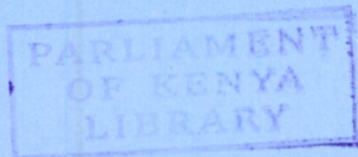


REPUBLIC OF KENYA



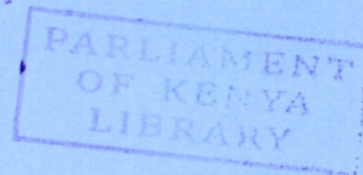
REPORT

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

OF

THE AUDITOR-GENERAL

ON



ONTULILI BOYS HIGH SCHOOL

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

MERU COUNTY

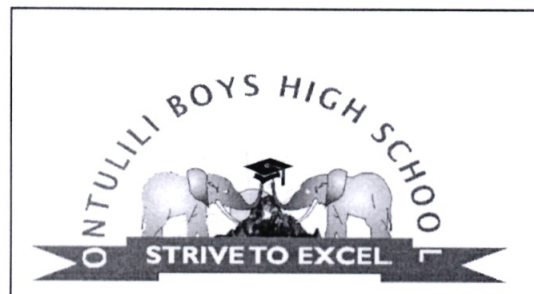
Revised 30th June 2023.



OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

08 MAY 2026

RECEIVED



ONTULILI BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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



Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	ix
4. Statement of School Management Responsibility	xiv
5. Report Of The Independent Auditors (<i>To be attached</i>)	xv
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
7. Statement of Assets and Liabilities As At 30 th June 2023	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	5
10. Significant Accounting Policies	11
11. Notes To The Financial Statements	14
12. Annexes	25

1. Acronyms and Glossary of Terms

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
NEMIS	National Education Management Information System
HOD	Head Of Department
NSSF	National Social Security Fund
RMI	Repair Maintenance and Improvements
LTT	Local Transport and Travel
PA	Parents Association

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 public school established, owned or operated by the Government.

The school is a boarding school and had 837 numbers of students as at 30th June 2023. It has 4 streams and 31 teachers of which 6 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Charles Kinyua	Chairman	May 2022
2	Mr.J.Mwongera Rutere	Secretary - Principal	May 2022
3	Mrs. Jennifer Gatwiri	Member /P.A.Member	May 2022
4	Mr. George Kibiti	Member /P.A.Member	May 2022
5	Mr. Peterson Mokaya	Member -P.A. Chairman	May 2022
6	Mr.Shadrack Gikundi	Member – Rep CEB	May 2022
7	Mr. Isaiah Muthomi	Member Rep Teachers	May 2022
8	➤ Mr. Charles Kinyua ➤ Rev.Penninah Athinya ➤ Mrs. Charity Mataria	3 Members - Sponsor	May 2022
9	➤ Mr. Peter Majau.m. ➤ Mr. Samson Akotha ➤ Mrs. .Faith Gakii Riunga ➤ Mrs. Margaret Nkatha ➤ Mr. Jacob Matumbi ➤ Mrs.Emily Wanjia .G.	6.Member - Community	May 2022
10	Rev.Ken Mworira	Member Special Needs	May 2022
11	Vincent Kiriinya	Rep Students	May 2022
12	Felix Mugambi	Ex-Official member(area chief)	May 2022
13			

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Charles Kinyua. Dr. Ben Muthiora. Mr. Jacob Mwongera Mr. Peterson Mokaya MS. Emily Wanja	B.O.M Chairman B.O.M .V. Chairman B.O.M. Secretary/Principal B.O.M. Member/P.A. Chair B.O.M. Member	4 of 4 4/4 4/4 4/4 4/4
2	Audit Committee	Rev. Penninah Mrs. Emily Wanja Mr. Shadrack Gikundi	Chairperson B.O.M. Member B.O.M. Member	No meeting
3	Finance, procurement and general purposes Committee	Mr. Peter Mwithimbu Mr. Samson Akotha Mr. Jacob Matumbi	Chairperson B.O.M. Member B.O.M. Member	No meeting
4	Academic Committee	Dr. Ben Muthiora. Mr. Jacob Mwongera Rev. Penninah Ms. Jennifer Gatwiri MS. Faith Riunga Ms. Rael Kimathi Mr. Athanasius Kariithi Mr. Dinson Ndeke Mr. Hudson Miriti Mr. Morris Kaberia Mr. Gilbert Maina Ms. Faith Gatwiri	Chairperson Principal/Secretary B.O.M. Member B.O.M. Member B.O.M. Member H.O.D. Guidance And Counselling H.O.D. Mathematics H.O.D. Humanities H.O.D. Languages H.O.D. Sciences In charge Examination In charge Curriculum	2/2 2/2 2/2 2/2 2/2 2/2 2/2
5	Development Committee	Mr. Charles Kinyua Dr. Ben Muthiora Mr. Jacob Rutere Mr. Isaiiah Muthomi Mr. Samson Akotha Mr. Jacob Matumbi Mr. Peter Mwithimbu	B.O.M .Chairman B.O.M Vice Chairman Principal/Secretary D/Principal B.O.M. Member B.O.M. Member B.O.M. Member	No meeting held, school didn't have any project
6	Discipline and welfare Committee	Mr. Eric Munene Mr. Charles Warui Mr. Athanasius Kariithi Mr. Hudson Miriti Ms. Faith Gatwiri Ms. Margaret Nkatha. Mrs. Emily Wanja Mr. Felix Mugambi	Teacher Teacher Teacher Teacher Teacher Teacher BOM Member BOM Member (Chairperson) BOM Member (ex-official)	2/2 2/2 2/2 2/2 2/2 2/2

(d) School operation Management

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

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

(e) Schools contacts

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

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Standard Chartered
Branch: Nanyuki
Account Number: 0102058407800
2. Name of Bank: Standard Chartered
Branch: Nanyuki
Account Number: 0102058407801
3. Name of Bank: Standard Chartered
Branch: Nanyuki
Account Number: 0102058407802
4. Name of Bank: Standard Chartered
Branch: Nanyuki
Account Number: 0102858407802
5. Name of Bank: Kenya Commercial Bank
Branch: Nanyuki
Account Number: 1125635282

6

Name of Bank: Kenya Commercial Bank

Branch: Nanyuki

Account Number: 1111011567

7.MPESA Pay Bill No. 329119 attached to standard chartered bank account-Account number: 0102058407802.

(g) Independent Auditors

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

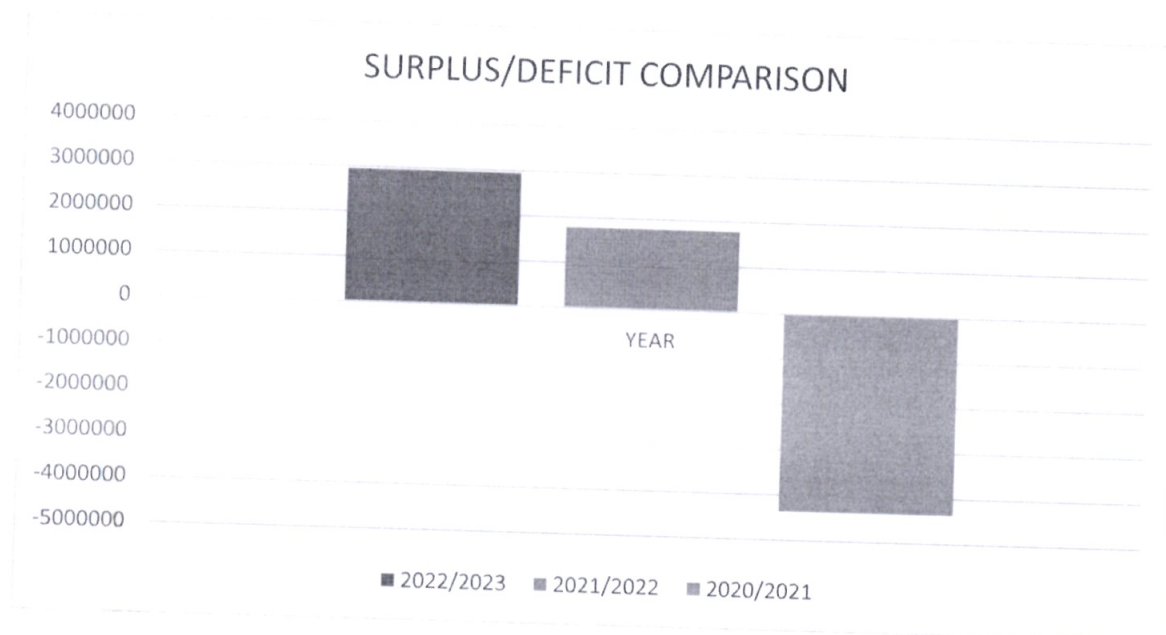
3. Summary Report of Performance of The School

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

a) Financial performance:

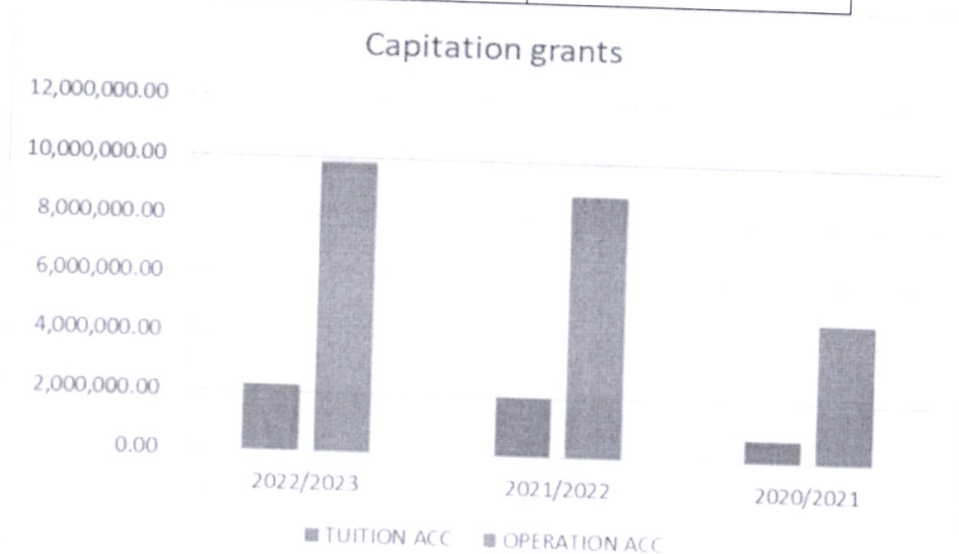
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

Year	2022/2023	2021/2022	2021
Amount	2,945,781.00	1,944,335.00	(4,364,190.00)



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

YEAR	ACCOUNTS	
	TUITION(Kshs)	OPERATION(Kshs)
2022/2023	2,223,171.00	9,845,262.00
2021/2022	2,039,193.00	8,892,175.00
2021	753,914.00	4,723,535.00



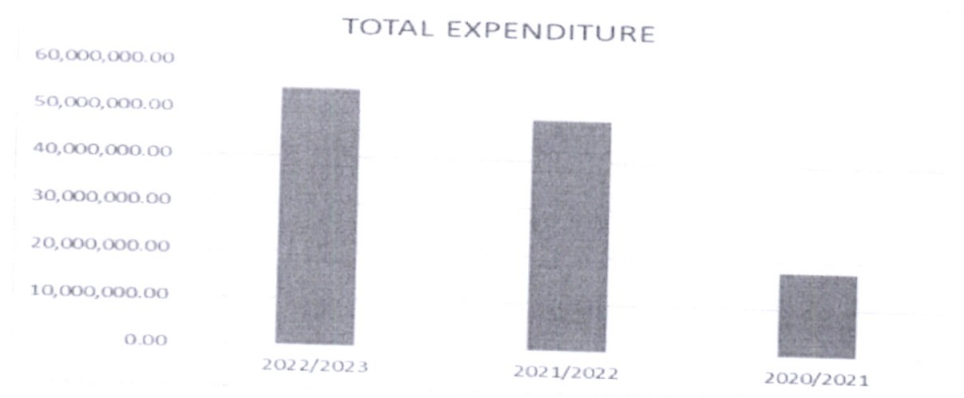
Capitation increased due to increase in enrolment which was also captured in NEMIS portal

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

YEAR	INCOME			
	SCHOOL FUND	BUS	FARM	OTHERS
2022/2023	43,645,540.00	752,950.00	209,250.00	117,632.00
2021/2022	37,546,430.00	205,000.00	196,421.00	107,564.00
2020/2021	9,713,501.00	149,000.00	0.00	17,978.00

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

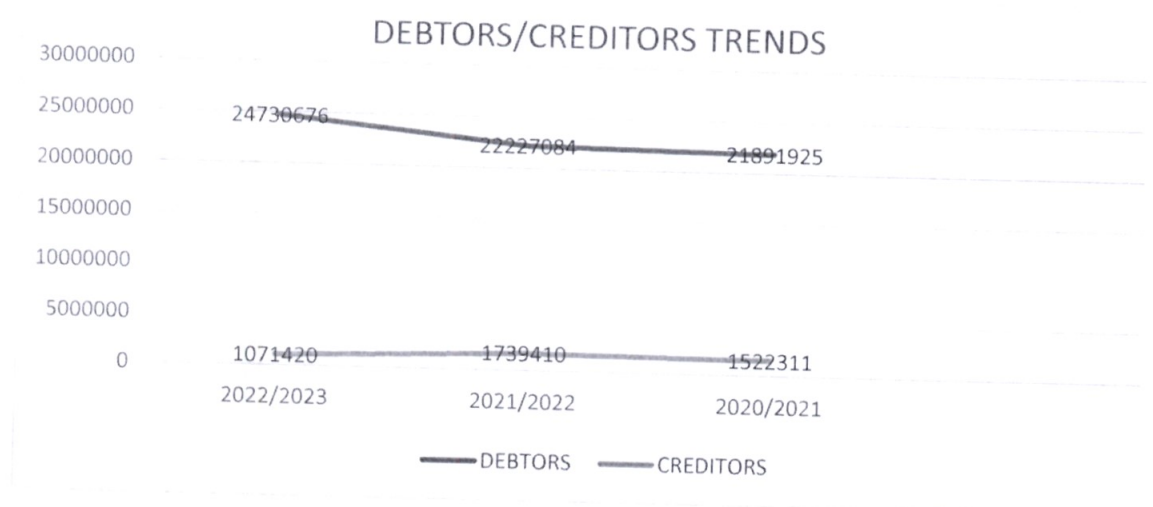
YEAR	TOTAL EXPENDITURE(Kshs)
2022/2023	53,857,205.00
2021/2022	48,743,915.00
2020/2021	17,743,377.35



Increase in expenditure was due to change in enrollment and inflation

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

YEAR	DEBTOR(Kshs)	CREDITORS(Kshs)
2022/2023	24,730,676.00	1,071,420.00
2021/2022	22,227,084.00	1,739,410.00
2020/2021	21,891,925.00	1,522,311.00



b) Teacher Student ratio:

TEACHER	STUDENTS	NEW RECRUITED TEACHERS	TRANSFERRED/RETIRED TEACHERS IN A YR	NEW TSC POSTING IN A YR	BOM EMPLOYED TEACHERS	RATIO OF TEACHER PER STUDENT
33	830	4	1	1	6	1:25

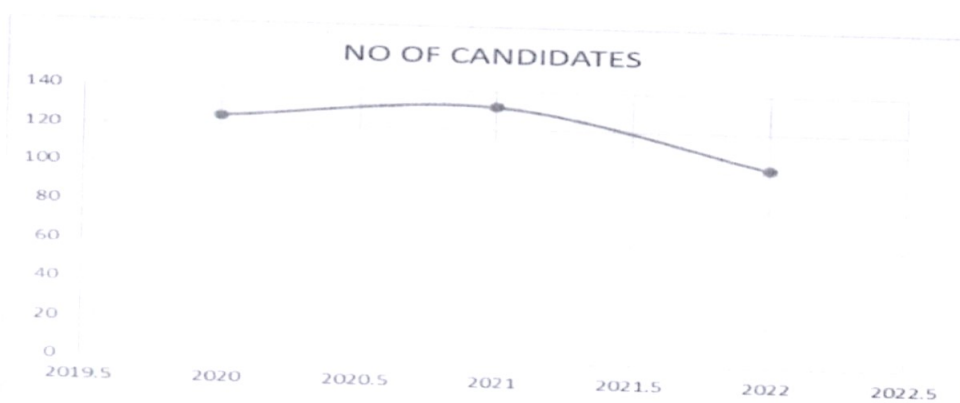
SUBJECT	MATHS	KISW	ENG	CHEM	PHY	BIO	GEO	CRE	HIST	AGRI	BIS	COMP
TEACHER	5	6	6	2	8	2	3	6	6	3	2	1
DEFICIT	2	0	0	4	2	4	0	0	0	1	0	1

c) Mean score in the 2020,2021 and 2022 KCSE:

YEAR	STUDENTS	HIGHER LEARNING	MEAN SCORE	TARGET SCORE	COMMENT
2022	101	34(C+ and above)	6.069	8.00	Fair
2021	132	53(C+ and above)	6.288	8.00	Fair
2020	125	61 (C+ and Above)	6.6 C+	8.00	Fairly good improvement

d) Number of Candidates in the 2022,2021 and 2022KCSE:

YEAR	2022	2021	2020
NO OF CANDIDATES	102	132	125



e) Capacity of the school:

FACILITY	TOTAL FACILITY	TOTAL STUDENT	CAPACITY	DEFICIT
1. Dormitory	8	830	566	2
2. Dining Hall	1	830	576	1
3. Toilets	30	830	900	1
4. Laboratory	3	830	72	2
5. Computer Lab	1	830	55	1
6. Administration Block	1			1

f) Development projects carried out by the school:

No projects undertaken

.....
 School Principal

31/10/2023

4. Statement of School Management Responsibility

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

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

The Board of Management of 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).

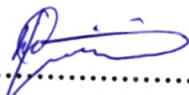
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.



.....
Name: Charles Kinyua

Designation: Chairman, School Board of Management

Date: 31/10/2023



.....
Name: Jacob Mwongera

Designation: School Principal & Secretary to Board of Management

Date: 31/10/2023



.....
Name: Alex Murungi.M.

Designation: Bursar/ Finance Officer

Date: 31/10/2023

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, 2023 – 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 financial statements of Ontulili Boys High School set out on pages 1 to 24, which comprise of the statement of assets and liabilities, as at

30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amount 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 financial statements present fairly, in all material respects, the financial position of Ontulili Boys High School as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following errors and inaccuracies;

- i) The statement of assets and liabilities reflects accumulated fund brought forward balance of Kshs.23,799,339. However, the previous year's financial statements reflect a closing balance of Kshs.23,676,018 resulting in an unexplained variance of Kshs.123,321.
- ii) The statement of cash flows reflects amounts of Kshs.54,484,035 and Kshs.51,627,909 in respect of total receipts and payments respectively. However, the statement of budgeted versus actual amounts reflects actual on comparable basis amounts of Kshs.52,458,111 and Kshs.52,977,946 resulting in unexplained variances of Kshs.2,025,924 and Kshs.1,350,037 respectively.
- iii) The statement of cash flows reflects opening cash and cash equivalents balance of Kshs.3,137,460. However, the previous year's financial statements reflect a closing balance of Kshs.3,014,139 resulting in an unexplained variance of Kshs.123,321.
- iv) The statement of budgeted versus actual amounts reflects amounts of Kshs.63,336,850 and Kshs.52,458,111 in respect of final income budget and actual on comparable basis respectively. However, the recomputed amounts are Kshs.66,477,050 and Kshs.56,802,986 resulting in an unexplained and unreconciled variance of Kshs.3,140,200 and Kshs.4,344,875 respectively. Similarly, the statement reflects an amount of Kshs.52,977,946 in respect of actual expenditure on comparable basis. However, recasting of the statement revealed an amount of Kshs.53,857,155 resulting in an unexplained variance of Kshs.879,209.

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

2. Unsupported Miscellaneous Income Amount

The statement of receipts and payments reflects miscellaneous incomes amount of Kshs.1,079,832 as disclosed in Note 5 to the financial statements in respect of own

generated incomes. 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.1,079,832 could not be confirmed.

3. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.42,453,955 as disclosed in Note 9 to the financial statements. However, review of payment vouchers revealed that Management made numerous payments without proper supporting documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificate of payments.

In the circumstances, the accuracy, completeness and regularity of the boarding and school fund payments amount of Kshs.42,453,955 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.63,336,850 and Kshs.52,458,111 respectively, resulting in an under-funding of Kshs.11,178,739 or 18% of the budget. Further, the statement reflects that the School spent an amount of Kshs.52,977,946 against actual receipts amounting to Kshs.52,458,111 resulting in an over-utilization of Kshs.519,835.

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

2. Unbalanced Budget

The statement of budgeted versus actual amounts reflects a final income budget recomputed amount of Kshs.66,477,050 and final expenditure budget amounting to Kshs.65,728,850 resulting to an unexplained variance of Kshs.748,200. 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.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

The Management are responsible for the Other Information set out on page iii to xiv 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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 17 November, 2023 instead of the statutory deadline of 30 September, 2023. This was contrary to Section 47(1) of the Public Audit Act, 2015

which states that 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. Failure to Bank School Fees Received in Cash

Review of the School's cashbook revealed that there were cash receipts totalling Kshs.1,022,180 for the period under review, an indication that the School accepts cash receipts. Further, review of 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.

3. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure of Kshs.53,857,205. 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.

4. Non-Compliance with Procurement Regulations

The statement of receipts and payments reflects total expenditure of Kshs.53,857,205. However, review of 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.

5. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.24,730,676 as disclosed in Note 13 to the financial statements in respect of fees arrears. Included in the balance is an amount of Kshs.20,835,392 that had been outstanding for more than one (1) year. 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.

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. 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.

4. 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 large cash withdrawals 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 (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 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 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 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

18 May, 2026

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

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,223,171.00	2,039,193.00
Government grants for operations	2	6,685,262.00	9,592,175.00
Government Grants for infrastructure	3	3,169,181.00	0.00
School fund income- parents' contributions	4	43,645,540.00	37,546,430.00
Miscellaneous incomes	5	1,079,832.00	834,090.00
Total Receipts		56,802,986.00	50,011,888.00
Payments			
Tuition	6	2,188,220.00	1,895,325.00
Operations	7	6,307,308.00	9,905,138.00
Infrastructure	8	2,907,722.00	0.00
Boarding and school fund	9	42,453,955.00	36,267,090.00
Total Payments		53,857,205.00	48,067,553.00
Surplus/Deficit		2,945,781.00	1,944,335.00

The school financial statements were approved on 31/10/2023 2023 and signed by:



Name: Charles Kinyua

Chair BOM

Date: 31/10/2023



Name: Jacob Mwongera
School Principal/ Secretary to
BOM

Date: 31/10/2023



Name: Alex Murungi

Bursar/ Finance Officer

Date: 31/10/2023

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

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,077,110.00	2,934,289.00
Cash balances	11	8,754.00	79,850.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		<u>3,085,864.00</u>	<u>3,014,139.00</u>
Account's receivables	13	24,730,676.00	22,227,084.00
Total financial assets		<u>27,816,540.00</u>	<u>25,241,223.00</u>
Financial liabilities			
Accounts payables	14	1,071,420.00	1,565,205.00
Net financial assets		<u>26,745,120.00</u>	<u>23,676,018.00</u>
Represented by			
Accumulated fund b/fwd.	15	23,799,339.00	21,731,683.00
Surplus/deficit for the year		2,945,781.00	1,944,335.00
Net financial position		<u>26,745,120.00</u>	<u>23,676,018.00</u>

The school's financial statements were approved on 31/10/2023 2023 and signed by:

.....
Name: Charles Kinyua

Chair BOM

Date: 31/10/2023

.....
Name: Jacob Mwongera

School Principal/ Secretary to BOM

Date: 31/10/2023

.....
Name: Alex Murungi.M.

Bursar/ Finance Officer

Date: 31/10/2023

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

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,223,171.00	2,039,193.20
Government grants for operations		6,685,262.00	6,461,175.20
Government grants for infrastructure		3,169,181.00	0.00
School fund income- parents contributions/ fees		41,326,589.00	36,760,484.00
Other income		1,079,832.00	1,956,734.00
Total receipts		54,484,035.00	47,217,586.40
Payments			
Cash outflows for tuition		2,188,220.00	1,895,325.60
Cash outflows for operations		6,277,604.00	7,671,853.80
Cash outflows Boarding/lunch and school fund payments		43,162,085.00	36,943,452.00
Total payments		51,627,909.00	46,510,631.40
Net cash inflow/outflow from operating activities		2,856,126.00	706,955.00
Cash flow from investing activities			
Acquisition of assets		0.00	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	3,131,000.00
Purchase of investments		2,907,722.00	2,579,733.00
Net cash inflow/outflows from investing activities		(2,907,722.00)	551,267.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(51,596.00)	1,258,222.00
Cash and cash equivalent at beginning of the FY		3,137,460.00	1,755,917.00
Cash and cash equivalent at end of the FY		3,085,864.00	3,014,139.00

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

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

NB: In the previous year, there was omission of 2 bank account balances, this was corrected thorough journal entries.as a result there was a discrepancy between opening balance of the year 2022/2023 and closing balance of 2021/2022

The school's financial statements were approved on 31/10/2023 2023 and signed by:


.....

Name: Charles Kinyua

Chair BOM

Date: 31/10/2023


.....

Name: Jacob Mwongera
School Principal/ Secretary to
BOM

Date: 31/10/2023


.....

Name: Alex Murungi.M.

Bursar/ Finance Officer

Date: 31/10/2023

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

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

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>					
Tuition	2,834,800.00	0.00	2,834,800.00	0.00	
Exercise Books	0.00	0.00	0.00	630,000.00	
Laboratory Equipment	0.00	0.00	0.00	941,393.50	
Internal Exams	0.00	0.00	0.00	521,777.50	
Teaching / Learning Materials	0.00	0.00	0.00	130,000.00	
Exams And Assessment	0.00	0.00	0.00	0.00	
Subtotals	2,834,800.00		2,834,800.00	2,223,171.00	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments				2,761,620.80	
Repairs And Maintenance					
Local Transport / Travelling				125,000.00	
Electricity And Water				800,000.00	
Other voteheads	13,680,000.00		13,680,000.00		
Administration Costs				2,413,852.90	
Activity				437,688.00	
Medical				147,100.00	
Subtotals	13,680,000.00		13,680,000.00	6,685,262.00	

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

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	0.00	0.00	0.00	3,160,000.00	
M&I parents' contribution(unpresented cheque)	0.00	0.00	0.00	9,181.00	
Economic Stimulus Programs	0.00	0.00	0.00	0.00	
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	
Subtotals	0.00	0.00	0.00	3,169,181.00	
(4) Fees Charged on Parents					
Personnel Emoluments	5,424,700.00	(500,000.00)	4,924,700.00	3,125,270.00	
Repairs And Maintenance	2,751,000.00	(800,000.00)	1,951,000.00	2,183,522.00	
Local Transport / Travelling	792,900.00	500,000.00	1,292,900.00	2,447,904.00	
Electricity And Water	3,140,200.00	0.00	0.00	2,364,432.00	
Medical	0.00	0.00	0.00	0.00	
Administration Costs	2,235,900.00	1,000,000.00	3,235,900.00	3,009,516.00	
Activity	311,7000.00	2,000,000.00	2,311,700.00	651,892.00	
SMASSE	0.00	0.00	0.00	0.00	
Fee On Boarding Equipment and Stores	31,805,850.00		31,805,850.00	29,863,004.00	
5) Miscellenous Income					
Loans / Borrowing	0.00	0.00	0.00	0.00	
Rent income	0.00	0.00	0.00	0.00	
Income From Farming Activities	0.00	0.00	0.00	0.00	
Insurance Compensation	0.00	0.00	0.00	0.00	

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

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
Income From Posho Mill	0.00	0.00	0.00	0.00	
Income From Bus Hire	0.00	0.00	0.00	0.00	
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	1,300,000.00	0.00	1,300,000.00	1,079,832.00	
Total Income	64,277,050.00		63,336,850.00	52,458,111.00	
(6) Expenditure For Tuition					
Textbooks	30,000.00	0.00	30,000.00	199,550.00	66.5%
Reference Materials	113,370.00	0.00	113,370.00	0.00	
Exercise Books	1,215,000.00	0.00	1,215,000.00	435,000.00	35.8%
Laboratory Equipment	947,610.00	0.00	947,610.00	860,426.00	90.8%
Internal Exams	468,100.00	0.00	468,100.00	678,730.00	144.9%
Teaching / Learning Materials	0.00	0.00	0.00	0.00	
Provision for pending bills	47,720.00	0.00	47,720.00	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	15,000.00	0.00	15,000.00	14,514.00	96.76%
Subtotals			2,836,800.00	2,188,170.00	
(7) Expenditure For Operations					
Personnel Emoluments	2,919,168.00	0.00	2,919,168.00	2,403,992.00	
Repairs, Maintenance & Improvements	4,750,000.00	0.00	4,750,000.00	0.00	

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

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
Local Transport / Travelling	351,000.00	0.00	351,000.00	123,000.00	35%
Electricity, Water and Conservancy	1,376,400.00	0.00	1,376,400.00	1,182,010.00	85.9%
Proision for pending bills	151,932.00	0.00	151,932.00	0.00	0.00
Administration Costs	2,445,000.00	0.00	2,445,000.00	2,515,356.00	102.64%
Activity Expenses	1,612,500.00	0.00	1,612,500.00	82,950.00	5.144%
Gratuity	0.00	0.00	0.00	0.00	
SMASSE	0.00	0.00	0.00	0.00	
Subtotals	13,606,000.00		13,606,000.00	6,307,308.00	
(8) Expenditure For infrastructure					
Construction of classrooms	0.00	0.00	0.00	0.00	
Construction of LAB	0.00	0.00	0.00	0.00	
Construction of DORMS	0.00	0.00	0.00	0.00	
Purchase of furniture	0.00	0.00	0.00	2,049,500.00	
Lab repairs	0.00	0.00	0.00	858,222.00	
Subtotals				2,907,722.00	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	5,424,700.00	(500,000.00)	4,924,700.00	2,649,139.00	53.79%
Repairs, Maintenance and Improvements	2,751,000.00	(800,000.00)	1,951,000.00	1,463,240.00	74.99%
Local Transport / Travelling	792,900.00	500,000.00	1,292,900.00	950,940.00	73.55%
Electricity, Water and Conservancy	3,140,200.00	0.00	3,140,200.00	2,875,110.00	91.56%

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Medical Expenses	0.00	0.00	0.00	0.00	0.00
Administration Costs	2,235,900.00	1,800,000.00	4,035,900.00	3,818,083.00	94.6%
Activity	311,700.00	2000,000.00	2,311,700.00	1,781,420.00	77.1%
Gratuity	0.00	0.00	0.00	0.00	0.00
Lunch Programme	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores	34,629,650.00	(3,000,000.00)	31,629,650.00	28,393,538.00	88.75%
Expenditure For Income Generating Activity	0.00	0.00	0.00	522,485.00	
Insurance Costs	0.00	0.00	0.00	0.00	
Other Expenses On Investments	0.00	0.00	0.00	0.00	
Rent Expenses	0.00	0.00	0.00	0.00	
Bank Charges	0.00	0.00	0.00	0.00	
Loan Interest Repayment	0.00	0.00	0.00	0.00	
Loan Principal Repayment	0.00	0.00	0.00	0.00	
SubTotals	0.00	0.00	0.00	42,453,955.00	
Totals	65,728,850.00		65,728,850.00	52,977,946.00	

- i. For activities, there was anticipation for delay in receipt of government capitation thus necessitating for increased provision through virement, 2nd term after financial year, funds for activities weren't utilised thus resulting in underutilisation.
- ii. For RMI expenditure it was catered for through Infrastructure Accounts.
- iii. In the process of preparing budget, the school anticipated Junior secondary would be domiciled at existing secondary schools yet the government decided it be domiciled at primary schools, this led to reduction in anticipated expenditure thus resulting to utilization below budgeted expenditure
- iv. There were virement within the year.

- v. Increase in no of students' necessitated purchase of more textbook since those provided by ministry were inadequate.
- vi. Delay in release of FDSE Funds and increase in prices resulted to challenge in budget implementation. School utilised funds according to emerging issues and areas of priorities as needs arose

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which

are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	130,000.00	36,000.00
Exercise Books	630,000.00	842,454.00
Laboratory Equipment	941,394.00	511,700.00
Internal Exams	521,778.00	137,979.20
Teaching / Learning Materials	0.00	511,060.00
Others	0.00	0.00
Total	2,223,171.00	2,039,193.20

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	2,761,621.00	2,714,544.00
Repairs And Maintenance	0.00	3,131,000.00
Local Transport / Travelling	125,000.00	201,625.00
Electricity And Water	800,000.00	645,744.00
Medical	147,100.00	0.00
Administration Costs	2,413,853.00	2,135,887.20
Activity	437,688.00	63,375.00
Other Vote Heads	0.00	700,000.00
Total	6,685,262.00	9,592,175.20

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	3,169,181.00	0.00
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	3,169,181.00	0.00

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	3,125,270.00	4,183,306.00
Repairs and maintenance	2,183,522.00	2,057,825.00
Local transport / travelling	2,447,904.00	866,224.00
Electricity and water	2,364,432.00	2,479,073.00
Medical	0.00	0.00
Administration costs	3,009,516.00	2,062,038.00
Activity	651,892.00	411,578.00
Fee on Boarding Equipment and stores	29,863,004.00	25,486,386.00
PA Levies	0.00	0.00
Others	0.00	0.00
Total	43,645,540.00	37,546,430.00

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	209,250.00	192,421.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	752,950.00	205,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Uniform	0.00	325,105.00
Dividends Income	0.00	0.00
Loans/Borrowings*	0.00	0.00
Other Income (<i>specify</i>) *Damages	117,632.00	107,564.00
Total	1,079,832.00	834,090.00

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	435,000.00	319,200.00
Textbooks	0.00	35,000.00
Reference materials	199,550.00	0.00
Laboratory Equipment	860,426.00	1,055,208.00
Teaching / Learning Materials	0.00	263,100.00
Exams And Assessment	678,730.00	203,200.00
Teachers Guides		0.00
Bank Charges	14,514.00	19,617.00
Others		0.00
Total	2,188,220.00	1,895,325.00

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	2,403,992.00	2,338,312.00
Service Gratuity	0.00	0.00
Administration Cost	2,515,356.00	2,832,453.00
Repairs And Maintenance & Improvements	0.00	3,853,773.00
Local Transport / Travelling	123,000.00	116,900.00
Electricity And Water	1,182,010.00	763,700.00
Medical	0.00	0.00
Activity Expenses	82,950.00	0.00
Insurance Cost	0.00	0.00
Others	0.00	0.00
Total	6,307,308.00	9,905,138.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	0.00	0.00
Construction of laboratory	0.00	0.00
Construction of dormitory	0.00	0.00
Purchase of furniture	2,049,500.00	0.00
Purchase of equipment	0.00	0.00
Purchase of apparatus	0.00	0.00
Drilling of boreholes	0.00	0.00
Others (specify) Repair of lab and other school properties	858,222.00	0.00
Total	2,907,722.00	0.00

9 Boarding and School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	2,649,139.00	2,762,868.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	1,463,240.00	2,346,576.00
Local Transport / Travelling	950,940.00	504,600.00
Electricity And Water	2,875,110.00	3,907,500.00
Medical Expenses	0.00	0.00
Administration Costs	3,818,083.00	4,958,212.00
Activity	1,781,420.00	368,340.00
Bank Charges	0.00	0.00
Expenses On Income Generating Activities**	522,485.00	242,200.00
Fee On Boarding Equipment and Stores	28,393,538.00	21,025,894.00
Uniform	0.00	150,900.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal Repayment	0.00	0.00
Loan Interest Repayment	0.00	0.00
Acquisition Of Assets	0.00	0.00
Miscellaneous	0.00	0.00
Others (specify)	0.00	0.00

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0102058407801	193,074.00	158,122.50
Operations Account	Active	0102058407800	828,206.00	316,636.85
School Fund Account/Boarding	Active	0102058407802	1,819,790.00	2,498,149.65
Savings Account	-	-	0.00	0.00
Parent Association Development Account	Dormant	1125635282	18,695.00	0.00
		1111011567	104,626.00	
Income Generating Activities Account	-	-	0.00	0.00
Infrastructural Account	active	0102858407802	112,719.00	(38,620.00)
Total			3,077,110.00	2,934,289.00

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins-Boarding acc	17,577.00	
Notes and Coins-Operation acc	(8,823.00)	79,850.00
Total	8,754.00	79,850.00

12 Short Term Investments

Description	2022/2023	2021/2022
	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

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	24,730,676.00	22,227,084.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00	0.00
Rent arrears (list/schedule attached)	0.00	0.00
Total	24,730,676.00	22,227,084.00

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,895,284.00	15.8%	1,392,503.00	6.0%
Between 1- 2 years	1,392,503.00	5.6%	1,066,508.00	4.6%
Between 2-3 years	1,066,508.00	4.3%	0.00	%
Over 3 years	18,376,381.00	74.3%	20,825,417.00	89.4%
			(1,057,344.00)	
Total (should tie to note 13 a)	24,730,676.00	100	22,227,084.00	100

14 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	0.00	83,080.00
Prepaid Fees	1,566,015.00	2,006,424.00
Less overstated prepaid fees from prior periods	(524,299.00)	0.00
Unpaid salaries and statutory deductions	29,704.00	0.00
Caution money	0.00	0.00
Other payables (<i>specify</i>)	0.00	0.00
Total	1,071,420.00	

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0.00	%	xxx	%
Between 1- 2 years	0.00	%	xxx	%
Between 2-3 years	0.00	%	xxx	%
Over 3 years	0.00	%	xxx	%
Total (should tie to note 14)	0.00	%	xxx	%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Fund Balance Brought Forward		
Bank Balances	3,057,610.00	1,660,317.00
Cash Balances	79,850.00	95,600.00
Short Term Investments	0.00	0.00
Receivables	22,227,084.00	21,891,925.00
Payables(less)	1,565,205.00	1,916,159.00
Total	23,799,339.00	21,731,683.00

Ontulili Boys High School

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

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	2022/2023	2021/2022
	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	2022/2023	2021/2022
		Kshs	Kshs
Cattle		210,000.00	210,000.00
Goats		0.00	0.00
Trees		0.00	0.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		210,000.00	210,000.00

18 Borrowings

Description	2022/2023	2021/2022
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

Ontulili Boys High School
Annual Report and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

19 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	714,512.00	940,450.00
Lab consumables	286,705.00	73,546.00
Farm produce	0.00	0.00
Medication	2,300.00	0.00
Construction Materials	1,500.00	0.00
Others (Administration)	45,000.00	0.00
	1,050,017.00	1,013,996.00

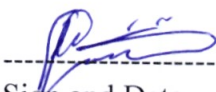
Ontulili Boys High School

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

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 31/10/2023

NB: Overpaid/prepaid fees were overstated by kshs **524,299.00.**

The error was rectified under note 14

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 2022/2023	Outstanding Balance Comparative 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
Sub-Total						
Supply Of Goods						
2. Check & design grocer	39,460.00	01/07/2022	39,460.00	0.00	39,460.00	
3. Chanyaki meat supplies	43,260.00	01/07/2022	43,260.00	0.00	43,260.00	
Sub-Total	83,080.00		83,080.00		83,080.00	
Supply Of Services						
4. NSSF	0.00	Statutory deductions	0.00	29,704.00	0.00	There were system delays with NSSF systems in processing payment due
Sub-Total				29,704.00		
Grand Total				29,704.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	10,000,000.00		0.00	10,000,000.00
Buildings And Structures	37,247,032.00	868,000.00	0.00	38,115,032.00
Motor Vehicles	1,800,000.00		0.00	1,800,000.00
Office Equipment, Furniture And Fittings	1,703,000.00	58,000.00	0.00	1,761,000.00
Textbooks	6,092,600.00	166,565.00	0.00	6,259,165.00
ICT Equipment	1,840,000.00	1,241,000.00	0.00	3,081,000.00
Tools And Apparatus	350,000.00		0.00	350,000.00
Other Machinery And Equipment	148,000.00		0.00	148,000.00
Heritage And Cultural Assets	0.00	0.00	0.00	0.00
Intangible Assets- Soft Ware	335,916.00	0.00	0.00	335,916.00
Total	59,516,548	2,333,565.00	0.00	61,850,113.00

**ONTULILI BOYS HIGH SCHOOL
BOARDING ACCOUNT
ADJUSTED TRIAL BALANCE AS AT 30/06/2023**

VOTE HEADS	DEBIT	CREDITORS	ADUSTED DEBIT	CREDIT	DEBTORS	PREPAID 2022	PRE PAID 2023	ADJUSTED CREDIT
OPENNING BAL								
CASH				94,882.00				94,882.00
BANK				2,498,149.65				2,498,149.65
B.E.S	28,393,538.00		28,393,538.00	28,072,088.00	1,488,288.00	1,183,790.00	881,162.00	29,863,004.00
RMI	1,463,240.00		1,463,240.00	1,913,335.00	231,093.00	114,366.00	75,272.00	2,183,522.00
LT&T	950,940.00		950,940.00	2,124,928.00	385,455.00	74,238.00	136,717.00	2,447,904.00
ADMINISTRATION	3,818,083.00		3,818,083.00	2,623,441.00	536,811.00	128,411.00	279,147.00	3,009,516.00
EWC	2,875,110.00		2,875,110.00	1,838,628.00	488,671.00	126,405.00	89,272.00	2,364,432.00
PERSONAL EMOLUMENTS	2,649,139.00		2,649,139.00	2,302,787.00	575,340.00	339,086.00	91,943.00	3,125,270.00
ACTIVITY	1,781,420.00		1,781,420.00	434,640.00	189,626.00	40,128.00	12,502.00	651,892.00
F.ARREARS	-		3,895,284.00	1,391,692.00				1,391,692.00
BUS	460,565.00		460,565.00	752,950.00				752,950.00
UNIFORM ACC	594,750.00		594,750.00	594,750.00				594,750.00
MISCELLEOUS	-		-	117,632.00				117,632.00
BURSARY	2,911,609.00		2,911,609.00	2,911,609.00				2,911,609.00
CREDITORS	83,080.00		83,080.00	-				-
FARM	61,920.00		61,920.00	209,250.00				209,250.00
KNEC/KCSE	30,300.00		30,300.00	30,300.00				30,300.00
PREPAID 2023			-					1,566,015.00
PREPAID 2022			2,006,424.00					-
BAL C/d			-					-
CASH	17,577.00		17,577.00					-
BANK	1,819,790.65		1,819,790.65					-
TOTAL	47,911,061.65	-	53,812,769.65	47,911,061.65	3,895,284.00	2,006,424.00	1,566,015.00	53,812,769.65

BANK RECONCILLIATION STATEMENT AS AT 30-06-2023

		<u>KSHS</u>
Balance as per Bankstatement		2,807,390.65
Add:bank charges		-
		<u>2,807,390.65</u>
Less:unpresented cheques-	004176	<u>14,000.00</u>
		2,793,390.65
Less:unreceipted deposits		<u>973,600.00</u>
Balance as per cashbook		<u>1,819,790.65</u>

Prepared By 
Bursar/Acc clerk

Verified By..... 
Principal/Secretary to the Board

ONTULILI BOYS HIGH SCHOOL **JOURNAL ENTRIES YEAR 2022/2023**

1			
	Particulars	Debit(Kshs)	Credit(Kshs)
	Bank	104,626.00	
	Bank	18,695.00	
	Accummulated fund	-	123,321.00
		123,321.00	123,321.00
	KCB Acc balances omitted in previous yrs financial statements acc-112563528,1111011567		
2			
	Particulars	Debit(Kshs)	Credit(Kshs)
	Uniforms		19,767.00
	Arrears	19,767.00	
		19,767.00	19,767.00
	uniforms funds received credited in the wrong acc now rectified		
3			
	Particulars	Debit(Kshs)	Credit(Kshs)
	KNEC		30,300.00
	Arrears	30,300.00	
		30,300.00	30,300.00
	Expenses recorded in the wrong acc		
4			
	Particulars	Debit(Kshs)	Credit(Kshs)
	Bank	43,000.00	
	Cash		43,000.00
		43,000.00	43,000.00
	Cash received credited as bank now rectified		

BOARDING ACC

BOARDING ACC

ONTULILI BOYS SECONDARY SCHOOL
 OPERATION ACCOUNT
 ADJUSTED TRIAL BALANCE AS AT 30/06/2023

PARTICULAR	DEBIT	CREDIT	ADJUSTMENT DEBIT	ADJUSTMENT CREDIT	ADJUSTED DEBIT	ADJUSTED CREDIT
Bal b/f						
Bank		316,636.85			-	316,636.85
CASH	15,032.00				15,032.00	-
ADMINISTRATION	2,509,735.80	2,413,852.90	1,000.00		2,510,735.80	2,413,852.90
R.M.I/INFRASTRUCTURE	3,055,500.00	3,160,000.00		1,000.00	3,055,500.00	3,161,000.00
P.EMOLUMENTS	2,374,288.00	2,761,620.80	29,704.00		2,403,992.00	2,761,620.80
EWC	1,182,010.00	800,000.00			1,182,010.00	800,000.00
LTT	123,000.00	125,000.00			123,000.00	125,000.00
BOARDING ACC	12,000.00	12,000.00			12,000.00	12,000.00
ACTIVITY	82,950.00	437,688.00			82,950.00	437,688.00
MEDICAL/INSURANCE		147,100.00			-	147,100.00
CREDITORS				29,704.00	-	29,704.00
Bal C/d					-	-
Bank	828,205.75				828,205.75	-
Cash	-	8,823.00			-	8,823.00
TOTAL	10,182,721.55	10,182,721.55	30,704.00	30,704.00	10,213,425.55	10,213,425.55

5

Particulars	Debit(Kshs)	Credit(Kshs)	OPERATION ACC
Administration costs	1,000.00		
R.M.I		1,000.00	
	1,000.00	1,000.00	
Expenses paid recorded in the wrong votehead			

ONTULILI BOYS SECONDARY SCHOOL
OPERATION TRIAL BALANCE
AS AT 30-06-2023

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BAL AVAILABLE
Bal b/f						
Bank				316,636.85		
CASH			15,032.00			
ADMINISTRATION	1			2,413,852.90		
RMI/INFRASTRUCTUE	2			3,160,000.00		
P.EMOLUMENTS	3			2,761,620.80		
EWC	4			800,000.00		
L.T.T	5			125,000.00		
BOARDING A/C	6			12,000.00		
ACTIVITY	7			437,688.00		
MEDICAL/INSURANCE	8			147,100.00		
ADMINISTRATION	1		2,509,735.80			
RMI/INFRASTRUCTUE	2		3,055,500.00			
P.EMOLUMENTS	3		2,374,288.00			
EWC	4		1,182,010.00			
L.T.T	5		123,000.00			
BOARDING A/C	6		12,000.00			
ACTIVITY	7		82,950.00			
MEDICAL/INSURANCE	8					
Bal C/d						
Bank			828,205.75			
Cash				8,823.00		
TOTAL			10,182,721.55	10,182,721.55		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2023

Balance as per Bank statement

Less:unpresented cheques

Balance as per Cashbook

502771

KSHS

832,756.75

4,551.00

828,205.75

Prepared By

Bursar/Acc clerk

Verified By

Principal/Secretary to the Board

ONTULILI BOYS SECONDARY SCHOOL
INFRASTRUCTURE ACC TRIAL BALANCE AS AT 30-06-2023

PARTICULAR	L/F	APPVOVED BUDGET	DEBIT	CREDIT	COMMIT MENT	BALANCE AVAILABLE
Bal b/d						
BANK			38,620.00			
R.M.I	1			416,500.00		
INFRASTRUCTURE	2			2,647,181.00		
R.M.I	1		858,222.00			
INFRASTRUCTURE	2		2,049,500.00			
ADM	3		4,620.00			
Bal c/d			-	-		
Bank			112,719.00			
TOTAL			3,063,681.00	3,063,681.00		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2023

	<u>KSHS</u>
Balance as per Bank statement	154,219.00
Less:unreceipted deposits	10,000.00
:unpresented cheque-210	31,500.00
Balance as per Cashbook	<u>112,719.00</u>

Prepared By 
Bursar/Acc clerk

Verified By 
Principal/Secretary to the Board

ONTULILI BOYS SECONDARY SCHOOL
TUTION TRIAL BALANCE AS AT 30-06-2023

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BALANCE AVAILABLE
Bal b/d						
BANK				158,122.50		
EXERCISE BOOKS	1			630,000.00		
LAB EQUIPMMENTS	2			941,393.50		
INTERNAL EXAMS	3			521,777.50		
TEXT BOOKS	4			130,000.00		
BOARDING	5			8,000.00		
EXERCISE BOOKS	1		435,000.00	-		
LAB EQUIPMMENTS	2		860,426.00	-		
INTERNAL EXAMS	3		678,730.00	-		
TEXT BOOKS	4		199,550.00	-		
BOARDING	5		8,000.00			
BANK CHARGES	6		14,514.00	-		
Bal c/d						
Bank			193,073.50			
TOTAL			2,389,293.50	2,389,293.50		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2023

	<u>KSHS</u>
Balance as per Bank statement	198,073.50
Less:Unreceipted deposits	5,000.00
Balance as per Cashbook	<u>193,073.50</u>

Prepared By 
Bursar/Aclerk

Verified By..... 
Principal/Secretary to the Board

FESS ARREARS 2023

ONTULILI BOYS FEES ARREARS AS AT 30/06/2023

F1 2022-2023

AdmNo	NAME	BAL
3981	PAUL MBURU	8.00
3957	DENNIS MUTWIRI GITONGA	10.00
3922	SAMMY MWENDA	10.00
4083	LENKULOONI STEPHEN CHIPAS	58.00
3985	PROMISE MUTUGI KINYUA	78.00
4001	VINCENT IMMANUEL KINGORI MAINA	78.00
4065	VICTOR KINYUA MURIITH	78.00
4031	RYAN MARK KEMEI	78.00
4043	CALVIN NDEREBA	78.00
4047	JUSTIN MUTEMBEI	78.00
3958	MOHAMMED ABDI AZIZ ABDIKADIR	78.00
4078	DOMINIC AMALO	78.00
4114	IAN GACHANJA MUNGA	78.00
3961	ALVIN BUNDI MUTUMA	108.00
3927	BENJAMIN NYAGA	110.00
4024	ROY MWENDA	110.00
3934	REINHARD MIGWI GITHINJI	110.00
3954	NICASIO KARIUKI KIMANI	110.00
4002	ARAFAT OSMAN	161.00
4030	NATHAN MWENDA	229.00
4111	KATELO MOHAMED HALKANO	978.00
3992	ALVAN MURIITHI THURANIRA	1,110.00
4138	VICTOR MWENDA	1,378.00
4056	NAPOLEON KIRIINYA	1,448.00
3944	RODGERS MUTEMBEI	1,610.00
4058	CLINTON MURITHI GIKUNDA	2,028.00
3967	RYAN MUTWIRI	2,110.00
4084	ALOIS ALBERT MUTHAURA	2,110.00
3953	ELIPHUS MUTUMA MURIUNGI	2,143.00
4099	ZACHARY MUNENE MWANGI	2,378.00
4044	JOE MUGAMBI	2,378.00
4100	PASCAL MUTHOMI KOBIA	2,578.00
3925	KELVIN KAUME	2,878.00
4121	LOPU BRIAN NTOSHO	2,878.00
3949	RONNY MURITHI	2,950.00
3955	FELIX MUNENE	2,950.00
3960	VICTOR MUTWIRI	2,950.00
4112	SAMWEL MURIITHI KAMANGU	2,950.00
4090	MOSES PAPAI	2,950.00
4118	MARTIN MWIKA	2,950.00
3988	BRIAN KIRIMI	2,978.00
3940	DANIEL MIGWI	3,000.00
3980	NIMROD KIMATHI	3,078.00
4010	SAMSON KIVUITU MUTUA	3,078.00
4007	OWEN MWENDA	3,110.00
3986	DONALD MUCHUI KIRIMI	3,378.00

4014 BRIAN BUNDI	3,736.00
4110 EMMANUEL MWATHIKI NTARANGWI	3,878.00
3924 DEROW HAMZA MOHAMMED	3,968.00
4135 LENSON SETEKI	4,043.00
4124 DENNIS MUKARIA MURIUNGI	4,378.00
3971 LEVIS NJOGU KAHIHU	4,778.00
4061 HOSEA THURANIRA	4,978.00
4122 JAMES MUGAMBI GITONGA	5,000.00
4081 ZEBEDEYO KANARY	5,078.00
3979 DENNIS GITONGA	5,078.00
4051 BRIAN MURIMI	5,078.00
3936 MAXWELL MURERWA	5,108.00
4074 VINCE WANJAU MURAGE	5,108.00
3933 KELVIN MURIITHI	5,110.00
3948 CHARLES OCHIENG AGALO	5,110.00
3926 MITHIKA ALYN MUTUGI	5,110.00
4026 FRANKLINE WACHIRA	5,110.00
4126 IAACK KABUGI	5,110.00
4129 EDWIN MURIUKI MURITHI	6,078.00
4117 ISAAC SARUNI LEIYAGU	6,378.00
4095 ABEL NGURE	6,378.00
4134 SIMON SHIRA LISIE	6,378.00
3921 LENNY OCHIENG OTIENO	7,078.00
3996 NEWTON NDEREBA MUTUA	7,078.00
4036 STEPHEN MARIO	7,078.00
3974 LESLEY MUYE MUNGA	7,078.00
3998 WYCLIFF THURANIRA	7,078.00
3931 MOHAMED ANTONY MURIUKI	7,110.00
3989 ANTONY NAKURUKA LOWANIKO	7,378.00
4012 DENNIS MUCHAI	7,478.00
4085 BRIAN MURIITHI KATHURIMA	8,378.00
4127 RICHARD MUNENE MUTUMA	8,378.00
3968 MORRIS MAINA WANJIKU	8,378.00
3990 CHRISTIAN MURIUKI MWITI	8,378.00
4048 DICKSON MUTHOMI	9,078.00
4034 KELVIN EKALE NYAGA	9,878.00
4097 KAILUNGUSH KIUPE LASINATE	9,968.00
4103 SAMUEL KIRIMI	10,110.00
4088 BONIFACE MWITI	10,128.00
4101 EMMANUEL KARIUKI	10,178.00
3983 SHALOM MURIUNGI	10,378.00
4128 NEWTON MUNENE KAIMURI	10,378.00
3969 ALFAH WAMBUGU	11,078.00
4091 JOSIAH MUTEMBEI	12,949.00
4123 ELVIS KAIMENYI NYAGAH	13,778.00
4033 EXCEL KITHINJI	14,378.00
4131 ONESMUS MWIRIGI	15,078.00
3982 KELVIN MUTEA	15,078.00
4038 LEWIS MWIRIGI	15,078.00
3993 KENON MUNENE	15,108.00

4115 EVANS UGAMBI	15,110.00
4106 KAREKO MAXWELL NJENGA	15,110.00
4071 MARK WANYIKA	15,378.00
4070 MANTISIA KILOLOI	18,378.00
4057 ROONEY MUTUMA	19,078.00
3966 MARTIN SANARE	20,268.00
4133 ABDI ADAN SALAT	<u>40,735.00</u>
	<u>604,570.00</u>

**F2 2022-2023**

AdmNo	NAME	BAL
3721	MOSES MUTINDA	30.00
3730	ENOCH MACHORA NYAKUNDI	78.00
3661	GATWIRI LOUIS KOOME	78.00
3649	JEFF THURANIRA	110.00
3798	BONFACE MWIRIGI MURIITHI	178.00
3720	GRIFFINS GITONGA KARANI	178.00
3822	DAVID MUNENE	228.00
3793	DERRICK MUTUMA	268.00
3668	MAINA DENNIS KANAKE	278.00
3775	DICKSON MURIITHI	278.00
3870	ISAAC WAMBUGU NJOROGI	318.00
3874	WICLIS MUTHOMI	378.00
3820	DERICK MWITI	378.00
3873	FRANK NDUNGU WAINAINA	378.00
3897	MAHAT MOHAMMUD HUSSEIN	378.00
3914	DENNIS KIMATHI	378.00
3667	PETER NENE LISIE	378.00
3810	JOSHUA KELVIN MWENDIA	500.00
3902	ROBINSON MURETI KINYUA	500.00
3850	MAX GITONGA MUTHURI	610.00
3908	MUTEI LENGILA	660.00
3903	VINCENT KITHINJI	878.00
3700	ARMSTRONG MUTWIRI	878.00
3623	BIVON MAGETO	937.00
3634	ADAN NOORODIN SIAD	1,078.00
3809	ERICK KIPRONO	1,078.00
3825	COLLINS KIMATHI	1,180.00
3862	MARTIN MUCHUI MURIUNGI	1,378.00
3751	VICTOR KIRIMI	1,378.00
3795	LEWIS MULETI	1,378.00
3828	MOHAMMED ADAN	1,500.00
3643	RON KISH GITONGA	1,640.00
3702	DUNCAN MURIITHI	1,808.00
3712	AMACHOS ONYANGO	1,878.00
3707	LAMECK MURIUKI	1,878.00
3834	EVANS MWIRIGI	1,910.00
3872	NOOR MASUDI KIBWANA	2,000.00
3811	LAWRENCE MUGAMBI KIOGORA	2,000.00
3692	CASPA VICTOR ISHEPE	2,078.00
3910	MOSES NDIRANGU	2,243.00
3836	VINCENT KIMATHI	2,278.00
3664	LABSON MUNENE	2,378.00
3753	IGNATIUS MUGENDI MWORIA	2,378.00
3797	WILFRED KARANI	2,378.00
3687	BLAISE MUNENE	2,378.00
3807	HOWARD MUTETHIA	2,378.00
3901	OCHIENG MICHAEL ODONGO	2,480.00

3773 ABDULWAHAB FEISAL ABDULJABAR	2,480.00
3885 NEWTON MUGAMBI	2,480.00
3899 DAVID NAINGUNI	2,480.00
3904 ISSA HUSSEIN	2,480.00
3884 GITONGA NEWTON MWENDIA	2,518.00
3892 KENNETH MUNENE	2,763.00
3791 HUSSEIN MOHAMMED	2,918.00
3889 MILTON MUNENE MUTUA	2,980.00
3883 SAMMY NDUNG'U	2,980.00
3696 PHINEAS KIRIINYA MITHIKA	3,078.00
3748 EZRA NDEREBA	3,110.00
3787 DENNIS MUTUA	3,128.00
3757 EDWIN MWANGI NDUNGU	3,178.00
3778 UNGU LAHN MWANDIKI	3,378.00
3861 ALPHINE KATHIARI THURANIRA	3,378.00
3851 FATAH IBRAHIM	3,478.00
3688 ELVIS KAMAU KIMENCHU	3,878.00
3738 MWORIA BRIAN KINYUA	3,940.00
3767 HEZRON ISSAN	4,000.00
3731 NICHOLAS KOOME	4,018.00
3673 KEVIN MURIITHI KOOME	4,108.00
3652 TEDDY MUNUHE MUGAMBI	4,110.00
3710 SAMWEL KARUMBI	4,378.00
3745 RAYMOND KATULA MUSYOKI	4,378.00
3742 ROONEY KATHURIMA NTEERE	4,478.00
3808 ENOCK MWANGI	4,843.00
3734 ANDERSON MUTWIRI	4,854.00
3760 MOFFAT MBOGO MWATHI	4,878.00
3801 EVANS MUNENE	4,878.00
3699 GODFREY WAMAI NGATIA	4,878.00
3747 JOHNCENA KIRIMI	4,878.00
3792 COLLINS MWENDA MACHOKI	5,078.00
3665 LEWIS THUO	5,110.00
3677 KAINGA REAGAN FADHILI	5,378.00
3709 ADAN RACHA HALAKE	5,378.00
3718 RAPHAEL MUKARIA	5,878.00
3732 IAN MWENDA	6,078.00
3622 FABIAN KINOTI	6,378.00
3714 IAN KARIUKI	6,378.00
3771 KINOTI EVANS MURIMI	6,378.00
3803 FESTUS KARIMI	6,440.00
3723 INNOCENT MWITI	6,478.00
3779 PIUS MUETERI	6,610.00
3796 STEPHEN MATHENGE	6,678.00
3762 BRIAN MAINA	6,728.00
3917 JOHN MURIITHI MURIUNGI	7,210.00
3678 VINCENT MONARI NYAMACHE	7,378.00
3784 RIGAN KINOTI KAMANJA	7,378.00
3685 GEOFFREY LOSANGAMOE	7,378.00
3845 PETER FRANK NJERI	7,378.00

3675 RONNY MUTETHIA	7,378.00
3726 KEVIN MURIITHI MWENDA	7,878.00
3830 KIRIMI MUCUI KENNETH	7,878.00
3774 MARK NGATIA	8,078.00
3799 DAVIS MURIMI GITONGA	8,078.00
3761 RAPHAEL JOSHUA	8,378.00
3755 BEVAN MUTEA MWITI	8,878.00
3654 ISAAC ONSONGO	9,078.00
3868 SOLOMON NDEGWA MUKUNDI	9,510.00
3814 DENNIS MUTHOMI	9,643.00
3679 KIMATHI BENSON KIRIMI	9,878.00
3906 WILSON SHUKRANI KAINGU	10,080.00
3867 DICKSON MUTETHIA	10,178.00
3842 MARK MWANIKI KAGAMBO	10,378.00
3776 MAXWELL MUTWIRI	10,378.00
3715 MORAN MWENDA	10,378.00
3666 BRIAN MWIRIGI	10,878.00
3804 JAMLICK MUNGATHIA	11,078.00
3786 STANLEY MUITA.N.	11,578.00
3671 JAMES KARUNGU MURITU	11,578.00
3628 FABIAN KOOME	11,878.00
3676 KELVIN MUGAMBI	11,878.00
3725 JAMES NJOROGI	11,878.00
3770 IMMANUEL MURANGIRI	12,378.00
3888 JOSEPH LOLEKO KEN	12,378.00
3855 LOISHORUA MORIJO LONTUBU	12,978.00
3812 JOACHIM MBUTHIA	13,378.00
3627 VINCENT MURETI	13,378.00
3824 JUSTUS MUNENE GITUMA	13,428.00
3724 FORTUNATE WAINAINA	13,480.00
3683 GODANA GALMA	14,778.00
3758 EZEKIEL MURIKI	14,878.00
3752 VICTOR MAWIRA KINOTI	15,078.00
3912 PASACAL KETUNAE LETIYALO	15,110.00
3895 HANS CHAI	16,378.00
3839 GIFTICIAN MUNENE	17,378.00
3817 JOSHUA NYAKUNDI	18,278.00
3846 ALLAN KANYI NDEGWA	19,878.00
3876 ABDILATIF MOHAMED	20,378.00
3669 WYNE KITHINJI MUTUMA	20,378.00
3785 HOSEA MUCHUI	20,378.00
3691 BRUCE MUGAMBI MUTEMBEI	21,378.00
3891 MELVIN KIMATHI	21,878.00
3624 ELPHAS KARANI NTINYARI	26,778.00
3880 SAMUEL KAIMENYI MUREGA	33,378.00
3890 KIOGORA DANIEL KINOTI	35,378.00
3827 DENNIS MWITI KAMENJO	35,378.00
3637 DANIEL MUCHUI	39,778.00

1,012,327.00

F3 2022-2023

AdmNo	NAME	BAL
3453	SIGA ALAI	10.00
3611	ANTONY MURITHI MURIKI	63.00
3543	KINOTI ELVIS NDEREBA	78.00
3915	EVANS MAINGI	78.00
3438	KINGSLEY WAMAE	110.00
3382	TONNY MAWIRA GATOBU	118.00
3392	JAMES KIRIINYA	150.00
3533	NEWTON MUGAMBI	268.00
3398	JOSEPH GATERU	378.00
3534	SORA GUYO ABGUDO	378.00
3550	AMOS MORIJO SAITAGAH	378.00
3568	NEWTON MWENDA	872.00
3394	KELVIN MUTUMA	878.00
3419	ANTONY MWINGIRWA	1,178.00
3492	COLLINS BUNDI	1,250.00
3594	WAYNE MURIMI	1,360.00
3461	MAXWELL NDEREBA	1,378.00
3599	OSCAR KIMATHI	1,943.00
3604	MICHAEL WAMBUGU WACHIRA	2,000.00
3515	FRANKLINE MWANGI MUTURI	2,065.00
3425	SHUEB ABDULLUHAH MOHAMMED	2,113.00
3443	RONNEY MUNENE	2,378.00
3451	DEVIS MWIKA	2,378.00
3571	ONESMUS MUNENE	2,378.00
3385	EVANS MUTUMA MWENDA	2,378.00
3557	KIRIMI BRIAN MUTWIRI	2,378.00
3440	ALLAN NDUNGU	2,378.00
3386	MARCUS MUTWIRI MUGAMBI	2,978.00
3431	IAN MWEMA PATRICK	2,980.00
3587	BARACK ABEKIO	2,980.00
3527	COLLINS KIRIINYA	2,998.00
3510	FANUEL MOTARI	3,050.00
3412	RODNEY MUTEMBEI MURIUNGI	3,110.00
3520	WAKO HALKANO	3,160.00
3423	BRIAN MUNENE	3,248.00
3389	LEWIS GITONGA	3,360.00
3603	REUBEN MUTUMA.M	3,378.00
3530	IAN MURIUKI	3,378.00
3548	KINYUA NATHAN MUCHUI	3,578.00
3556	JACOB SILA MULI	3,578.00
3500	ROY MURIUKI	3,860.00
3471	BRITTBRIAN MUGUNA	3,878.00
3452	KELVIN MUNENE MWIRIGI	3,878.00
3598	JOSPHAT LOITAWA	3,928.00
3545	ELIJAH MURIITHI KABERIA	4,278.00
3546	JACOB MUTSYA	4,358.00
3455	KELVIN MATHENGE	4,378.00

3529 KARURI JOSEPH WAHOME	4,610.00
3570 HOSEA MWENDA	4,658.00
3458 MERINYANG PATRICK LOWOI	4,660.00
3402 GODWIN MUGAMBI	4,678.00
3579 COLLINS MUTUGI	4,878.00
3480 ABDI TEBO TEBO	4,878.00
3541 ALVIN NDEREBA MUTWIRI	5,110.00
3436 KIBITI MURIMI M'ITHIAMI	5,160.00
3602 DICKSON MUTHOMI MUKARIA	5,250.00
3597 TONY KIRIMI MURIUNGI	5,378.00
3586 FRED LOMORU	5,378.00
3384 BRIAN MURIUKI	5,378.00
3528 ALEX MWITI	5,378.00
3429 REAGAN MUTHAURA	5,437.00
3469 DENNIS MUNENE	5,478.00
3437 LAWRENCE CHIBUSIA	5,608.00
3445 GRIFFINS GITONGA	5,610.00
3378 DOMINIC OMONDI	5,878.00
3609 KWAME GAITHO	6,078.00
3391 SHALOM KARANI KANANU	6,378.00
3491 BRIAN NDIGIRIGI	6,378.00
3418 PAUL MWIRIGI	6,378.00
3578 ISSA ABDI	6,378.00
3519 PERMINUS MACHARIA	6,478.00
3539 KELVIN BUNDI	6,660.00
3559 HUMFRED MUTWIRI	6,878.00
3481 KELVIN MWITI	6,943.00
3612 ARVIN MURITHI	7,078.00
3441 SAMSON IDI	7,097.00
3393 JUNIOR MUTIRITHIA	7,178.00
3532 ALNOLD KIRIINYA	7,178.00
3621 JAMES NGATIA	7,378.00
3464 GIDRAFF MAMBO	7,378.00
3564 FRANKJOE KIAMA	7,378.00
3372 GITONGA MORRIS KATHURIMA	7,478.00
3415 MOSES MWENDA	7,610.00
3580 KAIBIRIA PHINEAS	7,658.00
3432 EVANS GIKUNDI	7,938.00
3474 EVANS MURIITHI	8,178.00
3516 JEREMY BUNDI	8,258.00
3526 JAMES KIMANI	8,358.00
3396 RAPHAEL KAIMENYI	8,378.00
3544 IGNATIUS MURIITHI	8,378.00
3522 PETER MWIRIGI	8,778.00
3554 PHINEAS MUTHOMI	9,078.00
3400 PATRICK WAIGWA	9,178.00
3506 MUTWIRI RODGERS	9,378.00
3518 TEVIN RICCO MAWIRA	9,378.00
3618 ALEX MUTETHIA	9,478.00
3468 BRIAN GITAHI	9,878.00

3610 TERRY MAINA	9,985.00
3454 JUMA ABDIKADIR KABUDU	10,178.00
3507 ELDAD MUTHURI MWIKA	10,378.00
3595 ALEX MUNENE	10,378.00
3505 BRIAN MUTHURI	10,378.00
3517 HEZRON MUNENE	10,378.00
3414 DERRICK OTIENO	10,378.00
3428 VICTOR KIHURI KIBERA	10,560.00
3502 IDRIS ALI	11,110.00
3448 KELLY MUNENE	11,178.00
3581 DERRICK MUNENE	11,360.00
3552 MOSES NJUGUNA	11,378.00
3521 ELVIS MWENDA	11,478.00
3401 NICHOLUS MWENDA	11,678.00
3416 DENNIS MUTUMA	12,378.00
3460 EDWIN KIMATHI	12,517.00
3607 HALAKE ABDUB MOHAMED	13,378.00
3435 KENNEDY LETITO	15,110.00
3583 ABDIKARIM ABDIRASHID	15,110.00
3509 LEON WAITHAKA	15,110.00
3585 ANGOLA LESINGIRAN	15,110.00
3589 PHILIP LESASUYAN	15,110.00
3584 EMMANUEL ACHILA	15,110.00
3615 COLLINS KIAMA	15,378.00
3547 CHRISTOPHER EKAI	15,660.00
3531 VICTOR MUTUGI	15,978.00
3605 DAVID OLEA	17,878.00
3525 BRIAN MURIITHI	20,578.00
3567 KIRIMI JOHN THURANIRA	22,838.00
3439 DAVID KOOME	24,878.00
3433 NCORORO COLLINS MUTALI	30,378.00
3560 EDWIN MUTEMBEI	30,878.00
3613 SHAMMAH ELCHAYYIM HOSSENU	31,048.00
3463 EMMANUEL MUGAMBI	33,878.00
3565 LEWIS MUTUMA WAHOME	36,778.00
3381 MARTIN MWITI	46,378.00
3569 DONTRENT MUTHOMI	<u>50,878.00</u>
	<u>1,114,779.00</u>

F4 2022-2023

AdmNo	NAME	BAL
3229	HARUN MURIUKI ISSAC	6.00
3184	ABDI RAZAK HASSAN	45.00
3291	NEWTON MUTUMA	103.00
3236	RONEY MWIRIGI MWENDA	113.00
3310	KENNETH MURIUKI	143.00
3239	KELVIN MWENDA	173.00
3200	RONNY MWAKI	178.00
3197	FRANKLINE MUTUMA	268.00
3316	ALVIN MWENDA	313.00
3272	ABDISHAKUR IBRAHIM D	313.00
3257	PIUS MUTUGI	316.00
3205	CLINTON MWENDA	373.00
3259	SHALOM BARAKA	378.00
3302	BRADON MUTUMA	597.00
3274	KELVIN MURIUKI M	675.00
3263	ISAAC MUNENE	678.00
3309	DICKSON KAOKE NTOSHO	795.00
3221	DENNIS KIPCHUMBA	888.00
3225	TEDDY KAMAU	1,163.00
3233	BRIAN KIMATHI MAINGI	1,943.00
3290	JEFF MURITHI	2,110.00
3199	CLIFFORD MWORIA	2,301.00
3242	PATTIN ANGWENYI	2,345.00
3287	DAVID MUTHURI	2,397.00
3333	JOSEPH KIMATHI KITHINJI	2,513.00
3303	ANTONY GLEN MAIYENI	2,565.00
3343	EVANS MURIMI	2,773.00
3202	GEOFFREY MUTHEE	3,345.00
3190	EDWIN MAINA	3,363.00
3209	ELIAS GATUNGU CHEGE	3,415.00
3198	MAXWELL KIRIMI M	3,913.00
3345	MUTHAMIA CARLOS K	4,283.00
3293	WILL JUNIOR GITONGA M	4,346.00
3235	ERICK MUSILI MUGO	4,413.00
3250	AUSTIN MUSYA KIENDI	4,585.00
3189	KIMATHI BOFACE KOOME	5,410.00
3314	VINCENT MUTUMA	5,563.00
3193	NDIRITU GITAU SAMMY	5,593.00
3266	COLLIAN OTORO LOOGISA	6,095.00
3269	NEWTON KITHINJI G	6,378.00
3185	HUSSEIN SHAMA ABDI	7,095.00
3271	ALMA MUGAMBI	7,345.00
3245	GUYO HAPPI WATO	7,378.00
3186	EMMANUEL LOSUSU	7,878.00
3244	DOUGLAS MUGAMBI M	7,913.00
3366	DAVID MUNENE NYAGA	7,978.00
3181	MIKE MUTETHIA M	8,095.00

3625 COLLINS MURIMI MULOKI	8,178.00
3278 THEOPHILUS MWIRIGI	8,610.00
3227 ASHERKEN WARUI	8,876.00
3335 DANIEL MUTHURI M	9,313.00
3286 JEFF KATHURIMA	9,813.00
3320 DENNIS MUKARIA	9,995.00
3196 VICTOR MUTEMBEI	10,133.00
3217 CHRIS KOOME NTEERE	10,260.00
3247 ADAN GIRO KONSE	10,313.00
3275 IAN KIRIMI MWENDA	10,513.00
3241 LENISONI ERIC SAIDIMU	10,763.00
3317 ARMSTRONG MWENDA	10,878.00
3194 EVANS KIRIMI	11,143.00
3265 MICHAEL GUANTAI M	11,595.00
3214 MAXMORGAN BUNDI	11,875.00
3280 VICENT KIRINYA	12,147.00
3306 CHRISPUS MUTETHIA	12,878.00
3330 KENNEDY MWITI K	12,953.00
3213 VICTOR MUNENE	13,013.00
3262 CARTIS MWENDA	13,013.00
3877 MARK ROY MWENDA	13,278.00
3277 KELVIN MURIUKI	13,313.00
3292 JOSEPH KOBIA M	13,426.00
3237 EVANS KINOTI	13,778.00
3334 ELVIS MURIANKI	13,913.00
3886 DENNIS MWENDA	14,478.00
3231 EZEKIEL MURITHI	14,878.00
3337 WAKO JARO GAFOLE	15,110.00
3338 HALKANO GUYO OKOTU	15,110.00
3232 ABASS ALI ABDI	16,295.00
3349 STEPHEN EKIRU EKUWAM	19,075.00
3341 KIBET BRIAN KIPKURUI	19,075.00
3187 NDEGWA BREA K	20,363.00
3350 KIMSON KIMATHI	20,445.00
3246 DICKSON MWIRIGI M	20,595.00
3351 IAN MBUTHIA KAMAU	21,013.00
3284 FESTUS MWANGI	29,965.00
3340 GODFREY MUTHAURA	30,513.00
3218 ELVIS MUNENE GAKII	31,911.00
3326 EMMANUEL KAMAU	35,378.00
3248 JOSPHAT MUTWIRI	36,713.00
3315 EDWIN MUTEMBEI	38,713.00
3324 ROVIN MUTEMBEI MAGIRI	39,313.00
3894 LEAKY MAITETHIA	42,378.00
	<u>906,140.00</u>

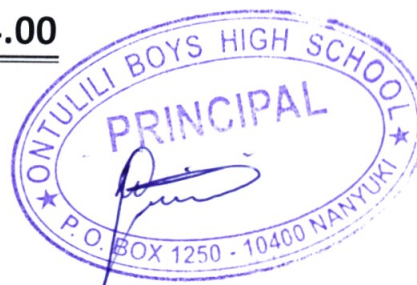
F4 2022

AdmNo	NAME	BAL
3079	PETERSON MUTHOMI	862.00
3125	GODWIN MWENDA MURIUNGI	823.00
3129	BRIAN NGARI NDERITU	870.00
3093	COLLINS GITONGA	955.00
3041	MWIRIGI JOSEPH MWITI	1,070.00
3823	DENNIS WAWERU NDEGWA	1,100.00
3171	COLLINS MURIUKI KIMATHI	1,107.00
3122	GITONGA MORRIS MURIUKI	1,170.00
3083	MURITHI JOHN CONSTABLE	1,177.00
3099	BONIFACE MURANGIRI	1,185.00
3078	BRIAN MWIRIGI	1,187.00
3081	JOHN JUNIOR MUTUGI	1,192.00
3046	NEWTON MUGAMBI	1,194.00
3039	BRIAN KIRIMI	1,197.00
3077	MWENDA DARIUS	1,197.00
3098	TREVOR MWENDA	1,199.00
3042	LEAKEY MUTWIRI	1,200.00
3060	RONNY MUGAMBI MUTUMA	1,200.00
3111	SAMUEL KARIUKI NGATIA	1,200.00
3120	JONATHAN MUNENE	1,200.00
3123	FELIX MUTWIRI	1,200.00
3126	AUGUSTINE MUTEMBEI	1,200.00
3136	MURITHI DUNCAN	1,200.00
3139	CHRISTOPHER WANJAU MWANGI	1,200.00
3154	EMMANUEL MUTEMBEI	1,200.00
3169	ERICK NDEREBA	1,200.00
3176	KAMUNYA MWENDA	1,200.00
3360	RENSON MWIRIGI	1,200.00
3053	JOHN MUNYUA	1,200.00
3062	SHEM KIRIMI	1,200.00
3065	MUTUMA DERRICK	1,200.00
3071	JAMES MURITHI MUROKI	1,200.00
3080	LENNOX MUTEMBEI	1,200.00
3086	COLLINS MUTUMA	1,200.00
3089	HARRISON GATHII KURIA	1,200.00
3092	BRIAN MURITHI	1,200.00
3101	BASHIR MWAKIO	1,200.00
3104	ABDI KAFAR ABDI	1,200.00
3138	STEPHEN MURITHI NDERITU	1,200.00
3141	IMMANUEL KINOTI	1,200.00
3148	BRIAN MUNGAI	1,200.00
3878	ALEX MAINA RUHENI	1,200.00
3043	JORDAN KAIMENYI	1,200.00
3049	KEZYM MWIRIGI	1,200.00
3052	GIKUNDA DEDAN MUTEMBEI	1,200.00
3067	KELVIN MURITHI	1,200.00
3073	KELVIN MWIRIGI SALESIO	1,200.00

3082 MWONGERA IVYNE MUKARIA	1,200.00
3112 ALEXANDER LENTOIJONI	1,200.00
3124 MUTUMA VICTOR KIOGORA	1,200.00
3146 IVAN SENTONGO DAVID	1,200.00
3150 KARWITHA BRIAN GITONGA	1,200.00
3161 CHRISTOPHER THUO	1,200.00
3175 CHARLES LENALOISE	1,200.00
3364 DICKSON KINOTI	1,200.00
3879 FELIX MUTUMA	1,200.00
3121 ABDISHAKUL MOHAMMED ALI	1,205.00
3085 SAMWEL KIMATHI	1,206.00
3048 NTONGAI NEWTON MUNENE	1,222.00
3059 VICTOR KELYSON MURIUKI	1,222.00
3058 KANGENTU MUNENE BRIAN	1,233.00
3359 RYAN MUTWIRI.N.	1,236.00
3087 NORMAN MURITHI	1,269.00
3063 IAN MUNENE	1,270.00
3140 SAMWEL MUNENE MWITI	1,483.00
3057 KIRIMI SILAS KARANI	1,635.00
3107 LINNEX MUNENE KIRIMI	2,252.00
3145 MOHAMMED JABIR MOHAMMED	2,900.00
3110 ANTONY MURITHI	3,020.00
3068 MELVIN MUGAMBI	3,252.00
3367 BRIAN MWENDA	3,482.00
3153 KINYUA MARTIN MWENDA	5,204.00
3116 BRIAN MURIUNGI	6,200.00
3128 KELVIN MUTUA	6,320.00
3054 EVANS KOOME	6,950.00
3066 DIOP GIKUNDA	7,172.00
3135 KOOME WESLY GITARI	11,370.00
3147 MIKE MURETI	15,110.00
3102 ALEX MUTUMA	15,110.00
3152 MURETI JACKSON	15,110.00
3088 BRIAN MWANIKI	15,110.00
3134 ELVIS MUTHAURA	15,110.00
3117 MARTIN MUTHETHIA	15,110.00
3157 PHINEAS MUTUMA	15,110.00
3100 WAYNE MUTUMA	15,110.00
	<u>257,468.00</u>

TOTAL

3,895,284.00



FESS PREPAY 2023

ONTULILI BOYS FEES PREPAY AS AT 30/06/2023

F1 2022-2023

AdmNo	NAME	BAL
4120	WANTAI JOHNSON	-31,866.00
4076	CHRISTOPHER LPOPONI KADIDI	-28,210.00
3964	IAN GITONGA MICHENI	-25,490.00
4059	HASSAN OSMAN ABDI	-13,622.00
3950	JACOB NDEGWA	-11,157.00
4008	FAIZ QALICHA BORU	-10,057.00
3994	MWANIKI VICTOR NJUGUNA	-9,732.00
4096	EZRA LOSINYUNYE NYABEI	-9,550.00
3999	FRANKLINE LOWOL	-9,157.00
4089	MUKURINO FRANCIS LETEIPA	-8,464.00
3959	KELIN MWENDA	-7,622.00
3978	CHRIS KIRURU	-6,157.00
4006	ERICK BAYA GUNGA	-6,122.00
4092	JUMA ABDIKADIR DAMBI	-6,057.00
3965	KASOO DAVID LAWRENCE	-5,922.00
3963	ANTHONY MWENDA KINOTI	-5,357.00
4011	JOASH PROFESSOR MUIGA	-5,357.00
4019	TREVOR MILKI ANDALO	-5,357.00
3987	BENJAMIN MWAPOLE	-5,222.00
4037	FREDRICK MAINA NYAMBURA	-5,190.00
3937	KEN MUTUMA	-5,172.00
4093	GALGALLO GUYO HALAKE	-5,157.00
4125	GALGALO HALKANO GODANA	-5,157.00
3951	NICHOLUS KARIUKI	-5,157.00
4130	BARAK ALI	-5,157.00
3962	CHRISTOHER MWENDA	-5,090.00
4077	JOHN GALGITHELLE	-5,057.00
4009	TONNY MWENDA	-5,000.00
4035	TEDDY KIMATHI	-5,000.00
4098	JOHN ETMAN	-5,000.00
3973	PRINCE MWENDA MBIJIWE	-4,922.00
4029	DAVID KIBUI	-4,922.00
3930	RAYMOND MUTWIRI	-4,922.00
3970	BRIAN MURANGIRI	-4,822.00
4000	EMMANUEL NGUGI	-4,622.00
4094	PAUL KIPROTICH KIRWA	-4,622.00
4087	LENIS SIMINGEI TIMORIT	-4,032.00
4021	WILFRED MUNENE	-4,000.00
3947	FRANCIS LOMAIYANI	-4,000.00
4016	ALFRED WAMBARI	-3,022.00
4079	JOSEPH OBAE	-2,902.00
4086	MOHAMMED YAHYA ROBA	-2,892.00
3956	MATHEW LMALAWE LEKAINI	-2,890.00
4050	METEVAN KAKONO LEKAYA	-2,890.00
3952	REUBEN MUTIGA	-2,732.00
4119	JOEL MOSES SITENEI	-2,232.00

4022 GIBSON KIMATHI	-1,890.00
4109 MAXWELL WACHIRA MWANGI	-1,622.00
4062 NEWTON MUTHOMI	-1,442.00
3923 VITALLIS MUTUGI	-872.00
4105 ALEX ONSARE	-757.00
4107 STEVE KIAMBI THURANIRA	-622.00
4116 PAUL NJARI	-622.00
3942 DICTOMY MUTHURI	-622.00
4054 LYNES MALSULLA	-490.00
3976 EMMANUEL MUKARIA	-232.00
4018 MARK KOOME	-222.00
3977 BRANDSON GITONGA BUNDI	-122.00
4041 MARK BUNDI NGARI	-122.00
3928 FLENNY MUSYMI	-122.00
3972 DOUGLAS MUGUNA KIMATHI	-122.00
4032 VICTOR MUTETHIA	-122.00
3946 MARK MURIUNGI	-122.00
3984 DAVID GATU	-72.00
4020 EVANS KINOTI	-72.00
4072 ALPHA MUTETHIA MUNYUA	-47.00
4063 JOHN NJERU MURIITHI	-40.00
4013 VICTOR MURIITHI	-32.00
4069 CHRISTOPHER WAIGWA	-32.00
4023 RUTI RABIN	-32.00
4039 ALEX MUNENE	-32.00
3932 BILAL ABDI	-32.00
4066 JOSEPH MUTHURI MUTUMA	-32.00
4025 EVANS MURIUKI	-22.00
3995 IAN KARIUKI	-22.00
4075 IMMANUEL MUNENE KIAMBI	-22.00
4028 MISHECK KIBUI	-22.00
	<u>-337,675.00</u>

F2 2022-2023

AdmNo	NAME	BAL
3653	KENNEDYN WEKESA	-39,522.00
3649	PETER MAINA	-34,738.00
3640	CURTIS MUTHOMI	-27,557.00
3756	NEWTON NDEREBA	-22,122.00
3743	GALGALO DIDA KALICHA	-21,290.00
3686	LENNY MURIUKI	-17,622.00
3737	MWIRIGI KARIS MUNENE	-17,490.00
3711	MOSES MUGAMBI	-16,622.00
3841	ABDISALAM BONAYA MAMO	-15,890.00
3719	KELVIN MURIITHI	-14,257.00
3835	GUYO WARIO HALAKHE	-14,176.00
3660	RAMON MWANGI MATHENGE	-12,372.00
3882	MAXWELL KATHURIMA	-12,020.00
3764	WIFRED MWENDA	-11,622.00
3713	ALVIN KIMATHI	-10,257.00
3800	DENNIS MARK GISEMBA	-10,057.00
3863	SOMO AHMED WAKO	-10,057.00
3857	LOZARU KIMIRI	-8,500.00
3829	NEWTON KIPKOECH KIMELI	-8,157.00
3802	HILARY KOOME	-8,000.00
3763	AMOS KOROSIAN	-7,622.00
3662	MORRIS MWENDA	-7,500.00
3736	PETHUEL NANGAWE	-6,622.00
3816	KINYUA VICTOR WENDO	-6,157.00
3772	GALGALO KURI FOR A	-6,057.00
3821	TITUS MUTHOMI GITONGA	-6,000.00
3631	LOTANI DENNIS KATHURIMA	-5,242.00
3704	TIMON MURIUKI KIMATHI	-5,157.00
3659	KELVIN MUEMA MUTHOMI	-5,157.00
3819	METASNOTI KIMANI	-5,157.00
3690	JAMES KIMOTHO SIMON	-5,057.00
3647	LIBAN MOHAMED BORU	-5,057.00
3896	WILLIAM SEMEIYO LEKONA	-5,000.00
3626	JEFFERSON MUTUGI	-4,972.00
3783	KEN NTAIYA STAMEI	-4,490.00
3629	WYCLIFE KATESIA	-4,357.00
3644	ALEX KABIRU	-4,000.00
3832	EMMANUEL LOSIEKU	-4,000.00
3790	ERICK MWAI WANJOHI	-3,890.00
3740	CHRIS ALLAN MUTHOMI	-3,822.00
3769	KELVIN KIMATHI	-3,622.00
3833	NEWTON MUNENE	-3,622.00
3766	IRUNGU JAMES KAMAU	-3,122.00
3838	MOSES MUTEMBEI	-3,000.00
3788	LEKISHAPA NDONDA NGILA	-3,000.00
3781	LEVIN MUTUA MITHEU	-3,000.00
3887	FRANCINE JOSHUA	-3,000.00

3907 WAMBUI JOHN MUHORO	-3,000.00
3864 SAMMY MWIRIGI	-2,922.00
3716 RONNY MUCHUI	-2,790.00
3636 BRIAN MURIUKI	-2,622.00
3789 AKON GIOKO MUGAMBI	-2,272.00
3703 DECROON GITONGA	-2,232.00
3854 JOHN MUGAMBI KAGENDO	-2,122.00
3813 KAARA MWAI DANIEL	-2,122.00
3765 EUGENE MURIITHI	-2,000.00
3695 NEHEMIAH KIMATHI	-2,000.00
3630 EBRAHIM MOHAMED IDRIS	-1,990.00
3706 SIMON NJUGUNA	-1,892.00
3689 STANLEY ELVIS GAKUO	-1,622.00
3782 IAN MURANGIRI	-1,532.00
3844 GIDEON MUTEEMBEI	-890.00
3865 CHARLES ENYORINYUGU	-890.00
3642 FIDEL MAITETHIA	-622.00
3650 ABDIRIZAK ALI ABDULLAHI	-622.00
3739 ELVAS MURIUNGI KIRIMI	-390.00
3806 MURITHI AMOS	-290.00
3749 SHEM MUTUGI MURIUNGI	-232.00
3693 HERMERSON KARIITHI	-222.00
3656 DAVID BARAKA	-178.00
3658 ROY MURIITHI MAINA	-122.00
3741 EDWIN NJENGA NJUGUNA	-58.00
3635 VINCENT WACHIRA GITHINJI	-42.00
3727 EMMANUEL NJOGU	-32.00
3682 DAVID GICHUNGU	-22.00
3684 JOHN KARANI	-22.00
3645 ALVIN MUREITHI	-22.00
3657 DENNIS MARARO	-22.00
3729 MAXWELL BUNDI MWONGERA	-22.00
3777 RODNEY MWIRIGI	-22.00
3871 ALEX MUTETHIA	-22.00
3744 WYCLIFF MWENDA KIOGORA	-2.00
3849 MWENDA IAN MUCHUI	-2.00
	<u>-495,876.00</u>

F3 2022-2023

AdmNo	NAME	BAL
3420	MAXWELL KIROO	-109,850.00
3426	TREVOR MUTHOMI	-50,057.00
3397	ANTHONY GITONGA	-46,579.00
3490	TONNY MUCHUNKU	-22,289.00
3499	AUSTIN MUCHIRI WANGAI	-20,057.00
3487	BRIAN GIKUNDI KIRIMI	-17,657.00
3466	DAVID MWANGI	-15,162.00
3457	SAMWEL MAINA	-15,157.00
3486	BRIAN KIMATHI	-10,622.00
3447	MICHAEL TIMOTHY WANGUI	-10,375.00
3427	COLLINS MWENDA MWIRIGI	-10,357.00
3572	LEPENEI MELUSI	-10,000.00
3606	EMMANUEL SANINGO	-9,523.00
3383	ELIPHAS MWONGERA MUTWIRI	-7,890.00
3551	PETER GREGORY MAINA	-7,387.00
3379	PRINCE KIMATHI	-7,122.00
3450	JEFF MWENDA	-5,982.00
3406	BENSON MWANGI	-5,842.00
3501	LEWIS GITHAIGA	-5,757.00
3918	NIMROD MUTETHIA NTARANGWI	-5,339.00
3577	ROB WARIO	-5,158.00
3374	JAMLICK MURETI GATOBU	-5,157.00
3893	ELVIN MACHARIA	-5,157.00
3387	BRIAN NDEREBA	-5,122.00
3591	SOLOMON MELAU	-5,093.00
3456	DENNIS MUTUMA GIKUNDA	-5,030.00
3620	ANTHONY MAINA NJERI	-5,000.00
3473	MURIUKI GITIYE COLLINS	-4,890.00
3479	IAN SAGINI	-4,622.00
3446	MESHACK LOSIEKU	-4,622.00
3562	MUTHAURA GRIFFINS	-4,622.00
3542	MUGIRA BONFACE	-4,608.00
3561	RAMADHAN OSMAN ABDI	-3,622.00
3484	CEASARY KIBUCHI	-3,622.00
3536	COLLINS MUGACHIA	-3,622.00
3409	JUSTIN KIMUTAI	-3,482.00
3482	WYCLIFF MURIMI	-3,422.00
3380	EVANS KARANI	-3,122.00
3494	BRIAN KINYUA	-3,093.00
3524	BONFACE MWIRIGI	-3,093.00
3588	MORIANKA KOIYOK	-3,093.00
3508	MELVIN MUNENE	-3,000.00
3511	YASSIN HUSSEIN	-2,822.00
3404	BRIAN KITHINJI	-2,728.00
3407	MARK MWIRIGI	-2,640.00
3465	TONNEY MWENDA MUNENE	-2,622.00
3538	DENNIS KARUE	-2,622.00

3472 MARK KIAMA	-2,622.00
3488 SETH ISAAC NDIRANGU	-2,622.00
3476 IAN MUGAMBI	-2,572.00
3497 MIKE MUNENE MITHIKA	-2,498.00
3512 CLINTON NDEREBA	-2,300.00
3377 BRIAN MUTEMBEI	-2,220.00
3576 DIBA WARIO	-2,154.00
3467 PAUL PAMITA KARMUSHU	-2,000.00
3475 COLLINS MUGAMBI	-1,922.00
3549 NEWTON MUTWIRI	-1,622.00
3493 EVANS KIRRINYA	-1,250.00
3371 BRIAN MUTAI	-1,222.00
3405 KELVIN KINOTI	-1,218.00
3555 BRIAN MARORO OMASIRE	-1,122.00
3503 ALBINO LOKAI	-1,093.00
3410 COLLINS MWENDA	-1,093.00
3496 ELIKANA KIMATHI	-1,093.00
3376 NIMROD KIRIMI	-1,040.00
3614 EDWIN WACHIRA	-1,000.00
	<u>-531,353.00</u>

F4 2022-2023

AdmNo	NAME	BAL
3325	ADISOMO RAMADHAN MOHAMMED	-52,927.00
3252	CHRIS KIBET KOSKEI	-13,172.00
3183	BORU GIRO BAGAJA	-12,109.00
3192	AHMED MUKTAR M	-16,603.00
3258	MOSES KARANI	-8,187.00
3332	KENROBINSON MAINGI	-5,987.00
3308	KAAI NICKSON MUTUMA	-5,687.00
3276	VICTOR MUGUNA	-5,357.00
3279	UDHEIFA ABDI	-4,622.00
3224	ROONY KINOTI	-4,315.00
3353	LEE MURIUKI	-4,265.00
3288	JESSE MUTEKI	-3,787.00
3212	VINCENT MUTUMA	-3,537.00
3304	SEPEI KELVIN LOPONU	-3,093.00
3319	SOLOMON SALONIC L	-3,093.00
3322	JEREMIAH GILISHO	-3,093.00
3369	PATRICK MUTUMA	-3,093.00
3352	KATHURIMA BRIAN MWITI	-2,622.00
3234	CLINTON MURANGIRI M	-2,555.00
3238	ALEX MUTUMA	-2,502.00
3311	NDEGEA WAIHENYA	-1,940.00
3222	CHARLES SITIPIN KISIO	-1,890.00
3211	IAN MURIUKI MURITHI	-1,787.00
3267	MELVIN MUNENE	-1,122.00
3301	MOFFAT MUGAMBI	-1,093.00
3215	ELIAS MWENDA	-1,093.00
3299	ERICK MUIGAI M	-622.00
3273	BEFORN TINEGA	-534.00
3249	JAMSON LOREU LEKUTAS	-422.00
3255	ALEX MUTEKEMBEI	-362.00
3916	DANIEL KIMOTHOKAMAU	-362.00
3226	KELVIN KIMATHI	-320.00
3240	FELIX MUTEKEMBEI	-317.00
3307	JOSEPH BIYOKI	-218.00
3191	MWENDA EVANS MURITHI	-118.00
3230	LEWIS MAWIRA MUGAMBI	-42.00
3180	BRIAN MURIKI	-24.00
3347	DAVID NGATIA	-22.00
		<u>-172,894.00</u>

F4 2022

AdmNo	NAME	BAL
3072	LEWIS MURIMI	-6,870.00
3097	KELVIN MUTHOMI	-6,811.00
3085	WILBER MUGO M	-4,237.00
3075	ANTONY KIMATHI	-2,030.00
3142	ZACHERY MUREGA	-1,865.00
3036	WILBUR MBURU	-1,800.00
3055	DUNCAN KAIMENYI	-1,138.00
3159	CHRIS KIRIMI	-1,018.00
3115	NJEREH ISAIAH NGIRAH	-1,018.00
3105	VICTOR NDUNGU KARANJA	-800.00
3056	RONNY MUTEMBEI GUANTAI	-330.00
3127	LAWRENCE MWIRIGI MBURUGU	-300.00
		<u>-28,217.00</u>

TOTAL**1,566,015.00**