

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

T. NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur.
TABLED BY:	Hon. Owen Baya, Mp. Dep. leader Majority Party
CLERK AT THE TABLE:	M. Chumo

REPORT

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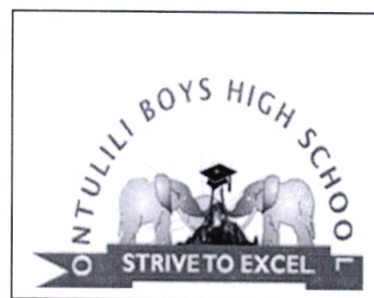
ON

ONTULILI BOYS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

MERU COUNTY

Revised 30th June 2025.



Ontulili Boys High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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



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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Meru County, Buuri West Sub-County.

The school was registered in 01/2019 under registration number 12S30000957 and is currently categorized as an, Extra County, County public school established, owned or operated by the Government.

The school is a day/boarding school and had 634, number of students as at 30th June 2025. It has 4 streams and 27 teachers of which 1 teacher 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	Mr.Charles Kinyua	Chairman	May 2022
2	Mr. Jacob Mwongera	Secretary – Principal	May 2022
3	Mrs.Jeniffer Gatwiri	Member	May 2022
4	Mr.George Kibbiti	Member	May 2022
5	Mr.Peterson Mokaya	Member/P.A. Chairperson	May 2022
6	Dr.Ben Muthiora	Member	May 2022
7		Member	May 2022
8	Mr.Shadrack Gikundi	Member – Rep CEB	May 2022
9	Mr.Isaiah Muthomi	Member Rep Teachers	May 2022
10	Mr. Mr.Charles Kinyua Rev.Peninah Athinya Mrs.Charity Mataria	3 Members – Sponsor	May 2022
11	Mr.Peter Majau Mrs.Faith Gakii Mrs.Margaret Nkatha Mr.Jacob Matumbi Mrs.Emily Wanja	Member – Community	May 2022
12	Rev.Ken Mworio	Member Special Needs	May 2022
13	Mr.Kelvin Mwiti	Rep Students	2023

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Mr Charles Kinyua 2.Dr.Ben Muthiora 3.Mr.Jacob Mwongera 4.Mr.Peterson Mokaya 5.Ms.Emilly Wanja	B.O.M chairperson B.O.M. V/Chair Principal/secretary P.A.Chairperson B.O.M Member	3/3 3/3 3/3 3/3 3/3
2	Audit Committee	Rev.Peninah Athinya Ms.Emilly Wanja Mr.Shadrack Gikundi	Chairperson B.O.M .Member B.O.M Member	
3	Finance,procurement and general purposes Committee	Mr,Peter Mwithimbu Mr.Samson Akotha Mr.Jacob Matumbi	B.O.M. Member B.O.M .Member B.O.M Member	
4	Academic Committee	Dr.Ben Muthiora Mr.Jacob Mwongera Re.Penninah Athinya Ms,Jennifer Gatwiri Ms Faith Riunga	Chairperson/BOM member Principal B.O.M. Member B.O.M .Member B.O.M Member	2/2 2/2 2/2 2/2 2/2
5	Development Committee	Mr.Charles Kinyua Dr.Ben Muthiora Mr.Jacob Rutere Mr.Isaaiah Muthomi Mr.Samson Akotha Mr Jacob Matumbi Mr.Peter Mwithimbu.	B.O.M chairperson B.O.M. V/Chair Principal/secretary D/Principal B.O.M. Member B.O.M .Member B.O.M Member	1/1 1/1 1/1 1/1 1/1 1/1 1/1
6	Discipline and welfare Committee			
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Jacob Mwongera	TSC No.335426
2	Deputy Principal	Isaiah Muthomi	TSC No.414099
3	School Bursar	Alex Murungi	ICPAK No. ASSOC/2392
4	Other (specify)		

(e) Schools contacts

Post Office Box: 1250-10400, Nanyuki
 Telephone: 0722736795
 E-mail: ontuliliboys2018@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

Name of Bank: Standard Chartered Bank
 Branch:Nanyuki
 Postal Address.30003-00100 Nairobi, Kenya

Account Numbers;

1. 0102058407802-Boarding Acc
2. 0102058407801-Tuition Acc
3. 0102058407800-Operation Acc
4. 0102858407802-infrastructure Acc

Name of Bank:Kenya Commercial Bank
 Branch:Nanyuki
 Postal Address.323-10400, Nanyuki,Kenya

Account Numbers;

1. 1125635282
2. 1111011567

The school has a pay bill no: 329119, linked to school fee collection account at Standard Chartered Bank of Kenya (acc no: 0102058407802).

(g) Independent Auditors

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



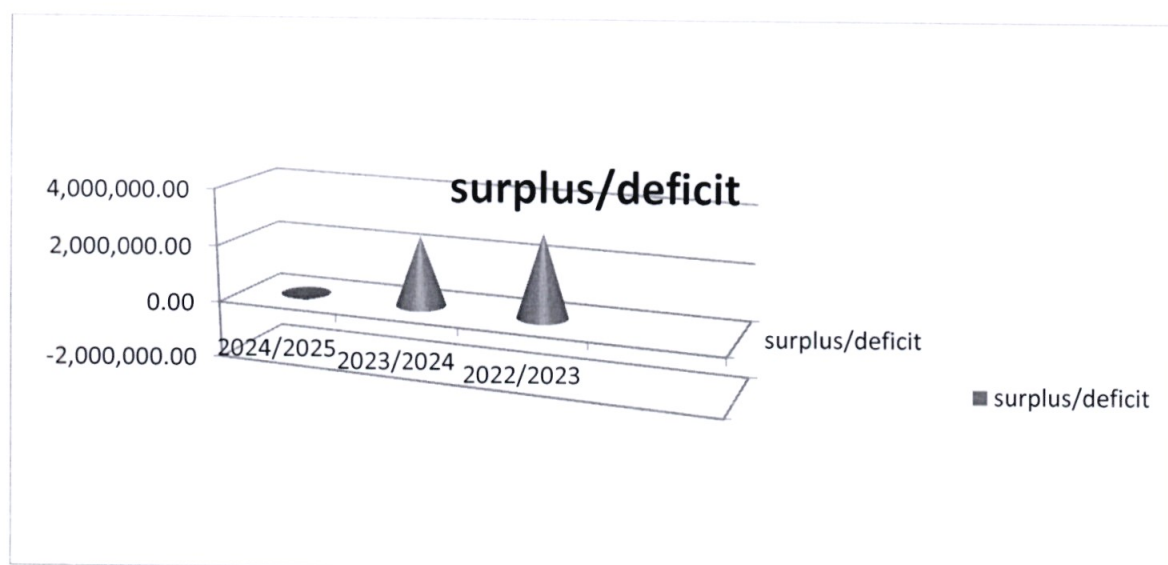
3. Summary Report of Performance of The School

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

a) Financial performance:

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

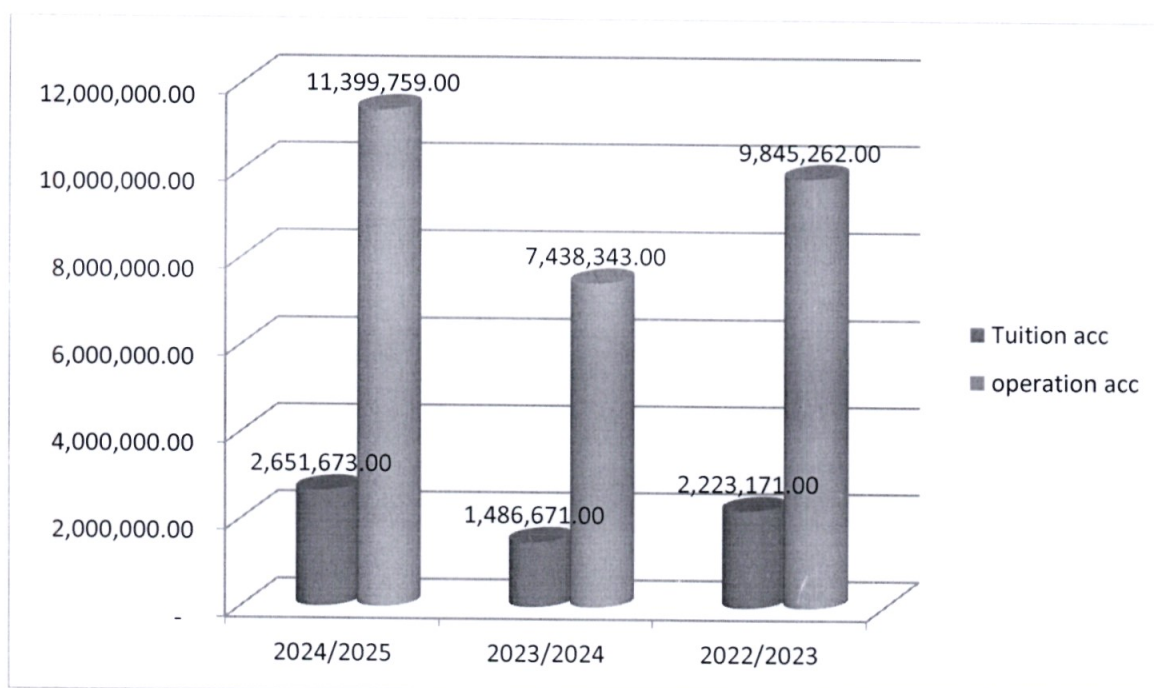
Year	2024/2025	2023/2024	2022/2023
Amount(Kshs)	(262,599.00)	2,470,402.00	2,945,781.00





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

Year	Accounts	
	Tuition(Kshs)	Operation(Kshs)
2024/2025	2,651,673.00	11,399,759.00
2023/2024	1,486,671.00	7,438,343.00
2022/2023	2,223,171.00	9,845,262.00

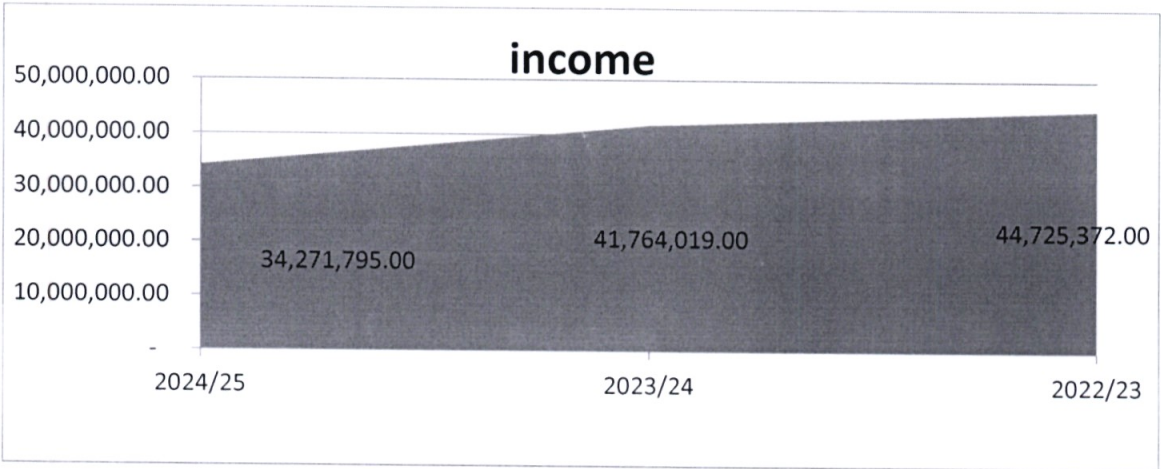


There was increase in capitation grants despite decreased enrolment due to previous financia year capitation being received in the year under review



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

Year	Amount (Kshs)
2024/2025	34,271,795.00
2023/2024	41,764,019.00
2023/2022	44,725,372.00



Income decreased due to low level of enrolment.no form 1 admitted in the year 2025

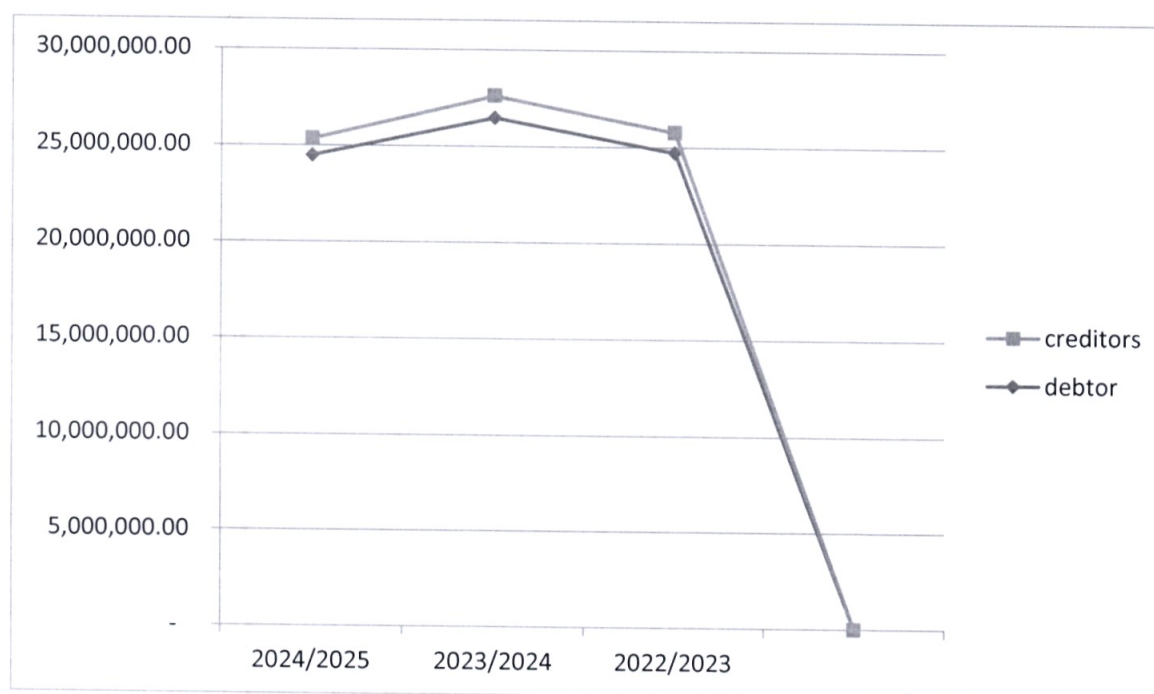
- A three-year overview of growth in expenditure of the school

Year	Total Expenditure(Kshs)
2024/2025	48,585,826.00
2023/2024	48,218,631.00
2022/2023	53,857,205.00



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

Year	Debtor(Kshs)	Creditors(Kshs)
2024/2025	24,504,335.00	870,057.00
2023/2024	26,500,910.00	1,122,998.00
2022/2023	24,730,676.00	1,071,420.00



School engaged and encouraged parents/guardians to pay fees balances especially continuing students through direct engagement, sms alerts and encouraging bursary application and assisting parents to fill bursary forms and availing required documents on time thus resulting to decrease in debtors' value.



b) Teacher Student ratio:

No of Teachers	No of Students	New recruited	Transferred/retired	New TSC posting	BOM employed	
27	634	0	1	0	1	

c) The mean score in the 2024,2023,2022 KCSE:

Year	Students No	Higher learning	Mean score	Target score	Comment
2024	178	123(C+and above)	7.04	8.00	
2023	130	35(C+and above)	5.52	8.00	
2022	101	34(C+and above)	6.069	8.00	

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2024,2023,2022 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

Year	No of Students
2024	178
2023	130
2022	101

e) The capacity of the school:

Facility	Total Facility	Total Students	capacity	Deficit
Dormitory	8	634	566	2
Dining Hall	1	634	576	1
Toilets	30	634	800	1
Laboratory	4	634	72	1
Computer Lab	1	634	55	1
Administration block	1	634		



f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
General repairs	MOE,Parent contributions/fees	Complete	1.11m	971,505.00	Complete
Dinning Hall ,kitchen,2 classrooms,recarpeting	MOE,Parent contributions/fees	Complete	0.9m	871,808.00	
Computer lab equipments-computer	MOE,Parent contributions/fees	Complete		1,208,000.00	
Automatic Generator	MOE,Parent contributions/fees	Complete	1.9m	1,779,180.00	
Bus repairs	MOE,Parent contributions/fees	Complete		360,000.00	
CCTV,Generator room and office machine repairs	MOE,Parent contributions/fees	Complete		163,735.00	
Science lab	MOE,Parent contributions/fees	Complete	0.8m	819,565.00	
Administration block	CDF funded/Construction	Ongoing			Late 2025

.....
School Principal

9/10/2025

4. Statement of School Management Responsibility

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

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

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

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

.....


Name: Charles kinyua

Designation: Chairman, School Board of Management

Date:09/10/2025

.....


Name:Jacob Mwongera

Designation: School Principal & Secretary to Board of Management

Date:09/10/2025

.....


Name:Alex murungi

Designation: Bursar/ Finance Officer

Date:09/10/2025

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 ONTULILI BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – MERU 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 that the Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment, and the 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 Ontulili Boys High School set out on pages 1 to 22, 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 the 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 Ontulili Boys High 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

The statement of cash flows reflects amounts of Kshs.50,058,716 and Kshs.43,095,173 in respect of total receipts and payments respectively. However, the statement of budgeted versus actual amounts reflects actual on comparable basis amounts of Kshs.48,323,227 and Kshs.48,585,826 resulting in unexplained variances of Kshs.1,735,489 and Kshs.5,490,653 respectively.

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

2. Unsupported Miscellaneous Income Amount

The statement of financial performance and Note 5 to the financial statements reflect miscellaneous incomes amount of Kshs.872,294. However, Management did not provide a revenue schedule indicating the sources of the miscellaneous incomes. In addition, review of records revealed that there was co-mingling of funds since the receipts from own generated revenues were deposited in the School's fund account. Therefore, the failure to maintain separate cash book and ledgers for own generated revenues may lead to loss of audit trail of revenues.

In the circumstances, the accuracy and completeness of the miscellaneous incomes amount of Kshs.872,294 could not be confirmed.

3. Unsupported Boarding and School Fund Payments

The statement of financial performance reflects boarding and school fund payments amount of Kshs.32,940,991 as disclosed in Note 9 to the financial statements. However, review of payment vouchers amounting to Kshs.8,139,978 revealed that Management made payments without proper support documents such as requisitions, local purchase

orders, delivery notes, inspection reports, goods received notes and certificates of payments.

In the circumstances, the accuracy, completeness and regularity of boarding and school fund payments amount of Kshs.8,139,978 could not be confirmed.

4. Unsupported Cash Balances

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,318,645. Included in the balance is an amount of Kshs.92,841 in respect to cash balances as disclosed in Note 11 to the financial statements. However, the cash balances were not supported with a Board of Survey report.

In the circumstances, the accuracy, completeness and existence of the cash balance of Kshs.92,841 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management are responsible for the Other Information set out on page iii to xiii which comprises 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 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. Failure to Submit Financial Statements to the Auditor-General

During the year under review, Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2025. This was contrary to Section 47(1) of the Public Audit Act, 2015 that states the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

The statement of financial performance reflects operations expenditure amounting to Kshs.8,081,289 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.299,500 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 the 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.299,500 could not be confirmed.

3. Unbalanced Budget

The statement of budgeted versus actual amounts reflects a final income budget of Kshs.44,973,704 and final expenditure budget of Kshs.48,121,350 resulting in a variance of Kshs.3,147,646. This was contrary to the provisions of Section 33(c) of the Public Finance Management (National Governments) Regulations, 2015, which states that budget revenue and expenditure appropriation shall be balanced.

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

4. Failure to Bank School Fees Received in Cash

Review of the School's cashbook revealed that there were cash receipts totalling Kshs.1,428,145 for the period under review, an indication that the School accepts cash receipts. Further, available records revealed that the cash receipts were not banked but rather spent at source. This was contrary to Regulation 64(4) of the Public Finance Management (National Government) Regulations, 2015 which states that all public moneys collected shall be paid into the designated bank accounts of the National Government and shall not be used by any Public Officer in any manner between the time of their receipts and payment into the bank except as provided by the law.

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

5. Long Outstanding Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.24,504,335 as disclosed in Note 13 to the financial statements in respect of fees arrears. Included in the balance is an amount of Kshs.20,724,346 that had been outstanding for more than one (1) year with a balance of Kshs.16,880,518 having been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance and Management did not explain the steps being taken to recover the arrears from the concerned students. Further, the significant accounting policies on accounts receivables (paragraph 5) does not address the treatment of the students' fees balances which is the major source of income for the school.

This was contrary to Regulation 83(1) and (2) (g) of the Public Finance Management (National Government) Regulations, 2015 which states that the National Government entity shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices. Guiding principles for cash management; and for purposes of this regulation, sound cash management includes - pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the Government are collected and banked promptly.

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

6. Lack of a Procurement Plan

The statement of financial performance reflects total expenditure of Kshs.48,585,826. However, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

In the circumstances, Management was in breach of the law

7. Non-Compliance with Procurement Regulations

The statement of financial performance reflects total expenditure of Kshs.48,585,826. However, review of the respective payment vouchers and procurement files revealed that numerous payments were processed without adequate supporting documentation as follows:-

- i) There were no formal contracts which were prepared and signed in line with the award decisions.
- ii) Payments for supplies such as milk, vegetables, bread, cabbages, spare parts, and ballast lacked supporting documentation such as LSOs, delivery notes, inspection and acceptance reports, or supply schedules.
- iii) Payments for repairs and casual labour lacked job completion reports, service sheets, or receipts acknowledging payment by the service providers.
- iv) Payments relating to transport reimbursements, taxi services, and travel lacked movement schedules, tickets, attendance registers, or proof of travel.
- v) Some payments lacked invoices from service providers.

This was contrary to Part XI of the Public Procurement and Asset Disposal Act, 2015 which provides guidance on and management of procurement contracts.

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. Failure to Maintain Updated Fixed Asset Register and Untagged Assets

Review of asset management records and physical verification of selected assets revealed significant weaknesses in the management and control of school assets as follows;

- i) The School's did not maintain a comprehensive and up-to-date asset register capturing all institutional assets including infrastructure, equipment, furniture and other assets owned by the institution.
- ii) Several School's assets were not recorded in any asset register, making it difficult to confirm the completeness of assets reported in the financial statements.
- iii) Management did not present a valuation report for the School's assets and infrastructure for audit verification.
- iv) Most assets had not been tagged or labelled for identification, contrary to good asset management practice. Notably, some recently acquired assets such as computers were not tagged or marked with asset identification numbers, making it difficult to track and safeguard the equipment.

Due to the absence of an updated asset register and proper asset tagging system, it was not possible to confirm the existence, completeness, location and condition of the School's assets.

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

2. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan. This was 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, the effectiveness of the School's improvement planning process as contemplated in the guidelines from the Ministry of Education could not be confirmed.

3. Lack of Controls in Fuel Management

Review of sampled payments with respect to fuel revealed that the purchase of fuel by the School was made through cash and the expenditure was later supported by a fuel purchase receipt. However, the purchase receipts were not supported by Electronic Tax Register (ETR) receipts. As a result of the failure to attach accountable and verifiable ETR receipts, the validity and the authenticity of the transactions and the expenditure could not be confirmed.

In the circumstances, the effectiveness of the internal controls in relation to fuel management could not be confirmed.

4. Use of Open Pit Waste Disposal Sites Posing Environmental and Health Risks

Physical inspection of the School's compound revealed that it uses open pit sites for waste disposal within the School premises.

The audit observed the following:

- i) The School maintains open pit waste disposal sites within the compound.
- ii) One (1) waste disposal pit is located adjacent to the main entrance gate of the school, exposing visitors, students and staff to unpleasant conditions and potential health risks.
- iii) The other two (2) waste disposal pits are located near the dormitory section of the School, specifically on the upper and lower sides of the dormitory area.
- iv) The waste disposal pits contain mixed waste including organic waste and other refuse and are not properly managed or enclosed, creating potential environmental and public health hazards.

In the circumstances, the waste disposal method poses risks including air pollution due to decomposition or burning of waste, possible contamination of soil and nearby water sources, and act as an attraction ground for pests and disease vectors.

5. Inadequate Fire Safety Equipment in Dormitory and Tuition Areas

Physical inspection of the School's compound revealed significant gaps in fire safety preparedness due to the following observations:

- i) No fire extinguishers were installed in the dormitory area, despite the presence of six (6) dormitories housing students.
- ii) The tuition blocks also lacked fire extinguishers, exposing students and staff to potential fire risks.

- iii) Management indicated that previously installed fire extinguishers in the dormitory area had been vandalized by students, which led to their removal.
- iv) The School had not designated a fire assembly point within the compound for evacuation during fire emergencies.

In the circumstances, the absence of fire safety equipment in key student accommodation and learning areas exposes the School to significant safety risks.

6. Lack of Finance Management Policy for Management of Cash Withdrawals

Review of payment vouchers revealed cash withdrawals amounting to Kshs.3,013,000 without supporting documentation explaining the purpose or utilization of the funds. Further, the school did not have a finance management policy to guide on key financial management issues including cash limits and payments that should be made through cash.

In the circumstances, the effectiveness of internal controls in relation to financial 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 the Board of Management

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

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

The Board of Management is 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 for 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 ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2026

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

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	2,651,673.00	1,486,671.00
Government grants for operations	2	8,999,759.00	5,938,343.00
Government Grants for infrastructure	3	2,400,000.00	1,500,000.00
School fund income- parents' contributions	4	33,399,501.00	40,936,186.00
Miscellaneous incomes	5	872,294.00	827,833.00
Total Revenue		48,323,227.00	50,689,033.00
Expenditure			
Tuition	6	2,081,038.00	1,438,038.00
Operations	7	8,081,289.00	7,144,704.00
Infrastructure	8	5,482,508.00	1,702,420.00
Boarding and school fund	9	32,940,991.00	37,933,469.00
Total Expenditure		48,585,826.00	48,218,631.00
Surplus/Deficit		(262,599.00)	2,470,402.00

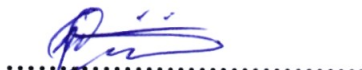
The school financial statements were approved on 9/10/2025 and signed by:



Name: Charles Kinyua

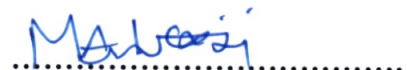
Chair BOM

Date:09/10/2025



Name: Jacob Mwongera
School Principal/ Secretary to
BOM

Date:09/10/2025



Name: Alex Murungi.M

Bursar/ Finance Officer

Date:09/10/2025

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,225,804.00	3,649,781.00
Cash balances	11	92,841.00	187,829.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		5,318,645.00	3,837,610.00
Account's receivables	13	24,504,335.00	26,500,910.00
Total financial assets (a)		29,822,980.00	30,338,520.00
Financial liabilities			
Accounts payables	14	870,057.00	1,122,998.00
Total Financial Labilities (b)		870,057.00	1,122,998.00
Net financial assets (a-b)		28,952,923.00	29,215,522.00
Represented by			
Accumulated fund b/fwd	15	29,215,522.00	26,745,120.00
Surplus/deficit for the year		(262,599.00)	2,470,402.00
Net Assets		28,952,923.00	29,215,522.00

The school's financial statements were approved on 9/10/2025 2025 and signed by:

.....

Name: Charles Kinyua

Chair BOM

Date:09/10/2025

.....

Name: Jacob Mwongera
School Principal/ Secretary to
BOM

Date:09/10/2025

.....

Name: Alex Murungi.M

Bursar/ Finance Officer

Date:09/10/2025

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,651,673.00	1,486,671.00
Government grants for operations	2	8,999,759.00	5,938,343.00
Government grants for infrastructure	3	2,400,000.00	1,500,000.00
School fund income- parents contributions/ fees	4	35,134,990.00	39,229,234.00
Other income	5	872,294.00	723,833.00
Total receipts		50,058,716.00	48,878,081.00
Payments			
Cash outflows for tuition		2,081,038.00	1,438,038.00
Cash outflows for operations		8,073,144.00	7,174,408.00
Cash outflows Boarding/lunch and school fund payments		32,940,991.00	37,811,469.00
Total payments		(43,095,173.00)	(46,423,915.00)
Net cash inflow/outflow from operating activities		6,963,543.00	2,454,166.00
Cash flow from investing activities			
Acquisition of assets		(2,987,180.00)	(0.00)
Proceeds from sale of Assets			0.00
Proceeds from investments			0.00
Purchase of investments		(2,495,328.00)	(1,702,420.00)
Net cash inflow/outflows from investing activities		(5,482,508.00)	(1,702,420.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		(xxx)	(0.00)
Net cash inflow/outflow from financing activities		xxx/(xxx)	0.00/(0.00)
Net increase/decrease in cash and cash equivalents		1,481,035.00	751,746.00
Cash and cash equivalent at beginning of the FY		3,837,610.00	3,085,864.00
Cash and cash equivalent at end of the FY		5,318,645.00	3,837,610.00

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

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



Ontulili boys High School

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

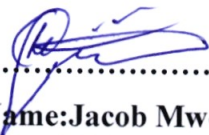
The school's financial statements were approved on 9/10/25 2025 and signed by:


.....

Name: Charles Kinyua

Chair BOM

Date:09/10/2025


.....

Name: Jacob Mwongera
School Principal/ Secretary to BOM

Date:09/10/2025


.....

Name: Alex Murungi.M

Bursar/ Finance Officer

Date:09/10/2025

9. 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>					
Textbooks	14,410.00		14,410.00	33,000.00	263%
Exercise Books	507,500.00		507,500.00	1,174,236.00	213%
Laboratory Equipment	1,088,290.00		1,088,290.00	1,023,043.00	94%
Internal Exams	488,500.00		488,500.00	343,655.00	70%
Teaching / Learning Materials	33,800.00		33,800.00	77,739.00	215%
Exams And Assessment	0.00				
Bank charges	16,000.00		16,000.00		
Subtotals'	2,148,500.00		2,148,500.00	2,651,673.00	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	4,188,606.00		4,188,606.00	1,897,330.00	45.3%
Repairs And Maintenance	3,530,000.00		3,530,000.00	1,000,750.00	96.3%
Local Transport / Travelling	120,000.00		120,000.00	760,000.00	633%
Electricity And Water	1,060,000.00		1,060,000.00	1,700,000.00	160%
Medical				312,010.00	
Administration Costs	1,158,500.00		1,158,500.00	1,957,043.00	169%
Activity	109,294.00		109,294.00	1,372,626.00	125.5%
Gratuity	0.00	0.00	0.00	0.00	
Subtotals'	10,166,400.00		10,166,400.00	8,999,759.00	

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
3) FDSE for infrastructure					
Maintenance & Improvement MoE	3,530,000.00	0.00	3,530,000.00	2,400,000.00	68%
M&I parents' contribution	0.00	0.00	0.00	0.00	
Economic Stimulus Programs	0.00	0.00	0.00	0.00	
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	
Administration Block	0.00	0.00	0.00	0.00	
Subtotals'	3,530,000.00		3,530,000.00	2,400,000.00	
(4) Fees Charged on Parents					
Personnel Emoluments	1,383,900.00	0.00	1,383,900.00	1,369,388.00	87%
Repairs And Maintenance	1,412,000.00	0.00	1,412,000.00	1,627,187.00	103.8%
Local Transport / Travelling	2,064,700.00	0.00	2,064,700.00	2,724,742.00	115%
Electricity And Water	1,631,000.00	0.00	1,631,000.00	2,347,210.00	130%
Medical	0.00	0.00	0.00	0.00	0.00%
Administration Costs	2,530,800.00	0.00	2,530,800.00	3,329,985.00	117%
Activity	368,500.00	0.00	368,500.00	690,885.00	153%
SMASSE	0.00	0.00		0.00	x
Fee On Boarding Equipment and Stores	18,865,610.00	0.00	18,865,610.00	21,310,104.00	99%
Subtotals'			28,256,510.00	33,399,501.00	
5) Miscellaneous Income					
Loans / Borrowing	0.00				
Rent income	0.00	0.00	0.00	0.00	
Income From Farming Activities	0.00	0.00	0.00	0.00	

Ontulili boys High 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
Insurance Compensation	0.00	0.00	0.00	0.00	
Income From Posho Mill	0.00	0.00	0.00	0.00	
Income From Bus Hire	0.00	0.00	848,000.00	848,000.00	
Fee For Hire of Ground and Equipment	0.00	0.00	0.00	0.00	
Interest Income	0.00	0.00	0.00	0.00	
Income From Any Other Investment	0.00	0.00	24,294.00	24,294.00	
Subtotals			872,294.00	872,294.00	
Total Income			44,973,704.00	48,323,227.00	
(6) Expenditure For Tuition					
Textbooks					
Reference Materials	14,410.00	0.00	14,410.00	0.00	
Exercise Books	507,500.00	0.00	507,500.00	435,000.00	86%
Laboratory Equipment	1,088,290.00	0.00	1,088,290.00	1,082,003.00	99.4%
Internal Exams	488,500.00	0.00	488,500.00	514,745.00	105%
Teaching / Learning Materials	33,800.00	0.00	33,800.00	36,750.00	108.7%
Chalks	0.00	0.00	0.00	0.00	
Exams And Assessment	0.00	0.00	0.00	0.00	
Teachers Guides	0.00	0.00	0.00	0.00	
Administration Costs	0.00	0.00	0.00	0.00	
Bank Charges	16,000.00	0.00	16,000.00	12,540.00	78.3%
Subtotals			2,148,500.00	2,081,038.00	
(7) Expenditure For Operations					

Ontulili boys High 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
Personnel Emoluments	4,188,606.00	0.00	4,188,606.00	3,158,848.00	75%
Repairs, Maintenance & Improvements	3,530,000.00	0.00	3,530,000.00	0.00	68%
Local Transport / Travelling	120,000.00	0.00	120,000.00	282,600.00	235%
Electricity, Water and Conservancy	1,060,000.00	0.00	1,060,000.00	1,526,250.00	144%
Medical	0.00	0.00	0.00	22,413.00	
Administration Costs	1,158,500.00	0.00	1,158,500.00	1,955,468.00	169%
Activity Expenses	109,294.00	0.00	109,294.00	1,135,710.00	1039%
Gratuity					
SMASSE					
Subtotals			10,166,400.00	8,081,289.00	
(8) Expenditure For infrastructure					
Construction of classrooms/Dinning repairs	900,000.00	0.00	900,000.00	871,808.00	98%
Construction of LAB-Repairs	800,000.00	0.00	800,000.00	819,565.00	102%
Generator room	0.00	0.00	0.00	77,985.00	
Bus repairs	0.00	0.00	0.00	360,000.00	
Purchase of office furnitures			0.00	42,500.00	
CCTV REPAIRS	0.00	0.00	0.00	43,250.00	
Purchase of equipment(computers)	1,300,000.00	0.00	1,300,000.00	1,208,000.00	93%
Purchase of machinery	1,900,000.00	0.00	1,900,000.00	1,779,180.00	94%
Other general repairs	0.00	0.00		280,220.00	

Ontulili boys High 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
Subtotals			4,900,000.00	5,482,508.00	
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	1,383,900.00	(223,504.00)	1,160,396.00	1,607,404.00	184%
Repairs, Maintenance and Improvements	1,412,000.00	(200,000.00)	1,212,000.00	691,285.00	57%
Local Transport / Travelling	2,064,700.00		2,064,700.00	1,627,431.00	79%
Electricity, Water and Conservancy	1,631,000.00		1,631,000.00	1,448,884.00	88.8%
Medical Expenses	0.00			0.00	
Administration Costs	2,530,800.00	(353,498.00)	2,177,302.00	2,214,938.00	101.7%
Activity	368,500.00		368,500.00	662,500.00	178%
Gratuity	0.00			0.00	
Lunch Programme	0.00			0.00	
Boarding Equipment and Stores	18,865,610.00	3,049,372.00	21,914,982.00	24,310,979.00	110%
Expenditure For Income Generating Activity	0.00		377,570.00	377,570.00	
Insurance Costs	0.00			0.00	
Other Expenses On Investments	0.00			0.00	
Rent Expenses	0.00			0.00	
Bank Charges	0.00			0.00	
Loan Interest Repayment	0.00			0.00	
Loan Principal Repayment	0.00			0.00	
Subtotals	0.00		30,906,450.00	32,940,991.00	
Total Expenditure			48,121,350.00	48,585,826.00	

- i. Late disbursement of FDSE funds led to challenges in implementing budget as planned leading to over expenditure in some voteheads. Enrolment target wasn't also achieved
- ii. High prices for commodities especially food items, administrative and exam materials, electricity cost led to expenditure beyond expected levels.



10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of financial

performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Reference Materials		0.00
Exercise Books	1,174,236.00	400,000.00
Laboratory Equipment	1,023,043.00	802,704.00
Internal Exams	343,655.00	91,264.00
Teaching / Learning Materials/Techers Guide	77,739.00	120,000.00
Others (Text Books)	33,000.00	72,704.00
Total	2,651,673.00	1,486,671.00

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	1,897,330.00	1,690,116.00
Repairs And Maintenance	1,000,750.00	595,000.00
Local Transport / Travelling	760,000.00	180,000.00
Electricity And Water	1,700,000.00	690,000.00
Medical	312,010.00	0.00
Administration Costs	1,957,043.00	1,840,189.00
Activity	1,372,626.00	943,038.00
Other Vote Heads (specify)*	0.00	0.00
Total	8,999,759.00	5,938,343.00

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement	2,400,000.00	1,500,000.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00
Other (specify)(NGCDF and County govt.	0.00	0.00
Total	2,400,000.00	1,500,000.00



4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel emoluments	1,369,388.00	1,703,583.00
Repairs and maintenance	1,627,187.00	2,136,878.00
Local transport / travelling	2,724,742.00	3,496,900.00
Electricity and water	2,347,210.00	2,456,304.00
Medical	0.00	0.00
Administration costs	3,329,985.00	4,354,987.00
Activity	690,885.00	648,365.00
Fee on Boarding Equipment and stores	21,310,104.00	26,139,169.00
PA Levies*	0.00	0.00
Others (specify)		0.00
Total	33,399,501.00	40,936,186.00

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	0.00	95,000.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	848,000.00	650,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Interest Income	0.00	0.00
Dividends Income	0.00	0.00
Loans/Borrowings*	0.00	0.00
Other Income (<i>miscellaneous</i>)	24,294.00	82,833.00
Total	872,294.00	827,833.00

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Exercise Books	435,000.00	458,040.00
Textbooks	0.00	110,173.00
Reference materials	0.00	0.00
Laboratory Equipment	1,082,003.00	844,065.00
Teaching / Learning Materials	36,750.00	12,800.00
Exams And Assessment	514,745.00	0.00
Teachers Guides	0.00	0.00
Bank Charges	12,540.00	12,960.00
Others (<i>specify</i>)	0.00	0.00
Total	2,081,038.00	1,438,038.00

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	3,158,848.00	2,750,043.00
Service Gratuity	0.00	0.00
Administration Cost	1,955,468.00	2,972,021.00
Repairs And Maintenance & Improvements	0.00	0.00
Local Transport / Travelling	282,600.00	176,000.00
Electricity And Water	1,526,250.00	1,112,230.00
Medical	22,413.00	0.00
Activity Expenses	1,135,710.00	134,410.00
Insurance Cost	0.00	0.00
Others (<i>specify</i>)	0.00	0.00
Total	8,081,289.00	7,144,704.00

8 Infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Kitchen, classrooms anddinning hall repairs	871,808.00	0.00
Construction of laboratory(repairs)	819,565.00	0.00
Bus repairs	360,000.00	
Generator room	77,985.00	0.00
Purchase of furnitures/repair of office machines	42,500.00	432,000.00
Purchase of equipment-Automatic Generator	1,779,180.00	0.00
Purchase of apparatus-Computers	1,208,000.00	0.00
CCTV Repairs	43,250.00	0.00
Others (General repairs/RMI)	280,220.00	1,270,420.00
Total	5,482,508.00	1,702,420.00

9 Boarding and School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	1,607,404.00	2,198,962.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	691,285.00	882,610.00
Local Transport / Travelling	1,627,431.00	892,610.00
Electricity And Water	1,448,884.00	2,622,939.00
Medical Expenses	0.00	0.00
Administration Costs	2,214,938.00	3,189,500.00
Lunch Programme	0.00	0.00
Bank Charges	0.00	0.00
Expenses On Income Generating Activities**	377,570.00	696,526.00
Fee On Boarding Equipment and Stores	24,310,979.00	26,494,302.00
Rent Expenses		0.00
Insurance Cost (<i>Life Property</i>)		0.00
Loan Principal Repayment		0.00
Loan Interest Repayment		0.00
Acquisition Of Assets		0.00
PA expenses		0.00
Others -Activity	662,500.00	956,030.00
Total	32,940,991.00	37,933,469.00

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0102058407801	812,341.00	241,706.50
Operations Account	Active	0102058407800	536,243.00	(356,333.65)
School Fund Account/Boarding		0102058407802	3,839,258.00	3,543,937.50
Savings Account			0.00	0.00
Parent Association Development Account	Dormant	1125635282	120.00	120.00
		1111011567	51.00	51.00
Income Generating Activities Account			0.00	0.00
Infrastructural Account	Active	0102858407802	37,791.00	220,299.00
Total			5,225,804.00	3,649,781.00

11 Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins-Boarding	119,151.00	187,829.00
Operation	(26,310.00)	
Total	92,841.00	187,829.00

12 Short Term Investments

Description	2024/2025	2023/2024
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

13 Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	24,504,355.00	26,500,910.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		0.00
Imprest (list/schedule attached)		0.00
Rent arrears (list/schedule attached)		0.00
Total	24,504,355.00	26,500,910.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,780,009.00	15.4%	5,725,128.00	21.6%
Between 1- 2 years	1,145,025.00	4.7%	3,895,284.00	14.7%
Between 2-3 years	2,698,803.00	11%	1,392,503.00	5.3%
Over 3 years	16,880,518.00	68.9%	15,487,995.00	58.4%
Total (should tie to note 13 a)	24,504,355.00	%	26,500,910.00	100%

14 Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	0.00	0.00
Prepaid Fees	861,912.00	1,122,998.00
Retention Monies	0.00	0.00
Unpaid salaries and statutory deductions	8,145.00	0.00
Caution money	0.00	0.00
Other payables (<i>specify</i>)	0.00	0.00
Total	870,057.00	1,122,998.00



14a. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0.00	%	0.00	%
Between 1- 2 years	0.00	%	0.00	%
Between 2-3 years	0.00	%	0.00	%
Over 3 years	0.00	%	0.00	%
Total (should tie to note 14)	0.00	%	0.00	%

15 Fund Balance Brought Forward

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Balances	3,649,781.00	3,0771,110.00
Cash Balances	187,829.00	8,754.00
Short Term Investments	0.00	0.00
Receivables	26,500,910.00	24,730,676.00
Payables	(1,122,998.00)	(1,071,420.00)
Total	29,215,522.00	26,745,120.00

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	2023/2024
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Cattle		210,000.00	0.00
Goats			0.00
Trees			0.00
Coffee Or Tea Plantation			0.00
Poultry			0.00
Others (specify)			0.00
Total		210.000.00	0.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	(0.00)	(0.00)
Balance at the end of the year	0.00	0.00



Other important disclosure notes

19 Stock/ Inventory

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	160,989.00	340,686.00
Lab consumables	265,823.00	228,603.00
Farm produce	0.00	0.00
Medication	30,583.00	1,200.00
Construction Materials	0.00	62,200.00
Others (specify)	0.00	50,595.00
	457,395.00	683,284.00

Ontulili boys High 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)

Sign and Date
Principal

9/10/2025

Ontulili boys High School
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total						

Ontulili boys High School
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	10,000,000.00			10,000,000.00
Buildings And Structures	38,115,032.00			38,115,032.00
Motor Vehicles	1,800,000.00			1,800,000.00
Office Equipment, Furniture and Fittings	1,761,000.00			1,761,000.00
Textbooks	6,382,138.00			6,382,138.00
ICT Equipment	3,581,000.00	1,208,000.00		4,789,000.00
Tools And Apparatus	350,000.00	45,000.00		395,000.00
Other Machinery and Equipment	176,500.00	1,779,180.00		1,955,680.00
Heritage And Cultural Assets	0.00			0.00
Intangible Assets- Soft Ware	335,916.00			335,916.00
Total	60,168,021.00	3,032,180.00		63,200,201.00

**ONTULILI BOYS HIGH SCHOOL
BOARDING ACCOUNT
ADJUSTED TRIAL BALANCE AS AT 30/06/2025**

VOTE HEADS	DEBIT	CREDITORS/JOURNAL ENTRIES	ADJUSTED DEBIT	CREDIT	DEBTORS	PREPAID 2024	PRE PAID 2025	ADJUSTED CREDIT
OPENNING BAL								
CASH				248,178.00				248,178.00
BANK				3,543,937.50				3,543,937.50
B.E.S	24,310,979.00		24,310,979.00	18,684,798.00	2,534,466.00	711,817.00	620,977.00	21,310,104.00
RMI	691,285.00		691,285.00	1,465,960.00	154,400.00	44,368.00	37,541.00	1,627,187.00
LT&T	1,627,431.00		1,627,431.00	2,377,857.00	295,477.00	96,751.00	45,343.00	2,724,742.00
ADMINISTRATION	2,214,938.00		2,214,938.00	2,949,628.00	318,557.00	127,506.00	65,706.00	3,329,985.00
EWC	1,448,884.00		1,448,884.00	2,114,309.00	222,318.00	49,205.00	38,622.00	2,347,210.00
P.EMOLUMENTS	1,607,404.00		1,607,404.00	1,200,332.00	147,129.00	65,278.00	43,351.00	1,369,388.00
ACTIVITY	662,500.00		662,500.00	565,522.00	107,662.00	28,073.00	10,372.00	690,885.00
ARREARS	-		3,780,009.00	5,776,584.00				5,776,584.00
BUS	330,270.00		330,270.00	848,000.00				848,000.00
BURSARY	1,813,785.00		1,813,785.00	1,813,785.00				1,813,785.00
FARM	47,300.00		47,300.00	-				-
INFRASTRUCTURE	2,900,000.00		2,900,000.00	-				-
MISCELLANEOUS				24,294.00				24,294.00
PREPAID 2025								861,912.00
PREPAID 2024			1,122,998.00					-
BAL C/d								-
CASH	119,151.00		119,151.00					-
BANK	3,839,257.50		3,839,257.50					-
TOTAL	41,613,184.50	-	46,516,191.50	41,613,184.50	3,780,009.00	1,122,998.00	861,912.00	46,516,191.50

OPERATION ACCOUNT

ADUSTED TRIAL BALANCE AS AT 30-06-2025

PARTICULAR	DEBIT	CREDIT	ADUSTMENT DEBIT	ADUSTEMENT CREDIT	ADUSTED DEBIT	ADUSTED CREDIT
Bal b/f						
Bank	356,333.65				356,333.65	-
CASH	60,349.00				60,349.00	-
ADMINISTRATION	1,955,468.00	1,957,043.00			1,955,468.00	1,957,043.00
RMI/INFRASTRUCTURE	2,400,000.00	3,400,750.00			2,400,000.00	3,400,750.00
P.EMOLUMENTS	3,150,703.00	1,897,330.85	8,145.00		3,158,848.00	1,897,330.85
EWC	1,526,250.00	1,700,000.00			1,526,250.00	1,700,000.00
L.T.T.	282,600.00	760,000.00			282,600.00	760,000.00
ACTIVITY	1,135,710.00	1,372,626.00			1,135,710.00	1,372,626.00
MEDICAL	22,413.00	312,010.00			22,413.00	312,010.00
CREDITORS	-				-	8,145.00
Bal C/d					-	-
Bank	536,243.20				536,243.20	-
Cash		26,310.00			-	26,310.00
TOTAL	11,426,069.85	11,426,069.85	8,145.00	-	11,434,214.85	11,434,214.85

ONTULILI BOYS HIGH SCHOOL
OPERATION TRIAL BALANCE
AS AT 30-06-2025

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMI TMENT	BAL AVAILABLE
Bal b/f						
Bank			356,333.65			
CASH			60,349.00			
ADMINISTRATION	1			1,957,043.00		
RMI/INFRASTRUCTUE	2			3,400,750.00		
P.EMOLUMENTS	3			1,897,330.85		
EWC	4			1,700,000.00		
L.T.T	5			760,000.00		
ACTIVITY	6			1,372,626.00		
MEDICAL	7			312,010.00		
ADMINISTRATION	1		1,955,468.00			
RMI/INFRASTRUCTUE	2		2,400,000.00			
P.EMOLUMENTS	3		3,150,703.00			
EWC	4		1,526,250.00			
L.T.T	5		282,600.00			
ACTIVITY	6		1,135,710.00			
MEDICAL	7		22,413.00			
Bal C/d						
Bank			536,243.20			
Cash				26,310.00		
TOTAL			11,426,069.85	11,426,069.85		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2025

Balance as per Bank statement
Less:unpresented cheques

503021 26,300.00
503032 100,000.00
503034 55,000.00
503036 4,738.00
503039 33,742.00

KSHS

756,023.20

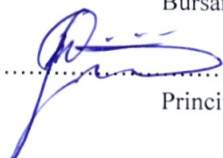
219,780.00

Balance as per Cashbook

536,243.20

Prepared By 

Bursar/Acc clerk

Verified By..... 

Principal/Secretary to the Board

ONTULILI BOYS HIGH SCHOOL
INFRASTRUCTURE ACC TRIAL BALANCE AS AT 30-06-2025

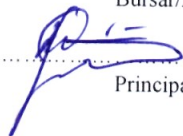
PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITM	BAL AVAIL
Bal b/d						
Bal b/d						
BANK				220,299.00		
R.M.I	1			5,300,000.00		
INFRASTRUCTURE	2					
R.M.I	1		2,495,328.00			
INFRASTRUCTURE	2					
COMP PROJECT	3		1,208,000.00	-		
GENERATOR PROJECT			1,779,180.00			
Bal c/d			37,791.00	-		
TOTAL			5,520,299.00	5,520,299.00		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2025

Balance as per Bank statement
Less: unreceipted deposits
Less: unpresented cheques (257-80,245.00)
Balance as per Cashbook

KSHS
125,906.00
7,870.00
80,245.00
37,791.00

Prepared By 
Bursar/Acc clerk

Verified By 
Principal/Secretary to the Board

ONTULILI BOYS SECONDARY SCHOOL
TUTION TRIAL BALANCE AS AT 30-06-2025

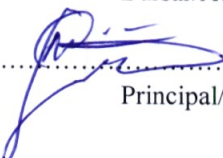
PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BALANCE AVAILABLE
Bal b/d						
BANK				241,706.50		
EXERCISE BOOKS	1			1,174,236.00		
LAB EQUIPMMENTS	2			1,023,043.20		
INTERNAL EXAMS	3			343,655.00		
TEXT BOOKS	4			33,000.00		
TEACHING & L/M	5			72,739.00		
TEACHERS GUIDE	6			5,000.00		
EXERCISE BOOKS	1		435,000.00			
LAB EQUIPMMENTS	2		1,082,003.00			
INTERNAL EXAMS	3		514,745.00			
TEXT BOOKS	4					
TEACHING & L/M	5		36,750.00			
TEACHERS GUIDE	6					
BANK CHARGES	7		12,540.00			
Bal c/d						
Bank			812,341.70			
TOTAL			<u>2,893,379.70</u>	<u>2,893,379.70</u>		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2025

	<u>KSHS</u>
Balance as per Bank statement	817,341.70
Less:Unreceipted deposits	<u>5,000.00</u>
Balance as per Cashbook	<u>812,341.70</u>

Prepared By 

Bursar/Aclerk

Verified By..... 

Principal/Secretary to the Board

FESS ARREARS 2024-2025

ONTULILI BOYS FEES ARREARS AS AT 30/06/2025

F2E

AdmNo	NAME	BAL
4217	ANTONY KITHINJI	378.00
4281	STANBIC OMONDI	613.00
4253	BRIAN KIMATHI	618.00
4369	WARREN OBONYO	1,000.00
4425	GABRIEL KIAMA	1,000.00
4429	OMORO HASSAN GUYO	1,000.00
4245	FADHILI JAMES WAIGWA	1,113.00
4349	LEMOMBIAN PETER LOSUTUA	2,233.00
4313	HUMPREY GITHAE IRUNGU	2,610.00
4205	VINCENT MWIRIGI	2,683.00
4249	CHRISTOPHER MURIUKI	3,335.00
4213	JOSEPH MUTERU	3,468.00
4197	PERMINUS WAITHAKA	3,610.00
4381	LENDEKE LEKUSHULA	3,878.00
4433	SULEIMAN AHMED DUBOW	4,000.00
4393	NICHOLAS MATHEW LEKOYO	4,345.00
4237	ANTONY MUTAHI	4,445.00
4209	CHRIS LEKAYA	4,522.00
4277	RAFAEL MURETI	4,613.00
4289	ABDUL KARIM	5,253.00
4353	KIGWERU VICTOR MUTUA	9,313.00
4377	SAIBULU JULIUS LEIYAGU	11,343.00
4321	EMMANUEL MUTUGI	13,013.00
4357	PATRICK LJUMAPI	21,333.00
4389	JOEL MUTETHIA	30,568.00
4401	HAMADI SABITI	30,568.00
4405	YIEN GAK BAY	30,568.00
4409	TOP BIAR LIEP	30,568.00
4421	POT GARWEL POT	30,568.00
4397	CHARLES MUGAMBI	37,613.00
4413	CHIEG CHUAK GAL JIEK	<u>39,384.00</u>
		<u>339,556.00</u>

F2N

AdmNo	NAME	BAL
4243	BROVINE MUNENE MWONGERA	408.00
4171	ABDISALAM ADAN ISAAK	585.00
4219	EVANS KIOGORA NDEREBA	603.00
4227	WARIO HUSSEIN	613.00
4311	EMMANUEL KIPLIMO	843.00
4279	BRAVIN LORIMA	1,000.00
4275	PATRICK ELENG NANKURAI	1,313.00
4371	LOIKENUA LENYERU LENYARUA	1,343.00
4183	PARTRICK MUYA	1,410.00
4251	EDDIE EKUWAM	1,613.00

4355 FAZUL MOHAMED ABDI	3,113.00
4331 KEFA GATOBU KIMATHI	3,345.00
4395 CALISTUS AKWAR	3,378.00
4323 IBRAE KUNNI	3,610.00
4307 ISAAC MUGO GITHIAKA	3,700.00
4179 ANTONY MUNENE MURIITHI	3,735.00
4295 JIBRAL MURIMI SAMMY	5,610.00
4339 COLLINS KARIUKI KARWITHA	6,343.00
4343 BLESSED KIRIMI	7,843.00
4207 IAN MUNENE	9,613.00
4231 LENNOX KAMUNDI	13,613.00
4299 EZRA MWENDA	18,713.00
4239 EDWIN KITONGA SAPIN	23,548.00
4335 CORA MOHAMMED HUSSEIN	28,578.00
4363 COLLINS WANYIRI IRUNGU	28,613.00
4387 ANTONY MUCHUI	30,568.00
4391 ABDILATIF KENA ILCHAGI	30,568.00
4399 NAZIGAMA NAHIMANA THIERRY	30,568.00
4407 BIEL NHIAL MADING	30,568.00
4411 AMIS LUBANGA	30,568.00
4415 GUAY PUOT GUEK	30,568.00
4351 SOSPETER GIKONYO	32,613.00
4419 LOKUJU JOSEPH SIMON	37,368.00
4403 DONGJIEK JOAK	37,468.00
4383 MOHAMED AMIN YAKUB	39,613.00
4423 MAPUK CHIPPING YUOT	49,479.00
	<u>553,035.00</u>

F2S

AdmNo	NAME	BAL
4196	EVANS MUTEMBEI	610.00
4252	ELVIS OTIENO	613.00
4288	BRIAN MUTHOMI KAMWINGO	613.00
4296	SAMMY EWOT	1,000.00
4376	YAZID ABDULLAHI	1,000.00
4300	LALAMPAA LMAMBOSI	1,057.00
4320	ERNEST KIMANI	2,003.00
4176	KINGSLEY KOOME MWORIA	3,000.00
4324	SETH MURIMI KINOTI	3,378.00
4292	DOMINIC LOTOME	3,610.00
4332	IBRAHIM ALI SALAD	7,445.00
4220	JOHN MWANGI KINGORI	9,610.00
4392	DERICK MBAABU	12,789.00
4352	JOSPHAT PELES MBECHI	15,610.00
4432	JOSEPH WANDOORA	17,610.00
4224	DENNIS MUTEMBEI	21,375.00
4264	ABDINAJIB WELLY ABDULLAHI	24,345.00
4272	COLLINS MWENDA KIMATHI	27,345.00
4368	DIVINE MUTUGI MUGENDI	30,513.00
4384	NICHOLAS MUNENE	30,548.00

4404 SADAM ABRAHAM HASSAN	30,568.00
4408 MAKUACH MADOL ADOR	30,568.00
4412 THIJIN GATLUAK DUOTH	30,568.00
4416 MAJAK BATH MAJAK	30,568.00
4420 CHAR KON DONGWEL	30,568.00
4372 NGATIA MAXWEL MURITHI	31,047.00
4380 ALEX MURIITHI	39,613.00
4424 LEON NDERITU	42,863.00
4396 MENTRY MURIUKI	47,613.00

528,050.00

F2W

AdmNo	NAME	BAL
4226	ABDIRAHAMAN HASSAN	330.00
4314	BONFACE MUTUMA	313.00
4278	EVANS MUTHOMI	345.00
4254	PRAISE KIRIINYA MURIITHI	613.00
4390	MOSES LOITANAP	733.00
4326	EVANSON MWANGI NDIRANGU	756.00
4166	FAUSTINE ACHILUN LUMANAT	845.00
4310	LEVI KIPROP	848.00
4358	LAWRENCE MURITHI BUNDI	965.00
4426	MWANGI EASTMOND MWANGANGI	1,000.00
4430	KENNEDY THURANIRA	1,000.00
4250	FELIX MUNENE	1,813.00
4258	ROMANO DALTON MUTEMBEI	2,313.00
4170	LEWIS MUKARIA	2,608.00
4362	EVANS KINOTI	2,845.00
4378	RONNY KINYUA	3,378.00
4178	MORGAN KAROKI	3,485.00
4222	CHILLO HASSAN WAKO	3,495.00
4182	MUTWIRI CHRIS MWENDA	3,513.00
4434	SHUREIM ABDI MOHAMUD	3,768.00
4274	CHRIS KOOME	4,813.00
4346	SHAWN LUMUMBA INONDA	7,000.00
4330	ADVIN MUTEMBEI	7,313.00
4302	BRIAN KATHURIMA	7,613.00
4198	ELVIS KATHURIMA	8,463.00
4374	STEPHEN EGUMAN	8,578.00
4266	MUTHURI VICTOR MUGAMBI	10,313.00
4382	BETHWELL KAUNGA	10,613.00
4398	ALEXANDRA FIDEL KIFYATI	30,568.00
4402	KUET BOI	30,568.00
4406	THOK CHUOL BUOMKUOTH	30,568.00
4410	NHIAL KHER KIER	30,568.00
4418	LOKINGA ARKANJELO LOTIMAN	30,568.00
4422	YUOT KOAK NYOK	30,568.00
4414	AROK MAYEN DAU	30,571.00
4394	ZOAL NEN KUOL	39,310.00

352,961.00

F3E

AdmNo	NAME	BAL
4037	FREDRICK MAINA NYAMBURA	280.00
4109	MAXWELL WACHIRA MWANGI	378.00
4049	SIMON MEJA MOIYARE	500.00
3973	PRINCE MWENDA MBIJIWE	548.00
3985	PROMISE MUTUGI KINYUA	610.00
3953	ELIPHUS MUTUMA MURIUNGI	663.00
4137	ERICK THURANIRA	1,000.00
4141	KENNETH MUGAMBI	1,000.00
4156	NICHOLUS KITHINJI	1,000.00
4041	MARK BUNDI NGARI	1,148.00
4073	NEWTON MWITI MUTHEE	1,565.00
4001	VINCENT IMMANUEL KINGORI MAIN	1,798.00
4033	EXCEL KITHINJI	1,948.00
3969	ALFAH WAMBUGU	2,088.00
4081	ZEBEDEYO KANARY	2,248.00
4017	GEOFFREY MWANGI	2,634.00
4129	EDWIN MURIUKI MURITHI	4,048.00
4085	BRIAN MURIMI KARAMANA	4,698.00
4069	CHRISTOPHER WAIGWA	4,878.00
4117	ISAAC SARUNI LEIYAGU	5,348.00
3949	RONNY MURITHI	8,700.00
4097	KAILUNGUSH KIUPE LASINATE	12,406.00
4400	GAY KUERY	12,952.00
3961	ALVIN BUNDI MUTUMA	21,446.00
4089	MUKURINO FRANCIS LETEIPA	25,238.00
4077	JOHN GALGITHELLE	31,378.00
4093	GALGALLO GUYO HALAKE	44,278.00
		<u>194,778.00</u>

F3N

AdmNo	NAME	BAL
4043	CALVIN NDEREBA	313.00
4083	LENKULOONI STEPHEN CHIPAS	478.00
4067	ONGOLA BRIAN WATUA	610.00
3943	LONNY MUCUI MUTHURI	1,000.00
4119	JOEL MOSES SITENEI	1,378.00
3931	MOHAMED ANTONY MURIUKI	1,610.00
3999	FRANKLINE LOWOL	2,285.00
4023	RUTI RABIN	2,330.00
4071	MARK WANYIKA	2,548.00
4031	RYAN MARK KEMEI	2,610.00
4107	STEVE KIAMBI THURANIRA	2,610.00
4154	JOHN KIERE MUIRURI	2,735.00
3927	BENJAMIN NYAGA	2,830.00
3951	NICHOLUS KARIUKI	2,843.00

4099 ZACHARY MUNENE MWANGI	3,148.00
3983 SHALOM MURIUNGI	3,465.00
4079 JOSEPH OBAE	3,735.00
4095 ABEL NGURE	3,898.00
3967 RYAN MUTWIRI	5,620.00
3995 IAN KARIUKI	5,948.00
4087 LENIS SIMINGEI TIMORIT	6,938.00
4051 BRIAN MURIMI	10,548.00
4055 PAUL MUNENE	10,613.00
4115 EVANS MUGAMBI	16,098.00
3963 ANTHONY MWENDA KINOTI	17,610.00
4075 IMMANUEL MUNENE KIAMBI	17,691.00
4139 ADAM ALEX	18,610.00
4135 LENSON SETEKI KINYAGA	18,860.00
3959 KELVIN MWENDA	<u>38,095.00</u>
	<u>207,057.00</u>

F3S

AdmNo	NAME	BAL
3924 DEROW HAMZA MOHAMMED		178.00
4100 PASCAL MUTHOMI KOBIA		578.00
3988 BRIAN KIRIMI		948.00
4136 MOSES NDIRA		1,000.00
4032 VICTOR MUTETHIA		1,498.00
4016 ALFRED WAMBARI		1,848.00
4024 ROY MWENDA		2,180.00
4044 JOE MUGAMBI		2,348.00
4004 FRANKLINE MURITHI		2,610.00
3948 CHARLES OCHIENG AGALO		2,613.00
3956 MATHEW LMALAWA LEKANE		3,080.00
3960 VICTOR MUTWIRI		3,620.00
4088 BONIFACE MWITI		3,718.00
4140 NGITALI SAMUEL LONGOLE		4,857.00
3964 IAN GITONGA MICHENI		5,980.00
3996 NEWTON NDEREBA		7,610.00
4048 DICKSON MUTHOMI		17,048.00
4132 BENSON ITAMBE		18,860.00
4112 SAMWEL MURIITHI KAMANGU		26,310.00
4124 DENNIS MUKARIA MURIUNGI		30,219.00
4092 JUMA ABDIKADIR DAMBI		43,378.00
4008 FAIZ QALICHA BORU		<u>45,378.00</u>
		<u>225,859.00</u>

F3W

AdmNo	NAME	BAL
4002 ARAFAT OSMAN		1,374.00
3938 ALEX MUTWIRI		1,878.00
4134 SIMON SHIRA LISIE		2,588.00

3998 WYCLIFF THURANIRA	3,048.00
3954 NICASIO KARIUKI KIMANI	3,343.00
4114 IAN GACHANJA MUNGA	3,348.00
4050 METEYAN KAKONO LEKAYA	3,464.00
3926 MITHIKA ALYN MUTUGI	3,580.00
4138 VICTOR MWENDA	3,691.00
4014 BRIAN BUNDI	4,231.00
4066 JOSEPH MUTHURI MUTUMA	4,578.00
4030 NATHAN MWENDA	4,648.00
4074 VINCE WANJAU MURAGE	6,378.00
3974 LESLEY MUYE MUNGA	8,553.00
4090 MOSES PAPAI	8,700.00
3958 MOHAMMED ABDI AZIZ ABDIKADIR	12,048.00
4110 EMMANUEL MWATHIKI NTARANGW	16,048.00
4078 DOMINIC AMALO	21,513.00
4118 MARTIN MWIKA	<u>26,310.00</u>
	<u>139,321.00</u>

F4E

AdmNo	NAME	BAL
3798	BONFACE MWIRIGI MURIITHI	8.00
3762	BRIAN MAINA	18.00
3527	COLLINS KIRIINYA	168.00
3914	DENNIS KIMATHI	608.00
3810	JOSHUA KELVIN MWENDIA	727.00
3686	LENNY MURIUKI	1,548.00
3674	TINDIJANES MAINA WANGUI	1,563.00
3874	WICLIS MUTHOMI	1,653.00
3746	JOSHUA NYAGA NGATIA	1,970.00
3726	KEVIN MURIITHI MWENDA	2,348.00
3846	ALLAN KANYI NDEGWA	2,448.00
3734	ANDERSON MUTWIRI	2,610.00
3782	IAN MURANGIRI	2,938.00
3630	EBRAHIM MOHAMED IDRIS	3,500.00
3622	FABIAN KINOTI	3,588.00
3678	VINCENT MONARI NYAMACHE	3,610.00
3722	DAMON KIRIINYA MUTUMA	4,610.00
3710	SAMWEL KARUMBI	4,848.00
3830	KIRIMI MUCUI KENNETH	5,348.00
3818	ALVAN THUKU	5,613.00
3834	EVANS MWIRIGI	6,577.00
3854	JOHN MUGAMBI KAGENDO	8,113.00
3774	MARK NGATIA	8,363.00
3666	BRIAN MWIRIGI	8,848.00
3919	TELVIN MURIITHI	12,235.00
3903	VINCENT KITHINJI	12,488.00
3912	PASACAL KETUNAE LETIYALO	13,857.00
3901	OCHIENG MICHAEL ODONGO	25,860.00
3906	WILSON SHUKRANI KAINGU	33,460.00
3758	EZEKIEL MURIKI	49,235.00
3890	KIOGORA DANIEL KINOTI	<u>49,235.00</u>
		<u>277,995.00</u>

F4N

AdmNo	NAME	BAL
3752	VICTOR MAWIRA KINOTI	208.00
3688	ELVIS KAMAU KIMENCHU	348.00
3682	PETER MAINA	384.00
3668	MAINA DENNIS KANAKE	548.00
3696	PHINEAS KIRIINYA MITHIKA	548.00
3748	EZRA NDEREBA	610.00
3692	CASPA VICTOR ISHEPE	848.00
3909	DANIEL LESINA KOPIRATO	1,000.00
3732	IAN MWENDA	1,113.00
3700	ARMSTRONG MUTWIRI	1,498.00
3804	JAMLICK MUNGATHIA	1,500.00

3796	STEPHEN MATHENGE	2,098.00
3712	AMACHOS ONYANGO	2,598.00
3776	MAXWELL MUTWIRI	3,348.00
3844	GIDEON MITEMBEI	3,580.00
3624	ELPHAS KARANI NTINYARI	3,774.00
3884	GITONGA NEWTON MWENDIA	3,838.00
3824	JUSTUS MUNENE GITUMA	5,251.00
3636	BRIAN MURIUKI	5,613.00
3888	JOSEPH LOLEKO KEN	6,348.00
3872	NOOR MASUDI KIBWANA	12,378.00
3800	DENNIS MARK GISEMBA	13,178.00
3816	KINYUA VICTOR WENDO	20,813.00
3880	SAMUEL KAIMENYI MUREGA	22,377.00
3892	KENNETH MUNENE	<u>24,143.00</u>
		<u>137,942.00</u>

F4S

AdmNo	NAME	BAL
3797	WILFRED KARANI	48.00
3793	DERRICK MUTUMA	324.00
3721	MOSES MUTINDA	1,070.00
3645	ALVIN MUREITHI	1,000.00
3905	DICKSON MUTWIRI MWENDA	1,000.00
3745	RAYMOND KATULA MUSYOKI	1,448.00
3629	WYCLIFE KATESIA	1,878.00
3641	WYCLIFFE MUTUMA	2,000.00
3781	LEVIN MUTUA MITHEU	2,000.00
3665	LEWIS THUO	2,113.00
3673	KEVIN MURIITHI KOOME	2,393.00
3709	ADAN RACHA HALAKE	4,348.00
3897	MAHAT MOHAMMUD HUSSEIN	4,848.00
3685	GEOFFREY LOSANGAMOE	6,378.00
3773	ABDULWAHAB FEISAL ABDULJABA	7,250.00
3677	KAINGA REAGAN FADHILI	7,748.00
3817	JOSHUA NYAKUNDI	9,748.00
3789	AKON GIOKO MUGAMBI	18,610.00
3821	TITUS MUTHOMI GITONGA	18,610.00
3889	MILTON MUNENE MUTUA	18,610.00
4146	BRAXTON MUTUMA	19,613.00
3825	COLLINS KIMATHI	21,110.00
3885	NEWTON MUGAMBI	25,860.00
3809	ERICK KIPRONO	32,848.00
3785	HOSEA MUCHUI	<u>34,648.00</u>
		<u>245,503.00</u>

F4W

AdmNo	NAME	BAL
3635	VINCENT WACHIRA GITHINJI	68.00

3743 GALGALO DIDA KALICHA	107.00
3775 DICKSON MURIITHI	648.00
3891 MELVIN KIMATHI	948.00
3699 GODFREY WAMAI NGATIA	1,548.00
3715 MORAN MWENDA	1,698.00
3831 RONNY MUTEMBEI	2,034.00
3763 AMOS KOROSIAN	3,378.00
3807 HOWARD MUTETHIA	3,448.00
3867 DICKSON MUTETHIA	3,613.00
3795 LEWIS MULETI	5,038.00
3747 JOHNCENA KIRIMI	5,610.00
3799 DAVIS MURIMI GITONGA	6,248.00
3675 RONNY MUTETHIA	8,348.00
3855 LOISHORUA MORIJO LONTUBU	9,680.00
3839 GIFTICIAN MUNENE	19,898.00
3899 DAVID NAINGUNI	25,860.00
3904 ISSA HUSSEIN	25,860.00
3691 BRUCE MUGAMBI MUTEMBEI	47,980.00
	<u>172,012.00</u>

F4E 2024

AdmNo	NAME	BAL
4148	JOHN KIRIMI KIMATHI	115.00
3479	IAN SAGINI	785.00
3451	DEVIS MWIKA	1,467.00
3419	ANTONY MWINGIRWA	1,470.00
3443	RONNEY MUNENE	1,867.00
3487	BRIAN GIKUNDI KIRIMI	2,000.00
3615	COLLINS KIAMA	3,020.00
3539	KELVIN BUNDI	4,467.00
3611	ANTONY MURITHI MURIKI	5,210.00
3475	COLLINS MUGAMBI	5,467.00
3407	MARK MWIRIGI	5,502.00
3455	KELVIN MATHENGE	7,467.00
3431	IAN MWEMA PATRICK	7,854.00
3583	ABDIKARIM ABDIRASHID	7,857.00
3471	BRITTBRIAN MUGUNA	7,857.00
3579	COLLINS MUTUGI	7,857.00
3387	BRIAN NDEREBA	7,857.00
3511	YASSIN HUSSEIN	7,857.00
3595	ALEX MUNENE	7,857.00
3587	BARACK ABEKIO	7,857.00
3519	PERMINUS MACHARIA	7,857.00
3567	KIRIMI JOHN THURANIRA	7,857.00
3415	MOSES MWENDA	7,857.00
3463	EMMANUEL MUGAMBI	7,857.00
3571	ONESMUS MUNENE	7,857.00
3439	DAVID KOOME	7,857.00
3379	PRINCE KIMATHI	7,857.00

3531 VICTOR MUTUGI

7,857.00

164,546.00

F4N 2024

AdmNo	NAME	BAL
3398	JOSEPH GATERU	20.00
3462	DOMISIANO KARANI	42.00
3534	SORA GUYO ABGUDO	50.00
3594	WAYNE MURIMI	452.00
4151	EDDY LOYAN LOSU	467.00
3586	FRED LOMORU	857.00
3482	WYCLIFF MURIMI	1,093.00
3486	BRIAN KIMATHI	1,870.00
3506	MUTWIRI RODGERS	2,470.00
3378	DOMINIC OMONDI	3,470.00
3414	DERRICK OTIENO	4,467.00
3554	PHINEAS MUTHOMI	4,467.00
3474	EVANS MURIITHI	5,467.00
3518	TEVIN RICCO MAWIRA	5,467.00
3426	TREVOR MUTHOMI	5,535.00
3610	TERRY MAINA	5,967.00
3562	MUTHAURA GRIFFINS	6,470.00
3546	JACOB MUTSYA	7,467.00
3386	MARCUS MUTWIRI MUGAMBI	7,570.00
3402	GODWIN MUGAMBI	8,042.00
3621	JAMES NGATIA	8,670.00
3526	JAMES KIMANI	7,857.00
3618	ALEX MUTETHIA	7,857.00
3598	JOSPHAT LOITAWA	7,857.00
3418	PAUL MWIRIGI	7,857.00
3570	HOSEA MWENDA	7,857.00
4150	EDWIN MUTEMBEI	<u>7,857.00</u>
		<u>127,522.00</u>

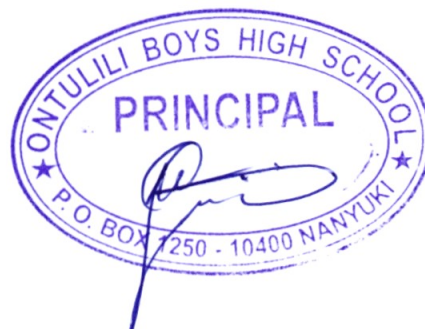
F4W 2024

AdmNo	NAME	BAL
3500	ROY MURIUKI	460.00
3384	BRIAN MURIUKI	520.00
3412	RODNEY MUTEMBEI MURIUNGI	1,357.00
3508	MELVIN MUNENE	1,592.00
3404	BRIAN KITHINJI	2,416.00
3440	ALLAN NDUNGU	2,860.00
3488	SETH ISAAC NDIRANGU	4,470.00
3516	JEREMY BUNDI	5,170.00
3612	ARVIN MURITHI	5,220.00
3372	GITONGA MORRIS KATHURIMA	5,470.00
3604	MICHAEL WAMBUGU WACHIRA	5,767.00

3572 LEPENEI MELUSI	7,857.00
3416 DENNIS MUTUMA	7,857.00
3576 DIBA WARIO	7,857.00
3536 COLLINS MUGACHIA	7,857.00
3492 COLLINS BUNDI	7,857.00
3556 JACOB SILA MULI	7,857.00
3544 IGNATIUS MURIITHI	7,857.00
3560 EDWIN MUTEMBEI	7,857.00
3428 VICTOR KIHURI KIBERA	7,857.00
3396 RAPHAEL KAIMENYI	7,857.00
	<u>113,872.00</u>

TOTAL

3,780,009.00



FESS PREPAY 2024-2025

ONTULILI BOYS FEES PREPAY AS AT 30/06/2025

F2E

AdmNo	NAME	BAL
4165	ALEX MUNENE	-9,965.00
4169	SHIGE BALIYU BERNARD	-7,655.00
4257	GRAHAM MWANGI	-6,857.00
4285	IBRAHIM WAKO	-6,487.00
4185	EUSTUS WAMBUGU	-5,287.00
4329	SULEIMAN LETIMORIT LEMORIJOH	-5,000.00
4261	BRAIN KAILEMIA	-4,890.00
4193	BRIAN MOKUA OMBANE	-4,157.00
4269	DANIEL WAMBUGU	-3,887.00
4233	CHARLES ACHUKA	-1,622.00
4241	VINCENT MUTUMA	-1,387.00
4273	SAM GAKUI NDERITU	-1,322.00
4265	MOHAMMED ABDIKADIR SALAT	-1,115.00
4225	ABDULRAHMAN ADAN	-1,040.00
4361	STANLEY KAMAU NJEMA	-1,000.00
4337	INUWA ANDREW LOJIYE	-907.00
		<u>-62,578.00</u>

F2N

AdmNo	NAME	BAL
4235	STEPHEN NJOROGI	-19,387.00
4347	STEPHEN MBUI	-17,155.00
4255	MIKE INNOCENT MWITI	-7,904.00
4283	BRIATON CHEGE NJAGI	-6,857.00
4211	MARK RUHIU KINYUA	-5,054.00
4291	ANTHONY MURIUKI GATHOGO	-5,000.00
4199	RUGA JAMES MBURU	-4,887.00
4167	JEFF MWIRIGI MUGAMBI	-4,157.00
4187	WICKLIFF MUGAMBI	-4,157.00
4303	FRANZE NGATIA	-4,157.00
4191	VICTOR MURIITHI	-2,465.00
4203	MAXWELL MWENDA	-2,087.00
4195	COLLINS NDUMIA MITHAMO	-387.00
		<u>-83,654.00</u>

F2S

AdmNo	NAME	BAL
4244	KUTAI KIYAA	-25,268.00
4336	MOKORINO SANIGO MEPUKORI	-19,901.00
4212	EMMANUEL NDUNGU	-17,014.00
4204	YUVINALLIS MUTETHIA	-10,500.00
4192	NEWTON MUTUMA	-9,297.00
4388	WYCLIFFE WACHIRA MURIUKI	-8,737.00
4268	HALAKE ABDI HALAKE	-7,687.00
4180	BRIAN KARUKU	-7,014.00

4200 KENNETH CHIIRA KINYUA	-7,014.00
4168 PAYA YAKOBO KITOIPI	-5,000.00
4236 FRANKLINE WACHIRA MURITHI	-5,000.00
4360 NACHAUN DANIEL MERINA	-5,000.00
4248 EVANS MAINA THEURI	-4,190.00
4172 EVANS MUTUMA MBURUGU	-3,255.00
4216 ERICK WARUI	-2,160.00
4208 ALEX MUGAMBI KIMANI	-2,000.00
4228 WAKO BORU WAKO	-1,675.00
4312 GUANDAI GEOFFREY WANTAI	-1,357.00
4232 DENNIS MWENDA	-1,340.00
4256 EMMANUEL NYAOSI	-1,014.00
4240 OLUOCH BYNAX ODUOR	-855.00
4276 LOTUKOI EMMANUEL EKIRU	<u>-637.00</u>
	<u>-145,915.00</u>

F2W

AdmNo	NAME	BAL
4210	COLLINS MUNENE	-11,747.00
4194	GODWIN MURETI	-8,332.00
4286	NEWTON MWENDA	-7,222.00
4370	VICTOR MUTHURI MUGENDI	-5,622.00
4206	WILLIAM NGOTHO	-5,000.00
4270	ISRAEL KIRIINYA	-4,857.00
4294	WANJA TEDDY MAINA	-3,187.00
4282	BONFACE GITARI	-2,505.00
4242	ALFLOD MUTEMBEI	<u>-667.00</u>
		<u>-49,139.00</u>

F3E

AdmNo	NAME	BAL
4021	WILFRED MUNENE	-6,487.00
3925	KELVIN KAUME	-5,484.00
4057	ROONEY MUTUMA	-5,179.00
4029	DAVID KIBUI	-5,000.00
4045	WYCLIFF MUTUMA	-2,675.00
3965	KASOO DAVID LAWRENCE	-2,390.00
3945	BROVIN KAIMENYI	-565.00
		<u>-27,780.00</u>

F3N

AdmNo	NAME	BAL
4131	ONESMUS MWIRIGI	-11,807.00
4007	OWEN MWENDA	-5,588.00
4011	JOASH PROFESSOR MUIGA	-5,000.00
4127	RICHARD MUNENE MUTUMA	-3,652.00
3955	FELIX MUNENE	-3,625.00
4019	TREVOR MILKI ANDALO	-3,565.00
3987	BENJAMIN MWAPOLE	-602.00
4111	KATELO MOHAMED HALKANO	-18.00
3979	DENNIS GITONGA	-2.00
		<u>-33,859.00</u>

F3S

AdmNo	NAME	BAL
3936	MAXWELL MURERWA	-25,896.00
4096	EZRA LOSINYUNYE NYABEI	-10,092.00
4040	LEWIS KIMATHI	-6,098.00
4056	NAPOLEON KIRIINYA	-5,482.00
4084	ALOIS ALBERT MUTHAURA	-5,010.00
4104	RYAN WAMBUGU MWANGI	-5,000.00
3976	EMMANUEL MUKARIA	-2,819.00
3972	DOUGLAS MUGUNA KIMATHI	-2,482.00
3928	FLENNY MUSYMI	-1,509.00
3932	BILAL ABDI	-356.00
4116	PAUL NJARI	-190.00
		<u>-64,934.00</u>

F3W

AdmNo	NAME	BAL
3950	JACOB NDEGWA	-13,157.00
3986	DONALD MUCHUI KIRIMI	-12,452.00
3970	BRIAN MURANGIRI	-8,622.00
3978	CHRIS KIRURU	-6,857.00
4130	BARAK ALI	-6,857.00

3934 REINHARD MIGWI GITHINJI	-5,000.00
4026 FRANKLINE WACHIRA	-5,000.00
3982 KELVIN MUTEA	-4,002.00
4046 COLLINS MWENDA	-2,390.00
3930 RAYMOND MUTWIRI	-1,952.00
4070 MANTISIA KILOLOI	-1,592.00
3962 CHRISTOHER MWENDA	-390.00
4058 CLINTON MURITHI GIKUNDA	-390.00
4010 SAMSON KIVUITU MUTUA	<u>-152.00</u>
	<u>-68,813.00</u>

F4E

AdmNo	NAME	BAL
3850	MAX GITONGA MUTHURI	-12,000.00
3646	BILLWILSON MUTHOMI MUGAMBI	-11,652.00
3910	MOSES NDIRANGU	-10,057.00
3702	DUNCAN MURIITHI	-7,862.00
3642	FIDEL MAITETHIA	-7,109.00
3794	EMMANUEL MURIITHI	-7,000.00
3682	DAVID GICHUNGU	-5,890.00
3654	ISAAC ONSONGO	-5,182.00
3638	ELPHUS MUGENDI	-5,000.00
3662	MORRIS MWENDA	-5,000.00
3730	ENOCH MACHORA NYAKUNDI	-4,990.00
3802	HILARY KOOME	-4,000.00
3650	ABDIRIZAK ALI ABDULLAHI	-3,252.00
3790	ERICK MWAI WANJOHI	-2,390.00
3718	RAPHAEL MUKARIA	-1,652.00
3766	IRUNGU JAMES KAMAU	-217.00
3694	ALLAN KAMAU KIMANI	-140.00
3706	SIMON NJUGUNA	-45.00
3842	MARK MWANIKI KAGAMBO	-22.00
		<u>-93,460.00</u>

F4N

AdmNo	NAME	BAL
3640	CURTIS MUTHOMI	-32,322.00
3764	WIFRED MWENDA	-19,752.00
3848	ELIAS KITHINJI	-9,030.00
3736	PETHUEL NANGAWE	-6,652.00
3820	DERICK MWITI	-5,952.00
3840	PETER SAMAYIAN	-5,000.00
3832	EMMANUEL LOSIEKU	-3,997.00
3740	CHRIS ALLAN MUTHOMI	-2,222.00
3656	DAVID BARAKA	-2,026.00
3652	TEDDY MUNUHE MUGAMBI	-1,122.00
3760	MOFFAT MBOGO MWATHI	-765.00
3864	SAMMY MWIRIGI	-452.00
3744	WYCLIFF MWENDA KIOGORA	-190.00
3660	RAMON MWANGI MATHENGE	-102.00
3868	SOLOMON NDEGWA MUKUNDI	-42.00
3792	COLLINS MWENDIA MACHOKI	-15.00
		<u>-89,641.00</u>

F4S

AdmNo	NAME	BAL
3841	ABDISALAM BONAYA MAMO	-9,033.00
3653	KENNEDYN WEKESA	-8,055.00

3829 NEWTON KIPKOECH KIMELI	-6,657.00
3902 ROBINSON MURETI KINYUA	-6,158.00
3689 STANLEY ELVIS GAKUO	-5,652.00
3813 KAARA MWAI DANIEL	-4,922.00
3908 MUTEI LENGILA	-4,569.00
3741 EDWIN NJENGA NJUGUNA	-4,500.00
3649 JEFF THURANIRA	-3,290.00
3697 SAMSON MUNENE	-3,290.00
3911 MARK SANAPU SAKAWA	-2,000.00
3725 JAMES NJORGE	-1,952.00
3765 EUGENE MURIITHI	-1,922.00
3777 RODNEY MWIRIGI	-1,402.00
3757 EDWIN MWANGI NDUNGU	-752.00
3729 MAXWELL BUNDI MWONGERA	-412.00
3861 ALPHINE KATHIARI THURANIRA	-33.00
	<u>-64,599.00</u>

F4W

AdmNo	NAME	BAL
3719	KELVIN MURIITHI	-16,114.00
3695	NEHEMIAH KIMATHI	-7,000.00
3819	METASNOTI KIMANI	-6,857.00
3711	MOSES MUGAMBI	-6,652.00
4142	ARERO LIBAN MOHAMED	-5,001.00
3783	KEN NTAIYA STAMEI	-4,500.00
3739	ELVAS MURIUNGI KIRIMI	-4,393.00
3667	PETER NENE LISIE	-4,152.00
3787	DENNIS MUTUA	-4,000.00
3907	WAMBUI JOHN MUHORO	-3,870.00
3887	FRANCINE JOSHUA	-2,500.00
3679	KIMATHI BENSON KIRIMI	-1,387.00
3871	ALEX MUTETHIA	-772.00
3659	KELVIN MUEMA MUTHOMI	-207.00
3791	HUSSEIN HAMISI	-35.00
		<u>-67,440.00</u>

F4 2024

AdmNo	NAME	BAL
3438	KINGSLEY WAMAE	-10,100.00
		<u>-10,100.00</u>

TOTAL

861,912.00

