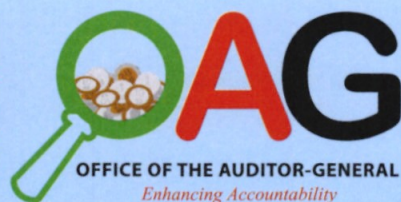


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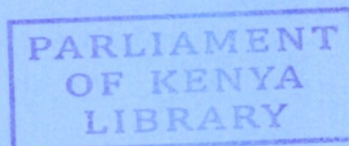
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

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

THE AUDITOR-GENERAL

ON



ONTULILI BOYS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

MERU COUNTY



Revised 30th June 2022.



ONTULILI BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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I. Key School Information And Management

(a) Background information

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

The school was registered in 01/19 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 day/boarding school and had 776 number of students as at 30th June 2022. It has 3 streams (form 3&4) 4 streams (form 1&2) and 28 teachers of which 3 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.Jacob Mwongera	Secretary – Principal	May 2022
3	Mr.peterson Mokaya	Member	May 2022
4	Mdm.Jenniffer Gatwiri	Member	May 2022
5	Mr.george Kibiti	Member	May 2022
6	Dr.Ben Muthiora	Member	May 2022
7	Isaiah Muthomi	Member	May 2022
8	Mr.shadrack Gikundi	Member – Rep CEB	May 2022
9	Mr.Isaiah Muthomi	Member Rep Teachers	May 2022
10	Mr.Charles Kinyua Rev.Penninah Athinya Mdm.Charity Mataria	3 Members – Sponsor	May 2022
11	Mrs.Emily Gitonga Mr.Jacob Matumbi Mr.Peter Mwithimbu	Member – Community	May 2022
12	Rev.Ken Mworio	MemberSpecial Needs	May 2022
13	Elvis Muthaura	Rep Students	May 2022

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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.J Mwongera Mr.P.Mokaya Ms.Emilly Gitonga	BOM Chair Bom Member BOM Secretary P.A chair BOM Member	2/2
2	Audit Committee	Rev.Penninah Athinya Ms.Emily Wanja Mr.shadrack Gikundi	Chairperson	
3	Finance,procurement and general purposes Committee	Mr.Peter Mwithimbu Mr.Samson Akotha Mr.Jacob Matumbi	Chaiperson Member Membner	
4	Academic Committee	Dr.Ben Muthiora Mr.J.Mwongera Rev Penninah. Mrs.Jennifer Gatwiri Mrs Faith Riunga	Chairperson Principal Member Member Member	
5	Development Committee	Mr.Charles Kinyua Dr.Ben Muthiora Mr.Isaiah Muthomi Mrs.Priscilla Ndiira Mr.Jacob Matumbi Mr.Peter Mwithimbu Mr.Jacob Mwongera	BOM Chair BOM Member BOM member BOM Member BOM Member BOM Member Principal	
6	Discipline and welfare Committee	Mrs.Margaret Nkatha Mrs emily Gitonga Mr.Samson Akotha	Chair Member Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Jacob Mwongera Rutere	335426
2	Deputy Principal	Isaiah Muthomi	414099
3	School Bursar	Alex Murungi mururu	ASSOC/2392

(e) Schools contacts

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

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks:

1. Name of Bank: Standard chartered Bank
 Branch: Nanyuki
 Account Number: 0102058407802
2. Name of Bank: Standard chartered Bank
 Branch: Nanyuki
 Account Number: 0102058407801
3. Name of Bank: Standard chartered Bank
 Branch: Nanyuki
 Account Number: 0102058407800
4. Name of Bank: Standard chartered Bank
 Branch: Nanyuki
 Account Number: 0102858407802

MPESA Pay Bill No. 329119 attached to standard chartered bank account(0102058407802)

(g) Independent Auditors

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

II. Summary Report Of Performance Of The School

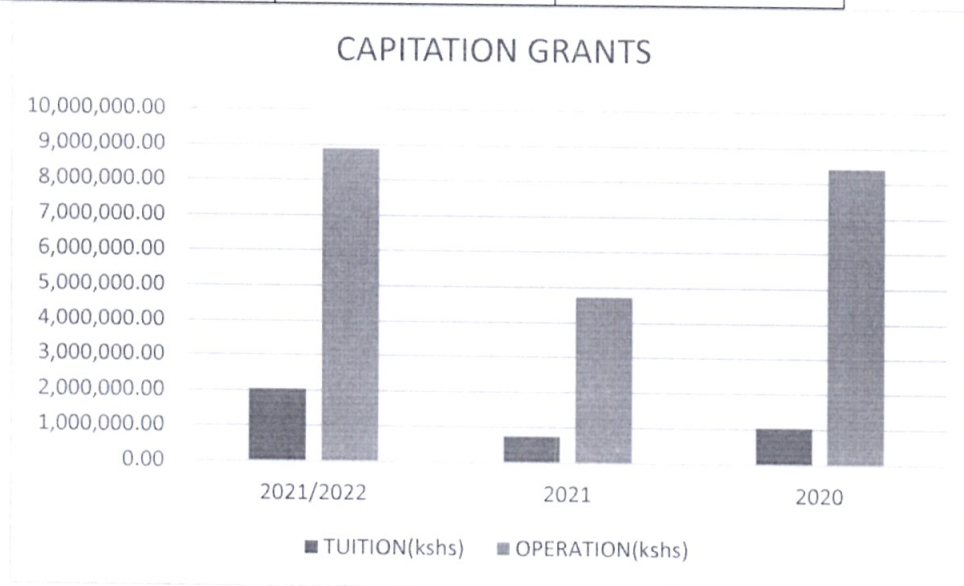
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

YEAR	ACCOUNT			
	COMBINED ACCS(kshs)	BOARDING(kshs)	TUITION(kshs)	OPERATION(kshs)
2021/2022	1,770,130.00	-	-	-
2020/2021	(4,364,190.00)	-	-	-
2020	-	1,295,080.00	161,296.40	328,251.40

1. Capitation grants

YEAR	ACCOUNTS	
	TUITION(kshs)	OPERATION(kshs)
2021/2022	2,039,193.20	8,892,175.20
2020/2021	753,913.50	4,723,535.45
2020	1,043,400.00	8,427,875.00



Total capitation increased due to increase in enrollment which was also updated on NEMIS PORTAL.

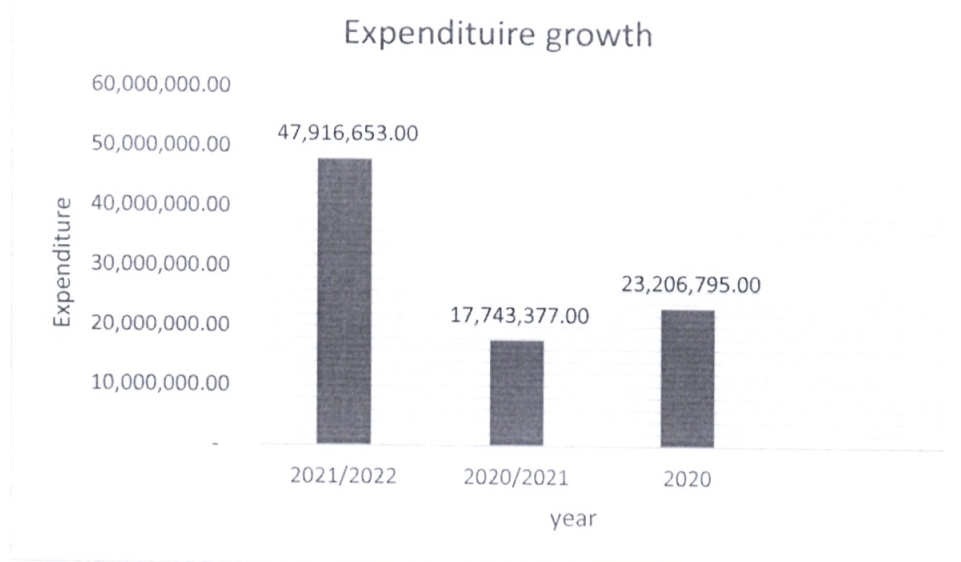
3.Capitation Ratios

YEAR	ACCOUNTS		NO OF STUDENTS	RATE	
	TUITION(kshs)	OPERATION(kshs)		TUITION(kshs)	OPERATION(kshs)
2021/2022	2,039,193.20	8,868,855.20	776	2,627.82	11,428.92
2021	753,913.50	4,723,535.45	618	1,219.9	7,643.26
2020	1,043,400.00	8,427,875.00	578	1,805.19	14,581.09

Reorganization of academic calendar, change in reporting dates led to extreme rates in some instances, Grants are based on normal year.

4.Expenditure growth

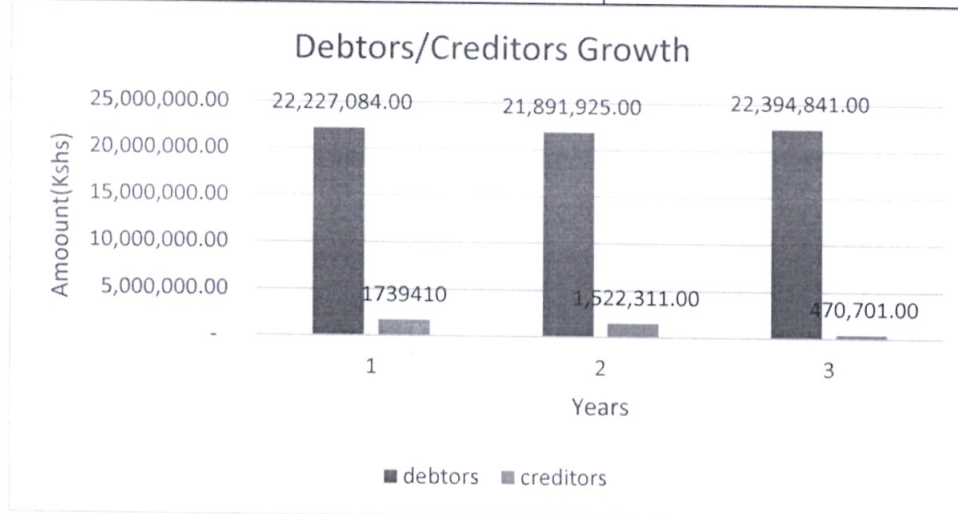
YEAR	TOTAL EXPENDITURE (kshs)
2021/2022	48,743,915.40
2021	17,743,377.35
2020	23,206,794.55



Increase in expenditure was partly due to increase in enrollment and inflation/changes in prices especially food items and stationery/office requirements.

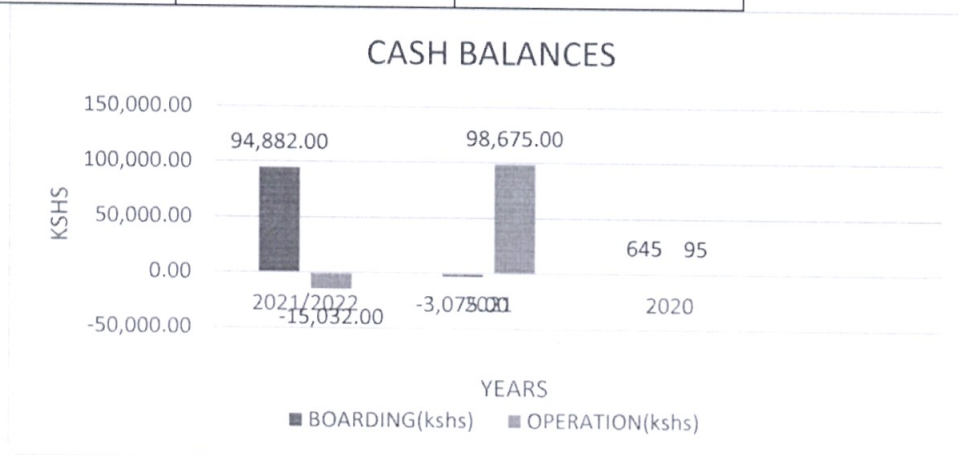
5. Debtors and creditors

YEAR	DEBTORS(Kshs)	CREDITORS(kshs)
2021/2022	22,227,084.00	1,739,410.00
2021	21,891,925.00	1,522,311.00
2020	22,394,841.35	470,701.05



6. Cash balances

YEAR	ACCOUNT	
	BOARDING(kshs)	OPERATION(kshs)
2021/2022	94,882.00	(15,032.00)
2021	(3,075.00)	98,675.00
2020	645.00	95.00



Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

7. Bank balances

YEAR	ACCOUNT			
	INFRASTRUCTURE A(kshs)	BOARDING(kshs)	TUITION(kshs)	OPERATION(kshs)
2021/2022	(38,620.00)	2,498,149.65	158,122.50	316,636.85
2021	771,653.00	822,340.65	14,254.90	52,068.45
2020	4,016,000.00	(57,482.35)	79,277.40	133,198.00

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
28	776	NONE	1	1	8	1:28

SUBJECT	MATHS	KISW	ENG	CHEM	PHY	BIO	GEO	CRE	HIST	AGRI	BIS	COMP
TEACHER	8	7	4	5	6	3	4	4	3	2	2	1
DEFICIT	1	2	1	2	1	2	1	1	2	2	1	1

c) Mean score in the 2021 KCSE:

YEAR	STUDENTS	HIGHER LEARNING	MEAN SCORE	TARGET SCORE	COMMENT
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
2019	142	52 (C+ and Above)	5.845 C	7.5	Improved

d) Number of Candidates in the 2021 KCSE:

YEAR	2021	2020	2019
NO OF CANDIDATES	132	125	142

e)Capacity of the school:

FACILITY	Total Facility	TOTAL STUDENT	CAPACITY	DEFICIT
1. DORMITORY	8	776	566	2
2. DINING HALL	1	776	576	1
3. TOILETS	30	776	900	
4. LABORATORY	3	776	72	2
5. COMPUTER LAB	1	776	55	1
6. ADMINISTRATION BLOCK	1			1

f)Development projects carried out by the school:

S/NO	PROJECT	CAPITAL SOURCE	STATUS	BQ AMOUNT	AMOUNT SPENT	EXPECTED COMPLITION TIME
1.	Office sanitation block	MOE/RMI FUND	Complete/in use	2,164,101.80	2,579,733..00	Completed

Amount spent differed with estimated amount due to changes in prices of building materials, storage tank costs/related plumbing works and cost of Bacteria were not included in the BQ.

Sign.....

School Principal

17/11/2022

III. Statement Of School Management Responsibility

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

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to 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, 2022, and of the school's financial position as at that date.

.....


Name: Charles Kinyua

Designation: Chairman, School Board of Management

Date: 17/11/2022

.....


Name: Jacob Mwongera

Designation: School Principal & Secretary to Board of Management

Date: 17/11/2022

.....


Name: Alex Murungi

Designation: Bursar/ Finance Officer

Date: 17/11/2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ONTULILI BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – 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 20, which comprise of the statement of assets and liabilities, as at

30 June, 2022, 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and 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 cash flows reflects amounts of Kshs.47,217,586 and Kshs.46,510,631 in respect of total receipts and payments respectively. However, the statement of budgeted versus actual amounts reflects actual on comparable basis amounts of Kshs.50,011,888 and Kshs.48,067,553 resulting in unexplained variances of Kshs.2,794,302 and Kshs.1,556,922.
- ii) Note 5 to the financial statements reflects an amount of Kshs.1,895,325 in respect of payments for tuition under various vote heads. However, the recomputed amount is Kshs.2,210,325 resulting in unexplained and unreconciled variance of Kshs.315,000.
- iii) Note 7 to the financial statements reflects an amount of Kshs.36,267,090 in relation to boarding and school fund payments under various vote heads. However, the recomputed amount is Kshs.38,018,090 resulting in unexplained and unreconciled variance of Kshs.1,751,000.

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

2. Unsupported School Fund Income - Other Receipts

The statement of receipts and payments reflects school fund income – other receipts amount of Kshs.834,090 as disclosed in Note 4 to the financial statements in respect of own generated incomes. However, Management did not provide a revenue schedule indicating the sources of other 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 school fund income – other receipts amount of Kshs.834,090 could not be confirmed.

3. Undisclosed Bank Accounts

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,014,139. Included in the balance is an amount of Kshs.2,934,289 in respect to bank balances as disclosed in Note 8 to the financial statements. However, it was observed that the School had two (2) bank accounts that were not disclosed in the financial statements as detailed in the table below:

Account Name	Purpose of Account
MoE Public Secondary School	Finance of Computer Lab
Bus Project	Purchase of School Bus

Further, Management explained that the two (2) accounts were dormant during the year under review. However, there were no clear reasons as to why the accounts had not been closed yet they were not being utilized by the school.

In the circumstances, the accuracy and completeness of the cash and cash balance of Kshs.3,014,139 cannot 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

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.41,154,400 and Kshs.50,011,888 respectively, resulting in an over-collection of Kshs.8,857,488 or 22% of the budget. Further, the statement reflects that the School spent an amount of Kshs.48,067,553 against actual receipts amounting to Kshs.50,011,888 resulting in an under-utilization of Kshs.1,944,335 or 4% of actual receipts.

The over-collection may imply that unplanned activities were undertaken during the year under review 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 of Kshs.41,154,400 and final expenditure budget of Kshs.48,625,900 resulting to a variance of Kshs.7,471,500. 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 iv 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

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 3 April, 2023 instead of the statutory deadline of 30 September, 2022. 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. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure of Kshs.48,067,553. 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.

3. Procurement Without Valid Contracts

The statement of receipts and payments reflects total expenditure of Kshs.48,067,553. However, review of the supporting payment vouchers and procurement files revealed that there were no formal contracts which were prepared and signed in line with the award decisions and the inspection and acceptance committee reports were not provided for audit. 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, compliance with procurement requirements could therefore, not be confirmed.

3. Failure to Bank School Fees Received in Cash

Review of the School's cashbook revealed that there were cash receipts totalling Kshs.33,440 for the period under review, an indication that the School accepts cash receipts. Further, the review of records revealed that the cash receipts were not banked as required by the law and accounting standards. 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.

4. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.22,227,084 as disclosed in Note 11 to the financial statements in respect of fees arrears. Included in the balance is an amount of Kshs.20,834,581 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 a Fixed Asset Register and Untagged Assets

Review of records revealed that the School failed to maintain an asset register as required under law. Further, the assets were not tagged for ease of identification. It was therefore not possible to determine the existence of the assets controlled by the School and the historical costs associated with the 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.

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

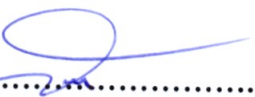
15 May, 2026

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,039,193.00	753,914.00
Capitation grants for operations	2	9,592,175.00	6,181,535.00
School fund income- parents' contributions	3	37,546,430.00	9,913,501.00
School fund income- other receipts	4	834,090.00	166,978.00
Proceeds from borrowings		0.00	0.00
Total Receipts		50,011,888.00	16,815,928.00
Payments			
Payments for tuition	5	1,895,325.00	818,936.00
Payments for operations	6	9,905,138.00	9,754,881.00
Boarding and school fund payments	7	36,267,090.00	10,606,301.00
Total Payments		48,067,553.00	21,180,118.00
Surplus/Deficit		1,944,355.00	(4,364,190.00)

The school financial statements were approved on 17/11/2022 2022 and signed by:



Name: Charles Kinyua

Chair BOM

Date: 17/11/2022



Name: Jacob Mwongera
School Principal/ Secretary to BOM

Date: 17/11/2022



Name: Alex Murungi
Bursar/ Finance Officer

Date: 17/11/2022

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,934,289.00	1,660,317.00
Cash balances	9	79,850.00	95,600.00
Short term investment	10	0.00	0.00
Total cash and cash equivalent		<u>3,014,139.00</u>	<u>1,755,917.00</u>
Account's receivables	11	22,227,084.00	21,891,925.00
Total financial assets		25,241,223.00	23,647,842.00
Financial liabilities			
Accounts payables	12	1,565,205.00	1,916,159.00
Net financial assets		23,676,018.00	21,731,683.00
Represented by			
Accumulated fund b/fwd	13	21,371,683.00	26,095,873.00
Surplus/deficit for the year		1,944,335.00	(4,364,190.00)
Net financial position		23,676,018.00	21,371,683.00

The school's financial statements were approved on 17/11/22 2022 and signed by:



Name: Charles Kinyua

Chair BOM

Date: 17/11/2022



Name: Jacob Mwongera
 School Principal/ Secretary to
 BOM

Date: 17/11/2022



Name: Alex Murungi

Bursar/ Finance Officer

Date: 17/11/2022

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,039,193.20	753,914.00
Capitation grants for operations	2	6,461,175.20	6,181,535.00
School fund income- parents contributions/ fees	3	36,760,484.00	4,558,350.00
School fund income- other receipts	4	1,956,734.00	6,513,627.00
Total receipts		47,217,586.40	18,007,426.00
Payments			
Payments for tuition	5	1,895,325.60	818,936.00
Payments for operations	6	7,671,853.80	9,408,432.00
Boarding and school fund payments	7	36,943,452.00	10,195,874.00
Total payments		46,510,631.40	20,423,242.00
Net cash flow from operating activities		706,955.00	(2,415,816.00)
Cashflow from investing activities			
Proceeds from sale of assets		0.00	0.00
Acquisition of assets		0.00	0.00
Proceeds from investments		3,131,000.00	0.00
Purchase of investments		(2,579,733.00)	0.00
Net cash flows from investing activities		551,267.00	0.00
Cashflow from borrowing activities			0.00
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
Net increase in cash and cash equivalents		1,258,222.00	(2,415,816.00)
Cash and cash equivalent at beginning of the year		1,755,917.00	4,171,733.00
Cash and cash equivalent at end of the year		3,014,139.00	1,755,917.00

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials	0.00	0.00	0.00	36,000.00	0.00	
Exercise Books	0.00	0.00	0.00	842,454.00	0.00	
Laboratory Equipment	0.00	0.00	0.00	511,700.00	0.00	
Internal Exams	0.00	0.00	0.00	137,979.20	0.00	
Teaching / Learning Materials	0.00	0.00	0.00	511,060.00	0.00	
Tuition	2,094,400.00	0.00	2,094,400.00	0.00	0.00	
Exams And Assessment	0.00	0.00	0.00	0.00	0.00	
Teachers Guides	0.00	0.00	0.00	0.00	0.00	
Subtotals	2,094,400.00	0.00	2,094,400.00	2,039,193.00	0.00	
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	3,398,052.00	0.00	3,398,052.00	2,714,544.00	0.00	
Repairs And Maintenance	3,500,000.00	0.00	3,500,000.00	3,131,000.00	0.00	
Local Transport / Travelling	98,000.00	0.00	98,000.00	201,625.00	0.00	
Electricity And Water	360,000.00	0.00	360,000.00	645,744.00	0.00	
Infrastructure acc	0.00	0.00	0.00	700,000.00	0.00	
Administration Costs	1,490,700.00	0.00	1,490,700	2,135,887.20	0.00	
Activity	1,050,000.00	0.00	1,050,000.00	63,375.00	0.00	
Others(provision for pending bills)	183,248.00	0.00	183,248.00	0.00		

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Subtotals	10,080,000.00	0.00	10,080,000.00	9,592,175.00	0.00	
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	3,565,700.00	0.00	3,565,700.00	4,183,306.00		
Repairs And Maintenance	1,656,000.00	0.00	1,656,000.00	2,057,825.00		
Local Transport / Travelling	551,600.00	0.00	551,600.00	866,224.00		
Electricity And Water	1,789,000.00	0.00	1,789,000.00	2,479,073.00		
Medical	0.00	0.00	0.00	0.00		
Administration Costs	1,531,800.00	0.00	1,531,800.00	2,062,038.00		
Activity	414,000.00	0.00	414,000.00	411,578.00		
Smasse	0.00	0.00	0.00	0.00		
Fee On Boarding Equipment and Stores	19,471,900.00	0.00	19,471,900.00	25,486,386.00		
Subtotals	28,980,000.00	0.00	28,980,000.00	37,546,430.00		
Other Income						
Miscellaneous income				107,564.00		
Income From Farming Activities				196,421.00		
Uniform				325,105.00		
Income From Posho Mill						
Income From Bus Hire				205,000.00		
Fee For Hire of Ground And Equipment						
Subtotals				834,090.00		
Total Income	41,154,400.00	0.00	41,154,400.00	50,011,888.00		

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials	83,200.00	0.00	83,200.00	35,000.00	48,200.00	42.10%
Exercise Books	687,600.00	0.00	678,600.00	319,200.00	368,400.00	46.40%
Laboratory Equipment	1,007,610.00	0.00	1,007,600.00	1,055,208.00	(47,597.00)	104.7%
Internal Exams	140,000.00	0.00	140,000.00	203,200.00	(63,200.00)	145.1%
Teaching / Learning Materials	111,370.00	0.00	111,370.00	263,100.00	111,370.00	
Provision for pending bills	50,700.00	0.00	50,700.00	0.00	50,700.00	
Exams And Assessment	0.00	0.00	0.00	0.00	0.00	
Teachers Guides	0.00	0.00	0.00	0.00	0.00	
Administration Costs	0.00	0.00	0.00	0.00	0.00	
Bank Charges	13,920.00	0.00	13,920.00	19,617.00	(5,698.00)	
Subtotals	2,094,400.00	0.00	2,094,400.00	1,895,325.00		
<i>(2) Expenditure For Operations</i>						
Personnel Emoluments	3,398,052.00	0.00	3,398,052.00	2,338,312.00	1,059,740.00	68.80%
Repairs, Maintenance & Improvements	3,500,000.00	0.00	3,500,000.00	3,853,773.00	(353,773.00)	110.1%
Local Transport / Travelling	98,000.00	0.00	98,000.00	116,900.00	(18,900.00)	119.3%
Electricity, Water and Conservancy	360,000.00	0.00	360,000.00	763,700.00	(403,700.00)	212.1%
Provision for pending bills	183,248.00	0.00	183,248.00	0.00		189.1%
Administration Costs	1,490,700.00	0.00	1,490,700.00	2,832,452.00	(1,341,752.80)	190.%
Activity Expenses	1,050,000.00	0.00	1,050,000.00	0.00	0.00	
Gratuity	0.00	0.00	0.00	0.00		
Subtotal	10,080,000.00		10,080,000.00	9,905,138.00		

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) Expenditure For School Fund						
Personnel Emoluments	3,565,700.00	(802,832.00)	2,762,868.00	2,762,868.00		
Repairs, Maintenance and Improvements	1,656,000.00	652,667.00	2,308,667.00	2,346,576.00	(37,900.00)	101.6%
Local Transport / Travelling	551,600.00	(47,000.00)	504,600.00	504,600.00		
Electricity, Water and Conservancy	1,789,000.00	2,039,777.00	3,828,777.00	3,907,500.00	(78,723.00)	102.1%
Medical Expenses	0.00	0.00	0.00	0.00	0.00	
Administration Costs	1,531,800.00	3,426,412.00	4,958,212.00	4,958,212.00		100%
Activity	414,000.00	(45,660.00)	368,340.00	368,340.00		
Provision for pending bills	432,425.00	261,717.00	694,142.00		0.00	
Lunch Programme	0.00	0.00	0.00	0.00	0.00	100%
Boarding Equipment and Stores	19,471,900.00	1,553,994.00	21,025,894.00	21,025,894.00		
Expenditure For Income Generating Activity (farm)				43,750.00		
Uniforms				150,900.00		
Other Expenses On Investments(bus)				194,750.00		
Others				3,700.00		
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Subtotals	29,412,425.00		36,451,500.00	36,267,090.00		
Totals	41,586,825.00		48,625,900.00	48,067,553.00		

TUITION ACC

- There were changes in lab equipment expenditure due to purchase of K.C.S.E. reagents since most of them are specific as per KNEC guidelines. Materials used during national exams might not all be in the lab at the time of exam.
- There were changes in internal exam expenditure due to increase in the prices of photocopying papers.
- Income was not received as anticipated and there was delay on receipts of Ministry of Education grants

OPERATION ACC

- There was no expenditure on activity, this was due to the fact that school games remained suspended. School budgeted for activities in anticipation for resumption of school games.
- All amount received for infrastructure through RMI Fund were transferred to infrastructure acct for projects utilization. There was a balance from previous financial year, utilized during the year under review
- There was increase in administration expenditure due to increase in prices of stationery and increase in the number of students who opted to study computer studies.
- Delay in receipts of funds resulted affected timely utilization of funds optimally

BOARDING ACC

- During the year under review there was changes in prices (inflation) of the most commodities thus affecting adherence to budgeted figures, this led to adjustments in the budgets to meet increase in prices.
- Due to delay in disbursement of FDSE Fund and increase in the number of students, Boarding account was used to purchase form 1 lockers and chairs through the vote head of administration/EWC which resulted to large deviation from budgeted amount.
- During the year under review there was increase in enrolment leading to increase in income against it also resulted to increase in expenditure coupled with upward trend in inflation rates/price changes. Increase in students number also led to reorganization of some processes/procedures in the kitchen which consumed funds yet funds were not budgeted for such processes, this resulted to negative deviation in some vote heads, e.g the mode of serving foods to students was changed from cafeteria system to table service where students served themselves (self-services). In putting up this system funds were diverted from other various vote heads.
- Funds were dierted as follows:

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Personal emoluments	Administratie costs	626,308.00
Personal emoluments	R.M.I	117,524.00
B.E.S	Creditors	261,717.00
B.E.S	Administrative costs	2,288,110.00
B.E.S	E.W.C	1,395,299.00

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	36,000.00	0.00
Exercise Books	842,454.00	200,334.00
Laboratory Equipment	511,700.00	0.00
Internal Exams	137,979.20	0.00
Teaching / Learning Materials	511,060.00	553,580.00
Chalks	0.00	0.00
Exams And Assessment	0.00	0.00
Teachers Guides	0.00	0.00
Total	2,039,193.20	753,913.50

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,714,544.00	2,554,035.00
Repairs And Maintenance	3,131,000.00	2,169,500.00
Local Transport / Travelling	201,625.00	0.00
Electricity And Water	645,744.00	0.00
Infrastructure acc	700,000.00	1,458,000.00
Administration Costs	2,135,887.20	0.00
Activity	63,375.00	0.00
Total	9,592,175.20	6,181,535.45

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,183,306.00	826,619.00
Repairs and maintenance	2,057,825.00	561,553.00
Local transport / travelling	866,224.00	232,632.00
Electricity and water	2,479,073.00	1,193,792.00
Fee On Boarding Equipment and Stores	25,486,386.00	6,346,649.00
Administration costs	2,062,038.00	488,931.00
Activity	411,578.00	63,325.00
Total	37,546,430.00	9,713,501

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	0.00	0.00
Rent Income	0.00	0.00
Income From Farming Activities	196,421.00	0.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	205,000.00	149,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Uniform	325,105.00	0.00
Miscellaneous	107,564.00	17,978.00
Total	834,090.00	166,978.00

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	350,000.00	78,090.00
Exercise Books	319,200.00	325,500.00
Laboratory Equipment	1,055,208.00	317,106.00
Internal Exams	203,200.00	97,160.00
Teaching / Learning Materials	263,100.00	0.00
Chalks	0.00	0.00
Exams And Assessment	0.00	0.00
Teachers Guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	19,617.00	1,080.00
Total	1,895,325.00	818,936.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,338,312.00	1,774,384.00
Service Gratuity	0.00	0.00
Administration Cost	2,832,453.00	1,256,950.00
Repairs And Maintenance & Improvements	3,853,773.00	1,565,210.00
Local Transport / Travelling	116,900.00	42,200.00
Electricity And Water	763,700.00	534,000.00
Medical	0.00	0.00
Activity Expenses	0.00	0.00
Smasse	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges	0.00	0.00
Operation acc	0.00	700,000.00
Total	9,905,138.00	9,754,881.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,762,868.00	389,668.00
Activity	368,340.00	0.00
Repairs And Maintenance & Improvements	2,346,576.00	109,500.00
Local Transport / Travelling	504,600.00	212,000.00
Electricity And Water	3,907,500.00	706,060.00
Uniforms	150,900.00	0.00
Administration Costs	4,958,212.00	935,571.00
Bus hire	1945,750.00	109,750.00
Bank Charges	0.00	0.00
Expenses On Income Generating Activities(farm)	43,750.00	27,550.00
Fee On Boarding Equipment and Stores	21,025,894.00	8,057,803.00
Miscellaneous	3,700.00	11,000.00
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Total	36,267,090.00	10,558,902.00

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	0102058407801	158,122.50	14,254,90
Operations Account	0102058407800	316,636.85	52,068,45
School Fund Account/Boarding	0102058407802	2,498,149.65	822,340.65
Savings Account		0.00	0.00
Parent Association Development Account		0.00	0.00
Income Generating Activities Account		0.00	0.00
Infrastructural Account	0102858407802	(38,620.00)	771,653.00
Total		2,934,289.00	1,660,317.00

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	(15,032.00)	98,675.00
School Fund account	94,882.00	(3,075.00)
Total	79,850.00	95,600.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit	0.00	0.00
Equity Stock	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	22,227,084.00	21,891,925.35
Other Non-Fees Receivables	0.00	0.00
Salary Advances	0.00	0.00
Imprest	0.00	0.00
Total	22,227,084.00	21,891,925.35

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	1,392,503.00	1,066,508.00
Fees Arrears For The Previous Year	1,066,508.00	859,791.00
Fees Arrears For Prior Periods (Over Two Years)	19,768,073.00	19,965,626.00
Total	22,227,084.00	21,891,925.35

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	83,080.00	1,040,591.00
Prepaid Fees	1,482,125.00	1,399,867.00
Retention Monies	0.00	470,705.05
Total	1,565,205.00	1,916,159.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	83,080.00	1,040,591.00
Trade Creditors for The Previous Year	1,040,591.00	470,701.5
Trade Creditors for Prior Periods (Over Two Years)	0.00	0.00
Total	83,080.00	1,040,591.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	1,660,317.00	4,170,993.00
Cash Balances	95,600.00	740.00
Short Term Investments	0.00	0.00
Receivables	21,891,925.00	22,394,841.35
Payables(less)	1,916,159.00	470,701.05
Total	21,731,683.00	26,095,873.30

Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Total	0.00	0.00

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		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
Total		210,000.00	210,000.00

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings	0.00	0.00
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	0.00	0.00
Balance at end of the year	0.00	0.00

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	583,096.00	96,432.00
Stock/ inventory purchased during the year	12,810,032.00	0.00
Stock/ inventory issued during the year(kitchen)	940,450.00	583,096.00
Stock/ inventory issued during the year(lab)	73,546.00	(120,500.00)
Balance at end of the year	1,937,492.00	7043,597.00

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

18 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 4/7/22/2022

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Chanyaki meat supplies	204,750.00	01/01/2022	161,130.00	43,620.00	43,620.00	Delayed in providing invoice
5. Check & design grocer	259,020.00	01/01/2022	219,560.00	39,460.00	39,460.00	Invoice omitted by mistake
6.						
Sub-Total	463,770.00		380,690.00	83,080.00	83,080.00	
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total	463,770.00		380,690.00	83,080.00	83,080.00	

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	Bal b/f		10,000,000.00	0.00	0.00	10,000,000.00
Land 2						
Buildings And Structures	Bal b/f		37,247,032.00	2,579,733.00	0.00	39,826,765.00
Motor Vehicles	Bal b/f		1,800,000.00	0.00	0.00	1,800,000.00
Motor bike	Bal b/f		60,000.00	0.00	0.00	60,000.00
Office Equipment, Furniture And Fittings	Bal b/f		1,703,000.00	0.00	0.00	1,703,000.00
ICT Equipment, And Other ICT Assets	Bal b/f		1,840,000.00	482,500.00	0.00	2,322,500.00
Tools And Apparatus	Bal b/f		350,000.00	0.00	0.00	350,000.00
Textbooks	Bal b/f		6,057,600.00	35,000.00	0.00	6,092,600.00
Other Machinery And Equipment	Bal b/f		148,000.00	0.00	0.00	148,000.00
Heritage And Cultural Assets	Bal b/f		0.00	0.00	0.00	0.00
Intangible Assets- Soft Ware	Bal b/f		335,916.00	0.00	0.00	335,916.00
Total			59,541,548.00	3,097,233.00	0.00	62,638,781.00

Ontulili Boys High School
Reports and Financial Statements For the year ended 30th June 2022

Other machinery includes

- Borehole machine
- Grinding/cutting machine
- Welding machine
- Electric drill

During the year, the ministry of education through economic stimulus constructed 1 classroom but by the end of the year it was still under contractor (not handed over to school).

ONTULILI BOYS SECONDARY SCHOOL
BOARDING ACCOUNT
ADJUSTED TRIAL BALANCE AS AT 30/06/2022

VOTE HEADS	DEBIT	CREDITORS	ADUSTED DEBIT	CREDIT	DEBTORS	PRE PAID 2021	PRE PAID 2022	ADJUSTED CREDIT
OPENNING BAL								
CASH	3,075.00		3,075.00					
BANK				822,340.65				822,340.65
B.E.S	20,942,814.00	83,080.00	21,025,894.00	24,804,860.00	821,576.00	1,043,740.00	1,183,790.00	25,486,386.00
RMI	2,346,576.00		2,346,576.00	2,039,483.00	79,373.00	53,335.00	114,366.00	2,057,825.00
LT&T	504,600.00		504,600.00	831,824.00	51,523.00	57,115.00	74,238.00	866,224.00
ADMINISTRATION	4,958,212.00		4,958,212.00	2,043,794.00	89,120.00	57,535.00	128,411.00	2,062,038.00
EWC	3,907,500.00		3,907,500.00	2,433,478.00	87,728.00	84,272.00	126,405.00	2,479,073.00
PERSONAL EMOLUMENTS	2,762,868.00		2,762,868.00	4,192,008.00	235,333.00	95,051.00	339,086.00	4,183,306.00
ACTIVITY	368,340.00		368,340.00	415,037.00	27,850.00	8,819.00	40,128.00	411,578.00
F.ARREARS			1,392,503.00	1,057,344.00				1,057,344.00
MISCELLLENEOUS	3,700.00		3,700.00	107,564.00				107,564.00
FARM	43,750.00		43,750.00	196,421.00				196,421.00
CREDITORS	694,142.00		694,142.00					83,080.00
BURSARY	1,843,340.00		1,843,340.00	1,843,340.00				1,843,340.00
KNEC/KCSE	65,300.00		65,300.00	65,300.00				65,300.00
UNIFORM	150,900.00		150,900.00	325,105.00				325,105.00
BUS	194,750.00		194,750.00	205,000.00				205,000.00
PREPAID 2022								2,006,424.00
PREPAID 2021			1,399,867.00					-
BAL C/d			-					-
CASH	94,882.00		94,882.00					-
BANK	2,498,149.65		2,498,149.65					-
TOTAL	41,382,898.65	83,080.00	44,258,348.65	41,382,898.65	1,392,503.00	1,399,867.00	2,006,424.00	44,258,348.65

BANK RECONCILIATION STATEMENT AS AT 30-06-2022

KSHS

4,296,261.65

—

1,683.00

280,000.00

4,551.00

99,018.00

311,220.00

219,560.00

76,480.00

124,215.00

52,141.00

28,816.00

30,457.00

32,000.00

48,375.00

9,400.00

2,978,345.65

480,196.00

2,498,149.65

Balance as per Bankstatement

Add: bank charges

Less:unpresented cheques-	00
---------------------------	----

00

3690

3690

3711

3719

3716

3728

3714

3718

3717

3723

3725

3720

3722

3708

3724

Less:unreceipted deposits

Balance as per cashbook

Prepared By M. Alkhatib

Malazi

Bursar/Clerk

Verified By.....

Principal



**ONTULILI BOYS SECONDARY SCHOOL
OPERATION TRIAL BALANCE
AS AT 30-06-2022**

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BAL AVAILABLE
Bal b/f						
Bank				52,068.45		
CASH				98,675.00		
R.M.I/INFRASTRUCTURE	1			3,131,000.00		
LTT	2			201,625.00		
ADMINISTRATION	3			2,135,887.20		
EWC	4			645,744.00		
ACTIVITY	5			63,375.00		
P.EMOLUMENTS	6			2,714,544.00		
CREDITORS	7					
R.M.I/INFRASTRUCTURE	1		2,343,500.00			
LTT	2		116,900.00			
ADMINISTRATION	3		2,832,452.80			
EWC	4		763,700.00			
ACTIVITY	5					
P.EMOLUMENTS	6		2,338,312.00			
CREDITORS	7		346,449.00			
Bal C/d						
Bank			316,636.85			
Cash				15,032.00		
TOTAL			9,057,950.65	9,057,950.65		

BANK RECONCILIATION STATEMENT AS AT 30-06-2022

	<u>KSHS</u>
Balance as per Bank statement	328,636.85
Add Bank charges	-
	<u>328,636.85</u>
Less:unreceipted deposits	12,000.00
Balance as per Cashbook	<u>316,636.85</u>

Prepared By
Bursar/Aclerk

Verified By.....
Principal

ONTULILI BOYS SECONDARY SCHOOL
INFRASTRUCTURE ACC TRIAL BALANCE AS AT 30-06-2022

PARTICULAR	L/F	APPVOVED BUDGET	DEBIT	CREDIT	COMMIT MENT	BALANCE AVAILABLE
Bal b/d						
Bal b/d						
BANK				771,653.00		
R.M.I	5			887,500.00		
INFRASTRUCTURE	6			1,456,000.00		
OPERATION	7			700,000.00		
R.M.I	5		1,274,040.00			
INFRASTRUCTURE	6		2,579,733.00	-		
OPERATION	7					
Bal c/d			-	-		
Bank				38,620.00		
TOTAL			3,853,773.00	3,853,773.00		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2022

	<u>KSHS</u>
Balance as per Bank statement	24,201.00
Less:unreceipted deposits	53,640.00
:unpresented cheque	9,181.00
Balance as per Cashbook	- 38,620.00

Prepared By 

Verified By.....
 Bursar/Aclerk
 Principal 

ONTULILI BOYS SECONDARY SCHOOL
TUTION TRIAL BALANCE AS AT 30-06-2022

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BALANCE AVAILABLE
Bal b/d						
BANK				14,254.90		
EXERCISE BOOKS	1			842,454.00		
TEACHING LEARNING,ATERIAL S	2			511,060.00		
LAB EQUIPMMENTS	3			511,700.00		
TEXT BOOKS	4			36,000.00		
BANK CHARGES	5		-	-		
	6		-	-		
INTERNAL EXAMS	7			137,979.20		
				-		
EXERCISE BOOKS	1		319,200.00	-		
TEACHING LEARNING,ATERIAL S	2		263,100.00	-		
LAB EQUIPMMENTS	3		1,055,208.00	-		
TEXT BOOKS	4		35,000.00	-		
BANK CHARGES	5		19,617.60	-		
	6			-		
INTERNAL EXAMS	7		203,200.00			
Bal c/d			-	-		
Bank			158,122.50			
TOTAL			2,053,448.10	2,053,448.10		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2022

Balance as per Bank statement	<u>KSHS</u>
Add Bank charges	158,122.50
	-
Balance as per Cashbook	<u>158,122.50</u>

Prepared By 

Bursar/Aclerk

Verified By 

Principal

FESS ARREARS 2021-2022

ONTULILI BOYS FEES ARREARS AS AT 30/06/2022

F1 2021-2022

ADM NO	NAME	BAL
3634	ADAN NOORODIN SIAD	500.00
3650	ABDIRIZAK ALI ABDULLAHI	500.00
3674	TINDIJAMES MAINA WANGUI	500.00
3714	IAN MURIUKI	500.00
3718	RAPHAEL MUKARIA	500.00
3762	BRIAN MAINA	500.00
3806	MURITHI AMOS	500.00
3810	JOSHUA KELVIN MWENDIA	500.00
3814	DENNIS MUTHOMI	500.00
3838	MOSES MUTEMBEI	500.00
3874	WICLIS MUTHOMI	500.00
3882	MAXWELL KATHURIMA	500.00
3676	KELVIN MUGAMBI	500.00
3680	JEFFERSON MURETI	500.00
3696	PHINEAS KIRIINYA MITHIKA	500.00
3712	AMACHOS ONYANGO	500.00
3720	GRIFFINS GITONGA KARANI	500.00
3724	FORTUNATE WAINAINA	500.00
3744	WYCLIFF MWENDA KIOGORA	500.00
3764	WIFRED MWENDA	500.00
3792	COLLINS MWENDA MACHOKI	500.00
3844	GIDEON MUTEMBEI	500.00
3641	WYCLIFFE MUTUMA	500.00
3697	SAMSON MUNENE	500.00
3781	LEVIN MUTUA MITHEU	500.00
3797	WILFRED KARANI	500.00
3837	WYCLIFF MUNENE	500.00
3849	MWENDA IAN MUCHUI	500.00
3897	MAHAT MOHAMMUD HUSSEIN	500.00
3902	ROBINSON MURETI KINYUA	500.00
3723	INNOCENT MWITI	500.00
3759	JOSEPH MACHARIA	500.00
3807	HOWARD MUTETHIA	500.00
3819	METASNOTI KIMANI	500.00
3871	ALEX MUTETHIA	500.00
3891	MELVIN KIMATHI	500.00
3907	WAMBUI JOHN MUHORO	500.00
3666	BRIAN MWIRIGI	1,000.00
3732	IAN MWENDA	1,000.00
3812	JOACHIM MBUTHIA	1,000.00
3755	BEVAN MUTEA MWITI	1,000.00
3824	JUSTUS MUNENE GITUMA	2,250.00
3908	MUTEI LENGILA	2,300.00
3884	GITONGA NEWTON MWENDIA	2,950.00
3868	SOLOMON NDEGWA MUKUNDI	4,000.00
3717	LAMECK EKAL	4,000.00

3845 PETER FRANK NJERI	5,000.00
3906 WILSON SHUKRANI KAINGU	7,600.00
3892 KENNETH MUNENE	8,000.00
3895 HANS CHAI	8,000.00
3846 ALLAN KANYI NDEGWA	11,000.00
3896 WILLIAM SEMEIYO LEKONA	13,000.00
3809 ERICK KIPRONO	15,000.00
3728 CLINTON MWEBIA	18,000.00
3880 SAMUEL KAIMENYI MUREGA	18,000.00
3913 JACKSON MANUU	18,000.00
3911 MARK SANAPU SAKAWA	19,000.00
3912 PASACAL KETUNAE LETIYALO	26,000.00
3910 MOSES NDIRANGU	27,400.00
3889 MILTON MUNENE MUTUA	<u>27,400.00</u>
	<u>259,400.00</u>

F2 2021-2022

AdmNo	NAME	BAL
3453	SIGA ALAI	2.00
3497	MIKE MUNENE MITHIKA	2.00
3519	PERMINUS MACHARIA	180.00
3568	NEWTON MWENDA	497.00
3502	IDRIS ALI	500.00
3532	ALNOLD KIRIINYA	500.00
3376	NIMROD KIRIMI	582.00
3475	COLLINS MUGAMBI	700.00
3471	BRITTBRIAN MUGUNA	750.00
3407	MARK MWIRIGI	782.00
3405	KELVIN KINOTI	782.00
3474	EVANS MURIITHI	800.00
3611	ANTONY MURITHI MURIKI	885.00
3431	IAN MWEMA PATRICK	1,000.00
3417	DENNIS THURANIRA	1,000.00
3437	LAWRENCE CHIBUSIA	1,000.00
3468	BRIAN GITAH	1,000.00
3413	RAPHAEL KABIRA	1,280.00
3540	TIMOTHY MUTEMBEI	1,282.00
3561	RAMADHAN OSMAN ABDI	1,600.00
3459	EVANS MURIUNGI	1,700.00
3554	PHINEAS MUTHOMI	1,700.00
3576	DIBA WARIO	1,700.00
3428	VICTOR KIHURI KIBERA	1,782.00
3461	MAXWELL NDEREBA	1,900.00
3500	ROY MURIUKI	1,982.00
3401	NICHOLUS MWENDA	2,000.00
3425	SHUEB ABDULLUHAI MOHAMMED	2,000.00
3586	FRED LOMORU	2,000.00
3504	IGNATIUS WAIKWA MURIUKI	2,000.00
3616	LANCO MWANIKI	2,000.00
3415	MOSES MWENDA	2,287.00
3511	YASSIN HUSSEIN	2,500.00
3621	JAMES NGATIA	2,500.00
3440	ALLAN NDUNGU	2,500.00
3556	JACOB SILA MULI	2,700.00
3570	HOSEA MWENDA	2,780.00
3404	BRIAN KITHINJI	2,782.00
3436	KIBITI MURIMI M'ITHIAMI	2,782.00
3482	WYCLIFF MURIMI	2,800.00
3546	JACOB MUTSYA	2,980.00
3574	SAMUEL KARIUKI	2,980.00
3579	COLLINS MUTUGI	3,000.00
3595	ALEX MUNENE	3,000.00
3601	FRANKLINE MURIUKI	3,000.00
3585	ANGOLA LESINGIRAN	3,435.00

3584 EMMANUEL ACHILA	3,435.00
3569 DONTRENT MUTHOMI	3,500.00
3515 FRANKLINE MWANGI MUTURI	3,700.00
3445 GRIFFINS GITONGA	4,000.00
3509 LEON WAITHAKA	4,000.00
3577 ROBA WARIO	4,500.00
3435 KENNEDY LETITO	5,435.00
3583 ABDIKARIM ABDIRASHID	5,435.00
3400 PATRICK WAIGWA	5,800.00
3421 PHINEAS MWITI	6,000.00
3545 ELIJAH MURIITHI KABERIA	6,000.00
3549 NEWTON MUTWIRI	6,000.00
3384 BRIAN MURIUKI	6,000.00
3463 EMMANUEL MUGAMBI	6,500.00
3596 YUSUF TEMA	6,780.00
3562 MUTHAURA GRIFFINS	7,000.00
3613 SHAMMAH ELCHAYYIM HOSSENU	7,170.00
3433 NCORORO COLLINS MUTALI	8,000.00
3392 JAMES KIRIINYA	8,000.00
3531 VICTOR MUTUGI	9,000.00
3418 PAUL MWIRIGI	9,000.00
3598 JOSPHAT LOITAWA	9,400.00
3481 KELVIN MWITI	9,565.00
3513 GLEN ALLAN KIMATHI	9,782.00
3379 PRINCE KIMATHI	10,000.00
3419 ANTONY MWINGIRWA	10,000.00
3469 DENNIS MUNENE	10,000.00
3398 JOSEPH GATERU	10,000.00
3572 LEPENEI MELUSI	10,000.00
3516 JEREMY BUNDI	10,880.00
3560 EDWIN MUTEMBEI	11,000.00
3618 ALEX MUTETHIA	12,800.00
3580 KAIBIRIA PHINEAS	13,000.00
3567 KIRIMI JOHN THURANIRA	13,960.00
3565 LEWIS MUTUMA WAHOME	17,400.00
3619 MUTHOMI AMOS	18,000.00
3529 KARURI JOSEPH WAHOME	18,000.00
3381 MARTIN MWITI	18,000.00
	<u>414,956.00</u>

F3 2021-2022

AdmNo	NAME	BAL
3234	CLINTON MURANGIRI M	70.00
3263	ISAAC MUNENE	100.00
3314	VINCENT MUTUMA	235.00
3316	ALVIN MWENDA	435.00
3274	KELVIN MURIUKI M	497.00
3308	KAAL NICKSON MUTUMA	500.00
3213	VICTOR MUNENE	535.00
3302	BRADON MUTUMA	587.00
3186	EMMANUEL LOSUSU	1,000.00
3241	LENISONI ERIC SAIDIMU	1,053.00
3244	DOUGLAS MUGAMBI M	1,100.00
3334	ELVIS MURIANKI	1,535.00
3275	IAN KIRIMI MWENDA	1,635.00
3185	HUSSEIN SHAMA ABDI	1,717.00
3247	ADAN GIRO KONSE	1,935.00
3292	JOSEPH KOBIA M	1,948.00
3187	NDEGWA BREA K	1,985.00
3214	MAXMORGAN BUNDI	1,997.00
3277	KELVIN MURIUKI	2,435.00
3320	DENNIS MUKARIA	2,617.00
3237	EVANS KINOTI	2,900.00
3345	MUTHAMIA CARLOS K	2,905.00
3209	ELIAS GATUNGU CHEGE	3,000.00
3233	BRIAN KIMATHI MAINGI	3,000.00
3306	CHRISPUS MUTETHIA	3,000.00
3290	JEFF MURITHI	3,000.00
3278	THEOPHILUS MWIRIGI	3,055.00
3350	KIMSON KIMATHI	3,067.00
3343	EVANS MURIMI	3,095.00
3246	DICKSON MWIRIGI M	3,217.00
3329	RONNY KIBET	3,435.00
3338	HALKANO GUYO OKOTU	3,435.00
3191	MWENDA EVANS MURITHI	3,504.00
3303	ANTONY GLEN MAIYENI	3,787.00
3349	STEPHEN EKIRU EKWAM	3,965.00
3341	KIBET BRIAN KIPKURUI	3,965.00
3271	ALMA MUGAMBI	3,967.00
3224	ROONY KINOTI	4,000.00
3238	ALEX MUTUMA	4,000.00
3181	MIKE MUTETHIA M	4,717.00
3287	DAVID MUTHURI	4,719.00
3352	KATHURIMA BRIAN MWITI	4,935.00
3337	WAKO JARO GAFOLE	5,435.00
3262	CARTIS MWENDA	5,635.00
3332	KENROBINSON MAINGI	5,635.00
3180	BRIAN MURIKI	6,920.00

3266 COLLIAN OTORO LOOGISA	7,717.00
3273 BEFORN TINEGA	7,935.00
3335 DANIEL MUTHURI M	8,935.00
3293 WILL JUNIOR GITONGA M	9,000.00
3284 FESTUS MWANGI	9,087.00
3193 NDIRITU GITAU SAMMY	9,215.00
3217 CHRIS KOOME NTEERE	9,482.00
3317 ARMSTRONG MWENDA	11,000.00
3250 AUSTIN MUSYA KIENDI	11,207.00
3324 ROVIN MUTEMBEI MAGIRI	11,935.00
3351 IAN MBUTHIA KAMAU	13,635.00
3340 GODFREY MUTHAURA	16,200.00
3286 JEFF KATHURIMA	17,435.00
3199 CLIFFORD MWORIA	17,435.00
3248 JOSPHAT MUTWIRI	18,000.00
3315 EDWIN MUTEMBEI	18,000.00
3333 JOSEPH KIMATHI KITHINJI	18,000.00
3218 ELVIS MUNENE GAKII	<u>18,000.00</u>
	<u>358,427.00</u>

F4 2021-2022

AdmNo	NAME	BAL
3121	ABDISHAKUL MOHAMMED ALI	5.00
3048	NTONGAI NEWTON MUNENE	22.00
3087	NORMAN MURITHI	69.00
3111	SAMUEL KARIUKI NGATIA	74.00
3086	COLLINS MUTUMA	152.00
3063	IAN MUNENE	470.00
3079	PETERSON MUTHOMI	752.00
3105	VICTOR NDUNGU KARANJA	1,000.00
3169	ERICK NDEREBA	1,000.00
3071	JAMES MURITHI MUROKI	1,000.00
3091	ROBBIN MUTWIRI	1,012.00
3081	JOHN JUNIOR MUTUGI	1,152.00
3083	MURITHI JOHN CONSTABLE	1,977.00
3139	CHRISTOPHER WANJAU MWANGI	2,000.00
3053	JOHN MUNYUA	2,000.00
3116	BRIAN MURIUNGI	2,000.00
3153	KINYUA MARTIN MWENDA	2,004.00
3107	LINNEX MUNENE KIRIMI	2,552.00
3359	RYAN MUTWIRI.N.	2,762.00
3073	KELVIN MWIRIGI SALESIO	2,778.00
3041	MWIRIGI JOSEPH MWITI	2,870.00
3075	ANTONY KIMATHI	3,000.00
3058	KANGENTU MUNENE BRIAN	3,000.00
3082	MWONGERA IVYNE MUKARIA	3,000.00
3085	SAMWEL KIMATHI	3,000.00
3112	ALEXANDER LENTOIJONI	3,912.00
3176	KAMUNYA MWENDA	4,000.00
3049	KEZYM MWIRIGI	4,000.00
3036	WILBUR MBURU	5,000.00
3128	KELVIN MUTUA	5,070.00
3066	DIOP GIKUNDA	7,000.00
3057	KIRIMI SILAS KARANI	7,435.00
3054	EVANS KOOME	7,750.00
3077	MWENDA DARIUS	8,000.00
3125	GODWIN MWENDA MURIUNGI	8,000.00
3154	EMMANUEL MUTEMBEI	13,000.00
3056	RONNY MUTEMBEI GUANTAI	14,970.00
3088	BRIAN MWANIKI	15,932.00
3102	ALEX MUTUMA	18,000.00
3135	KOOME WESLY GITARI	18,000.00
3065	MUTUMA DERRICK	18,000.00
3101	BASHIR MWAKIO	18,000.00
3110	ANTONY MURITHI	18,000.00
3147	MIKE MURETI	18,000.00
3152	MURETI JACKSON	18,000.00
3146	IVAN SENTONGO DAVID	18,000.00
3134	ELVIS MUTHAURA	18,000.00

3117 MARTIN MUTHETHIA
3157 PHINEAS MUTUMA
3100 WAYNE MUTUMA

18,000.00

18,000.00

18,000.00

359,720.00

TOTAL

1,392,503.00



FESS PREPAY 2021-2022

ONTULILI BOYS FEES PREPAY AS AT 30/06/2022

F1 2021-2022

ADM NO	NAME	BAL
3766	IRUNGU JAMES KAMAU	-18,500.00
3630	EBRAHIM MOHAMED IDRIS	-17,000.00
3690	JAMES KIMOTHO SIMON	-17,000.00
3890	KIOGORA DANIEL KINOTI	-17,000.00
3816	KINYUA VICTOR WENDO	-17,000.00
3633	WILLIAM AROSE EZEKIEL	-17,000.00
3649	JEFF THURANIRA	-17,000.00
3737	MWIRIGI KARIS MUNENE	-17,000.00
3647	LIBAN MOHAMED BORU	-17,000.00
3659	KELVIN MUEMA MUTHOMI	-17,000.00
3783	KEN NTAIYA STAMEI	-17,000.00
3835	GUYO WARIO HALAKHE	-17,000.00
3863	SOMO AHMED WAKO	-17,000.00
3772	GALGALO KURI FOR A	-15,000.00
3689	STANLEY ELVIS GAKUO	-15,000.00
3821	TITUS MUTHOMI GITONGA	-14,000.00
3713	ALVIN KIMATHI	-12,600.00
3631	LOTANI DENNIS KATHURIMA	-12,120.00
3875	TYREES MAINA WANGUI	-12,000.00
3642	FIDEL MAITETHIA	-10,000.00
3664	LABSON MUNENE	-10,000.00
3740	CHRIS ALLAN MUTHOMI	-10,000.00
3727	EMMANUEL NJOGU	-10,000.00
3817	JOSHUA NYAKUNDI	-9,500.00
3695	NEHEMIAH KIMATHI	-9,500.00
3771	KINOTI EVANS MURIMI	-9,000.00
3836	VINCENT KIMATHI	-8,100.00
3843	ISAYA MAINGI KIPAYO	-8,000.00
3637	DANIEL MUCHUI	-7,600.00
3848	ELIAS KITHINJI	-6,740.00
3830	KIRIMI MUCUI KENNETH	-6,000.00
3760	MOFFAT MBOGO MWATHI	-6,000.00
3813	KAARA MWAI DANIEL	-6,000.00
3857	LOZARU KIMIRI	-6,000.00
3706	SIMON NJUGUNA	-5,500.00
3668	MAINA DENNIS KANAKE	-5,500.00
3655	ALLAN MUTUA MUTINDA	-5,500.00
3646	BILLWILSON MUTHOMI MUGAMBI	-5,000.00
3822	DAVID MUNENE	-5,000.00
3854	JOHN MUGAMBI KAGENDO	-5,000.00
3628	FABIAN KOOME	-5,000.00
3652	TEDDY MUNUHE MUGAMBI	-5,000.00
3708	JOSPHAT KAMAU	-5,000.00
3657	DENNIS MARARO	-5,000.00
3661	GATWIRI LOUIS KOOME	-5,000.00
3701	MURIUKI MOSES KARANGA	-5,000.00

3777 RODNEY MWIRIGI	-5,000.00
3672 VINCENT MWENDA KATHURIMA	-4,500.00
3789 AKON GIOKO MUGAMBI	-4,500.00
3802 HILARY KOOME	-4,000.00
3667 PETER NENE LISIE	-4,000.00
3870 ISAAC WAMBUGU NJORGE	-3,600.00
3831 RONNY MUTEMBEI	-3,500.00
	<u>-516,260.00</u>

F2 2021-2022

AdmNo	NAME	BAL
3426	TREVOR MUTHOMI	-22,435.00
3432	EVANS GIKUNDI	-21,440.00
3447	MICHAEL TIMOTHY WANGUI	-21,218.00
3501	LEWIS GITHAIGA	-17,600.00
3422	KIRIMI BRIAN MUTUMA	-17,600.00
3479	IAN SAGINI	-17,000.00
3487	BRIAN GIKUNDI KIRIMI	-17,000.00
3466	DAVID MWANGI	-17,000.00
3893	ELVIN MACHARIA	-17,000.00
3603	REUBEN MUTUMA.M	-16,500.00
3478	SIMON MUGAMBI	-16,500.00
3374	JAMLICK MURETI GATOBU	-15,500.00
3559	HUMFRED MUTWIRI	-15,000.00
3522	PETER MWIRIGI	-13,300.00
3449	AUSTIN MUGUNA	-13,000.00
3490	TONNY MUCHUNKU	-12,435.00
3372	GITONGA MORRIS KATHURIMA	-12,400.00
3508	MELVIN MUNENE	-12,218.00
3555	BRIAN MARORO OMASIRE	-12,000.00
3424	VICTOR NDUNGATA MAINA	-12,000.00
3399	SAMSON KILUSU	-11,000.00
3521	ELVIS MWENDA	-10,400.00
3597	TONY KIRIMI MURIUNGI	-13,645.00
3507	ELDAD MUTHURI MWIKA	-9,000.00
3391	SHALOM KARANI KANANU	-8,467.00
3528	ALEX MWITI	-8,000.00
3525	BRIAN MURIITHI	-7,800.00
3442	FELIX MURIITHI	-6,500.00
3390	ISAAC MURIITHI KINYUA	-6,100.00
3371	BRIAN MUTAI	-6,000.00
3473	MURIUKI GITIYE COLLINS	-5,500.00
3383	ELIPHAS MWONGERA MUTWIRI	-5,000.00
3599	OSCAR KIMATHI	-5,000.00
3612	ARVIN MURITHI	-5,000.00
3430	PATRICK MBAABU	-4,348.00
3378	DOMINIC OMONDI	-4,250.00
3462	DOMISIANO KARANI	-4,018.00
3443	RONNEY MUNENE	-4,000.00
3373	WYCLIFF GATOBU KINYUA	-4,000.00
3592	JOSEPH SAIYABAU	-4,000.00
3578	ISSA ABDI	-3,500.00
3458	MERINYANG PATRICK LOWOI	-3,218.00
3606	EMMANUEL SANINGO	-3,111.00
3494	BRIAN KINYUA	-3,093.00
3524	BONFACE MWIRIGI	-3,093.00
3588	MORIANKA KOIYOK	-3,093.00
3498	MATHEW WAMAI	-3,018.00

3484 CEASARY KIBUCHI	-3,018.00
3517 HEZRON MUNENE	-3,000.00
3605 DAVID OLEA	-3,000.00
3550 AMOS MORIJO SAITAGAH	-3,000.00
3452 KELVIN MUNENE MWIRIGI	-3,000.00
3429 REAGAN MUTHAURA	-2,753.00
3460 EDWIN KIMATHI	-2,593.00
3512 CLINTON NDEREBA	-2,300.00
3491 BRIAN NDIGIRIGI	-2,250.00
3489 BORU TARI BONJA	-2,218.00
3510 FANUEL MOTARI	-2,218.00
3388 DANCAN EMALI MAINA	-2,218.00
3467 PAUL PAMITA KARMUSHU	-2,000.00
3393 JUNIOR MUTIRITHIA	-2,000.00
3396 RAPHAEL KAIMENYI	-2,000.00
3464 GIDRAFF MAMBO	-2,000.00
3495 LEWIS MWIRIGI M	-1,500.00
3594 WAYNE MURIMI	-1,418.00
3544 IGNATIUS MURIITHI	-1,400.00
3551 PETER GREGORY MAINA	-1,387.00
3380 EVANS KARANI	-1,300.00
3604 MICHAEL WAMBUGU WACHIRA	-1,250.00
3503 ALBINO LOKAI	-1,093.00
3591 SOLOMON MELAU	-1,093.00
3410 COLLINS MWENDA	-1,093.00
3496 ELIKANA KIMATHI	-1,093.00
3617 PHINIUS MUTHOMI	-1,000.00
	<u>-526,495.00</u>

F3E

AdmNo	NAME	BAL
3258	MOSES KARANI	-41,565.00
3252	CHRIS KIBET KOSKEI	-25,015.00
3325	ADISOMO RAMADHAN MOHAMMED	-22,870.00
3212	VINCENT MUTUMA	-19,915.00
3279	UDHEIFA ABDI	-17,000.00
3196	VICTOR MUTEMBEI	-14,745.00
3200	RONNY MWAKI	-14,000.00
3326	EMMANUEL KAMAU	-13,035.00
3232	ABASS ALI ABDI	-12,083.00
3183	BORU GIRO BAGAJA	-11,619.00
3310	KENNETH MURIUKI	-11,235.00
3240	FELIX MUTEMBEI	-11,195.00
3222	CHARLES SITIPIN KISIO	-9,145.00
3225	TEDDY KAMAU	-7,215.00
3307	JOSEPH BIYOKI	-6,218.00
3236	RONEY MWIRIGI MWENDA	-5,565.00
3226	KELVIN KIMATHI	-5,048.00
3265	MICHAEL GUANTAI M	-3,783.00
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
3245	GUYO HAPPI WATO	-3,015.00
3205	CLINTON MWENDA	-3,005.00
3267	MELVIN MUNENE	-3,000.00
3194	EVANS KIRIMI	-3,000.00
3229	HARUN MURIUKI ISSAC	-2,972.00
3272	ABDISHAKUR IBRAHIM D	-2,565.00
3189	KIMATHI BOFACE KOOME	-2,400.00
3347	DAVID NGATIA	-2,000.00
3184	ABDI RAZAK HASSAN	-1,733.00
3255	ALEX MUTEMBEI	-1,240.00
3211	IAN MURIUKI MURITHI	-1,165.00
3301	MOFFAT MUGAMBI	-1,093.00
3215	ELIAS MWENDA	-1,093.00
3309	DICKSON KAOKE NTOSHO	-1,083.00
3257	PIUS MUTUGI	-1,062.00
3249	JAMSON LOREN LEKUTAS	-1,000.00
		<u>-295,049.00</u>

F4 2021-2022

AdmNo	NAME	BAL
3142	ZACHERY MUREGA	-20,065.00
3129	BRIAN NGARI NDERITU	-17,330.00
3104	ABDI KAFAR ABDI	-17,000.00
3043	JORDAN KAIMENYI	-10,000.00
3175	CHARLES LENALOISE	-9,000.00
3097	KELVIN MUTHOMI	-7,711.00
3367	BRIAN MWENDA	-5,418.00
3138	STEPHEN MURITHI NDERITU	-5,350.00
3067	KELVIN MURITHI	-5,000.00
3070	ONESMUS KOGI	-5,000.00
3140	SAMWEL MUNENE MWITI	-5,000.00
3364	DICKSON KINOTI	-5,000.00
3145	MOHAMMED JABIR MOHAMMED	-4,300.00
3059	VICTOR KELYSON MURIUKI	-3,978.00
3089	HARRISON GATHII KURIA	-3,000.00
3148	BRIAN MUNGAI	-3,000.00
3055	DUNCAN KAIMENYI	-2,338.00
3093	COLLINS GITONGA	-2,245.00
3159	CHRIS KIRIMI	-2,218.00
3115	NJEREH ISAIAH NGIRAH	-2,218.00
3161	CHRISTOPHER THUO	-2,000.00
3127	LAWRENCE MWIRIGI MBURUGU	-1,500.00
3126	AUGUSTINE MUTEMBEI	-1,430.00
3072	LEWIS MURIMI	-1,070.00
3136	MURITHI DUNCAN	-1,000.00
3141	IMMANUEL KINOTI	-580.00
3042	LEAKEY MUTWIRI	-565.00
3092	BRIAN MURITHI	-480.00
3878	ALEX MAINA RUHENI	-400.00
3823	DENNIS WAWERU NDEGWA	-100.00
3099	BONIFACE MURANGIRI	-15.00
3046	NEWTON MUGAMBI	-6.00
3039	BRIAN KIRIMI	-3.00
3098	TREVOR MWENDA	-1.00
		<u>-144,321.00</u>

TOTAL**1,482,125.00**