,397.00
			143,668.00	601,980.00	357,189.00	388,459.00



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

SCHOOL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

	L/NO	ESTIMATE	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
cash	0	-	-	4,406.00	-	-
Bank	0	-	-	1,819,621.14	-	-
Arrears	1	-	-	2,855,548.70	-	-
Sundry Creditors	2	6,860,266.00	1,818,900.00	-	(328,600.00)	5,569,966.00
Prepayments	3	-	333,921.00	344,692.00	-	-
Operation A/C	4	-	70,000.00	-	-	-
FEES REFUND	6	-	68,007.00	-	-	-
B.E.S	7	18,197,344.00	8,040,230.00	8,897,366.00	(75,960.00)	10,233,074.00
P. EMOL	8	8,216,000.00	2,544,894.00	1,434,546.00	-	5,671,106.00
E.W.C.	9	-	906,838.00	1,456,486.00	6,900.00	-
ADMIN	10	-	3,386,534.00	816,351.00	13,500.00	-
R.M.I	11	1,174,129.00	5,835,227.00	376,761.00	(368,876.00)	(4,292,222.00)
L.T.T	12	-	1,639,528.00	351,117.00	38,569.00	-
ACTIVITY	13	300,865.00	224,350.00	146,165.00	-	76,515.00
MEDICAL	14	125,121.00	46,392.00	4,000.00	-	78,729.00
STUDENT I.D CARD	15	-	2,750.00	-	1,750.00	-
BURSARY	31	-	454,892.00	454,892.00	-	-
INSURANCE	32	-	362,268.00	7,245,076.00	(173,330.00)	-
ELIMU	33	-	156,160.00	156,160.00	-	-
NSSF	34	-	182,076.00	182,076.00	-	-
SHIF	35	-	43,668.00	43,668.00	-	-
PAYE	36	-	43,378.00	43,378.00	-	-
BANK CHARGES	37	-	15,487.33	-	-	-
UNIFORMS	38	-	89,900.00	-	-	-
INFRASTRUCTURE A/C	40	-	-	483,000.00	-	-
TENDERS	42	-	-	24,000.00	-	-
DONATIONS	43	-	-	100,000.00	-	-
EXAM	44	-	14,400.00	6,100.00	-	-
CLOSING BALANCES						
Cash	0	-	7,916.00	-	-	-
Bank	0	-	957,693.01	-	-	-
			27,245,409.34	27,245,409.84	(886,047.00)	

Prepared By

Bursar

Sign

ATP

Checked By

Principal

Sign

PRINCIPAL
UHURU SECONDARY SCHOOL
P.O. Box 70417-00400
Sign



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

	<u>L/NO</u>	<u>ESTIMATE</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
BANK	0	-	-	399,525.44	-	-
ACCOUNT						
Sundry Creditors	1	3,497,605.00	570,000.00	-	(100,000.00)	3,027,605.00
Operations A/C	3	-	64,944.00	-	-	-
TEACHING AND LEARNING MATERIALS	4	1,166,200.00	634,600.00	734,920.50	(100,000.00)	631,600.00
BANK CHARGES	5	-	522.50	-	-	-
LAB CHEMICALS AND EQUIPMENTS	6	-	-	60,819.00	26,442.00	-
INTERNAL EXAMS	7	-	42,500.00	121,638.00	-	-
CLOSING BALANCES						
BANK	1	-	4,336.44	-	-	-
			1,316,902.94	1,316,902.94	(173,558.00)	

Prepared By

Bursar

Sign

[Signature]

Checked By

Principal

Sign

[Signature]
 UHURU SECONDARY SCHOOL
 P.O. BOX 70417-00400
 NAIROBI
 23/3/2026

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

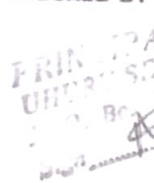
P.T.A A/C: TRIAL BALANCE AS AT 30TH JUNE 2025

Votehead	LF	Approv estim	Debit	Credit	Comm	Balance
BAL B/F:CASH				55.00		55.00
BAL B/F:BANK				444.13		444.13
BAL C/D:CASH		-	55.00	-		(55.00)
BALC/D:BANK		-	444.13			(444.13)
TOTALS		-	499.13	499.13	-	-

PREPARED BY;

CHECKED BY

M.M


 PRINIPAL
 UHURU SECONDARY SCHOOL
 P.O. BOX 70417
 NAIROBI
 23/3/2026

MIRIAM.M
ACCOUNTS

NGARUIYA THOMAS
 CHIEF PRINCIPAL



UHURU SECONDARY SCHOOL
P.O. BOX 70417-00400
NAIROBI

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

OPENING BALANCES	L/NO	ESTIMATE	DEBIT	CREDIT	COMM	BALANCE
CASH	0	-	-	726.00	-	-
BANK	0	-	-	829,669.95	-	-
ACCOUNT						
Sundry Creditors	1	443,350.00	4,200.00	-	-	439,150.00
School Fund A/C	2	-	-	70,000.00	-	-
Tuition A/C	3	-	-	64,944.00	-	-
MAINTENANCE AND IMPROVEMENT	4	2,125,000.00	123,380.00	1,125,500.00	-	2,001,620.00
PE	6	2,715,200.00	2,088,657.00	1,232,777.76	-	626,543.00
EWC	7	-	153,083.00	319,517.48	(600.00)	-
ADM COST	8	-	492,294.00	479,271.72	-	-
MEDICAL/INSURANCE	9	318,750.00	-	339,700.00	-	318,750.00
CO-CURRICULAR ACTIVITIES	10	600,000.00	274,000.00	223,926.00	-	326,000.00
ELIMU	11	-	122,435.00	122,435.00	-	-
NSSF	12	-	152,103.00	152,103.00	-	-
NHIF	13	-	36,503.00	36,503.00	-	-
PAYE	14	-	33,399.00	33,399.00	-	-
INFRASTRUCTURE ACCOUNT	15	-	1,125,500.00	-	-	-
BANK CHARGES	16	-	6,764.00	-	-	-
BES	17	-	100,000.00	-	-	-
LTT	18	-	412,200.00	159,757.24	-	-
CLOSING BALANCES						
CASH	0	-	721.00	-	-	-
BANK	1	-	64,990.15	-	-	-
			5,190,229.15	5,190,230.15	(600.00)	

Prepared By

Bursar

Sign

Checked By

Principal

Sign

[Handwritten signature and date 24/6/2025]



UHURU SECONDARY SCHOOL

P.O. BOX 70417-00400

NAIROBI

INFRASTRUCTURE ACCOUNT TRIAL BALANCE AS AT 30-Jun-2025

	L/NO	ESTIMATE	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
OPENING CASH BALANCE	0	-	-	45.00	-	-
OPENING BANK BALANCE	0	-	-	504,733.50	-	-
ACCOUNT						
Sundry Creditors	1	1,279,129.00	430,000.00	-	-	849,129.00
School Fund A/C	2	-	483,000.00	-	-	-
BANK CHARGES	4	-	115.00	-	-	-
OPERATION A/C	5	-	-	1,125,500.00	-	-
R.M.I	6	-	713,870.00	-	-	-
CLOSING BALANCES						
CASH	0	-	775.00	-	-	-
BANK	1	-	2,518.50	-	-	-
			1,630,278.50	1,630,278.50	-	

Prepared By

Bursar

Sign

[Signature]

Checked By

Principal

Sign

[Stamp: PRINCIPAL, UHURU SECONDARY SCHOOL, 23/6/2025]
[Signature]

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

TUITION A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025

Votehead	LF	Approved estima	Debit	Credit
BAL B/F:CASH				-
BAL B/F:BANK				399,525.44
CREDITORS	1	3,497,605.00	570,000.00	497,683.08
OPERATION A/C	2	0	64,944.00	-
LEARNING MATERIALS	3	1,166,200.00	634,600.00	734,920.50
BANK CHARGES	4		522.50	-
LAB CHEMICALS	5		497,683.08	60,819.00
INTERNAL EXAMS	6		42,500.00	121,638.00
BAL C/D:CASH			-	
BAL C/D :BANK			4,336.44	
TOTALS		4,663,805.00	1,814,586.02	1,814,586.02

PREPARED BY;

CHECKED BY

MMP

PRINCIPAL
 UHURU SEC
23/6/2025

MIRIAM.M
ACCOUNTS

NGARUIYA THOMAS
 CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

INFRASTRUCTURE A/C:ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025

Votehead	LF	approved est	Debit	Credit
BAL B/F:CASH				45.00
BAL B/F:BANK				504,733.50
CREDITORS	1	1,279,129.00	430,000.00	
SCHOOL FUND A/C	2		483,000.00	0.00
BANK CHARGES	3		115.00	-
OPERATION A/C	4	0	-	1,125,500.00
R.M.I	5	-	713,870.00	-
BAL C/D:CASH			775.00	-
BALC/D:BANK			2,518.50	-
TOTALS		1,279,129.00	1,630,278.50	1,630,278.50

PREPARED BY;

CHECKED BY

PRINCIPAL
 UHURU SECO

NGARUIYA THOMAS
CHIEF PRINCIPAL

MIRIAM.M
ACCOUNTS

23/3/2026

UHURU SECONDARY SCHOOL**P.O BOX 70417-00400****NAIROBI****OPERATION A/C:ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025**

Votehead	LF	Approved estimts	Debit	Credit
BAL B/F:CASH			-	726.00
BAL B/F:BANK			-	829,669.95
CREDITORS	1	443,350.00	4,200.00	3,600.00
SCHOOL FUND A/C	2	-	-	70,000.00
TUITION A/C	3	-	-	64,944.00
M&I	4	2,125,000.00	123,380.00	1,125,500.00
P.EMOL	5	2,715,200.00	2,088,657.00	1,232,777.76
E.W.C	6	-	156,683.00	319,517.48
ADMN	7	-	492,294.00	479,271.72
MEDICAL/INSURANCE	8	318,750.00	-	339,700.00
ACTIVITIES	9	600,000.00	274,000.00	223,926.00
ELIMU	10		122,435.00	122,435.00
NSSF	11		152,103.00	152,103.00
NHIF	12		36,503.00	36,503.00
PAYE	13	-	33,399.00	33,399.00
INFRASTRUCTURE A/C	14	-	1,125,500.00	-
BANK CHARGES	15		6,764.00	-
BES	16		100,000.00	-
LTT	17	-	412,200.00	159,757.24
BALC/D:CASH			722.00	-
BALC/D:BANK			64,990.15	-
TOTALS		6,202,300.00	5,193,830.15	5,193,830.15

PREPARED BY

MIRIAM.M
ACCOUNTS

CHECKED BY

PRINCIPAL
UHURU SECONDARY SCHOOL
23/6/2026
NGARUYA THOMAS
CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL

P.O BOX 70417-00400

NAIROBI

SCHOOL FUND A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025

Votehead	LF	Approved estimates	Debit	Credit
BAL B/F:CASH				4,406.00
BAL B/F:BANK				1,819,621.14
ARREARS	1	0.00	2,813,624.00	2,855,548.70
CREDITORS	2	6,860,266.00	2,171,130.00	1,829,942.00
PREPAYMENTS	3		333,921.00	344,692.00
OPERATION A/C	4		70,000.00	-
FEES REFUND	5	0.00	68,007.00	-
B.E.S	6	18,197,344.00	9,036,052.00	10,374,105.00
P.EMOL	7	8,216,000.00	2,951,584.00	1,780,854.00
E.W.C	8		918,838.00	1,876,895.00
ADMIN	9		3,416,534.00	1,074,757.00
R.M.I	10	1,174,129.00	5,868,427.00	506,130.00
L.T.T	11	-	1,639,528.00	478,417.00
ACTIVITY	12	300,865.00	224,350.00	201,258.00
MEDICAL	13	125,121.00	46,392.00	4,000.00
STUDENT ID CARD	14	-	2,750.00	-
BURSARY	15	-	454,892.00	454,892.00
INSURANCE	16		362,268.00	7,245,076.00
ELIMU	17	-	156,160.00	156,160.00
NSSF	18	-	182,076.00	182,076.00
SHIF	19	-	43,668.00	43,668.00
PAYE	20	-	43,378.00	43,378.00
BANK CHARGES	21		15,487.33	
UNIFORMS	22		89,900.00	
INFRASTRUCTURE A/C	23		-	483,000.00
TENDERS	24		-	24,000.00
DONATIONS	25		-	100,000.00
EXAM	26		14,400.00	6,100.00
BAL C/D:CASH		-	7,916.00	-
BAL C/D:BANK			957,693.01	-
TOTALS		34,873,725.00	31,888,975.34	31,888,975.84

PREPARED BY;

MIRIAM.M
ACCOUNTS

CHECKED BY

PRINCIPAL
UHURU SEC
23/6/2026

NGARUIYA THOMAS
CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL
P.O BOX 70417-00400
NAIROBI

P.T.A A/C: ADJUSTED TRIAL BALANCE AS AT 30TH JUNE 2025

Votehead	LF	prov estm	Debit	Credit	Comm	Balance
BAL B/F:CASH				55.00		55.00
BAL B/F:BANK				444.13		444.13
BAL C/D:CASH		-	55.00	-		(55.00)
BAL C/D:BANK		-	444.13			(444.13)
TOTALS		-	499.13	499.13	-	-

PREPARED BY;

CHECKED BY

M.D.

PRINCIPAL
 UHURU SECONDARY SCHOOL
 NAIROBI
 23/5/2026

MIRIAM.M
ACCOUNTS

NGARUIYA THOMAS
 CHIEF PRINCIPAL

UHURU SECONDARY SCHOOL.

P.O.BOX 70417-00400

NAIROBI.

TUITION ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

	<u>AMOUNT(KSHS)</u>
Balance as per the bank statement	4,336.44
Balance as per the cashbook	4,336.44

Prepared by;



Miriam Michubu
BURSAR

Checked by; 
Principal
23/6/2026

UHURU SECONDARY SCHOOL.

P.O.BOX 70417-00400

NAIROBI.

INFRASTRUCTURE ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

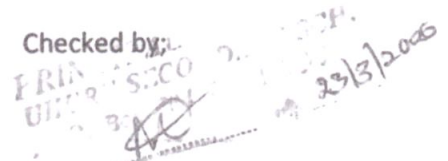
	<u>AMOUNT(KSHS)</u>
Balance as per the bank statement	2,518.50
Balance as per the cashbook	2,518.50

Prepared by;



Miriam Michubu
BURSAR

Checked by;



Ngaruiya Thomas
PRINCIPAL

UHURU SECONDARY SCHOOL.

P.O.BOX 70417-00400

NAIROBI.

OPERATION ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

	<u>AMOUNT(KSHS)</u>
Balance as per the bank statement	64,990.15
Balance as per the cashbook	64,990.15

Prepared by;



Miriam Michubu
BURSAR

Checked by:  23/3/2026
Stamp: UHURU SECONDARY SCHOOL, P.O. BOX 70417, NAIROBI

Ngaruiya Thomas
PRINCIPAL



UHURU SECONDARY SCHOOL.

P.O.BOX 70417-00400

NAIROBI.

PTA ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

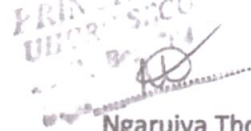
	<u>AMOUNT(KSHS)</u>
Balance as per the bank statement	444.13
Balance as per the cashbook	444.13

Prepared by;



Miriam Michubu
BURSAR

Checked by;



Ngaruiya Thomas
PRINCIPAL

23/3/2026

UHURU SECONDARY SCHOOL.

P.O.BOX 70417-00400

NAIROBI.

SCHOOLFUND ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

	<u>AMOUNT(KSHS)</u>
Balance as per the bank statement	603,045.31
<u>ADD:</u>	
Uncredited cheques	354,647.70
Balance as per the cashbook	957,693.01

Prepared by;



Miriam Michubu
BURSAR

Checked by;



23/3/2026

PRIN - UHURU SEC
UHURU SEC
Ngaruiya Thomas
PRINCIPAL



UHURU SECONDARY SCHOOL

P.O.BOX.70417-00400

NAIROBI.

CASH SURVEY RECORD AS AT 30TH JUNE 2025

1. Cash Balance as per Cashbook

SCHOOL FUND a/c- 7,916.00
Operation a/c - 722.00
Pta a/c - 55.00
Infrastructure a/c -775.00

Cashbook Balance as at above date: Ksh ____9,468.00

2. Physical Cash Counted

Denomination	Quantity	Amount (Ksh)
1000	8	8,000.00
500	2	1,000.00
200	2	400.00
100		
50	1	50.00
20/10	1	20.00
Coins		

Total Cash Counted: Ksh.9,470.00

3. Comparison

Cash as per Cashbook: Ksh ____9,468.00

Physical Cash Counted: Ksh ____9,470.00_

☐ Surplus of Ksh ____2.00

5. Certification

Cashier Signature: MP Date: 23/5/2026

Head Teacher / Principal: PRINCIPAL Date: 28/5/2026



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1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606500222

KCB JOGOO ROAD
.....
06 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 2025 Was KES
.....

TWO THOUSAND FIVE HUNDRED AND EIGHTEEN CENTS FIFTY
.....

KES 2,518.50
.....

Examined by
.....

FOR: KCB BANK KENYA LTD
.....
MANAGER SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

.....
Manager Service Quality & Compliance Branch Manager



1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606500213

KCB JOGOO ROAD 06 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 2025 Was KES
.....

SIXTY FOUR THOUSAND NINE HUNDRED AND NINETY CENTS FIFTEEN
.....

KES 64,990.15
.....

Examined by

FOR: KCB BANK KENYA LTD
MANAGER SERVICE QUALITY & COMPLIANCE
JOGOO ROAD
Manager Service Quality & Compliance Branch Manager



1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606500212

KCB JOGOO ROAD
..... 06 MAR 2026
.....

Certified that the balance at the CREDIT Of UHURU SECONDARY SCHOOL
.....

A/C 1103564110
.....

at the close of business on 30 JUN 2025 Was KES
.....

SIX HUNDRED AND THREE THOUSAND AND FORTY FIVE CENTS THIRTY ONE
.....

KES 603,045.31
.....

Examined by
.....

For: KCB BANK KENYA LTD.
MANAGER, SERVICE QUALITY & COMPLIANCE
JOGOO ROAD

Manager Service Quality & Compliance Branch Manager

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606500225

KCB JOGOO ROAD 06 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 2025 Was KES
.....

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

KES 444.13
.....

Examined by
.....

Manager Service Quality & Compliance Branch Manager

For: KCB BANK KENYA LTD
MANAGER, SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

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1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2606500219

KCB JOGOO ROAD 06 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 2025 Was KES
.....

FOUR THOUSAND THREE HUNDRED AND THIRTY SIX CENTS FORTY FOUR
.....

KES 4,336.44
.....

Examined by

For: KCB BANK KENYA LTD.
MANAGER SERVICE QUALITY AND COMPLIANCE
JOGOO ROAD

Manager Service Quality & Compliance Branch Manager

