

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

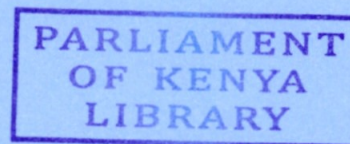
ON

KAHUHO UHURU HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KIAMBU COUNTY

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





Revised 30th June 2022.



KAHUHO UHURU HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

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KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

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I. Key School Information and Management**(a) Background information**

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

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

The school is a boarding school and had 958 numbers of students as at 30th June 2022. It has 4 streams and 41 teachers of which 33 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

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

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

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

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref.	Designation	Name	TSC Number
1	Principal	Benjemen M Mburu	348892
2	Deputy Principal	Michael Karomo	349973
3	School Bursar	Geoffrey Karanja	BOM

(e) Schools contacts

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

(f) School Bankers

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

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

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

MPESA: PAY BILL NO 4103317

ACCOUNT NO: STUDENT NAME

(g) Independent Auditors

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

II. Summary Report of Performance of the School

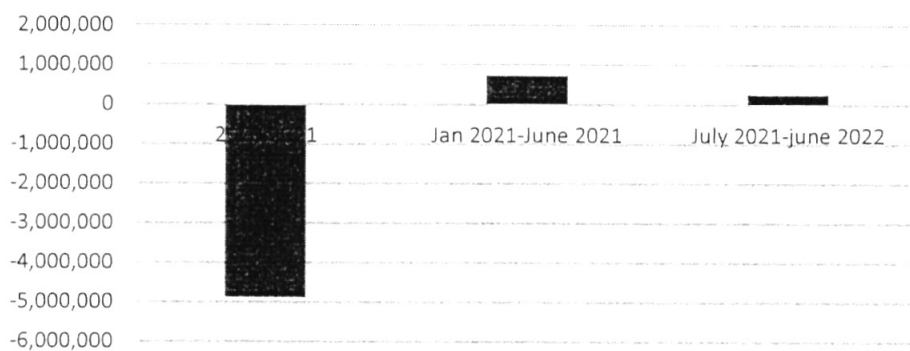
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

<i>year</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>	<i>July 2021-june 2022</i>
<i>Deficit/surplus</i>	<i>(4,877,790)</i>	<i>735,046</i>	<i>264,575</i>

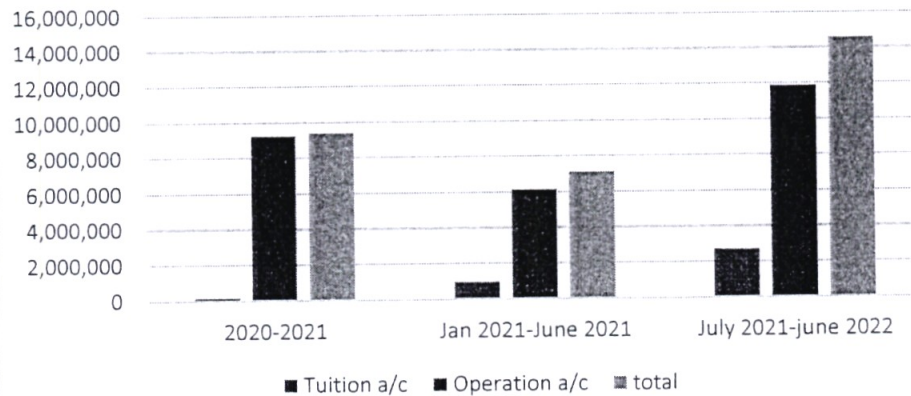
Surplus/ deficit for the year and a comparison of the same for the last three years



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

<i>year</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>	<i>July 2021-june 2022</i>
<i>Tuition a/c</i>	<i>157,272</i>	<i>983,087</i>	<i>2,713,168</i>
<i>Operation a/c</i>	<i>9,248,950</i>	<i>6,161,046</i>	<i>11,876,460</i>
<i>total</i>	<i>9,406,222</i>	<i>7,144,143</i>	<i>14,589,628</i>

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

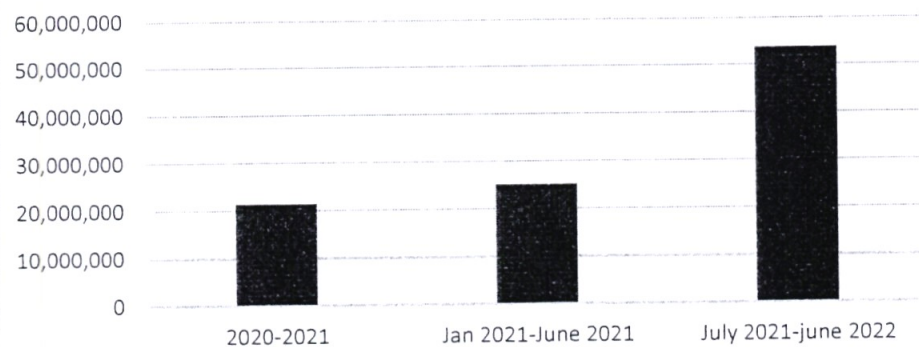


A three-year overview of growth of other income(s) earned by the school.

School fund account

year	2020-2021	Jan 2021-June 2021	July 2021-june 2022
amount	21,489,629	25,177,845	53,765,120

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

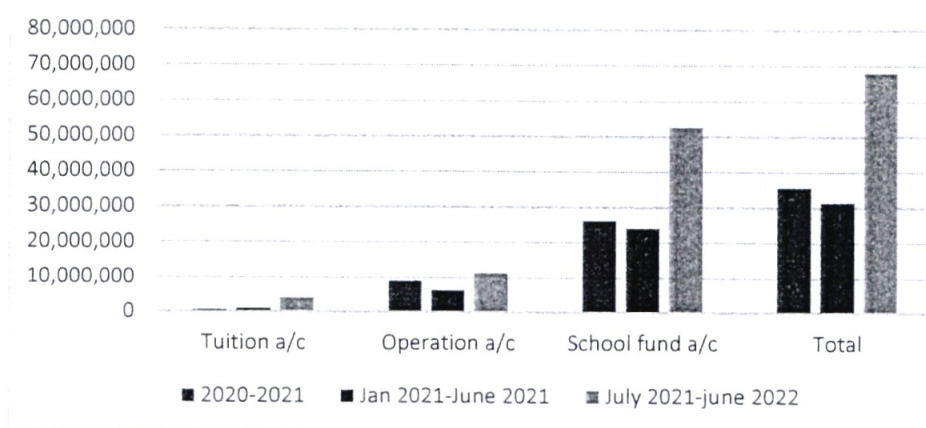


A three-year overview of growth in expenditure of the school

year	2020-2021	Jan 2021-June 2021	July 2021-june 2022
Tuition a/c	386,897	993,199	3,988,520

<i>Operation a/c</i>	9,107,947	6,313,420	11,396,031
<i>School fund a/c</i>	26,278,797	24,280,313	52,705,622
<i>Total</i>	<i>35,773,641</i>	<i>31,586,932</i>	<i>68,090,173</i>

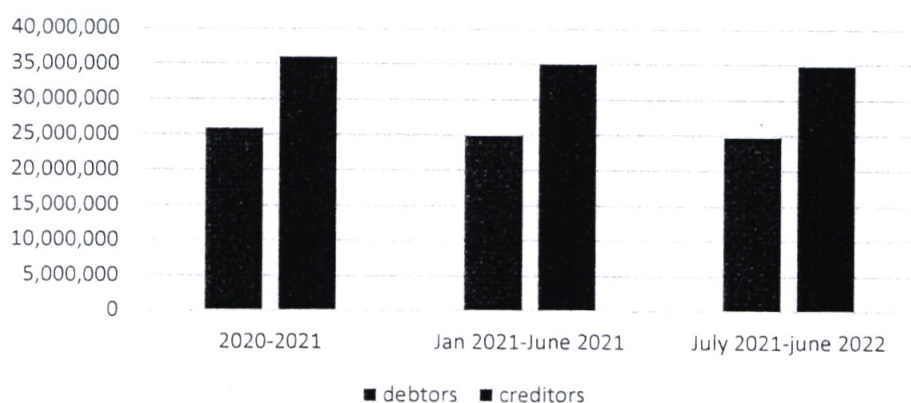
A three-year overview of growth in expenditure of the school



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

<i>year</i>	<i>2020-2021</i>	<i>Jan 2021-June 2021</i>	<i>July 2021-june 2022</i>
<i>debtors</i>	25,949,421	24,966,289	24,827,046
<i>creditors</i>	36,042,989	35,034,386	34,895,142

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



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

b) **Teacher Student ratio:**

No of students	Bom teachers	TSC teachers	Transferred	Retired
958	8	33	0	0

c) **The mean score in the 2018-2021 KCSE:**

year	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Mean point	Mean grade	deviation	entry	C+ ana abo
2018	0	1	14	31	39	43	40	22	19	7	0	0	0	0	6.894	C+		216	128
2019	0	1	12	21	27	31	38	23	8	2	0	0	0	0	6.9501	C+	+0.0561	163	92
2020	0	4	15	34	45	45	27	20	3	0	0	0	0	0	7.5078	B-	+0.5517	256	104
2021	0	0	7	21	23	35	43	25	12	2	2	1	0	0	6.6082	C+	-0.8996	171	86

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

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

e) **The capacity of the school:**

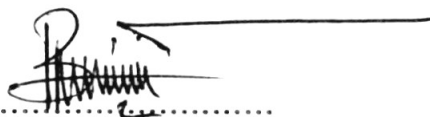
No of students	dormitories	Dining hall	laboratory	Toilet	Latrines	
958	10	1	3	20	16	

Summary Report of the Performance of the School(Continued)

f) Development projects carried out by the school:

PROJECT	AMOUNT	FUNDING
NIL	NIL	NIL
Total		

sign



School Principal

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

III. Statement Of School Management Responsibility

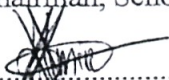
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public-sector Accounting Standards Board (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 Kahuho uhuru high school accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

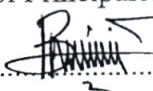
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

Name: Mr. Amos Kiarie
Designation: Chairman, School Board of Management

Sign: 

Date: 26/03/2022

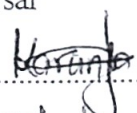
Name: Mr. Benjemen M Mwangi
Designation: School Principal & Secretary to Board of Management

Sign:  **PRINCIPAL**
KAHUHO UHURU HIGH SCHOOL

Date: 26/3/22

Name: Mr. Geoffrey K Gathachi

Designation: Bursar

Sign: 

Date: 26/3/2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAHUHO UHURU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kahuhu Uhuru High School set out on pages 1 to 16, which comprise of the statement of financial assets and liabilities

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kahuhu Uhuru High School at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.3,466,564 comprising of a bank balance of Kshs.3,466,042 and cash balance of Kshs.522 as disclosed in Note 8 and Note 9 to the financial statements respectively. A review of records availed revealed that the bank balance includes balances from two savings accounts with balances of Kshs.37,968 and Kshs.1,553,892. However, the balances were not supported with cashbooks, bank statements, certificate of bank balances and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,466,564 could not be confirmed.

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.76,558,660 and Kshs.68,354,748 respectively, resulting in an underfunding of Kshs.8,203,911 or 11% of the budget. Similarly, the School spent an amount of Kshs.68,090,174 against actual receipts amounting to Kshs.68,354,748, resulting in an underutilization of Kshs.264,574.

The underfunding and underutilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.53,730,323 as disclosed in Note 3 to the financial statements. Examination of the records revealed that the School charged an amount of Kshs.5,000 per student to support its development programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

2. Late Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects capitation grant for operations amount of Kshs.11,876,460 as disclosed in Note 2 to the financial statements from the Ministry of

Education credited in the operations bank account. Included in the amount is Kshs.4,136,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.4,180,500 was transferred to infrastructure account leaving a balance of Kshs.44,000 as at 30 June 2022. In addition, it was not transferred within fifteen (15) days of receipt.

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

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

3. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,713,168 and Kshs.11,876,460, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported an average total number of seven hundred and sixty-four (764) students while the enrolment records provided by the School indicated an average total number of eight hundred and sixty (860) students, resulting in an unexplained variance of ninety-six (96) students. As a result of the variances, the School was underfunded by an amount of Kshs.1,447,978.

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

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

The statement of receipts and payments reflects boarding and School fund payments amount of Kshs.52,705,622 as disclosed in the note 7 to the financial statements. Included in the expenditure is an amount of Kshs.1,188,880 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,188,880 could not be confirmed.

5. Unbalanced Budget

The statement of budgeted versus actual amounts reflects an approved total revenue budget of Kshs.76,558,660 and total expenditure budget of Kshs.80,047,180 resulting to unbalanced budget. This was contrary to Regulation 33(c) of the Public Finance

Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

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

6. Late Submission of Financial Statements for Audit

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022 instead they submitted on 29 May, 2024. This was contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 and Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Internal Audit Reviews

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

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

2. Long Outstanding Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.24,827,046 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is accounts receivables balance of Kshs.24,410,855 or 98% which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

12 May, 2026

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS

		Jan 2021 - June 2022	Jan 2021 - June 2021
		KSh.	KSh.
RECEIPTS			
Capitation grants for tuition	1	2,713,168	983,087
Capitation grants for operations	2	11,876,460	6,161,046
School Fund Income- Parents' Contributions	3	53,730,323	25,172,205
School Fund Income- Other receipts	4	34,797	5,640
Proceeds from borrowings			
TOTAL RECEIPTS		68,354,748	32,321,978
PAYMENTS			
Payments for Tuition	5	3,988,520	993,199
Payments for operations	6	11,396,031	6,313,420
Boarding and school fund payments	7	52,705,622	24,280,313
TOTAL PAYMENTS		68,090,173	31,586,932
SURPLUS/DEFICIT		264,575	735,046

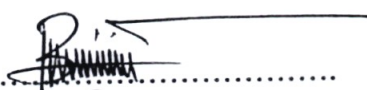
The school financial statements were approved on 26/03/ 2026 and signed by:



Name: AMOS KIARIE

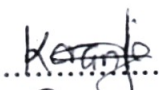
Chair BOM

Date: 26/03/2026



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

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


Name: Geoffrey W. Gathochi

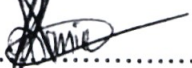
Bursar/ Finance Officer

Date: 26/03/2026

VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note		
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,466,042	3,201,937
Cash Balances	9	522	52
Short term Investment	10	-	-
Total Cash and Cash Equivalents		3,466,564	3,201,989
Account's receivables	11	24,827,046	24,966,289
TOTAL FINANCIAL ASSETS		28,293,609	28,168,278
FINANCIAL LIABILITIES			
Accounts Payable	12	34,895,142	35,034,386
NET FINANCIAL SSETS		(6,601,533)	(6,866,108)
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	(6,866,108)	(7,601,154)
Surplus/Defict for the year		264,575	735,046
NET FINANCIAL POSITION		(6,601,533)	(6,866,108)

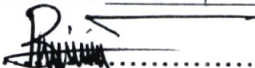
The school financial statements were approved on 26/03/2026 2026 and signed by:

.....


Name: Amos KIARIO

Chair BOM

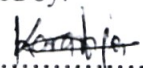
Date: 26/03/2026

.....


Name: B. MWANGI
 School Principal/ Secretary to
 BOM

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

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

.....


Name: Geoffrey K. Gathachi

Bursar/ Finance Officer

Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

VII. STATEMENT OF CASH FLOW

	July 2021 – June 2022	July 2021 – June 2021
	KSh.	KSh.
Receipts from operating activities		
Capitation grants for tuition	2,713,168	983,087
Capitation grants for operations	11,876,460	6,161,046
School fund income- Parents contributions/ fees	53,730,323	25,172,205
School fund income- other receipts	34,797	5,640
Total receipts	68,354,748	32,321,978
Payments		
Payments for Tuition	3,988,520	993,199
Payments for operations	11,396,031	6,313,420
Boarding and school fund payments	52,705,622	24,280,313
	68,090,173	31,586,932
Net cash flow from operating activities	264,575	735,046
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets		
Proceeds from investments	-	-
Net cash flows from Investing Activities		
NET CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
Net cash flows from Investing Activities	-	
NET INCREASE IN CASH AND CASH EQUIVALENT	264,575	735,046
Cash and cash equivalent at BEGINNING of the year	3,201,989	2,466,943
Cash and cash equivalent at END of the year	3,466,564	3,201,989

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

Name: Amos Kiarie

Chair BOM

Date: 26/03/2026

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

Date: 26/03/2026

KAHUHO UHURU HIGH SCHOOL

P. O. BOX 100-00902, KIKUYU

Date: 26/3/26 sign:

Name: Geoffrey K. Gathani
Bursar/ Finance Officer

Date: 26/03/2026

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	4,000,000	0	4,000,000	2,713,169	1,286,831	67.83%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Repairs and maintenance	4,326,500	0	4,326,500	4,326,500	-	100.00%
Medical	200,000	0	200,000	164,600	35,400	82.30%
Other Voteheads(P.E, EWC.LTT,ADM	8,200,000	0	8,200,000	7,385,360	814,640	90.07%
Activity	500,000	0	500,000	-	500,000	0.00%
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments	5,500,000	0	5,500,000	3,581,936	1,918,064	65.13%
Repairs and maintenance	2,500,000	0	2,500,000	2,389,824	110,176	95.59%
Local transport / travelling	1,200,000	0	1,200,000	1,169,668	30,332	97.47%
Electricity and water	4,789,520	0	4,789,520	4,139,187	650,333	86.42%
Medical	386,000	0	386,000	-	386,000	0.00%
Administration costs	5,000,000	0	5,000,000	4,940,940	59,060	98.82%
Computer	50,000	0	50,000	710	49,290	1.42%
Damages	35,200	0	35,200	35,200	-	100.00%

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

Tender Documents	81,000	0	81,000	81,000	-	100.00%
School Bus Project	6,938,060	0	6,938,060	6,938,060	-	100.00%
Activity	606,480	0	606,480	335,892	270,588	55.38%
Farm	500,000	0	500,000	348,450	151,550	69.69%
Fee on Boarding Equipment and Stores	31,000,000	0	31,000,000	29,282,516	1,717,484	94.46%
Uniform	645,000	0	645,000	484,300	160,700	75.09%
Bank charges	10,000	0	10,000	2,640	7,360	26.40%
OTHER INCOME						
KCSE Repeaters	90,900	0	90,900	34,797	56,103	38.28%
TOTAL INCOME	76,558,660	0	76,558,660	68,354,749	8,203,911	89%
(1) EXPENDITURE FOR TUITION						
Exercise books	1,451,040	0	1,451,040	1,451,040	-	100.00%
Laboratory equipment	373,170	0	373,170	373,170	-	100.00%
Teaching / learning materials	2,031,360	0	2,031,360	2,031,360	-	100.00%
Tuition	132,950	0	132,950	132,950	-	100.00%
(2) EXPENDITURE FOR OPERATIONS						
Medical	200,000	0	200,000	3,970	196,030	1.99%
Other Vote heads(P.E, EWC.LTT,ADM	7,200,000	0	7,200,000	6,890,391	309,609	95.70%
MIF , ablution block	4,326,500	0	4,326,500	3,680,690	645,810	85.07%

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

Activity	500,000	0	500,000	442,380	57,620	88.48%
personnel emoluments	200,000	0	200,000	154,000	46,000	77.00%
Administration cost	300,000	0	300,000	219,320	80,680	73.11%
Local transport / travelling	5,000	0	5,000	4,000	1,000	80.00%
Bank charges	5,000	0	5,000	1,280	3,720	25.60%
(2) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	5,500,000	0	5,500,000	5,404,739	95,261	98.27%
Repairs and maintenance	2,500,000	0	2,500,000	754,430	1,745,570	30.18%
Local transport / travelling	1,200,000	0	1,200,000	1,014,683	185,317	84.56%
Electricity and water	4,789,520	0	4,789,520	1,597,439	3,192,081	33.35%
Medical	386,000	0	386,000	56,361	329,639	14.60%
Administration costs	4,000,000	0	4,000,000	3,864,321	135,679	96.61%
Computer	50,000	0	50,000	-	50,000	0.00%
Damages	35,200	0	35,200	-	35,200	0.00%
Tender Documents	81,000	0	81,000	-	81,000	0.00%
School Bus Project	6,938,060	0	6,938,060	3,118,210	3,819,850	44.94%
Activity	606,480	0	606,480	103,790	502,690	17.11%
Uniform	645,000	0	645,000	645,000	-	100.00%
Farm	500,000		500,000	91,700	408,300	18.34%
Fee on Boarding Equipment and Stores	36,000,000	0	36,000,000	35,964,050	35,950	99.90%
KCSE Repeaters	90,900	0	90,900	90,900	-	100.00%
TOTAL EXPENDITURE	80,047,180	0	80,047,180	68,090,174	11,957,006	90.37%

IX SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1	CAPITATION GRANT FOR TUITION		
	Textbooks and reference materials	-	-
	Exercise books	-	-
	Laboratory equipment	-	-
	Internal exams	-	-
	Teaching / learning materials	2,713,168	983,086
	Chalks	-	-
	Exams and assessment	-	-
	Total	2,713,168	983,086

2 CAPITATION GRANT FOR OPERATIONS

	Personnel emoluments		866,960
	Maintenance and Improvement Fund	4,326,500	2,828,750
	Other Votehead(P.E, EWC, LTT,ADMIN)	7,385,359	-
	Local transport / travelling	-	571,800
	Electricity and water	-	571,960
	Medical	164,600	169,546
	Administration costs	-	714,046
	Activity	-	437,984
	Total	11,876,460	6,161,046

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	Personnel emoluments	3,581,936	1,648,572
	Boarding equipment and stores	29,282,516	14,567,238
	Repairs and maintenance	2,389,824	1,005,747
	Local transport / travelling	1,169,668	221,659
	Electricity and water	4,139,187	1,650,132
	Administration costs	4,940,940	1,548,942.00

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

Tender Forms	81,000	2,000.00
Bank charges	2,640	-
Damages	35,200	6,200
Computer	710	1,000
Uniform	484,300	1,723,224
School Bus Project	6,938,060	2,615,632
Farm	348,450	140,200
activity	335,892	41,659
Total	53,730,323	25,172,205

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Interest Income	-	5,640
KCSE	34,797	-
Total	34,797	5,640

5 PAYMENTS FOR TUITION

Textbooks and reference materials	-	-
Exercise books	1,451,040	-
Laboratory equipment	373,170	993,199
Internal exams	-	-
Teaching / learning materials	2,031,360	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Tuition	132,950	-
Bank Charges	-	-
Total	3,988,520	993,199

6 PAYMENTS FOR OPERATIONS

Personnel emoluments	154,000	866,960
Administration Cost	219,320	178,430
Other voteheads(P.E, EWC, LTT, ADMIN	6,890,391	-
Repairs and maintenance & improvements	-	1,686,900
Local transport / travelling	4,000	571,800
Electricity and water		571,800
Medical	3,970	169,546
Activity Expenses	442,380	437,984
Bank Charges	1,280	372
Acquisition of Assets	3,680,690	1,830,000.00
TOTAL	11,396,031	6,313,420

7 BOARDING AND SCHOOL FUND PAYMENTS

Personnel emoluments	5,404,739	1,032,046
Boarding equipment and stores	35,964,050	16,521,495
Repairs and maintenance	754,430	660,745
Local transport / travelling	1,014,683	251,100
Electricity and water	1,597,439	451,842
Administration costs	3,864,321	1,781,729
Activity	103,790	-
School Farm	91,700	21,430
Bank charges		227,652
Medical and sanatorium	56,361	-
Home science		-
Bus Insurance		120,018
Uniform	645,000	1,126,850
KCSE	90,900	-
Tender form		-
Acquisition of assets - school bus	3,118,209	2,085,405

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

TOTAL	52,705,622	24,280,313
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8 BANK ACCOUNTS

Tuition Account - 1102952664	2,466	3,977.35
Operations Account- 1102952842	53,079	(138,073.50)
School Fund Account KCB- 1107153514	147,863	318,030.67
School Fund Account Equity- 0570298376607	828,916	1,425,866.70
Savings Account- 0710000000863	37,968	37,968.00
Savings Account- 057029703524	1,553,892	1,553,891.83
Infrastructural Account- 1228536627	841,858	328.05
Total	3,466,042	3,201,989.10

9 CASH IN HAND

Description		
Tuition Account	-	-
Operation Account		
School Fund account	522	52
Total	522	52

10. SHORT TERM INVESTMENTS

Description		
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

11 ACCOUNTS RECEIVABLE

Description	
-------------	--

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

Fees arrears	24,827,046	24,966,289
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	24,827,046	24,966,289

[Include an ageing of the fees / non fees arrears below]

Description		
Fees arrears for current year	403,429	555,434
Fees arrears for the previous year	12,762	93,835
Fees arrears for prior periods (over two years)	24,410,855	24,317,019
Total	24,827,046	24,966,289

12 ACCOUNTS PAYABLE

Description		
Trade creditors (See ageing below and appendix 1)	31,573,571	33,857,427
Prepaid fees	3,321,571	1,166,186.00
Refundable deposits	-	10,773.00
Total	34,895,142	35,034,386

[Include an ageing of the creditor's arrears below]

Description		
Trade creditors for current year	10,327,549	11,662,619
Trade creditors for the previous year	2,720,740	770,874.00
Trade creditors for prior periods (over two years)	18,525,282	21,423,934
Total	31,573,571	33,857,427

13 FUND BALANCE BROUGHT FORWARD

Description		
Bank balances	3,466,041	3,201,989
Cash balances	522.00	52
Short Term Investments	-	-

Receivables	24,827,045	24,966,288.68
Payables	(34,895,142)	(35,034,386)
Total	(6,601,533)	(6,866,108)

Other important disclosure notes**14 Non-current Liabilities Summary**

Description		
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description		
Cattle	0	0
Goats	0	0
Trees	0	0
Coffee or tea plantation	0	0
Poultry	0	0
Total	0	0

16 Borrowings

Description		
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

17 Stock/ Inventory

Description		
Stock/Inventory		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
Balance at end of the year	0	0

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.

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

John Gatura Mungai		311,809.00
BOARDING EQUIPMENT & STORES		
Food Chain Suppliers Ltd	1,750,000.00	
Sunchar Agencies	1,420,000.00	
Josiah Kamau Karu	679,000.00	
Paramount Golden Agencies	164,265.00	
Eliud Githu Njuguna	877,735.00	
Kikuyu Dairy Farmers Co-op society	452,700.00	
Matothi Investment	3,882,000.00	
Lanes Enterprises	1,108,400.00	
Dynamic Central Stores	1,292,850.00	
Fresh Farm Products	1,797,277.00	
		13,424,227.00
SCHOOL EQUIPMENT & STORES		
Pilgrim Agencies	1,450,000.00	
Rubinas Enterprises	1,275,000.00	
School Equipment Centre	1,973,557.00	
Ebrak Enterprises	1,257,560.00	
Peak Learning & Educational Suppliers	75,000.00	
Flush Publishers	160,000.00	
Lintech Agencies	1,605,389.00	
Target Education Boosters	12,500.00	
Geopak printers	5,678,612.00	
Linknet Systems	1,266,400.00	
J.K Stationers & Bookmen Agencies	1,926,852.00	
		16,680,870.00
REPAIR MAINTENANCE & IMPROVEMENT		
David Waweru Kiraki	1,095,500.00	
Regina Wangui Kamau	99,841.00	
Lintech Agencies	176,350.00	
		1,371,691.00
ACTIVITY		

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

Pilgrim Agencies	261,920.00	261,920.00
Doska enterprises	1,037,715	1,037,715
MEDICAL		
Jumbur Enterprises	59,870.00	59,870.00
UNIFORM		
Johalimo General Suppliers	1,106,440.00	
Knitstar Enterprises	640,600.00	
		1,747,040.00
		34,895,142

KAHUHO UHURU HIGH SCHOOL

Reports and Financial Statements for the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

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

